## Sustainability Report 2024



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## Welcome





#### **GRI 2-3**

EGTC Infra presents its Third Sustainability Report, covering the year 2024, as part of its ongoing commitment to environmental, social, and economic responsibility. This document shares the initiatives, progress, and challenges in building a more sustainable and transparent future.

The company believes that sustainable development is only possible through the collaboration and engagement of everyone: employees, customers, partners and society. That is why it continually seeks to update its practices, innovate, and make a positive impact on the environment and local communities.

This report complies with the principles of the international organization Global Reporting Initiative (GRI), based on the rules of the International Organization for Standardization (ISO), linked to the processes of Quality Management, Environment, Occupational Health and Safety, and Compliance.

**GRI 2-5** The non-financial information in the report has not been externally audited, which is a future commitment of the company.

As an expression of solid and transparent governance, the economic and financial data were audited by an independent external auditor in April 2025 in accordance with current legislation.

Everyone is invited to explore this report and take a closer look at EGTC Infra's actions and goals for a more balanced and sustainable world. Together, we can make a difference!

#### **Happy reading!**



Sustainability EGTC Infra

## l etter from the **Board of Directors GRI 2-3**

EGTC

Engetec Infra

"No performance gain, no economic advantage, and no short deadline override our occupational health and safety policies". With that motto, we initiated one of the most significant actions in 2024: the National Respect for Life Campaign. Ensuring safe operations that preserve the well-being of our employees, service providers, and, of course, the surrounding population is a non-negotiable principle for EGTC Infra.

That is one of the pillars of sustainability on which we have built a successful business strategy, leading us to another year of organic growth. We have revalidated our process certification and focused on running with operational excellence. We diligently comply with the rules established in our Compliance Program, and, regarding environmental interactions, we had our practices recognized by several leading organizations. We strive to extract the best from engineering to provide our clients with integrated and innovative solutions. We also invest in improving governance to achieve performance gains and cash generation.

The most notable result of this work was the increase in gross revenue, which reached R\$ 1.9 billion - a growth of over 37% compared to 2023.

The year was also marked by the completion of important projects for the company and society: the Caraquatatuba and São Sebastião Road Bypasses and their Tunnel Automation Systems. Recognized as a bold project, the highway complex features 13,275 kilometers of tunnels and 9.050 kilometers of overpasses equipped with sophisticated electromechanical and signaling systems. designed and implemented by EGTC Infra for the Tamoios concessionaire. In addition to the Road Bypasses, another noteworthy delivery took place in Barcarena, state of Pará, where we worked on the decommissioning of cranes - thus allowing for the expansion of operations at the Vila do Conde river port.

Two thousand and twenty-four also saw the start of new projects, such as the construction of the new lanes up and down the Serra das Araras - between the towns of Paracambi and Piraí, in Rio de Janeiro. This is one of the most important road infrastructure projects in the country, which will solve the main bottleneck on the Via Dutra. The earthmoving and major slope containment stages have progressed significantly, and the construction of the first overpasses - of a total of 24 - has begun.

Substantial progress has been made on the rail and road bridges over the Tocantins River, in Marabá, state of Pará – a fundamental project for transporting the ore produced in the region. EGTC Infra set up a factory for pre-molded structures, and the bridges are built by the use of the 'push' method - a technique still little used in Latin America for bridges of this size, which adds more safety and productivity to operations.



L/R: Juliano Meirelles, Finance and ESG Director; Michel Rossi, Operations Director; Raul Pereira, CEO; Luciana Levy, Legal Director; Nathanael Mota, Commercial Director. Regarding the expansion of the Santo Amaro intermodal station in São Paulo, we completed critical stages to reach the final phase of the work. Massive metal structures were erected in highly precise and complex operations, carried out with equipment mounted on rafts positioned on the bed of the Pinheiros River.

EGTC

Engetec Infra

The new rail yards in Baixada Santista – which are essential for the Port of Santos' cargo logistics – have started construction. Some of the main challenges involve working in a region with unstable soil and, in certain areas, high population density.

The projects on the redevelopment of the Campo de Marte and Jacarepaguá airports, respectively in the states of São Paulo and Rio de Janeiro, were aligned and approved, with mobilization scheduled for the first quarter of 2025.

In addition to ongoing projects, EGTC Infra is also working commercially to secure new contracts in an increasingly heated infrastructure market. The company's engineering team specializes in studying, planning, and preparing proposals that, based on extensive technical expertise and cutting-edge technologies, offer unique solutions for the energy, urban mobility, railroads, highways, and industrial assembly sectors, among others. To meet all these challenges and opportunities, in 2024 we invested around R\$ 134 million in the acquisition of machinery and equipment, which will add to the company's modern fleet, one of the largest in the sector. We encourage the sustainability of the supply chain, with over 20,000 partner companies, by endorsing the adoption of best administrative and operational practices.

Our primary focus, however, remains on people – the workers who make EGTC Infra happen. Training, educating, and providing ideal working conditions for everyone is a priority. Thus, we ensure that talent and dedication are always valued and that the business environment is welcoming and respectful.

The company's call for sustainability and innovation is based on our four values: Work, Quality, Reliability, and Loyalty. Those values guide EGTC Infra's relationships with its stakeholders and contribute significantly to our commitment to achieving and delivering the planned results.



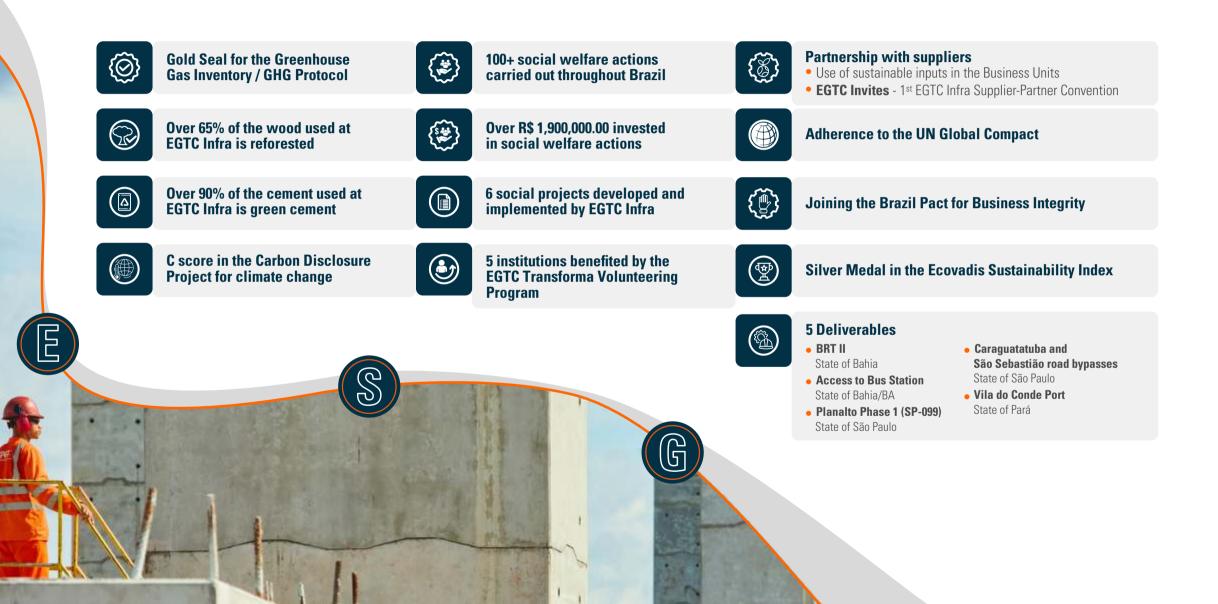
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# Highlights

EGTC







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## Who we are

With over two decades of experience, EGTC Infra, in association with SOMAH Investimentos e Participações S.A., is focused on the infrastructure segment. The company aims is to consolidate its position as a benchmark in the market, standing out for its excellence in project execution, innovative engineering solutions, and efficient management.

Our quality deliverables have ensured recognition from stakeholders and driven EGTC Infra's growth, which is based on solid values, transparency, ethics, integrity, respect for life, and commitment to sustainability.



## Our **Mission**



To develop engineering solutions and to execute infrastructure projects with excellence, sustainability, innovation, and respect for life.

## Our Vision



- To be a leading player in the Brazilian infrastructure and industrial market, by providing engineering solutions and doing business based on excellence.
- To be recognized for our integrity, ethics, sustainable practices, and respect for life.
- To provide a collaborative and diverse environment that encourages innovative practice and the appreciation of our people.

## Our Values



#### The value that ennobles and dignifies.

#### • Our people are our greatest strength.

- Respect for life above all else.
- One team, collaboration and a culture of innovation as practices.

#### RELIABILITY

#### Honoring commitments.

- Commitment to the best solution for the client.
- Ethics, integrity and transparency are non-negotiable in all our activities.

#### QUALITY

#### What needs to be done must be done well.

- Excellence in our field of operation.
- Meeting stakeholder expectations.
- Sustainability is the foundation for positive results today and in the future.

#### LOYALTY

#### Integrate with professionalism and commitment.

- Integrated teams, valued partnerships, and attentive and participative leadership.
- Mutual respect and support in all areas of the organization.



#### Performance based on values: Work, Reliability, Loyalty, and Quality.

- 2 Performance recognized for our integrity, transparency, ethics, and practices that respect life and the environment.
- 3 Maintaining and fostering an innovative culture and a collaborative, diverse and inclusive work environment that recognizes, values and stimulates the team.
- Hazard elimination and risk reduction when performing activities, to prevent occupational injuries and illnesses, with the participation and consultation of employees and their representatives, with a view to the safety and integrity of all.
- 5 Sustainable and efficient management of resources and waste, as well as the prevention of adverse environmental, economic and social impacts.
- 6 Compliance with legislation, further requirements or obligations related to compliance, quality, the environment, safety, and occupational health.
  - Compliance with the Code of Ethics and compliance policies and obligations, subject to possible sanctions in the event of noncompliance. Non-compliance with laws, regulations, and other relevant and applicable requirements, as well as failing to tell the truth, manipulating or omitting information, are not tolerated. In addition, corruption of any kind, including bribery, or any conduct that jeopardizes the image and credibility of the company and its employees is not tolerated.
  - Authority and independence of the anti-bribery compliance role in operation, provided with the resources to establish, implement and achieve the objectives of the Company's management system, as well as encourage signs of good faith by respecting non-retaliation and applying the appropriate sanctions in case of non-compliance with the Code of Ethics, policies, internal rules or compliance obligations.
- Processes and decisions guided by risk management, periodically evaluated and monitored, to maximize results and continuously improve the Integrated Management System.
- Customer and stakeholder satisfaction through the management and execution of engineering, procurement, construction and commissioning services, with a focus on infrastructure and electromechanical assembly works.

## EGTC Infra **Policy**

GRI 2-23, 2-24



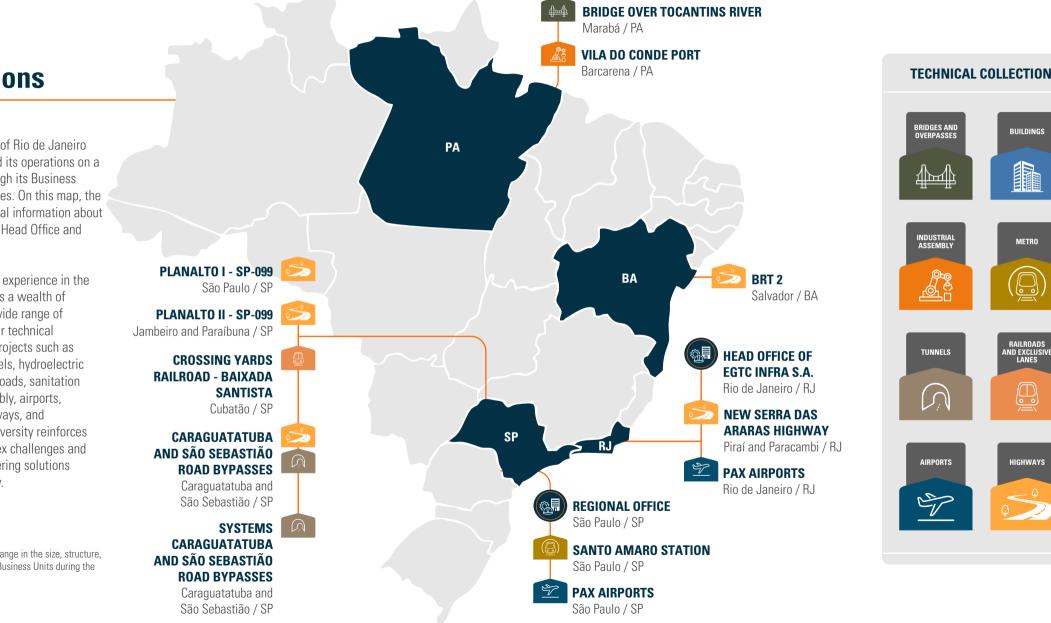


BUILDINGS

METRO

RAILROADS AND EXCLUSIVE LANES

HIGHWAYS



## Our **Operations**

#### GRI 2-1, 2-2, 2-6

Headquartered in the city of Rio de Janeiro (RJ), EGTC Infra structured its operations on a matrix basis in 2024 through its Business Units in four Brazilian states. On this map, the company presents essential information about 11 projects, as well as its Head Office and regional office in 2024.

With over two decades of experience in the industry, EGTC Infra boasts a wealth of expertise in delivering a wide range of infrastructure projects. Our technical collection encompasses projects such as bridges, overpasses, tunnels, hydroelectric plants, gas pipelines, railroads, sanitation systems, industrial assembly, airports, buildings, subways, highways, and transmission lines. This diversity reinforces its ability to tackle complex challenges and deliver innovative engineering solutions with quality and efficiency.

#### **GRI 2-4**

Note: There was no significant change in the size, structure, ownership or supply chain of the Business Units during the reporting period.

### New Achievements GRI 2-2, 2-6

Rio de Janeiro and São Paulo

### **Pax Airports**

Design and execution of the expansion and modernization works at Jacarepaguá and Campo de Marte airports (located in the states of Rio de Janeiro and São Paulo, respectively), in order to meet the requirements of the concession contract signed between PAX Airports and the National Civil Aviation Agency of Brazil (ANAC). Currently, the airports rank 9<sup>th</sup> and 16<sup>th</sup>, respectively, in traffic in the country and, together, they are 3<sup>rd</sup> in this ranking.

The interventions aim to significantly increase the operational capacity of both terminals, positioning them among the most important airports in Brazil in terms of efficiency, safety, and innovation. Among the project's highlights is the upgrade of Campo de Marte Airport to Non-Precision Instrument Flight Rules (IFR), which will enable larger aircraft to operate even under adverse weather conditions.

At Jacarepaguá Airport, the expansion of the yards will be essential to meet the growing demand for large helicopters for offshore operations on the Santos Basin platforms.



#### DESENVOLVIMENTO DE PROJETOS AEROPORTUÁRIOS E OBRAS DE IMPLANTAÇÃO E ADEQUAÇÃO DO AEROPORTO DE JACAREPAGUÁ (SBJR)

**Responsáveis** Técnicos

Marcello Aguiar Da Cruz – Crea-Rj: 2003102899 Wellington De Freitas Rodrigues – Crea-Rj: 2009147660

#### Endereço

Avenida Ayrton Senna, nº 2541 – Barra da Tijuca, Rio de Janeiro/RJ, CEP: 22.775-002



## New Achievements GRI 2-2, 2-6

São Paulo

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### Planalto II - SP-099

Implementation and adaptation of construction works along 49 km of the Tamoios Highway (SP-099), including: executive design, protection of slopes and geotechnical slopes, revegetation of environmental slopes, bays for cargo vehicles and dangerous products, yards for vehicles with traffic restrictions, bus stops, adaptation of Special Works of Art, adjustment of the highway's protection and safety devices, execution of fauna crossings, footbridges, and accessibility for pedestrians.



## New Achievements GRI 2-2, 2-6

São Paulo

### Railway Crossing Yards -Baixada Santista

Implementation of four Railway Crossing Yards, including the supply of Detailed Engineering, Special Works of Art, and Access Works.

The railway infrastructure will cover 19.35 km of track, including executive projects, vegetation suppression, earthworks, geotechnical treatment, drainage, four Special Works of Art, relocation of interferences, paving, and signaling of accesses.



Primoles areas

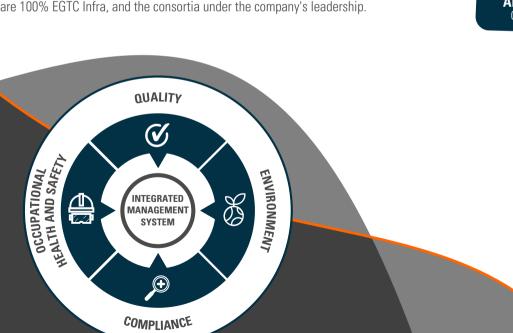
Data de revisão Revisión date

Validade Expiry Date

#### Our **Certifications GRI 2-23**

EGTC Infra has an internationally certified Integrated Management System (IMS), which covers Quality, Occupational Health and Safety, Environment, and Compliance requirements. This system was developed to guarantee the continuous improvement of processes, products and services, thus assessing operational excellence. In addition, these requirements are strategic for sustainably achieving business objectives, thereby reinforcing the company's commitment to efficiency, social and environmental responsibility, and regulatory compliance.

The certification covers all the Business Units – i.e. the Head Office, the jobs that are 100% EGTC Infra, and the consortia under the company's leadership.





## Strategic Planning

The country's current scenario provides unique opportunities for EGTC Infra, guiding the construction of a long-term strategic vision that combines cutting-edge engineering, practical sustainability, and tangible innovation.

Based on this integrated long-term vision, built collaboratively by all managers, EGTC Infra's top management has shaped its strategic objectives. These will be the company's milestones over the next few years and make up the second level of strategy. Covering aspects of market position, excellence, learning, and innovation, these goals represent steps being taken to consolidate the success of EGTC Infra's business and the company's leading role in the Brazilian infrastructure market.

## **ESG Targets**

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## Main Goals for 2025 GRI 2-22

Reduce the rate of accidents with time off work.	<b>≤</b> 1,05	Reduce the disposal of hazardous waste generated in industrial landfills by 10%.	<b>≤ 10%</b>	Reduce ergonomics-related sick notes (ICD M).	<b>≤ 25%</b>
Reduce the rate of accidents without sick leave.	<b>≤ 1,50</b>	Increase the recyclable waste disposal by 10%, to reduce the amount of waste sent to landfills and/or industrial sites.	≥10%	Increase the sustainable development index by Ecovadis.	≥ 92°
Reduce the severity rate.	≤ 80	Reduce the rate of absenteeism due to sick leave.	<b>≤ 3,00</b>	Get innovation project approved by the board for implementation.	≥ 4

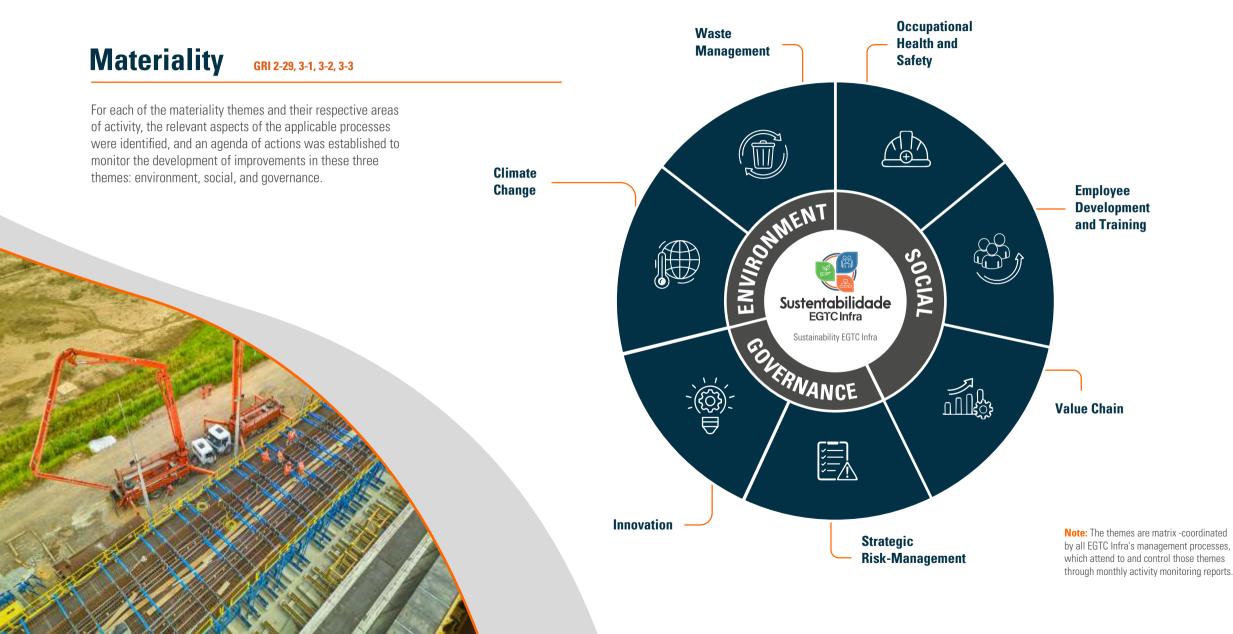


## Stakeholder Engagement GRI 2-29, 3-1, 3-2, 3-3

Below are the main stakeholders consulted, along with their respective expectations, which were demonstrated during the construction of the materiality.

	Shareholders	<b>וֹוֹן</b> וֹא	Community		Clients	ڹؖؽٛ	Employees	<b>Ů</b>	Suppliers
	Compliance with the Group's values: Work, Reliability, Loyalty, and Quality.		Satisfaction with the delivery of quality projects.		Compliance with legislation and further applicable legal requirements.		A non-discriminatory, non-confrontational working environment conducive to the		Performing activities with sustainable development, ethics, transparency, and integrity.
	Guaranteed economic and financial results.	th	Improving quality of life by promoting sustainable development through the rational	Performing activities with sustainable development, ethics,		performance of activities.	Delivery of the services hired under the agreed conditions.		
	Performing activities with sustainable development,		use of natural resources. Reducing risks in activities to		transparency, and integrity. Reducing occupational risks		when carrying out activities to prevent injuries and illnesses.		
	ethics, transparency, and integrity.		prevent accidents, with a view to the safety and integrity of the community.		when carrying out activities to prevent injuries and illnesses.				
			Appropriate use of resources, with transparency and ethical		Satisfaction with the delivery of quality projects in good time.		<b>Note:</b> The approach and institutional ties that regulate all connections and engagements with stakeholders are formalized in the Integrated Managemen System Manual (MSGI, in Portuguese), which defines relationship policies with		
			relations, under the law and external regulations.				all stakeholders.		







## Sustainability

Policy

GRI 2-23, 2-24



The full Sustainability Policy is available on the EGTC Infra website.

Click here: Sustainability Policy

- Implement measures to conserve and reuse water in the Business Units, to reduce consumption and preserve water resources.
- Preserve and protect areas of biodiversity where our activities are performed, minimizing impacts on natural ecosystems.
- Prioritize measures to reduce greenhouse gas (GHG) emissions at all project stages, including the use of cleaner and more efficient technologies.
- Regularly monitor and report emissions of air pollutants, constantly seeking to reduce environmental impacts.

- Promote the efficient use of energy in the Business Units by investing in low energy consumption technologies and renewable sources.
- Implement solid waste management practices, prioritizing reduction at source, reuse and recycling of materials.
- Respect human rights in all Business Units, by ensuring the dignity and integrity of all people, therefore not tolerating any discrimination or violation of these rights.
- Encourage training and professional qualification where EGTC Infra operates by stimulating the use of local labor in job opportunities in operations.

- Ensure permanent dialogue with local communities through active listening, respect for their culture, values, and interests, to help improve the quality of life regarding its social, economic, cultural, and environmental aspects.
- Constantly monitor situations with a high-risk potential, defining appropriate control, protection, and support barriers to prevent or eliminate situations with a higher potential for serious or fatal incidents.
- Establish a culture of ethics and integrity, based on the Code of Ethics and internal policies, thereby ensuring constant improvement of both the company's activities and the individuals.

- Foster innovation as an integral part of our corporate governance by encouraging the search for creative and sustainable solutions in all areas of the company.
- Keep a commitment to customer satisfaction and the quality provided by the company.
- Evaluate and implement management systems based on primary market references, which can add value to processes and the business model.



## Commitment to the **SDGs**

#### **INTEGRATION OF SUSTAINABLE DEVELOPMENT GOALS**

EGTC Infra's sustainability matrix covers a series of aspects that are crucial to its commitment to the environmental, social and governance tripod, which is considered central to the Sustainable Development Goals (SDGs). Aiming for a positive long-term impact, the control and analysis of indicators demonstrate clearly and measurably sustainable practices.

Policies and procedures are jointly implemented and maintained to cover various aspects of the SDGs. As a result, the company establishes its commitment to sustainability by providing a balanced development of operations.

For EGTC Infra, the Sustainable Development Goals represent a significant opportunity to connect internal strategies with global priorities. Through a successful study, it was identified that strategic, financial, and operational goals are mostly connected with SDGs 3, 4, 9, 10, 13, and 16, which are sectioned as follows:

#### **Priority SDGs**



EGTC Infra, guided by the principle of Respect for Life, is dedicated to excellence in the management of Occupational Health and Safety, aiming to provide a safe and healthy work environment for all



**Objective 13** At EGTC Infra, the project development cycle involves taking responsibility for the

environmental impacts caused and a wide range of mitigating actions, as well as establishing permanent ecological controls within the production processes.

#### PEACE, JUSTICE AND **STRONG INSTITUTIONS Objective 16**

16 PEACE, JUSTIC

FGTC Infra is a member of several bodies in the Brazilian infrastructure sector and is a signatory to pacts against corruption, adopting a strict Compliance Program.

#### **Secondary SDGs**



EGTC Infra trains the youth by means of its Young Apprentice, Trainee, and Internship programs. The company also promotes environmental education in partnership with educational institutions. Internally, employees are educated on sustainable development, human rights, gender equality, a culture of peace, citizenship, and diversity.



#### **INDUSTRY, INNOVATION AND** INFRASTRUCTURE

**Objective 9** 

EGTC Infra invests in modernizing its production processes and seeks engineering solutions through innovative methodologies.



EGTC Infra is aware of the need to promote social counterparts in its projects to support social development. Therefore, the company hires local labor and offers its employees market wages, healthcare, and food safety programs.

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## Governance





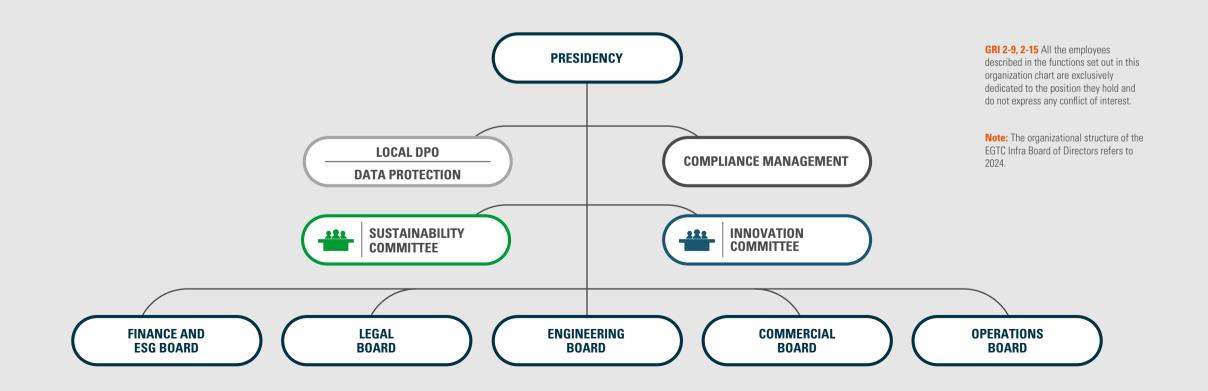
## **Governance** Structure

#### GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-15

EGTC Infra has a governance system that allows for systematic monitoring of its operations. The Executive Board, comprising five directors (two of whom are statutory), is the Company's highest governing body and is supported by the Ethics Committee of SOMAH Investimentos e Participações S.A., as well as the Sustainability and Innovation committees. The selection of directors involves careful market research, considering experience in the sector, academic background, and professional history, followed by a reputation assessment before a hiring proposal is offered.

The Executive Board ensures compliance with internal policies and leads environmental, social, and governance (ESG) initiatives,

approving strategies and objectives in partnership with various areas of the Company. It maintains a direct and transparent relationship with stakeholders, promoting meetings with them, as well as monitoring indicators and campaigns focused on sustainability. Additionally, risk management ensures that environmental, social, and business impacts are identified and monitored throughout the entire value chain. Finally, the results and strategic actions for the entire Company are analyzed at monthly meetings.

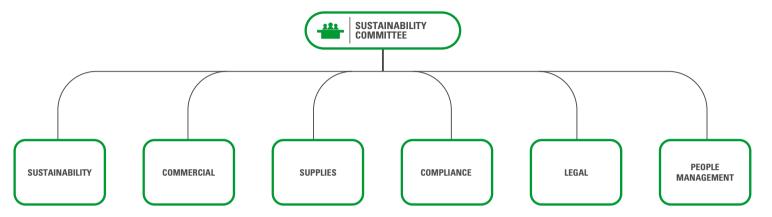


The **Sustainability Committee** plays a strategic role at EGTC Infra, ensuring the effective integration of environmental, social and governance (ESG) practices into the company's culture and operations. Its main function is to promote, monitor and strengthen the implementation of sustainable actions, in line with the Sustainable Development Goals (SDGs) and best market practices.

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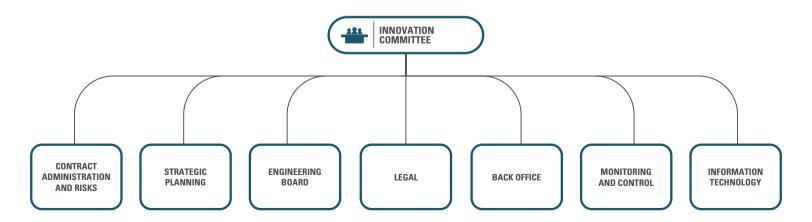
To ensure committed and impactful action, committee members are selected on the basis of their expertise in their respective areas, contributing to the construction of a sustainable agenda that is solid and aligned with global challenges.



**GRI 2-9, 2-10** In 2024, the Sustainability Committee was made up of 6 members, 5 women and 1 man. In this group, there are no conflicts of interest according to the positions they hold, and all have proven experience in managing complex construction projects, achieving good performance in mitigating risks and impacts on the environment and society.

**GRI 2-17** In June 2024, EGTC Infra, through its Sustainability Committee, held Sustainability Month, when various environmental, social and governance issues were brought to the attention of its own and third-party employees.

At EGTC Infra, the **Innovation Committee** drives the culture of innovation and ensures that innovative solutions are incorporated into the operations and management of the business. Its main function is to identify opportunities, foster improvements and promote the implementation of innovative technologies and processes, increasing the company's efficiency, competitiveness and sustainability.



GRI 2-9, 2-10 In 2024, the Innovation Committee was made up of 8 members, 2 women and 6 men. In this group, there are no conflicts of interest according to the positions they hold, and all have proven experience in managing complex construction projects.

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## **Risk** Management

#### GRI 2-13, 2-14, 2-18

Managing risks involves identifying, analyzing qualitatively and quantitatively, planning and implementing responses to events that may generate opportunities or threats to EGTC Infra's objectives.

The company recognizes the importance of managing its risks in order to increase efficiency and avoid unforeseen events, which is why it has policies, procedures and a structured Risk Management system, which was developed internally with the aim of monitoring operational activities, integrating with the projects' management systems, with graphical analysis of data and results on a Business Intelligence platform. In addition, EGTC Infra uses Monte Carlo simulation for probabilistic risk analysis, making it safer and more effective.

EGTC Infra identifies opportun suppliers who, in addition to reducing their carbon footprint, promote greater efficiency in the use of resources and minimize impacts. Issues specific to the activity, such as structural risks and project costs, are added to other factors, ranging from assessing market and contracting opportunities to aspects related to occupational health and safety, as well as environmental and social issues.

#### Committed to sustainability

and environmental responsibility in all its operations, the importance of mitigating the negative impacts of business activities is highlighted, especially with regard to ESG aspects, with a particular focus on reducing greenhouse gas (GHG) emissions, and these points are carefully mapped, with responses adapted to the reality of each situation.

By identifying and addressing these aspects, EGTC Infra prioritizes contracting suppliers that offer sustainable products, strengthening the resilience of the supply chain. This contributes to improving its corporate reputation, ensuring compliance with regulations and helping to reduce GHG emissions, while also attracting partners committed to sustainable development.

Risk management begins when prospecting for new business and extends throughout all the project phases, covering all the stages up to the conclusion of each venture using certified measures. The system involves multidisciplinary professionals who collaborate in the analysis, definition, approval and implementation of changes in all the company's activities - commercial or operational. Risk management interactively supports the company in formulating strategies and establishing managerial responsibilities, as well as ensuring that risks are duly reported to the Board of Directors.

To ensure effective control of the risks generated by its business and operational activities, EGTC Infra reinforces its processes in accordance with the ISO standards relevant to its certifications. The company adopts the best market practices, using ABNT NBR ISO 31000:2018 as a reference, which guides Risk Management, and follows the principles and guidelines established by the Project Management Institute (PMI) and consolidated in the Project Management Body of Knowledge (PMBOK®) Guide. It also takes into account the guidelines of the Construction Industry Institute (CII) of the University of Texas, based on Probabilistic Risk Management in Design and Construction Projects (RS280-1), Version 1.1.





## 247 risks mapped in all business units

- Compliance Risks
- External Risks
- Project Management Risks
- Local Risks
- Organizational Risks
- Sustainability Risks
- Technical Risks



## **Finance**

#### GRI 201-2, 203-1, 203-2

EGTC Infra invests significantly in developing infrastructure and supporting essential services, prioritizing not only the construction of projects, but also the creation of sustainable solutions that meet the needs of the communities in which it operates. The company takes a strategic approach to integrating its projects into the local context, always seeking to generate economic, social and environmental value for the region. Through a detailed analysis of the economic opportunities and potential impacts of its projects, EGTC Infra implements initiatives that go beyond the simple delivery of infrastructure, focusing on continuous improvements in access to essential services such as transportation, sanitation and energy.

In 2024, EGTC Infra benefited from tax incentives, which included the suspension of PIS (Social Integration Program) and COFINS (Contribution to Social Security Financing), resulting from the Special Incentive Regime for the Development of Infrastructure (REIDI), and compensation linked to the activity of technological research and development of technological innovation (R&D) provided for in Act No. 11,196/2005 ("Lei do Bem").

#### GRI 201-4

The company did not receive any financial assistance from the government, but was remunerated exclusively for their service contracts. The commitment to the local community and the environment is reflected in the search for innovative solutions that guarantee long-term sustainable development. EGTC Infra therefore does not limit itself to meeting basic project requirements, but prioritizes creating a positive and lasting impact, in line with society's expectations and global standards of social and environmental responsibility.

#### GRI 207-1, 207-2, 207-3

EGTC Infra's financial performance is based on responsible social and environmental impact, financial health and risk management in all its ventures, adding value to shareholders, investors, employees and society.

The company has an area dedicated to Financial and Tax Planning, which in 2024 worked together with the Tax Planning and Controllership areas of SOMAH Investimentos e Participações S.A., following ethical and legal guidelines to ensure the best tax and accounting conduct. Tax conduct is based on transparency and suitability, with a focus on optimizing the tax burden and supervising economic and financial performance, always guaranteeing impartiality and compliance with tax obligations EGTC Infra, in order to calculate and pay Federal Taxes, relies on the Controller's Office, which carries out accounting, tax and financial analysis, and meets the accessory obligations, except for consortia, withLocal accounting, but guided by the corporate area. For Municipal Taxes, such as ISS (Service Tax), the accounting, tax and financial analysis is carried out by the corporate department, except for works in progress, paralyzed or in the process of being closed, and for consortia.

Financial and Tax Planning works in an integrated manner with the back office, promoting continuous training and direct service to companies and regulatory bodies, ensuring that Tax Clearance Certificates are obtained and maintained. EGTC Infra participates in tax committees, associations and unions in the sector.





#### GRI 201-1

GTC Infra calculates income tax and social contribution based on actual profit, considering IRPJ (Corporate Income Tax) and CSLL (Social Contribution on Net Profit). IRPJ is calculated at a rate of 15%, with an additional 10% on any excess of R\$ 240,000 over the 12-month period, while CSLL is 9%.

#### GRI 207-4

The company operates exclusively in Brazil, maintaining a commitment to compliance and integrity in all its undertakings, reflected in its management policies and anti-corruption clauses. These policies also include compliance guidelines and standards related to environmental, labor and tax laws, as well as accounting and market practices.

#### GRI 201-1

Statement of added value (R\$ thousand)	2022	2023	2024
1. Revenues	1,060,277	1,405,832	1,922,557
Sale of goods, products and services	1,059,359	1,404,346	1,922,089
Provision for doubtful accounts	-13	0	0
Non-operational	931	1,486	468
2. Inputs purchased from third parties	552,461	707,735	1,015,843
Cost of goods and services sold	309,453	265,847	347,108
Materials, energy, third-party services and others	243,044	441,563	668,716
Loss/recovery of assets	-36	325	19
3. Gross value added (1-2)	507,816	698,098	906,713
4. Withholdings	3,049	5,287	19,942
Depreciation, amortization and exhaustion	3,049	5,287	19,942
5. Net added value produced (3-4)	504,767	692,811	886,771
6. Value added received in transfer	11,027	12,057	16,155
Equity income	0	0	315
Financial income	11,027	12,056	15,841
7. Added value to be distributed (5+6)	515,794	704,867	902,926

Distribution of added value	2022	2023	2024
1. Personnel and charges	212,693	296,206	473,972
2. Taxes, fees and contributions	114,249	93,487	119,459
3. Interest and rent	188,605	199,005	222,403
4. Interest on equity and dividends	0	0	0
5. Retained earnings	247	116,169	87,091



### Innovation

In 2024, EGTC Infra took significant steps on the innovation journey, moving towards the digital transformation of various functions, the improvement of processes and the inclusion of artificial intelligence, right up to the end of the operational function, seeking automation.

In open innovation, the company collaborated with an educational institution of excellence: PUC-Rio. Together with the university's School of Civil and Environmental Engineering, a scientific study was carried out into the parameterization of strategic building elements in BIM 4D.

In response to needs identified in ideation workshops with the entire company, a platform was structured that will consolidate a set of use cases targeted and customized to the needs of construction sites, called "Obra Inteligente" (Intelligent Construction).

EGTC Infra is moving towards the implementation of BIM (Building Information Modeling) throughout the business cycle, which will result in gains in value both during construction and for the client operating the project. It is also worth highlighting the development of robotic welding equipment as an innovative element, integrating automation to carry out tasks with high precision and agility. By replacing manual work, technology reduces human error, ensures uniformity in welds and meets strict technical requirements, increasing productivity, optimizing resources and ensuring greater efficiency in the process.

Automation also improves quality control and reduces operating costs, in line with lean manufacturing principles by eliminating waste and improving the use of labor and equipment, delivering high-quality products on time. In addition to these initiatives, it is worth highlighting the implementation of EGTC Infra's Innovation Policy, showing the company's commitment to continuous innovation and digital transformation in all its operations to position itself at the forefront of the infrastructure segment, guaranteeing the delivery of high-quality projects with added value for our clients.



## **Excellence**

EGTC Infra began its Excellence journey with a clear objective: to be efficient from winning new projects to their delivery, exceeding client expectations and reaffirming its commitment to high-quality construction.

The Excellence Program aims to improve practices by integrating the Lean philosophy. This integration has been organized into dimensions that seek to maximize results through agile methodologies, standardized processes and, above all, the transformation and engagement of people.

To reaffirm the commitment to Excellence, the program has been incorporated as a strategic objective for 2024 and is being disseminated throughout the company.

During implementation, strategic recommendations were analyzed and formulated for the Organizational, Commercial, Engineering, Mobilization and Operations dimensions, with the aim ofstrengthening EGTC Infra's position in the market and increasing operational efficiency.

#### The main improvements include:

- Structuring governance and methodology for corporate excellence.
- Prioritizing opportunities: refining the process to prioritize the best business opportunities.
- Standardization of studies and proposals: structuring clear standards for the preparation of studies and proposals, ensuring consistency and quality.
- Implementation of lessons learned: incorporation of a routine to capture and apply the lessons learned in the new business capture phases.
- Development of the Works Mobilization Process: improvement of the mobilization process to ensure a smooth and efficient transition to the start of works.
- Stabilization of the Performance Cycle: implementation of specific actions to stabilize and optimize the Performance Cycle.
- Corporate Performance Management Pilot: launch of an area to integrate performance management routines at the corporate level.
- Implementation of the Last Planner System<sup>®</sup> (LPS<sup>®</sup>) on its construction sites, a method aimed at improving the planning and execution of projects.
- Training for a core team of excellence, so that they are prepared to drive and support the initiatives.

In 2024, in the face of all the corporate initiatives, EGTC Infra took a significant step forward by implementing a pilot program in one of its Business Units. This project covered three crucial dimensions: productivity, planning and performance management.

At the tactical level, teams were trained and prepared to carry out routines efficiently. At the operational level, continuous Kaizens were implemented, forming the framework for the program's implementation.

The strategic initiatives, from structuring governance to training the core excellence team, demonstrate the company's focus on achieving operational efficiency and customer satisfaction. The implementation of the pilot program in one of its Business Units reinforces the dedication to applying best practices and guaranteeing exceptional results.

### **Compliance** GRI 2-9, 2-10, 2-11, 2-12, 2-14, 2-15, 2-27

With increasingly effective and robust documentation and participation in Integrity initiatives in the public and private sectors, EGTC Infra is proud to be a benchmark in a Compliance Program that is in line with good market practices. For EGTC Infra, corruption should be understood broadly, encompassing any and all illicit acts that cause damage to private companies or the Public Administration, such as bid rigging, collusion with competitors to frustrate competition in bids, imposing difficulties on the investigation or inspection activities of Public Agents or Government Authorities, money laundering, among others. In addition, an effective Compliance Program opens doors to new business opportunities, since the company guarantees that it is prepared to face the legal and regulatory challenges of different regions or sectors.

With this confidence, the company demonstrates that it is protected against the risks of non-compliance, and stakeholders have more confidence in supporting new projects and initiatives.

Compliance should therefore not be seen as an obligation or a barrier, but as a strategic advantage in the search for new business. By aligning compliance with the best market practices, EGTC Infra creates a favorable environment for sustainable growth and the expansion of its operations.



#### GRI 2-15

EGTC Infra's Integrated Management System Policy, which guides and establishes the expectations of stakeholders, is available on the company's website, including the responsibility for the conduct of those involved in complying with Compliance processes, including compliance with the Conflict of Interest Policy. This Policy provides for compliance with a series of requirements to avoid any case of conflict of interest, as well as the analysis and approval of exceptional cases, and can be accessed for consultation by all interested parties on the website.

Cases of conflicts of interest detected are communicated to the parties involved, with the aim of mitigating the actual conflict situation. The Ethics Committee, in accordance with the Policy, is the body with the autonomy to approve exceptions to the rules set out in the Conflict of Interest Policy.

#### GRI 2-16

Periodic meetings are held with EGTC Infra's Board of Directors for executives and all areas of the company to report on the most relevant activities, corporate statistics and performance indices. Included in this information are matters and issues that can be classified as "crucial concerns". With regard to the Compliance area's activities, there is also a periodic report to the Board of Directors of SOMAH Investimentos e Participações S.A..

#### GRI 2-23, 2-24

The policies are approved by EGTC Infra's Board of Directors, in accordance with the Documented Information Management Policy, which provides for the documents to be reviewed on an annual basis. and those relating to the Compliance area are also approved by the Board of Directors of SOMAH Investimentos e Participações S.A., the Company's controlling shareholder, through the institution of the Summary of Compliance Guidelines, which establishes the structure of the Compliance Program, adhering to the provisions of the national legislation applicable to the matter, notably Law No. 12.846/2013 and Decree No. 11.129/2022 (together, the "Anti-Corruption Law"), and to the best market practices, with its governance structure and attribution of responsibilities (of the Ethics Committee, Compliance Officer and other members of the Compliance area) established through the Compliance Governance Manual and the Internal Rules of the Ethics Committee.

The policies apply to the activities carried out at EGTC Infra by all employees and are duly communicated to interested parties, as established in the various Policies, without prejudice to their content being made available on the web.

#### GRI 408, 409

Of particular note are the Code of Ethics, the Anti-Corruption Policy and the Sustainability Policy (available on the company's website), in order to comply with the precautionary principle and human rights linked to the company's operations. In this way, in all active business units, 100% of critical suppliers are checked and evaluated with regard to carrying out acts vehemently prohibited by the company in its commercial relations, such as the use, in any aspect and to any degree, of child or forced labor or labor in conditions analogous to slavery and sexual exploitation or trafficking in human beings.

To carry out/formalize transparent and secure commercial relations, as well as to identify and mitigate any risks involved. EGTC Infra has implemented due diligence processes prior to hiring third parties and suppliers, forming partnerships (including participation and membership of associations), making donations and sponsorships, as well as processes that include the routines for hiring labor. In this way, the Partnership Formation Policy, the Conflict of Interest Policy, the Donations and Sponsorships Policy and the Procurement Policy (available on the company's website) are the guidelines for meeting the requirements demanded by EGTC Infra in the fight against corruption of third parties and possible partners, complemented by specific procedures, such as the Third Party Reputational Research Procedure (due diligence).

At EGTC Infra, 100% of employees sign the Adhesion and Responsibility Agreement, acknowledging their commitment to the Code of Ethics and Compliance policies. Some functions need to periodically renew their commitment to the company and the Compliance Program, updating their Adhesion and Responsibility Agreement, as established in the Anti-Corruption Policy. The various policies and procedures present guidelines o n ethical behavior in detailed situations, containing examples of points of attention and risks in these situations.

EGTC Infra's Code of Ethics establishes, in its Sanctions section, the various disciplinary measures provided for in cases of reports and said deviations whose investigation results in a Procedural or Partially Procedural decision, considering the seriousness of the conduct and any recurrence of the act, which may be: (i) oral warning, (ii) written warning, (iii) suspension of up to 30 calendar days, where applicable, and/or (iv) termination of the relationship between the Company and the offender.



#### **GRI 2-24**

During 2024, refresher training was carried out. Compliance Agents and Multipliers were trained, notices were disseminated via webmail and posters on topics covered in Compliance policies and procedures such as: Executive Summary, data from the Reporting Channel, results of the Perception Survey, Political Donations - Stay Tuned! Compliance Indicators, Did You Know: Flow for Forming Partnerships. Social and Racial Discrimination. Gifts and Hospitality Policy, International Anti-Corruption Day, How Leaders Can Strengthen the Compliance Culture, among others.

The 2024 Cycle of Lectures was also held, covering the following subjects: Reporting Channel, debate on Ethical Decision Making, Moral and Sexual Harassment, webinar on Conflict of Interest and workshop on Compliance, Competition Policy and Government Relations

#### **GRI 2-25**

An external Reporting Channel, accessible to all interested parties, is available for registering reports and denouncing deviations related to the Code of Ethics, current legislation, the company's internal policies and other applicable rules and commitments, operated by Deloitte (https://www.ethicsdeloitte.com.br/egtcinfra/), an internationally renowned independent company.

Among other things, the process of investigating complaints contributes to the improvement, design and operation of complaints mechanisms, while at the same time helping to prevent and mitigate risks.

The Compliance Perception Survey is carried out annually. Employees are asked various questions about the Compliance area and their working environment, including direct questions about the functioning and security of the Reporting Channel. Statistics on the Reporting Channel, by nature, are also communicated, covering quantities related to the Ethics Committee's deliberations, which sometimes establishes follow-up/review of processes or procedures, and also of the conduct of employees. In addition, the effectiveness of the complaint mechanism is audited as part of external ISO audits 37001 (Anti-Bribery Management System), 37301 (Compliance Management System) and 45001 (Occupational Health and Safety Management System).

#### **GRI 2-26**

The company's policies have explicit guidelines on the means of communication available to address doubts. comments or complaints, summarized in the Policy on Communication Channels and Against Retaliation.

In addition, as a means of improvement and constant evolution, EGTC Infra invited all employees to take part in the Perception Survey in November 2023. Compliance, the results of which were shared with Senior Management to assess the implementation of improvement actions during 2024.

In 2024, the Good Practices Recognition Program, "Compliance - You Make the Difference!", was consolidated through the internal employee recognition award in the category Compliance and Disclosure of the Code of Ethics, and, receiving the award in the category of Compliance Agent, the

figure responsible for monitoring, following up and supporting Compliance actions with the Works Business Units, also in the category of Compliance Manager, the employee recognized was the coordinator of FGTC Infra.

#### OUTSTANDING

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In 2024, EGTC Infra ran the Ethics at School campaign in public schools in Piraí and Paracambi. The children and teenagers who took part were invited to reflect on ethical issues that have a major impact on building human character. Doing the right thing even if no one is looking is the Compliance team's motto for this action, taken to the students and contributing to a more upright tomorrow.

Click here: Video Ethics at School



#### **GRI 406**

In 2024, there were 10 reports of discrimination and/ or unequal treatment, of which 4 were well-founded or partially well-founded. The company analyzed and investigated all the cases through relevant documentation and interviews. Two of them were resolved: in one there was a verbal warning, and in the other it was decided that the business unit should eliminate the direct subordination related to the case.

When it comes to business partners, with a focus on the company's clients, expectations are based on the concept that services are carried out on time, with quality and at competitive costs, and also on the fact that EGTC Infra establishes a rigorous process for monitoring and controlling the sustainability requirements of its projects. The Compliance team works to ensure that the company continues to maintain a high level of compliance with regulations.

#### **COMPLAINTS CHANNEL**

Complaints closed in 2024	2022	2023	2024
Proceeding	23%	16%	24%
Partially Successful	18%	19%	14%
Unfounded	23%	33%	31%
Inconclusive	17%	16%	20%
Under investigation by Administration/Operational	6%	0%	0%
Under investigation by Compliance	5%	0%	0%
Duplicates	2%	6%	0%
Out of Scope	6%	11%	10%

#### GRI 205-1

Total number and percentage of operations assessed for risks related to corruption.

Operations assessed for risks related to corruption	2022	2023	2024
New Business Risk Questionnaire	21	26	29
Partnership evaluations	4	31	36
Third parties evaluated	329	547	1,315
Donations and sponsorships analyzed	13	22	22
Gifts, presents and other hospitality monitored	171	130	70
Meeting reports monitored	125	180	79
Units audited	_	100%	100%

#### GRI 205-1, 205-2

Significant risks related to corruption, identified by risk assessment.

Corruption risks are described in the Corporate Risk Master Sheet. As already reported, no risks relating to corruption were realized or reported during 2024.

Corruption cases	2022	2023	2024
Total number of confirmed cases	0	0	0
Total number of confirmed cases inwhich employees were dismissed or received disciplinary measures	0	0	0
Total number of confirmed cases in which contracts with business partnershave been terminated or not renewed as a result of corruption-related violations.	0	0	0

#### GRI 206-1

During 2024, there were no lawsuits relating to unfair competition or violations of the lawantitrust and antimonopoly.





#### **GRI 205-2**

Total number and percentage of members of the governance body who have been informed of the anti-corruption procedures and policies adopted by the company, broken down by region.

EGTC Infra considers that 100% of its employees, between leadership and operations, received training in the policies of the fight against corruption adopted by the company. The evidence and controls, broken down by functional category and region, are available for verification.

Name	Function	Trained
Juliano Gomes Meirelles	Director of Finance and ESC	G YES
Luciana André Levy	Legal Director	YES
Michel Cleber Rossi	Chief Operating Officer	YES
Nathanael Robson Albuquerque da Mota	Commercial Director	YES
Raul Ribeiro Pereira Neto	Director CEO	YES



#### **GRI 205-2**

Total number and percentage of business partners to whom the anti- corruption procedures and policies adopted by the Company have been communicated, broken down by type of business partner and region.

North Region		Southeast Region		ion
Third parties	187 contracts		Third parties 1,	744 contratos
Anti-corruption Clauses	100%		Anti-corruption Clauses	98.90%
Association	0		Association	4
Anti-corruption Clauses	0		Anti-corruption Clauses	100%

In short, for Third Parties	2022	2023	2024
North	_	100%	100%
Northeast	92.85%	98.80%	_
Southeast	94.04%	98.50%	98.90%

In short, for Associations	2022	2023	2024
North	_	_	0
Northeast	100%	100%	_
Southeast	100%	100%	100%

#### GRI 205-2

Total number and percentage of employees to whom the anti-corruption procedures and policies adopted by the company were communicated, broken down by functional category and region. Classified as Administrative, we consider the following functions: coordinator, manager, superintendent and director.

North Region	100%	South	neast Region	<b>96.2</b> %
Administrative	12	Adr	ninistrative	118
Operational	1,913	Ope	erational	2,562
Total	1,925	Tota	al	2,680
To sum up		2022	2023	2024
North		_	98.67%	100%
Northeast		100%	100%	_
Southeast		100%	100%	96.20%

The anti-corruption procedures and policies have been communicated to **33 potential partners**, by signing the relevant contractual instruments that include integrity and compliance clauses; and to 23 clients and potential clients, by filling in their compliance/integrity forms and guestionnaires.

Announcements	2022	2023	2024
Potential Partners	27	17	33
Potential Customers	11	16	23



#### GRI 418-1

During the reporting period, no ongoing procedure was identified that has as its object (main or ancillary) the loss and/or leakage of customer data, nor any issues relating to the image, quality of projects and/or products associated with EGTC Infra's activities or activities carried out on its behalf, or non-compliance with socio-economic compliance according to the legislation in force.

#### GRI 415-1

Contributions to fund electoral campaigns, including political parties and coalitions or financial committees, are prohibited under current legislation. There are company-wide regulations on this subject, which are also set out in the Donations and Sponsorship Policy. It is strictly forbidden to offer or provide any service, grant a loan or transfer goods, personnel or favors that could constitute an electoral contribution.

#### **Evolution of objectives:**

Indicator	2022	2023	2024
Contracts with an anti-corruption clause	96%	98.10%	99%
Contracts with valid third parties questionnaire	78%	99.80%	98%
Standard Contract of valid employees	99%	98%	97%
Average response time to complaints (calendar days)	76	63	73

During the year 2024, EGTC Infra remained present and active with:

INSTITUTO ETHOS	Member of the Ethos Institute. Signatory of the Business Pact for Integrity and Against Corruption and of the Letter of Commitment of the Business Movement for Integrity and Transparency.		
2400	It officially joined the Brazil Pact for Business Integrity, an initiative of the	Goals	
BRASIL PELA INTEGRIDADE EMPRESARIAL	Office of the Comptroller General of Brazil (CGU), achieving a score of <b>93.75</b> out of a total of 100.	<ul> <li>Expanding the promotion of business integrity.</li> <li>Disseminating knowledge on the subject.</li> <li>Making companies aware of the importance of the issue.</li> </ul>	

### Performance record of the self-assessment of the Thematic

Guide: Integrity, Prevention and Fight against Corruption.

	2021	2022	2023
Score	8.8	8.9	8.9

The data presented is the result of the application of the questionnaire Thematic Guide: Integrity, Prevention and Fight against Corruption 2016 by the company, i.e. the results of a self-assessment.

The diagnosis does not therefore have the character of a certification. Its aim is to provide reflection, learning and improvement in Social Responsibility and Sustainability practices. Always prioritizing continuous improvement and alignment with best practices, a reassessment of compliance risks was carried out in 2024, which resulted in the following observation of 25 risks that had already been mapped, with ratings ranging from very low to master. In the meantime, 20 compliance risks have remained with their initial classification and 5 have had their classifications revised as a result of the analysis of data and occurrences.



### **Data Protection and Information Security** Management

EGTC Infra has structured a robust data protection policy, in line with the General Data Protection Act (LGPD). The Information Technology and Security area has developed systems that ensure the proper handling of data, guaranteeing confidentiality and efficiency in the use of information.

To meet the requirements of the LGPD, the company has implemented a new information architecture, promoting the automation of processes and reducing the circulation of information in a physical environment. As a result, a digital security framework was established which includes continuous monitoring of LGPD management.

With a view to privacy and the protection of fundamental rights, EGTC Infra provides a communication channel on its website for data subjects to request information.

The company is committed to safeguarding the confidential and personal information it has in its systems, both from its own employees and from third parties. In 2024, 100% of this data was protected.

In 2024, there were no information security incidents, and no risks were identified and recorded in EGTC Infra's Corporate Risk Sheet.

#### **Policies and Procedures Implemented**

1 Data Protection Policy

2 Information Security Policy

3 Identity Management and Access Control Policy

4 Information Security and Privacy Incident Management

Adherence to these policies is assessed annually through scheduled internal audits, reinforcing the company's commitment to digital security and regulatory compliance.

# People

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## Respecting and Valuing **Differences**

#### GRI 405, 406

EGTC Infra believes that a united and engaged team is essential for driving innovation, efficiency, and sustainability. For this reason, people are the company's central pillar, with real opportunities for growth and development, and are recognized as fundamental to achieving good results and business success.

The company values diversity and respect for differences, recognizing multiplicity in all its dimensions as a driver of innovation, productivity, and excellence. Our operations are guided by our commitment to local culture and regional practices in the areas where we operate and provide services.

EGTC Infra implements inclusive and egalitarian people management practices, with a focus on attracting, retaining and developing employees. In this way, the company contributes to individual growth and high business performance.

In addition, engagement initiatives are promoted to strengthen the sense of belonging and create a welcoming environment, committed to health, safety, well-being, and collaborative relationships.

The company is dedicated to working on and strengthening its internal brands: Immersion, Inspire, New Talents, Corporate University, and EGTC Conecta.



	G	iRI 401-1
Percentage of new hires by gender	2023	2024
Female	10%	8%
Male	90%	92%

	G	RI 401-1
Percentage of new hires by age group	2023	2024
Under 30 years old	35%	22%
From 30 to 50 years old	50%	61%
Over 50 years old	15%	17%

		GRI 401-1
Percentage of new hires by region	2023	2024
North	38%	26,3%
Northeast	41.1%	31.2%
South	2.5%	0.9%
Southeast	16.7%	40.2%
Midwest	1.6%	1%
Abroad	0%	0.3%

#### **TURNOVER DATA**

	GRI 401-1	
Percentage of employee turnover by gender	2023	2024
Female	7%	6%
Male	93%	94%
	(	GRI 401-1
Percentage of employee turnover by age group	2023	2024
Under 30 years old	19%	21%
From 30 to 50 years old	63%	63%
Over 50 years old	18%	16%
	(	GRI 401-1
Percentage of employee turnover by region	2023	2024
North	0.3%	25.1%
Northeast	15.4%	43.2%
South	0%	1%
Southeast	84.3%	29.5%
Midwest	0%	1.2%
Abroad	0%	0.1%



#### **EMPLOYEE DATA**

Total number of employees	2023	2024
Quantity	3,523	4,618
		GRI 2-7
Percentage of employees		
by gender	2023	2024
Female	9%	9%
Male	91%	91%

		GRI 2-7
Percentage of employees by region	2023	2024
North	0.7%	1.02%
Northeast	53.3%	33.85%
South	1.8%	1.84%
Southeast	43.1%	39.06%
Midwest	1.1%	24.10%
Abroad	0%	0.13%

	GRI 2-7
2023	2024
67.81%	76.22%
17.07%	14.05%
10.08%	7.69%
0.37%	0.43%
0%	0.04%
5.54%	1.56%
	67.81% 17.07% 10.08% 0.37% 0%





#### **BOARD OF DIRECTORS**

	GRI 405-1		
Percentage of people on the company's board of directors by gender	2023	2024	
Female	16.60%	20%	
Male	84.40%	80%	

Percentage of people on the company's board of directors by age group	2023	2024
Under 30 years old	0%	0%
From 30 to 50	100%	100%
Over 50 years old	0%	0%

GRI 405-1

	GRI 405-1	
Percentage of individuals on the company's board of directors by race/ethnicity	2023	2024
Black	16.60%	20%
White	84.40%	80%

#### **RATIO BETWEEN** LOWEST AND HIGHEST SALARY GRI 202, 405-2 2023 2024 Female 6,168% 3,624% 10,506% Male 12,981% GRI 2-21 Ratio between the annual total remuneration of the highest-paid individual in the company and the average total yearly remuneration of all employees 2023 2024 2,840% 1,554.12% Note: Except the highest-paid. GRI 2-21 Ratio between the percentage increase in the total yearly

remuneration of the highest-paid individual in the company and the average percentage increase in the total yearly remuneration of all employees	2023	2024
	5.71%	0.19%

Note: Except the highest-paid.



#### MATERNITY AND PATERNITY LEAVE

All employees hired by EGTC Infra and its respective business units are covered by the right to maternity or paternity leave, in accordance with current legislation. During the year, no distortions were found in the granting of these rights. The company's goal is to use a metric for monitoring leave related to this issue, ensuring complete and comprehensive compliance with legal requirements.

	GR	GRI 401-3a	
Total number of employees entitled to maternity/paternity leave in 2024	2023	2024	
Female	120	256	
Male	1,688	2,465	

G	RI 40	1-3a,	401	-3b

Total number of employees who went on maternity/paternity leave in 2024	2023	2024
Female	1	4
Male	39	60

2023	2024
1	4
39	60

GRI 401-3d

GRI 401-3c

Total number of employees who returned to work at the end of the maternity/paternity leave and remained employees for twelve months after their return to work in 2024	2023	2024
Female	1	3
Male	30	27

GRI 401-3ePercentage of return to work<br/>and retention of employees<br/>who went on maternity/paternity<br/>leave in 202420232024Female100%75%Male76.92%45%





#### Hiring, Remuneration, and Benefits Policy

#### GRI 2-8

EGTC Infra prioritizes hiring local workers, boosting the regional economy, generating opportunities, and promoting the sustainable development of the communities where it operates.

Likewise, strategic positions, such as managerial and executive roles, are mobilized on a corporate basis, allowing them to work in any Business Unit in Brazil. Employees can be hired directly or through outsourced companies, always in compliance with current legislation and established legal relationships.

#### **Remuneration Policy**

#### GRI 2-19, 2-20, 202-1, 202-2, 405-2

EGTC Infra's remuneration policy is based on seniority, performance, and market conditions, with no distinction based on gender or race, ensuringa balance between salary ranges. Fixed remuneration is applied to all positions in the business units, under the Brazilian Labor Code (CLT, in Portuguese) and the Collective Bargaining Agreement, where applicable. Salary changes follow internal procedures and legal regulations, including the application of the minimum wage as a reference for specific positions, such as Young Apprentice (Jovem Aprendiz, in Portuguese).

#### **Granting Bonuses and Benefits**

#### GRI 401-2

The granting of bonuses at the Head Office Business Unit is defined by Senior Management, while the company's projects follow collective bargaining agreements. In addition, the company establishes guidelines for retirement, health insurance, and private pension fund plans, in accordance with its corporate policies.

The benefits granted to full-time employees are formalized in their employment contracts and are agreed upon in collective bargaining agreements with their respective unions. During the 2024 financial year, there were no records of restrictions on benefits for temporary or part-time employees. EGTC Infra utilizes various benefit platforms, tailoring them to the legal and regional requirements of its projects, while ensuring validation from relevant union or labor bodies.

#### **Complementary Private Pensions**

#### GRI 201-3

EGTC Infra offers a supplementary private pension fund plan, an optional benefit available to all employees, except those working in a consortium. This plan serves as a supplement to retirement and pension benefits, and is a decision made by the employee upon admission. EGTC Infra undertakes to pay a percentage of the employee's salary, contingent upon their years of service with the company:

5% of salary Para colaboradores com menos de 10 anos de empresa  7.5% of salary Para colaboradores com 10 a 20 anos de empresa
 10% of salary Para colaboradores com mais de 20 anos de empresa

### **Coverage of Collective Bargaining Agreements and ILO Compliance**

#### GRI 2-30, 407

EGTC Infra guarantees full coverage of collective bargaining agreements, covering 100% of employees in processes mediated by trade unions. All employees have free access to agendas, meetings, and negotiations through the union representing their category, as well as the right to join any union, per current federal legislation.

EGTC Infra and its business units are fully compliant with current labor practices, rigorously fulfilling their obligations under International Labor Organization (ILO) regulations.

#### **Relations with trade unions**

#### GRI 407-1

The company maintains good relations with trade unions in all the states where it operates, ensuring that conflicts are resolved in meetings with the representatives of these associations.



EGTC Infra complies with the minimum deadlines for notification of operational changes, and its labor notices follow the protocols and compliance laid down by law.



### Culture and Engagement

At EGTC Infra, the organizational culture is based on solid values, fostering an environment that strengthens identity, employee engagement and sense of belonging. The company invests in efficient communication, aiming to stimulate commitment, inspiration, and participation among its staff. To this end, internal actions and campaigns are developed to boost everyone's satisfaction and well-being.

One of the highlights of 2024 was the celebration of Children's Day. Employees at EGTC Infra's Head Office were able to bring their children to work for a memorable and positive experience. The initiative allowed the teams to present their work environment to the little ones interactively and playfully, giving them a light and fun view of the professional routine, as well as offering recreational activities specially planned for the occasion.





Who we are

### Career Development

EGTC

Engetec Infra

The relationship between employees, leaders, and senior management is founded on trust, respect, and ethics, fostering a harmonious and productive organizational atmosphere. EGTC Infra encourages the involvement of everyone as protagonists in building and preserving a positive working environment, promoting transparent communication, and adhering to good relationship practices.

The company's commitment to professional development is evident in the results achieved in 2024: 67% of Young Apprentices were promoted to Trainees, 15% of Interns were hired, and 80% of Trainees were absorbed by the business units.

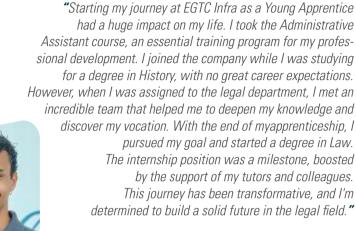


Young Apprentice Program The company has trained and launched

a new class of Young Apprentices at the Head Office, marking the beginning of their technical and professional journey. The students participated in the Administrative Assistant apprenticeship course, acquiring fundamental knowledge that they applied in practice at the company.



EGTC Infra holds regular meetings to boost the development of Trainees at the start of their careers. Throughout the year, essential topics are covered as Diversity and Inclusion, Time Management, Innovation and Creativity, Sustainability, among others. In addition, the company carries out conducts assessments every semester to monitor and improve participants' performance.



#### Leonardo Reis - Legal Trainee

"I started my journey at EGTC Infra in May 2023 as a Production Engineering trainee, working on planning, cost control, and budgeting. In May 2024, I assumed the position of Engineering Assistant, expanding my responsibilities to include technical activities management. I am currently responsible for overhead costs, budgeting, supplies, planning, and feasibility studies, always focused on efficiency, sustainability and excellence. Throughout this career, I have dedicated myself to continuous improvement, seeking to make a significant contribution to the development of innovative and aligned projects EGTC Infra's mission in the infrastructure sector"

Wallace Coutinho - Engineering Assistant



In 2024, EGTC Infra completed its first class of Trainees with professionals from Civil Engineering, Mechanical Engineering, Electrical Engineering, and Administration. For twelve months. these new talents delved into the world of engineering and infrastructure, facing real challenges and acquiring valuable lessons.

The Trainees improved their technical, behavioral, and teamwork skills through an intensive development program that included experience in multiple areas of the company, allowing for greater immersion in the day-to-day work of the construction sites and personalized monitoring by tutors. At the end of the program, these professionals presented a project that provided them with the opportunity to apply the knowledge they had acquired in real-world situations. They were promoted to specialist positions, where they took on new challenges and responsibilities.

In addition, applications were opened for the second class, targeting professionals in the areas of Administration, Accounting Sciences, Economic Sciences, Production Engineering, and Environmental Engineering, with a 131.20% increase in the number of candidates from 2024 to 2025

The Trainee Program has involved participants in relevant projects. with a learning path structured in phases, providing solid and sustainable professional growth that transitions from theory to practice. By investing in training new talent, EGTC Infra reinforces its commitment to sustainability, promoting responsible practices and integrating innovative solutions that benefit both the company and the community.

"I'm completing two years at EGTC Infra with a career marked by a lot of learning and growth. I worked as a Civil Engineer, then as a Trainee Engineer, and now I'm back as a Civil Engineer, with a more mature view of the challenges of engineering and construction management. In addition to technical knowledge, I have come to understand the importance of self-awareness, humility, respect, and empathy in the workplace. Every day has been an opportunity to improve myself, not only as a professional, but also as a person. I continue to work under the values of Work, Reliability, Loyalty, and Quality. My professional path has only just begun, and I'm treading it with the certainty that there will be many more learnings and challenges to come."

#### Raírio Mota - Civil Engineer



Corporate Information

80% of the trainees

were absorbed by the

Business Units.



### **Performance** Cycle

GRI 2-20, 404-2, 404-3

The Performance Cycle – EGTC Conecta is a process that integrates with the strategic objectives, supporting decisions about the employee's journey and career, fostering a culture of performance and collaborative dialogues, promoting the alignment of expectations, and providing the company with information for consistent analysis, which translates into the acknowledgement of potential, career development, and recognition.

The premise of this process is to ensure the alignment of strategic drivers, institutional values, and competencies, which are assessed periodically.

Percentage of total employees who received regular career performance and development appraisals in 2024:

Gender	2022	2023	2024
Female	39%	47%	49%
Male	11%	16%	18%
Category	2022	2023	2024
Coordination and Management	24%	28%	29%
Experts	8%	14%	19%
Operational	11%	11%	6%
Technical / Supervisory	7%	10%	12%

### Corporate **Education**

EGTC Infra's Corporate University (UCE) serves as the central development platform, integrating all training, education, and gualification initiatives run by the Head Office Business Unit. It aims to strengthen business strategies and improve essential business skills.

To ensure an efficient structure aligned with the company's needs, corporate practices are organized into nuclei, providing clear direction for objectives and facilitating employees' learning journey.

#### **GRI 404-1**

Average number of hours of training completed by employees at the company's head office during the reporting period, broken down by gender and category:

Gender	2022	2023	2024
Female	3.08	3.99	10.43
Male	2.56	1.01	2.50
Category	2022	2023	2024
Board of Directors and Superintendence	2.14	38.44	5.06
Coordination and Management	2.60	16.43	3.58
Experts	2.95	15.65	2.67
Operational	2.03	0.21	1.31
Technical / Supervisory	3.77	1.74	2.51

Note: The data on the Performance and Corporate Education Cycle covers employees working in the Head Office Business Unit and strategic employees working in the other Business Units.





### **Climate**

In 2024, the People Management area conducted the Climate Survey at the EGTC Infra Matrix, achieving 79% employee participation. This result reinforces everyone's commitment to this vital feedback process, which is essential for developing an increasingly positive working environment.

In this way, it was possible to understand the perceptions and opinions of employees regarding the company, addressing issues such as communication, leadership, development, and well-being. The results reflect the employees' connection with EGTC Infra and their ongoing commitment to improving the corporate environment.

#### **Main results**



In addition, some highlights show the positive perception of different aspects of the corporate environment:

Level of employee satisfaction	8.2	overall score
Level of pride in being part of the EGTC Infra team	9.1	alignment with the company and ambassadorship
Level of motivation and growth at EGTC Infra	8.5	professional development, well being, and leadership

One of the main points of attention identified was distributive justice, which deals with employees' perception of fair rewards and recognition, with a score of 7.3.

A healthy, quality environment also involves financial recognition. For this reason, based on the results obtained, EGTC Infra has been exploring ways to ensure even fairer and more dignified remuneration for its employees, thereby reinforcing its commitment to valuing people.

EGTC Infra remains committed to listening to, valuing, and evolving together with its employees, thereby strengthening its commitment to building an increasingly strong environment that aligns with the team's needs.





EGTC

Engetec Infra

### Occupational Health and Safety Management System GRI 403-1

EGTC Infra reaffirms its primary commitment to the safety of all its employees and others involved in its operations. Based on the principle of respect for life, the company relentlessly pursues excellence in Occupational Health and Safety management, aiming for a safe and healthy working environment for all.

In line with this commitment, the Ten Golden Rules were established, a set of essential guidelines aimed at protecting the physical integrity and health of employees. These mandatory rules must be strictly followed in all of EGTC Infra's activities, permeating all stages of the processes and serving as fundamental requirements of the company's Integrated Management System.

The Ten Golden Rules represent non-negotiable principles, so their application is integral and extends to all EGTC Infra's business units, covering both its employees and outsourced workers. The company does not allow deviations or negligence in complying with these rules and continually invests in training and awareness-raising actions to ensure that everyone internalizes the safety culture.

#### **EGTC Infra Golden Rules**

- 1 Only carry out activities if you are fit, trained, qualified, and authorized.
- Only start an activity after the risk analysis has been carried out, always making sure that all the tasks and their respective hazards are covered.
- 3 Carry out effective lockouts before intervening in any energized equipment and/or installation, using the mandatory Personal Protective Equipment (PPE).
- 4 Wear a seatbelt and respect the speed limit.
- **5** Wear a properly fastened safety belt when working at heights.
- 6 Always review the existing hazards and the application of all necessary control measures before starting manual tasks, thus avoiding possible hand injuries.
- Stay out of isolated and signposted areas where loads are being moved.
- 8 Carry out activities only in areas and on equipment cleared for work, with the necessary locks in place and their respective maintenance up to date.
- 9 Do not work under the influence of alcohol or illicit drugs.
- Report all incidents to their immediate leader and/or to the Specialized Occupational Health and Safety Service (SESMT).

Occupational health and safety guidelines are strictly adhered to in all of our projects, underpinned by the absolute principle of respect for life.

The company recognizes that its employees are its greatest asset and makes sure that all activities are conducted with this fundamental premise in mind.



### Hazard Identification, Risk Assessment, and Incident Investigation

#### GRI 403-2, 403-7, 403-8

EGTC Infra centralizes the management of the Occupational Health and Safety System (OHS) in the corporate sector, ensuring the implementation and verification of Corporate Policies and procedures across all business units. This commitment is evidenced by the ISO 45001:2018 certification, which consolidates the company's alignment with the highest safety standards.

The effectiveness of the Occupational Health and Safety System's management is assessed through internal audits, annual critical analyses by senior management, and monthly monitoring of performance indicators. This constant monitoring ensures continuous improvement and the pursuit of excellence in occupational safety.

EGTC Infra has adopted a Management Policy that guides all its business units in eliminating hazards by carefully assessing the risks and potential damage associated with activities, whether routine or non-routine. This policy defines and directs the implementation of effective control measures, reinforcing the company's commitment to occupational health and safety.

The identification of hazards, carried out by drawing up the risk inventory, serves as the basis for defining emergency scenarios. These scenarios are consolidated in the Emergency Response Plan. Emergencies are periodically tested through simulations involving employees and third parties, ensuring readiness and effectiveness in potential crisis situations.

### Internal Commission for the Prevention of Accidents and Harassment (CIPA)

#### GRI 403-4

All of EGTC Infra's business units have an Internal Commission for the Prevention of Accidents and Harassment (CIPA), whose aim is to promote the prevention of work-related incidents and illnesses. The committees hold monthly meetings to develop action plans that address the identified risks, as well as establish a continuous communication channel through which employees and third parties have ample opportunities to consult and participate in the development of management processes, with a view to constant improvement.

Every year, CIPA organizes the Internal Week for the Prevention of Accidents at Work (SIPAT). This initiative, which goes beyond mere compliance with legal requirements, represents a unique opportunity to promote awareness and responsibility for life. Through lectures, interactive activities, and preventive actions, EGTC Infra seeks to ensure that SIPAT is as effective as possible. To do this, it relies on highly qualified partners who bring relevant content and transformative experiences, strengthening the company's safety culture with each edition.

#### **Behavioral Audits Program**

The Behavioral Audits and Identification of Deviations Program provides essential data to improve the processes of the business units in the areas of Occupational Health, Safety and the Environment. This initiative enables the monitoring of employees' behavior regarding safety procedures, allowing for the identification of potential deviations and the implementation of corrective and preventive actions.

### Implementing Remote Audits with Drones

Remote audits with drones represent a breakthrough in safety management, providing greater efficiency and precision in inspections. By capturing highresolution images and videos, drones enable a detailed analysis of safety conditions, making it possible to identify non-conformities with higher accuracy.

Using drones for inspections eliminates the need to expose employees to risky situations, guaranteeing the safety of everyone involved in the process. In addition, remote audits optimize the time and resources invested in inspections, making the process more efficient and cost-effective.

The information collected through remote audits is carefully analyzed and used to improve security management processes and occupational health. This initiative demonstrates the company's commitment to continuous improvement and the pursuit of excellence in all its operations.

The implementation of remote audits with drones reaffirms EGTC Infra's commitment to innovation and the safety of its employees. The company continually seeks technological solutions to enhance its processes and maintain an increasingly safe and healthy working environment for all employees.

In 2024, EGTC Infra innovated in communicating its safety principles by launching EGTC Toon. The bee, symbol of the respect for life campaign, was transformed into an animated and captivating character, with the mission of visually transmitting, in a playful way, the precepts of the Golden Rules.

With dynamic and educational episodes, EGTC Toon aims to broaden the engagement of a diverse audience, making safety guidelines more accessible and impactful. This innovative initiative continually reinforces the culture of prevention and care, essential pillars for the company.





#### Daily Integrated Management Dialogues, and Health and Safety Training

#### GRI 403-5

EGTC Infra promotes the Daily Integrated Management Dialogues (DIMDs) as a fundamental tool for disseminating the culture of safety and health at work. In addition, the company invests in specific training on occupational risks, activities, and hazardous situations, enabling its employees to act safely and conscientiously.

In 2024, the company completed a total of 242,014 hours of health and safety training, demonstrating its commitment to employee training. Of this total, 26,039 hours were dedicated to leadership training, while 215,975 hours were aimed at the operational public.

The significant number of training hours in 2024 reflects the continuous increase in EGTC Infra's investment in safety and health awareness and training programs. This growth demonstrates the company's priority in ensuring the safety of its employees, as it continually seeks to enhance their knowledge and skills.

Hours	2022	2023	2024	
DIMD	42,484	54,157	297,296	
Training	104,678	185,245	242,074	

#### **Commitment to Risk Mitigation and Elimination**

EGTC Infra maintains an ongoing commitment to mitigating and eliminating risks to prevent incidents from occurring in its operations. The company adopts a proactive approach to identifying and assessing risks, implementing effective preventive measures to protect the integrity of its employees and others involved.

When an incident occurs, a rigorous investigation and in-depth analysis take place, using a corporate system. This process enables the identification of the causes of the incident, whether they are of a technical, human, or organizational nature.

Based on the investigation's conclusions, the company implements effective preventive measures to prevent similar incidents from recurring. All the measures adopted are widely disseminated to employees and third parties, ensuring that the lessons learned from each incident are shared and internalized throughout EGTC Infra.

The systematic investigation and analysis of incidents, together with the implementation of preventive actions and the dissemination of the measures adopted, allows EGTC Infra to improve its risk management and strengthen its security culture continuously. EGTC Infra recognizes that, despite its ongoing efforts, 2024 saw a significant increase in the severity rate. Faced with this scenario, and reaffirming its commitment to safety and the preservation of life, the company has implemented a series of robust measures to prevent new occurrences and strengthen its safety culture. The main actions taken include:

#### • Third edition of the National Respect For Life Campaign

The campaign, carried out in all the business units, engaged more than 4,000 direct and indirect employees, playfully reinforcing the Ten Golden Rules by showing the film "Compromisso" (Commitment).

#### Implementing play in practice

Preliminary risk analyses have been transformed into interactive, easyto-understand boards, strategically positioned at work fronts to ensure continuous access and visualization by employees.

#### • Strengthening internal tools

The internal tools for managing and monitoring occupational health and safety have been strengthened to ensure greater efficiency and control.

#### • Intensifying qualification programs

Professional qualification programs have been enhanced to ensure that employees are always up to date on the latest safety practices.

#### • Training and awareness

Training and awareness-raising activities for employees and third parties on occupational safety issues were stepped up.

EGTC Infra maintains an open and transparent dialog with its employees, third parties and other stakeholders about the incidents that have occurred and the measures that are being taken to strengthen safety in its operations. The company reaffirms its commitment to safety as a fundamental and non-negotiable value.

Every month, the data on incident rates is consolidated and presented at a meeting attended by the Executive Board and representatives from all the business units. During these meetings, incidents are analyzed in detail and participants are instructed to share the information with other employees, ensuring that the learning is disseminated throughout the company.

#### GRI 403-9

Indexes	2022	2023	2024
MHER	5,926,952.00	7,506,770.00	10,275,992.00
TFSA	2.03	0.93	1.85
TFCA	2.71	1.33	0.97
TG	58.23	20.78	115.61

Note: The data refers to EGTC Infra's employees.



### **Occupational Health:** EGTC Infra's Priority

#### GRI 403-3, 403-6

EGTC Infra recognizes occupational health as a fundamental pillar for the well-being and performance of its employees. The company is committed to guaranteeing the physical and mental integrity of everyone, ensuring that they can carry out their work activities without risk of illness or problems related to the work environment.

To this end, it establishes various practices aimed at the physical, mental, and social well-being of its employees, promoting a more balanced and healthy working environment. This includes mitigating psychosocial risks, promoting ergonomics at workstations, and implementing actions to reduce occupational stress.

There is investment in comprehensive campaigns aimed at promoting the health and well-being of its employees, including periodic monitoring of physical and mental health. These initiatives are carefully planned and implemented to meet the specific needs of each group of workers, taking into account the risks and demands of their activities. Lectures were held with an emphasis on physical and mental health, addressing the prevention of diseases such as diabetes, prostate cancer, breast cancer and high blood pressure. The aim of these initiatives was to make employees aware of the importance of prevention and health care.

The company carried out a flu vaccination campaign for employees and their dependents, extending flu vaccination coverage ahead of the winter period. This initiative was aimed at reducing the impact of respiratory infections on controlling absenteeism and ensuring greater protection for everyone's health.

#### GRI 403-10

The practices adopted by EGTC Infra have proved to be effective, as evidenced by the absence of occupational illnesses in all its business units throughout 2024. This result proves the efficiency of the preventive measures and the monitoring of employee health, reinforcing the company's ongoing commitment to the safety and wellbeing of all.

In 2024, the goal was to reduce absenteeism, setting an Absenteeism Rate of 3.0%. At the end of the year, the company exceeded this expectation, achieving a corporate result of 2.16%. This performance reflects not only the regular attendance and presence of employees but also a balance between professional life and wellbeing, essential aspects for building a healthy and productive work environment.

#### Occupational Health Medical Control Program (PCMSO)

EGTC Infra's team of occupational physicians, responsible for the Occupational Health Medical Control Program (PCMSO), works proactively to prevent, identify, monitor and control possible damage to workers' health. The PCMSO is a comprehensive program that includes entrance examinations, periodic examinations, return-towork examinations, change-of-job examinations and dismissal examinations, as well as health promotion and disease prevention actions.

#### Social Security Leave Control

The company monitors sick leave to comply with its legal obligations and, at the same time, offer support, guidance, and assistance to employees on sick leave. This monitoring takes place from the time the benefit is granted until the employee returns to work, ensuring that they receive necessary support to recover and resume their activities safely and healthily.



Type of Leave of absence	2022	2023	2024
B31 - Social Security Sick-Pay	33	39	115
B91 - Sick pay due to Accident	0	5	9
B32 - Social Security Disability Retirement	1	0	2
B92 - Disability Retirement due to Accident	1	1	1



#### **Quality of Life Program**

The Quality of Life Program is an initiative aimed at providing comprehensive and continuous care for EGTC Infra employees. It is a set of actions related to physical and mental well-being, with a multidisciplinary approach that considers mind, body and social relationships.

Mindfulness and the search for self-knowledge are fundamental strategies for those seeking a better quality of life. So, in partnership with Betterfly, a platform that transforms employees' healthy habits into donations for non-profit institutions, the company offers a package of benefits linked to psychotherapy, meditation and telenutrition, all of which are carried out individually.

The initiative encouraged employees to adopt healthy habits, turning these actions into positive impacts, such as donating plates of food, planting trees and providing drinking water, throughout the year.

These figures not only prove the success of the program, but also highlight the collective commitment to promoting individual health and contributing to the well-being of the community.

Donations	2023	2024
	700	3,250

#### PROERGO – Ergonomics Program

In 2024, EGTC Infra implemented PROERGO - Ergonomics Program, in partnership with a specialized company, with the aim of promoting the health and well-being of its employees. The program relies on trained professionals, such as ergonomists and physiotherapists, who work to assess and adapt workstations, provide guidance on correct ergonomic practices and promote activities aimed at preventing work-related injuries and illnesses.

#### **Ergonomics Group and Actions Implemented**

To support and implement the actions related to ergonomics, a multidisciplinary ergonomics group was created at the Head Office Business Unit, responsible for planning, executing and monitoring the program's activities. The actions carried out in 2024 include:

#### • Labor Gymnastics and Postural Blitz

Workplace exercise sessions were held every two weeks, interspersed with postural blitzes. During each postural blitz, a professional would visit the workstations to check that the accessories were appropriate, reinforcing the guidelines and clarifying doubts about correct ergonomic practices.

#### • Quick Massage

In order to provide employees with moments of reflection, relaxation and rest, a quick massage service was offered, helping to improve mental health and general well-being.



GRI 2-8, 406-1, 408-1, 409-1

GTC Infra has a responsibility to respect human rights. This commitment considers that the company must refrain from infringing human rights and, not only that, but it must also prevent and remedy risks and negative impacts on all its stakeholders, which include shareholders, its employees and third parties, local communities, suppliers and customers.

**Human** Rights

With conduct based on international standards and institutional commitments linked to the United Nations (UN), EGTC Infra considers that human rights guarantee fundamental rights and freedoms applied to everyone, in any state where the company operates, regardless of age, ethnicity, skin color, gender, nationality, language, religion or any other condition. The company prioritizes complying with the United Nations Guiding Principles, advocated by the Global Compact and segmented into the following themes:

HUMAN RIGHTS	EGTC Infra supports and respects the protection of internationally recognized human rights and ensures that it does not participate in violations of these rights.
WORK	EGTC Infra advocates the eradication of all forms of forced or compulsory labor, as well as the elimination of discrimination against anyone. In addition, it advocates the effective abolition of child labor.
ENVIRONMENT	EGTC Infra adopts a preventive approach to environmental challenges and seeks to promote environmental responsibility by incorporating new technologies for sustainability.
FIGHTING CORRUPTION	EGTC Infra fights corruption in all its forms.







### **Diversity** and **Inclusion**

#### GRI 405-1, 405-2

With the aim of having increasingly diverse teams, EGTC Infra has joined learning and development initiatives focused on promoting understanding, respect and appreciation of differences. By educating employees about the importance of diversity, the company reinforces an organizational culture that values and respects everyone, making the work environment more harmonious, safe, innovative and productive.

In 2024, inclusive practices and processes were adopted, such as a review of policies, diversity training, training against harassment, discrimination and prejudice, and conversation circles that addressed different minority groups.

Social welfare actions with minority groups have been established through the EGTC Transforma Volunteer Program, enabling reflection on the company's values and playing a crucial role in supporting employees' continuous learning.

Interface of social welfare actions with minority groups	2024
Riverside communities and indigenous peoples	5
Women	15
People with disabilities	14
Elderly people	11
Black people	1

For the next few years, EGTC Infra will be putting its efforts and resources into the social markers of disability and gender identity. This will ensure that diversity and inclusion initiatives are more effective, relevant and aligned with the reality and organizational objectives. It is important to emphasize that the choice of these two social markers as priorities does not mean that the others will not be worked on internally with employees, only that the company considers it crucial to promote diversity and inclusion in an effective and strategic manner.

#### **Diversity & Inclusion Week**

Diversity & Inclusion Week, held in August 2024, allowed employees to be educated about the importance of diversity and inclusion, helping to reduce prejudices and stereotypes. This event reinforced the idea that every employee, regardless of their personal characteristics, deserves to be treated with dignity and respect.



### Corporate **Communication**

New brands require planning and investment to gain a foothold. EGTC Infra was no different. In 2023, the rebranding study focused on how to represent the essence of the company, translating its core values into the way its stakeholders perceive it. Sustainability, Innovation, Operational Excellence and Respect for Life should emanate from this signature.

Indicating the expansion of the market is also a premise. After all, EGTC Infra is more than just a construction company. Its expertise ranges from the technical design and economic and financial viability of projects to their execution, commissioning and operation.

After carrying out a meticulous and memorable launch ritual, the plan to solidify the brand's identity in the external and internal environments followed a plan that was intensified in 2024 with a series of coordinated actions involving traditional and digital media - in addition to connecting with the target audience through its presence as a sponsor of events and trade communication vehicles. Special attention was paid to the company's employees. A highlight was the sponsorship of the Museum of Tomorrow in Rio de Janeiro, which, like EGTC Infra, has sustainability and innovation in its DNA. It's a successful partnership, the result of shared objectives. The museum is the most visited in Latin America, and with it the company has developed a program with great social reach, taking hundreds of children from the Piraí public school system on guided tours - the municipality is part of the region of influence of the Nova Serra das Araras works, a stretch of the Via Dutra under construction by EGTC Infra. Company employees also had the opportunity to see the exhibitions.

EGTC Infra has become an engagement leader among competitors in its sector. The publications on its social networks, thanks to a strategy that, among other factors, combined relevant content and engaging layouts, captivated thousands of people who liked and shared the posts.

EGTC Infra's new institutional film delighted audiences when it featured a dialog between a boy and his father, an engineer proud to work for the company. Playful, emotional and with a clear message, the film was shown on various platforms.

#### 2024

Year of construction of EGTC Infra's brand identity.







Corporate Information

The new brand was also present at important events such as the 5th edition of the BIM Forum, the National Basic Industries Forum and Innotrans - one of the world's leading rail industry events, which took place in Berlin, Germany.

Innovation was present in the adoption of a differentiated model for commercial proposals, with investment in the production of films highlighting the company's skills applied to the development of customized engineering solutions for clients and prospects.

One of the most important aspects of the strategy for building the brand identity was that aimed at creating a sense of belonging among employees. The new brand became part of everyday life and, in the offices, it was incorporated into the walls, which became real immersive murals, leading to a unique and impactful experience. The move to these new offices, exclusive events and endomarketing actions resulted in recognition and integration.

Institutional Relations	GRI 2-28
• Museum of Tomorrow	<ul> <li>SINICESP</li> </ul>
• ABDIB	• APEOP
• ABEMI	AECIPP
<ul> <li>SINICON</li> </ul>	• IBDIC
• GRI	<ul> <li>AACE</li> </ul>
• ANEOR	• LIDE
• FIRJAN	

EGTC Infra stood out as the engagement leader among competitors in its sector. This result was the result of a communication strategy that combined relevant content with attractive layouts, generating publications that captivated thousands of people on social networks by aligning with market trends, with high rates of likes and shares.

2024	Instagram	LinkedIn
January	20.09	25.30
February	14.25	21.31
March	11.22	16.45
April	15.06	10.13
May	10.20	11.70
June	7.43	9.86
July	7.29	12.37
August	5.55	30.45
September	7.39	22.88
October	8.17	16.50
November	9.80	31.49
December	7.48	24.50

#### • Classification of Instagram engagement rates:

Bad: Below 0.5% | Fair: 0.5% to 1% | Good: 1% to 3% | Great: Above 3%

 Classification of LinkedIn engagement rates: Bad: Below 0.5% | Regular: 0.5% to 1% | Good: 1% to 2% | Great: Above 2%



### **Relations with Local Communities**

#### GRI 413-1, 413-2

Commitment characterizes EGTC Infra's relationship with the communities identified around its construction sites. Therefore, a careful and planned approach is established during the implementation stage of operations, identifying and evaluating the properties belonging to family nuclei, so that dialog can take place and conciliatory agreements can be reached in the face of activities that may alter each person's daily life.

Continuous interaction with local communities allows their needs to be understood and negative impacts to be minimized. Furthermore, clarifications can be provided and questions answered through communication channels

#### **GRI 411**

In 2024, according to the development of its operations, EGTC Infra did not record any occurrences of indigenous or traditional peoples in its projects. However, it values ethnic and cultural diversity, based on the principle of mutual support and respect as one of its foundations, cooperating to build a fairer and more equitable society, promoting equal opportunities and combating prejudice.

### Strategic **Focus**

HEALTH And Sport	Promoting physical, mental and social health care.		3;
EDUCATION AND CULTURE	Promoting the valorization of education and the recognition of cultural diversity in teaching.		4
ENVIRONMENT AND SAFETY	Working towards local communities that are more aware and active in protecting and preserving the	13 CLIMATE	16

To strengthen its set of standards and good ESG practices, EGTC Infra's social welfare actions are aligned with the United Nations' Sustainable Development Goals.

environment and respecting life.

#### GRI 413-1, 413-2

The company considers that it has an ethical commitment to protect the health and safety of the communities in the vicinity of its operations, especially when carrying out activities with a potential impact, such as rock blasting.

Out of respect for human life and the assets of the interested parties, the Nova Serra das Araras Business Unit carried out technical inspections of the homes located in Vila Cruzeiro, in Paracambi (RJ). The conditions of the houses and the composition of the families were assessed in order to provide the necessary support for the rock blasting activity.

In addition to prior communication, the residents of Vila Cruzeiro were helped to get around, with adequate transportation, through the provision of a bus and an ambulance to support people with visual and physical disabilities.

Through actions aimed at minimizing impacts, residents could also be directed to a farm hotel on the days when rock blasting took place, with access to accommodation that ensured their well-being, providing lunch and afternoon coffee while they waited for the operations to be completed.



### A legacy of **hope**

Social welfare action	2022	2023	2024
Quantitative	10	40	104
Social welfare action profile			2024
Emergency			4
Non-emergency			100
Social welfare action areas			2024
Culture			24
Education			14
Environment			15
Health and/or Sports			8
Other areas			43

**Over R\$ 1,900,000.00** of direct funding in private social investment. With the aim of making a difference, EGTC Infra invests its own resources in social projects aimed at local communities, covering aspects of culture, education, sport, the environment, health and safety. A total of 6 social projects were carried out, placing participants in the role of protagonists, strengthening ties within the community, encouraging collaboration and mutual support.

• Sustainable Agriculture



Since 2021, the Sustainable Agriculture project has consisted of producing vegetables in the organic gardens within the Road Bypasses Business Unit in Caraguatatuba and São Sebastião (SP). The organic gardens are tended by volunteers, with the aim of encouraging people to grow their own food without harming the soil or the environment.



The Business Unit distributes the vegetables among its employees and to non-profit institutions in the surrounding area.

Vegetables	2022	2023	2024
Produced	1,700	3,600	5,100
Donated	1,326	3,456	4,697



#### First Aid Training Project



The Bridge over the Tocantins River Consortium has carried out first aid training for civil servants working in municipal schools in Marabá (PA). The aim is for first responders to be able to quickly identify the problem and act efficiently, knowing how to provide first aid to a victim in order to minimize damage and reduce suffering. The training covered topics such as cardiorespiratory arrest, choking and wound care.

#### Guided Tour of the Museum of Tomorrow



Guided tours of the Museum of Tomorrow were promoted by the Nova Serra das Araras Business Unit, fostering critical thinking among students from the Piraí (RJ) municipal school system with regard to sustainable development. As a result of the success of the guided tours, they were extended to the employees of the Business Unit's operations. Participants and their children and/or grandchildren then enjoyed a moment of leisure.

Through audiovisual environments, interactive installations and games, everyone had the opportunity to examine the past, understand the various current trends and imagine possible futures for the next 50 years. In addition, the challenge of making the visit attractive was overcome due to it being a science museum, with mostly digital exhibits and which encourages the construction of ideas for a sustainable future.







EGTC Infra, as part of the Caraguatatuba and São Sebastião Road Bypasses Unit, has a program of site visits for the families of its employees.

To take part in the program, employees have to sign up, and visits take place in the order in which they sign up. When it's their turn to take part, they are given the opportunity to present the work to their own family, with the support of a social worker and an occupational safety technician.

The program aims to deepen family members' understanding of the complexity surrounding the work and, at the same time, to demonstrate how each employee's work is fundamental to its evolution.

Guided tours of the construction site	2023	2024
	19	38

#### Recycling is Necessary



The Bridge over the Tocantins River Consortium implemented the Recycling is Necessary project in municipal schools in Marabá (PA). The business unit's Environment team was present at the school to train the students in sustainability, as it is essential for forming aware, engaged citizens who are prepared to face future socio-environmental challenges.

Competitiveness is a key element in this project, in which students are divided into teams. In order to demonstrate their assimilation of the content and encourage creativity, the teams had to prepare a presentation of a project on a topic related to sustainability, and could produce sculptures, models and other demonstration materials.

The most creative teams were given the opportunity to take part in a trip to the cinema, with the aim of recognizing them and raising awareness of sustainability among students, teachers and the community, as well as socializing and disseminating the good practices developed.

More than 400 students impacted
 119 award-winning students.





The Internal Accident Prevention Commission (CIPA) of the Head Office Business Unit, in partnership with the EGTC Transforma Volunteering Program, carried out the Merry Christmas in the Community social welfare action. In a game-like dynamic, the Matriz employees were divided into four teams, with leaders who were part of the CIPA management (2023-2024).

With this initiative, more than 2,000 donations were collected and sent to the Casa Viva Institute, which held a public party in the Vila João Lopes community in Realengo (RJ). EGTC Infra volunteers had the opportunity to take part in this event, as part of the teams distributing snacks, holding raffles, organizing the entry and exit of toys, painting skin and nails, making hairstyles and accreditation, contributing directly to strengthening local communities through fun and leisure.

#### • Tambores de Aço (Steel Drums)

Partnerships are crucial to boosting social welfare actions, offering effectiveness, reach and sustainability. In 2024, there were several joint initiatives with different institutions responsible for providing relevant services to the community, such as the CSN Foundation.

With its own style and eclectic repertoire, influenced by Brazilian, Caribbean and Latin American music, the Tambores de Aço group, through a partnership between EGTC Infra and the CSN Foundation, gave a free performance in a public square in the city of Piraí (RJ). Access to culture is fundamental for human and social development, bringing important benefits to local communities.







#### • Human Connection

Volunteering connects people with different experiences and stories. Through volunteering, it is possible to strengthen bonds of solidarity and gain a deeper understanding of what it means to live in a community.

Given this perception, in 2024 EGTC Infra developed the first voluntary actions of the EGTC Transforma Volunteering Program, stimulating a sense of community and purpose, while at the same time helping employees to identify with the company's mission and values.

The program is aimed at employees at EGTC Infra's Head Office, which is a total of **145** people. Throughout 2024, **27.58%** of employees signed up as volunteers, with the intention of joining and participating in actions carried out in the state of Rio de Janeiro.



#### Volunteer profile

According to the volunteer form, 72.5% of the volunteers are women, aged between 22 and 48. Men account for 27.5%, aged between 20 and 48.





### **Responsible Suppliers** and **Purchasing**

#### GRI 2-6, 204, 308-1, 308-2, 414-1, 414-2

Aware of the direct impact of its value chain on the economy, communities and the environment, the company positions the Supplies area as a strategic sector, responsible for ensuring the efficient management of the supply of products and services.

In order to enter into a commercial partnership, all suppliers must register on the Supplier Portal, and those considered critical, i.e. those that provide services or inputs that are essential to EGTC Infra's operations, must complete an assessment that takes into account issues related to ethics, the environment, labor practices and human rights, as well as being obliged to provide evidence of these issues.

#### GRI 408, 409

Suppliers of materials and service providers must commit to EGTC Infra's Code of Ethics and other compliance policies, in line with the principles of the UN Global Compact. In this way, the company reinforces its commitment to risk and opportunity management, ensuring that it is essential to guarantee responsible practices that promote an ethical and sustainable supply chain, ensuring its continuity and strengthening the competitiveness of the business.

Identifying and classifying critical suppliers allows for stricter risk control, guaranteeing the quality and reliability of partnerships. For this reason, EGTC Infra, inspired by ISO 20.400, categorizes its suppliers and third parties into five levels - A, B, C, D and E - ensuring more strategic management and a safer, more efficient and sustainable supply chain.

#### GRI 410-1

All property security teams, whether in-house or outsourced, take part in the company's Integration Program and are trained in EGTC Infra's corporate policies and the procedures surrounding their activity. In addition, the hiring of service providers requires careful assessment of socio-economic issues, as well as unrestricted adherence to the Third Party Code of Conduct and the Policies of the EGTC Infra Compliance Program.

#### GRI 301-3

Despite operating in heavy civil construction, a sector in which most materials are non-renewable, such as gasoline and diesel oil, EGTC Infra seeks to reduce the consumption of new raw materials and exploit natural resources less, promoting the reuse of materials.

#### GRI 301-1, 301-2, 301-3

Materials used		2023	2024	Sources
	Diesel oil (m <sup>3</sup> )	6,259.08	6,388.14	External supplier
	Petrol (m <sup>3</sup> )	239.65	426.01	External supplier
	BPF oil (m <sup>3</sup> )	195.00	194.80	External supplier
	Gravel (t) / Stone dust (t) /	162,242.09	111,271.80	Internal source. Through rock blasting and crushing
Non-renewable	Scrubbing (t)	223,749.54	474,418.36	External supplier
materials	Sand (t)	28,844.15	370,096.53	External supplier
	Cement (t)	33,886.56	36,750.43	External supplier
		35,924.81	11,980.47	External supplier
	Concrete (m <sup>3</sup> )	65,436.00	24,685.20	Internal source. Through concrete production in the Business Unit
	Steel (t)	7,418.22	8,905.77	External supplier
Renewable materials	Alcohol (m <sup>3</sup> )	19.11	189.87	External supplier
		1,377.68	2,727.02	External supplier
	Wood (m <sup>3</sup> )	176.75	85.74	Internal source. Through the reuse of wood from suppression activities



By the end of 2024, EGTC Infra had approximately **17,000 suppliers**, including consumer goods companies, materials, service providers, consultancies and other segments.



#### • ArcelorMittal CA50 Xcarb Rebar

Through a strategic partnership with ArcelorMittal, EGTC Infra used 97.71 tons of low-carbon rebar, ArcelorMittal CA50 Xcarb, at the Santo Amaro Station Business Unit. Compared to the global average for rebar production emissions, according to the World Steel Association, this product prevented the emission of approximately 160 tons of Greenhouse Gases (GHG).

#### Green Cement (ECOCEM 50) - CSN Cimentos

EGTC Infra, in partnership with CSN Cimentos, is reaffirming its commitment to sustainability by adopting low greenhouse gas emission cements in its construction projects, such as ECOCEM 50. This initiative is in line with the best practices in the sector and aims to reduce the carbon footprint of civil construction.

Low-emission cements are less GHG-intensive due to the incorporation of alternative materials such as blast furnace slag, the reduction in clinker consumption, which is the main responsible for  $CO_2$  emissions in the cement production process, and the use of alternative fuels and biomass in the cement production process production units' thermal matrix.

In 2024, EGTC Infra purchased 13,734.23 tons of cement, with an average  $CO_2$  emission intensity of 461 kg per year ton, while the national average is 610 kg of  $CO_2$  per ton. This choice resulted in the mitigation of 2,041 tons of  $CO_2$ , contributing directly to reducing emissions. By adopting CSN Cimentos' low-emission cement, EGTC Infra concretely reinforces its commitment to innovation, environmental responsibility and the transition to a low-carbon economy, meeting the growing demands of the market and society for more sustainable and efficient solutions.

#### • Sustainable Cement (CP II-E-32) - Votorantim Cimentos

The Bridge over the Tocantins River Consortium Business Unit used CP II-E-32 cement, produced by Votorantim Cimentos. This material, made up of a mixture of clinker (limestone and clay) and steel slag (a by-product of the steel industry), has a 15% lower carbon footprint when compared to other materials with the Brazilian average of  $CO_2$  emissions per ton of cement. By using 9,355 tons of the material in 2024, it was it was possible to avoid the emission of 46,579 kg of  $CO_2$  equivalent. This result reflects EGTC Infra's commitment to the transition for a low-carbon economy, using materials that contribute to decarbonization

#### Plates and Beams

The search for more sustainable solutions at EGTC Infra has led to the adoption of materials that have a lower environmental impact. Therefore, during the process of obtaining steel beams and plates, we opted for materials that are manufactured in a sustainable way. The steel beams and plates purchased were produced from biocoke, a fuel made from eucalyptus and sawdust bark, which is used in blast furnaces.

In 2024, 113.6 tons of beams and 301 tons of steel plates were purchased. By opting for these materials, according to data from the World Steel Association, the following was avoided emission of approximately 238 thousand tons of  $CO_2eq$  in compared to steel materials produced from mineral coal as a fuel.

#### • CP 210 wire ropes

At the Nova Serra das Araras Business Unit, in partnership with Belgo Arames, approximately 1,600 tons of CP 210 wire rope were purchased. This material stands out for its high strength with the same linear mass as CP 190 wire rope, providing a reduction of around 10% in the volume of steel for prestressing. This reduction allows for greater efficiency in the use of this material, consequently leading to a reduction in environmental impacts.

#### Reforestation timber

To reaffirm its commitment to environmental preservation, EGTC Infra has invested in incorporating wood from reforestation into its operations, helping to reduce deforestation and conserve natural forests.

More than 65% of the wood used in 2024 was reforested, which represents an increase of 5% compared to 2023. This progress demonstrates EGTC Infra's commitment to environmental responsibility, prioritizing the use of resources from renewable sources and aligning its activities with the best practices in the sector. The adoption of reforested wood reinforces the company's role in promoting an operating model that values the balance between development and the preservation of ecosystems.

Wood	2023	2024
Wood purchased	776.12 m <sup>3</sup>	2,727.02 m <sup>3</sup>
Wood from reforested areas	451.32 m <sup>3</sup>	1,794.33 m <sup>3</sup>



### Table of **Purchase** GRI 204-1

Inputs	Suppliers	Geographic Distribution		Monetary Percentage
		2 ES	65,464.15	0.1%
		10 MG	4,863,134.68	8%
		7 RJ	4,511,580.60	7.2%
		68 SP	24,760,496.70	40%
Steel	106	1 BA	58,410.89	0.1%
		4 PR	1,958,969.55	3%
		1 CE	20,467,741.30	32.7%
		9 PA	3,065,625.83	5%
		4 SC	2,932,766.00	4.6%
		5 RJ	588,523.55	2.5%
Sand	16	7 SP	22,692,078.04	97.4%
<b>Sana</b>	10	2 BA	1,829.12	0.01%
		2 PA	11,707.38	0.1%
		5 BA	433,373.16	5%
		6 RJ	3,578,167.20	42%
Grind	36	23 SP	4,292,102.17	50%
		2 MA	216,202.67	3%

Inputs	Suppliers	Geographic Distribution	Total	Monetary Percentage
		1 TO	11,057,379.84	38%
		5 MG	4,949,629.17	17%
		5 RJ	2,353,278.80	8%
Cement	55	14 SP	582,913.35	2%
Cement	55	22 BA	4,806.60	0.02%
		1 SE	17,041.50	0.06%
		1 MA	8,288,346.46	28%
		6 PA	2,183,949.71	7%
		3 RJ	13,258,866.92	34%
		20 SP	21,571,787.42	55%
Fuel	35	3 BA	932,014.82	2%
		6 PA	2,912,416.91	7%
		3 SC	685,956.00	2%
		2 RJ	109,559.40	2%
		19 SP	4,292,102.17	68%
Wood	27	1 BA	16,000.00	0.3%
		4 PA	1,661,919.75	27%
		1 PR	187,848.60	3%



### **Partner Supplier** Recognition Award

In 2024, EGTC Infra brought together suppliers, partners and clients for the first immersion in sustainability guidelines. The meeting promoted the sharing of good sustainable practices.

He also announced the Partner Supplier Recognition Award, designed to encourage, celebrate and recognize suppliers who demonstrate excellence in their operations with regard to ESG (Environmental, Social and Governance) principles.

Suppliers eligible to take part in the awards must pass a comprehensive assessment, which includes criteria related to environmental, social, labor practices, health and safety, and ethical issues. Based on this assessment, they will compete in three award categories: gold, silver and bronze.





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#### GRI 416-1, 416-2

EGTC Infra, in its focus on being a priority partner for its clients, seeks to exceed their expectations, beyond cost and time. Aiming to guarantee outstanding quality in each of its projects, it translates structured actions into a rigorous monitoring process to control current sustainability requirements and the potential risks of its operations. Uninterrupted and careful compliance with standards is one of the cornerstones for achieving excellence in ESG.

The company also incorporates the concept of innovativeness, outlining plans for integrating sustainability and innovation, with a view to making the best possible impact from the projects - in all the dimensions that the concept includes.

Attention and care for life are paramount for EGTC Infra, and this is reflected in all operational aspects. All health and safety protocols are strictly followed, both by the internal team and by partners and clients. This includes the movement of clients around the business units, which only takes place with prior scheduling and technical monitoring. There were no incidents in 2024.

#### GRI 418-1

During the reporting period, no ongoing procedure was identified that has as its object (main or ancillary) the loss and/or leakage of customer data, nor any issues relating to the image, quality of the projects and/or products associated with EGTC Infra's achievements or any activities carried out on its behalf, nor non-compliance with socio-economic compliance according to the legislation in force.

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# **Climate** Resilience

EGTC Infra reaffirms its commitment to sustainability and climate change mitigation, as demonstrated by its ongoing efforts to reduce greenhouse gas (GHG) emissions.

In 2023, after being awarded the Silver Seal for its emissions inventory, a significant acknowledgement of its initial endeavors and transparency, the company aimed to achieve the Gold Seal in 2024. In this process, the emissions inventory was audited by an independent third party, which validated the information gathered to ensure its reliability.

EGTC Infra recognizes the urgency of climate matters and the pivotal role that the infrastructure sector plays in transitioning to a low-carbon economy. This effort, validated by third parties, reinforces the company's commitment to transparency and its seriousness about a more sustainable future, consolidating its position as a leader in transforming the infrastructure sector.



In 2023, EGTC Infra prepared and published its first greenhouse gas emissions inventory for the 2022 cycle, thus earning the Silver Seal of the PBGHG Protocol, which certifies complete GHG inventories.



In 2024, EGTC Infra prepared and published its second greenhouse gas emissions inventory for the 2023 cycle, earning the Gold Seal of the PBGHG Protocol, which indicates that a GHG Inventory Verification and Validation Body has verified the publication of a complete inventory.

**Note:** The company is currently undergoing the process of publishing its GHG Inventory for the 2024 cycle, with a view to maintaining the Gold Seal of the PBGHG Protocol.





GRI 305-1

**Biogenic CO<sub>2</sub>** removals (t)

2024

0

0

0

0

			GRI 305-1			
Disaggregated Scope	1 Emissions		2023	Disaggregated Scope	1 Emissions	
Category	tCO₂e emissions	Biogenic CO <sub>2</sub> emissions (t)	Biogenic CO <sub>2</sub> removals (t)	Category	tCO2e emissions	Biogenic CO <sub>2</sub> emissions (t)
Mobile combustion	15,661.467	2,052.557	0	Mobile combustion	16,985.670	2,805.655
Stationary combustion	3,973.806	371.125	0	Stationary combustion	6,860.590	927.960
Solid waste and Liquid effluents	35,035.811	0	0	Solid waste and Liquid effluents	21,224.635	0
Fugitive emissions	412.654	0	0	Industrial processes	7.001	0
Total	55,083.738	2,423.682	0	Fugitive emissions	1,477.193	0
			GRI 305-2	Total	46,555.089	3,733.615
Scope 2 Emissions bro	oken down by categ	ory	2023			
	tCO <sub>2</sub> e	Biogenic CO <sub>2</sub>	Biogenic CO <sub>2</sub>	Scope 2 Emissions bro	oken down by categ	ory
Category	emissions	emissions (t)	removals (t)		tCO <sub>2</sub> e	Biogenic CO <sub>2</sub>
Electricity purchase	119.318	0	0	Category	emissions	emissions (t)
			GRI 305-3	Electricity purchase (location)	228.816	0
Other indirect greenho emissions (Scope 3)	ouse gas (GHG)		2023	Electricity purchase (procurement choice)	0.440	0
Category	tCO₂e emissions	Biogenic CO <sub>2</sub> emissions (t)	Biogenic CO <sub>2</sub> removals (t)			
Business travels	432.562	0	0	Other indirect greenho emissions (Scope 3)	ouse gas (GHG)	
				Category	tCO₂e emissions	Biogenic CO <sub>2</sub> emissions (t)

Business

travels

1,731.063

GRI 305-3

**Biogenic CO<sub>2</sub>** removals (t)

0

2024

0

0 0

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GRI 305-2
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**Biogenic CO<sub>2</sub>** 

removals (t)

2024

0

0

EGTC Infra's efforts to reduce carbon emissions exemplify how collaboration, innovation, and commitment work together to support sustainable development. The company is solidly committed to sustainability and to adopting a low-carbon economy. This is translated in actions to raise awareness to and train our team, monitor emissions, implement sustainable technologies, establish strategic partnerships, and invest in certifications. Among the mitigation initiatives implemented, the following stand out:

EGTC

Engetec Infra

- Purchasing Clean Energy: preferably purchasing energy on the free market from clean sources such as wind, solar, hydroelectric, and biomass.
- Solar-powered equipment: adopting solar-powered equipment, such as mobile lighting towers.
- Effluent reuse: implementing practices for the reuse of effluents and wastewater from industrial processes.
- Sustainable Suppliers: prioritizing suppliers that produce more sustainable inputs.
- Sustainable Structural Design: developing structures for construction sites and workshops that favor natural lighting to reduce electricity consumption.

#### GRI 305-5

In line with our strategic planning, targets for emission reduction will be set, and offsetting actions will be adopted to meet the company's commitment to its Sustainability Policy, with a focus on activities aimed at reducing greenhouse gas (GHG) emissions, with the ultimate goal of neutralizing carbon emissions in the long term.

In 2024, the company dedicated to sustainable initiatives, focusing on monitoring indicators that reflect the effects, impacts, opportunities, and risks of climate change. The purpose is to understand the behavior of projects in terms of energy use, greenhouse gas emissions, water consumption, and waste generation. This monitoring aims to reduce negative impacts by adopting a more structured and conscious operating model. This method is based on a low-carbon economy, with corporate actions designed to manage GHG emissions and implementing effective strategies.

> The Bridge over the Tocantins River Consortium Business Unit utilizes ethanol as a sustainable alternative to fossil fuels, significantly contributing to the reduction of greenhouse gas (GHG) emissions.



In 2024, EGTC Infra fulfilled the Carbon Disclosure Project (CDP) climate change questionnaire for the first time. Recognized as a global non-profit organization, the CDP provides a system for disclosing and evaluating environmental data targeting companies, cities, states, regions, and capital markets. It is one of the financial sector's main initiatives for mitigating climate change, promoting transparency, and encouraging concrete actions to reduce environmental impact.

EGTC Infra scored a "C", indicating that the company is in the process of identifying and assessing the principal risks and impacts associated with climate change. This result demonstrates the start of a structured approach to measuring these impacts and a commitment to a more comprehensive and strategic view of the subject.



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Operation

#### **Air** Pollution GRI 305-6, 305-7

Air pollution is one of the primary environmental challenges of the construction industry, directly affecting air guality and public health. To EGTC Infra, it is essential to understand and mitigate atmospheric emissions to ensure compliance with environmental standards and promote sustainability in our operations.

These emissions can be caused by traffic and the operation of vehicles and equipment, generating particulate matter and gases from burning fossil fuels. Other sources are industrial units such as asphalt plants, concrete plants, and crushing units, which are essential for the development of our projects.

From a management perspective, the company endeavours to renew its fleet with more modern, lower-emission equipment, prioritizing the use of less polluting fuels.

During the operation, the teams pay special attention to daily situations with the potential for atmospheric emissions, which require guidance and monitoring to prevent and mitigate emissions.

The burning of combustible materials and waste is expressly forbidden outdoors or under any other conditions at the company's business units. This aims to prevent the emission of polluting gases and substances that are harmful to health, thereby protecting the environment and improving air quality.

EGTC Infra, committed to adopting the best practices to ensure an increasingly sustainable future, implements a series of actions in its processes, such as:

Vehicles	Periodic maintenance to prevent problems with unwanted emissions and reduce emissions in vehicles.
Industry	Implementation of emission-reduction and control measures (filters).
Energy	Prioritizing the use of renewable energy sources by adopting the free market as a source of supply, which favors generation through hydroelectric, solar, and wind energy.
	All trucks transporting dry material must travel

with their loads completely covered by tarpaulins

to prevent the dispersion of dust and material

along the way. Driveways and unpaved roads

should be watered to reduce the emission of

particulates by passing vehicles.

In 2024, EGTC Infra established a corporate procedure to guide the Business Units regarding Air Emissions Management. It outlines the primary guidelines for mitigating air pollution in operations.



# **Noise** Pollution

Noise pollution, caused by excessive noise, is recognized as the third most dangerous form of environmental pollution, surpassed only by air and water pollution. According to the World Health Organization (WHO), noise pollution is one of the environmental factors that cause the most health problems.

Sources of noise pollution in construction include heavy machinery, earthmoving operations, transportation of materials, and demolition processes. To mitigate noise impacts, EGTC Infra adopts strategies such as:

Ð	People	Use of ear personal protective equipment (PPE).
	Vehicles	Implementation of noise reduction technologies in vehicles, such as silencers and tires with a noise reduction design.
	Industrial areas	Implementation of noise reduction measures by installing acoustic insulation systems and reducing the operating speed of equipment.
<b>\$</b>	Construction	Implementation of noise reduction measures on construction sites, such as the use of quieter construction equipment and the creation of soundproofing barriers.
Ð	Timetable	Execution of activities at times that are compatible with the surroundings to prevent nuisance to critical noise receptors.

## Management of **Dangerous Substances**

The management of hazardous substances in the construction industry is crucial for protecting employee health, minimizing environmental impacts, and ensuring compliance with regulations. At EGTC Infra, adhering to good practices in the handling, storage, and disposal of these materials contributes to the sustainability of operations and ensures everyone's safety.

The company implements a rigorous management program for hazardous chemicals, which includes proper storage in accordance with regulatory guidelines, specific training for employees, and compliance with policies outlined in Safety Data Sheets (SDS). It also adheres to the regulations for the safe transportation of these materials, as expressed in the resolutions of the National Land Transport Agency of Brazil (ANTT, in Portuguese).

Converning hazardous waste management, practices in line with the National Solid Waste Policy are adopted to ensure that it is disposed of correctly. Operational safety is reinforced by an Emergency Plan, which includes drills and training.



## Water and Effluents

#### GRI 303-1, 303-2, 303-3

EGTC Infra adopts a responsible and innovative approach to water resources in its projects to guarantee efficient water use and environmental preservation. As part of this commitment, the company continually invests in improving advanced water treatment structures, ensuring that the volumes generated in the operations are adequately treated and reused whenever possible.

In addition to promoting the conscious use of water, surface water is abstracted from water bodies, and groundwater is abstracted through wells in a way that is not harmful to the environment. To ensure the preservation of this essential resource, the company closely monitors the water quality, aligning its operations with the best environmental and regulatory practices.

In 2024, all activities were conducted in forums in regions without water stress, reinforcing the company's commitment to sustainable water management and compliance with best environmental practices.

			GRI 303-3, 30	3-4, 303-5
rea without water	stress			2023
Water used	Surface water	Ground water	Water from third parties	Total
Capture (in megaliters)	215.96	114.83	12.74	343.53
Disposal (in megaliters)	42.97	43.93	7.75	94.65
Total use				248.88
rea without water	stress			2024
Water used	Surface water	Ground water	Water from third parties	Total
Capture (in megaliters)	207.50	22.44	37.64	267.58
Disposal (in megaliters)	0	35.32	16.38	51.70

215.88

#### Total use

Note: In 2024, no activities were performed in water-stressed regions.

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#### GRI 301-1, 301-2, 301-3

Regarding effluent treatment, the company strictly adheres to the legal standards established by the applicable legislation in each operation site. Whether through cesspit-filter-drain systems or effluent treatment plants (ETPs), all discharges into water bodies are established after an efficient treatment process. Monitoring effluent quality is prolonged according to highly restrictive parameters, complying with legal requirements, environmental constraints, and other regulations in force.

Water use is integrated into various processes, thus contributing to a reduction in the use of natural resources. In addition, water use monitoring data is regularly assessed by the Corporate Sustainability team and audited annually as part of the Integrated Management System (IMS), thereby ensuring transparency and consistent improvement of the practices applied.

Denominator - MHER	2023	2024
MHER EGTC Infra	7,506,770.00	10,275,992.00
MHER Subcontractor	1,448,914.00	2,282,228.00
Total	8,955,684.00	12,558,220.00
Water		

	capture	MHER	Value
2023	343,530	8,955,684.00	0.038
2024	267,580	12,558,220.00	0.021

#### **Effluent treatment**

At the Caraguatatuba and São Sebastião Road Bypasses Business Unit, all the effluent generated by washing concrete mixers undergoes a treatment process in stages, ensuring that the treated water is stored in a pool and reused for the watering of roads. This practice reduces the suspension of particulate matter, thus minimizing environmental impacts.

In 2024, 3,057 m<sup>3</sup> of effluent were treated and reused, reinforcing the commitment to the sustainable management of water resources.

In 2024, water capture per man-hour risk exposure (MHER) was 0.021 m<sup>3</sup>/MHER, a reduction of approximately 45% compared to 2023. This result reinforces EGTC Infra's commitment to optimizing water consumption and adopting more sustainable practices in its operations.





# **Energy** Efficiency

#### GRI 302-1, 302-3, 302-4, 302-5

EGTC Infra reaffirms its commitment to sustainability by prioritizing the use of energy from renewable sources in its operations. To this end, all ongoing projects, as well as studies for new businesses, are designed with energy efficiency targets, ensuring a responsible approach from conception to execution.

On construction sites, measures implemented to reduce energy consumption include:

- Use of LED lamps, which aim for greater efficiency and lower energy consumption;
- Installation of automated systems to control lighting, avoiding waste and optimizing resources;
- Acquisition of highly energy-efficient equipment, prioritizing those that reduce consumption and minimize greenhouse gas (GHG) emissions.

#### Solar light towers: efficiency and sustainability

The installation of solar light towers in EGTC Infra's Business Units reinforces our commitment to sustainability and innovation. These towers stand out for being autonomous, economical, and highly efficient, bringing benefits such as:

Ø	Energy saving	They operate without the need for fossil fuels or electricity from the grid, thus reducing the demand for conventional energy.
<b>(\$)</b>	Reducing costs	They eliminate fuel costs and have simplified maintenance, ensuring greater profitability in the long term.
Š	Sustainability	They do not emit polluting gases, thereby helping to reduce the carbon footprint.
-000 (k)	Energy efficiency	They capture solar energy during the day and store it in high-capacity batteries, ensuring continuous and reliable lighting at night.

By integrating these innovative solutions into its operations, EGTC Infra is strengthening its energy transition strategy, reducing environmental impacts and promoting practices in line with global demands for efficiency and environmental responsibility.



# Raising awareness about electricity and fuel use

#### GRI 302-1, 302-2, 302-3

#### **GRI 302-4, 302-5** EGTC Infra promotes continuous training in its Business Units, with a focus on raising awareness about the efficient use of electricity and fuels to encourage more sustainable practices.

The Business Units report their energy and fuel duse data monthly, allowing the Corporate Sustainability team to monitor it closely. In addition, the data are submitted to annual international audits as part of the Integrated Management System (IMS) and undergo an external verification process carried out by third parties to ensure transparency and compliance in the Greenhouse Gas Inventory (GHG).

Fuel used		2023	2024
	Diesel	80,186,712.00	92,417,809.00
Total use of fuels from	Gasoline	2,903,612.60	7,661,929.00
non-renewable	BPF oil	2,170,350.00	2,168,124.00
SOURCES	Natural gas	0	0
	Total	85,260,674.60	102,247,862.00
Total use of fuels from	Alcohol	510,149.60	1,252,039.69
renewable sources	Biodiesel	0	0
	Total	510,149.60	1,252,039.69
Total		85,770,824.20	103,499,901.69

2023	2024
3,098,561.00	3,717,568.00
85,770,824.20	103,499,901.69
88,869,385.20	107,217,469.69
2023	2024
7,506,770.00	10,275,992.00
1,448,914.00	2,282,228.00
8,955,684.00	12,558,220.00
2023	2024
88,869,385.20	107,217,469.69
8,955,684.00	12,558,220.00
9.92	8.53
	3,098,561.00 85,770,824.20 88,869,385.20 2023 7,506,770.00 1,448,914.00 8,955,684.00 2023 88,869,385.20 8,955,684.00

At the Nova Serra das Araras Business Unit, all electricity use in December 2024 came from renewable sources. From 2025 onwards, this energy matrix will be maintained until the end of the project. Efficient energy management was made possible by monitoring the available sources to reduce impacts. The project ensured the supply of renewable energy throughout its operations by means of specific contracts.

#### GRI 302-2

EGTC Infra does not currently monitor energy use outside the company, but plans to start it in the medium term.

Eln 2024, total energy use per man- hour of exposure to risk (MHER) was 8.53 kWh/MHER, which represents a reduction of approximately 14% compared to 2023.





## Waste

#### GRI 306-1, 306-2

EGTC Infra, recognizing that responsible waste management is crucial for a sustainable and environmentally conscious business, is committed to minimizing its environmental impact by reducing waste generation and promoting reuse, recycling, and more sustainable disposal practices.

With this vision, the company has established comprehensive corporate guidelines to direct its business units in outlining specific Waste Management Plans (WMPs).

These plans include the implementation of selective collection, rigorous monitoring of the amount and type of waste, compliance with federal, state and municipal legal requirements, and meeting customer expectations. Additionally, the company has implemented an integrated and effective waste management strategy, enabling the reuse of resources, reduction of operating costs, and mitigation of environmental impact.

EGTC Infra ensures that our waste management complies with the best environmental management practices and current legal requirements, through regular internal audits of the Integrated Management System (IMS). Monthly, each business unit reports the monitoring data on disposed waste, which is reviewed and validated by the Corporate Sustainability team.



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Waste composition	Waste destined for disposal		Waste not destined for disposal		Waste generated	
	2023	2024	2023	2024	2023	2024
1. Hazardous	73.00	69.00	60.00	153.00	133.00	222.00
2. Non-hazardous	6,335,586.00	175,706.00	2,277.76	3,745.65	6,337,863.76	179,451.65
Total	6,335,659.00	175,775.00	2,337.76	3,898.65	6,337,996.76	179,673.65

## Waste not destined for disposal by recovery operation - in metric tons (t)

Non-hazardous waste		Outside the company		Inside the company		Total	
		2023	2024	2023	2024	2023	2024
1. Reuse		421.00	309.00	877.00	61.00	1,298.00	370.00
2. Dump and/or Construction lan	dfill	6,334,770.00	174,534.00	0	0	6,334,770.00	174,534.00
3. Recycling		970.00	3,368.38	0	0	970,00	3,368.38
4. Composting		0	0	9.76	7.27	9.76	7.27
5. Landfill		816.00	1,172.00	0	0	816.00	1,172.00
Total		6,336,977.00	179,383.38	886.76	68.27	6,337,863.76	179,451.65

Hazardous waste	Outside the company		Inside the compar	ıy	Total	
	2023	2024	2023	2024	2023	2024
1. Re-refining	48.00	40.00	0	0	48.00	40.00
2. Co-processing	12.00	113.00	0	0	12.00	113.00
3. Incineration	3.00	6.00	0	0	3.00	6.00
4. Industrial landfill	70.00	63.00	0	0	70.00	63.00
Total	133.00	222.00	0	0	133.00	222.00







## Initiatives

#### GRI 306-1, 306-2

#### • Wood

In 2024, the Caraguatatuba and São Sebastião Road Bypasses Business Unit reused 85.74 m<sup>3</sup> of wood from plant suppression activities. This material was sent to the sawmill installed on the project's central construction site, where it was used in the production of concrete forms, planks, pontoons, boards, rafters, beams, among other artifacts.

Additionally, the leftover wood from the construction site was repurposed to create approximately 60 educational games for playrooms, promoting social welfare action, environmental education, and child development.

#### Crane demobilization

The Vila do Conde Port Business Unit demobilized two cranes responsible for loading minerals in Pará. EGTC Infra ensured that the removal took place safely in line with the best sustainable practices.

As a result, the company recycled around 1,530 tons of scrap, promoting the circular economy and reducing environmental impacts.

#### • Composting organic waste

As part of our sustainable practices, approximately 7.27 tons of organic waste generated in the cafeterias of the Caraguatatuba and São Sebastião Road Bypasses Business Unit were sent for composting. This initiative produced and donated 1.27 tons of compost, helping to fertilize the soil and reduce waste.

Also, 9,900 seedlings of various species were grown in gardens. By the end of the year, 9,479,000 had been donated, benefiting seven institutions in the municipalities of Caraguatatuba and São Sebastião, as well as EGTC Infra employees.

#### Recycling

Reinforcing its commitment to the circular economy, the partnership with the Maranata Cooperative in the city of Caraguatatuba enabled the Caraguatatuba and São Sebastião Road Bypasses Business Unit to pass on 83.42 tons of recyclable materials, directly benefiting 12 families who have recycling as their primary source of income.

The Tampinhas Solidárias ("Solidarity Caps") campaign at the Caraguatatuba and São Sebastião Road Bypasses Business Unit, which began in 2023, collected over 100,000 plastic caps in a year and a half. This material was donated to the Integra Autism Association in the city of São Sebastião. Through the sale of recyclable material, the association was able to raise funds to build its Head Office. EGTC Infra continued to collect plastic caps and aluminum can tabs in 2024. The amount collected was sent to One by One, an institution that carries out welfare work aligned with social inclusion for families with children who have physical, motor, or neurological disabilities and are socially vulnerable, by donating wheelchairs purchased from the sales of recycled materials from recycling.





## **Biodiversity Commitments**

#### GRI 304-1, 304-2, 304-3, 304-4

EGTC Infra recognizes the importance of biodiversity as a fundamental pillar of sustainability for its operations. Aligned with environmental guidelines to meet legal requirements, the company is committed to promoting environmental preservation and sustainable development.

To restore the habitats impacted by its projects, the company implements measures to rebuild and establish conditions that favor the natural regeneration of areas that have been affected – whether passively or as a result from the project installation -, especially plant suppression, promoting their functional rehabilitation, as well as reconstituting soil characteristics and biological activity, thus enabling the conservation of biodiversity and contributing to the ecological preservation of the region.

In addition, the company acts to raise employees' awareness about the importance of environmental preservation by training and enabling our teams to identify and mitigate the environmental impacts of their activities, thereby promoting an organizational culture geared towards sustainability.



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# **GRI Index**





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# **Corporate** Information

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There you can read the company's public commitment platforms; access governance documents and transparency policies, which are freely accessible to stakeholders; contact the appropriate channels to receive information and/or register with the professional pool; and use the Reporting Channel, coordinated by external and independent management, in confidence.

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