Preparation Base

2025
Integrated
Report

grupo maringá

1. Introduction

The preparation base for Grupo Maringá's 2025 Integrated Report, which covers all business units, complements the assurance process conducted by PwC Brasil and aims to facilitate the understanding of the limitations and assumptions adopted in the indicators presented in this publication. Operating under the name "Grupo Maringá" we are a privately held organization controlled by the holding company "São Eutiquiano Participações S.A." We operate in the steel production chains through "Maringá Ferro-Liga" and "Mineração Moema," and in the food and energy sectors through "Canavieira Jacarezinho," "Usina Jacarezinho" and "Maringá Energia."

This report was developed in accordance with the reporting standards issued by the International Integrated Reporting Council (IIRC) and the guidelines of the Global Reporting Standard Initiative (GRI): GRI Standard 2021 and Agriculture Sector GRI, and, for the first time, we included the indicators set forth in the framework of the Sustainability Accounting Standards Board (SASB) for the Iron and Steel Producers sectors for the Steel unit; Metals and Mining for the Mining unit; and Biofuels, Agricultural Products and Electric Utilities and Energy Generators for the Sugar-Energy unit.

2. Organizational boundaries

As a priority, disclosures are consolidated under "Grupo Maringá." In case of unavailability or non-applicability of consolidated information, there are specifications in the texts, table titles and notes directly in the body of the report, to clearly indicate the scope presented.

3. Accounting information

The financial data of Grupo Maringá's 2025 Integrated Report is presented in a consolidated and individual form for the Steel Industry , and Sugar-Energy businesses. The presentation currency for the group's financial data is the Brazilian Real (BRL). When applicable, transactions in foreign currency are converted into Reais. The accounting information was compared by the reporting organization with the information available in the consolidated and individual Financial Statements of the businesses for the same period, which were audited by KPMG Auditores Independentes Ltda.

4. Reporting systems

The collection of information for production of Grupo Maringá's 2025 Integrated Report included interviews with business units' leaders, and access to internal and public documents. Quantitative data is managed by the operational areas through information technology systems and records based on manual controls. To determine and consolidate them within the same standard, we used collection forms for the indicators "GRI Universal Standards 2021," "Agriculture Sector GRI" and SASB (Household and Personal Products Sector). The collection forms include the information required to make up all indicators, common instructions and assumptions that are adopted for the report. The SMO (Strategy and Management Office) coordinated the consolidation of the information reported by the operational and administrative areas. The limited assurance process, conducted by PwC Brasil, was based on a sample aligned with the organization's materiality and was complemented with specifications of each indicator listed below.

5. Reporting criteria details

The table below details the criteria and assumptions adopted to measure and consolidate information regarding the GRI Standards indicators on which this report is based, and should be used to complement reading of Grupo Maringá's 2025 Integrated Report.

The table includes the following fields:

- **Indicator:** detailed GRI indicator referenced by codes named in the GRI Standards;
- **Description:** description of the indicator according to the GRI Standards;
- **Reporting criteria and assumptions:** detailed information on the reported indicators;
- **Applicable business unit:** scope of business units reported;
- **Changes:** changes in criteria and assumptions compared to previous report;
- **Justification:** referring to changes in the boundaries and criteria since the previous report.

Indicators

Indicator/ Disclosure/ GRI Content	Description	Reporting Criteria and Assumptions	Applicable business unit	Changes boundaries and criteria since the previous report	Justification for changes in boundaries and criteria since the previous report
2-6 (2021)	Activities, value chain and other business relationships	"Relevant business relationships" include all stakeholders mentioned in our Mission and Business Model: shareholders, investors, customers, employees, suppliers, and communities. "Significant changes" refer to strategic changes in the business and/or in relationships within the value chain.	All	Not applicable	Not applicable
2-7 (2021)	Employees	The term "employees" is equivalent to "collaborators." The number of employees as of December 31 of the reported year is considered. The definitions are as follows: **Permanent employees:** professionals with employment contracts managed directly by the company. This category does not include directors, board members, apprentices, or employees who have been on leave for more than six months. **Full-time employees:** collaborators hired to work 44 hours per week. **Part-time employees:** collaborators hired to work between 20 and 36 hours per week. This category includes doctors and physiotherapists. **Temporary and non-guaranteed hours employees:** not applicable.	All	Not applicable	Not applicable
2-8 (2021)	Workers who are not employees	**Workers who are not employees** include apprentices and interns (when applicable) and service providers. **Significant fluctuations:** a variation greater than 30% in the number of workers during the reporting period compared to the previous report.	All	Not applicable	Not applicable
2-9 (2021)	Governance structure and composition	The term is two years. All board members are full members.	All	Not applicable	Not applicable
2-15 (2021)	Conflicts of interest	A conflict of interest is understood as an event or circumstance in which a related party is involved in a decision-making process, business, or potential transaction where they have the power to influence or direct the outcome, thereby securing a benefit for themselves or a close family member, to the detriment of the best interests of the Company and/or its subsidiaries.	All	Not applicable	Not applicable
2-16 (2021)	Communication of critical concerns	Critical concerns include concerns about the organization's potential and actual negative impacts raised through grievance mechanisms, risk matrices, and other processes. These matters are presented periodically to the board members, discussed in meetings, and recorded in minutes.	All	Not applicable	Not applicable

Indicator/ Disclosure/ GRI Content	Description	Reporting Criteria and Assumptions	Applicable business unit	Changes boundaries and criteria since the previous report	Justification for changes in boundaries and criteria since the previous report
2-20 (2021)	Process to determine remuneration	Senior executives (statutory directors) are covered by a compensation policy that includes fixed and short-term variable remuneration (approved at the Annual General Meeting), based on the results of global performance indicators, as well as other benefits granted to employees. Members of the governing body receive fixed compensation, also approved at the Annual General Meeting. The most strategic compensation policies and proposals are submitted to the People Committee.	All	Not applicable	Not applicable
2-21 (2021)	Annual total compensation ratio	**Annual total compensation:** considers gross annual compensation and benefits granted to employees, covering all positions, except apprentices and interns. **Highest-paid individual:** considers the gross annual compensation and benefits of the occupant of the organization's highest-ranking position. **Employees:** As defined in disclosure 2-7. The annual total compensation ratio is calculated by dividing the annual total compensation of the highest-paid individual by the median annual total compensation of all employees considered in the calculation.	All	Not applicable	Not applicable
2-23 (2021)	Policy commitments	The precautionary principle is reflected in the risk management approach adopted by the Group, including the processes of risk identification, assessment, monitoring, and preventive treatment, aimed at preventing and mitigating potential negative impacts. This approach also includes the definition of Risk Appetite, understood as the level of risk the organization is willing to accept in conducting its activities.	All	Not applicable	Not applicable
2-30 (2021)	Collective bargaining agreements	Professionals with employment contracts managed directly by the company. Directors and board members are not included.	All	Not applicable	Not applicable
201-1 (2016)	Direct economic value generated and distributed	The Statement of Value Added (DVA) is presented on a consolidated basis (São Eutiquiano Participações S.A., Maringá Ferro-liga S.A., Companhia Agrícola Usina Jacarezinho, Companhia Canavieira de Jacarezinho, Maringá Energia Ltda, and Mineração Moema Ltda), following CPC 09 - Statement of Value Added.	All	Not applicable	Not applicable
201-2 (2016)	Financial implications and other risks and opportunities due to climate change	Risks and opportunities related to climate change are assessed considering the short, medium, and long term, according to their potential impact on operations, availability of natural resources, regulatory requirements, and market conditions.	All	Not applicable	Not applicable

Indicator/ Disclosure/ GRI Content	Description	Reporting Criteria and Assumptions	Applicable business unit	Changes boundaries and criteria since the previous report	Justification for changes in boundaries and criteria since the previous report
203-1 (2016)	Infrastructure investments and services supported	**Significant:** all Strategic Social Projects financially supported by Grupo Maringá; **Significant positive impact:** a positive contribution to one or more dimensions of well-being; **Significant negative impact:** considered a negative contribution to one or more dimensions of well-being; **Relevant:** considered a positive or negative contribution capable of affecting one or more dimensions of well-being for people and the environment.	All	Not applicable	Not applicable
203-2 (2016)	Significant indirect economic impacts	**Significant indirect economic impacts** are understood as a positive or negative contribution to the economic dimension resulting from our operations.	All	Not applicable	Not applicable
204-1 (2016)	Proportion of spending on local suppliers	Invoices received (including taxes) from all types of suppliers, service providers, and transport companies related to all Group companies are being considered. The calculation criterion is: "Spending on local suppliers / Total spending." Local suppliers are those located in the cities of the three operations and the neighboring cities.	All	Not applicable	Not applicable
205-1 (2016)	Operations assessed for risks related to corruption	**Operations:** these are our business units (Steel Industry, Sugar-Energy, and Mining). **Significant risks:** any potential action that violates the laws of the country where we operate, as well as our Code of Conduct. Cases of corruption are understood to be any acts committed by employees, third parties, or partners that involve the improper use of a position or role to obtain an undue advantage, including, but not limited to, bribery, fraud, misappropriation of funds, illicit favoritism, or extortion, with a confirmed (substantiated) outcome of investigation.	All	Not applicable	Not applicable
205-2 (2016)	Communication and training about anti-corruption policies and procedures	**Policy and Procedures:** The Code of Conduct contains the main guidelines to be communicated. **Governance Body:** Includes shareholders, board members and directors.	All	Not applicable	Not applicable
205-3 (2016)	Confirmed incidents of corruption and actions taken	Confirmed cases of corruption are those investigated by the company or by public authorities and determined, based on the respective investigations, to be substantiated cases of corruption	All	Not applicable	Not applicable
206-1 (2016)	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	**Unfair competition:** initiatives aimed at limiting the effects of market competition, such as price-fixing, imposing geographic quotas, bid rigging, among others. **Trust and monopoly:** unfair business practices, cartels, or improper mergers that hinder competition. **Key outcomes:** refers to the rulings or judgments of concluded legal proceedings.	All	Not applicable	Not applicable

Indicator/ Disclosure/ GRI Content	Description	Reporting Criteria and Assumptions	Applicable business unit	Changes boundaries and criteria since the previous report	Justification for changes in boundaries and criteria since the previous report
302-1 (2016)	Energy consumption within the organization	Energy consumed within the organization: includes electricity consumption recorded through utility invoices and from self-generation. Renewable and non-renewable fuels (diesel, gasoline, LPG, sugarcane bagasse, ethanol, etc.) are extracted from ERP system reports, bulletins, and invoices. For the sugar-energy and steel industry segments, energy sold is represented by sales invoices. We use the National Energy Balance (Balanço Energético Nacional – BEN) as the source for conversion factors, except for LPG, for which the source is the Ultragaz website.	All	Not applicable	Not applicable
302-2 (2016)	Energy consumption outside of the organization	Energy consumed outside the organization: covers energy consumption associated with value chain activities that occur outside the Company's operational boundaries, considering the Upstream and Downstream categories reported in the greenhouse gas emissions inventory.	All	Not applicable	Not applicable
302-4 (2016)	Reduction of energy consumption	The reduction in consumption is determined by the difference between the initial recorded consumption and the consumption following the implementation of improvements.	All	Not applicable	Not applicable
303-3 (2018)	Water withdrawal	**Steel Industry:** Water withdrawal is measured by adding the volume authorized under the surface water withdrawal permit (outorga) of UPR Butiá to the total volume withdrawn from the Taquari River. For groundwater, the volume authorized under the artesian well permits is considered. The Total Dissolved Solids (TDS) parameter is monitored for surface water. Analyses are carried out monthly, after water treatment, by a specialized provider. **Sugar-Energy:** Surface water withdrawal is recorded based on the volume authorized under the withdrawal permit for the Ribeirão Ourinho River. For groundwater, the volumes measured by water meters and the volumes authorized under the artesian well permits are considered. Produced water corresponds to the water contained in the processed raw material. This refers to the water that enters the organization's boundaries as a result of sugarcane processing, which ultimately becomes steam. Total Dissolved Solids (TDS) analyses are not carried out at this unit. **Mining:** Surface water withdrawal is measured through a water meter installed at the Córrego Rio Engano withdrawal point. For groundwater, the volumes withdrawn are recorded by water meters installed in the artesian wells. Total Dissolved Solids (TDS) analyses are not carried out at this unit. **Third-party water:** For all Group units, water from third parties refers to the purchase of bottled mineral water for human consumption. **Water-stressed areas:** areas where water demand exceeds availability and renewal capacity. Definition adopted from the World Resources Institute (WRI).	All	**Steel Industry:** **Previous assumption:** In the previous report, the water intake data referred to the consumption in the production lines. **Current assumption:** For the 2024 data, the figures now refer to the measurements taken directly at the intake pumps.	**Steel Industry:** The intake data had not been used previously due to a lack of reliability caused by occasional failures in the measuring equipment (water meter) on certain days of the year.

Indicator/ Disclosure/ GRI Content	Description	Reporting Criteria and Assumptions	Applicable business unit	Changes boundaries and criteria since the previous report	Justification for changes in boundaries and criteria since the previous report
303-4 (2018)	Water discharge	**Steel Industry:** The volume of groundwater discharge refers to the disposal of sanitary effluents from the organization's septic tanks, estimated based on the capacity of the truck used to remove and transport such effluents. **Sugar-Energy:** Water discharge data was estimated based on the capacity of the cooling tower basins, as well as the volume of the tank and piping of the spray-type cooling system. **Sugar-Energy and Mining:** The total volume of sanitary effluents discharged from septic tanks is considered, estimated based on the number of employees, using as reference the methodology adopted in the Greenhouse Gas (GHG) Emissions Inventory.	All	**Sugar-Energy and Mining:** As of 2025, the volume of sanitary effluents allocated from septic tanks began to be considered, estimated based on the number of employees, using as a reference the methodology adopted in the Greenhouse Gas (GHG) Emissions Inventory.	**Sugar-Energy and Mining:** It is understood that the disposal of sanitary effluents must be reported.
303-5 (2018)	Water consumption	**Steel Industry:** Surface water consumption is determined through measurements taken at water meters installed at five consumption points in the plant (cooling lines, emergency system, slag basin, and briquetting). The total volume of water consumed corresponds to the sum of surface water consumption, groundwater withdrawal, and water from third parties. **Sugar-Energy:** Water consumption is estimated based on production data and the authorized flow rate (vazão outorgada). To calculate the volume consumed, the volumes of surface water, groundwater, produced water, and third-party water are considered, subtracting the volume of water discharged (GRI 303-4) from production. **Mining:** Water consumption is considered equivalent to the withdrawal volume (GRI 303-3).	All	Not applicable	Not applicable
305-1 (2016)	Direct (Scope 1) GHG emissions	The operational control approach is adopted for the consolidation of Greenhouse Gas (GHG) emissions. The main references adopted include ABNT NBR ISO 14064, the Brazilian GHG Protocol Program Specifications (PBGHGP), as well as the IPCC Guidelines for GHG Inventories (2006 Guidelines and 2019 Refinement). Complementary institutional and sectoral databases are also used, such as the National Energy Balance (Balanço Energético Nacional - BEN).	All	Not applicable	Not applicable
305-2 (2016)	Energy indirect (Scope 2) GHG emissions	The emission factor used is that of the National Interconnected System (Sistema Interligado Nacional – SIN), corresponding to the inventoried year, published by the Ministry of Science, Technology and Innovation (MCTI) and adopted by the Brazilian GHG Protocol Program.	All	Not applicable	Not applicable

Indicator/ Disclosure/ GRI Content	Description	Reporting Criteria and Assumptions	Applicable business unit	Changes boundaries and criteria since the previous report	Justification for changes in boundaries and criteria since the previous report
305-3 (2016)	Other indirect (Scope 3) GHG emissions	The main references adopted include ABNT NBR ISO 14064, the Brazilian GHG Protocol Program Specifications (PBGHGP), as well as the IPCC Guidelines for GHG Inventories (2006 Guidelines and 2019 Refinement). Complementary institutional and sectoral databases are also used, such as the National Energy Balance (BEN), in addition to the ecoinvent database (version current during the reporting period), used as a source of secondary emission factors and data for applicable Scope 3 categories. Significant changes: Understood as strategic changes to the business and/or to the relationship with the value chain.	All	**Steel Industry Significant Change – Category 1:** Purchased Goods and Services During the reporting period, the emission factors applied to the inputs Manganese Ore, Electrode Paste, Dolomitic Limestone, and Manganese Sinter were updated. This change results from the adoption of emission factors sourced from the ecoinvent database."	**Steel Industry:** Reassessed the most appropriate emission factor for our raw materials.
305-5 (2016)	Reduction of GHG emissions	**Steel Industry:** The base year considered is 2021. The reduction to be considered refers to the intensity of Scope 1 and 2 emissions. For the other units, emission reductions have not been mapped.	All	Not applicable	Not applicable
305-6 (2016)	Emissions of ozone-depleting substances (ODS)	Not applicable to the three units (ozone-depleting substances are not produced, imported, or exported).	All	Not applicable	Not applicable
305-7 (2016)	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	**Steel Industry:** Values are calculated as the average of five sources: furnace stacks, considering the limit set by CONAMA Resolution 436/11. **Sugar-Energy:** Values are calculated as the average of three boilers, with the report prepared based on SEDEST Resolution 02/25. **Mining:** Explosives are not used in the process; these substances are not commonly emitted.	Steel Industry and Sugar-Energy	Not applicable	Not applicable
306-1 (2020)	Waste generation and significant waste-related impacts	Waste-related impacts are considered significant when they present high environmental severity, the potential to cause irreversible or difficult-to-reverse damage to the environment, legal non-compliance, the involvement of hazardous waste, scope extending beyond operational boundaries, or the potential to significantly affect stakeholders. The assessment is carried out considering criteria of severity, scope, frequency/likelihood of occurrence, and legal compliance.	All	Not applicable	Not applicable
306-2 (2020)	Management of significant waste-related impacts	Waste-related impacts are considered significant when they present high environmental severity, the potential to cause irreversible or difficult-to-reverse damage to the environment, legal non-compliance, the involvement of hazardous waste, scope extending beyond operational boundaries, or the potential to significantly affect stakeholders. The assessment is carried out considering criteria of severity, scope, frequency/likelihood of occurrence, and legal compliance.	All	Not applicable	Not applicable

Indicator/ Disclosure/ GRI Content	Description	Reporting Criteria and Assumptions	Applicable business unit	Changes boundaries and criteria since the previous report	Justification for changes in boundaries and criteria since the previous report
306-3 (2020)	Waste generated	**Steel Industry:** There is a Waste Management System, and all waste movements are reported to the government through CETESB's Sigor system. Therefore, all waste sent for final disposal, co-processing, recycling, energy recovery, and their destinations are recorded in the system. **Sugar-Energy:** Data were compiled by monitoring waste shipment invoices, covering both waste sold and waste sent to landfills. **Mining:** information not available.	All	Not applicable	Not applicable
306-4 (2020)	Waste diverted from disposal	**Steel Industry:** The data were compiled considering all waste destined for coprocessing and recycling, which are recorded in Waste Transport Manifests (MTR) reported to the government through CETESB's Sigor system. **Sugar-Energy:** The data were compiled considering all waste destined for coprocessing and recycling, which are recorded in Waste Transport Manifests (MTR). For waste management companies that do not issue MTRs, invoice values are used. **Mining:** information not available.	All	Not applicable	Not applicable
306-5 (2020)	Waste directed to disposal	**Steel Industry:** The data were compiled considering all waste destined for sanitary and industrial landfills, incineration, and energy recovery, which are recorded in Waste Transport Manifests (MTR) reported to the government through CETESB's Sigor system. **Sugar-Energy:** The data were compiled considering all waste destined for co-processing and recycling, which are recorded in Waste Transport Manifests (MTR). For waste management companies that do not issue MTRs, invoice values are used. **Mining:** information not available.	All	Not applicable	Not applicable
308-1 (2016)	New suppliers that were screened using environmental criteria	**NEW SUPPLIERS** **Steel Industry:** New suppliers are considered to be raw material (ore) suppliers approved/qualified during the current year. As part of the qualification process, environmental criteria are assessed, including the submission of a valid Mining Title, a current Operating License, and an IBAMA Certificate of Regularity. **Sugar-Energy:** New suppliers are considered to be Integrated Cane Producers contracted during the current year. As part of the qualification process, proof of environmental compliance is required through the submission of the Rural Environmental Registry (Cadastro Ambiental Rural – CAR). **Mining:** no data management is conducted.	All	Not applicable	Not applicable

Indicator/ Disclosure/ GRI Content	Description	Reporting Criteria and Assumptions	Applicable business unit	Changes boundaries and criteria since the previous report	Justification for changes in boundaries and criteria since the previous report
308-2 (2016)	Negative environmental impacts in the supply chain and actions taken	There is no definition for this criterion, as we do not have this monitoring in place at the moment.	All	Not applicable	Not applicable
401-1 (2016)	New employee hires and employee turnover	The data used to calculate new hire and turnover rates are obtained through a people management dashboard developed in Power BI, with information sourced from the TOTVS ERP system, specifically the payroll module. For the calculations, the employee headcount in December (end of the reporting period) was used as the basis, and terminations considered were voluntary terminations, i.e., those initiated by the employee, occurring during the respective year. For definitions of employees and workers, see disclosure GRI 2-7 - Employees.	All	Not applicable	Not applicable
401-2 (2016)	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Applicable to all categories in accordance with disclosure GRI 2-7 - Employees.	All	Not applicable	Not applicable
401-3 (2016)	Parental leave	Applicable to all categories in accordance with disclosure GRI 2-7 - Employees.	All	Not applicable	Not applicable
403-1 (2018)	Occupational health and safety management system	Definition in accordance with disclosure GRI 2-7 - Employees, and disclosure GRI 2-8 - Workers who are not employees.	All	Not applicable	Not applicable
403-2 (2018)	Hazard identification, risk assessment, and incident investigation	Definition in accordance with disclosure GRI 2-7 - Employees, and disclosure GRI 2-8 - Workers who are not employees.	All	Not applicable	Not applicable
403-3 (2018)	Occupational health services	Definition in accordance with disclosure GRI 2-7 - Employees, and disclosure GRI 2-8 - Workers who are not employees.	All	Not applicable	Not applicable
403-4 (2018)	Worker participation, consultation, and communication on occupational health and safety	Definition in accordance with disclosure GRI 2-7 - Employees, and disclosure GRI 2-8 - Workers who are not employees.	All	Not applicable	Not applicable

Indicator/ Disclosure/ GRI Content	Description	Reporting Criteria and Assumptions	Applicable business unit	Changes boundaries and criteria since the previous report	Justification for changes in boundaries and criteria since the previous report
403-5 (2018)	Worker training on occupational health and safety	Definition in accordance with disclosure GRI 2-7 - Employees, and disclosure GRI 2-8 - Workers who are not employees.	All	Not applicable	Not applicable
403-6 (2018)	Promotion of worker health	Definition in accordance with disclosure GRI 2-7 - Employees, and disclosure GRI 2-8 - Workers who are not employees.	All	Not applicable	Not applicable
403-7 (2018)	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Significant occupational health and safety impacts" are understood as work-related accidents, absenteeism, lasting or irreversible negative occurrences, and reduced employee productivity and quality of life.	All	Not applicable	Not applicable
403-8 (2018)	Workers covered by an occupational health and safety management system	Applicable to all categories in accordance with disclosure GRI 2-7 - Employees.	All	Not applicable	Not applicable
403-9 (2018)	Work-related injuries	Applicable to all categories in accordance with disclosure GRI 2-7 - Employees. Work-related accidents with serious consequences are events that result in the employee being absent from work for a period of less than or more than 15 days. All accidents are reported through the Work Accident Report (CAT). The rates are calculated based on 1 million hours worked and in accordance with the requirements of NR 04.	All	Not applicable	Not applicable
403-10 (2018)	Work-related ill health	Applicable to all categories in accordance with disclosure GRI 2-7 - Employees. Information on occupational diseases is stored in electronic records and mainly in physical documents. In the event of an occupational disease, the case will be shared with the Occupational Health and Safety management. Notifiable occupational diseases are those acquired or triggered due to special conditions under which the work is performed.	All	Not applicable	Not applicable
404-1 (2016)	Average hours of training per year per employee	Applicable to all categories in accordance with disclosure GRI 2-7 - Employees. **Average hours:** total number of training hours divided by the number of employees, by gender, occupying the functional category. **Activities considered as training include:** Operational/ISO Training, Regulatory Standards, Internal Technical Training, Internal Behavioral Training, External Technical Training, External Behavioral Training, and Leadership Development.	All	Not applicable	Not applicable

Indicator/ Disclosure/ GRI Content	Description	Reporting Criteria and Assumptions	Applicable business unit	Changes boundaries and criteria since the previous report	Justification for changes in boundaries and criteria since the previous report
404-3 (2016)	Percentage of employees receiving regular performance and career development reviews	Applicable to all categories in accordance with disclosure GRI 2-7 - Employees. Classification was carried out according to the hierarchy indicated by the GRI. For reporting purposes, the activities considered as regular performance and career development reviews were not measured by activity, but by position. As such, entry-level positions within the organization were not considered, as they are not eligible for this evaluation process. The positions excluded from the calculation were: Apprentice; Intern; Agricultural Development Assistant; Firefighting Assistant; Coupling and Uncoupling Assistant; Fertigation Assistant; Cleaning Assistant; Planting Assistant; Cane Burning Assistant; Crop Treatment Assistant; General Services; Conservation General Services; Rural Worker; Reforestation Helper; Bioreductor Production Assistant; and Bioreductor Production Assistant II.	All	Not applicable	Not applicable
405-1 (2016)	Diversity of governance bodies and employees	Definition in accordance with disclosure GRI 2-7 - Employees, and disclosure GRI 2-8 - Workers who are not employees. Governance body: Shareholders, board members, and directors are considered. They were classified by gender, age group, and race.	All	Not applicable	Not applicable
405-2 (2016)	Ratio of basic salary and remuneration of women to men	For the calculation, the salary base was considered, corresponding to the December average of the functional category by gender. Board members, directors, and employees on leave were not included. Classification was done according to the hierarchy indicated by the GRI.	All	Not applicable	Not applicable
406-1 (2016)	Incidents of discrimination and corrective actions taken	Cases of discrimination are defined as behaviors or actions, intentional or not, that result in unequal or unfair treatment of individuals based on characteristics such as race/ethnicity, belief, gender, sexual orientation, gender identity, disability, among other individual aspects. This concept includes situations that may involve harassment, understood as a series of unwanted comments or actions that are or reasonably should be understood as unwanted by the person to whom they are directed. For indicator compilation, confirmed cases of discrimination are those deemed substantiated after detailed investigation and are monitored over time, being categorized as 'unfounded,' 'under review,' or 'substantiated.' These cases are counted based on complaints received through the Ombudsman Channel available on our website.	All	Not applicable	Not applicable

Indicator/ Disclosure/ GRI Content	Description	Reporting Criteria and Assumptions	Applicable business unit	Changes boundaries and criteria since the previous report	Justification for changes in boundaries and criteria since the previous report
407-1 (2016)	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	**Employees:** Unrestricted access is granted to labor unions on company premises to advocate for workers' interests, such as holding collective bargaining assemblies Voting is conducted, and the most voted agreement is applied to 100% of employees. For definitions of employees and workers, see disclosure 2-7. There is no formal process for assessing the risk of violations of workers' right to exercise freedom of association or collective bargaining. There is no formal process for assessing the risk of workers' rights violations regarding freedom of association or collective bargaining with regard to suppliers.	All	Not applicable	Not applicable
408-1 (2016)	Operations and suppliers at significant risk for incidents of child labor	The definition of child labor adopted is the one established in Article 7, item XXXIII, of the Federal Constitution, which prohibits night, hazardous, or unhealthy work for individuals under 18 years of age, and any work for individuals under 16 years of age. Hazardous work is considered to include activities that may expose workers to conditions capable of causing injury, that are unhealthy, or that are incompatible with legislation applicable to minors, including the operation of machinery and equipment, the handling of sharp or cutting tools, exposure to chemical or biological agents, and other activities subject to specific occupational health and safety requirements. For suppliers, at their facilities, there is no monitoring.	All	Not applicable	Not applicable
409-1 (2016)	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Forced or slavery-like labor is understood as any form of work carried out without the worker's free consent or under coercion, threat, restriction of freedom, debt bondage, exhausting working hours, or degrading working conditions, as defined by Brazilian legislation and ILO conventions. Situations of significant risk are those related to activities with greater reliance on outsourced, temporary, or supplier-contracted labor, particularly in the agricultural, transportation, industrial maintenance, construction, and mining sectors.	All	Not applicable	Not applicable
411-1 (2016)	Incidents of violations involving rights of indigenous peoples	Our operations are not located within or near Indigenous territories. Verification is done through the website https://terrasindigenas.org.br/mapa	All	Not applicable	Not applicable
413-1 (2016)	Operations with local community engagement, impact assessments, and development programs	Engagement takes place through support and encouragement of social projects aimed at the communities surrounding our units. In addition, we provide an Ombudsman Channel on our website, through which the community and other stakeholders can submit questions, suggestions, complaints, statements, and reports, ensuring a permanent channel for dialogue and communication.	All	Not applicable	Not applicable

Indicator/ Disclosure/ GRI Content	Description	Reporting Criteria and Assumptions	Applicable business unit	Changes boundaries and criteria since the previous report	Justification for changes in boundaries and criteria since the previous report
413-2 (2016)	Operations with significant actual and potential negative impacts on local communities	**Operations:** correspond to the activities carried out at the Grupo Maringá units, including Usina Jacarezinho, Maringá Ferro-Liga, and Mineração Moema. **Local communities:** comprise the populations and other stakeholders located in the areas of influence of the operations and the transport routes used by the organization. **Criteria for identifying significant negative impacts:** aspects related to atmospheric emissions, noise, vehicle and machinery traffic, dust emissions, and potential impacts on soil and water resources are considered. The assessment takes into account the magnitude, scope, and likelihood of occurrence of impacts on local communities.	All	Not applicable	Not applicable
414-1 (2016)	New suppliers that were screened using social criteria	There are no defined criteria, as we do not yet use this type of supplier evaluation.	All	Not applicable	Not applicable
414-2 (2016)	Negative social impacts in the supply chain and actions taken	There is no definition of impacts, as we do not yet use this type of of supplier evaluation.	All	Not applicable	Not applicable
415-1 (2016)	Political contributions	Grupo Maringá does not make contributions to campaigns, political parties, and/or candidates.	All	Not applicable	Not applicable
416-1 (2016)	Assessment of the health and safety impacts of product and service categories	The significant reported product is 100% White Sugar, as it holds FSSC 22000 certification, which addresses issues such as cross-contamination, hygiene of the environment and personnel, and all requirements set by the standard.	Sugar-Energy	Not applicable	Not applicable
416-2 (2016)	Incidents of non-compliance concerning the health and safety impacts of products and services	The information is reported based on the number of customer complaints and the classification/type of complaints submitted by Copersucar. The policies followed and applied by Copersucar are considered. We comply with the applicable municipal, state, and federal legislation.	Sugar-Energy	Not applicable	Not applicable
417-1 (2016)	Requirements for product and service information and labeling	**Steel Industry:** For the safe use of the product, the instructions described in the Auxiliary Documents are recommended: "DA 8.2 IT-03 Regulatory and Statutory Requirements for the Product/Ferroalloy," "DA 8.2 IT-04 Safety Data Sheet (SDS) for Chemical Products / High Carbon Manganese Iron (FeMnAc)," and "DA 8.2 IT-05 Safety Data Sheet (SDS) for Chemical Products / Silicon Manganese Iron (FeSiMn)." **Sugar-Energy:** For the safe use of the product, the instructions described in the Technical Procedure documents "PT 8.5JC-20/10 WHITE CRYSTAL SUGAR" and "PT 8.5JC-21/08 RAW CRYSTAL SUGAR" are recommended. The significant categories are the products from Steel Industry and Sugar-Energy that have a significant share in the Group's revenue. Rationale: we consider all products that require packaging.	Steel Industry and Sugar-Energy	Not applicable	Not applicable

Indicator/ Disclosure/ GRI Content	Description	Reporting Criteria and Assumptions	Applicable business unit	Changes boundaries and criteria since the previous report	Justification for changes in boundaries and criteria since the previous report
417-2 (2016)	Incidents of non-compliance concerning product and service information and labeling	**Sugar-Energy:** The information is reported based on the number of customer complaints and the classification/type of complaint. **Steel Industry:** The information is reported based on the number of customer complaints and the classification/type of complaint. Monitoring is conducted through the procedures (Customer Complaint) - PSQ 8IT-10 Non-Conforming Product Control.	Steel Industry and Sugar-Energy	Not applicable	Not applicable
417-3 (2016)	Incidents of non-compliance concerning marketing communications	The basis consists of reports from the Grupo Maringá Ombudsman Channel, considering those whose classification is related to the topic. It includes cases of non-compliance with municipal, state, and federal laws and regulations.	All	Not applicable	Not applicable
418-1 (2016)	Substantiated complaints concerning breaches of customer privacy and losses of customer data	**Confirmed complaints:** complaints registered through our Ombudsman Channel and/or the ANPD (National Data Protection Authority) in which the occurrence was verified. **Customer privacy violation:** any unauthorized access, use, disclosure, alteration, destruction, or processing of personal data. **Data breaches, thefts, or losses of customer data:** security breaches in which sensitive, protected, or confidential data are copied, transmitted, viewed, stolen, or used by an unauthorized individual. As there were no complaints, there is no definition for a significant number.	All	Not applicable	Not applicable

grupo maringá

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