



**Brasil
TecPar**

**Integrated
Report 2024**



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About this report

Brasil TecPar's Integrated Report presents a summary of the main advances and results achieved throughout 2024, fully covering the period from January 1 to December 31. More than a report, this document reflects our ability to generate sustainable value across different dimensions of the business.

Prepared in accordance with the Integrated Reporting Framework, from a capitals-based perspective, and aligned with the Global Reporting Initiative (GRI) guidelines, the Report was developed by the Corporate Governance area, with approval from the Board of Directors and the Executive Management.

This process reaffirms our commitment to transparency, ethics, and the comparability of disclosed information, expressing the maturity of our corporate governance and the integration of economic, social, environmental, and innovation aspects that underpin our journey and guide the creation of long-term value for all stakeholders.



Management Letter

[GRI 2-22]

It is with great satisfaction that I present Brasil TecPar's Integrated Report. This document reflects our journey in 2024, a year marked by robust growth and significant achievements that consolidate us as one of the largest independent connectivity and technology platforms in Brazil. We remained true to our mission of "simplifying life through technology and connectivity" and moved forward with a renewed, clear, and ambitious vision for the future: "By 2027, to be among the five largest and best Connectivity and Technology companies in Brazil."

Throughout the year, we invested significantly and made substantial progress in people management and care for our TecFriends, who are undoubtedly Brasil TecPar's greatest asset. In May, we completed our registration as a publicly held company, Category B, with the CVM (Brazilian Securities and Exchange Commission), strengthening compliance and governance, further expanding scalability across all areas of our business, as well as the company's visibility among all stakeholders. In July, we received a corporate rating of "A" from the international agency S&P Global (Standard & Poor's), and in August we carried out our second debenture issuance with an "A+" rating, in which more than 2,500 investors placed their trust in the company's strategy. In October, we completed the acquisition of ALT Telecom, GGNet, Itelfibra, and Telge, at which point we entered the markets of Santa Catarina and Paraná and thus connected all of our operations through the company's network infrastructure.

We closed 2024 having achieved and exceeded all operational, tactical, and strategic indicators planned for the period, recording the highest net revenue growth in Brazil's fixed connectivity and technology sector: more than BRL 1.4 billion in annualized revenue. We executed the largest CAPEX investment in the company's history in initiatives related to operations and information technology, strengthening our processing capacity, data security, and operational efficiency across the various geographies in which we operate. We ended the year with more than 3.0 million homes passed, over 160 thousand km of network under management, more than 270 connectivity and in-person service locations, serving approximately 787 thousand residential, business, and government customers.

To our employees, the TecFriends, who make excellence our daily standard in serving our customers, I extend my sincere thanks. I also extend my gratitude to our shareholders, financial institutions, and other business partners whose trust and partnership continue to drive our growth and innovation. Together, we continue to build an even more promising future.

Gustavo Pozzebon Stock
CEO of Brasil TecPar

Introduction

Brasil TecPar is one of the largest independent connectivity and technology platforms in Brazil,

With nationwide operations and a focus on innovation, scalability, and operational excellence. Founded in the inland region of Rio Grande do Sul, the company has grown by combining strategic acquisitions with organic expansion, establishing itself as a benchmark in the internet production chain.

With 29 years of history, Brasil TecPar operates with the mission of transforming access to connectivity throughout the national territory, connecting homes, companies, and communities through a robust technological infrastructure, high-performance services, and a strong regional presence.

Its business model is anchored in a unique strategy of **regional operation aligned with a national vision**, combining state-of-the-art infrastructure, close customer service, and a comprehensive portfolio of solutions.

The company operates this year with market-leading brands such as:

Residential Segment



Corporate Segment



Delivering services that range from connectivity to cloud solutions, from digital security to critical IT infrastructure.

We believe that technology is a driver of social and economic transformation. That is why we guide our actions and strategies based on solid values that guide our corporate culture



Our Purpose

To deliver technology
and connectivity.



Our Vision

By 2027, to be among
the top 5 largest and
best connectivity and
technology companies
in Brazil.



Our Mission

To simplify life
through technology
and connectivity.

OUR VALUES

Transparency

We communicate and act with transparency.

Determination

We act with objectivity and a focus on results.

Sustainability

We practice sustainability across environmental, social, economic, and governance dimensions.

Relationships

We strive to build healthy relationships.

Compliance

We operate in alignment with regulations and best practices.

Empathy

We care for and value our TecFriends, clients, and stakeholders.



Brasil TecPar grows with discipline, efficiency, and purpose. To date, **the company has completed 53 acquisitions, manages over 160,000 km of network, is present in 630 cities, and connects 787,000 clients**. This growth is supported by structured governance, a commitment to regional development, and a clear vision for the future. By combining scale, proximity, and innovation, the company positions itself as a key driver of digital transformation in Brazil, unlocking value for investors, clients, and society as a whole.

Company Key Milestones



Brasil TecPar closed the year 2024 consolidating itself as one of the leaders in connectivity in the country, with operational and financial performance that reflects its consistent strategy of scalable and sustainable growth.



Over 160,000
km of fiber-optic network under management



12th largest
broadband company in Brazil by number of accesses (Anatel)



53 acquisitions
completed by the end of 2024



2,347
operational sites



8th in net revenue
in the fixed broadband segment



3,063,000
Homes Passed



787,000
Homes Connected



211 cities
with over 100 accesses, with leadership in 90 of them



1 Data Center (SC) and 8
high-performance **Edge Centers**



150 relationship units
with an active regional presence



33% of gross revenue
from B2B and B2W segments, with high added value



Net revenue for 4Q24 on a 12-month basis of
BRL 1.4 billion



The company's key strategic pillars include:

- 1 **Integrated business model** with a national presence and regional operations in 9 Brazilian states.
- 2 **Comprehensive portfolio of solutions** in the B2B and B2C segments, with established brands that enhance reach, customer loyalty, and service differentiation.
- 3 **Robust M&A culture**, with proven ability to integrate people, processes, and infrastructure.
- 4 **Resilient and scalable infrastructure**, focused on innovation and operational efficiency.
- 5 **Operational excellence** and standardization, anchored in corporate governance, ERP systems, and people management.
- 6 **High-touch service**, promoting a differentiated customer experience.
- 7 **Revenue diversification and financial resilience**, operating in the B2B and B2W segments, ensuring predictability and a higher average ticket.

Our operations are sustained by concrete commitments to the **ESG agenda**, encompassing structured governance, risk management, compliance, operational efficiency, and an active program for digital inclusion in the communities where we operate.

Continuously, we move toward consolidating our strategic vision of **being among the five largest and best connectivity and technology companies in Brazil**. This ambition is anchored in the ongoing evolution of our service platform, the qualified expansion of our customer base, and the scaling up of our infrastructure to meet, with quality and scale, the demands of an increasingly digital country.

With strong execution discipline and a long-term focus, **Brasil TecPar** reaffirms its role as a transformative agent in Brazil's telecommunications sector, enabling new possibilities for people, companies, and regions across all corners of the country.





Materiality

Materiality

Materiality is one of the fundamental pillars guiding the company's ESG (Environmental, Social, and Governance) strategy. In a rapidly changing environment, understanding which aspects of our business generate the greatest impacts on the company and its strategic stakeholders is essential to ensure a more responsible, efficient, and transparent performance.

The **materiality matrix** reflects this commitment and serves as a compass for unfolding and prioritizing actions that drive transformation and value creation in the short, medium, and long term.

Development

[GRI 3-1]

Brasil TecPar's materiality matrix is the result of an integrated process of listening, analysis, and prioritization, performed collaboratively by the ESG Committee, the Executive Board, and an external specialized consulting firm.

The methodology adopted combined in-depth qualitative interviews with key external stakeholders — such as investors, clients, suppliers, regulatory agencies, and the press — with a broad consultation of the internal audience, engaging significant participation from employees across the group's companies.

From this active listening, the topics were evaluated from two perspectives: their relevance to external stakeholders and their impact on the company's business model. The result was the identification of the most significant material topics for the company's sustainability, categorized according to the ESG pillars. These topics guide the implementation of action plans and the monitoring of performance indicators that underpin Brasil TecPar's management, strengthening its capacity for adaptation and competitiveness.



Material Topics [GRI 3-2][GRI 3-3]

The company's 10 material topics are organized along the ESG pillars and integrated transversally into the company's strategic management:

Environmental Management

Efficient management practices in the use of natural resources, waste treatment and disposal, and environmental compliance across Brasil TecPar's operations. The actions are aligned with current legislation and with strategies aimed at minimizing negative impacts and enhancing positive ones.

Social Commitment

Development of social impact actions and projects, especially in digital inclusion and access to connectivity. This topic aims at monitoring and identifying opportunities that permeate Brasil TecPar's business, including the expansion of infrastructure in vulnerable regions, engagement with local communities, and the commitment to regional development.

Supply Chain

Efficient management of the supply chain, including integrity criteria, contract compliance, and practices aligned with social and environmental aspects. The goal is to ensure alignment with principles of ethics, legality, and sustainability, in addition to the quality of services provided.

Talent Management

People management and the development of actions and strategies for employee retention, development, and well-being. This includes structured initiatives for training, performance evaluation, workplace safety, diversity, and the promotion of a healthy organizational environment.



Customer Experience

A key aspect for the quality and continuity of the services provided by the company. It involves the continuous improvement of service channels, technical support processes, and relationship management, with a focus on enhancing perceived value and customer loyalty.

Digitalization

A driver of operational efficiency and access to connectivity. It represents the use of technologies to expand service coverage, especially in areas with limited infrastructure, as well as to support process automation and the development of scalable solutions.

Comunication

Institutional, commercial, and technical communication with different audiences is essential to ensure clarity, consistency, and regulatory compliance. This area covers the management of communication channels, standards and adaptation of institutional messaging, and strategies to ensure transparency in stakeholder relations.

Privacy and Cybersecurity

Information security and personal data protection are critical for Brasil TecPar. The company implements cybersecurity protocols and governance mechanisms in line with the General Data Protection Law (LGPD), ensuring compliance and mitigating risks.

Innovation

Innovation drives the development of new products, services, and operational enhancements. Brasil TecPar emphasizes the adoption of emerging technologies and the creation of solutions that address the evolving needs of the telecommunications sector.

Risk Management

Risk management involves identifying and mitigating factors that may affect the organization's operations, compliance, and performance. This process is integrated with strategic planning and addresses operational, financial, regulatory, and socio-environmental risks.

In 2025, the company will begin the process of reviewing its materiality matrix, aiming to ensure greater alignment with organizational dynamics, regulatory trends, and national and international best practices for sustainability. The update will consider the requirements of the GRI, SASB, and ISSB (IFRS S1 and S2) standards, as well as contributions and alignments with the Sustainable Development Goals (SDGs) and sector-specific guidelines. This initiative seeks to enhance the representativeness of priority topics, expand active listening to stakeholders, and strengthen the use of the matrix as an integrated management tool, contributing to the consolidation of a more modern, responsive, and strategic approach.



Governance

We adopt governance practices aligned with market standards, focusing on the company's sustainable development, risk mitigation, and the consolidation of an ethical, responsible, and transparent organizational culture.

Beyond internal normative processes and guiding frameworks, corporate governance is reflected in how we conduct decisions, relationships, and strategies, in alignment with the company's values and purpose.

The governance model is guided by the principles of:



Transparency



Fairness



Accountability



Corporate Responsibility

with a focus on strengthening relationships with all stakeholders and contributing to the company's resilience in a dynamic and highly competitive sector.

Transparency is understood as a strategic instrument of trust, going beyond the formal duty to disclose information. It reflects the belief that clear, open, and accessible communication is the foundation for ongoing dialogue with the stakeholders we impact and who help us build the company's future.

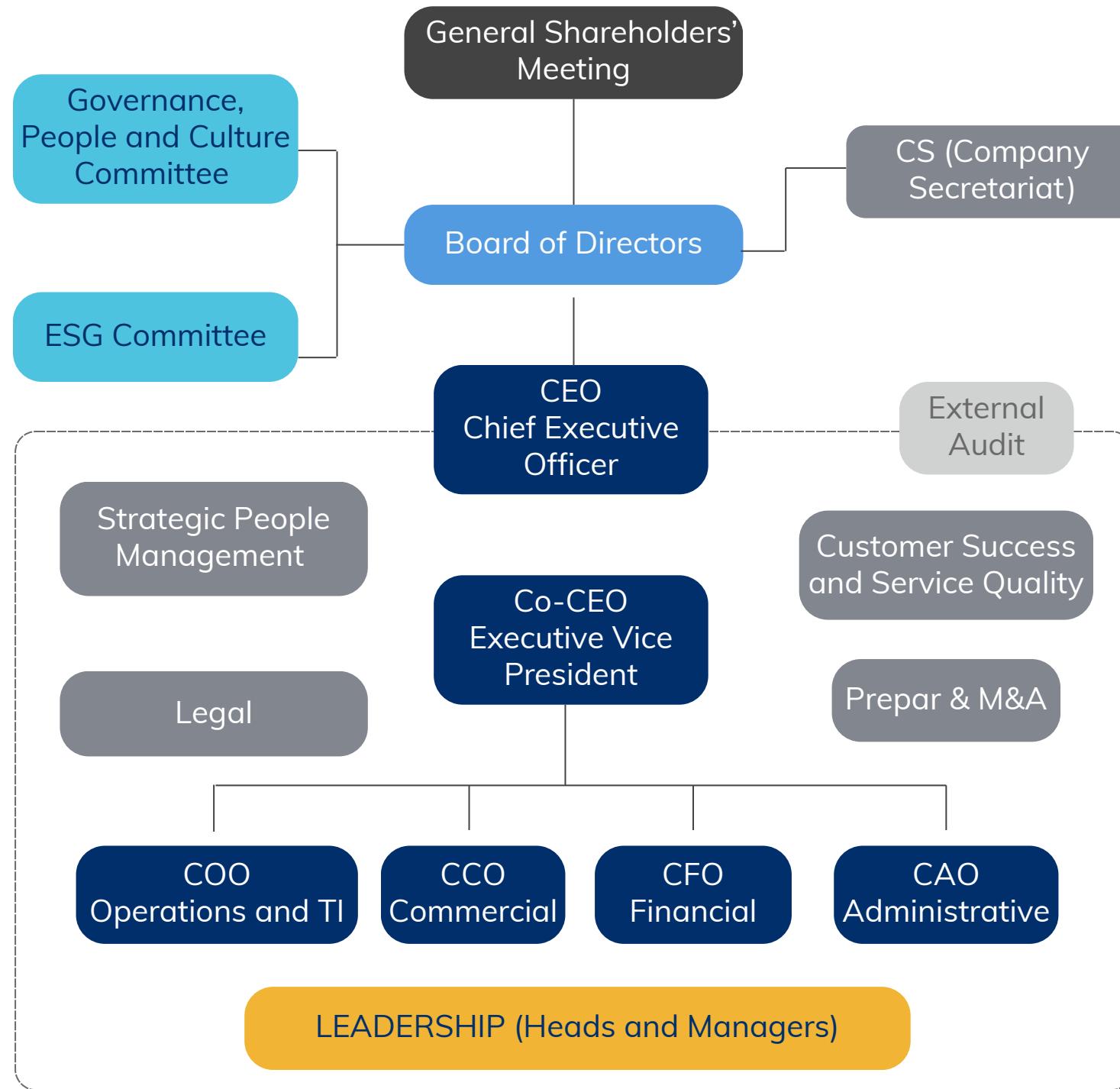
All professionals in Brasil TecPar, regardless of position or role, have a duty to be accountable for their actions and decisions. We believe that accountability strengthens a culture of integrity and a sense of belonging, creating an environment in which commitments are honored with ethics and transparency.

Our vision of corporate responsibility includes safeguarding business continuity, valuing people, and respecting social and environmental aspects in all our practices. Our governance is guided toward sustainable outcomes that benefit not only the organization but society as a whole.

Finally, equity is reflected in the way we treat all individuals—fairly, respectfully, and impartially—promoting an environment of inclusion, diversity, and equality in institutional, corporate, and workplace relationships.

Governance Structure

[GRI 2-9]



Board of Directors

[GRI 2-10] [GRI 2-11] [GRI 2-12] [GRI 2-14] [GRI 2-17]

The company is managed by a Board of Directors and an Executive Board, in accordance with the guidelines and powers established in the Bylaws and in compliance with the Shareholders' Agreement. At the end of 2024, the Board of Directors consisted of three (3) full members, including the Chairman, appointed by the General Meeting. The directors are natural persons, whether shareholders or not, residents or non-residents of the country, elected and removable at any time, with a unified term of two (2) years, and may be reelected without limitation on the number of consecutive terms.

The Board of Directors performs strategic and decisive functions essential for conducting the company and its subsidiaries' businesses. It is their duty to define and review the overall business direction, elect and remove members of the Board, allocate compensation among the managers, oversee the executive management and express their opinion on financial statements and management reports. The Board is also responsible for approving corporate reorganizations, mergers, acquisitions, related-party transactions, capital increases within the authorized limit, significant changes in the business scope, budgets, investment plans, and material transactions exceeding certain financial thresholds.

In addition, it approves the appointment of independent auditors, it calls for General Meetings of Shareholders and resolves matters not expressly assigned to the Meetings or the Executive Board, as set forth in the Bylaws, applicable law, and the Shareholders' Agreement.

The Board of Directors meets regularly once a month, as set forth in its Bylaws, and on an extraordinary basis whenever the company's interests are so required. One of the recurring items on the monthly agenda focuses on monitoring the key performance indicators (KPIs) and the progress of action plans linked to the Strategic Planning (SP). In the 2024 fiscal year, the company adopted the Objectives and Key Results (OKRs) methodology as a strategic management tool, aiming to bring greater clarity to goal setting, strengthen organizational alignment, and enhance the effectiveness of the SP execution. Over the year, 12 regular meetings and 8 extraordinary meetings were held.

The following were held:

12

ordinary meetings

8

extraordinary meetings

We closed 2024 with the following board composition:



Fabio Bonadiman
Chairman of the
Board of Directors



**Alcyr Soares
Cardoso**
Director



**Gustavo Pozzebon
Stock**
Board Member

Founder of Redesul, he served as President of InternetSul, of the Council of Information Technology Entities of Rio Grande do Sul (RS), and as a Regional Director of FederaSul in the Serra Gaúcha region. Since 2019, he has served as Executive Director and Board Member of Gaúcha TecPar S/A and, in 2021, assumed a seat on the Board of Directors of Brasil TecPar S/A.

An entrepreneur across several sectors of the economy, he was one of the pioneers in the commercial offering of Internet services in Rio Grande do Sul (RS), and is the founder of Computech and Sim Telecom. He served as President of InternetSul and currently sits on the entity's Advisory Board, as well as serving as a Board Member of GTTel/COINFRA/FIERGS Infrastructure Council. Since 2019, he has served as Executive Director of Gaúcha TecPar S/A and, in 2021, assumed a seat on the Board of Directors of Brasil TecPar S/A.

A natural entrepreneur, he has worked in the Internet market for nearly three decades. In Rio Grande do Sul, he founded GPSNet, Ávato, Sim Telecom, Gaúcha TecPar, and Brasil TecPar. He is the originator and a strong advocate of the "Internet Value Chain" model.

In 2025, a new structure for the Board of Directors is forecast in compliance with the Bylaws. Please, access [the link](#) and review the new guidelines and the current board composition.

Advisory Committees

ESG Committee

[GRI 2-13]

With the objective of ensuring compliance with guidelines related to sustainability and corporate responsibility, the ESG Committee operates with a strategic and deliberative role. It is responsible for proposing, planning, and making decisions on the main issues linked to environmental, social, and governance (ESG) topics.

Reporting directly to the Board of Directors, the Committee has become a guiding and decisive body for advancing the company's ESG agenda. Its responsibilities range from defining and reviewing the organization's material topics—guiding actions in priority areas of impact for the business and its stakeholders—to monitoring environmental and social projects, with a focus on mitigating climate change, energy transition, and the circular economy. The Committee also promotes responsible innovation through environmentally appropriate initiatives and values inclusion and human development by driving actions related to digital accessibility, education promotion, and strengthening human capital. Furthermore, it works transversely, coordinating with different areas of the company to integrate ESG principles into the organizational culture, operational processes, and relationships with various stakeholders.

The Committee's performance reflects Brasil TecPar's commitment to society and the planet, demonstrating that concrete actions with a positive impact are the most legitimate way to embody this position.

As of the end of 2024, the ESG Committee comprised the following members:

Gustavo Pozzebon Stock
CEO

Alcyr Soares Cardoso
Director

Marcos Abel Lima Loureiro
Head of Legal

Fábricio Steffens
ESG Specialist

Névio Jair Stefanski
Head of Marketing and Products

Governance, People and Culture Committee (CGPC)

The Governance, People and Culture Committee's (CGPC) purpose is to advise the Board of Directors on strategic decisions related to corporate governance, people management, and organizational culture. Its responsibilities include monitoring the operation of the Governance System, analyzing and recommending rules and policies, as well as addressing topics such as talent attraction, retention, and development. The CGPC is also responsible for issuing opinions and recommendations on succession processes, performance evaluations, and initiatives that strengthen the Company's organizational culture, contributing to the business' long-term sustainability and continuity.

CGPC composition as of the end of 2024:

Fabio Bonadiman
Chair of the Board

Magnum Mello Foletto
co-CEO

Talita de S. Alves Rodrigues
Head of Legal

Melisse Chiesa
Head of Corporate Governance

Claudia Kessler
Head of Strategic People Management



Executive Board

The Executive Board is responsible for the company's day-to-day management, ensuring compliance with applicable laws, the Bylaws, and the resolutions of the Board of Directors and the General Shareholders' Meeting.

Its responsibilities include preparing and submitting to the Board the management report, annual and quarterly financial statements, as well as the proposal for profit allocation.

The Executive Board is also responsible for keeping the Board informed about the company's activities and performance through periodic financial reports and for making decisions regarding the opening and operation of administrative units in Brazil and abroad. In the exercise of its functions, the Executive Board represents the company both judicially and out of court, performing routine administrative acts and conducting financial transactions within the limits and conditions established by the Bylaws.

In 2025, a new structure for the Board of Directors is forecast in compliance with the Bylaws. Please, access the [link](#) and review the new guidelines and the current board composition.

Its operations are guided by transparency, compliance, and a commitment to efficiency in executing corporate strategies.

Composition of the Executive Board as of the end of 2024:

	Gustavo Pozzebon Stock CEO
	Magnum Mello Foletto co-CEO and Administrative
	André Valente CFO and IR
	Wendel de Mello COO
	Márcio Estefan CCO

Ethics and Integrity

[GRI 2-23] [GRI 2-24]

We adopt integrity as a fundamental principle. In all our operations, we seek consistency and balance between transparency, financial sustainability, and ethics in conducting our business. For the company, ethics means

“ doing the right thing in a way that respects a set of basic principles designed to guide and regulate people's conduct, without causing moral or financial harm to others. ”

In all its interactions—with controlled companies, employees, or public administration—the company ensures full compliance with applicable laws, rules, and regulations.

In 2024, the company maintained its commitment to disclosing its Code of Conduct and Privacy Policy, which are widely accessible on the Group's brand website.

170

employees completed the course, amounting to

160

hours of training.

156

courses were registered

5.517

logins

It is the duty of all employees to act strictly in accordance with, and be committed to, the laws, regulations, and standards outlined in the policies below:



Policy on IT Technical
Certifications



Private Social Investment
Policy



ESG Risk Management
Policy



ESG Policy for Suppliers



Diversity and Inclusion
Policy



Information Security Policy



Password Management
Policy



Brasil TecPar Travel Policy



Personnel Administration Policies –
Vacation, Termination, Benefits



Policy on the Use of Individual
Information Technology Equipment



Internal Policy on Personal Data Privacy
and Personal Data Governance



In 2024, no cases of non-compliance with laws
or regulations were identified.
[GRI 2-27]

Compliance

[GRI 2-16] [GRI 2-25] [GRI 2-26]

The company adopts a rigorous approach to ensure compliance with legal, regulatory, and internal policies, aiming to prevent, detect, and remedy deviations, fraud, irregularities, and unlawful acts, particularly those directed at public administration. To this end, the company maintains a Code of Conduct, prepared by the Corporate Governance Office, reviewed by the Statutory Board, and approved by the Board of Directors. Monitoring the effectiveness of internal integrity mechanisms and procedures is the responsibility of the Corporate Governance Office, which continuously oversees compliance practices.

Whistleblowing Channel

The company provides a confidential channel through which anyone can report violations of the Code of Conduct and other irregularities, ensuring that all reports are handled anonymously and with discretion. This channel allows employees and stakeholders to report situations that may jeopardize the company's values and ethical standards, such as fraud, harassment, discrimination, rights violations, or any other improper practices.

The Ombudsman Office represents a fundamental component of Brasil TecPar's governance, serving as a direct channel between the company and its employees. This process aims to strengthen trust and promote well-being in the workplace, ensuring that all concerns are heard and properly addressed.

The Ombudsman can be accessed through the company's intranet and official websites (Brasil TecPar, Amigo Internet, and Ávato Tecnologia), where a standardized form allows the user to indicate their relationship with the company, such as employee, customer, or supplier, among others. The channel operates impartially, always aligned with the company's values and Code of Conduct. To ensure integrity and effectiveness in handling reports, there is an Internal Ombudsman Committee, consisting of representatives from the sectors Strategic People Management, Legal, Corporate Governance, Quality, and Marketing.



Intranet: <https://www.brasiltecpa.com.br/ouvidoria-in>
Website Brasil TecPar: <https://www.brasiltecpa.com.br/ouvidoria>
Website Amigo Internet: <https://www.sejaamigo.com.br/ouvidoria>
Website Ávato: <https://avato.com.br/ouvidoria>

Ombudsman

64 Total reports received

21 Total employees

13 Anonymous

8 Identified

Report topics



Career and Recognition



Working Conditions



Communication



Leadership



Mental Health



Moral Harassment at Work



Feedback: praise, complaints

Conflict of Interest

[GRI 2-15]

The company has a policy guiding all employees regarding Conflicts of Interest, addressing topics such as personal interests, information security and intellectual property, company assets and resources, gifts, favors, donations and sponsorships, and family relationships. Non-compliance with the provisions of the Code of Conduct and Ethics may result in appropriate labor, civil, criminal, contractual, and corporate consequences. The company reaffirms its commitment to integrity, ensuring that all actions and decisions are aligned with the company's best corporate interests and the principles governing its corporate governance.

Anti-corruption

[GRI 205-1] [GRI 205-2] [GRI 205-3]

We make a strong commitment to preventing and combating corruption, adopting rigorous integrity practices in all our operations. Any act of corruption is expressly prohibited, including offering, paying, or receiving undue advantages, whether in dealings with the public or private sectors.

All our actions are aligned with the Brazilian Anti-Corruption Law (Law No. 12,846/2013) and best governance practices. We conduct continuous training on integrity, ethics, and anti-corruption, fostering a culture of compliance among employees and reinforcing our institutional commitment to legality and transparency.



In 2024, no cases of corruption were reported.

Human Rights

[GRI 408-1][GRI 409-1]

The company adopts a non-negotiable position in defense of human rights and compliance with national and international labor and employment standards. In line with its ESG guidelines, it rejects any form of forced, slave-like, or child labor, both in its direct operations and across its supply chain. Through the ESG Policy for Suppliers, it sets forth clear social requirements that must be followed by all business partners. Among them, the following stand out:



The explicit prohibition of child labor at any stage of the production chain



The elimination of all forms of forced, compulsory, or degrading labor



The requirement of safe, dignified, and healthy working conditions, protecting employees from physical, chemical, and biological risks



The respect for the labor and employment laws in force, freedom of association, and the right to collective bargaining.

Brasil TecPar conducts periodic supplier assessments and uses indicators to monitor the level of adherence to its social policies. In cases of non-compliance, the company may implement corrective measures or even disqualify suppliers that violate its ethical and social conduct standards.





In 2024, the company made progress regarding the implementation of the Governance 360 Program, in line with its commitment to integrity, transparency, and sustainability. The Program is a structured and comprehensive initiative aimed at strengthening the pillars of corporate governance, aligning people, processes, and purposes at all levels of the organization.

Devised with the support of the CEO and led by the Governance, People, and Organizational Culture Committee (CGPC), the Program aims to position Brasil TecPar as a benchmark in high-level governance within the technology and digital infrastructure sector.

The Governance 360 Program encompasses 11 topic blocks, covering areas ranging from corporate structure to ethics, sustainability, risk, and compliance, among them:



The first phase of the Program, carried out between June and December, was marked by the structuring of the Governance, People, and Organizational Culture Committee (CGPC), the assessment of the current governance system, and the comprehensive mapping of the company's existing policies and regulations.

The second phase, scheduled for 2025 and 2026, forecasts the continuous implementation of best governance practices at all levels of the company. This stage includes the intensification of the Program, expansion of its scope, and integration of actions into the company's management model, consolidating governance as a strategic value and a fundamental pillar of Brasil TecPar's sustainability and growth.

Governance 360 Program reflects Brasil TecPar's vision that corporate governance should be a driver of transformation, integrating people and processes around common purposes. With this initiative, the company takes another step toward management excellence, strengthening its position as a responsible, ethical organization prepared for the future.



Operating and Innovation Capital

Operating and Innovation Capital

[GRI 3-3] [GRI 2-1] [GRI 2-2] [GRI 2-6]

We are a strategic solutions platform focused on transforming the telecommunications, technology, and connectivity sector in Brazil. With over 29 years of experience accumulated by our founders and leaders—entrepreneurs who have been involved since the early days of the internet market in the country—we play a decisive role in the professionalization and sustainable expansion of the sector.

We recognize the challenges of scale and efficiency faced by regional providers, and for this reason, we developed the concept of the Internet Production Chain—a pioneering approach that structures and organizes the different components of the operation, from infrastructure to customer services, fostering standardization, governance, and productivity gains. This methodology allows each segment of the operation to be managed as a strategic unit, whether in-house or outsourced, enhancing the potential for analysis, continuous improvement, and innovation.

The company drives the growth of local providers and contributes to the democratization of access to high-quality connectivity. It believes that making life simple through technology is more than a mission—it is a commitment to the millions of Brazilians who are still seeking stable, fast, and reliable internet access.

Facing a potential market estimated at over 45 million Brazilians still without access to fiber optic networks, Brasil TecPar reaffirms its commitment to expanding high-quality connectivity by promoting solutions that make life easier through technology. In the last cycle, we achieved distinct operational results, enhanced our service portfolio, and moved forward with our expansion strategy, consolidating Brasil TecPar among the largest and most promising companies in the sector.

Over 160,000 km
of network under management

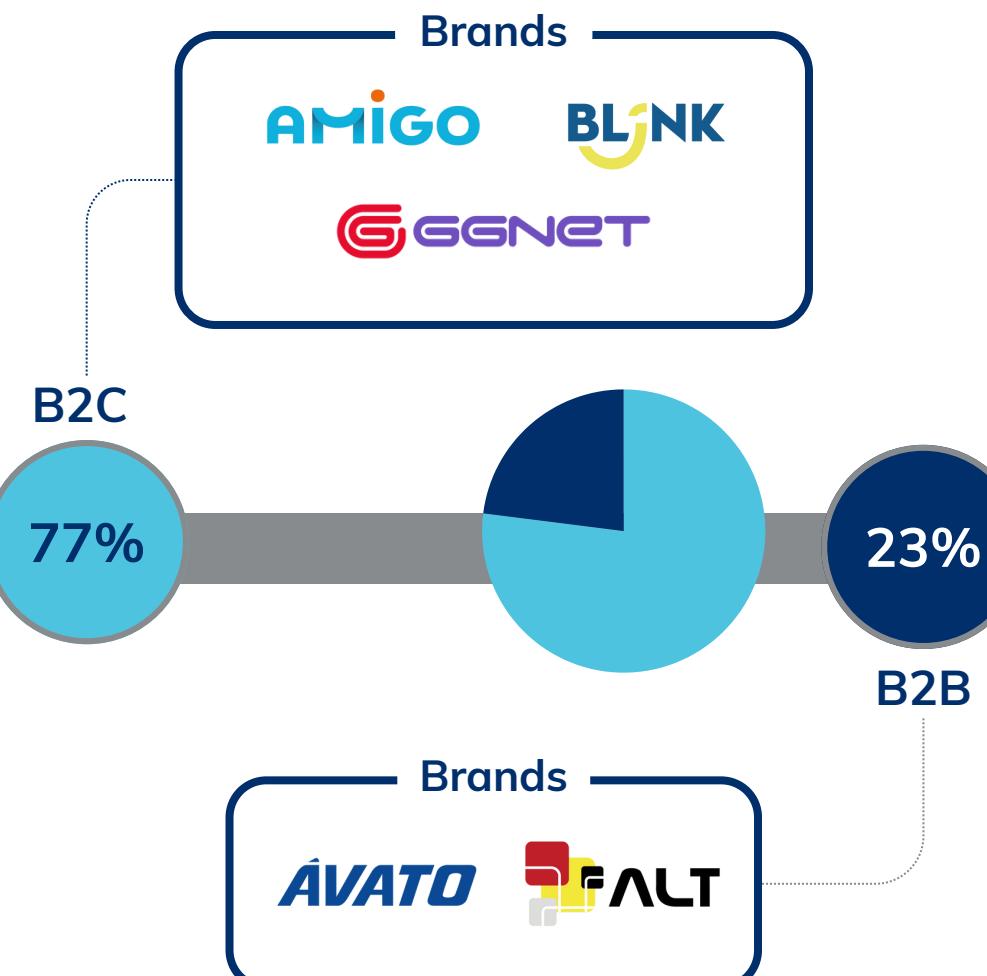
2,347
Sites

3 million
Homes Passed

787k
Homes Connected

- 12th largest ISP in Brazil by number of accesses
- 8th largest ISP in Brazil by net revenue
- Over 150 customer service units
- KPMG as auditors since 2020 and CVM registration in 2024
- S&P rating of “brA+” on the second debenture issuance in 2024

Diversified Portfolio Across B2B and B2C Customers



Extensive and Integrated Fiber Infrastructure

+160,000 km
of network

+97,000 km
of long-distance network

3,062,638
Homes Passed

+ 63,000 km
of metropolitan network

1 Data Center
in Santa Catarina

8 Edge
Data Centers

Nationwide Reach and Strong Positioning in the States Where It Operates

+787,000
Connections

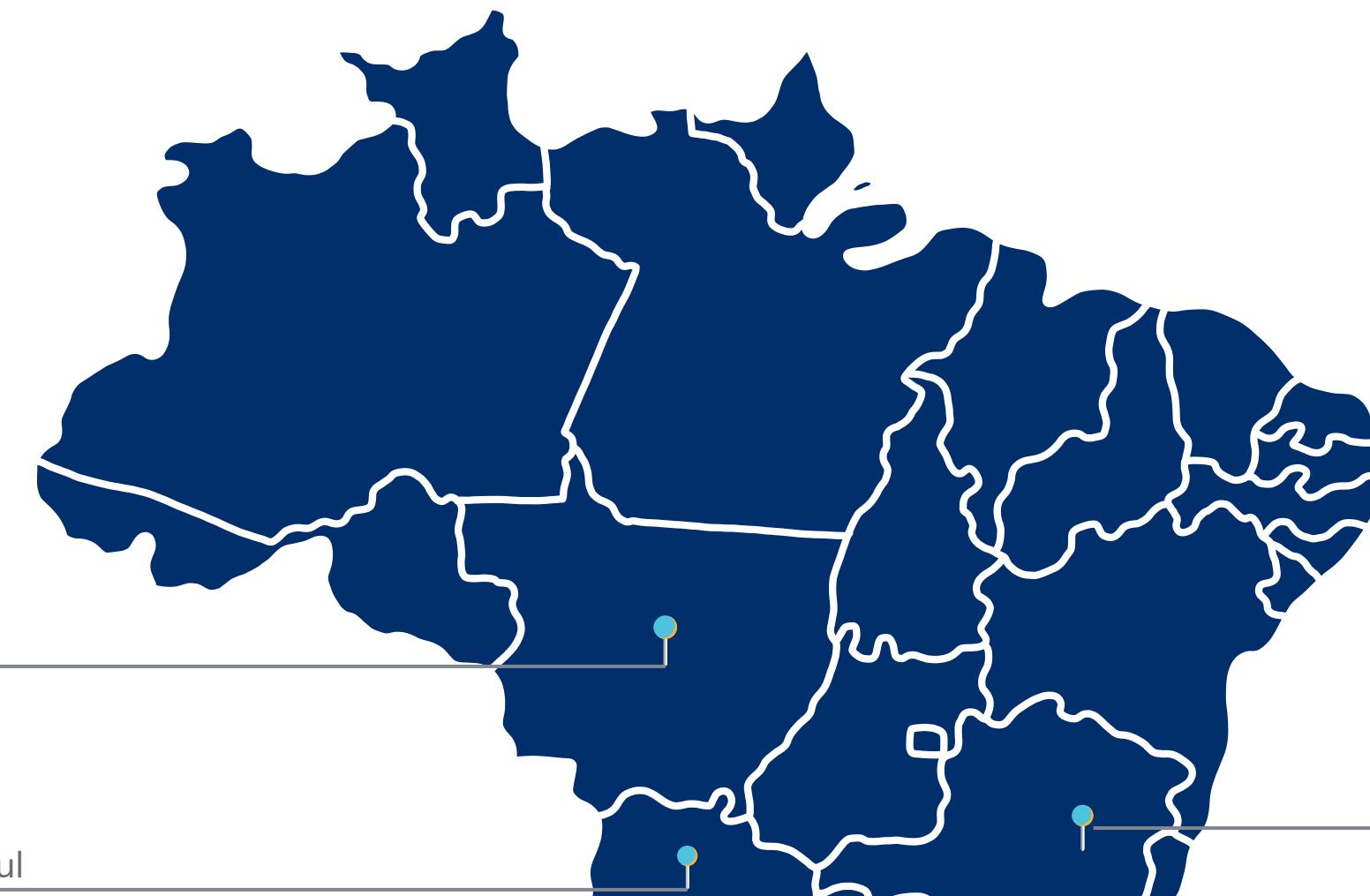
+630 Cities
with transmission networks

+265
Cities with FTTH coverage

- Market Size
- Brasil Tecpar Connections
- Market Share(%)

801
167
20.8%

Mato Grosso



36,489
787
2.2%

Total

AMIGO

With nearly three decades of experience in the telecommunications sector, Amigo Internet is a benchmark in connectivity for both residential and business customers across five Brazilian states: Rio Grande do Sul, São Paulo, Rio de Janeiro, Mato Grosso, and Mato Grosso do Sul. The company maintains a robust structure, with over 94 customer service units and an active presence in approximately 355 cities, serving both urban and rural areas.

Its competitive advantage lies in the trust-based relationship built with customers over time, based on service quality and the ability to provide a complete digital experience. Amigo understands that speed isn't everything: a good connection also requires stability, human centered support, and solutions aligned with people's daily lives.

With a portfolio that includes broadband internet, TV and streaming solutions, landline and mobile telephony, as well as camera-based monitoring systems, the brand operates with a strong emotional appeal, standing out due to its purpose of creating real connections—bringing people closer, evoking emotions, and strengthening bonds through technology.

In addition to its infrastructure, Amigo demonstrates strong community engagement through support for local events, participation in community associations and institutions, and ongoing dialogue with public authority to understand and address local needs. It also maintains physical customer service units and hires local staff, fostering the regional economy and strengthening partnerships that work as the brand's representatives in their communities.

ÁVATO

Ávato is a company specialized in connectivity and IT infrastructure, dedicated to serving medium-sized and large companies, public institutions, and internet service providers (ISPs). Operating in more than seven Brazilian states—Rio Grande do Sul, Santa Catarina, Minas Gerais, Rio de Janeiro, São Paulo, Mato Grosso do Sul, and Mato Grosso—Ávato has a robust infrastructure with over 20,000 km of backbone, over 10,000 km of its own network, and multiple data centers, ensuring high availability and performance.

The company is recognized for its ongoing pursuit of operational excellence, focusing on cost reduction, increased productivity, minimization of failures, and strict observance of deadlines. Close monitoring of performance indicators enables high-quality deliveries that are aligned with customer needs.

Certifications and recognitions



ÁVATO

Markets served



Corporate: Companies seeking to unify services to optimize management and governance, using technology as a competitive advantage.



ISP: Internet service providers seeking strategic partnerships to strengthen their businesses.



Government: Municipal, state, and federal public entities seeking technological solutions to improve processes and bring services closer to the community.

Solutions portfolio



Connectivity: Smart Internet, Smart Connect, Smart ISP, Smart SD-WAN, Smart Wi-Fi



Cameras and IoT: Intelligent solutions for monitoring and automation



Cloud and Data Center: Storage and Backup, Virtual Servers, Hosting



Voice and Contact Center: Smart Voice, Smart PABX



IT: Information technology specialized services



Customized Projects: Tailor-made solutions for specific requirements



Cibersecurity: Firewall, Anti DDoS

With this scope and commitment, Ávato strengthens Brasil TecPar's position as a leader in providing complete infrastructure and connectivity solutions to the corporate and public sector markets.



Since 2023, Blink has been part of the company's portfolio, strengthening the group's presence in the Southeast region and expanding its operations in the Minas Gerais market. This integration enhances the company's growth potential, which now benefits from the support of a robust national structure and strategic resources to increase its competitiveness.

With around 150,000 subscribers, Blink is one of the largest operators in the metropolitan region of Belo Horizonte, offering comprehensive telecommunications solutions that go beyond simple internet connectivity. The company was born from the merger of three firms — Blink Telecom, Telecom Dados, and Tremnet — and stands out for its youthful, innovative approach, focused on human-centered and award-winning customer service.

Currently, Blink operates in 13 cities in Minas Gerais and maintains a rapid growth pace, always striving to exceed its customers' expectations with excellence and innovation.



Founded in 2011, ALT Telecom consolidated itself as one of Brazil's largest data transmission networks, offering advanced connectivity solutions to the wholesale (ISP), corporate, government, and residential markets. Headquartered in Chapecó (SC), the company became part of the group in September 2024 and is recognized for the stability and high availability of its infrastructure, which combines modernity with cutting-edge technology.

With a national operations and international presence, ALT serves over 800 cities across five regions of Brazil, in addition to operating in Argentina, Paraguay, and Bolivia. This coverage enables the delivery of customized solutions tailored to the specific needs of each customer.

The company provides a robust infrastructure for the wholesale and utilities sectors, supported by a managed network that ensures high performance and reliability.

+52k

km

3

submarine links

+260k

GPON ports

546 pontos

points of presence (POPs)

1,6 Tbps

Traffic exceeding 1,6 Tbps

Operational Efficiency

In 2024, Brasil TecPar consolidated significant advances in its field operations, reinforcing its commitment to operational excellence, customer satisfaction, and business sustainability. Through structured initiatives led by the Operations and Technology Department (DOT), projects were implemented generating greater efficiency, agility, and quality in the services provided, in addition to promoting substantial productivity gains and cost reductions.

Integrated Operational Indicators and Control Portal

Implementation of the Integrated Operational Indicators and Control Portal, a centralized platform that enables real-time monitoring of operational performance. With interactive and customizable dashboards, the tool makes more agile, transparent, and data-driven management feasible.

Key benefits include:

Greater transparency and centralization of operational information in a single environment

Faster decision-making and execution of corrective and preventive actions

Reduction of rework and increase of operational efficiency

Integration of resources such as work order management (WOM), banked hours, and analytical dashboards

Production Planning and Control (PPC)

The operation is structured based on a robust Production Planning and Control (PPC) model, which is essential to ensure efficiency and predictability of activities, especially when facing seasonal challenges. Using a detailed historical record of volumes and demand patterns, the responsible specialist continuously monitors strategic indicators such as the volume of work orders (WOs), team quality, geographic distribution (operational quadrants), and average service time.

This process is guided by comparative analyses that consider performance from the previous year, the past three months, and projections for the following month. Based on this diagnosis, tactical developments are defined, such as optimal team allocation, planning of overtime, and necessary operational adjustments. The key differentiator lies in anticipation: success in the field depends on the robustness of the planning carried out — and it is here that PPC stands out as the central axis of the company's operational management.

The structuring of PPC for field operations, with the consolidation of a performance-oriented management model and intelligent use of available resources.

This evolution enabled:



Precise control of operational capacity, aligning activity volumes with resource availability



Strategic management of hours allocation, aimed at greater alignment with targets



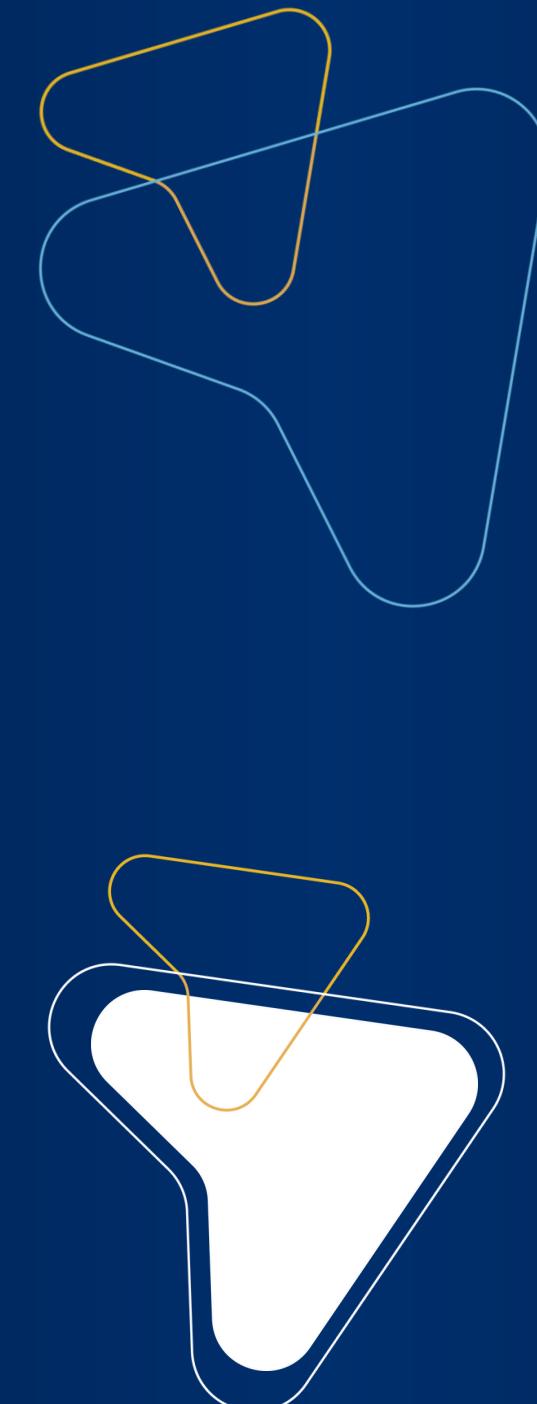
Continuous monitoring of productivity, focusing on ongoing improvement



Efficient organization of work schedule, ensuring balance and adequate coverage



Systematic technical evaluation of teams, guaranteeing high-standard deliverables and excellence in service



The results of this consolidation include:



Reduction of 62 FTEs, representing an annual gain of BRL 1.9 million



Productivity increase of 12.9%, equivalent to 116 additional work orders per day (representing BRL 1.5 million in gains)



43% improvement in average service time, resulting in 94% of repair orders completed within the 12-hour deadline in December 2024



Higher customer satisfaction, evidenced by the quality of deliverables and meeting deadlines.

Network Improvement Project

Focused on modernizing lower-complexity sites, ensuring greater operational stability and performance. The main actions performed were:

2,441

maintenance activities

1,885

batteries replaced

851

network and site improvement interventions

+258k

customers directly benefited, experiencing positive impacts on stability, service quality, and continuity of service

These actions were provided alongside technical training for the teams, ensuring execution at a high standard and in line with the industry best practices.



Continuous Improvement in SLA indicators

Over the past few years, quality and response time indicators have been significantly enhanced:



For the corporate segment, the average time remained at 6 hours, reaffirming the commitment to the agreed service levels.



In retail customer service, repair time was reduced from 48 hours (2021–2022) to 12 hours in 2024

Investments and Results [GRI 203-1]

The year 2024 was marked by a robust cycle of planning, execution, and innovation. The conclusion of the first structured planning cycle directed CAPEX allocations, enabling alignment between investments and transformative projects in the Engineering, Operations, and Information Technology areas.

With a focus on expanding capacity, operational continuity, efficiency, and infrastructure modernization, BRL 39 million were invested in initiatives directly related to the technical area and BRL 10.4 million in Information Technology, enabling actions that modernized the network, improved customer experience, and strengthened the resilience of the services provided.

Among the highlights is the “Operation 4.0” project, which integrates automation, innovation, and operational intelligence into an abstraction platform designed to eliminate technical complexities, automate customer service, and facilitate service maintenance and activation — drastically reducing the need for manual intervention. Recognized as one of the most innovative solutions in Brazil in 2025 by the IT Forum, the initiative reinforces Brasil TecPar’s leading role in the technology and telecommunications landscape.

Other relevant milestones include:



Expansion of backbone capacity, with 1.5 Tbps of additional communication through the installation of new DWDM equipment in MT and RS



Installation of DDoS attack mitigation systems in the states of SP, MT, and RS, raising network security and continuity standards



Replacement of 45 routers for the modernization of the MPLS network, ensuring greater capacity and resilience



Revitalization of 40 towers, mainly in rural regions, promoting inclusion and quality connectivity in remote areas.



Modernization of 270 sites (POPs) with structural and technical upgrades that ensure operations even in adverse scenarios



Unification of 14 strategic sites, reducing operational redundancies and optimizing resources



Addition of 21,000 new FTTH ports, expanding service capacity and driving organic growth

Innovation

[GRI 3-3]

At Brasil TecPar, innovation is not just a competitive differentiation — it is a strategy that guides decisions, directs investments, and drives value creation for customers, partners, and society. Throughout 2024, the company strengthened its role as a transformative agent in the technology and telecommunications sector, with initiatives aimed at process automation, operational digitalization, efficiency improvements, and the strengthening of operational resilience.

This commitment to innovation is reflected both in the structuring of projects with a high degree of technological sophistication and in the ability to scale solutions in a diverse and constantly growing operating environment. From conception to execution, every advancement is guided with careful attention to market evolution, customer experience, and long-term business sustainability.

Move On

In 2024, we consolidated the strategic vision of one of the most significant milestones on the company's innovation agenda: the **Move On project**, whose implementation journey begins in 2025. This initiative represents a profound transformation, driven by automation, systems integration, and the streamlining of operational processes — a continuous, coordinated effort to make the company more agile, intelligent, and prepared for the future.

Anchored in emerging technologies, the program enabled structural advancements in customer service systems, network maintenance,

customer onboarding, and asset management — providing tangible gains in productivity, scalability, and accuracy of execution. It also served as the foundation for **Operation 4.0**, nationally recognized as one of the most innovative initiatives in the country.

Furthermore, **Move On** played a decisive role in efficiently integrating new businesses resulting from mergers and acquisitions, promoting operational standardization and strengthening Brasil Tec Par's management model as a digital telecommunications platform.

The program's strategy is built on three fundamental pillars:

Digital Mindset: more than adopting tools, innovation requires a cultural shift. Move On engages employees as key players of transformation, encouraging the proposal of ideas and the continuous improvement of processes and routines.

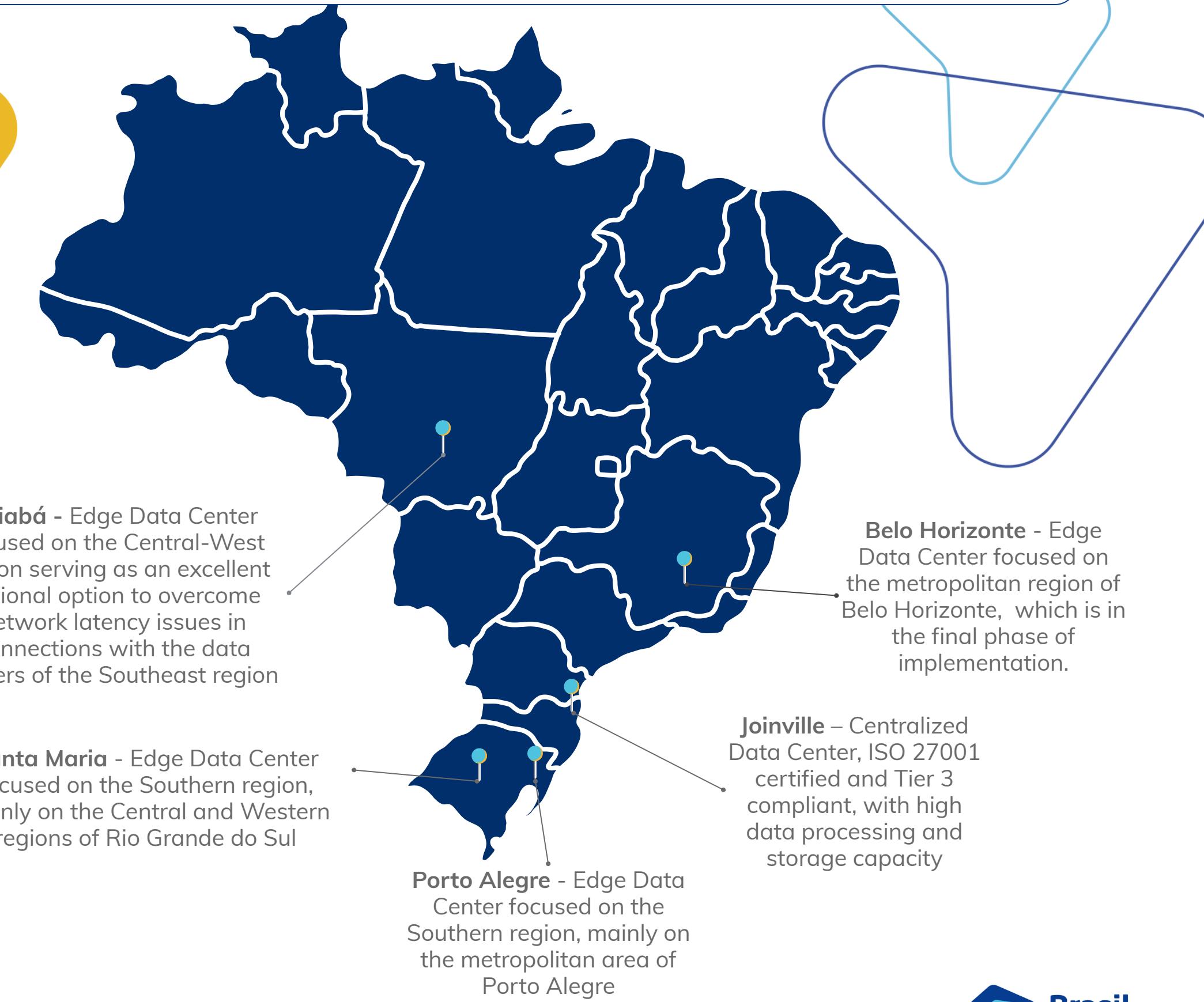
Tec.On: it is the program's training arm, promoting technical and behavioral development by disseminating knowledge, tools, and best practices that support the company's digital transformation.

Customer Experience: every proposed innovation aims to deliver more integrated, agile, and relevant solutions for customers. The evolution of the portfolio reflects this focus, with new offerings such as database management, backup solutions, Office 365, and partnerships with cloud providers — all aligned with real market demands.

O Move On stands out by incorporating multiple sources of innovation — from mergers and acquisitions that bring established practices from other operations to the active seeking innovative solutions in the market. This dynamic approach reinforces Brasil TecPar's commitment to leading the future of digital telecommunications in Brazil.

Data Center Evolution

The year 2024 was marked by significant investments in Brasil TecPar's data centers, which stand out from other companies in the sector due to their geographically distributed presence and the ability to offer proprietary high-capacity interconnectivity. More than BRL 5,000,000.00 were invested in data center infrastructures, which are distributed as follows:



All of Brasil TecPar's Data Centers and Edge Data Centers are interconnected through a high-capacity private network, which provides the significant advantage of geographic data redundancy among them, ensuring maximum security against potential local incidents and full availability, with the possibility for one plant to take over the processing of another in emergency situations.

Another differentiation of Brasil TecPar's Data Centers is that they have partnerships with major technology providers, while at the same time they are not limited to a single technology platform, such as virtualization environments, backup architecture, or hardware manufacturers.

Currently, the combined capacity of Brasil TecPar's Data Centers exceeds 5 PB of storage, over 100 TB of RAM, and over 13,000 vCPUs available, placing the company in a leading position in the Brazilian data center market.

Product Evolution

We continuously monitor market trends and our customers' needs, which increasingly demand integrated and comprehensive solutions. In this way, we expanded our portfolio with products that go beyond traditional connectivity, delivering added value and facilitating digital transformation.

Database Management:

Services that ensure the security, efficiency, and optimized management of customers' corporate data.

Office 365:

Solutions that enhance productivity and collaboration by integrating essential tools for day-to-day business operations

Backup Solutions:

Data protection with advanced technology to ensure business continuity and rapid recovery in case of incidents

Strategic Partnerships with Cloud Providers:

Expanding possibilities for customers seeking flexibility, scalability, and security in their digital environments

Artificial Intelligence:

Renewal of the contract with Google for Gemini licenses, an advanced AI platform, strengthening Brasil TecPar's capability to offer innovative and intelligent solutions that enhance data analysis, automation, and customer experience.



itforum

100 + Most Innovative Companies in Brazil

Brasil TecPar was recognized as one of the 100+ most innovative companies in the use of information technology in Brazil in 2024, according to the ranking published by IT Fórum.

This distinction highlights the company's commitment to transforming the telecommunications sector through advanced technological solutions and a continuous journey of digital transformation.

Under the leadership of Chief Technology and Innovation Officer Wendel de Melo, Brasil TecPar has been implementing foundational projects that strengthen automation, operational efficiency, and applied innovation. A notable example is Operation 4.0, a nationally awarded initiative recognized as one of the most innovative projects in the country, which integrates processes and technologies to optimize customer experience and network management.



Financial Capital

Financial Capital

The strength of financial capital is an essential pillar for Brasil TecPar's longevity and long-term sustainability. Through this capital, we leverage the company's main growth strategy: by 2027, to be among the top five largest and best connectivity and technology companies in Brazil.

In 2024, we continued to strengthen the Company's compliance and governance, expanding business scalability and achieving more efficient management across all areas. In May, we completed our registration as a Publicly Held Company – Category B – with the CVM (Brazilian Securities and Exchange Commission), an important step that enhances our visibility to all external stakeholders and ensures compliance with the high-quality regulations required by this authority.

In July, in preparation for a new public debenture issuance, we completed our corporate rating process with the international agency S&P Global (Standard & Poor's), receiving an "A+" rating for the second issuance, which was successfully concluded in the following month, strengthening our capital structure with a total of BRL 545.9 million over a 7-year period. In this way, we continue our evolution with more than 2,500 debenture investors who believe in the Company's performance.

Brasil TecPar understands that financial strength is one of the pillars for sustaining its scalable growth model and long-term vision. The Company's financial capital is the driving force behind the expansion of infrastructure, the growth of its customer base, and the strengthening of its position as one of the largest independent connectivity and technology platforms in Brazil.

Economic and Financial Performance

[GRI 201-1]

The performance in 2024 reflects discipline in resource management, the capacity to integrate operations, and the commitment to generating sustainable value.

	In (BRL Thousand)	2024	2023
Net Revenue		1,097,526	759,085
Net Result		-15,224	39,844
(+) Income Tax and Social Contribution		-4,686	39,169
(+) Financial Result		308,991	164,140
(+) Depreciation and Amortization		196,132	119,819
EBITDA	485,213	362,972	
EBITDA Margin		44.2%	47.8%
(+) M&A Expenses		2,816	21,348
(+) Extraordinary Tax Expenses		8,795	-1,838
(+) Earnout Adjustment		12,005	0
(+) Expenses Related to Public Calamities		1,155	0
Total Non-Recurring Items	24,771	19,510	
Bargain Purchases		0	-38,923
Adjusted EBITDA	509,984	343,559	
Adjusted EBITDA Margin (%)		46.5%	45.3%

Destaque:

BRL 1,222.8 million

Gross operating revenue
in 2024
+47.9% versus 2023

BRL 1,097.5 million

Net operating revenue
in 2024
+44.6% versus 2023

Milestone for Brasil TecPar

BRL 510.0 million

Adjusted EBITDA in 2024
+48.4% versus 2023

46.5%

Adjusted EBITDA Margin % on
Net Revenue

Access the [2024 Financial Statements](#) for more information.

Financial Capital

Human Capital

Social and Relationship

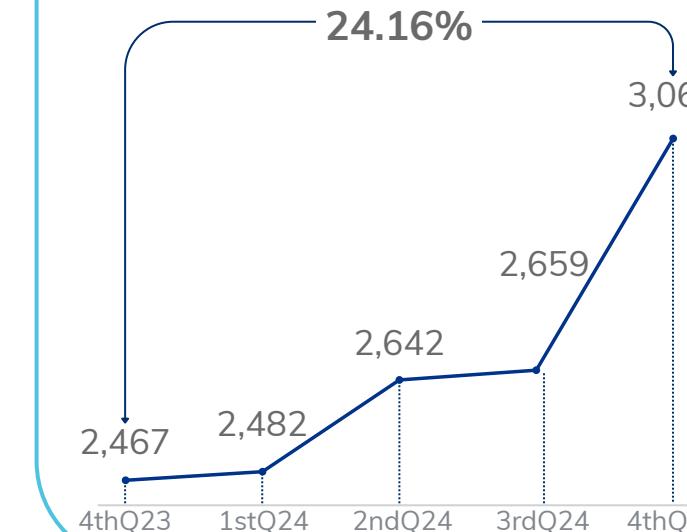
Natural Capital

Future Vision

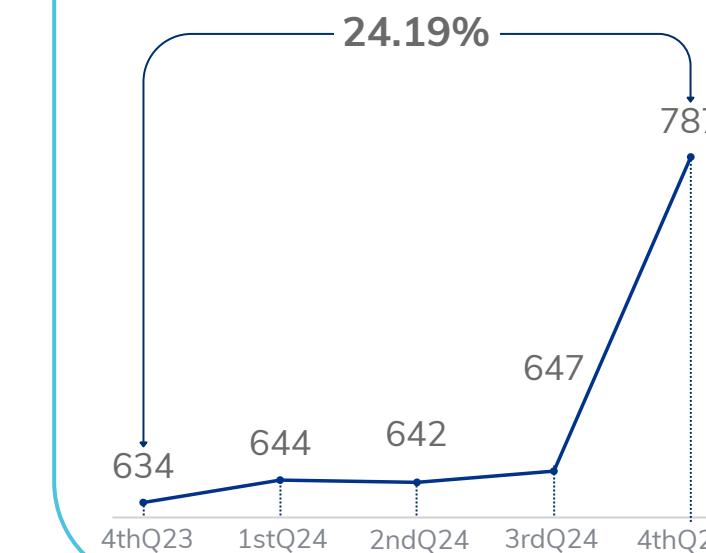
GRI Content Index



Homes Passed
(Thousand)



Homes Connected
(Thousand)



Take Up Rate
(%)



In the fourth quarter of 2024, we reached 786.9 thousand accesses (+24.2% versus 4thQ23)

The Company's operational improvement was directly reflected in its results, with Adjusted EBITDA increasing by 48.4% to BRL 510 million. This performance exceeded the growth in net revenue by 3.8 percentage points, highlighting gains in operating efficiency resulting from increased scale.

Leverage and growth strategy

In 2024, Brasil TecPar's consolidated gross debt reached BRL 2.16 billion, representing an increase of 44.4% compared to the previous year. Net debt ended the period at BRL 1.85 billion, resulting in a leverage ratio of 2.77 times.

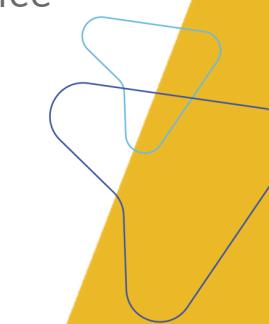
This movement is directly related to the growth strategy through acquisitions and a significant investment cycle. To support this trajectory, the company's capital structure was strengthened through debenture issuances and a capital increase carried out over the course of the year.

(BRL Thousand)	2024	2023	%	△
Loans, Financing and Debentures	1,905,158	1,149,545	65.7%	755,613
Current	407,371	275,098	48.1%	132,273
Non-Current	1,497,787	874,447	71.3%	623,340
Payables for Business Acquisitions	161,617	297,329	-45.6%	-135,712
Current	61,965	129,203	-52.0%	-67,238
Non-Current	99,652	168,126	-40.7%	-68,474
Lease Liability	97,210	51,487	88.8%	45,723
Current	24,873	15,089	64.8%	9,784
Non-Current	72,337	36,398	98.7%	35,939
Gross Debt	2,163,985	1,498,361	44.42%	665,624
(-) Cash and Cash Equivalents	-316,078	-229,564	37.7%	-86,514
Net Debt	1,847,907	1,268,797	45.64%	579,110
Adjusted EBITDA (Last Quarter Annualized)	667,705			
Net Debt / Adjusted EBITDA (Last Quarter Annualized)	2.77			

In 2024, Brasil TecPar consolidated its national expansion strategy through the acquisition of **ALT Telecom**, which included the operations of **GGNet**, **Itelfibra**, and **Telge**. The transaction represented a strategic milestone for the company, covering two key states in the commercial segment, Santa Catarina and Paraná, in addition to expanding its infrastructure by more than **60,000 km of fiber optic networks** under management.

With this acquisition, corporate segment revenues nearly doubled, reaching approximately **33% of Total Gross Revenue**, while the residential segment was strengthened with more than **132,000 connections across 60 cities in Santa Catarina and Paraná**. In 4Q24, ALT/GGNet contributed **BRL 84.3 million in net revenue** and **BRL 39.6 million in Adjusted EBITDA**, with a margin of **47.0% on net revenue**.

These operations reflect a sustainable growth strategy, focused on the merger of companies with strong regional presence, solid operational performance, and high expansion potential. The integration of these companies strengthens the company's infrastructure, enhances network efficiency, and drives economies of scale, enabling new investments in technology and service quality.



STRATEGIC HIGHLIGHTS: MERGERS AND ACQUISITIONS

Still in 2024, a Brasil TecPar announced three more strategic acquisitions, strengthening its presence in the telecommunications sector, with consolidation expected throughout 2025:

On Net Telecomunicações, with

+57 thousand connections

in 16 cities of the Triângulo Mineiro region, BRL 67.7 million in annual Net Revenue, and BRL 33.2 million in annual Adjusted EBITDA.

Sempre Telecomunicações, with

+169 thousand connections

in 86 cities in Minas Gerais, BRL 183.8 million in annual Net Revenue, and BRL 88.2 million in annual Adjusted EBITDA.

Nova Rede Telecom, with

+45 thousand connections

in 6 cities of the Greater Belo Horizonte, BRL 47.0 million in annual Net Revenue, and BRL 21.2 million in annual Adjusted EBITDA.

With the consolidation of these acquisitions, the Company is expected to reach a consolidated base of **1,059 thousand fixed broadband connections**, annualized Net Revenue of **BRL 1.7 billion**, and annualized Adjusted EBITDA of **BRL 810.3 million**.

Another strategic step to strengthen the capital structure is the completion of the transaction with investor Macquarie Capital, forecast for 2025. The investment, which may reach up to BRL 1.2 billion over the coming years, will support the continuation of the growth and innovation plan. Through this, Brasil TecPar reinforces its commitment to long-term value creation, guided by solid management, structured growth, and a focus on serving its diverse stakeholders.

Tax Approach

[GRI 207-1] [GRI 207-2] [GRI 207-3]

Brasil TecPar is a technology holding structured as an organized economic group, consisting of specialized and complementary companies. The group's tax strategy follows the principles of legality, integrity, social responsibility, and long-term sustainability. Its practices are guided by compliance and prudence, observing the characteristics of each operation and the complexity of the Brazilian regulatory system.

The fiscal management seeks to balance tax efficiency with contributions to the development of the regions where the company operates, always aligned with strategic objectives and sustainable growth. In significant decisions—such as corporate restructurings, contracts, and investments—the company adopts solutions that are ethical, legally sound, and consistent with best market practices.

Compliance with tax obligations is strictly maintained at all levels (federal, state, and municipal), with decisions based on technical analyses, specialized opinions, and legal support. This approach ensures business continuity and reinforces the company's reputation as a responsible economic actor.

Fiscal governance is integrated into the holding's corporate model, with consistent practices for control, monitoring, and risk management. The Finance Department, under the responsibility of the CFO and reporting to the CEO, coordinates tax compliance based on internal guidelines that prioritize discipline, transparency, and regulatory adherence.

The tax department directly participates in strategic and operational decisions, including acquisitions, geographic expansion, product launches, and contract structuring. This work is coordinated with the accounting, legal, and corporate areas, enabling fast and integrated responses to the challenges of the national tax system.

The identification and mitigation of tax risks is continuous. Whenever necessary, the company seeks advice from technical and legal experts, external advisors, or submits formal inquiries to the competent authorities to validate its practices. This approach ensures consistency, legitimacy, and reduces legal, financial, and reputational risks.

Tax governance is assessed through internal audits and specialized reviews.

The consolidated financial statements undergo an annual independent audit, which also covers tax aspects.

The company adopts a transparent and responsible tax performance, recognizing the relevance of this matter for its stakeholders and for regional development. Its relationship with tax and regulatory authorities is based on legality, good faith, and predictability, even though it is not formally associated with cooperative compliance programs.

Brasil TecPar actively participates in industry associations such as ABRAMULTI, ABRANET, ABRINT, INTERNETSUL, and TELCOMP, contributing to public policy and tax legislation discussions through public inquiries and technical forums. This engagement seeks to build a more modern, stable, and sector-aligned regulatory environment.

Internally, the company promotes alignment among strategic areas and maintains institutional channels for active listening and clarification on tax matters. In its relationships with investors, partners, and other stakeholders, it adopts an ethical and transparent stance, integrating the tax agenda into its sustainable governance.

Climate Risks

[GRI 201-2]

Brasil TecPar recognizes that risks related to climate change represent a relevant factor for business continuity and resilience. Transformations in the global climate landscape have been driving new regulatory requirements, particularly regarding the reduction of Greenhouse Gas (GHG) emissions and companies' adaptation to more strict environmental policies. This context may lead to increased operating costs and the need for constant adjustments, mainly due to the implementation of regulatory measures at both national and international levels.

In addition to transition risks, associated with regulatory adaptation and the adoption of new sustainable practices, the Company is also exposed to physical risks, such as extreme weather events. Operations may be affected by natural disasters, including floods, landslides, severe heat waves, and other events beyond operational control.

A recent example was the climate catastrophe recorded in the State of Rio Grande do Sul in May 2024, which directly impacted the Company's operations in 32 cities in the region, 7 of which were more severely affected. Events of this nature demand quick responses and may result in increased costs, operational disruptions, revenue losses, and risks to infrastructure.

The Company maintains risk management mechanisms and contingency plans aimed at protecting its assets and ensuring the safety of its operations. Continuous improvement of internal processes, combined with the monitoring of climate-related issues, strengthens the organization's ability to anticipate adverse scenarios and mitigate their impacts.

In this way, Brasil TecPar reaffirms its commitment to sustainability and to the responsible management of risks that may jeopardize its operating results, reputation, and regulatory compliance.



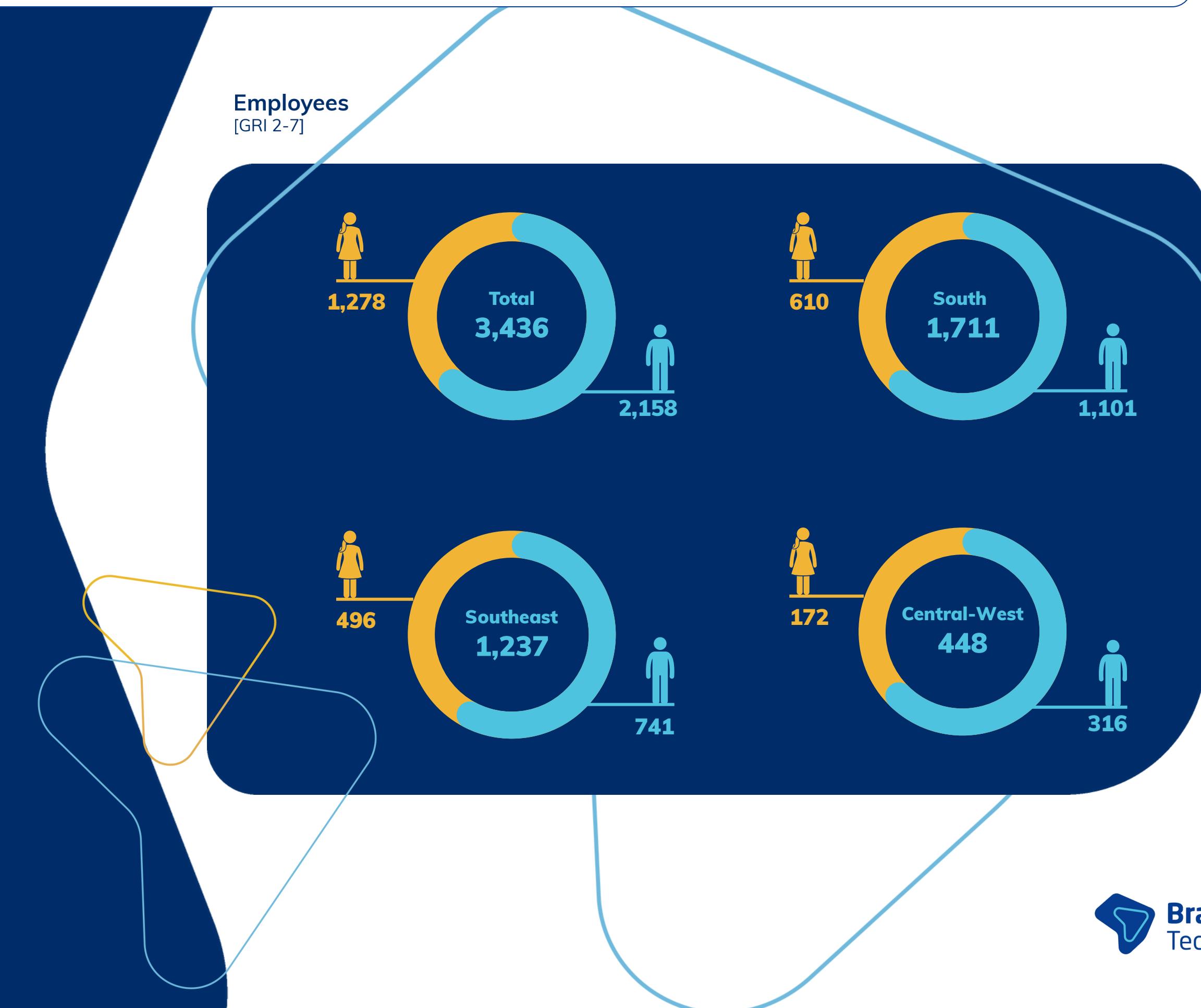


Capital Humano

Human Capital

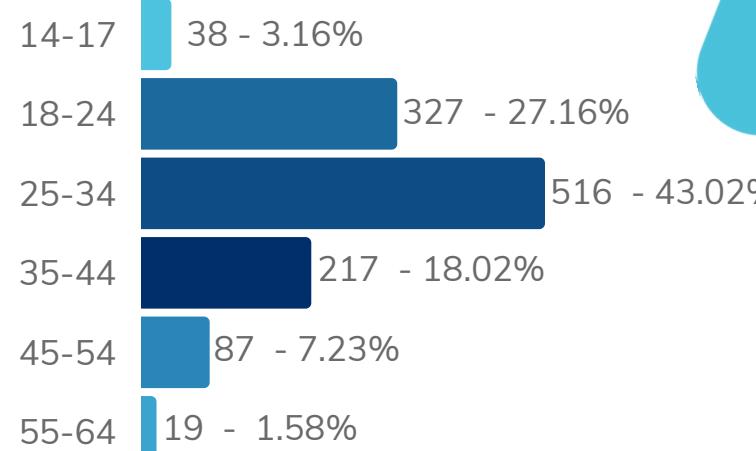
We believe that people sustain our ability to innovate, grow, and transform. Each employee represents a fundamental connection to the performance of our purpose and to the results we deliver to our customers, partners, shareholders, and society. For this reason, we continuously invest in building an ethical, respectful, diverse, and collaborative work environment.

Our commitment to human capital is deeply rooted in values such as integrity, respect, fairness, loyalty, and honesty. We foster relationships based on mutual trust, appreciation of differences, and team spirit. Individual effort is recognized, and collective growth is encouraged. In 2024, we advanced initiatives focused on professional development, promotion of equity, and leadership development, always aligned with our values. This journey reflects our certainty that the future is built with people who are prepared and connected to the organization's purpose.

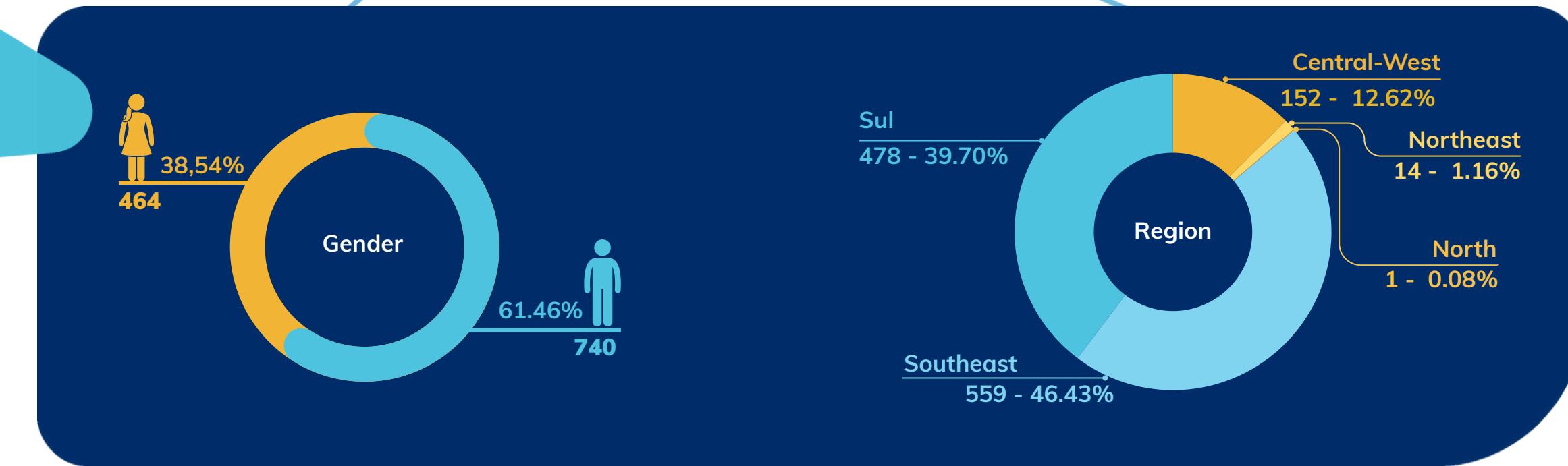
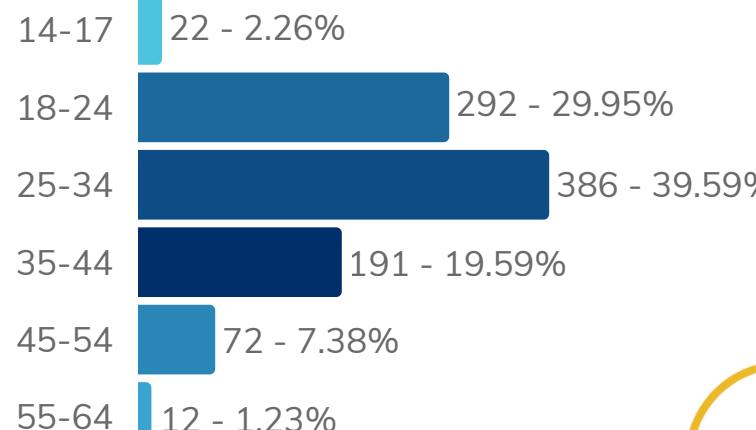


Turnover

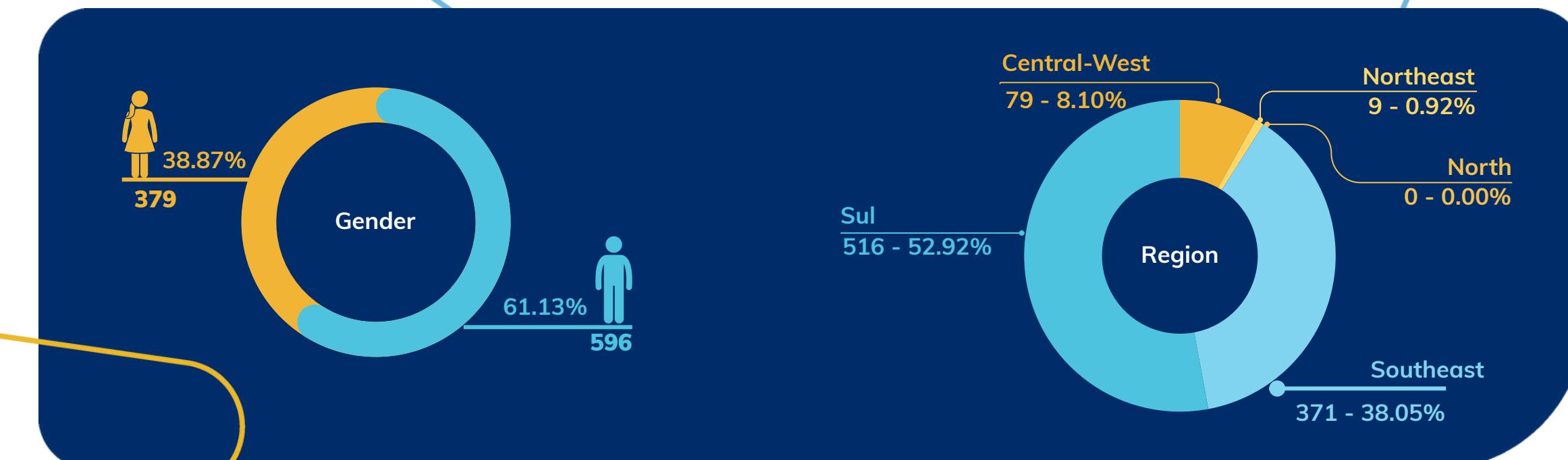
[GRI 401-1]



1,204 new hires

**Terminations**

975 terminations



Maternity and Paternity Leave [GRI 401-3]

Employees with the right to
maternity/paternity leave



Employees who took
maternity/paternity leave



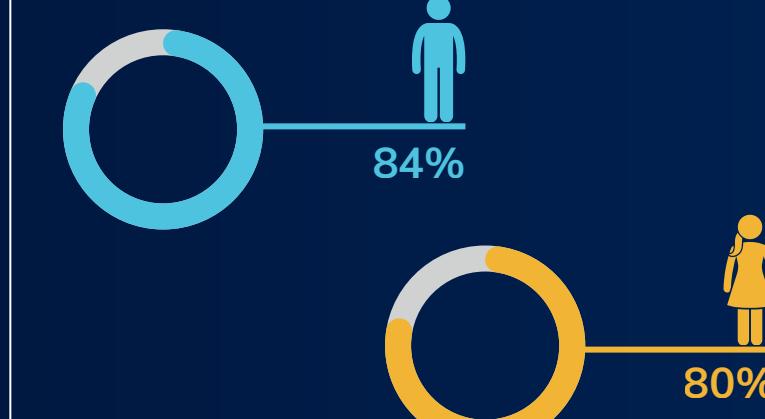
Employees who returned to work after the end of
maternity/paternity leave



Employees who returned to work after the end of
maternity/paternity leave and remained employed
twelve months after their return.



Rates of return to work and retention of employees
who took maternity/paternity leave



Indirect employment

[GRI 2-8]

The company maintains a structured and responsible management regarding the professionals involved in its operations, including service providers and outsourced workers. These professionals perform essential functions for the company's operations, covering activities such as security, cleaning, building maintenance, and operational technical support.

These third-party workers operate in two main ways: through service providers hired directly by Brasil TecPar to perform specific tasks, such as building maintenance; and through outsourced workers linked to partner companies, responsible for tasks such as cleaning and security.

Recognizing the strategic role of these professionals, the company adopts strict criteria for their selection, hiring, and monitoring, ensuring compliance with principles of ethics, safety, quality, and respect for applicable labor and employment laws and regulations.

Diversity

We understand that diversity is one of the institutional foundations for innovation, competitiveness, and the creation of a healthy, collaborative, and fair work environment. Accordingly, we adopt a structured commitment to promoting inclusion and equity, supported by clear targets, dedicated governance, and intersectional affirmative actions.

The company's overall objective under this pillar is to foster an inclusive, respectful, equitable, and diverse corporate environment, with transparent practices that ensure the appreciation of all individuals. To achieve this, the company's institutional performance is guided by eight strategic principles:

Respectful Work Environment

The company combats all forms of harassment or discrimination and promotes empathy, respect for differences, and employee well-being.

Equal Opportunities

Policies are implemented to attract, select, and retain diverse talent, ensuring equitable access to promotion and professional development.

Representation

Brasil TecPar actively encourages the presence of underrepresented groups and gender equity, especially in leadership and senior management positions.

Accessibility

Physical and organizational structures are continuously adapted and improved to ensure full accessibility for people with disabilities.

Leadership Engagement

Leaders act as multipliers of the inclusive culture, bearing direct responsibility for addressing discriminatory behavior and setting a daily example.

Inclusive Communication

Internal and external communication campaigns use based on inclusive language and reflect the diverse identities present in society

Governance and Monitoring

The topic is managed rigorously: the ESG Committee sets annual targets and approves action plans, while the Inclusion and Diversity Group (IDG) monitors projects, proposes improvements, and has an active voice in decision-making processes.

Legal Compliance

The company fully complies with diversity and inclusion legislation in force, employing disciplinary and legal measures in cases of violations.

Through these guidelines, Brasil TecPar reinforces its role as an agent of social transformation and reaffirms its commitment to building an environment where all individuals can thrive with respect, dignity, and equal opportunities.

Gender diversity

Ratio of basic salary and remuneration of women to men [GRI 405-2]

Operational positions

Between -30% and +20%

Management positions

Between -35% and -20%

Specialized positions

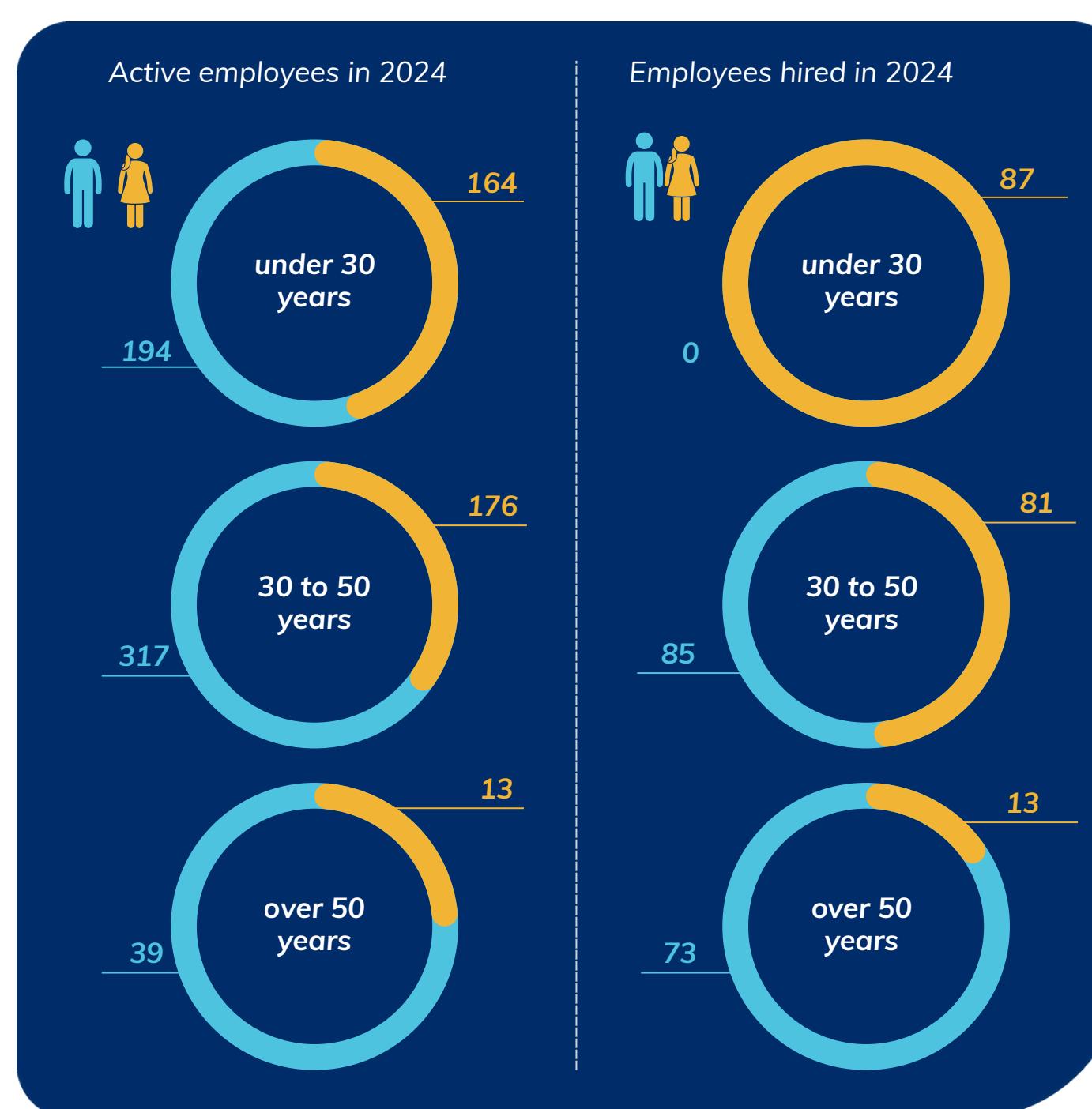
Between -10% and 0%

Board-level positions:

Equal to or greater 0

Diversity of Governance Bodies

[GRI 405-1]



Employee Value

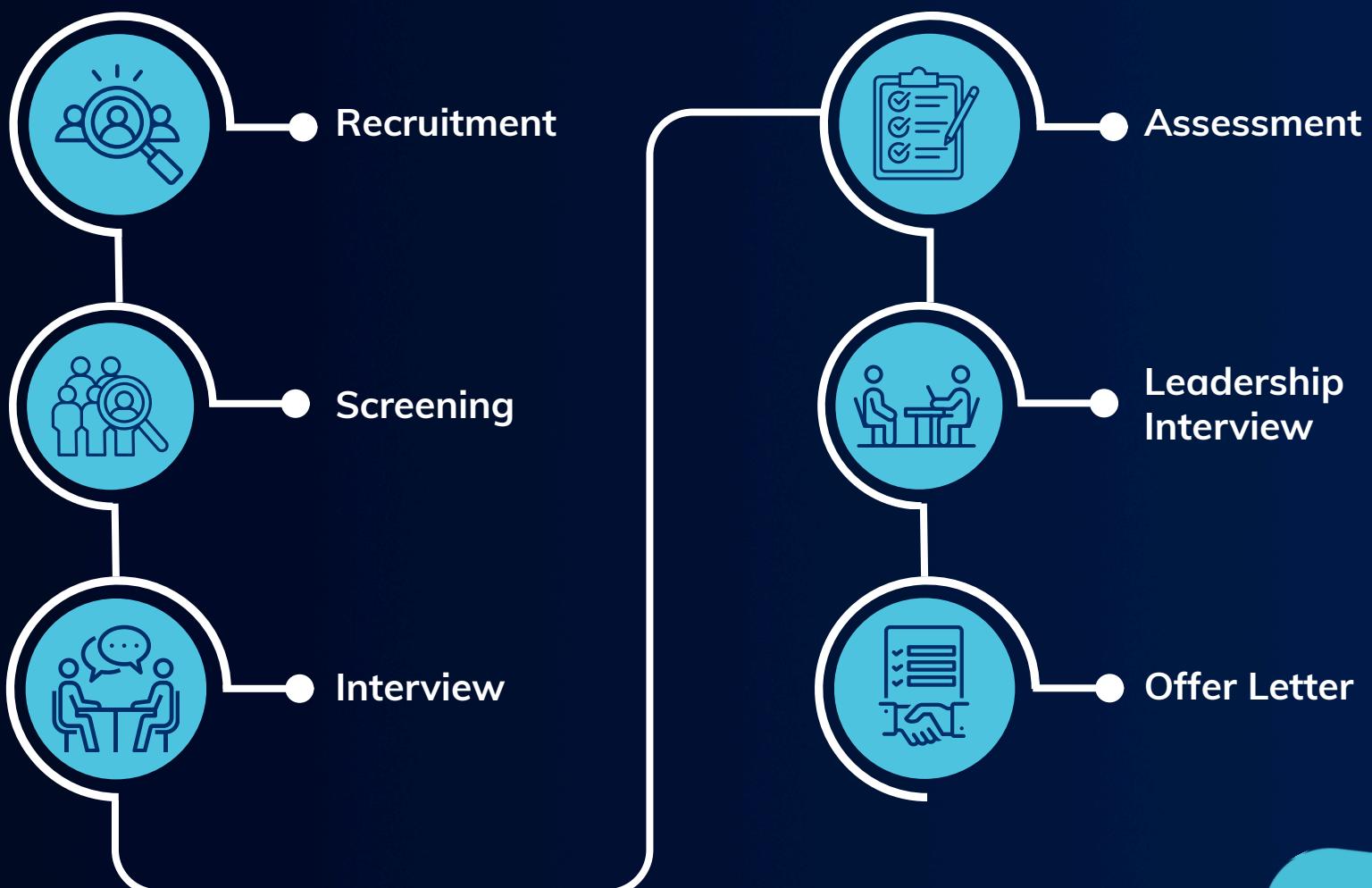
Valuing people goes beyond financial recognition: it is about creating conditions for each employee to grow, develop professionally, and feel part of a shared purpose. For this reason, the company adopts an integrated approach to people management, combining fair compensation, structured benefits, and continuous training and development opportunities.

With policies aligned with best market practices, the company seeks to foster an environment of learning, growth, and well-being. Offering benefits that meet employees' needs, along with technical training programs, career development initiatives, and profit-sharing plans, reflects the company's commitment to valuing and engaging its teams.

We understand that recognized, well-prepared and motivated employees are fundamental drivers toward innovation, operational excellence and the construction of a strong, ethical and future-oriented culture.

Recruitment Process

Brasil TecPar's recruitment process is strategically structured to attract and select the best talent for the organization, aligning applicants with the company's culture, values, and specific needs. With a modern and efficient approach, the process is divided into distinct stages, using advanced tools and detailed analyses to ensure the most accurate selection. The stages are as follows:



Benefits

[GRI – 401-2]

Valuing people is also reflected in a benefits policy designed to promote employees' well-being, safety, and work-life balance. Among the benefits offered are life insurance, healthcare plan, meal/food allowances, and parental support programs, such as assistance for children with disabilities and childcare support, as provided for in the collective labor agreement. The company also ensures compliance with labor law entitlements, including maternity and paternity leave and transportation allowance.

The Profit and Results Sharing Program (PLR) is another highlight, recognizing employees' collective effort and connecting them to the organization's performance. This benefit is paid twice a year and is equivalent to one month's basic salary, reinforcing a culture of performance with engagement, together with institutional sustainability.



Remuneration

[GRI 2-19] [GRI 2-20]

The company adopts a remuneration policy aimed at recognizing the performance, merit, and strategic contribution of its employees. This policy is structured to align the various interests with those of the company, offering a competitive and motivating remuneration package based on market standards and corporate governance practices.

Remuneration Structure

Remuneration consists of three main components: fixed remuneration, variable remuneration, and corporate benefits, all adjusted according to industry practices and aligned with the company's strategic planning.

Fixed Remuneration: Refers to the portion of remuneration that is fixed and paid monthly. It includes Base Salary, Function Allowance, Bonus, Hazard Pay, and Unhealthy-Work Allowance, as provided for in the position/role.

Labor and social charges are levied on these amounts, primarily including: 13th salary, 1/3 vacation pay, FGTS, and INSS. This is the amount established in the employment contract, paid to the employee or accrued on a monthly basis.

Variable Remuneration: Incentive-based variable remuneration (RVI) aims to reward both individual and collective performance. Different incentive-based variable remuneration arrangements are applied, tailored to the needs of the business and of each area.

RVI may be paid on a monthly or quarterly basis, either upon achieving targets or upon exceeding them.

Profit Sharing (PLR): This is the model under which employees share in the Company's overall results.

Social Remuneration (Benefits): Social remuneration aims to provide benefits that support employees' well-being and quality of life. It represents the amount that subsidizes part of the employee's and their family's day-to-day personal expenses.



Valoriza Program

Valoriza is the program that brings together all recognition and growth practices for our TecFriends. Through it, each employee at Brasil TecPar will have greater clarity on what is expected for their role, how their performance will be assessed, what development and career opportunities the Company offers, and the recognition formats and composition of their remuneration. Valoriza outlines the available pathways; however, each TecFriend's growth and development journey is ultimately the result of their choices, ownership, and dedication.

Adjustments and Reviews

The remuneration policy is reviewed on an annual basis, based on market surveys conducted by specialized consulting firms, ensuring its alignment with industry practices and the company's economic reality. The analysis of these surveys supports adjustments to the remuneration parameters, which are approved by the Board of Directors, taking into account meritocracy, performance delivery, and the company's economic environment.

Furthermore, the remuneration strategy may be adjusted according to the company's needs and the results obtained through these surveys, with the goal of maintaining competitiveness, attractiveness, and alignment with business strategy and corporate governance.

Ratio of the lowest wage compared to local minimum wage

[GRI 202-1]

The lowest wage in the Company was **BRL 1,573.44**, while the minimum wage in force was **BRL 1,412.00**.

Ratio of the lowest wage compared to the national minimum wage:



Men: 1.11
(BRL 1,573.44 / BRL 1,412.00)



Women: 1.11
BRL 1,573.44 / BRL 1,412.00)

Training and education

[GRI 404-1] [GRI 404-2]

We continuously invest in enhancing our employees' skills, recognizing the importance of professional development for both individual and organizational growth. The company offers a range of training and development programs that cover from technical and behavioral skill enhancement to career transition support, always aligned with both business needs and employees' individual goals.



Competency Improvement Programs

The company implements several development initiatives seeking to foster professional growth among employees, including:

Career Week: An event dedicated to career development, featuring lectures, career fairs and discussion sessions on professional growth and career planning.

Career Content: Classes and learning content focused on self-knowledge, definition of professional goal-setting, and helping employees build successful career paths within the company.

Individual Development Planning (IDP): Each employee has access to a formal IDP, registered in the Senior system, providing a clear path of evolution for continuous skill enhancement with defined goals and steps.

Structured Internal Mobility: Brasil TecPar promotes structured internal mobility programs that encourage career progression and the pursuit of new challenges within the organization, creating new opportunities for the development of its employees.

Corporate University: The company has a corporate university offering tailored learning tracks and technical and behavioral programs suited to different areas and hierarchical levels, enabling employees to develop continuously and in a customized manner.

Career Transition Programs

Brasil TecPar also supports its employees during career transition moments—whether through vertical or horizontal internal movements, or transitions to the external market in cases of termination or by offering assistance programs aimed at ensuring continued employability and well-being throughout the process:

► **Internal Mobility as a Retention Strategy:** The internal mobility program is one of the company's main strategies for talent retention and career change within the organization, allowing employees to take on new challenges and remain engaged with the company. In 2024, there were 485 internal mobility alterations at Brasil TecPar.

► **Feedback Cycles and Career Conversations:** The company reinforces career development conversations by promoting regular feedback cycles that help employees understand their professional stage and make more assertive and aligned decisions regarding their life and career plans.

► **Outplacement Services:** For executive leaders transitioning out of the company, the company hires specialized outplacement services, offering strategic and emotional support to assist in their professional relocation during the transition process.

Number of training hours

Brasil TecPar

Throughout the period, Brasil TecPar recorded over 49,000 hours of training, with an average of 1 hour and 56 minutes per employee. The training initiatives included in-person sessions, synchronous online meetings, and content made available on the Tec.ON platform. The most frequent topics were related to new products, technical and commercial training, onboarding, and internal processes.

Blink

At Blink over 1,210 hours of training were conducted. The main topics included occupational safety, customer service, and sales techniques. These initiatives aim to foster professional growth, increase operational efficiency, and strengthen the organizational culture.

GGNet

In 2024, GGNet recorded 7,412 hours of training, focusing on technical and behavioral topics. These initiatives reinforced the company's commitment to the continuous development of local teams and adherence to Brasil TecPar's training guidelines. Key topics included occupational health and safety, network technology, customer experience, and the development of management and sales skills.



A leadership culture focused on local results

Lidera Brasil is one of the company's main management tools, designed to strengthen the main protagonism of the TecFriends and consolidate the Leadership Culture across all regions where the company operates. With a focus on monitoring local results, the program encourages discussions on performance, goals, and key indicators, fostering a deeper understanding of the business, strategic alignment, and accountability of the leaders.

The initiative also reinforces practices such as active listening, valuing diversity, closeness with teams, and a more human-centered and effective leadership approach. In 2024, Lidera Brasil reached 86% of the TecFriends, recording an NPS of 83 points — an indicator that places the program in the zone of excellence. In-person participation in the meeting per state reflects engagement with the strategy and commitment to results-oriented management:

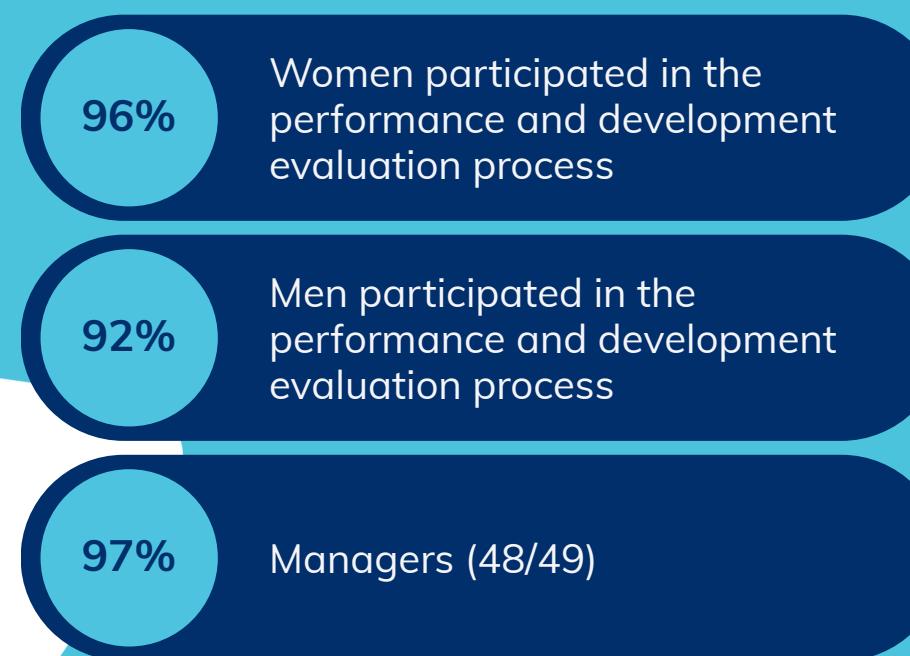


Performance review

[GRI 404-3]

The performance review is a key tool for monitoring and continuous development of employees, aligning individual and team results with the organization's strategic objectives. In 2024, the focus of the evaluation cycle was primarily addressed to leaders, aiming to strengthen a performance-driven management culture and ensure that leaders are prepared to drive results and foster the development of their teams.

Employees in leadership positions who received performance and career development reviews:



Collective bargaining agreements

[GRI 2-28] [GRI 2-30]

Brasil TecPar has 3179 active employees, all hired under the Consolidação das Leis do Trabalho (CLT – Brazilian Labor Law Framework and Standards) and fully covered by the Collective Labor Agreement (CCT) of SINTTEL – Union of the Employees in Telecommunication and Telephone Operators Companies in the State of Rio Grande do Sul.

Health and Safety

Occupational health and safety of employees are essential to ensuring a productive, ethical, and sustainable work environment. The company takes a proactive and comprehensive approach to promoting the physical and mental well-being of its employees, as well as ensuring compliance with safety regulations and preventing risks in the workplace.

Occupational health and safety management is an ongoing commitment for the company, and the actions implemented aim not only to comply with legal requirements but also to promote the overall well-being of employees. This includes measures to guarantee a safe and healthy environment, accident prevention initiatives, management of occupational illnesses, and the promotion of healthy habits.

Occupational health and safety policies

[GRI 403-1] [GRI 403-8]

The implementation of our occupational health and safety management system goes beyond mere compliance with legal requirements. It is a strategic choice aimed at continuously improving our processes and promoting a safe and healthy work environment.

We use the SGG software, in partnership with specialized service providers, to monitor and manage all employee health and safety matters, including LTCAT, PGR, PCMSO, ASOs, PPP, CIPA, accidents, incidents, CAT, and the issuance of PPE. This system also controls work orders and Regulatory Standards (NRs).

Additionally, we have adopted an integrated system that facilitates digital Preliminary Risk Analysis (APR), Biweekly Safety Dialogues (DQS), and the Health and Safety Inspection Report (RISS). Through these tools, we are able to integrate occupational health and safety monitoring more efficiently, especially in technical areas, where field inspections and safety dialogues are conducted.

The system records all detailed information about employees, including workplace locations, positions, activity descriptions, and associated risks. Additionally, the tool is primarily used by technical teams, enabling the monitoring of field inspections and occupational health and safety actions.

Although these tools are already implemented and in use by a significant portion of the organization, their coverage does not yet extend to all operations. Our goal is to progressively expand this practice throughout the corporate structure, strengthening integrated occupational health and safety management across all areas.

Risk mapping

[GRI 403-2] [GRI 403-3] [GRI 403-4] [GRI 403-7]

Occupational risk mapping and management are carried out through an integrated approach. The company works in partnership with specialized service providers to conduct the processes and assessments required by law and aligned with best safety practices.

The company strictly complies with legal requirements by preparing and implementing the LTCAT (Technical Report on Workplace Environmental Conditions), PGR (Risk Management Program), PCMSO (Occupational Health Medical Control Program), and ASOs (Occupational Health Certificates). These documents are prepared and updated jointly with the service provider, which ensures the quality and compliance of reports and programs, performing periodic reviews as needed. All medical data of employees—such as exam results and medical history—are handled in accordance with the LGPD (Brazilian General Data Protection Law), ensuring confidentiality and data privacy.

Preliminary Risk Analysis (PRA)

Before starting any activity, a Preliminary Risk Analysis (PRA) is mandatory. Through the PRA, employees are encouraged to identify and report potential risks and hazards associated with the tasks to be performed. This process is essential to ensure workplace safety and is performed digitally through the VOROTECH application, which facilitates the recording and monitoring of identified risks. In addition, Regulatory Standard NR01 ensures that employees are aware of their right to report hazardous situations without any loss or penalty.



Accident and Incident Investigation

In the event of an accident or incident, Brasil TecPar follows a strict investigation procedure, forming a committee to assess all details of the occurrence. The committee examines various factors, such as the individuals involved, the location of the event, the activity being performed, a description of the accident or incident, its causes and mitigating factors, as well as estimating costs and determining the necessary corrective actions. The investigation aims not only to resolve the incident but also to implement continuous improvements to prevent the recurrence of such events.

Periodic Examinations and Training

Employee health is monitored through periodic medical examinations, which assess fitness for work and identify any health conditions that may be worsened by occupational activities. In addition, Brasil TecPar performs mandatory refresher training to reinforce safety practices and the necessary precautions during the activities performed by them. The implementation of Biweekly Safety Dialogues and health and safety inspections reinforce this continuous monitoring, particularly in operational areas.

CIPA - Internal Commission for Accident Prevention and Employee Active Participation

The Internal Commission for Accident Prevention (CIPA) plays a key role in the occupational risk management, meeting on a monthly basis to discuss preventive measures and conduct field inspections. CIPA consists of employees elected and appointed by the company and has responsibilities that include the participation in the investigation of accidents, the organization of the Internal Week for the Prevention of Occupational Accident (SIPAT).

Risk Management in the Technical Area

Safety management in the technical area is strengthened by the **VOROTECH Manager Panel**, which provides real-time visibility of safety conditions in operational activities. This panel allows managers to monitor safety actions, ensuring that all measures are implemented effectively and in accordance with established standards.

All necessary interactions with the union are managed by the company's legal department, ensuring that employees' rights are respected and that occupational safety requirements are addressed in compliance with legislation in force.

Training on occupational health and safety

[GRI 403-5]

We continuously invest in specialized occupational health and safety training with the goal of ensuring that all employees are prepared to work safely and efficiently, in compliance with the regulatory standards (NRs) established by the Ministry of Labor and Employment (MTE). These standards aim to promote a safe workplace environment and protect the physical and mental well-being of employees.

The training programs are designed to enable employees to identify, prevent, and manage occupational risks, ensuring the well-being of everyone. With an emphasis on awareness, the correct use of Personal Protective Equipment (PPE), and best practices for promoting health in the workplace, these programs meet the specific needs of each area.

The main standards applicable to the company's employees include:

NR06 Defines the rules for the use of Personal Protective Equipment (PPE), which are essential to ensure safety in the workplace.

NR35 Establishes safety guidelines for working at heights, ensuring that employees follow best practices to prevent accidents in this type of activity.

NR10 Focuses on minimum safety requirements for workers handling electricity, addressing the prevention of electrical hazards.

NR05 Governs the Internal Commission for Accident Prevention (CIPA), aiming to promote occupational health and safety, engaging all employees in accident prevention.

NR20 Defines safety guidelines for working with flammable and combustible substances, ensuring that employees take appropriate measures to prevent accidents involving these substances.

NR10 SEP Refers to safety in the Electric Power System, ensuring that workers in electrical installations follow strict safety practices.

NR33 Establishes minimum safety conditions for working in confined spaces, minimizing the risks associated with this environment.

NR18 PTA Regulates safety conditions for the use of Aerial Work Platforms (AWPs), including specific training and the correct use of PPE.

NR11 Defines safety rules for transportation, workplace traffic, storage, and handling of materials, ensuring that these processes are carried out safely.

The standards NR06, NR35 and NR10 are mandatory for all company technicians, while the others are performed on a case-by-case basis, depending on the needs and specific requirements of each activity.

Occupational health and safety promotion actions

[GRI 403-6]

The well-being of our employees is a priority. Various occupational health and safety promotion actions are implemented to ensure they are supported both physically and emotionally, fostering a healthier and more balanced life.



Healthcare and Medical Care Plan

The company offers a comprehensive healthcare plan, providing easy access to high-quality medical consultations, exams, and treatments. Recognizing the importance of oral health, we also provide a nationwide dental care plan, ensuring that employees can take care of their health in a comprehensive manner.



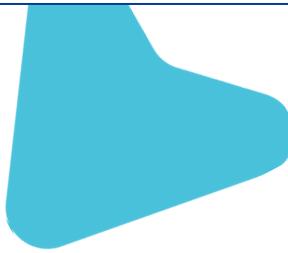
Psychological Support and Comprehensive Assistance

To support our employees through various stages of life, Brasil TecPar has partnered with C4 Life, a specialized service that provides psychological, social, financial, and legal support. Qualified professionals are available to offer guidance and assistance on personal and professional matters, promoting a higher quality of life for everyone.



Promotion of Physical Activity and Well-Being

The company also invests in stimulating physical health through the TotalPass platform, which provides access to a network of over 8,000 gyms and fitness studios across Brazil, including well-known names such as SmartFit and Bio Ritmo. In addition, the platform offers online workouts, a benefits club, and access to more than 250 types of physical activities, encouraging regular exercise to improve employees' quality of life and well-being.



Occupational accidents

[GRI 403-9]

During the reporting period, there were no fatalities resulting from work-related accidents. Two accidents were recorded, and a total of 11 Work Accident Reports (CAT) were issued. The main type of accident recorded was that of a typical work-related accident, with a total of 5,384,348 hours worked.

Regarding outsourced workers and service providers, there were no applicable records, since the organization does not have direct control over these activities regarding work-related accidents or hours worked.

The main hazards identified with a risk of serious accidents included falls, electricity, traffic accidents, and cutting injuries. These hazards were identified through the Risk Management Program (PGR) and the Preliminary Risk Analysis (PRA). Falls were the primary contributing factor to serious accidents. As mitigation measures, the company provided appropriate Personal Protective Equipment (PPE), such as PPEs for working at heights and safe climbing, insulating gloves, and test keys, in addition to conducting training on Regulatory Standards NR35 (Working at Heights) and NR10 (Electrical Work). Field inspections and safety dialogues were also carried out with a focus on these risks.

No fatalities or cases of work-related ill health requiring mandatory reporting were identified during the reporting period, for both employees and outsourced workers. [GRI 403-10]





Social and Relationship

Social and Relationship

[GRI 2-29]

We understand that our capacity to create sustainable value is directly connected to the quality of the relationships that we build and maintain with our several stakeholders. In 2024, the company intensified its efforts to strengthen these bonds, adopting a transparent, ethical and proactive stance in the management of institutional and operational relationships. The initiatives encompassed from improvement of communication and service channels to the performance during situations regarding a crisis, making evident the company's commitment to social responsibility, services continuity and collective well-being.

Through integrated actions aligned with its corporate strategy, the company reaffirms its role as an agent of positive transformation in the regions where it operates, promoting connectivity and inclusion.

Customer Relations

[GRI 3-3]

Customer relations are conducted transparently, ethically, and with a commitment to excellence, maintaining a constant focus on creating value, strengthening trust, and promoting a positive experience at every point of contact.

This commitment is expressed through clear guidelines: providing courteous and efficient service, maintaining service quality standards, honoring commitments, preserving the company's reputation, resolving requests promptly, valuing constructive feedback, and never using the company's name for personal or third-party benefit. All interactions should reflect these principles, strengthening the company's credibility with its audience.

The customer service department closed 2024 having overcome both challenges and expectations. The first phase of the Operation 4.0 project was completed, bringing specialization to first-contact interactions and significant performance improvements, with a direct impact on the quality of residential customer service.

Among the recorded improvements:



Reduction in average waiting time (AWT) from 4 minutes to just 1 minute (a 75% decrease).



Drop in the contact rate from 50% (December 2021) to 26% (December 2024).



Increase in the Service Level, from 60% (2021) to 82% (2024).



Improvement in the RA (Reclame Aqui – a consumer complaint platform) score, from 7.0 (December 2023) to 7.5 (December 2024).*

*average RA ratings of Brasil TecPar's B2C market brands.



Score of 4.0 in the CSAT (Customer Satisfaction) survey.

There were also significant advances in service automation via WhatsApp, with customized menus by customer type and automated flows that reduce the need for human interaction and increase resolution rates. In addition, the IVR process was automated, directly reducing call volume — more than 60,000 calls were avoided over the year.

The customer service channels include telephone, e-mail, WhatsApp, social media, SMS, Reclame Aqui (RA), and Anatel. The variety of channels ensures accessibility, speed, and breadth in customer engagement.

As part of the customer experience strategy, a dedicated department for quality and experience was created, reinforcing the focus on continuous service improvement, active listening, and customer loyalty. This cross-functional approach connects operations, technology, and service culture to a common goal: placing the customer at the center of decision-making.

Data Privacy and Cybersecurity

[GRI 3-3]

Data protection and information security are fundamental pillars for ensuring our customers' trust, business continuity, and the integrity of our operations in an increasingly digital and cyber risk-exposed environment. In 2024, the company made significant progress in structuring its cybersecurity strategy, strengthening its governance, technical controls, and organizational culture focused on information protection. [GRI 418-1]

In compliance with the Brazilian General Data Protection Law (LGPD), the company maintained its commitment to data privacy and to ethical practices in information management. There were no verified complaints of personal data breaches during the reporting period, demonstrating the effectiveness of the preventive measures implemented.

The performance of the Information Security department operated across four main fronts: governance, access management, compliance, and network restriction.

Information Security Governance

The information security governance structure was strengthened through policies, awareness campaigns, and the establishment of processes and metrics.

In 2024, the company:

- Developed and implemented the Information Security Policy, supported by detailed internal standards that define mandatory controls for employees and partners;
- Established performance indicators for the continuous monitoring of security maturity;
- Implemented a document classification system in the cloud (Google Drive), allowing information to be categorized by access level: Public, Internal, or Confidential;
- Held the Information Security Week in April, with broad employee participation, featuring educational videos, lectures with external experts, disclosure of phishing campaign results, and engagement activities such as raffles and interactive challenges;
- Carried out ongoing awareness actions through e-mails, internal chats, and meetings, focusing on best practices, everyday digital security, and risk prevention.

This approach aimed to strengthen a corporate culture of security, ensuring that all employees understand their role in protecting the company's data and assets.

Access Management

Identity and access management was modernized in 2024 to ensure that the principle of least privilege was applied more rigorously throughout the organization.

The main actions included:

-  Integration of external applications into the central credential repository, promoting unified authentication (single sign-on) and reducing attack vectors;
-  Systematic review of access to critical applications, with the revocation of obsolete permissions and adjustment of user profiles according to roles and responsibilities;
-  Development and implementation of an optimized solution for third-party access management, providing managers with a more intuitive interface to control access granted to service providers, temporary workers, and partners.

These measures reduced the risk of unauthorized access and increased traceability and transparency in permission control.

Compliance, Certifications and Security Testing

To ensure compliance with recognized standards and maintain high levels of technical security, Brasil TecPar invested in infrastructure updates, specialized testing, and certifications. In 2024, key highlights included:

- Renewal of the ISO 27001 certification for the Joinville Data Center, migrating from the 2013 version to the 2022 version of the standard, in line with the latest market requirements;
- Implementation of enhanced security configurations in critical systems and applications;
- Conducting penetration tests (pentests) on the company's main applications to identify exploitable vulnerabilities and address them before they become operational risks;
- Development and implementation of a technology environment compliance plan based on the international CIS Benchmarks framework, which increased the company's information security maturity level from 28% to 60% in less than a year.

These measures raised the company's compliance standards, enabling a safer, more resilient environment aligned with the best global practices.

Network Restriction and Secure Infrastructure

As part of the strategy to minimize the attack surface, the company conducted a comprehensive review of its network architecture, focusing on isolating sensitive environments and reducing external exposure:

Migration of applications and systems with external access to Brasil TecPar's secure internal network infrastructure, significantly reducing the risk of remote attacks;

Reconfiguration of equipment and systems in accordance with the standards defined by the security department, based on recommended architectural models.

Additionally, practices were implemented to restrict and control VPN usage, strengthening authentication mechanisms and limiting remote access to properly authorized and monitored profiles only.

We recognize that, in light of the growing complexity of cyber threats, a continuous and coordinated effort is required to protect our digital assets as well as the data of our customers, partners, and employees. In 2024, the progress achieved strengthened the resilience of our cybersecurity framework and consolidated an organizational culture that is addressed to data protection as a strategic value.

The company is committed to continuously evolving its controls, training, technologies, and practices, fostering an environment that is increasingly secure, reliable, and compliant with legal requirements and societal expectations.

Supplier Relationships

We manage our relationships with suppliers based on the principles of transparency, fairness, and ethics, ensuring that all procurement decisions are aligned with technical criteria, quality standards, deadlines, and fair commercial terms. Strengthening these relationships is essential for the company's operational continuity and excellence.

Recognizing the strategic role of its supply chain, the organization structured the ESG Policy for Suppliers, aimed at guiding, disseminating, and encouraging good environmental, social, and governance practices throughout all links of the supply network. This policy establishes guidelines that include:

- Mitigation of environmental impacts and promotion of sustainable initiatives;
- Respect for human rights and diversity;
- Rejection of forced, child, or slave-like labor;
- Combating social inequality and fostering local development;
- Business relationships based on ethics, transparency, compliance, and the absence of conflicts of interest.

In 2024, Brasil TecPar did not conduct supplier selection or assessment based on specific environmental or social criteria, except for contractual clauses requiring full compliance with applicable legislation and the Company's Code of Conduct. During the period, no significant actual or potential negative environmental or social impacts associated with its supply chain were identified. Consequently, no corrective measures, improvement agreements, or termination of business relationships were necessary for these reasons. [GRI 308-1] [GRI 308-2] [GRI 414-1] [GRI 414-2]

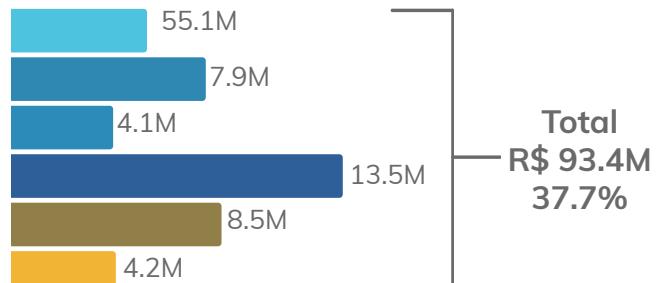
The company's supply chain consists of strategic partners across various segments, including equipment and infrastructure, specialized technical services, technology and software, network engineering, network maintenance, information security, consulting firms, and specialized firms. Most suppliers of consumables and fixed assets are 100% domestic, consisting of manufacturers and distributors. In some cases, these manufacturers use imported raw materials; however, the industrialization process remains in Brazil.

Although the company relies on international suppliers for specific technology items, it places great value on its relationships with local suppliers, understanding that such support strengthens the regional economy, promotes job creation, and contributes to the stability and development of the communities in which it operates.

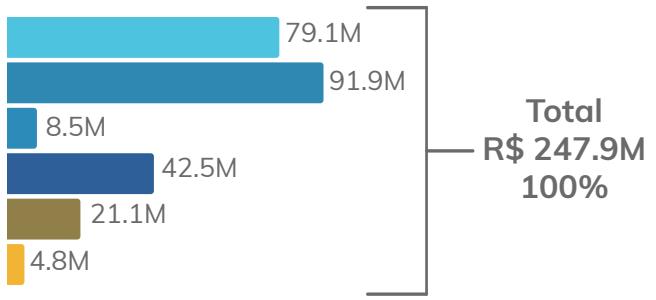
Since 2024, the organization has adopted the global Request for Proposal (RFP) process for the acquisition of inputs linked to its annual CAPEX budget. This structured and participatory process enables the engagement of the entire supplier base and results in the formalization of annual supply contracts, ensuring predictability, economic sustainability, and the strengthening of long-term strategic partnerships with its key suppliers.



Amount Used in Key Organizational Units

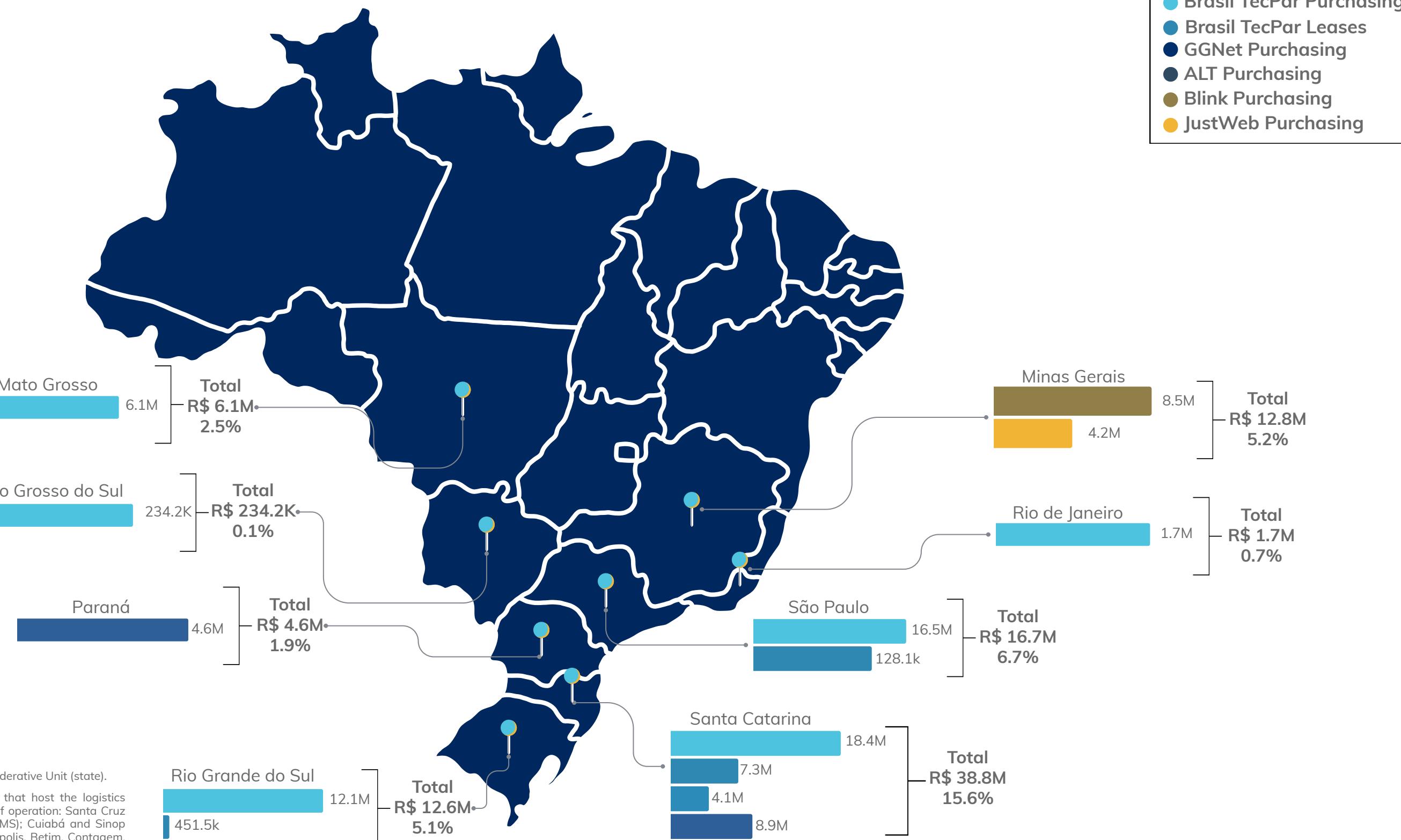


Total Procurement - MATERIALS



The geographic definition of "local" adopted by the company is the supplier's Federative Unit (state).

The definition used for "important operational units" is based on the cities that host the logistics material distribution centers in the company's main Federative Units (states) of operation: Santa Cruz do Sul and Santa Maria (RS); Itaquapecetuba (SP); Araruama (RJ); Coxim (MS); Cuiabá and Sinop (MT); Florianópolis, Chapecó, Mafra, and Caçador (SC); Belo Horizonte, Justinópolis, Betim, Contagem, and Lagoa Santa (MG); and Curitiba (PR).



Social Responsibility

[413-1]

Social responsibility at Brasil TecPar is integrated into its mission to expand access to connectivity as a means of inclusion and development. The company understands that its role goes beyond providing technological services: it acts as an active agent in transforming the communities where it operates. This commitment is reflected not only in the expansion of digital infrastructure but also in initiatives that address contexts of social vulnerability and emergency.

In crisis situations, such as natural disasters and state of calamity situations, the company's operational and connectivity capacity becomes an important support resource. Its actions range from ensuring the continuity of essential services to direct humanitarian assistance, reinforcing the company's role as a partner to communities during critical moments.

In the field of social transformation, the company sees digital technology as a powerful means to overcome socioeconomic barriers. By bringing connectivity to vulnerable regions, Brasil TecPar contributes to the democratization of knowledge, the strengthening of local entrepreneurship, and access to educational and income-generating opportunities.

This commitment is also reflected in the company's direct engagement with the communities where it operates. The company invests in social, cultural, and educational initiatives that foster a sense of belonging, recognize local talents, and promote sustainable development, always focusing on inclusion and long-term impact.

Emergency Situations

Climate Events – Floods in Rio Grande do Sul

During the extreme weather events that affected Rio Grande do Sul in 2024, Brasil TecPar demonstrated agility, resilience, and commitment to ensuring service continuity and protecting the communities it serves. Despite the severity of the floods, the company mobilized a coordinated, human-centered, and efficient response through the establishment of the Crisis Management Committee (CTC). This initiative integrated emergency support actions for employees, the maintenance of essential services, and active communication with all stakeholders.

The main challenges faced involved power supply and the mobility of teams, especially in regions severely affected by flooding, which required the use of power generators to keep communication towers operating — including those in structures up to 22 stories high. Many technicians, showing great dedication, traveled by motorcycle through affected areas, working even in waist-deep water to ensure the network remained operational.

Although climatic events affected the local economy, they did not result in significant impacts on the operations of the company and its subsidiaries.



How we care about people

Over 1,100 employees live in the areas affected by the floods. Of these, 96 were directly impacted, as follows:

26

suffered significant material damage to their homes

56

were unable to return to their homes

43

were in regions with no access for extended period

15

worked directly to support colleagues and local communities

Key measures adopted included:

Emergency financial support

Payment of 1 monthly salary for the job category.

Double credit on the benefits card.

Early payment of the 13th salary.

Pecuniary benefit and paid leave in critical cases.

Infrastructure and shelter

Emergency accommodation in partner hotels.

Creation of a solidarity triage center in Gravataí for the distribution of essential items.

Emergency transportation and reimbursement of travel expenses.

Creation of an emergency talent pool to facilitate internal transfers and the relocation of affected employees.

Health and Well-being:

Expansion of psychological assistance, extended to employees' families.

Availability of an exclusive **listening and human-centered support channel.**

Solidarity Chain

With strong organizational engagement, the Pix Solidário (Solidarity Instant Money Transfer) campaign was launched, raising BRL 296 thousand, including BRL 121 thousand in matching funds from Brasil TecPar. The resources were allocated as follows:

BRL 237 thousand distributed directly among affected employees.

BRL 59 thousand maintained as a solidarity emergency fund.

Service Continuity

Even in the face of the disaster, Brasil TecPar maintained its operations in the state:

100%

of the locations in Rio Grande do Sul continued to be served.

Only 1.1%

of inactive customers as of 05/31, compared to the national customer base.

97%

of the network was active until the end of May.

Only Porto Alegre experienced **partial impact** due to structural flooding.

The company invested approximately BRL 2.3 million in replacement of materials and equipment, in addition to intensive logistical efforts:

► Technicians working in flooded areas on foot or by motorcycle.

► Power generators transported to buildings up to 22 floors.

► Teams operating in high-risk situations, with only 4% of the network affected.

During the crisis period, communication was treated as a priority:

► 3 live sessions with an average of 600 participants each.

► Over 770 spontaneous demonstrations in support and engagement of employees.

► 56 social media posts with over 1.3 million views and 731 thousand people reached.

Brasil TecPar's response to the disaster in Rio Grande do Sul demonstrated the strength of its people-centered organizational culture, focused on care and collective responsibility. The company turned a crisis into an opportunity for connection and solidarity. Thanks to proactive maintenance and equipment isolation measures, 90% of the infrastructure was able to resume operations without replacement, preventing greater losses.

Response to Wildfires in the Central-West

In the second half of 2024, Brazil's Central-West region was severely affected by a large-scale wildfire wave, impacting critical areas in the states of Mato Grosso and Mato Grosso do Sul, particularly in the municipalities of Cuiabá, Chapada dos Guimarães, Campo Verde, Poconé, Tangará, Rondonópolis, and Coxim. According to the National Institute for Space Research (INPE), Mato Grosso recorded 36,480 wildfire outbreaks between January and September 2024 — an increase of 215% compared to the same period in 2023. Mato Grosso do Sul registered 11,029 outbreaks, representing an increase of 669% year-on-year comparison. In total, critical areas were mapped across 11 routes, spanning more than 1,000 km, with notable stretches between Cuiabá and Chapada dos Guimarães, Campo Verde, Poconé, and Rondonópolis.

The event jeopardized the integrity of telecommunications networks and required an emergency response from Brasil TecPar. In view of this situation, the company mobilized a structured field operation, coordinated by the Field Services area, which responded quickly, safely, and effectively, even under extreme conditions. In total, 20 network service interruptions were recorded in just 11 days, 19 of which were directly caused by the wildfires, resulting in the replacement of 17 kilometers of network.

The operation involved up to 13 field teams, with work shifts reaching 16 hours per day and average travel distances of 60 km, overcoming logistical and environmental challenges to ensure service restoration. The operational effort incurred a direct cost of BRL 155 thousand, in addition to activating internal mechanisms such as the payment of overtime and reinforcement of teams in the affected regions.

As part of the response, the company also implemented health and safety measures, notably conducting Special Safety Dialogues (DES) with all 34 employees involved in the operation, acquiring new Personal Protective Equipment (PPE) designed for environments with toxic smoke, and establishing post-wildfire protocols.

From an institutional relationship perspective, Brasil TecPar worked in an integrated manner with local communities, suppliers, and authorities, even in the face of information gaps. Informal channels, such as social media and regional WhatsApp groups, were used to mitigate the lack of up-to-date data.

In addition to the immediate response, structural actions were identified and prioritized to mitigate future risks, such as:



Mapping of new network vulnerabilities and preventive replacement of partially damaged cables;

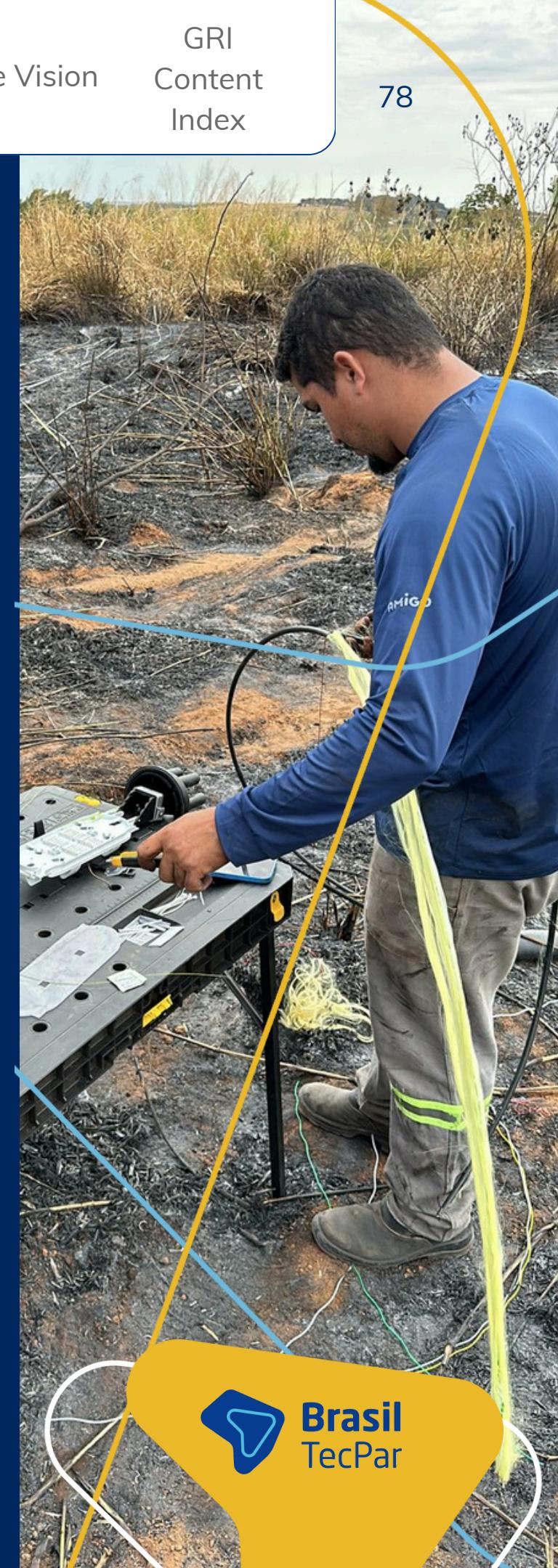


Assessment of partnerships with new local network operators to strengthen redundancy;



Planning preventive route clearance in dense and sparse forest areas, with an estimated investment of BRL 250 thousand in 2024 and BRL 700 thousand in 2025.

The response to the wildfires reinforces our role as a key connectivity provider and commitment to social responsibility, even in adverse contexts. The company demonstrated resilience, accountability, and mobilization capacity to protect its relational capital and ensure the continuity of services, which are essential for communities and regional development.



Rural Friend Project

The Rural Friend Project, in operation for over six years, is an institutional initiative aimed at bringing connectivity to customers living in rural areas that have historically been underserved by major operators. Through investments with its own resources or via public-private partnerships with municipalities, the project connects over 100 rural communities—especially in the rural regions of Rio Grande do Sul and Mato Grosso—through the installation of fiber-optic networks and radio links that reach rural properties.

In addition to providing essential services such as broadband internet, landline telephone system, and television signal, the project promotes digital inclusion and helps reduce inequalities, facilitating access to communication in regions where rural exodus and lack of infrastructure hinder social development.

The initiative also contributes to reducing insecurity in these areas, bringing greater integration and support to communities.

The project's success is reflected in customer loyalty, with many clients remaining active since installation, and in the equity of services provided in rural and urban areas, with families in rural areas paying the same rates without additional charges.

The Rural Friend Project is one of the pioneers in offering fiber-optic connectivity to these locations, operating with a focus on meeting demand regardless of financial factors, unlike major operators who often overlook these regions. This pillar of inclusion ensures that the project reaches municipalities and communities that were previously underserved, strengthening local development.

The Rural Friend Project is, therefore, an important initiative by Brasil TecPar, promoting social transformation through connectivity and contributing to digital inclusion, as well as the economic and social development of rural areas in Rio Grande do Sul and Mato Grosso.

YoGamers for Good

We recognize the importance of fostering initiatives that generate positive social impact and promote the holistic development of communities. In this sense, we are proud to support, through Blink, the YoGamers for Good project — an initiative that uses the world of digital gaming as a tool for social inclusion, education, and well-being.

YoGamers for Good works to educate and empower children and young people through activities involving digital games, fostering cognitive skills, teamwork, and digital citizenship. The project contributes to social development by offering opportunities for these audiences —often in vulnerable situations—to access knowledge and practices that support their personal and professional growth.

Aligned with the values of sustainability and innovation, the company supports this initiative, reinforcing its commitment to inclusive digital transformation. This partnership is part of the company's portfolio of social initiatives, aimed at expanding access to technology and promoting a healthy learning and coexistence.

By investing in YoGamers for Good, we contribute to building a society that is more connected, fair, and prepared for the challenges of the digital future, strengthening our purpose of promoting sustainable development through technology.

Relationship with Public Authorities

The relationship with public authorities is performed with responsibility, ethics, and transparency, through a specialized commercial area dedicated to serving the B2G (business to government) segment. Participation in public bidding processes and other institutional interactions occurs in compliance with applicable legislation, including rules related to public contracts and corporate integrity.

All practices adopted follow constitutional principles that govern Public Administration—legality, impersonality, morality, publicity, and efficiency—reinforcing the commitment to integrity and to safeguarding the collective interest in relations between the public and private sectors.

Relationship with Investors

The relationship with investors is based on transparency, accuracy of information, and commitment to accountability. Communication with partners and shareholders occurs in a formal and structured manner, enabling clear monitoring of the company's activities and performance.

Delivering returns compatible with the investment made is considered essential, reflecting respect for the capital contributed and the trust placed in management. It is also expected that partners and shareholders will always act with a focus on safeguarding the best interests of the organization, ensuring the confidentiality of strategic information.

Visit the website [Brasil TecPar](#).



Natural Capital

Natural Capital

We understand that promoting relationships of balanced consumption and production with natural ecosystems is essential for the company's longevity and for building a more just, connected, and sustainable future. We continuously expand and strengthen our ESG strategies, aligned with the company's growth, prioritizing practices that promote efficiency, reuse, and impact reduction throughout our entire value chain.

Present in hundreds of Brazilian cities, we conduct our activities with respect for the territories in which we operate, the local communities, and the existing biodiversity. Our operations constantly seek to balance the advancement of digital infrastructure with the conscious use of natural resources, embracing an integrated perspective of socio-environmental responsibility.

As part of this commitment, Brasil TecPar joined the **United Nations Global Compact (UNGC)** in 2024. This initiative mobilizes the business community to adopt responsible corporate practices based on ten universally accepted principles in the areas of human rights, labor, environment, and anti-corruption. The company's participation occurs at a strategic moment for consolidating institutional ESG actions, reflecting our commitment to business development that is more closely aligned with the Sustainable Development Goals (SDGs).

Biodiversity

[GRI 304-2]

Although our operations are not directly located in environmentally sensitive areas, we recognize that indirect impacts on biodiversity may occur. The company therefore adopts a preventive approach to this issue, prioritizing the use of existing structures and avoiding new interventions whenever possible. The company has also invested in continuous training for operational teams, reinforcing the importance of strict compliance with environmental protocols and internal policies in all field activities.

Waste

[GRI 306-1] [306-2]

The company's waste management directly reflects its commitment to the circular economy and the mitigation of environmental impacts from its operations. The waste generated mostly comes from the replacement of network components and the removal of equipment from homes and data centers. The company maintains a structured reverse logistics chain, focusing on reuse, waste reduction, and proper disposal of materials.

Waste generated

[GRI 306-3]

Type of Waste	(Weight - per 1,000 kg)	⚠	✓
Optical Fiber Waste	-	24.9	
Electronic Waste	-	9.7	
Battery Waste	8.6	-	
Wood Waste	-	1.7	
Metal Waste	-	1.4	
Paper Waste	-	0.8	
Rubber Waste	-	0.2	
Plastic Waste	-	0.1	
Total waste generated	8.6	38.8	

 Class I Hazardous

 Class II Non-Hazardous

Waste Disposal

[GRI 306-4] [GRI 306-5]

Type of Material	Generated Waste	Hazardous / Non-Hazardous	Weight	% Material Composi-tion	Recycling	Processed for Commer-cialization	Coprocessing	Within / Outside the Organiza-tion
Optical Fiber	Optical Fiber	Non-Hazardous	24.9	100%			24.9	Outside
	Copper	Non-Hazardous	0.8	8%			0.8	
	Iron	Non-Hazardous	0.9	9%			0.9	
	Aluminium	Non-Hazardous	0.6	7%			0.6	
	Plastic	Non-Hazardous	7.4	76%	7.4			
		Total	9.7	100%	7.4	2.3		
Batteries	-	Hazardous	8.6	100%	8.6			
Wood	Wood	Non-Hazardous	1,7	100%	1.7			
Metal	Iron	Non-Hazardous	1.4	100%			1.4	
Paper	Paper	Non-Hazardous	0.8	100%	0.8			
Rubber	Rubber	Non-Hazardous	0.2	100%	0.2			
Plastic	Plastic	Non-Hazardous	0,1	100%	0.1			
		Total	47.4		18.8	3.7		



TI VERDE Project (GREEN IT)

The Green IT Project remained as the central pillar of our waste strategy in 2024. With a robust structure, waste collection points in several regions and local partnerships, the project promotes the reintegration of equipment into our production cycle and provides the population with opportunities for the environmentally adequate disposal of electronic waste.

In addition to contributing to resource circularity, the project provides social and economic gains through income generation for partner companies specialized in reuse and recycling. In 2024, we achieved a 93.6% material recoverability rate, a result of our teams' dedication and the efficiency of our processes.

We also expanded our material recovery infrastructure with the installation of two new facilities in Curitiba (PR) and Chapecó (SC). These facilities are responsible for the sorting, testing and repairing equipment, reducing the need to acquire new materials and minimizing generation of waste.

Energy Resources

Energy efficiency is one of Brasil TecPar's key commitments toward developing a more sustainable and resilient infrastructure. We seek to enhance the integration of actions and monitoring across all active operational units in our portfolio.

Energy Consumption

[GRI 302-1] [GRI 302-2] [GRI 302-3]



Total Consumption:
50,673.36 GJ

In 2024, total energy consumption within the organization amounted to 9,440.20 GJ, while energy consumption outside the organization reached 41,233.16 GJ. This resulted in a total energy consumption of 50,673.36 GJ, with an energy intensity of 18,510.19 GJ.

Although no significant reductions in consumption were noted during this reporting cycle, we remain committed to developing actions and projects that drive continuous improvement in energy management.

Water Resources

[GRI 303-1][GRI 303-2][GRI 303-3]

Our commitment to a responsible water management encompasses the company's Sustainability Policy, which guides the adoption of practices for conscious use, waste reduction and compliance with environmental laws in force. We perform internal awareness and continuous improvement initiatives, reinforcing the co-responsibility of all employees regarding the preservation of this resource.

In 2024, there were no significant changes in water sources or usage processes, with supply remaining via the public network for human consumption and equipment cleaning at our operational units.

Water Consumption

[GRI 303-5]



19,988.89 m³

Greenhouse Gas Emissions

[GRI 305-1] [GRI 305-2]

The company is committed to monitoring, measuring and reducing its carbon footprint. It periodically conducts a Greenhouse Gas (GHG) emissions inventory, in compliance with the guidelines and methodology of the GHG Protocol.

Since 2023, the company has published its results and obtained the Silver Seal from the Brazilian GHG Protocol Program, demonstrating its commitment to transparency and climate management. Emissions are predominantly from indirect sources (Scope 2), associated with electricity consumption in its operations and units.

For the upcoming reporting cycles, initiatives aimed at reducing these emissions will be implemented, including energy efficiency projects, the purchase of energy from renewable sources, and voluntary carbon offsetting in certain operational areas.



Future Vision

Future Vision

At the end of this 2024 cycle, I reaffirm with confidence that Brasil TecPar is prepared for the future it has chosen to build. Our business model has proven to be resilient, scalable, and relevant. Our results reflect not only a trajectory of growth, but the consolidation of a company with a clear strategic vision, mature governance, and a proven ability to execute.

We look ahead with the certainty that the coming years will require agility, consistency, and courage. The goal of being among the five largest and best connectivity and technology companies in Brazil by 2027 remains our primary compass—and the progress made in 2024 places us in a solid position to achieve it.

We will continue to closely monitor market movements, technological changes, and new consumption patterns with discipline, a focus on efficiency, and a culture that values innovation, close relationships, cultural diversity, and the delivery of results.

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Since 2023, the company has published its results and obtained the Silver Seal from the Brazilian GHG Protocol Program, demonstrating its commitment to transparency and climate management. Emissions are predominantly from indirect sources (Scope 2), associated with electricity consumption in its operations and units.

For the upcoming reporting cycles, initiatives aimed at reducing these emissions will be implemented, including energy efficiency projects, the purchase of energy from renewable sources, and voluntary carbon offsetting in certain operational areas.

Fabio Bonadiman
Chairman of the Board of Directors.





GRI Content Index

GRI Content Index

Statement of use

Brasil Tecnologia e Participações S.A. reported the information cited in this GRI Content Index for the period from 01/01/2024 to 01/31/2024, in accordance with the GRI Standards.

GENERAL DISCLOSURES

GRI 1: FOUNDATION 2021

Standard	Content	Page(s)	Information and reasons for omission	Alignment with the SDGs
General Disclosures				
	2-1 Organization name	-	Brasil Tecnologia e Participações S.A	-
	2-6 Activities, value chain and other business relationships	30		-
	2-1 Location of the organization's headquarters	-	Rua Gomes de Carvalho, 1510, conj.12, Vila Olímpia - São Paulo/SP - 04547-005	-
	2-1 Location of the organization's operations	30		-

Strategy

GRI 2: GENERAL DISCLOSURES 2021	2-22 Statement on sustainable development strategy	4	
	2-25 Processes to remediate negative impacts	24	



Standard	Content	Page(s)	Information and reasons for omission	Alignment with the SDGs
General Disclosures				
GRI 2: GENERAL DISCLOSURES 2021	2-26 Mechanisms for seeking advice and raising concerns	24		
	2-27 Compliance with laws and regulations	24		
	2-28 Membership associations	63		
Stakeholder engagement				
GRI 2: GENERAL DISCLOSURES 2021	2-29 Approach to stakeholder engagement	69		
	2-30 Collective bargaining agreements	63		
Reporting practices				
GRI 2: GENERAL DISCLOSURES 2021	2-2 Entities included in the organization's sustainability reporting	30		
	2-3 Reporting period, frequency and contact point	3	https://ri.brasiltcpar.com.br/	
	2-4 Restatements of information	-	No restatements are planned for this reporting period.	
	2-5 External assurance	-	Not applicable	

Standard	Content	Page(s)	Information and reasons for omission	Alignment with the SDGs
Corporate Governance				
GRI 2: GENERAL DISCLOSURES 2021	2-9 Governance structure and composition	18		
	2-10 Nomination and selection of the highest governance body	18		
	2-11 Chair of the highest governance body	18		
	2-12: Role of the highest governance body in overseeing the management of impacts	18		
	2-13: Delegation of responsibility for managing impacts	20		
	2-14: Role of the highest governance body in sustainability reporting	18		
	2-15: Conflicts of interest	26		
	2-16: Communication of critical concerns	24		
	2-17: Collective knowledge of the highest governance body	18		
	2-18: Evaluation of the performance of the highest governance body	-	Unavailable.	
	2-23: Policy commitments	23		
	2-24: Embedding policy commitments	23		

Standard	Content	Page(s)	Information and reasons for omission	Alignment with the SDGs
Management of material topics				
GRI 3: MATERIAL TOPICS 2021	3-1: Process to determine material topics	13		
	3-2: List of material topics	14		
	3-3: Management of material topics	14 e 15		
Privacy and Cybersecurity				
GRI 3: MATERIAL TOPICS 2021	3-3: Management of material topics	70		
GRI 418: CUSTOMER PRIVACY 2016	418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data	70		
Risk management				
GRI 3: MATERIAL TOPICS 2021	3-3: Management of material topics	26		
GRI 205: ANTI-CORRUPTION 2016	205-1: Operations assessed for risks related to corruption	26		
	205-2: Communication and training about anti-corruption policies and procedures	26		
	205-3: Confirmed incidents of corruption and actions taken	26		
GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016	206-1: Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-	No legal actions were reported during the period under review.	
GRI 408: CHILD LABOR 2016	408-1: Operations and suppliers at significant risk for incidents of child labor	27		-

Standard	Content	Page(s)	Information and reasons for omission	Alignment with the SDGs
Management of material topics				
GRI 409: FORCED OR COMPULSORY LABOR 2016	409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	27		
Digitalization				
GRI 3: MATERIAL TOPICS 2021	3-3: Management of material topics	40		
Communication				
GRI 3: MATERIAL TOPICS 2021	3-3: Management of material topics	-		
GRI 417: MARKETING AND LABELING 2016	417-3: Incidents of non-compliance concerning marketing communications	-	No cases of non-compliance were identified for this indicator.	
Customer Experience				
GRI 3: MATERIAL TOPICS 2021	3-3: Management of material topics	40 e 69		
Innovation				
GRI 3: MATERIAL TOPICS 2021	3-3: Management of material topics	40		
Environmental management				
GRI 3: MATERIAL TOPICS 2021	3-3: Management of material topics	81 - 85		
GRI 305: EMISSIONS 2016	305-1: Direct (Scope 1) GHG emissions	85		
	305-2: Energy indirect (Scope 2) GHG emissions	85		



Standard	Content	Page(s)	Information and reasons for omission	Alignment with the SDGs
GRI 305: EMISSIONS 2016	305-3: Other indirect (Scope 3) GHG emissions	-	Unavailable.	
	305-4: GHG emissions intensity	-	Unavailable.	
	305-5: Reduction of GHG emissions	-	Unavailable.	
GRI 302: ENERGY 2016	302-1: Energy consumption within the organization	84		
	302-2: Energy consumption outside of the organization	84		
	302-3: Energy intensity	84		
	302-4: Reduction of energy consumption	-	Unavailable.	
GRI 304: BIODIVERSITY 2016	304-2: Significant impacts of activities, products, and services on biodiversity	82		
GRI 306: WASTE 2020	306-1: Waste generation and significant waste-related impacts	82		
	306-2: Management of significant waste-related impacts	82		
	306-3: Waste generated	83		
	306-4: Waste diverted from disposal	83		
	306-5: Waste directed to disposal	83		



Standard	Content	Page(s)	Information and reasons for omission	Alignment with the SDGs
GRI 303: WATER AND EFFLUENTS 2018	303-1: Interactions with water as a shared resource	85		
	303-2: Management of water discharge-related impacts	85		
	303-3: Water withdrawal	85		
	303-4: Water discharge	-	Unavailable.	
	303-5: Water consumption	85		
Talent management				
GRI 3: MATERIAL TOPICS 2021	3-3: Management of material topics	52 - 67		
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018	GRI 403-1: Occupational health and safety management system	63		
	403-2: Hazard identification, risk assessment, and incident investigation	64		
	403-3: Occupational health services	64		
	403-4: Worker participation, consultation, and communication on occupational health and safety	64		
	403-5: Worker training on occupational health and safety	65 e 66		
	403-6: Promotion of worker health	67		



Standard	Content	Page(s)	Information and reasons for omission	Alignment with the SDGs
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018	403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	64		
	403-8: Workers covered by an occupational health and safety management system	63		
	403-9: Work-related injuries	67		
	403-10: Work-related ill health	67		
	2-19: Remuneration policies	59		
GRI 2: GENERAL DISCLOSURES 2021	2-20: Process to determine remuneration	59		
	2-21: Annual total compensation ratio	-	Unavailable.	
	2-7: Employees	53		
	2-8: Workers who are not employ	56		
	404-1: Average hours of training per year per employee	60		
GRI 404: TRAINING AND EDUCATION 2016	404-2: Programs for upgrading employee skills and transition assistance programs	60		
	404-3: Percentage of employees receiving regular performance and career development reviews	63		



Standard	Content	Page(s)	Information and reasons for omission	Alignment with the SDGs
GRI 401: EMPLOYMENT 2016	401-1: New employee hires and employee turnover	54		
	401-3: Parental leave	55		
	401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	58		
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016	405-1: Diversity of governance bodies and employees	57		
	GRI 405-2: Ratio of basic salary and remuneration of women to men	57		
GRI 406: NON-DISCRIMINATION 2016	406-1: Incidents of discrimination and corrective actions taken	-	Unavailable.	
GRI 410: SECURITY PRACTICES 2016	410-1: Security personnel trained in human rights policies or procedures	-	Unavailable.	
Commitment to Society				
GRI 3: MATERIAL TOPICS 2021	3-3: Management of material topics	-		
GRI 413: COMUNIDADES LOCAIS 2016	413-1: Operations with local community engagement, impact assessments, and development programs	75, 76, 77, 78, 79 e 80		
	413-2: Operations with significant actual and potential negative impacts on local communities	-	Brasil TecPar is improving its reporting for upcoming cycles.	



Standard	Content	Page(s)	Information and reasons for omission	Alignment with the SDGs
GRI 201: ECONOMIC PERFORMANCE 2016	201-1: Direct economic value generated and distributed	46		
	201-2: Financial implications and other risks and opportunities due to climate change	51		
	201-3: Defined benefit plan obligations and other retirement plans	-	Unavailable.	
202: MARKET PRESENCE 2016	202-1: Ratios of standard entry level wage by gender compared to local minimum wage	60		
203: INDIRECT ECONOMIC IMPACTS 2016	203-1: Infrastructure investments and services supported	38		
	203-2: Significant indirect economic impacts	-	Brasil TecPar is improving its reporting for upcoming cycles.	
GRI 207: TAX 2019	207-1: Approach to tax	50		
	207-2: Tax governance, control, and risk management	50		
	207-3: Stakeholder engagement and management of concerns related to tax	50		
GRI 3: MATERIAL TOPICS 2021	3-3: Management of material topics	-		
204: PROCUREMENT PRACTICES 2016	204-1: Proportion of spending on local suppliers	-	Brasil TecPar is improving its reporting for upcoming cycles.	
308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016	308-1: New suppliers that were screened using environmental criteria	73		
	308-2: Negative environmental impacts in the supply chain and actions taken	73		

Standard	Content	Page(s)	Information and reasons for omission	Alignment with the SDGs
Cadeia de Fornecedores				
GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016	414-1: New suppliers that were screened using social criteria	73		
	414-2: Negative social impacts in the supply chain and actions taken	73		
GRI 408: CHILD LABOR 2016	408-1: Operations and suppliers at significant risk for incidents of child labor	27		-
GRI 409: FORCED OR COMPULSORY LABOR 2016	409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	27		



Fact Sheet

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