



POL-012 ESG Policy (Environmental, Social and Governance)

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1. OBJECTIVE

- 1.1. This “ESG (Environmental, Social and Governance) Policy” is part of the efforts of BRK Ambiental Participações S.A. and its subsidiaries (“BRK” or “Company”) to incorporate ESG principles, criteria and practices into its culture and business management, in line with the purpose of transforming people’s lives, taking sanitation far beyond the basics and the Company's values. To this end, this Policy establishes guidelines that will guide strategic decision-making and the development of operational activities, always in accordance with the Company's economic, environmental and social objectives.
- 1.2. The Policy aims to establish and disclose ESG principles, criteria and practices within the Company.

2. SCOPE OF APPLICATION

- 2.1. This Policy applies to all Employees of the Company, subsidiaries or associates, each of which is hereinafter individually referred to as “Company”.
- 2.2. Likewise, this Policy applies to all Third Parties with whom the Company maintains or will maintain relations.

3. GENERAL CONSIDERATIONS

- 3.1. The content of this Policy is the property of the Company, intended for internal/external use and disclosure and is available on the corporate website. To ensure that the most up-to-date version is always considered, it is not recommended that this document be reproduced, stored or transmitted, in any format or by any means, whether electronic or physical.
- 3.2. The implementation and oversight of this Policy must be supported by the Company's ESG Committee.
- 3.3. The content of this Policy must be known and complied with by all Employees, and any deviations from its guidelines may be reported to the Confidential Channel, by calling 0800 777 8006, email canalconfidencial@brkambiental.com.br or website www.canalconfidencial.com.br/brkambiental.
- 3.4. Failure to comply with this Policy will be subject to the application of the legal and disciplinary measures mentioned in the Company's Code of Professional Ethical Conduct.
- 3.5. The Normative Instruments must be interpreted as dynamic instruments, a constant source of information for the excellent execution of the Company's work processes.
- 3.6. Compliance with the Normative Instruments will be subject to periodic audit, with a view to monitoring their use.
- 3.7. In case of doubts about the proper application of the guidelines contained in this Policy, Employees should consult the Sustainability Area, by email comunicacao@brkambiental.com.br or by calling +55 11 3830-2223.

3.8. Omissions will be decided by the Company's ESG Committee.

4. LINKS

The Company's ESG Policy is based on external methodologies linked to the ESG theme, market references and the main internal drivers, as described in the list below:

Methodologies

- Global Report Initiative - GRI Standards
- Brazilian Greenhouse Gas Program – GHG Protocol
- Framework from the International Integrated Reporting Council – IIRC
- NBR ISO 14001:2015 Standard (Environmental Management System - Guidelines)
- NBR ISO 9001:2015 Standard (Quality Management System - Guidelines)
- NBR ISO 17025:2017 Standard (Laboratory Quality Management System)
- NBR ISO 37001:2017 Standard (Anti-Bribery Management System)
- Standard NBR ISO 45001:2018 (Occupational Health and Safety Management System - Guidelines)
- The Sustainable Development Goals – SDGs
- Indicators from the Sustainability Accounting Standards Board – SASB

Market References

- Code of Best Corporate Governance Practices of the Brazilian Institute of Corporate Governance – IBGC
- Conventions of the International Labor Organization (ILO)
- Universal Declaration of Human Rights
- Biodiversity Portal of the Chico Mendes Institute for Biodiversity Conservation – ICMbio
- Sarbanes-Oxley Act – SOx
- Business Pact for Integrity and Against Corruption
- The ten principles of the United Nations (UN) Global Compact
- The UN Women's Empowerment Principles
- The United Nations (UN) Guiding Principles on Business and Human Rights
- The Global Risks Report – World Economic Forum

Internal Drivers

- Code of Professional Ethical Conduct for Employees
- Code of Ethical Conduct for Suppliers
- Social and Environmental Action Strategy
- POL-001 Anti-Bribery and Anti-Corruption Policy
- POL-003 Positive Work Environment Policy
- POL-007 Related Party Transaction Policy
- POL-008 Free Competition Protection Policy
- POL-010 Privacy Policy and Personal Data Protection
- DiversifIK Program (Diversity and Inclusion)
- Safe Work Management System (SWMS)
- Shelf Social Projects Showcase

5. CONCEPTS

The terms and expressions listed below, when used in this Policy, shall have the following meanings:

- 5.1. **Agenda 2030** – It is a commitment made by leaders from 193 countries, including Brazil, and coordinated by the United Nations, through the United Nations Development Program (UNDP) of the UN General Assembly. There are 17 Sustainable Development Goals and 169 goals to be achieved in the period from 2016 to 2030, related to the realization of human rights and promotion of development, which incorporate and continue the 8 Millennium Development Goals, based on subsidies built at the Rio + 20 Conference.
- 5.2. **Water Balance** – It is the result of the amount of water that enters and leaves a certain portion of the soil in a certain time interval. Water balances are “mass balances” made with annual, commercial and operational data, from the same physical and temporal basis. They allow the indirect obtainment of the volumes lost in leaks, called real water losses.
- 5.3. **Cadastro Único** – The Cadastro Único para Programas Sociais or CadÚnico is a data and information collection instrument that aims to identify all low-income families in the country for inclusion in social assistance and income redistribution programs.
- 5.4. **COP** – The Conference of the Parties (COP) is the supreme body of the United Nations Convention on Climate Change (UNFCCC), which annually brings together the countries Parties in world conferences. Its collective and consensual decisions can only be taken if they are unanimously accepted by the Parties, being sovereign and valid for all signatory countries. Its purpose is to regularly review and take the necessary decisions to promote the actual implementation of the Convention and any legal instruments that the COP may adopt.
- 5.5. **ESG** – Acronym for Environmental, Social and Governance, also known as “ESG”, is a set of standards, criteria and good practices generally used to measure environmental, social and governance practices of a company.
- 5.6. **Employee** – Refers to any and all employees, officers and directors that make up the Company's staff.
- 5.7. **GHG** – Greenhouse gases are gaseous substances that absorb part of the infrared radiation, emitted mainly by the Earth's surface, and make it difficult for them to escape into space.
- 5.8. **GHG Protocol** – The Greenhouse Gas (GHG Protocol) is a tool used to understand, quantify and manage Greenhouse Gas (GHG) emissions. This method is used worldwide by companies and governments to carry out GHG inventories. It is also compatible with the ISO 14064 standard and with the Intergovernmental Panel on Climate Change (IPCC) quantification methods.
- 5.9. **GRI** – The Global Reporting Initiative is an international organization that helps companies, governments and other institutions understand and communicate the impact of business on critical sustainability issues. Sustainability reporting is an organization's practice of publicly reporting its economic, environmental and social impacts. The GRI standards represent global best practices in sustainability reporting and bring a series of themes and questions that must be answered and prioritized according to the organization's business.

- 5.10. Minority Groups – It is the group of people who, in some way and in some sector of social relations, are in a situation of dependence or disadvantage in relation to another group, both integrating a broader society. Some examples of groups are those related to race, ethnicity, religion or belief, gender, age, marital status, sexual orientation, place of origin and disability.
- 5.11. IBGC – The Brazilian Institute of Corporate Governance is a non-profit organization, national and international reference in corporate governance. The institute contributes to the sustainable performance of organizations through the generation and dissemination of knowledge of best practices in corporate governance, influencing and representing the most diverse agents, aiming at a better society.
- 5.12. Normative Instruments – These are the formalization of communication aimed at guiding actions, conveying administrative guidelines and procedures, guiding Employees in the performance of their duties and allowing managers access to standardized controls. The following are considered Normative Instruments: programs, codes, policies, norms, management manuals, procedures, process maps, work instructions and forms.
- 5.13. IIRC – The International Integrated Reporting Council (IIRC) is a global coalition of regulators, investors, companies, standard setters, accounting professionals and NGOs. This coalition as a whole shares the view that communicating value creation should be the next evolutionary step for corporate reporting. The International Council for Integrated Reporting was developed to address this need and lay the foundations for the future.
- 5.14. ISO 9001:2015 - Quality Management System - International standard that specifies requirements for the implementation of a quality management system, in order to ensure excellence and optimization in production processes, in the case of the Company, collection, treatment and distribution of water and collection, treatment and disposal of treated sewage. It seeks to promote the standardization of production processes, improving quality through continuous improvement, process mapping, monitoring results at each stage of the process, among other tools.
- 5.15. ISO 14.001:2015 – Environmental Management System – International standard that specifies the requirements for an environmental management system. This International Standard is intended for organizations that seek to manage their environmental responsibilities in a systematic way that contributes to the environmental pillar of sustainability. It also helps organizations to achieve the intended results regarding the environmental management system, which can add value to the environment, the organization itself and the stakeholders.
- 5.16. ISO 45.001:2018 – Occupational Health and Safety Management System – International standard that specifies the requirements for a health and safety management system, focusing on raising its performance in this aspect. This Standard is intended for organizations that seek to manage their responsibilities in controlling the risk of incidents and protecting the health and physical integrity of their own and outsourced employees.
- 5.17. ISO/IEC 17.025:2017 – Laboratory Quality Management System – International standard that specifies requirements for the competence of testing laboratories

for quality control. This standard aims to promote the consistent operation of laboratories, conferring reliability to quality monitoring services, attesting that companies perform their laboratory activities with precision and obtain technically valid results.

- 5.18. ISO 37.001:2017 - Anti-Bribery Management System - International standard that specifies requirements and provides guidance for the establishment, implementation, maintenance, review and improvement of an anti-bribery management system.
- 5.19. Sustainable Development Goals (SDGs) – These are goals and actions globally established by the United Nations (UN) and are part of the 2030 Agenda, whose objective is to achieve Sustainable Development by 2030. This is a joint effort of countries, companies, institutions and civil society.
- 5.20. United Nations Global Compact – The Global Compact is a call for companies to align their strategies and operations with 10 universal principles in the areas of Human Rights, Labor, Environment and Anti-corruption and, thus, develop actions that contribute to facing the challenges of society. It is now the largest corporate sustainability initiative in the world.
- 5.21. Stakeholders – Stakeholders are the individuals, groups or organizations that may affect or be affected – either positively or negatively by a decision, activity or result of the Company.
- 5.22. Individual Development Plan (IDP) – This is a process consisting of a plan of actions aimed at the development of a particular Employee, with the purpose of identifying points of improvement and opportunities in their goals and competencies, helping them in Performance Management.
- 5.23. Environmental Footprint – Also known as Footprint, it refers to the natural resources used by an organization to enable its operations, including inputs, water, land, biodiversity, energy and waste generation.
- 5.24. Carbon Footprint – It is the amount of carbon dioxide gas produced by an individual or Organization, through usual activities and routines, released into the atmosphere, which contributes to the greenhouse effect and consequently to global warming.
- 5.25. SASB – The Sustainability Accounting Standards Board is an independent, non-profit organization that aims to develop a common language on the financial impacts of sustainability among companies and investors.
- 5.26. Management System – It is a set of interrelated or interactive elements of an organization, used to establish policies, objectives and processes to achieve those objectives. There are several internationally recognized management systems, such as Health and Safety (ISO 45001), Quality (ISO 9001), Laboratory Quality (ISO/IEC 17025) and Environmental Quality (ISO 14001).
- 5.27. SOx – Also known as the Sarbanes-Oxley Act, the SOx was enacted in 2002 by the US Congress to protect investors and other stakeholders from accounting errors and fraudulent practices. Its objective is to identify, combat and prevent fraud that impact the financial performance of organizations, ensuring compliance.

- 5.28. Ozone Depleting Substance (ODS) – A substance with an ozone depleting potential (ODS) greater than 0 and which can destroy the stratospheric ozone layer.
- 5.29. SWMS – The Safe Work Method Statements (SWMS) is a management system that adopts a risk control and incident prevention methodology at work, based on 5 pillars and 20 structuring elements. Its objective is to identify and control situations with a high potential for risk of incidents, defining and applying adequate safety barriers to eliminate or mitigate such situations. This program is applied to all activities, whether those involving own personnel or those that are outsourced.
- 5.30. Third party - Any and all individuals or legal entities with which the Company relates or will relate, such as, for example, providers of goods and services, suppliers, representatives, intermediary agents, attorneys, technical consultants, business partners, lessees, assignees of commercial space, forwarding agents, external collaborators and/or any other third parties acting in the name, benefit or interest of the Company, regardless of a formal contract or not.
- 5.31. World Economic Forum – It is an international organization located in Geneva (Switzerland), responsible for holding annual meetings with the participation and collaboration of the largest and most important companies in the world. The meetings are mostly held in the Swiss city of Davos and, for this reason, are also known as the Davos Forum. The main objective of the World Economic Forum is to “improve the situation of the world”, through actions taken and executed by world leaders, great economists, investors and entrepreneurs.

6. STRATEGIC PILLARS

6.1. Purpose

- a) Transform people's lives, taking sanitation far beyond the basics.
- b) Promote relevant social impacts, not only through the expansion of water and sewage services, but also through socio-environmental activities in the communities served, positioning the Company as a company with a resilient business model intrinsically connected to the ESG agenda.

6.2. Values

- a) The values represent what the Company is and believes in. The essence of acting with integrity, having a commitment to the client, acting safely, guaranteeing operational excellence, respect for people and orientation towards results, are the basis for decisions and indicate which paths to follow and, thus, face the basic sanitation challenges in the country.

7. ESG GUIDELINES

7.1. General Guidelines

- a) This Policy is oriented: (i) by the corporate governance guidelines of the Bylaws; (ii) by the Code of Professional Ethical Conduct; (iii) by the Company's ESG themes matrix and market benchmarking, mainly in relation to the sanitation sector, carried out by specialized advisory services ; (iv) by the 10 principles of the UN Global Compact; (v) by the Sustainable Development Goals (SDGs); (vi) by the GRI guidelines; (vii) by the IIRC framework; and (viii) by the Internal Drivers.

7.2. Commitment

- a) The Company undertakes to establish actions related to the ESG aspects of its business with an Environmental, Social and Governance focus.

7.2.1. Environmental Aspects

- Water
 - (i) Ensure quality water and sanitation to promote environmental, social and economic benefits for the population served by the Company's operations, improving quality of life and health conditions, as well as water security and sustainable use of water throughout the supply chain, considering Sustainable Development Goal 6 – Drinking water and sanitation – of the UN 2030 Agenda.
 - (ii) Reduce water loss and, based on the water balance, direct and prioritize leak investigation and correction actions.
 - (iii) Establish mechanisms to monitor and measure impacts related to springs, groundwater, bodies of water and springs inserted in the Company's operating sites and determine mitigation and prevention actions.
- Biodiversity
 - (iv) Act responsibly and develop biodiversity management strategies within the areas and surroundings where the Company's operations exist.
 - (v) Adopt actions that contribute to the preservation of the ecosystems in which the Company has operations, with the objective of preventing the loss of biodiversity.
- Effluents
 - (vi) Maintain and expand the monitoring of effluents with the objective of, from the frequent analysis of the discharges carried out, establishing continuous improvement processes to ensure that the destination of the effluent takes place in accordance with the established legal standards and, therefore, without significant changes or impacts on the quality of water bodies.
- Emissions
 - (vii) Follow the best market practices related to climate issues, based on the discussions of the Conferences of the Parties (COPs) agreements and

maintain the strategy of reducing emissions of greenhouse gases (GHG) and other gases (Ozone Depleting Substances – ODS and Particulate Material – PM), to increase the efficiency of the Company's business model, reducing the carbon footprint and contributing to the fight against climate change.

- Energy
 - (viii) Promote the generation of electricity from renewable energy sources with the objective of annually expanding the representation of such sources on the Company's general electricity consumption, thus ensuring operational efficiency and reduction of GHG emissions.
 - (ix) Maintain and expand energy efficiency practices in operations in order to, in addition to ensuring operational efficiency, reduce the Company's overall environmental footprint.

- Waste
 - (x) Track hazardous and non-hazardous waste throughout the Company, in addition to measuring, reporting and planning mitigation and reduction actions in the volumes generated.
 - (xi) Develop projects and adopt actions that promote the treatment, processing and recycling of sludge, thus promoting the circular economy and encouraging the use of this waste in the value chain.

- Climate Risks
 - (xii) Assess the possible consequences of climate change for the sanitation sector, considering the possible risks related to prolonged droughts (decreases the quantity and quality of water and impacts on collection and treatment systems) and excess water (floods from high volume precipitation) that affect the water supply, sewage collection and treatment, and urban drainage systems.
 - (xiii) Promote risk management by developing action plans to mitigate any adverse weather effects on the Company's critical operational structures.

 - (xiv) Monitor whether the forecasts of maximum and minimum flows (of water) will be exceeded or not, seeking to act in a preventive manner and, when necessary, correctively in extreme precipitation events at the operating sites, where the mixture between the waters of the rainwater network and the sewage system can cause an increase in the incidence of water-borne diseases, overload treatment plants and distribution infrastructure, observing the occurrences of the number of interruptions and failures in the provision of these services.

7.2.2. Social Aspects

- Human Capital

- (i) Human Rights: Promote respect for human rights, appreciation of diversity and inclusion and repudiation of discrimination in all of the Company's business relationships.
 - (ii) Diversity and Inclusion: Valuing and encouraging diversity and inclusion by establishing goals, initiatives and actions that promote a greater presence of Minority Groups (women, self-declared black or mixed race, professionals with disabilities and LGBTQIA+) in leadership positions and the Company's Employees in general with the objective to guarantee a more diverse company.
 - (iii) Attraction and Retention: Act based on the Company's management model for Human Capital, supported by the 3 strategic pillars: training, commitment & engagement and performance, to attract, develop and retain talent.
 - (iv) Training and Development: Maintain and continue to improve Employee development initiatives through training programs, mentoring and specific training.
 - (v) Health and Safety: Keep the focus on identifying situations with high potential for insecurity and define adequate control, protection and support barriers to prevent or eliminate situations with greater potential for serious or fatal accidents, through the SWMS.
 - (vi) Intensify the participation and involvement of leaders for the evolution and application of the SWMS, to guide Employees and Third Parties regarding the processes, procedures and tools available.
- Communities
 - (vii) Identify, assess, prevent and mitigate the impacts generated in the community resulting from the Company's activities, as well as the risks of violation of the human rights of the communities surrounding the operations.
 - (viii) Contribute to the local development of the communities where we operate through the implementation of social impact projects, replicated in all of the Company's operations, with special emphasis on programs to generate employment and income, environmental education and innovation.
 - Third Parties
 - (ix) Conduct the process of selection, approval and contracting of Third Parties for the segments of materials, equipment and supplies.
 - (x) Promote engagement and partnership throughout the term of the contract with the Company.
 - (xi) Combat the exploitation of child labor, forced and/or unpaid labor and slave labor, analogous to slavery or carried out in precarious or degrading conditions.

7.2.3. Governance Aspects

- Ethics

- (i) Business Ethics: Promote and strengthen a culture of ethics, integrity and transparency, aiming at the continuous improvement of the activities of the Company and of the individual, having as premises the codes, policies and existing standards.
 - (ii) Compliance: Promote and strengthen the culture of ethics and integrity and the mechanisms to prevent, detect and respond to illegal attitudes throughout the Company, through the Compliance Program and the Anti-Bribery Management System.
 - (iii) Integrity: Promote and monitor compliance with the Code of Professional Ethical Conduct and encourage the reporting of unethical, unprofessional, illegal, fraudulent or questionable behavior to the channels provided by the Company, the main one being the Confidential Channel. Demonstrate the benefits of complying with regulatory instruments, policies and relevant legislation, as well as the negative consequences of acts that may compromise the image and reputation of the Company, its Employees, Third Parties and Stakeholders.
 - (iv) Corporate Responsibility: Promote an environment of trust, strengthening the reputation and organizational culture in ethical principles, encouraging collaboration and collective intelligence, necessary in times of social and institutional changes.
- Transparency
 - (v) Maintain the commitment to reinforce the transparency of the Company's activities, providing updated information on the contracts with the public administration in force, donations and sponsorships, and financial, operational and management performances.
 - (vi) Drive continuous improvement of the ESG Report by incorporating best practices in integrated reporting.
 - Innovation
 - (vii) In order to achieve universal sanitation in a sustainable way, seeking innovation and the incorporation of new technologies in the sector are essential to reduce environmental impacts and increase the benefits for the health and quality of life of populations. The Company must maintain its investments in innovation to continue working with innovative technologies for the water and sewage treatment processes and thus generate economic and environmental benefits for its business model.
 - Risk Management
 - (viii) Maintain and improve, when necessary, the monitoring of the Company's risk management process, in order to enable the identification, evaluation, treatment, monitoring and communication to the Company's management about the activities that may affect the fulfillment of its objectives and the accomplishment of its businesses.
 - Taxes

- (ix) The Company's tax approach is linked to its business strategy, aligned with commercial activities and is committed to complying with all relevant international and local guidelines, laws, rules and regulations. The fulfillment and full compliance with all tax obligations, both main and ancillary, as well as constant updating in the face of legal and jurisprudential changes, are supported by procedures, internal preparation and review policies, internal controls, including the Company's SOX Program, in addition to internal and external audits, and specialized tax advisory services, which aim to avoid tax exposure, whether due to non-compliance with tax obligations or due to the payment of taxes above what is necessary. We maintain the report on taxes, in the documents made available to the market, with the objective of bringing transparency and promoting trust and credibility in the tax practices adopted by the Company.
- **Assets**
 - (x) Maintain integrity, operational efficiency and intensify monitoring of assets so that they can perform their functions effectively in the locations where they are assigned and protect stakeholders from health, safety and environmental concerns.
 - (xi) Promote the resilience of sanitation infrastructure in the face of the new climate reality.
 - (xii) Act preventively in the preparation of operations for the maximum and minimum flows that will enter the network.
- **Customers**
 - (xiii) Maintain the commitment to customer satisfaction and the quality of the water supplied by the Company, as well as the effluents treated before disposal.
 - (xiv) Promote the social tariff, in the regions/places where the Company operates, to be established for customers with a family income of less than one and a half minimum wages and enrolled in the Cadastro Único para Programas Sociais of the Federal Government.
- **Atypical situations, emergencies and crises**
 - (xv) Monitor and act preventively to avoid potential atypical situations, emergencies and crises, in addition to applying immediate response actions to protect life, the environment, property and reputation, in a way that does not negatively affect the sustainability, continuity and stability of the Company's business.
 - (xvi) Act in accordance with the process for managing atypical situations, emergencies and crises (local or regional) and act in a preventive manner in the events that may impact life, the environment, properties or the Company's reputation and thereby compromise sustainability and continuity of its activities.
- **Management Systems**

- (xvii) Evaluate and implement management systems, based on the main market references, that can add value to the processes and business model.
- (xviii) Expand the scope of the Company's existing management systems to units and processes not yet covered.

8. ENGAGEMENT WITH STAKEHOLDERS

- a) Appreciate a transparent, responsible and ethical relationship with Stakeholders and seek to promote positive results in all its phases, acting in a manner that respects the social, cultural, economic and environmental particularities of each location where the Company operates.
- b) Stakeholder engagement is carried out by various areas of the company. The Company adopts sustainable practices in different phases of the processes, from the initial contact with customers to the final disposal of products/services. Thus, it reiterates its commitment to the principles of the Global Compact and the Sustainable Development Goals, making the business more efficient and responsible.

9. SENIOR MANAGEMENT COMMITMENT

- a) The Company understands its influence on socioeconomic development in the regions where it operates and seeks to add value to its business in an organic way. For that, it is necessary to create, develop and promote an agenda of continuous relationship with all Stakeholders.
- b) Compliance with ESG principles and criteria is part of the Company's DNA, which is committed to sustainability, integrating this reality into its organizational culture.
- c) The Company assumes the commitment to develop all the actions foreseen in this Policy and to provide the transparency of the results obtained in public institutional documents.

10. FINAL DISPOSITIONS

This Policy will enter into force on the date of its disclosure, revoking and replacing any previous communication on the subject.

11. VERSION CONTROL AND HISTORY

Date	Version	Summary
02/15/2022	01/2022	Creation of the Normative Instrument

12. APPROVALS

Code	Description	Version	Validity
POL-012	ESG (Environmental, Social and Governance) Policy	01/2022	02/15/2022 to 02/15/2024

Issuer(s): Carlos Almiro de Magalhães Melo / Daniela Mattos Sandoval Coli

Reviewer(s): Carolina Biscuola / Maria Eleonora Isola Fonseca

Approver(s): Board of Directors