



Preparation Base

INTEGRATED REPORT

2023

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1. INTRODUCTION

Maringá Group's 2023 Integrated Report preparation base, considering all business units, is a complement to the assurance process by PwC Brasil with the aim of facilitating understanding the limitations and assumptions adopted in the indicators that make up this publication. Under the name "Maringá Group," 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 "Canaveira 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 2021 Standard 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 "Maringá Group." 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 Maringá Group's 2023 Integrated Report is presented in a consolidated and individual form for the Steel, and Sugar-Energy businesses. The presentation currency for the group's financial data the 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 Maringá Group's 2023 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 EEG (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 Maringá Group's 2023 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	"Material business relationships" means all stakeholders mentioned in our Mission and Business Model: shareholders, investors, customers, collaborators, suppliers and communities. "Significant changes" include strategic changes in the business and/or in the relationship with the value chain.	All	Not applicable	Not applicable
2-7 (2021)	Employees	The definitions are: Permanent employees: professionals with an employment contract directly managed by the company. Officers, directors and persons on leave for more than 6 months are not included; Full-time employees: collaborators hired to work 44 hours per week; Part-time employees: employees hired to work between 20 and 36 hours per week. This category includes doctors and physiotherapists; Temporary employees and employees with non-guaranteed hours: none.	All	There was a correction compared with the workforce of previous years, and the same concept was adapted for all. Officers were removed from the calculation, as they do not have an "official" type of employment contract, as well as persons on leave for more than 6 months.	We analyzed the standard, and the criterion for considering the statutory officers was not correct. Regarding persons on leave for more than 6 months, this was established by the organization.
2-8 (2021)	Workers who are not employees	The "cut-off date" for counting the number of employees was 12/31/2023. Workers who are not employees: apprentices and interns (if any). Significant fluctuations: variation in the number of workers during the reporting period compared to the previous report.	All	There was a correction compared with the workforce of previous years, and the same concept was adapted for all. Officers were removed from the calculation, as they do not have an "official" type of contract, as well as persons on leave for more than 6 months.	We analyzed the standard, and the criterion for considering the statutory officers was not correct. Regarding persons on leave for more than 6 months, this was established by the organization.
2-9 (2021)	Governance structure and composition	The term is 2 years, from Apr/2023 to Apr/2025. All board members are permanent members.	All	Not applicable	Not applicable
2-15 (2021)	Conflicts of Interest	"Conflict of interest" means an event or circumstance in which a related party is involved in a certain decision-making process, business or potential transaction regarding which they may have the power to influence or direct the result of the process and, thus, ensure a benefit for themselves or a close relative, harming the best interests of the Company and/or its subsidiaries.	All	Not applicable	Not applicable

*Indicators assured by PwC

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
2-16 (2021)	Communication of Critical Concerns*	Critical concerns include concerns about the organization's potential and actual negative impacts raised through grievance mechanisms, risk matrix and other processes.	All	Not applicable	Not applicable
2-20 (2021)	Process to determine remuneration	Senior executives (statutory officers) are covered by a compensation policy that provides for fixed and short-term variable compensation (resolved on at the Annual General Meeting), in accordance with the results of global indicators, and other benefits granted to employees. Fixed compensation is applied to members of the governance body, as decided at the Annual General Meeting. The compensation policies and proposals considered more strategic are submitted to the People Committee.	All	Not applicable	Not applicable
2-21 (2021)	Annual total compensation ratio*	It will be reported as "omission": confidential information.	All	Not applicable	Not applicable
2-23 (2021)	Policy commitments	The precautionary principle relates to Risk Appetite, and also to the efficacy of risk management adopted by the Group.	All	Not applicable	Not applicable
2-30 (2021)	Collective bargaining agreements	Employees: professionals with an employment contract directly managed by the company. Apprentices, interns, officers and directors are not included.	All	Not applicable	Not applicable
201-1 (2016)	Direct economic value generated and distributed*	DVA is being presented in a consolidated manner (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.), according to 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	In 2023 there was not a survey on the financial implications and other risks and opportunities arising from climate change.	All	Not applicable	Not applicable
203-1 (2016)	Infrastructure investments and services supported	Significant: all Strategic Social Projects financially supported by Maringá Group; Positive impact: positive contribution to one or more dimensions of well-being; Negative impact: negative contribution to one or more dimensions of well-being; Material: a positive or negative contribution that contributes to 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" means 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 (with taxes) from all types of suppliers/service providers/carriers from all Group companies are considered. The calculation rationale will be "Expenses with local suppliers"/ Total. All categories of suppliers are being considered.	All	Not applicable	Not applicable

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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
205-1 (2016)	Operations assessed for risks related to corruption*	Operations: these are our business units (Steel, Sugar-Energy, and Mining). Significant risks: any potential action that is contrary to the current laws of the country where we operate, as well as our Code of Conduct. The assessment is carried out through the analysis of reports from the Ombudsman Channel by the GT Compliance area at monthly meetings, checking whether there are cases of corruption.	All	Not applicable	Not applicable
205-2 (2016)	Communication and training about anti-corruption policies and procedures*	There was no communication and training on specific anti-corruption policies and procedures for members of the governance body, employees and business partners. However, upon onboarding, professionals are introduced to the Code of Conduct, which covers topics related to integrity and corruption.	All	Not applicable	Not applicable
205-3 (2016)	Confirmed incidents of corruption and actions taken*	Confirmed cases of corruption are those that were investigated by the company or government authorities and defined, based on the respective investigations, as concrete cases of corruption. For definition of "employees," see indicators 2-7 and 2-8.	All	Not applicable	Not applicable
206-1 (2016)	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices*	Anti-competitive behavior: initiatives that aim to limit the effects of market competition, such as fixing prices, imposing geographic quotas, coordinating bids, and others; Anti-trust and monopoly: unfair business practices, cartels, undue mergers that hinder competition; Main results: decisions or judgments regarding closed legal actions.	All	Not applicable	Not applicable
302-1 (2016)	Energy consumption within the organization*	Energy consumed within the organization: all operations and owned and/or leased offices are considered. Data was reported in GJ, and its multiples are in line with the requirements of the GRI standard.	All	The report from Mineração Moema was included. There was a change in data from previous years for Steel, and Sugar-Energy.	Mining: In previous years, as this was a new company, it was not feasible to calculate the indicators. Steel, and Sugar-Energy: criteria reviewed.
302-2 (2016)	Energy consumption outside of the organization	Energy consumed outside of the organization: refers to Downstream and Upstream fuel consumption, taken from the GHG Protocol tool already completed.	All	The report from Mineração Moema was included.	In previous years, as this was a new company, it was not feasible to calculate the indicators.
302-4 (2016)	Reduction of energy consumption*	In 2023, there was no reduction in energy consumption obtained directly as a result of conservation and efficiency initiatives in any of the units.	All	The report from Mineração Moema was included.	In previous years, as this was a new company, it was not feasible to calculate the indicators.

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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
303-3 (2018)	Water withdrawal*	Areas with water stress: these are areas where the demand for water is greater than its availability and renewal capacity. The definition adopted in the methodology of the Water Risk Atlas of the World Resources Institute (WRI) was considered for all Group companies. In Sugar-Energy, and Mining, the analysis of dissolved solids is not carried out. In the Steel segment, information about “dissolved solids” is measured based on the internal analysis of groundwater carried out in our laboratories. For surface water, the analysis is carried out after treatment, on a monthly basis, by a supplier.	All	Not applicable	Not applicable
303-4 (2018)	Water discharge*	Areas with water stress: see indicator 303-3. We do not analyze dissolved solids in water discharge.	All	Not applicable	Not applicable
303-5 (2018)	Water consumption*	Areas with water stress: see indicator 303-3.	All	Not applicable	Not applicable
304-1 (2016)	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Owned operating units: include those owned by the company. Leased: those whose space is not owned by the company, but hosts its operations. Managed: which are fully managed. The national legislation (MMA Ordinance 443: Official National List of Flora Species Threatened with Extinction) and the Red List of the International Union for Conservation of Nature are considered as the basis for monitoring biodiversity. Law 9.985/00, or the “National System of Nature Conservation Units” (SNUC), is considered as the basis for the environmental protection area and biodiversity value characterized by the attribute of the environmental protection area. We do not measure biodiversity values.	All	Not applicable	Not applicable
304-2 (2016)	Significant impacts of activities, products and services on biodiversity	Significant direct and indirect impacts: positive or negative contribution, of a permanent or long-term nature, to the natural capital.	All	Not applicable	Not applicable
304-3 (2016)	Habitats protected or restored	Independent external experts: academics with notable knowledge on the subject and who have no connection with Maringá Group are specially considered. The success of restoration measures was not reviewed by independent external experts.	All	Not applicable	Not applicable
304-4 (2016)	IUCN Red List species and national conservation list species with habitats in areas affected by operations	IUCN: 12/31/2023	All	Not applicable	Not applicable
305-1 (2016)	Direct (Scope 1) GHG (Greenhouse Gases) emissions*	The calculation tool used was that of the Brazilian GHG Protocol Program.	All	Not applicable	Not applicable
305-2 (2016)	Indirect (Scope 2) GHG emissions from purchase of energy*	The calculation tool used was that of the Brazilian GHG Protocol Program.	All	Not applicable	Not applicable

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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 calculation tool used was that of the Brazilian GHG Protocol Program. Significant changes: this includes strategic changes in the business and/or in the relationship with the value chain.	All	Not applicable	Not applicable
305-5 (2016)	Reduction of GHG emissions	Omission: Information not available	All	Not applicable	Not applicable
305-6 (2016)	Emissions of ozone-depleting substances (ODS)	Reason for omission. Information not applicable to the 3 units.	All	Not applicable	Not applicable
305-7 (2016)	(NOx), sulfur oxides (SOx), and other significant air emissions	Steel: Air Emissions Monitoring Report (RMEA). The methodologies used in the measurements are described in the CETESB, ABNT and EPA methods. Sugar and Energy: Air Emissions Monitoring Report (RMEA). Mining: none. Significant air emissions: regulated by international conventions and/or national laws or regulations and required by stakeholders	All	Not applicable	Not applicable
306-1 (2020)	Waste generation and significant waste-related impacts*	Significant impacts – actual and potential: are those that, in the event of an occurrence, are classified as highly serious and capable of causing irreversible or difficult-to-reverse damage to the environment.	All	Not applicable	Not applicable
306-2 (2020)	Management of significant waste-related impacts*	Significant impacts related to waste generated: are those that, in the event of an occurrence, are classified as highly serious and capable of causing irreversible or difficult-to-reverse damage to the environment.	All	Not applicable	Not applicable
306-3 (2020)	Waste generated*	Steel: there is a Waste Management System in place, and all movements are communicated to the Government through CETESB's Sigor System. So, the waste that goes to final disposal, co-processing, recycling, energy use, as well as its destination, are recorded in the system. Sugar and Energy: compiled by monitoring the invoices for outbound waste, both for waste that is sold and waste that goes to landfills. Mining: information not available.	All	Not applicable	Not applicable
306-4 (2020)	Waste diverted from disposal*	Steel: there is a Waste Management System in place, and all movements are communicated to the Government through CETESB's Sigor System. So, the waste that goes to final disposal, co-processing, recycling, energy use, as well as its destination, are recorded in the system. Sugar and Energy: compiled by monitoring the invoices for outbound waste, both for waste that is sold and waste that goes to landfills. Mining: information not available.	All	Not applicable	Not applicable

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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
306-5 (2020)	Waste directed to disposal*	Steel: there is a Waste Management System in place, and all movements are communicated to the Government through CETESB's Sigor System. So, the waste that goes to final disposal, co-processing, recycling, energy use, as well as its destination, are recorded in the system. Sugar and Energy: compiled by monitoring the invoices for outbound waste, both for waste that is sold and waste that goes to landfills. Mining: information not available.	All	Not applicable	Not applicable
308-1 (2016)	New suppliers that were screened using environmental criteria	NEW SUPPLIERS Sugar and Energy: only new contracts (2023) of Integrated Sugarcane Producers (PIC). Steel and Mining: there is no data management. ENVIRONMENTAL CRITERIA Sugar and Energy: presentation of the CAR (Rural Environmental Registry) document. Steel and Mining: we do not monitor suppliers based on environmental criteria.	All	Not applicable	Not applicable
308-2 (2016)	Negative environmental impacts on the supply chain and actions taken*	Sugar and Energy: For sugarcane producers, potential negative impacts are the existence of environmental assessments and/or embargoes from Ibama, of a list and/or polygon type. Mining: there are no raw material suppliers, only indirect suppliers. Steel: data are not tracked.	All	The report from Mineração Moema was included	In previous years, as this was a new company, it was not feasible to calculate the indicators.
401-1 (2016)	New hires and employee turnover	Formulas for calculating the rate of new hires and turnover rate: For column "N. Total," the December workforce (Final Period) was considered, while the "Hired" Column considered all employees for the mentioned year. The "Dismissals" column considered the Voluntary Turnover (dismissals on the part of the employee), for the mentioned year. For definitions of "employees" and "workers," see disclosure 2-7	All	Not applicable	Not applicable
401-2 (2016)	Benefits provided to full-time employees that are not provided to temporary or part-time employees	For definitions of "employees" and "workers," see disclosure 2-7	All	Not applicable	Not applicable
401-3 (2016)	Parental leave	For definitions of "employees" and "workers," see disclosure 2-7	All	Not applicable	Not applicable
403-1 (2018)	Occupational health and safety management system	For definitions of "employees" and "workers," see disclosure 2-7	All	Not applicable	Not applicable

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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
403-2 (2018)	Hazard identification, risk assessment, and incident investigation	For definitions of “employees” and “workers”, see disclosure 2-7	All	Not applicable	Not applicable
403-3 (2018)	Occupational health services	For definitions of “employees” and “workers,” see disclosure 2-7	All	Not applicable	Not applicable
403-4 (2018)	Worker participation, consultation, and communication on occupational health and safety	For definitions of “employees” and “workers,” see disclosure 2-7	All	Not applicable	Not applicable
403-5 (2018)	Worker training on occupational health and safety	For definitions of “employees” and “workers,” see disclosure 2-7	All	Not applicable	Not applicable
403-6 (2018)	Promotion of worker health	For definitions of “employees” and “workers,” see disclosure 2-7	All	Not applicable	Not applicable
403-7 (2018)	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Impacts related to occupational health and safety are linked to the mapping of occupational risks, in line with the ISO 45001 standard. Furthermore, in the context of the indicator, a “significant negative impact” means a lasting or irreversible negative occurrence for one or more dimensions of well-being	All	Not applicable	Not applicable
403-8 (2018)	Workers covered by an occupational health and safety management system	For definitions of “employees” and “workers,” see disclosure 2-7	All	Not applicable	Not applicable
403-9 (2018)	Work-related injuries*	The professional categories considered for this report are: employees and workers. For definition of the concepts, see disclosure 2-7. Work-related injuries with serious consequences are events classified as critical : Serious injuries to people with permanent disabilities and substantial : Serious injuries to people (work leave). All accidents are reported through the COI - Incident Occurrence Report. Accidents classified as “critical” or “substantial” or with potential to be so. The calculation is based on 1 million hours.	All	Not applicable	Not applicable
403-10 (2018)	Work-related ill health *	For definitions of “employees” and “workers,” see disclosure 2-7. This is a category of professionals with an employment contract directly managed by the company. Occupational Disease information is stored in electronic medical records, and mainly in physical records in terms of documents. If there is a situation in which an occupational disease occurs, the fact will be shared with the Occupational Health and Safety department. Occupational diseases that must be reported are those contracted or triggered due to special conditions in which the work is carried out.	Todas	Não aplicável	Não aplicável

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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
404-1 (2016)	Average hours of training per year, per employee	<p>The average number of hours of training is per employee. Activities considered as “training”: Operational/ISO Training, Regulatory Standards, Internal Technical Training, Internal Behavioral Training, External Technical Training, External Behavioral Training, Leadership Development.</p> <p>Hours measured: total hours were calculated until August/2023 due to a system change. For definitions of “employees” and “workers,” see disclosure 2-7. The stratification of functional categories has not considered the board of directors, the executive board and employees on leave. The classification was carried out according to the hierarchy indicated in the GRI.</p>	All	Not applicable	Not applicable
404-3 (2016)	Percentage of employees receiving regular performance and career development reviews	<p>For definitions of “employees” and “workers,” see disclosure 2-7.</p> <p>Details of functional categories stratification: the board of directors, executive board and employees on leave were not considered. The classification was carried out according to the hierarchy indicated in the GRI.</p> <p>Activities considered as “regular performance and career development assessments”: these are not considered based on the activity, but according to the position; therefore entry-level positions are not considered.</p> <p>Positions not considered: Apprentice, Trainee, Agricultural Development Assistant, Fire Fighting Assistant, Coupling and Uncoupling Assistant, Fertigation Assistant, Cleaning Assistant, Planting Assistant, Sugarcane Burning Assistant, Culture Treatment Assistant, General Services, General Services – Conservation, Rural worker, Reforestation Assistant, Bio-reductant Production Assistant, Bio-reductant Production Assistant II.</p>	All	Not applicable	Not applicable
405-1 (2016)	Diversity of governance bodies and employees	<p>For definitions of “employees” and “workers,” see disclosure 2-7.</p> <p>Details of stratification of functional categories: the board of directors, the executive board and employees on leave were not considered. The classification was carried out according to the hierarchy indicated in the GRI.</p>	All	Not applicable	Not applicable
405-2 (2016)	Ratio of basic salary and compensation of women to men	<p>For calculation, the December average of the functional category by gender was considered. The board of directors, executive board and employees on leave were not considered. The classification was carried out according to the hierarchy indicated in the GRI.</p>	All	Not applicable	Not applicable
406-1 (2016)	Incidents of discrimination and corrective measures taken	<p>Incidents of discrimination are defined as behaviors or actions, whether 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, and disability, among other individual aspects. This concept covers situations that may include harassment, understood as a series of unwanted comments or actions that are or should be reasonably understood as unwanted by the person to whom they are addressed.</p> <p>For a compilation of indicators, confirmed cases of discrimination are those considered substantiated after a detailed investigation, and they are monitored over time, being categorized as ‘invalid,’ ‘under review’ or ‘valid’. These cases are recorded based on complaints received through the Ombudsman Channel, available on our website.</p>	All	Not applicable	Not applicable

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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: Free access is given to trade unions at the company's premises for defense or workers' interests, such as holding collective bargaining meetings. Proposals are submitted to vote, and the most voted agreement is applied to 100% of the employees. For definitions of "employees" and "workers," see disclosure 2-7. Furthermore, trade unions have free access to our facilities to defend the interests of workers, such as holding collective bargaining meetings. There is not a formal process for assessing the risk of violating workers' freedom of association or collective bargaining.	All	Not applicable	Not applicable
408-1 (2016)	Operations and suppliers with significant risk of child labor incidents*	There is not a definition for this criterion, as this is not monitored at the moment.	All	Not applicable	Not applicable
409-1 (2016)	Operations and suppliers with significant risk of incidents of forced or compulsory labor*	There is not a definition for this criterion, as this is not monitored at the moment.	All	Not applicable	Not applicable
413-1 (2016)	Operations with local community engagement, impact assessments, and development programs*	Reason for omission	All	Not applicable	Not applicable
413-2 (2016)	Operations with significant actual and potential negative impacts on local communities*	Operations: our business units Local communities: Itapeva/SP, Jacarezinho/PR, Ourinhos/PR and Marabá/PA. There are no defined criteria, as we do not have an impact analysis yet.	All	Not applicable	Not applicable
414-1 (2016)	New suppliers that were screened using social criteria*	There are no defined criteria, as we are not yet using this type of supplier evaluation.	All	Not applicable	Not applicable
414-2 (2016)	Negative social impacts on the supply chain and actions taken*	We have not yet carried out this assessment, so there are no criteria.	All	Not applicable	Not applicable
415-1 (2016)	Political contributions	Maringá Group does not contribute to campaigns, 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 product reported is 100% White Sugar, as it is FSSC 22000 certified, which addresses issues of cross-contamination, environmental and human hygiene, and everything required by the standard.	Sugar and 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 complaint submitted by Copersucar. The policies followed and applied by Copersucar are considered. We follow the current legislation of all municipal, state and federal levels.	Sugar and Energy	Not applicable	Not applicable

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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
417-1 (2016)	Requirements for product and service information and labeling	<p>Steel: For a safe use of the product, we recommend the instructions described in Auxiliary Documents “DA 8.2 IT-03 Regulatory and Statutory Requirements for the Product/ Ferroalloy, DA 8.2IT-04 Chemical Products Safety Information Sheet (FISPQ)/High-carbon Ferromanganese (HCFEMn), DA 8.2IT-05 Chemical Products Safety Information Sheet (FISPQ)/Ferro Silico-manganese (FeSiMn).”</p> <p>Sugar and Energy: For a safe use of the product, we recommend the instructions described in Technical Procedure document “PT 8.5JC-20/10 WHITE CRISTAL SUGAR and PT 8.5JC-21/08 RAW CRISTAL SUGAR.”</p> <p>The significant categories are Steel and Sugar Energy products, which have a significant share in the Group’s revenues. Rationale: we considered all products that require packaging.</p>	Steel, and Sugar-Energy	Not applicable	Not applicable
417-2 (2016)	Incidents of non-compliance concerning product and service information and labeling	<p>Sugar and Energy: the information is reported based on the number of customer complaints and the classification/type of the complaint.</p> <p>Steel: information is reported based on the number of customer complaints and the classification/type of the complaint. Monitoring is carried out through procedures (Customer Complaint) - PSQ 8IT-10 Control of Noncompliant Products.</p>	Steel, and Sugar-Energy	Not applicable	Not applicable
417-3 (2016)	Incidents of non-compliance concerning marketing communications	The base is made up of reports from Maringá Group’s Ombudsman Channel, considering those whose classification was related to the topic. Considers 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	<p>Substantiated complaints: complaints registered through our ombudsman channel and/ or ANPD (National Data Protection Authority) in which the incident was evidenced.</p> <p>Breach of customer privacy: any unauthorized access, use, disclosure, change, destruction or processing of personal data.</p> <p>Leaks, theft or loss of customer data: security breach, in which sensitive, protected or confidential data is copied, transmitted, viewed, stolen or used by an individual not authorized to do so.</p> <p>As there were no complaints, there is no definition of a significant number.</p>	All	Not applicable	Not applicable

*Indicators assured by PwC



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