



**HABITASUL**  
Uma relação de vida.



# 2022

## Sustainability Report (ESG)

# Contents





(2-22, 2-23)

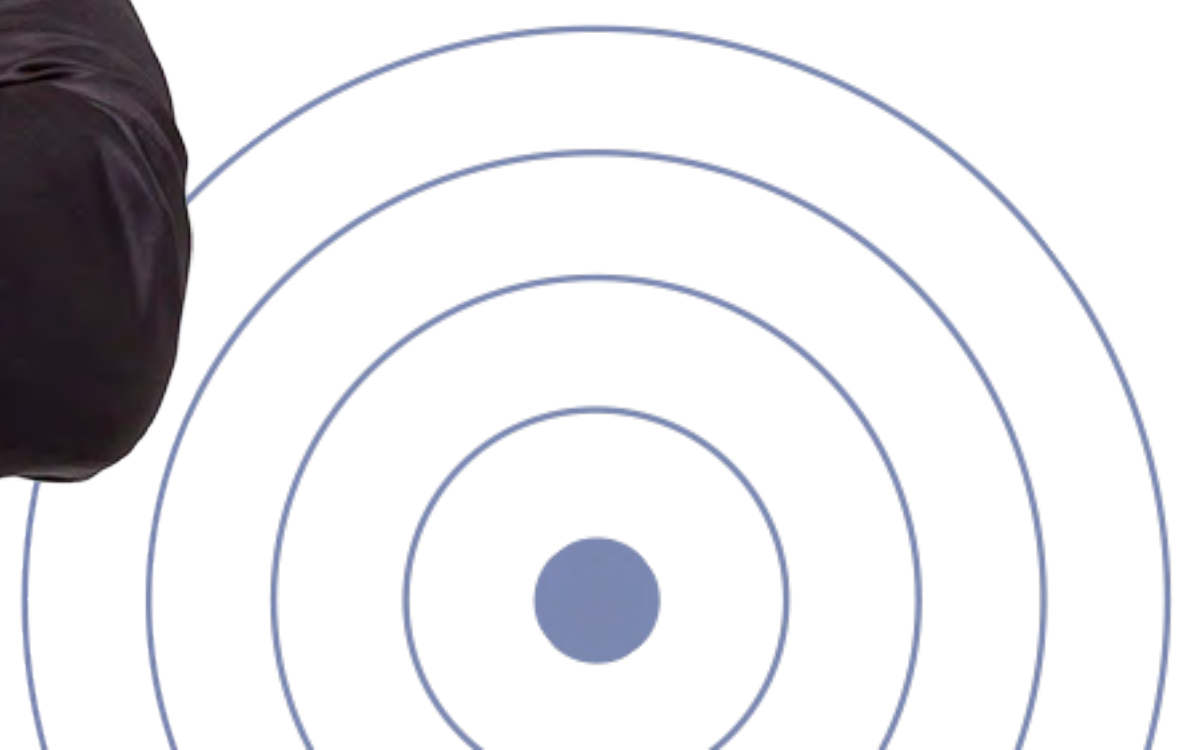
## Message from the CEO

Plan and manage spaces that help enhance people's lives and preserve the planet we live on, seeking to ensure the sustainability of the business and generate value for the stakeholders with whom we relate. This is the task we have undertaken as urban planners, co-created with our partners and in accordance with our mission to "transform locations into experiences of well being, living well and living together".

This was the case with Jurerê OPEN, where we capitalized on the return of economic development to launch the Plataforma Lounge, a 5,000 m<sup>2</sup> area focused on coexistence, featuring a stage for performances, a children's play area, and a food court, among other attractions. During the period, we improved governance at IL Campanario Villaggio Resort in an effort to deepen the quality of services and to reaffirm

the transparency of our relationships with unit proprietors and investors. Upon renewing the project management contract for the next five years for Jurerê Beach Village, we also undertook similar steps.

**The Environmental Impact Study and Environmental Impact Report (EIA-RIMA) for Jurerê Internacional were concluded in 2022. This was a significant step in terms of studies and expansion initiatives, always respecting the area's natural constraints for new developments.** We collaborated with public authorities and civil society institutions towards establishing a management committee charged with pursuing Blue Flag certification for the beaches of Jurerê, Santinho and Brava, which evaluates criteria such as water quality, environmental education and safety. With the adjustment of management processes and implementation of other actions in Jurerê In, our efforts to obtain Zero Waste certification by 2025 continued.



Concurrently, we made progress in enhancing the quality of water and sanitation services, resulting in an increase in customer satisfaction. Habitasul, in association with the company Clear Ambiental, won the bid for the management of the Pomerode water and sewage system. With an estimated investment of R\$ 260 million, this initiative will make the municipality of Vale do Itajaí a pioneer in complying with Brazil's new Basic Sanitation Regulatory Framework.

Throughout the year, we were also concerned with expanding actions for the benefit of communities. In this sense, we built and adopted the São Luís Fort Square, in Florianópolis, delivered to the city on the occasion of its 350th anniversary. Based on a public-private partnership, Habitasul invested more than R\$ 3 million to construct this new coexistence space for the entire population of Santa Catarina's capital, which has already become the symbol of a city with robust and sustainable growth.

In Rio Grande do Sul, we can highlight initiatives such as the completion of the urban project and the commissioning of the volumetric study for Vale da Ferradura in Serra Gaúcha. Simultaneously, with a focus on dialogue and

conciliation, we reached the mark of 61% of regularizations of the residential units occupied at Granja Esperança, in Cachoeirinha, in the metropolitan region of Porto Alegre.

Without the participation of a team that regards itself as the driving force behind Habitasul's initiatives, none of the aforementioned activities would have been possible. **(2-25)** In 2022, the Great Place to Work® Climate Survey pointed out satisfaction rates of 87% in our businesses. We are among the best companies to work for in Rio Grande do Sul, according to GPTW. We constantly invest in the personal development and professional training of our employees. We encourage the initiative of individuals in the proactive management of their careers – for instance, through the Journey of Self-Development.

At the same time, through initiatives such as the Cuida (Care) Program, we endeavor to ensure adequate and secure working conditions for our employees. In 2022, we added 386 hours of training on regulatory standards, 76 Observation and Prevention Program (SOP) approaches, and seven campaigns to strengthen the health and safety culture.





## We constantly invest in the personal development and professional training of our employees.

Also, in the spirit of always refining the workplace environment, diversity is a topic that we hold dear. We believe that diversity is a force in its own right. Nature's strength is diversity. We want to welcome and respect in the workplace the differences in individuals regarding ethnicity, religion, culture and sexual orientation. Hence the impetus for initiatives such as the Meeting with Diversity, which conducted its second edition in 2022. On the Habitasul website, we have also begun utilizing artificial intelligence to translate content posted into Brazilian Sign Language (Libras).

In an effort to get closer to our employees, we introduced Chat with Sérgio, an open dialogue space where topics pertaining to the company's strategy or any other issues brought up by our employees are discussed. The online meeting is monthly, and participation is strong. This connection with employees has been essential for celebrating achievements such as the 2022

acquisition of ISO 9001 certification for the real estate development sector. The award reaffirms our commitment to transforming each employee into the protagonist of his or her own actions and initiatives at Habitasul.

Throughout the year, the pursuit of operational excellence has resulted in a number of initiatives. In addition to encouraging continuous improvement and feedback actions, one was the application of the Lean Culture methodology, which resulted in significant advances in the implementation of 5S. Some 94% of the internal public participated in the second cycle of the Supera Competências Program, and the Supera Resultados Program defined objectives centered on results and value creation for all business areas.

**Habitasul, furthermore, aims to strengthen the long-term viability of its business.**

**We are immersed in the review of the Strategic Plan for the 2024-2033 cycle, relying on the assistance of specialized consultants in addition to the engagement of multidisciplinary teams (we mobilize approximately 50 people in this effort).**

We also established Management Centers – People, Diversity, Sustainability, Innovation, and Customers – with the intention of fostering a more autonomous, innovative and proactive culture within Habitasul. These nuclei are composed of employees from different hierarchical levels and areas who report directly to the Executive Board. It is another method for eliciting substantial participation in the suggestion of paths for the diverse topics addressed.

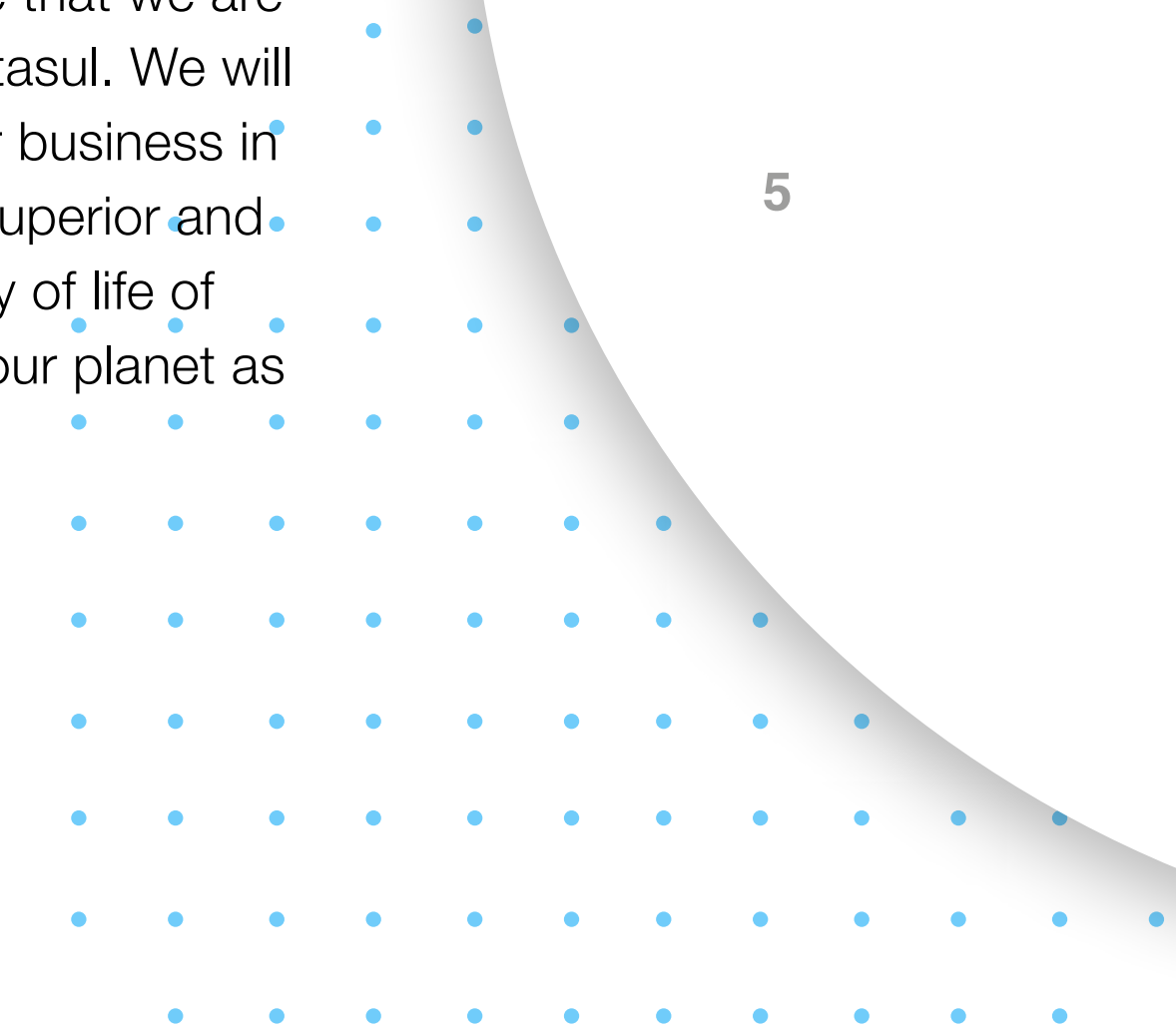
We've achieved a lot in the past year and, beyond that, we have the assurance that we are constructing a bright future for Habitasul. We will remain committed to developing our business in a sustainable manner, in pursuit of superior and admirable outcomes, with the quality of life of people and life in all its diversity on our planet as our top priority.

Enjoy the read!

**Sérgio Luiz Cotrim Ribas,  
Chief Executive Officer**



Sustainability Report (ESG)





# presentation





Sandra Duranti

## About Us

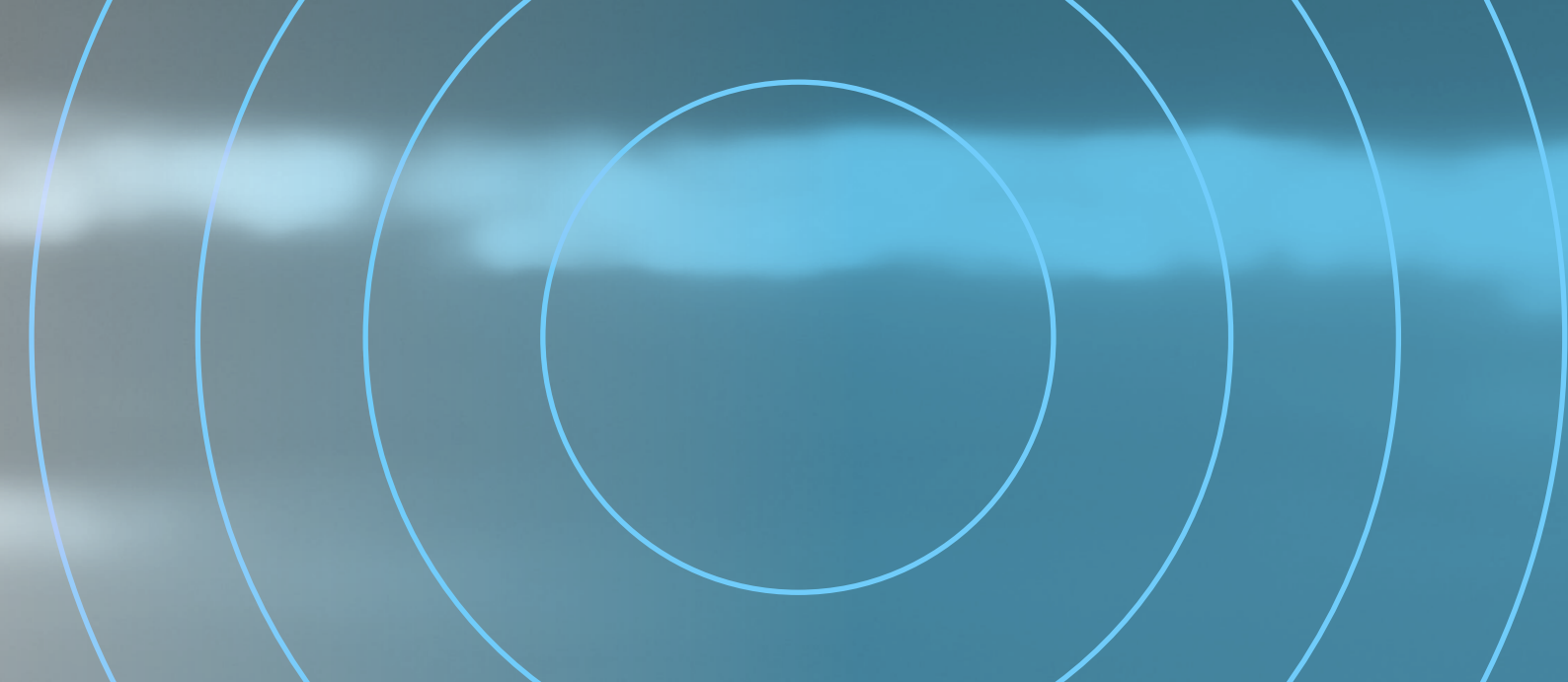
**(2-1-a, 2-1-b, 2-1-c, 2-1-d)**

We are Companhia Habitasul de Participações (CHP), a holding company operating in Brazil founded in 1981 by Companhia Comercial de Imóveis (CCI), headquartered in Porto Alegre (RS). Our main activity is taking stakes in the capital of other companies in a variety of segments.

Throughout this ESG Sustainability Report, the Company will be referenced by its trade name: Habitasul.

**(2-6-a)** In controlled corporations, we develop sustainable real estate ventures and create master-planned communities. We value shared and permanent management, generating revenues from investments in urbanization, incorporations and the sale of real estate products, and in hotel and rental administration services. In the industrial sector, we have a majority interest in the capital of Irani Papel e Embalagem S.A.





## Mission

Transform locations into experiences of well being, living well and living together.

## Vision

Be a reference of development of sustainable places to live, an excellent company to work, with good generation of value for all stakeholders.

## Values

First of all, life, and each life starts from an ecosystem.

We focus on results, we undertake with passion and courage and we understand challenge as a virtue.

We are customer focused and we communicate and interact to integrate.

Our relationships are based on trust.

To guarantee our future, we innovate so that life is constantly renewed.



(2-23)

## Sustainability Policy

Since the beginning of the development of our ventures, we have been committed to responsible actions that promote sustainable interactions between these projects, the community and the environment.

Therefore, our Sustainability Policy contains a set of guidelines based on certifications and best practices that aspire to foster conduct that is aligned with Habitasul's culture, thereby promoting continuous improvement of our practices.

Since the beginning of the development of our ventures, we have been committed to responsible actions.

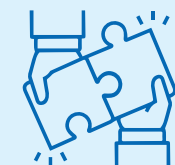
### In this way, we seek:



**To adopt best practices and sustainable technologies** to ensure the offer of real estate products and services that provide experiences of good living, a well-lived life, and living together.



**To promote the health and wellness of employees** through the prevention of occupational health-related injuries and diseases.



**To ensure an integrated management system** that safeguards continuous improvement and compliance with applicable legal and other requirements.



**To align our actions** with the global agenda proposed by the United Nations' (UN) Sustainable Development Goals (SDGs), and other voluntary commitments.



**To guarantee results that lead to** business growth and profitability in a sustainable manner.



**To use resources in a sustainable way**, preserving the environment and local biodiversity, adapting to solid waste management and contributing to the reduction of the environmental impacts of climate change.



**To respect diversity and develop inclusion practices**, ensuring the non-existence of child or forced labor or that which is analogous to slave labor.



**To stimulate responsible purchasing practices** with the aim of developing local trade, social responsibility, job creation and income.



**To contribute to the sustainable development of the surrounding communities** and the city by participating in councils and class associations, promotion of social investments and encouragement of volunteering through initiatives in the fields of education, sports, citizenship, environmental preservation, cultural development and income generation.

# Structure



**(2-6-b)** Our supply chain consists predominantly of chemical suppliers for the Water and Sewage System (SAE) and construction material suppliers for the phases of real estate development and service delivery.

When making corporate purchases, our Administrative area centralizes the procurement of commodities and prioritizes the contracting of services from surrounding enterprises. The hiring of service providers is subject to the presentation of documents that prove aspects such as legal compliance and full authorization to carry out the business activity.

(2-24)

# Evolution of commitments established in 2022

## REAL ESTATE DEVELOPMENT

Commitment	Status
Total closure of the LU in the Humaitá area, in Porto Alegre (RS)	License issued.
Regularization of irregularly occupied residential units in Granja Esperança, in Cachoeirinha (RS)	2021: 617   38% of the total 2022: 1,001   61% of the total

## WATER AND SEWAGE SYSTEM (SAE)

Commitment	Status
Conduct technical research at the Treatment Plant seeking to improve the water hardness index	Underway
5S Program Implementation	<b>Accomplished.</b> Maintaining space order and tidiness necessitates ongoing attention to details and delivery. The team received the 5S Program's exceptional area award.
Reduction of fixed operating costs by 10%	<b>Not accomplished.</b> We recorded an increase of 14.47% in the fixed operational cost in relation to the budget, impacted mainly by the collective bargaining agreement being higher than expected.
Advance in the GPTW Survey result	<b>Accomplished.</b> We offer more opportunities for feedback, celebrations of new achievements, expanded awareness and training actions. The result of the SAE survey improved by 20 percentage points, and the Distinguished Coordinator award was commemorated.
Reduction of energy consumption by 9%	<b>Not accomplished.</b> We experience a considerable load loss in the current operating situation. This requires more plant operating time for effective treatment, consuming more energy.
Reduction of chemical consumption by 12%	<b>Accomplished.</b> The consumption of coagulant for water treatment recorded in the period was 56% lower than budgeted
Reduction of the client complaint rate to the maximum limit of 0.32%	<b>Accomplished.</b> We altered the methodology for monitoring customer complaints, considering as a target the reduction in the number of justified complaints. As a result, the index of justified complaints fell from 0.15% to 0.09%.

## HOTEL MANAGEMENT

Commitment	Status
Strengthen the relationship with the condominiums	Accomplished.
Improve the business tax management	Underway
Hiring a maintenance professional to work with a focus on efficiency of use and consumption of condominium resources such as water and energy	Accomplished.
Pursue the feasibility of renewable energy use projects	Underway.

## MANAGEMENT AND SUSTAINABILITY

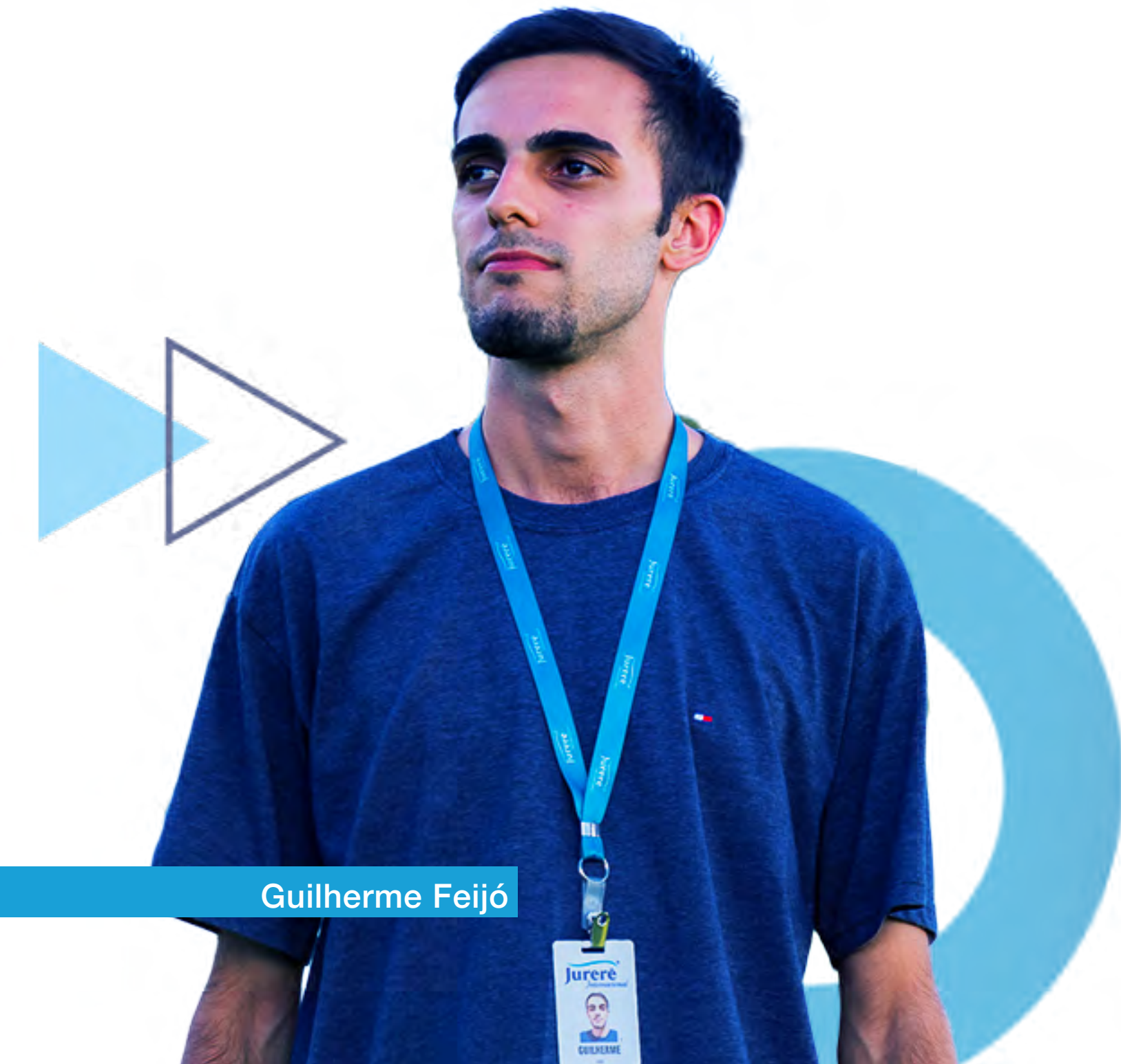
Commitment	Status
Conclude studies of compliance of our practices with the Sustainable Development Goals (SDGs)	Accomplished.
Expand the offer of socio-cultural events	224 attractions featured at Jurerê Open.
Mapping of conflict points, demands and expectations of the surrounding community	Not started.



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## OCCUPATIONAL HEALTH AND SAFETY

Commitment	Status
Fully implement the Care Program	Being implemented.
Establish the Health Circuit initiative	Postponed to 2023.
Implement the Mental Health project	Being implemented.
Train technical staff	Underway.
Standardize occupational health and safety work procedures across all businesses	Accomplished.
eSocial Service	Accomplished.



Guilherme Feijó



## PERSONNEL MANAGEMENT

Commitment	Status
Conduct face-to-face conversation circles about diversity	Accomplished.
Develop the post-pandemic recovery plan, introducing new working models	Accomplished.
Review of job descriptions and salaries	<b>Underway.</b> We have defined the preparation of the position structure in the Protagonize - Career Trail project, scheduled to start in 2023.
Scan documents	Accomplished.
Expansion of employee participation in conversation circles	<b>Accomplished.</b> Highlight: the monthly breakfast events with management and regular meetings of employees with the Business Director and the CEO (Chat with Sérgio).
Creation of the Diversity Committee	<b>Accomplished.</b> Strategic Diversity Center created in 2023, with the participation of employees from different areas and hierarchical levels.
Advance in the corporate education project	<b>Underway.</b> The education subsidy was expanded and we inaugurated libraries in the business units.

Commitment	Status
Strengthen the digital learning culture through the distance education platform	<b>Accomplished</b> , with a total of 24 courses available on the platform.
Expansion of the inclusion of technical knowledge courses in the distance education platform	
Definition of training trails by position	<b>Postponed to 2023.</b>
Conduct climate journey workshop (GPTW)	Accomplished.
Conduct the 2nd cycle of the Climate Survey	<b>Accomplished.</b> The result rose from 79% to 87%.
Bolster the #cultivateoclima campaign	We evolved to the #Climate Protagonists campaign.
Strengthen integration between the Group's companies	<b>Underway.</b>
Strengthen team self-development	<b>Accomplished.</b> Carried out through the Self-Development Journey.
Encourage a continuous feedback culture	<b>Accomplished.</b> Performed with emphasis on the structure of the Supera Competência (Better Competence) Program.
Recognize outstanding performance	<b>Accomplished.</b> Executed through the Supera Result Program.

# Businesses

## Real Estate Business

With a large land bank in Rio Grande do Sul and Santa Catarina, Habitasul develops long-term real estate projects that feature excellence in construction standards and infrastructure. With each new venture, we act as urbanizers or developers, building relationships with administrative and environmental public agencies, local entrepreneurs, builders and service providers for urbanization. **Thus, we guarantee that the current regulations and the necessary licensing processes are fully respected and duly monitored, generating value for the local community.**

Urban projects developed under partnerships include, in addition to lots for sale, all water and sewage infrastructure, paving, sidewalks and public spaces. Whenever feasible, we prioritize the hiring of local suppliers and service providers, thereby stimulating the local economy through the indirect creation of jobs and income.

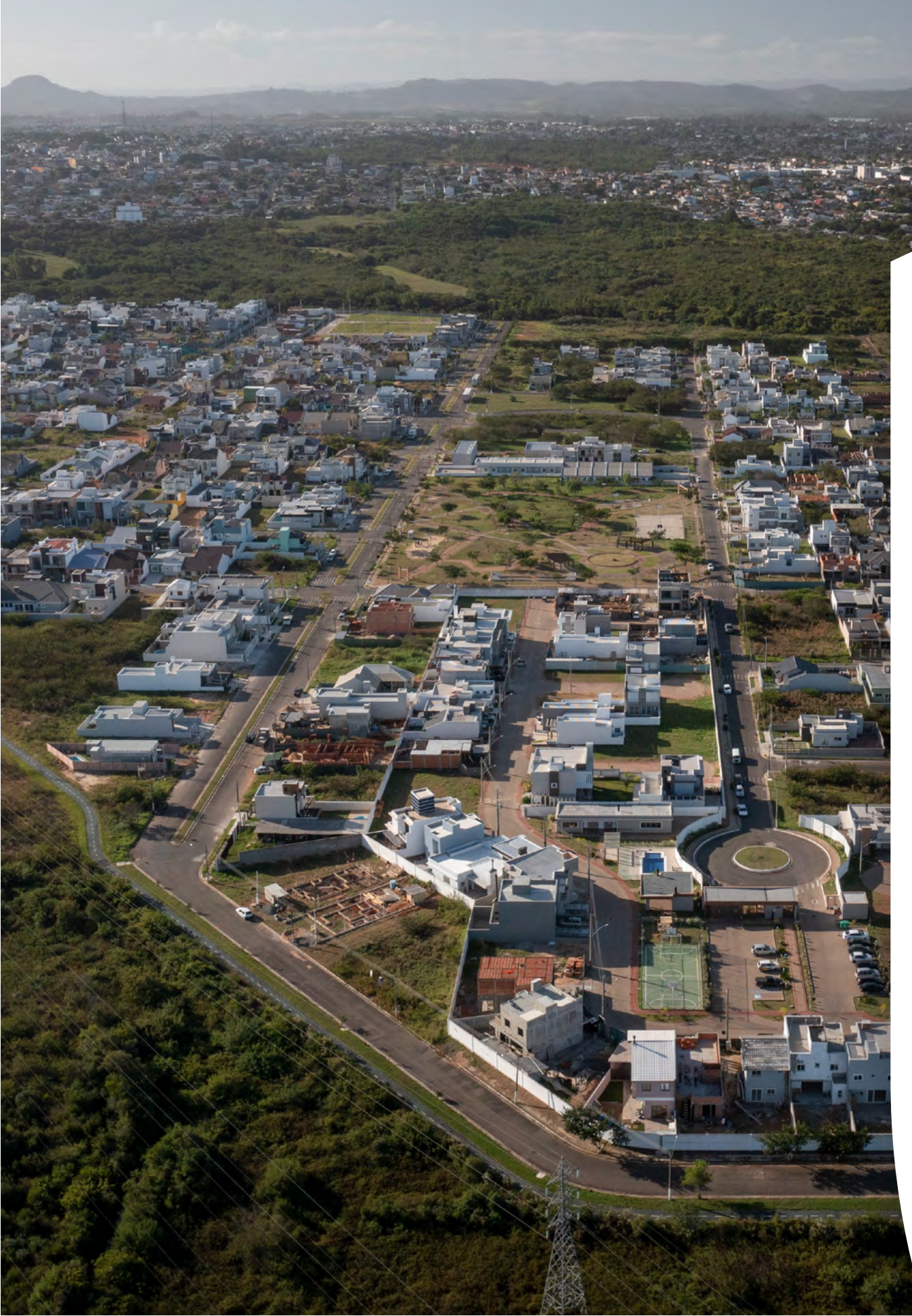
**(304-1)** Public and environmental preservation areas delivered in each project are enriched with native species. Similarly, we will maintain these spaces for a period of five years following the delivery of the urbanized stage.

We began 2022 by combining the real estate development teams of Santa Catarina and Rio Grande do Sul under the same management. In order to achieve fluidity of processes and optimization of results, the team was organized along three main fronts:

**Commercial**

**Asset Management**

**Architecture, Urbanism and Engineering**



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Maintenance and inspection activities were delegated to the Engineering department. Our Architecture and Urbanism professionals began concentrating solely on the planning of new urban spaces and the vision of the future of the business. They are also encouraged to seek out new solutions and partake in technical missions to identify trends.

**There was progress in relevant projects, such as:**

## Rio Grande do Sul

### Canela

The completion of the urban project and the commissioning of the volumetric study for the Horseshoe Valley by urban architect Hélio Mítica. PhD in urban planning from USP, Mítica has extensive experience with initiatives such as allotments and planned neighborhoods, always with a commitment to and respect for the natural environment.

Completion of the remediation of environmental liabilities at Hotel Laje de Pedra, demobilized in 2020. We are presently awaiting the State Environmental Protection Foundation (FEPAM) to issue the closing agreement.

We became partners of the Kempinski Network for a new development in the old Hotel Laje de Pedra, for which we already have the environmental permit to start construction and launch sales.

### Alvorada

We moved forward with the request for urban guidelines for the fourth phase of Portoverde's second phase and the authorization to recover the gully areas.

### Gravataí

There are 33 hectares available for development in Cyanamid. In the past year, we have refined the proposed urban design for the area, which is currently awaiting municipal approval.

### Porto Alegre

Located at the entrance to Rio Grande do Sul's capital, the Humaitá region covers 38 hectares with a low population density. In addition to advancing a new urban design for the region, we obtained a Single License (LU) for environmental liability remediation. We proceeded to the Gas (methane) Monitoring stage, which was performed over a period of six months. In 2023, we requested that the liability be closed with FEPAM, which is currently evaluating the request.



### Cachoeirinha

We made progress in the reconciliation processes with the occupants of the residential units of Granja Esperança by assisting them in understanding the significance of having their property formalized and registered with the real estate office. We went from 617 legalizations in 2021 to 1,001 in 2022.

### Viamão

We obtained the Preliminary License (LP) for an area we have named Águas Belas. On this site, we intend to construct a pastoral condominium with lakeside infrastructure that adheres to area restrictions.



## Florianópolis (SC)

We formalized the adoption of Praça Forte São Luís (from Praia de Fora), between Beiramar Norte and Rua Bocaiúva, with a privileged location and relevant historical importance for the municipality – dating from 1771. Habitasul is revitalizing a 2,000 m<sup>2</sup> area as part of a public-private initiative to which we are allocating approximately R\$3.5 million. The siding installed at the construction site had 100 meters of graffiti highlighting the local culture and art.

We actively participate in the initiatives related to the Master Plan, suggesting guidelines for the urban and sustainable development of the municipality.

## Jurerê in\_

Jurerê in\_ has followed its own rules since its inception, with the goal of ensuring urban harmony and the preservation of the environment based on guidelines that are consistently evaluated and updated.

This differentiated planning has been implemented in suitable areas and in stages, adhering to a time-appropriate occupation logic and ensuring compliance with environmental and urban legislation.

In this way, urban space can be viewed as an exercise in citizenship, where culture and landscaping are the result of human experience and its relationships, inspired by historical and natural wealth. This was accompanied by planning and management actions that value culture, the environment and people.

# 250

Hectares implanted

# 330

Hectares under development for future expansion

	Florianópolis	Jurerê Internacional (maximum occupation)	
		Fixed population	Varying population
Population	500,973	7,655	8,154
Households	208,880	1,387	1,255

Source: IBGE and Habitasul | Prepared by: Brain





**(304-1)** The evolution of the project's development is governed by the sustainable management of natural areas as conservation regions, recreational or sports use of spaces that promote the integration of new activities with existing ones.

Each landowner receives and undertakes to respect a set of guidelines and conditions for construction and land use. These regulations are laid out in the building norms manual. It also explains the basic services that will be permanently maintained and paid for by the owners and residents. The idea is to ensure the maintenance of the established standards of environmental, urbanistic, and architectural quality.

**(203-1) For more than a decade, we have been dedicated to deepening specialized studies in the fields of the environment and urban planning.** An example is the diagnosis resulting from a commitment signed with the Federal Public Ministry, the Brazilian Institute of Environment and Renewable Natural Resources (Ibama), the Institute of the Environment of Santa Catarina (IMA), the municipality of Florianópolis and the Companhia Catarinense de Águas e Saneamento (Casan). The first version dates from 2014.

In order to comply with the requirements of the 2005 Term of Judicial Agreement and the 2010 Terms of Reference approved by the environmental agency, we conducted a series of complementary studies that contributed to a deeper understanding of biodiversity in the project's sphere of influence.

**(2-25, 304-1, 304-3)** Within the scope of the Global EIA developed by Habitasul, and based on the legal accords mentioned above, a number of studies were carried out in the area for expansion to substantiate the enlargement project, such as:

- **Environmental diagnosis – Flora and Fauna, with mapping of restrictions and updating of the species list**
- **Geomorphological Diagnosis**
- **Hydrometeorological Studies**
- **Hydrogeology Studies**
- **Treated water supply capacity and sewage treatments**
- **Rainwater utilization study for treatment and distribution and service to the estimated population**
- **Cunha Salina Geophysics**
- **Pedology and land use**
- **Water, air quality and noise level**
- **Traffic study**
- **Socioeconomic Environment**
- **Possible traditional territories and traditional peoples and communities**
- **Identification of archaeological sites**
- **Treatment and final disposal of effluents**
- **Cumulative assessment of the impacts of the implementation of the project's stages**

## (304-4) Local flora

Most of the vegetation cover is represented by the pioneer formation, with marine influence in different stages of ecological succession. A residual portion presents pioneer formation or restinga vegetation of lagoons, swamps, and lowlands, in accordance with CONAMA Resolutions 261/99 and 417/09.

**The identification of the *Euterpe edulis* (palmitheiro), an endangered species in the state of Santa Catarina, is noteworthy.**

Even with the urban interferences caused over the years, the area has well preserved fragments, presenting in diverse areas and with species characteristic of this formation belonging to the Atlantic Forest domain.



Stage of regeneration	Types	Families	Main families
Initial	66	32	<i>Bromeliaceae, Cyperaceae, Melastomataceae, Myrtaceae</i>
Medium	64	26	<i>Orchidaceae, Bromeliaceae and Myrtaceae</i>
Advanced	87	30	<i>Bromeliaceae and Myrtaceae</i>

Note: the scope of the studies comprises the areas of the 7th and 8th stages.

## (304-4) Local fauna

In specific areas of the project, endangered species were identified pursuant to CONSEMA Resolution No. 02/2011 and IN MMA No. 03/2003. The preservation of these species can be enhanced with the creation of areas for the conservation of fauna and the preservation of Permanent Preservation Areas (APPs).

The data obtained complemented the service and conclusion of the Environmental Impact Study (EIA Global) of the project, presented to the Institute of Environment of Santa Catarina (IMA).

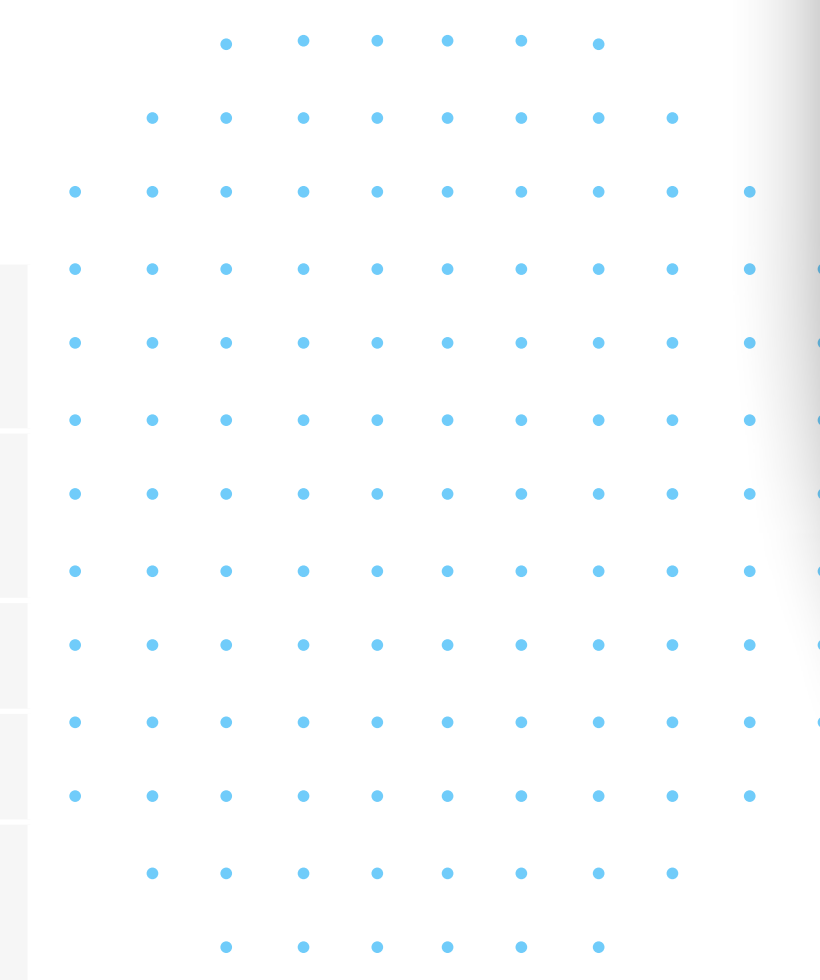
The territorial extension includes green corridors formed by drainage channels, forests, front gardens of houses, waterfront vegetation and the Amoraeville preservation area. Preserved

ecological corridors contribute to the equilibrium of the area's biodiversity.

Five preserved archeological sites attest to the region's historical significance, as it was home to the first inhabitants of the island of Florianópolis. The local culture is diverse, including the heritage left by the Carijós Indians and Spanish and Portuguese colonists who built fortresses in the 17th century.

Faunal groups	Consema Resolution 02/2011	IN MMA 03/2003
Aquatic mammals	<i>Eubalaena australis</i> (VU), <i>Sotalia guianensis</i> (EN), <i>Pontoporia blainvillei</i> (VU), <i>Eubalaena australis</i> (EN), <i>Megaptera novaengliae</i> (NT), <i>Pontoporia blainvillei</i> (CR)	
Terrestrial mammals (small, medium and large)	<i>Lutreolina crassicaudata</i> (VU)	N/A
Birds	<i>Tangara peruviana</i> (EN)	N/A
Benthic macrofauna	<i>Rallus longirostris</i> (VU)	N/A
Herpetofauna (amphibians and reptiles)	N/A	N/A
Insects	N/A	N/A
Invertebrates of interest doctor-sanitarian	N/A	N/A

Note: the scope of the studies comprises the areas of the 7th and 8th stages.  
 EN: Endangered | CR: Critically Endangered | VU: Vulnerable | NT: Near Threatened





**(304-1, 304-3)** The development is situated in a very large natural, cultural and historical setting, contributing to its uniqueness and offering an environment rich in biodiversity and local culture. It is in close proximity to the Anhatomirim environmental preservation area, the dolphin bay, the Arvoredo marine biological reserve and the Carijós Ecological Station.

### **São José da Ponta Grossa Fortress**

Located at the top of Morro da Ponta Grossa and surrounded by thick walls, it is a harmonious architectural ensemble. Maintained by the Federal University of Santa Catarina (UFSC), it was listed as an important National Artistic Heritage Site in 1993.

It constituted part of the second vertex of the fire triangle envisioned by Brigadier José da Silva Paes, along with the fortresses of Anhatomirim and Santo Antônio de Ratonés, and was framed by the beauty of the coasts and the sand of Praia do Forte. Construction began in 1740. In 1765, the Battery of São Caetano was erected to strengthen its defense on the eastern flank, near Jurerê Beach, about 200 meters from the fortress.

## Carijós Ecological Station (ESEC Carijós)

A federal conservation unit that aims to protect the mangroves, covering two land areas that total 720 hectares and are home to more than 500 species of animals. Of particular note are the Broad-snouted Caiman (*Caiman latirostris*), the Otter (*Lutra longicaudis*), the Capybara (*Hydrochoerus hydrochaeris*), the Broad-snouted Caiman (*Myocastor coypus*) and the Crab-eating Fox (*Cerdocyon thous*).

The interaction between the beach and the preserved mangrove belt of the ESEC Carijós occurs through the preserved green areas contemplated in the urbanizing projects, creating ecological stepping stones for the interaction of fauna in this space.

In 2022, we rectified the registration of the 8th stage, removing the overlap of the Habitasul area with the ESEC area. Then there was the need for a new correction to remove the overlap from the Navy borderline.

**(307-1, 413-1)** We are advancing regarding the definition of a new polygon to submit the creation

of the Private Natural Heritage Reserve (RPPN) Y-Jurerê Mirim to the Chico Mendes Institute for Biodiversity Conservation (ICMbio). With a minimum area of 34 hectares, the RPPN will contribute to the safe passage of fauna in a protected environment, respecting a judicial agreement signed in 2005. In addition, it can be used for scientific research, education, environmental preservation and tourism.

**(304-1)** Measures taken to maintain local biodiversity:

- Register and implement the RPPN Y-Jurerê Mirim within the area of the future stages, recognizing the existing ecological corridor, preserving the connection with ESEC Carijós. Furthermore, we have been implementing practices for the management of flora and fauna through programs and projects.
- Propose concentrated occupation close to existing roads with a vertical building model, preserving areas with large parks and adopting practices committed to the sustainable use of natural resources.



This information set made it possible for us to understand the characteristics of the natural, social and economic territory more deeply. By evaluating its structural interfaces, we can establish solid foundations and fundamental techniques for the maintenance of a high-quality neighborhood, considering its capabilities and the requirements of the subsequent urban development stages' territorial expansion.

## Main advances in 2022 for Jurerê in\_:

- Completion and approval of the Global Environmental Impact Study for the project.
- We made progress in the fulfillment of about 80% of the obligations set out in the Term of Judicial Agreement.
- We revised HG's environmental reports, an area in the Ratonés region where we are collaborating with renowned professionals to develop a new urbanization plan.
- Planning the works for the completion of the infrastructure of the 4th stage, scheduled for 2023.
- We completed the first version of the urban project for the project's new stages.
- We delivered the Jurerê Open Lounge Platform project, with 24 active operations.
- We established a Working Group formed by business managers and corporate leaders for the systemic discussion of projects for the present and future of Jurerê in\_.
- The IPTU-related pending issues with the Municipality of Florianópolis were discussed via judicial and extrajudicial proceedings. The outcome of the extrajudicial debate was an agreement for the donation of land that will serve the community of the island's northern region in the fields of education, health, public safety and recreation.
- We advanced the projects for the execution of the Central Square and ecumenical temple.
- We progressed the Central Park projects with regard to the obligations for environmental permits. The site will offer the community areas of contemplation and leisure, connecting people to nature, with green and preserved areas.
- We hosted a technical visit from the participants of the 12th edition of Complan, the main Seminar on Planned Communities, Allotments and Urban Development in Brazil.

(2-25) For the 7th and 8th stages, we conducted market research to point out guidelines for the future development of these project areas. We also updated the environmental diagnosis and hydrological studies for better use of water.

**A 15% portion of the area is planned to be used to satisfy a municipal demand for housing of social interest as part of the development plan for the expansion areas of Jurerê in\_.** The expansion and urbanization areas envisage around 80% of preserved green regions, in line with technical and environmental studies. The urban design must also consider natural constraints, master plan guidelines, and people's well-being.

### JURERÊ INTERNACIONAL 2050 7th and 8th stages

	Total in m <sup>2</sup>	Percentage
Total area for real estate expansion	3,011,047.96	100%
Permanent Preservation Area (APP) of 50 m around natural swimming pools and with the implementation of a suspended walkway for pedestrians	3,032.41	0.1%
Mid- to advanced-stage native vegetation	319,546.31	10.6%
Total area of intervention planned and subject to environmental licensing	322,578.72	10.7%



To learn more about Jurerê Internacional 2050, visit here.



An important milestone was celebrated in 2022: the achievement of ISO 9001 certification for real estate development. This is a seal of approval for our quality management system and commitment to continuous improvement to optimize processes and speed up customer service and satisfaction.

We also established the New Business department. The challenge is to develop new areas and projects, attentive to novelties in relation to technologies and urbanity trends.





## Water and Sewage System (SAE)

**(203-1)** The operation of the Water and Sewage System (SAE) began in 1983 with the challenge of autonomously meeting the infrastructure requirements for the supply of water and sewage for the development of Jurerê Internacional. Another goal was to mitigate summer impacts such as water shortages and seawater pollution that affect the majority of Brazilian beaches.

Understanding the service capacity of the sanitation system is one of the project's priority topics. Experts' investigations of water balance, geology, and biodiversity began with the promotion of centralization, connections, and autonomy of services and environmental equilibrium.



### SAE service capacity:

Water treatment plant

**20,160**  
habitants

Sewage treatment plant:

**18,566**  
habitants



Sustainability Report (ESG)

### Water intake

The collection of the water that goes to our Water Treatment Plant (WTP) occurs in an artificial lake with an approximate volume of 54,000 m<sup>3</sup> with access to the underground source that supplies it (from the water table). This lake receives important volume contributions from the rainwater drainage channel system. We also collect underground water from artesian wells (tips), installed next to the ETA

### (303-3) VOLUME OF WATER CAPTURED BY SOURCE (IN M<sup>3</sup>)

	2020	2021	2022
Surface	814.96	861.97	866.17
Underground water	66.66	23.46	30.91
<b>Total volume captured</b>	<b>881.62</b>	<b>885.43</b>	<b>897.08</b>

Note: Does not include water stress area. **(303-6)** The SAE is responsible for distributing all water to the project and treating 80% of the local sewage, the rest is treated in individual systems in the residences. Review of the calculations focused on updating the reported volumes.

We have:

# 9 monitoring points + 4 underground water quality control points

on the stretch of beach in front of Residencial Jurerê indicate seawater suitable for bathing all year round.

to identify possible impacts of the ETE in the surroundings. All results of the analyses in these wells point to indexes appropriate to the applicable legislation.

Measurement sensors allow instant and online analysis of treated water at the station's outlet.

Water quality at all stages of treatment is monitored. The system has specific points for collection and analysis of distributed water, mainly at the end points of the network, facilitating and expediting the detection of problems.

## Water Treatment

With an infrastructure of five reservoirs, the Water Treatment Plant (WTP) has a total water storage capacity of more than 3 million liters and a capacity of treatment of up to 70l/s, providing water for the entire enterprise.

This water undergoes a treatment process that includes these steps: aeration<sup>1</sup> for metal oxidation, coagulation<sup>2</sup>, flocculation<sup>3</sup>, decantation<sup>4</sup>, filtration<sup>5</sup>, disinfection<sup>6</sup>, fluoridation<sup>6</sup> and, subsequently, reservation.

During the 2022/2023 season, the precipitation index in the municipality of Florianópolis (SC) was extremely high, preventing bathing at all beaches. In Jurerê in\_, we encountered a timely and efficiently resolved issue.

We purchased a new piece of equipment for analysis purposes and increased their frequency during the summer, thereby enhancing the processes' dependability and boosting bathers' confidence in the safety of the beach's swimming water.



**We captured relevant gains with the replacement of chemicals used in water treatment that began in 2021, including:**

- Improvement in the quality of treated water
- Reduction of chemical consumption
- Process operational safety
- Reduced costs by approximately 25%.

## Wastewater treatment

We adopt the Sequencing Batch Reactors (SBR) method for sewage treatment that uses biological treatment by batch activated sludge system. Our sewage collection system operates in two formats:

### Conventional collection

**Sewage is propelled by gravity to structures known as elevators, from where they are sent to the pumping treatment plant.**

### Vacuum

**Deployed exclusively in the last stage of the project, the collection takes place through a network under vacuum conditions that takes the sewage to the Lifting Station, from which it is pumped into the treatment plant.**

After treatment, the effluents are infiltrated into the soil, recharging the water table and providing a sustainable water balance between the demand for potable water and the quantity of fresh water required for treatment.

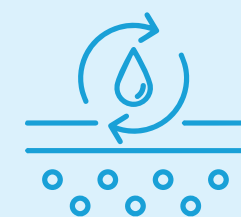
## Evolution of the SAE Operation

Over time, the system has followed the growth of the project. Certified by ISOs 9001 and 14001, our activities and quality of services are supervised and recognized by public health and environmental agencies.

**(103-3)** To ensure the quality standards set forth for in current legislation, we have two laboratories for physicochemical analysis for internal analysis:

- **ETA Laboratory:** for raw and treated water monitoring
- **ETE Laboratory:** for raw and treated sewage monitoring

**On a monthly basis, we hire independent analysis from laboratories certified by the appropriate bodies. In 2022, we carried out:**



**Monitoring of more than 100 points in Jurerê in\_**



**Approximately 19,000 analyses**



**Approximately 700 collection campaigns**



**Analyses in laboratories specialized in meeting the parameters required by the Blue Flag Certification**

## Preventive maintenance

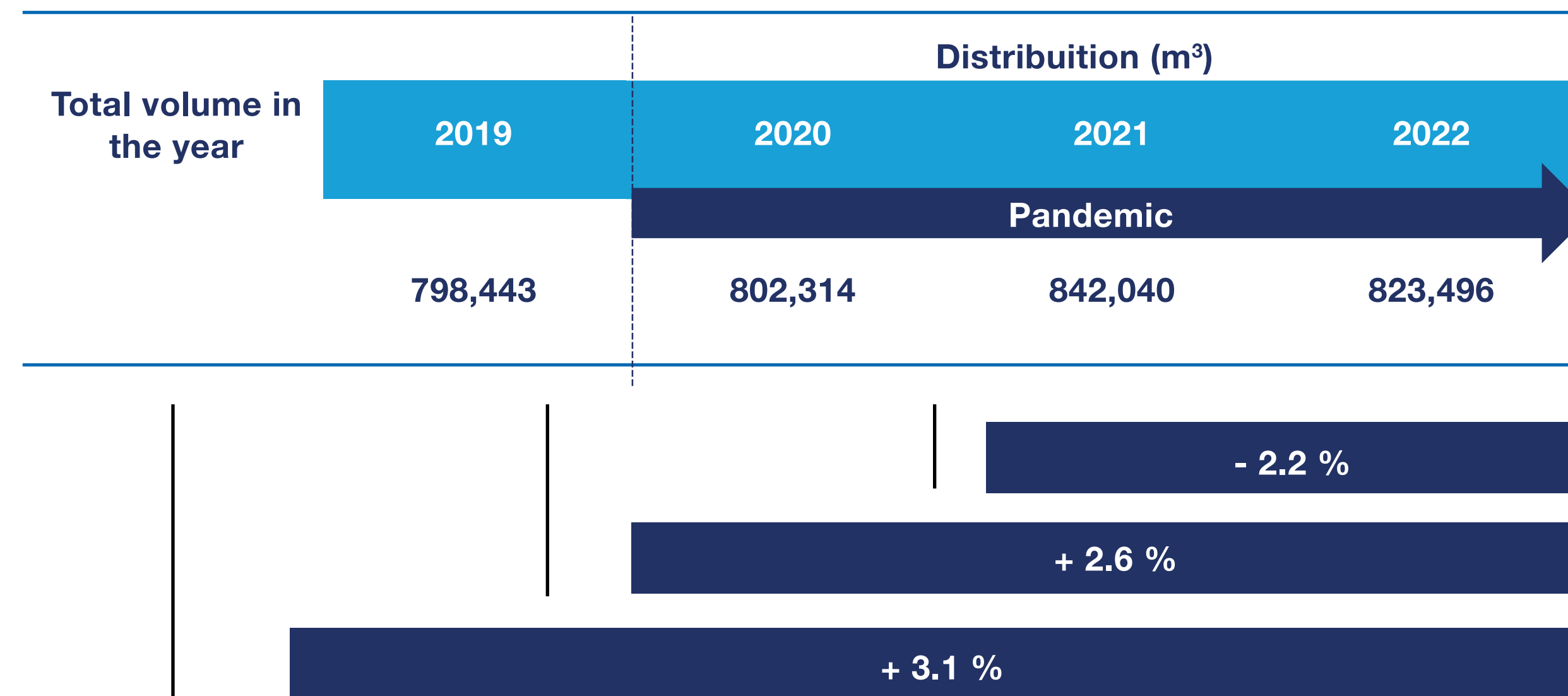
We made progress in the design of the preventive maintenance plan by implementing Total Productive Management (TPM) with an emphasis on the dependability and productivity of machinery and equipment.



In 2022, internal maintenance of electric machinery and pumps led to savings of 10% over the planned budget.

## Water distribution

Houve redução do volume distribuído em 2022 em relação a 2021, resultado influenciado por fatores There was a reduction in the volume distributed in 2022 compared to 2021, a result influenced by factors such as lower distribution in the period between November and December, a 128% higher rainfall index in this period in 2022 and New Year's Eve falling on the weekend.

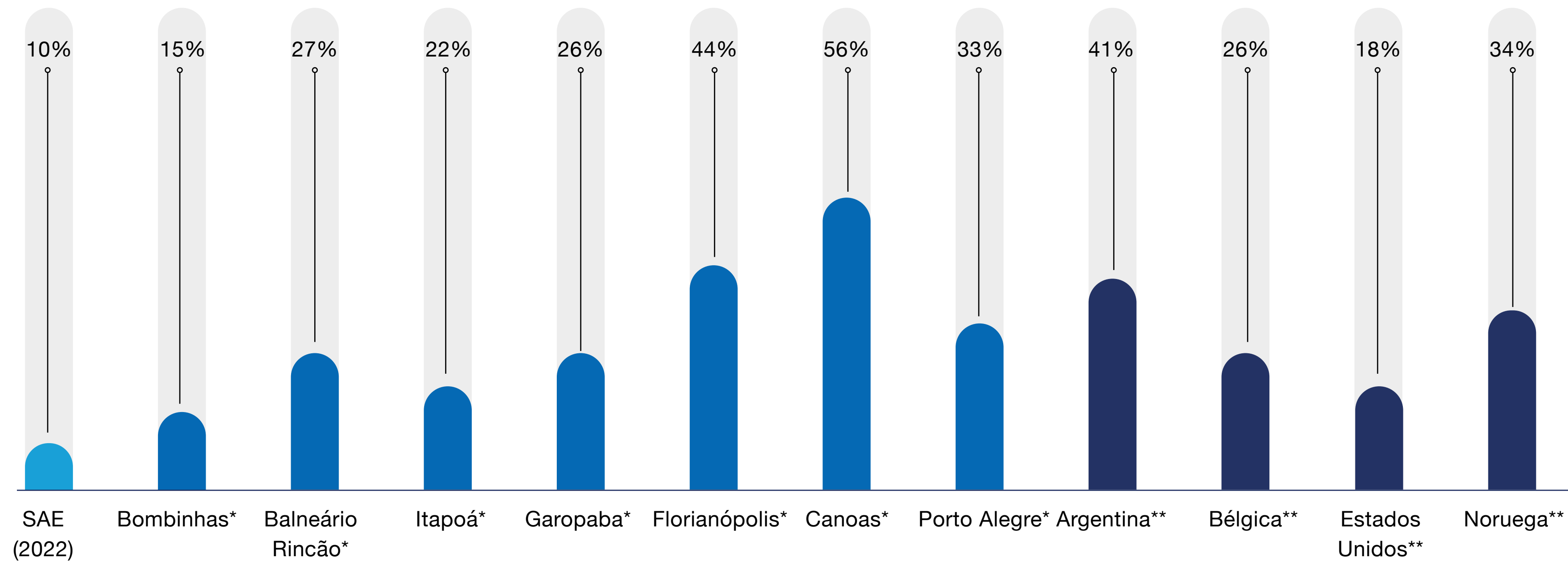


**With a distribution loss index of only 10%, our system stands out in comparison to others.**

This indicator is essential for diagnosing the effectiveness of network maintenance, preventing the loss of collection, and monitoring the need for significant interventions to modernize the network.

The following chart presents a comparison of this SAE result in relation to places with similar characteristics, whether by location, size, tourist vocation, or that may suffer seasonal impacts.

## DISTRIBUTION LOSS RATE



Note: SNIS 2021 data, released in Dec/2022.

\*Source: SNIS - National Sanitation Information System - 2021 Report

\*\*Source: IBNET- International Benchmarking Network for Water and Sanitation Utilities - 2020 Data

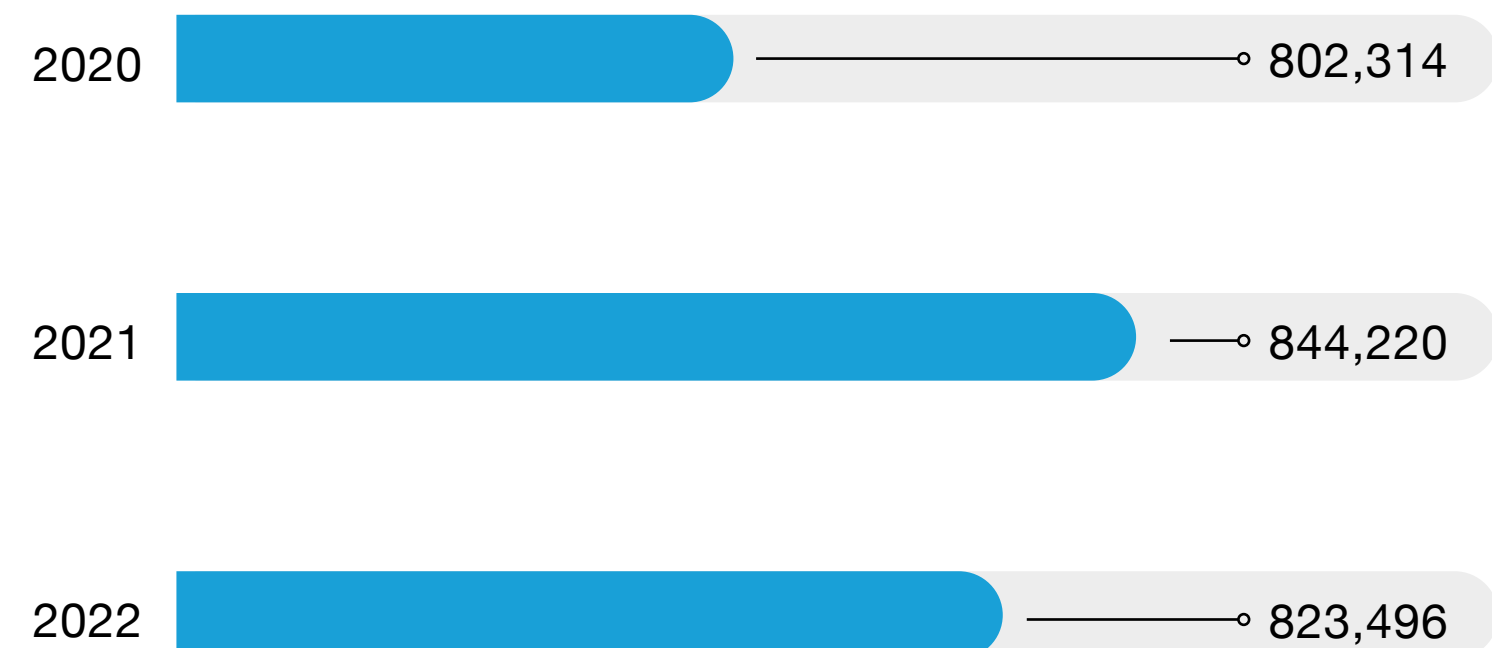


Michael Batista

## Water consumption

Water consumption decreased in the low season compared to 2021, influenced by the reduction in the effects of the Covid-19 pandemic.

### WATER CONSUMPTION (IN M<sup>3</sup>)



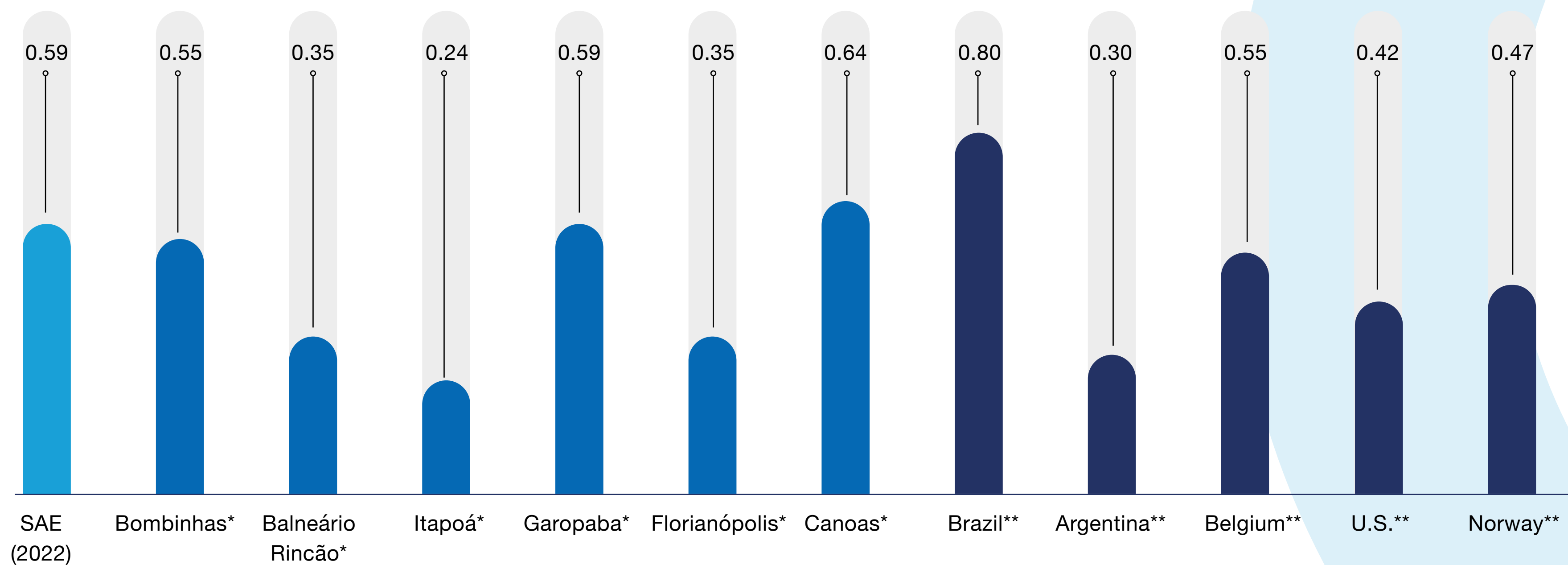
The water consumption of users in Jurerê in\_ is considered high, calculated at more than **50m<sup>3</sup>/months.**

## Energy consumption

We monitor energy consumption for water treatment to:

- Minimize the effects of seasonality
- Operate the Water Treatment Plant (WTP) more efficiently
- Treat the same daily volume of water in less time
- Seek energy-saving opportunities

## ENERGY CONSUMPTION



\*Source: SNIS - National Sanitation Information System - 2021 Report

\*\*Source: Source: IBNET- International Benchmarking Network for Water and Sanitation Utilities - Data 2020



(203-1)

## Technological Advances in Sewage Treatment

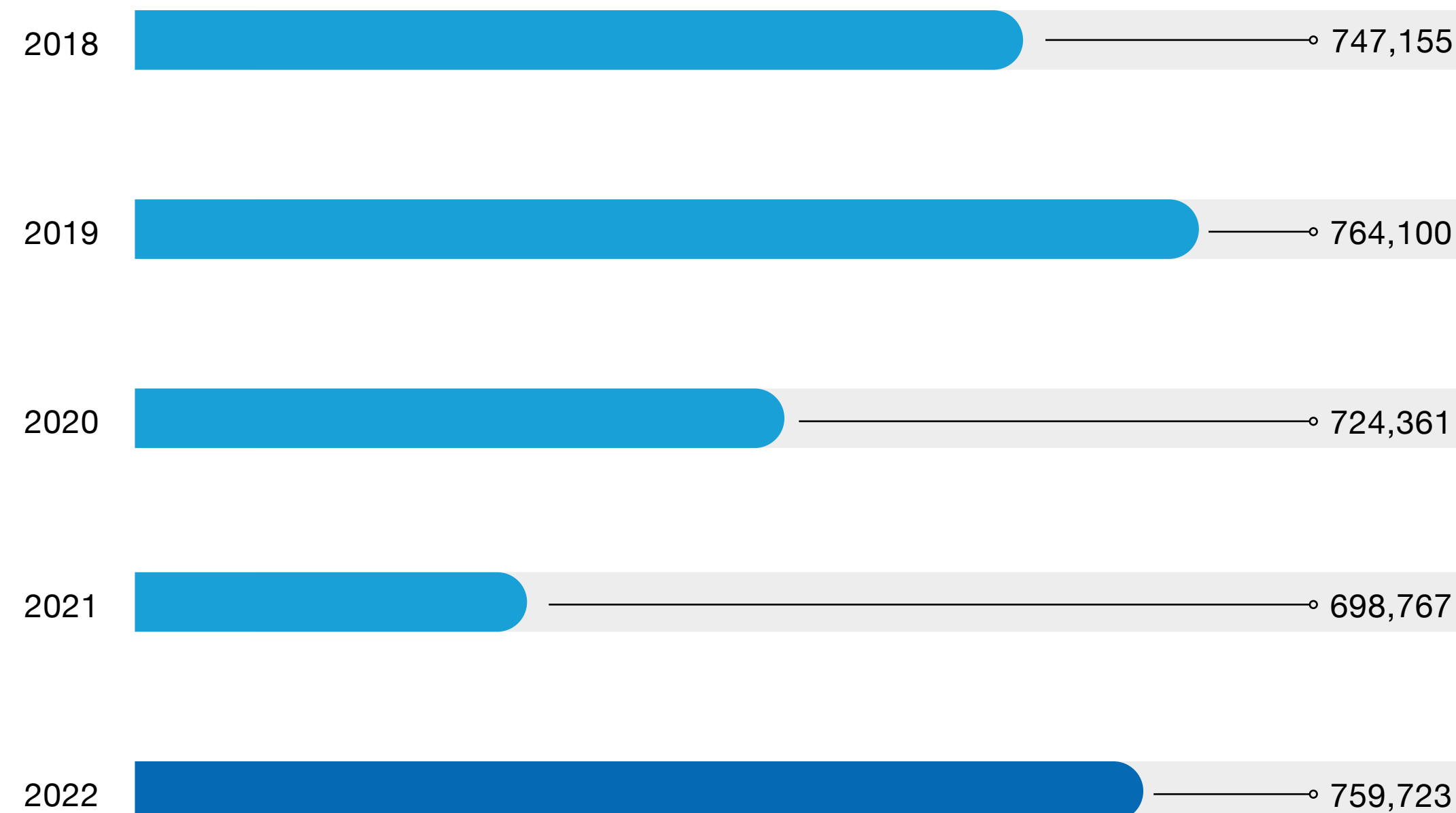
Currently, 80% of Jurerê in\_ is covered by our sewerage network. The remaining waste is handled by individual household systems. **In 2022, we concluded in the Nova Sewage Treatment Plant conceptual project and gained the renewal of the right to use water resources.**

After approval of the conceptual project by the appropriate bodies and conclusion of the investment cycle for the expansion of the SAE (estimated at R\$120 million), we anticipate achieving the following primary results:

- Adoption of a new membrane ultrafiltration system and disinfection of effluent pathogens using ultraviolet technology, environmentally safe, controlled and without chemical compounds that are harmful for the environment.
- Coverage of 100% of the economies
- Service to up to 32,000 inhabitants in the project, supporting our plans for real estate development expansion.

## Billing

In 2022, the volume of water invoiced reached results close to the pre-pandemic period.



# Quality Indicators

## (303-2) EFFICIENCY OF ETE

Parameters	Unit	Maximum permitted	2020	2021	2022
BOD	mg/L	60 a	18.0	22.1	25.1
Removal efficiency BOD	%	(a) or ≥ 80%	86%	83%	84%
COD	mg/L		45.5	79.0	78.9
Oils and greases	mg/L	30	< 10	< 10	< 10
pH		6.0-9.0	7,11	7,23	7.42
Sedimentable solids	mL/L	1	< 0.2	< 0.2	< 0.2
Phosphorus	mg/L	4	0.89	1,50	1.87
Temperature	° C	40	24.6	26.1	26.4

Note: annual average values | (303-2) Parameters CONAMA Resolution No. 430/2011

\*\*Law 14.675/09 Art. 177 V - "Releases in stretches of lagoons, lagoons and estuaries, in addition to the previous items, and the limit of 4 mg/l of total phosphorus concentration must be observed"



Eronildes Ferreira



## ETA EFFICIENCY

Parameters	Unit	Maximum permitted	2020	2021	2022
Aluminum	mg/L	0.2	0.1124	0.0778	0.0493
Alkalinity	mg/L	-	87.01	82.44	100.20
Ammonia (as NH3)	mg/L	< 0.070	0.13	0.22	0.14
Chloride	mg/L	60.5	68.8	55.9	51.73
Apparent Color	uH	2.5	4.7	3.8	3.19
Conductivity	µs	334	600.7	749.5	550.83
Hardness	mg/L	160.0	148.9	181.7	174.17
Iron	mg/L	< 0.070	0.067	0.024	0.0157
Total coliforms	NMP/100mL&nbsp;	absent	absent	absent	absent
Escherichia coli	NMP/100mL&nbsp;	absent	absent	absent	absent
Manganese	mg/L	< 0.0050	< 0.005	< 0.005	< 0.005
Total dissolved solids	mg/L	470.0	342.6	337.4	375.83
Sulfate	mg/L	<38	109.2	101.6	85.64
Turbidity	uT	0.46	1.0	0.38	0,60
pH at 20°C	-	7.10	6.93	7,11	7.12
Temperature	°C	25.3	22.6	23.4	23.58
Nitrate	mg/L	0.506	1.45	0.64	0.66
Residual chlorine	mg/L	1.36	0.94	1.10	1.41
Taste and odor	intensity	absent	< 1	< 1	< 1

Note: annual average values | Parameters Ordinance GM/MS No. 888, of May 4, 2021, of the Ministry of Health.

Salomão Araújo

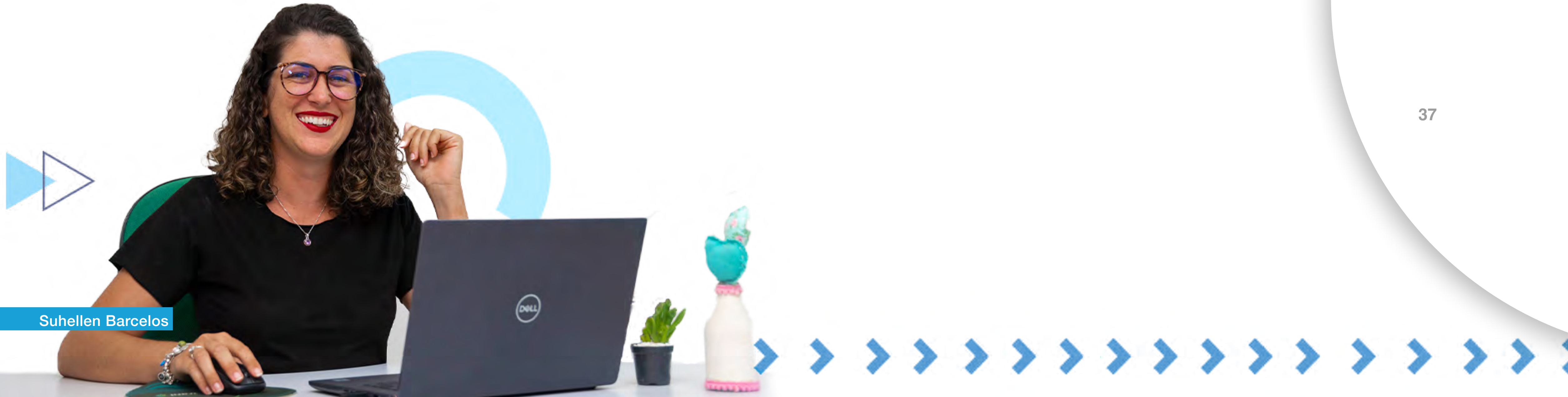
<b>SERVICE</b>	<b>Unit</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Water service index	%	100	100	100
Sewage service index	%	84	84	84
No. of complaints/No. of savings	%	0.15	0.14	0.09
<b>OPERATIONAL</b>	Unit			
Amount of active water savings	Unit	3,941	4,105	4,168
Produced water volume	m <sup>3</sup>	897,760	877,828	905,991
Volume of water invoiced	m <sup>3</sup>	724,361	698,767	750,600
Volume of treated sewage	m <sup>3</sup>	551,450	563,351	537,098
Billed sewage volume	m <sup>3</sup>	572,253	572,349	603,520
Productivity index: active savings by own staff	Unit	312.9	252.7	264.4
Index of treated sewage referring to the water consumed	%	86	81	72
Distribution Loss Index: 60%	%	12.9	19.2	9.4
302-1 Total electricity consumption	kWh	1,452,964	2,355,839	2,945,014
302-3 Electricity consumption/m <sup>3</sup> of produced water	kWh / m <sup>3</sup>	0.49	0.56	0.59
302-3 Electricity consumption/m <sup>3</sup> of treated sewage	kWh / m <sup>3</sup>	1,55	1.32	1.94
302-1 Chemicals used in water and sewage treatment	t	212.13	188.73	385.60
302-1 Total water withdrawal – Surface	m <sup>3</sup>	814,959	814,599	866,167
302-1 Total water withdrawal – Underground	m <sup>3</sup>	66,658	23,464	30,916
No. of ETE and ETA certified ISO 14001	A	1	1	1
Amount of recyclables collected	Kg	316*	408.55	558.15
<b>SOCIAL</b>				
No. of people in monitored sanitary and environmental education visits to the operational units	People	10*	0*	181



Note: annual average values | \* Results impacted by the Covid-19 pandemic. There has been a correction in the information on the total groundwater withdrawal for 2021.

Quality indicators	SAE 2020	SAE 2021	SAE 2022	SNIS * 2020	SNIS 2021
Amount of active water savings	3,941	4,105	4,158	8,889	8,172
Volume of water produced (1000m <sup>3</sup> /year)	897.76	877.83	897.08	1,613.8	1,558.9
Billed water volume (1000m <sup>3</sup> /year)	724.36	698.77	757.08	1,300.1	1,191.6
Volume of treated sewage (1000m <sup>3</sup> /year)	551.45	563.35	537.10	691.7	697.0
Billed sewage volume (1000m <sup>3</sup> /year)	572.25	572.35	605.82	836,6	868.4
Productivity index: active economies Own personnel	312.9	252.7	256.40	860.9	895.7
Index of treated sewage referring to the water consumed	86%	87%	72%	62.5%	60.8%
Distribution Loss Index: 60%	12.9	19.2	10.1	26.9	26.6%

Note: parameters established by the National Sanitation Information System (SNIS)



Suhellen Barcelos

# Customer Service

Users have contact channels such as telephone, WhatsApp and e-mail to open complaints or requests. They are classified and treated according to the nature of the subject and registered with the client's record, who receives a service evaluation after its conclusion. The deadline for resolving complaints is 8 hours on average.

**(2-25)** In 2022, we implemented the customer satisfaction survey using the Net Promoter Score (NPS) methodology, achieving a result of 32 points in this first cycle.

### Recurring compliments

- Customer Service
- Water distribution

### Most Recurring Complaints

- Presence of septic tank
- Absence of collection network
- Water quality

## CUSTOMER COMPLAINTS

### 2021

• **186** received, 72 valid (38.29%)

### 2022

• **188** received, 47 valid (25%)

We understand that the acceptable threshold for customer complaints for 2023 is 36.

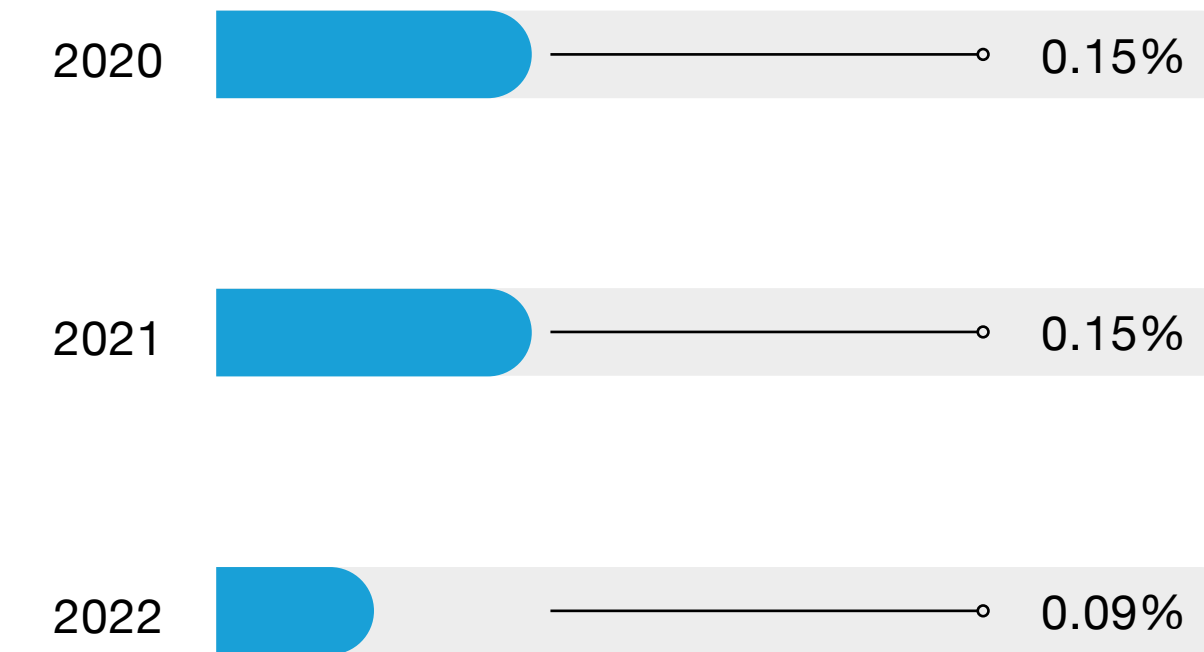
### Compared to the previous cycle, the complaint rate from customers decreased.

It was influenced by issues such as:

- Swap of hydrometers provided more precise water measurements
- Increased vacuum network surveys
- Inclusion of preventive procedures of the vacuum network
- Improved operation of the vacuum network

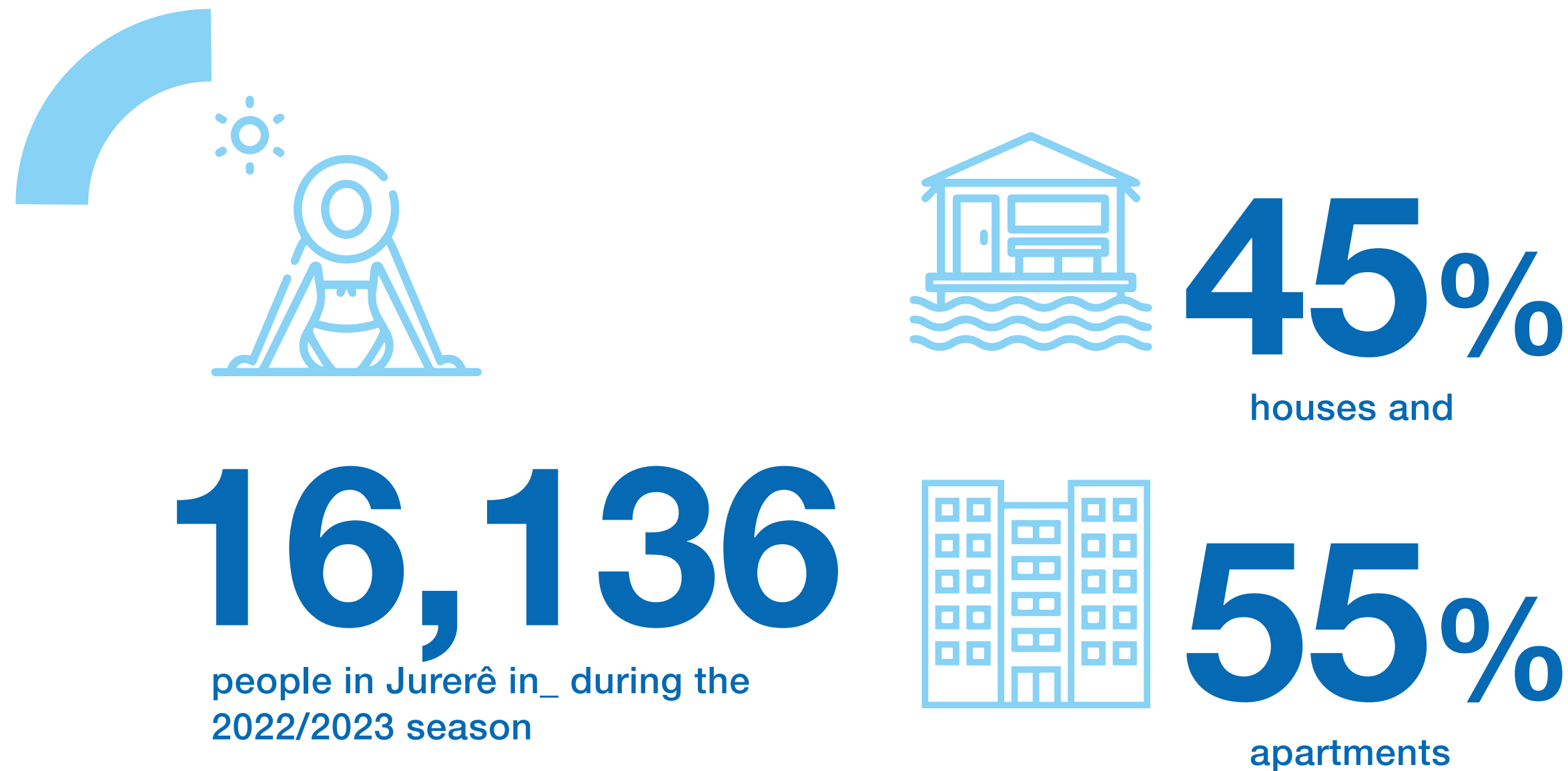
The main question from the users is related to the hardness of the water. This factor is directly related to the source of water collection, which presents a high hardness characteristic. When going through the treatment process, this level is reduced to 30% below the limit established by the legislation.

**(2-25)** Even so, we continue dedicated to research and the pursuit of new technologies that can reduce this perception. Our expectation is that the expansion of the water treatment plant and modernization of the process can reflect good results related to this index. The execution depends on the approval of the relevant body - the Environmental Institute (IMA) - and is expected to start in 2024.



## 2022/2023 Census

Between December 12, 2022 and January 12, 2023, we conducted a census that highlighted the following:



The SAE is a system recognized by public authorities for its relevance and effectiveness. In 2021, Municipal Decree No. 23.247/2021 established the creation of a Working Group for Auditing and Regularization of the Collective Alternative Solutions for Water Supply and Sanitary Sewage Independent Non-Concession. The objective of this group is to promote a technical-operational audit, regularizing the services provided in accordance with the Florianopolis Integrated Municipal Sanitation Plan. The deadline for the conclusion of the work is 24 months.

We collaborated with this initiative by supplying all the information, studies and results that were requested of us. We await the end of the deadline and new communication from the municipal government about the ways to conclude this process.

	2017-2018	2022-2023	% Incr.
Total of Domiciles (2010):	2,447	2,920	19%
Maximum population in high season	15,158	16,136	6.6%



- The increase in the number of households is greater than the population increase
- Increase in the number of multi-family buildings
- Lower occupancy capacity of the property



## Business Expansion

### Em Jurerê in\_

Calculated to serve 27,000 inhabitants by 2026 and 45,000 inhabitants by 2035. The estimate is based on the occupation indexes of the urban legislation and the restrictions of the environmental legislation in force.

Technical studies pointed out that infiltration by sprinkling, carried out in a defined and licensed location in Jurerê Internacional, will help maintain the hydric balance between the interface of fresh water over salt water, thus the aquifer will be protected regarding the risk of salinization.

For a population estimated at:	Estimated volume of treated effluent generation for infiltration into the soil:
27,000 inhabitants	6,111 m <sup>3</sup>
44,000 inhabitants	10,663 m <sup>3</sup>

Soil absorption capacity	Real need
162.5 liters per second/day	123 liters per second/day

### In the state of Santa Catarina

In the state of Santa Catarina, Habitasul, in association with the company Clear Ambiental, won the bid in 2022 and obtained the concession for the treatment of water and sewage in the municipality of Pomerode (SC) for the next 35 years with an investment forecast of R\$260 million. This achievement sets a new milestone for the expansion of our sanitation business. We are partner of the company Clear Ambiental, formed by five companies: Habitasul, Senha Engenharia, Hydrosistem, Encalso and Engeform.

We also have the strategic challenge of continuing to expand the performance of the SAE. Within ten years, the project will serve up to 500,000 citizens in municipalities with a tourist vocation.



## Condominium Administration and Hotel Management

Habitasul operates the IL Campanario Villaggio Resort and Jurerê Beach Village, in Jurerê Internacional, providing condominium and hotel management services.

In addition to the consolidation of business administration, the management challenges include the search for solutions to reduce electricity consumption and facilitate the use of renewable energy sources. The enhancement of the tax administration is also a study priority, including with the assistance of outside consultants.

**There were numerous training initiatives to enhance our service and promote team excellence. Examples include a leadership course for governance supervisors and training for all hotel management executives and employees on the Disney method of customer enchantment.**

We also held an edition of a professional improvement course for housekeepers, free and open to the entire community that resulted in the hiring of five participants.

At IL Campanario Villaggio Resort, we made progress in governance. Audits conducted throughout 2022 ensured management efficiency and provided transparency to condo members and investors.

At Jurerê Beach Village, we renewed our management contract for the next five years and opened the Faj restaurant, our own operation with contemporary inspiration and respect for Azorean heritage and indigenous culture



Ruschele Guterres

We initiated the restructuring of the administrative matrix of Hotel Management in an effort to achieve business management excellence. We remodeled the hotel pool as part of a large-scale improvement project with advantages for investors of both hotels.

**The results were evident in the first half, when we achieved the highest revenue generation in the previous four years, with Jurerê Beach Village registering a 90% increase in revenue and IL Campanário a 24% increase.** We also achieved a consolidated average increase of 40% since 2019 in direct sales performance through our own virtual platforms, the reservation center and walk-ins, with an average of 55% direct sales at IL Campanario and 65% at Jurerê Beach Village.

We are dedicated to advancing solutions that optimize the use of resources for the improvement of operational results.

	Jurerê Beach Village	IL Campanario
Accommodations	242	288
Event rooms	5	3
Restaurants	3	1
<b>ENERGY</b>		
Purchased on the free market, distributed by Celesc*		
Electricity consumption	11.18 KW/year	18.83 KW/year
Diesel	0.19 liters/year	0.82 liters/year
Gas	0.80 kg/year	n/a
Pellets	n/a	1.87 kg/year
<b>WATER</b>		
Water heating source	Natural gas boiler	Biomass based boiler (wood pallets)
Water consumption/occupant	0.32 m³/year	0.33 m³/year
<b>WASTE</b>		
Volume de resíduos recicláveis gerados em 2022	15,56 tons	20,22 tons
Disposal of recyclable waste	There is a solid waste plant. Until Sep/22 Comcap collected glass and sent it to industrial companies. Cardboard and plastic were collected by a recycler. In the last quarter of the year, all waste went to the cooperative Association of Recyclable Material Collectors (ACMR), composed of 60 families.	
Volume of organic waste generated	12.4 tons. Result influenced by the 100 days of renovation in the restaurant	62,24 tons
Disposal of organic waste	Organic Association for Composting	

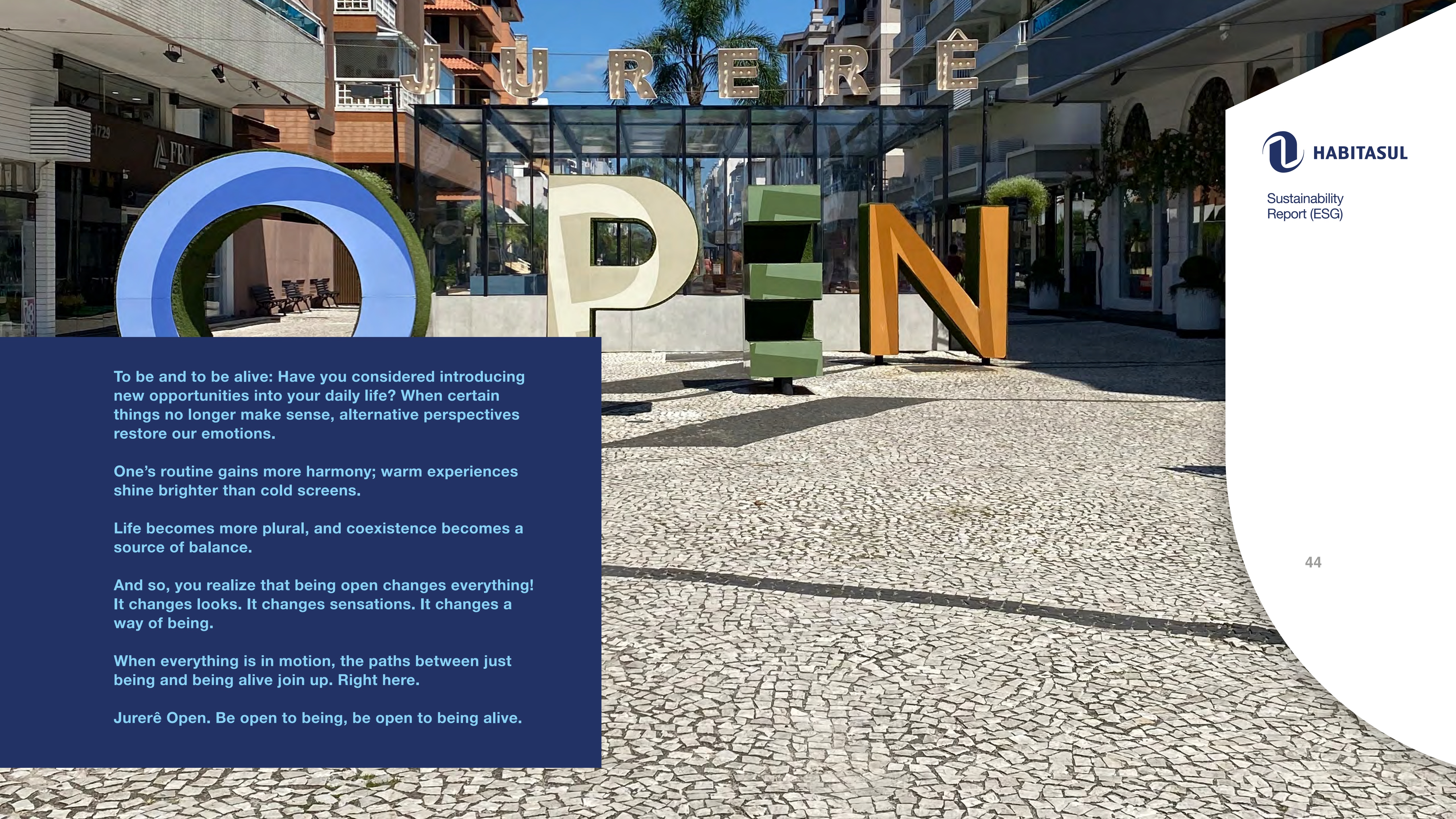
## Jurerê Open

We manage commercial real estate and convenience services, such as housekeeping, maintenance, and security, in this business. Following a contemporary concept of an open-air shopping center, Jurerê Open incorporates with nature, offering the best of both worlds: contact with nature and the pursuit of wellness, in addition to the finest in retail, gastronomy and culture.

**The Open is the cultural stage of Jurerê In\_, where vibrant life takes place, hosting events and recreational activities throughout the year. There were 224 attractions in 2022.**

The most significant development was the introduction of the Lounge Platform. The area, boasting 1,500m<sup>2</sup> and a capacity of 500 people, was designed as part of Platform Zero's infrastructure. It features a large stage for performances, a children's play structure, and a food court. PURE Brazil Design Living, a new real estate and commercial development, is being built at Plataforma Zero and is anticipated to be completed by 2025.





To be and to be alive: Have you considered introducing new opportunities into your daily life? When certain things no longer make sense, alternative perspectives restore our emotions.

One's routine gains more harmony; warm experiences shine brighter than cold screens.

Life becomes more plural, and coexistence becomes a source of balance.

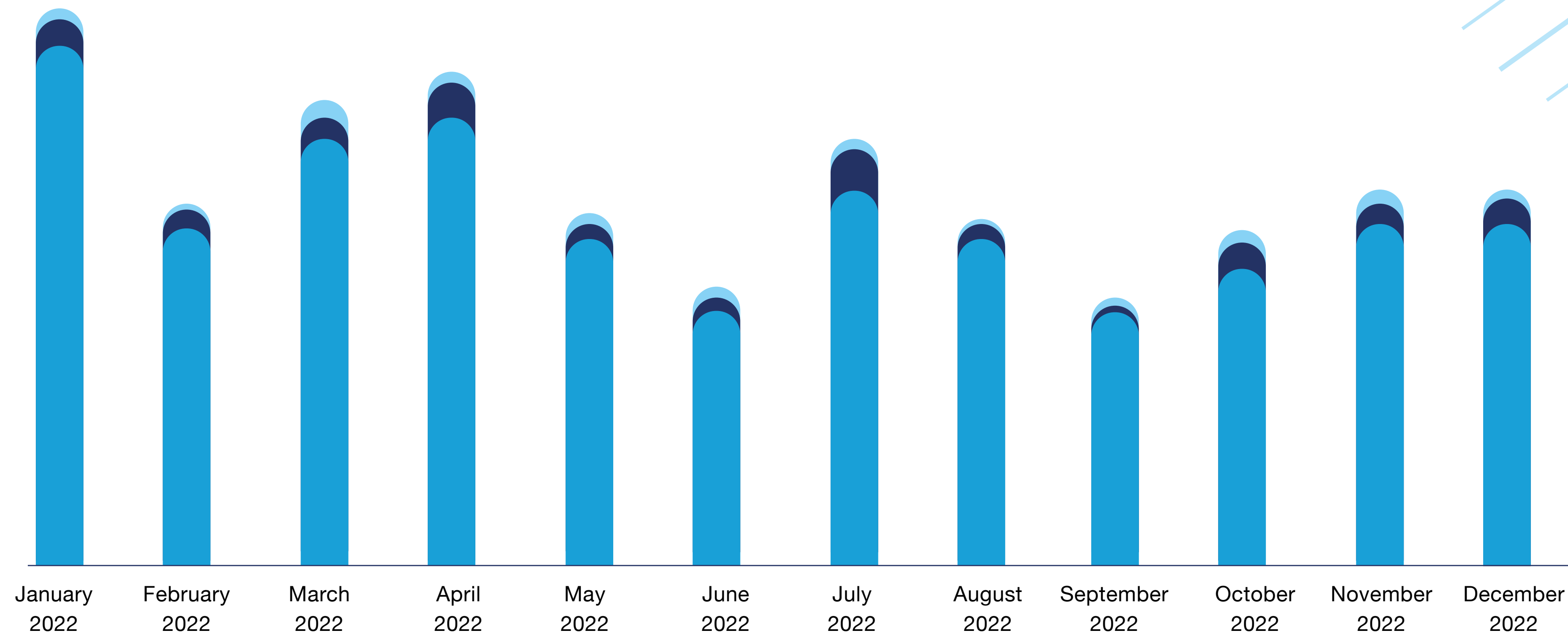
And so, you realize that being open changes everything! It changes looks. It changes sensations. It changes a way of being.

When everything is in motion, the paths between just being and being alive join up. Right here.

Jurerê Open. Be open to being, be open to being alive.

We have improved the use of specialized tools to map online remarks about Jurerê Open. The objective is to respond as quickly as feasible, thereby contributing to the project's positive reputation.


## EVALUATIONS PER SENTIMENT



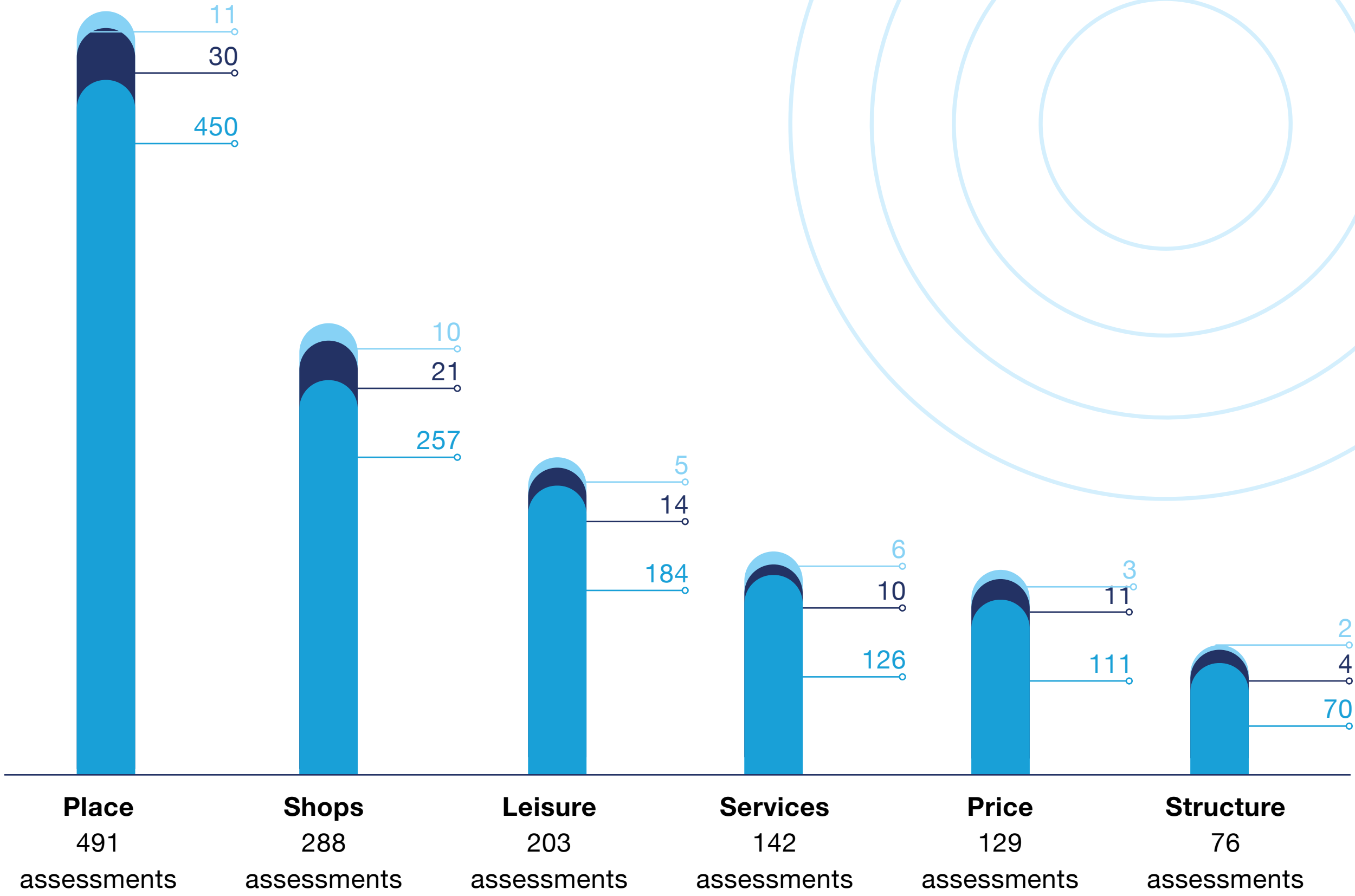
**Total: 2,440**

 Positive  
2,255 (92%)

 Neutral  
137 (6%)

 Negative  
48 (2%)

### MOST CITED CATEGORIES PER SENTIMENT

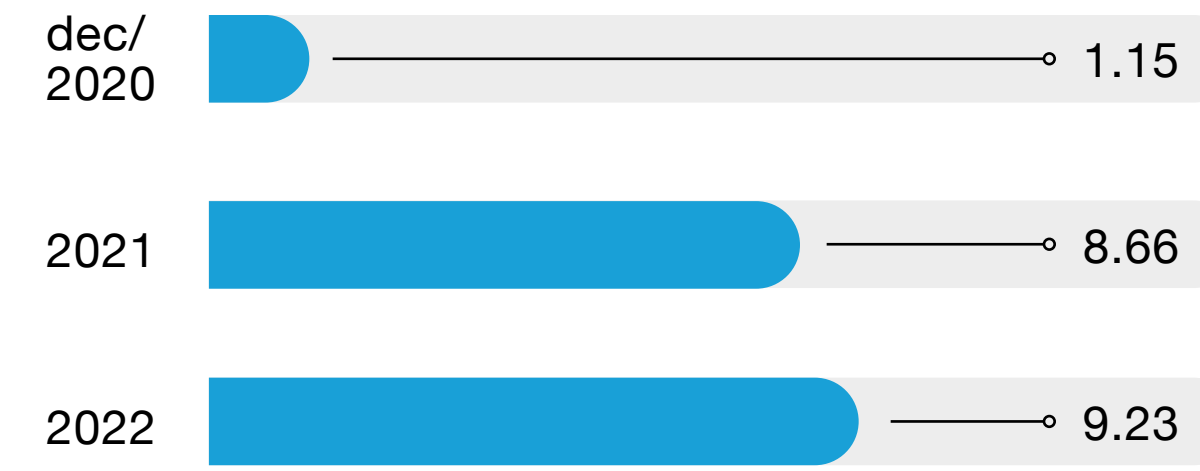


**Total: 2,440**

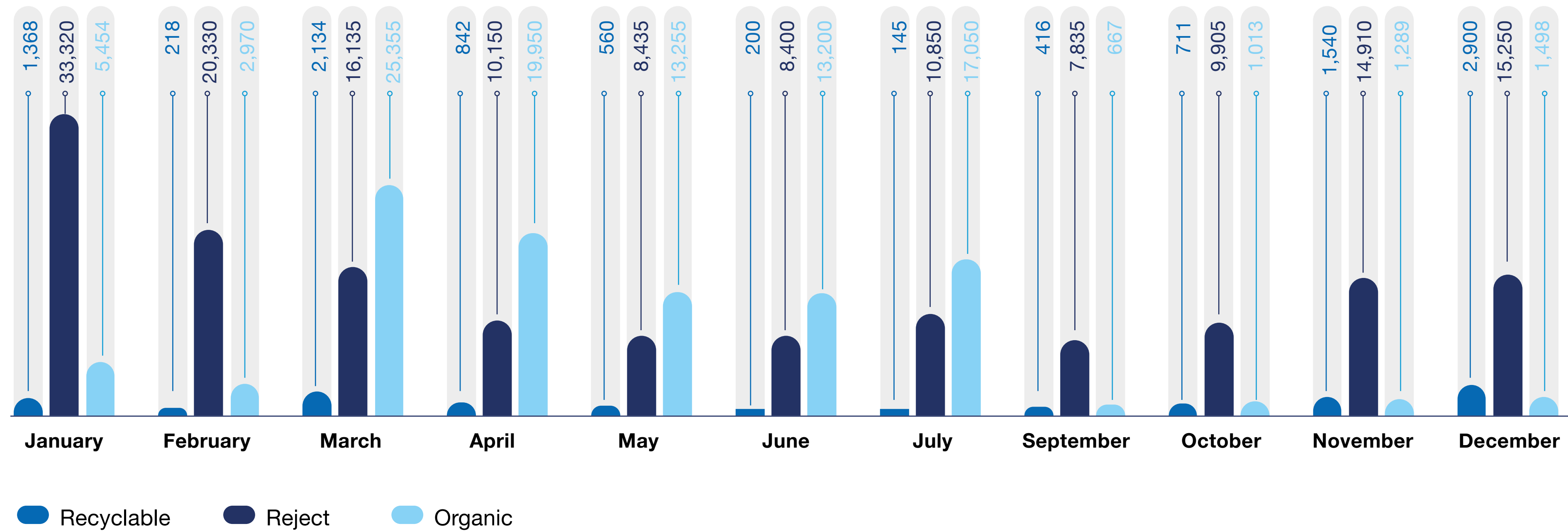


In 2022, we improved the management of waste generated by Jurerê Open's operations. We reached the following volumes:

### VOLUME OF ORGANIC WASTE SENT FOR COMPOSTING



### GRAVIMETRY



## Irani Papel e Embalagem S.A.

Habitasul owns a majority interest in this company, which is one of the largest Brazilian manufacturers of corrugated boxes and sheets, as well as kraft papers and resins, with complete control over the production chain and complementary interfaces with Customer Focus.

Operating in three distinct segments, its operations are harmoniously integrated and seek to maximize the use of pine forest plantations and their multiple uses, paper recycling, and business verticalization.

Irani also presents a promising scenario, resulting from its platform of strategic projects under implementation, valued at R\$1.7 billion.

[Click here to get to learn more about Irani.](#)



**81**  
years in the market

**2,400**  
employees

Corrugated Cardboard Packaging  
**159,840t**

Packaging Paper  
**293,556t**

Resin  
**13,732t**

Net revenue  
**R\$ 1,686,666** thousand

Net income  
**R\$ 378,210** thousand

Adjusted EBITDA  
**R\$ 537,988** thousand

Net Debt/EBITDA  
**1.38x**

Listed in the Novo Mercado,  
appears in the IGPTW B3 index

For the first time, Irani became part of the portfolio of the Corporate Sustainability Index (ISE B3) and the B3 Dividends Index



Sustainability  
Report (ESG)



# corporate governance



# Governance Structure

Habitasul's governance structure is guided by transparency, socio-environmental responsibility, ethics, courage, cordiality, innovation and pioneering spirit, in addition to the best stakeholder relations practices.

(2-9) Under the provisions of the Bylaws, the Board of Directors and the Executive Board are responsible for the management of the company.

The curriculum of each member components is available here



Sustainability Report (ESG)

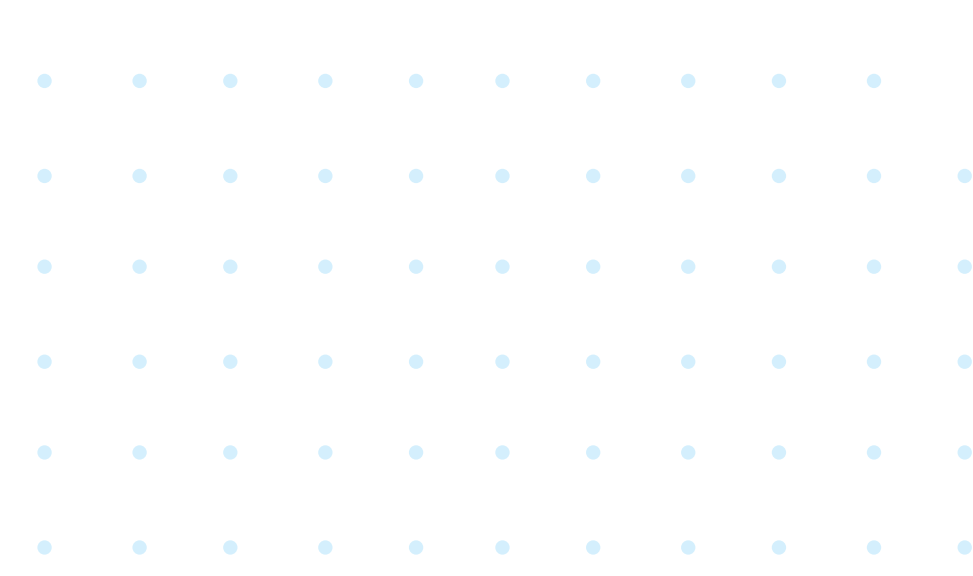


Ethics and Integrity

Strategy and Management

About the Report





**(2-17)** Members of the Board of Directors and Executive Board, endowed with economic and socio-environmental experience based on their respective fields of expertise, continue to develop through participation in external events, class associations, and representative organizations.

From the total number of seats that make up the Board of Directors, statutory Executive Board and its Committees, it is possible to identify the following diversity assertions:

<b>GENDER</b>	<b>Female</b>	<b>Male</b>
Board of Directors	1	6
Executive Board	0	5
<b>AGE GROUP</b>	<b>Up to 60 years old</b>	<b>Over 61</b>
Board of Directors	1	5
Executive Board	5	0
<b>PERMANENCE OF MEMBERS</b>	<b>Up to 5 years</b>	<b>More than 5 years</b>
Board of Directors	1	6
Executive Board	2	3

## Shareholding composition on 12/31/2022

### CAPITAL STOCK

Nominal value of the share: No value	Authorized Capital Stock		Subscribed Share Capital R\$177,181,809.47	
	Number of Shares	Classes	Number of Shares	Classes
Nominative Common (ON)	20,000,00		3,152,764	
Nominative Preferred (PN)	39,969,404	"A"	5,950,327	"A"
	30,596	"B"	30,596	"B"
<b>Total</b>	<b>60,000,000</b>		<b>9,133,687</b>	

Shareholders	SHARES		PN Shares			C.TTL %
	ON	.ON	"A"	"B"	PNs	
Real Estate Commercial Company	3,152,762	99.99	2,117,949	30,596	35.92	58.04
OTHERS	2	0.01	3,832,378		64.08	42.00
<b>TOTAL</b>	<b>3,152,764</b>	<b>100.00</b>	<b>5,950,327</b>	<b>30,596</b>	<b>100.00</b>	<b>100.00</b>

### ENTITLEMENT OF DIVIDENDS

Preferred Class A	Preferred Class B
Priority in the reimbursement of capital, without premium, in the event of liquidation of the Company, and the right to the payment of a dividend, non-cumulative, 10% higher than that attributable to each common share, calculated pursuant to the provisions of Article 36. From the adjusted net income, under the terms of Article 35 above, an amount not less than 25% will be distributed to all shareholders, by way of mandatory dividend, assuring to the Class "A" and "B" preferred shares the right to the perception of a dividend 10% higher than that attributed to each common share.	Priority in the payment of a non-cumulative dividend, calculated pursuant to Article 34, in addition to the dividend provided for in Article 36. From the adjusted net income, under the terms of Article 35 above, an amount not less than 25% will be distributed to all shareholders, by way of mandatory dividend, assuring to the Class "A" and "B" preferred shares the right to the perception of a dividend 10% higher than that attributed to each common share.



Sustainability  
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Ethics and Integrity

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About the Report

(2-10)

## Appointment of the Board of Directors

We do not have a formal appointment policy for the Board of Directors. The appointment of members follows qualification criteria and technical experience, as well as legal and reputational aspects in the light of best corporate governance practices.

The Board of Directors is composed of at least three and at most nine members, natural persons, elected by the General Shareholders Meeting, for a period of three years, reelection allowed. It has a chairman and a vice chairman appointed in the General Meeting. The Vice Chairman may exercise the office of Chairman in his absences and temporary impediments, regardless of any formality.

In the event of the Chairman's vacancy, the Vice-Chairman shall assume the Chairmanship of the Board, and shall complete the term of office of the Chairman. Vacating the position of vice- chairman, the Board decides on one of its members to replace him, with a mandate until the next General Meeting. In cases of a Board

of Directors vacancy, by resignation or any other reason, the remaining members may indicate a substitute who will exercise the position until the first General Meeting that occurs. When most positions are vacant, a General Assembly is immediately called to elect new members, who will complete the term of office of the replaced members.

**(2-12)** The Board of Directors is responsible for approving the Company's statement of values or mission, strategies, policies and strategic objectives. (2-11) There are no overlapping responsibilities between the Chairman of the Board of Directors and the Chief Executive Officer.





(2-10)

## Appointment of the Executive Board

The members of the Executive Board shall be elected and dismissed at any time by the Board of Directors. It will consist of a group of two to nine officers, shareholders or not. The designation of the titles of the positions of officers and the determination of their duties will be established in a specific resolution of the Board of Directors.

The Company has a chief executive officer, an Administration, Finance and Investor Relations officer, a People, Strategy and Management officer and a Business officer, all with a term of office of one year, reelection allowed. In case of the temporary absence of any executive officer, it will be up to the Board of Directors to designate, among the other officers, a provisional substitute. In the event of vacancy on the Board of Directors, the Board of Directors will designate a definitive substitute to complete the term of office of the replaced member.

The Executive Board has the authority to perform all acts necessary to regulate the Company's operations that are not the purview of the General Meeting or the Board of Directors.

The executive officers have representational powers as outlined in the Bylaws, but they do not have their own bylaws.

**(2-12, 2-13)** The Sustainability area is responsible for reviewing the social and environmental topics applicable to the business. The Executive Board is responsible for monitoring and validating the discussions and definitions related to the management of risks and impacts linked to the business, in addition to being responsible for assessing the effectiveness of risk management. **(2-16)** The reporting of critical concerns to the Board of Directors is inherent to the function of the Executive Board and is on the agenda of the monthly meeting whenever necessary.

**(2-17)** Decision-making for strategic matters – such as economic-financial and socio-environmental – is done within the Executive Board and is periodically reported to the Board of Directors. **(2-21)** We do not have a formalized consultation process between stakeholders and the highest governance body.



(2-18)

## Performance evaluation of the Board of Directors and the Executive Board

There is no standardized evaluation procedure. However, the performance of Board members is continuously evaluated by the organization's chairman. Members of the Board of Directors evaluate the CEO informally based on their performance against objective and qualitative goals derived from the Strategic Planning and the annual budget approved by the Board of Directors.

**Further information on governance and topics of special interest to investors or any other party is detailed on our Investor Relations website, in the Reference Form (Corporate Governance Code).**



## Remuneration of Senior Management

Composed of fees received directly from the Company and fees received from subsidiaries.

**(2-20)** The remuneration of the Board of Directors is determined according to their monthly dedication to the Company. For the most part, the fees of the Board of Directors are compatible with those practiced by the market. The members receive remuneration from subsidiaries, and there is no remuneration or benefit linked to the occurrence of corporate events.

**(2-19)**

<b>Fixed Fees and Benefits</b>	Determined in consideration of the complexity of the positions. Comply with market conditions and practices. Adjustments made according to inflation or market movement indexes.
<b>Short-Term Variable Compensation</b>	Assigned only to the Business Director. Linked to indicators of economic and financial performance of the business and the achievement of goals. Can be equivalent to up to 8 fixed monthly salaries. Is paid quarterly.
<b>Evaluation</b>	<b>(2-20)</b> Annually, the Board of Directors evaluates the remuneration of the Company's Managers.
<b>Linkage to business objectives and performance</b>	The established indicators keep the managers committed to the results and to creating value for the Company. The evolution of the indicators (net income for the year, EBITDA and individual performance assessment) is monitored quarterly and annually. Each performance indicator is assigned a weight and three ranges for the achievement of targets, each corresponding to a certain percentage of awards.
<b>Pension Plan and Retirement Benefits</b>	There are no pension plans in place applicable to members of senior management. There are also no contracts, insurance policies or other instruments that structure compensation or indemnity mechanisms for managers in case of removal from office or retirement.





# ethics and integrity





# Integrity Program

programa de —————

## integridade

Instituted in 2019, our Integrity Program applies to all companies of the Habitasul Group, their respective managers and employees, as well as third parties and suppliers acting on their behalf. It brings together a set of mechanisms and procedures for the prevention, detection and remediation of acts of corruption.

The content of the Program, in its entirety, is available here



<p><b>Pillars</b></p>	<ul style="list-style-type: none"> <li>• Commitment and support of Senior Management</li> <li>• Responsible party;</li> <li>• Profile and risk analysis;</li> <li>• Rules and Instruments</li> <li>• Ongoing Monitoring</li> </ul>
<p><b>Roles and responsibilities</b></p>	<p><b>From Habitasul:</b> encourage the dissemination and guidance of established conduct practices, as well as the monitoring and handling of deviations.</p> <p><b>From the top management and business managers:</b> comply with and ensure compliance of the established guidelines, disseminating their application to the team under their management.</p> <p><b>To all persons subject to the Program:</b> observe and comply with its guidelines and communicate possible cases of non-compliance through the appropriate channels made available by Habitasul.</p>
<p><b>Policies that make up the Program</b></p>	<ul style="list-style-type: none"> <li>• Public Sector, Associations and Trade Union Relations Policy</li> <li>• Supplier Relationship Policy</li> <li>• Customer Relations Policy</li> <li>• Mergers, Acquisitions and Corporate Restructuring Policy</li> <li>• Donations and Sponsorships Policy</li> <li>• Accounting Policy</li> <li>• Relationship Policy in Partnership with Third Parties</li> <li>• Data Processing Policy</li> </ul>
<p><b>Sanctions</b></p>	<p>Conducts in disagreement with the Integrity Program or the Code of Ethical Conduct will be subject to disciplinary measures according to the employment contract, the Company’s Internal Regulations and labor, civil or criminal legislation.</p>
<p><b>(2-15) Conflicts of interest</b></p>	<p>A conflict of interest exists when any of the administrators or employees have competing interests with Habitasul in the performance of their duties. The categories of conflicts of interest are detailed in the Integrity Program’s policies.</p> <p>Currently, there are no formal rules for identifying and managing conflicts of interest. Possible situations are dealt with individually by the Board of Directors.</p>

# Code of Ethical Conduct

Prepared by the Ethical Conduct Committee and validated by the Board of Directors in 2019, the Code is part of the Integrity Program. Its purpose is to clarify our values so that managers and employees can understand, practice, respect and protect them. It also serves as support for decision making and establishes parameters for expected professional conduct. Its content has been disseminated to the internal public by means of resources such as e-mail marketing, cards and video-recommendations on behaving with integrity and ethics.

Our channel for registering statements related to the Integrity Program and Code of Ethical Conduct began to be managed by a third party in 2022, with the aim of fostering more secure and trustworthy environments.

Complaints can be opened on the website [www.canaldeetica.com.br/grupohabitasul](http://www.canaldeetica.com.br/grupohabitasul) or by free calls to 0800 450 4501, 24 hours a day, 7 days a week, and received by a service team that is impartial and adapted to people with special needs. In addition to registering the

complaint, it is possible to add information after it has been opened and follow the progress of the proceedings. The system also allows interaction between the complainant and the service team while maintaining anonymity.

The Ethics Committee maintained its independence and autonomy, seeking to implement, disseminate, train, review and update the content of the Code to stakeholders.

## Data Protection

We started the process of adapting to the LGPD rules in the condominiums and hotel operations of IL Campanario and Jurerê Beach Village following meetings with the main leaders and members of the Boards of each operation.



Leandro Nunes

A modern office interior with a blue and green color scheme. In the foreground, a woman sits on a blue ottoman, facing away from the camera. In the background, another woman sits on a wooden bench near a large window. A large indoor plant is in the right foreground. The ceiling has exposed ductwork and modern lighting. The overall atmosphere is bright and professional.

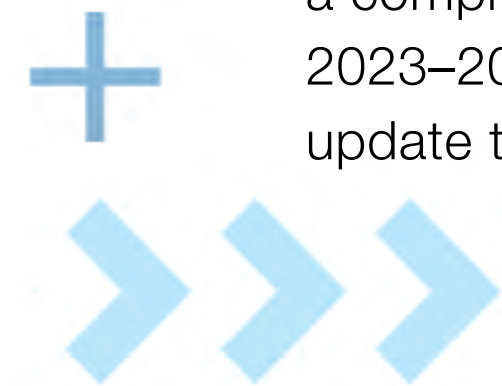
# strategy and management





# Strategic Planning

In 2019, we established our first organized Strategic Planning cycle, which we built with the help of the Board of Directors and our team of professionals. Currently, we are conducting a comprehensive review to span the years 2023–2032, in keeping with our commitment to update the Plan every three years.



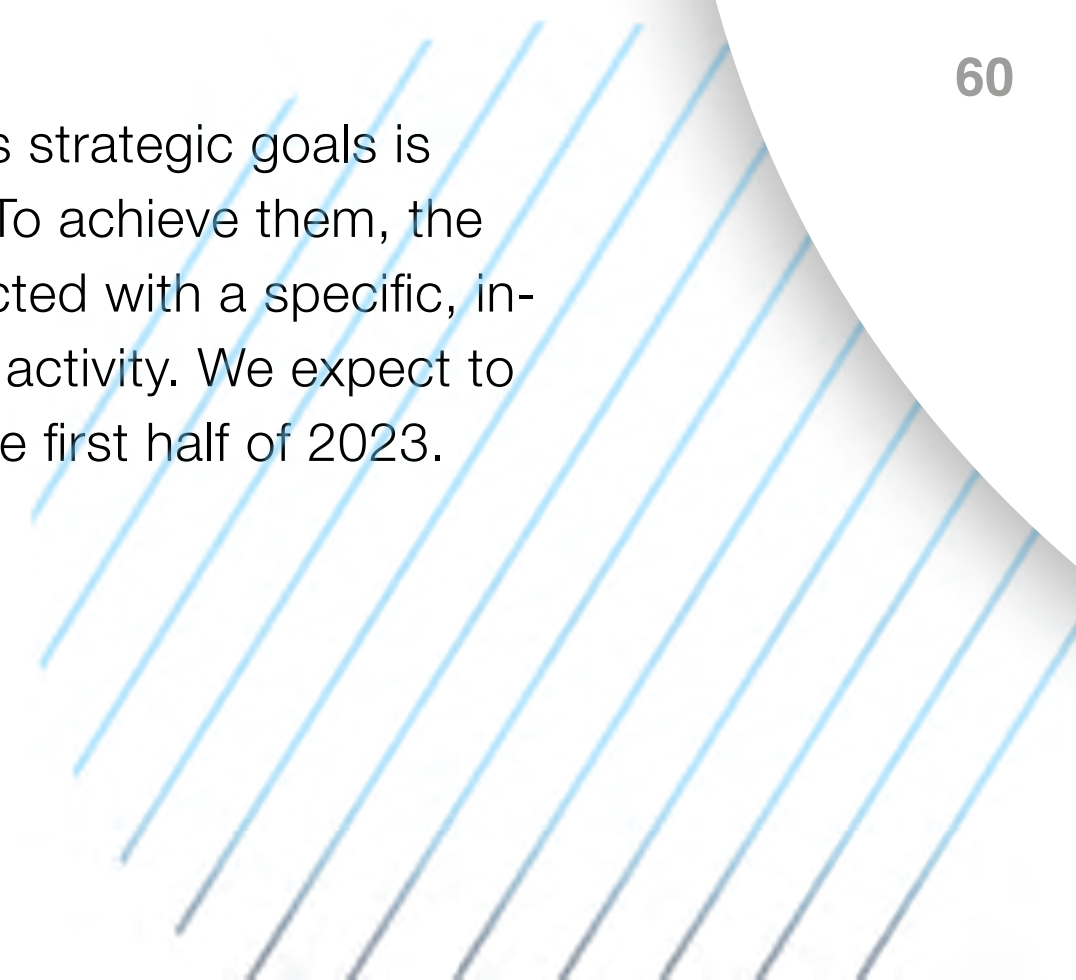
Currently, we use a specialized company with a well-proven approach to assist with the revision. The project is structured with multidisciplinary teams comprising about 50 individuals, selected from various company divisions, organizational tiers, lengths of service, and with broad market perspectives.

For the purpose of creating forecasts, Phase 1 (already finished) provided a deep dive into macro trends, business trends, and behavioral trends (for foresight). The process was enriched by the participation of experts in topics related to our business, such as urban planning, housing, tourism, innovation, behavioral science, hotel management, finance, real estate, and global trends.

Focusing on our business's strategic goals is part of the current phase. To achieve them, the action plans will be conducted with a specific, in-depth look at each area of activity. We expect to complete this revision in the first half of 2023.



Rogério Freitas



**ETHODOLOGY**  
Foresight – future and trends

**50** people from different areas and hierachical layers participate in the process

**Revision of STRATEGIC PURPOSE**

+ Mission, Vision and Values  
Inclusion of PURPOSE

**STRATEGIC BETS**

**We determine initiatives**

based on the strategic bets designed for each business or area.

=

**STRATEGIC BETS MAP**

The Habitasul Group that we want to become in 2032.

**Phase 1**  
Tendencies and Directives

Understanding the possible **paths** with the realization of:

- Foresight (timeline of the business based on the trends and scenarios);
- Directives (validation of the key questions);

**Phase 2**  
Strategies and Options

**Choices** based on

- Outlining the company’s mental models;
- Revision of the Strategic Intent (Mission, Vision and Values);
- Strategic commitments and vectors of growth<sup>1</sup>.

**Phase 3**  
Strategic Plan

Definition of **Actions** and consolidation of the **Strategic Bets Map**.

**Phase 4**  
Quantification

Launching the **annual goals** program for subsequent monitoring and control

**Phase 5**  
Communication

**Communication** plan for interested stakehold

<sup>1</sup>Adapted methodology: SSB-Strategic Building Blocks (Luis Rasquilha and Marcelo Veras)

# Connection with the UN Sustainable Development Goals

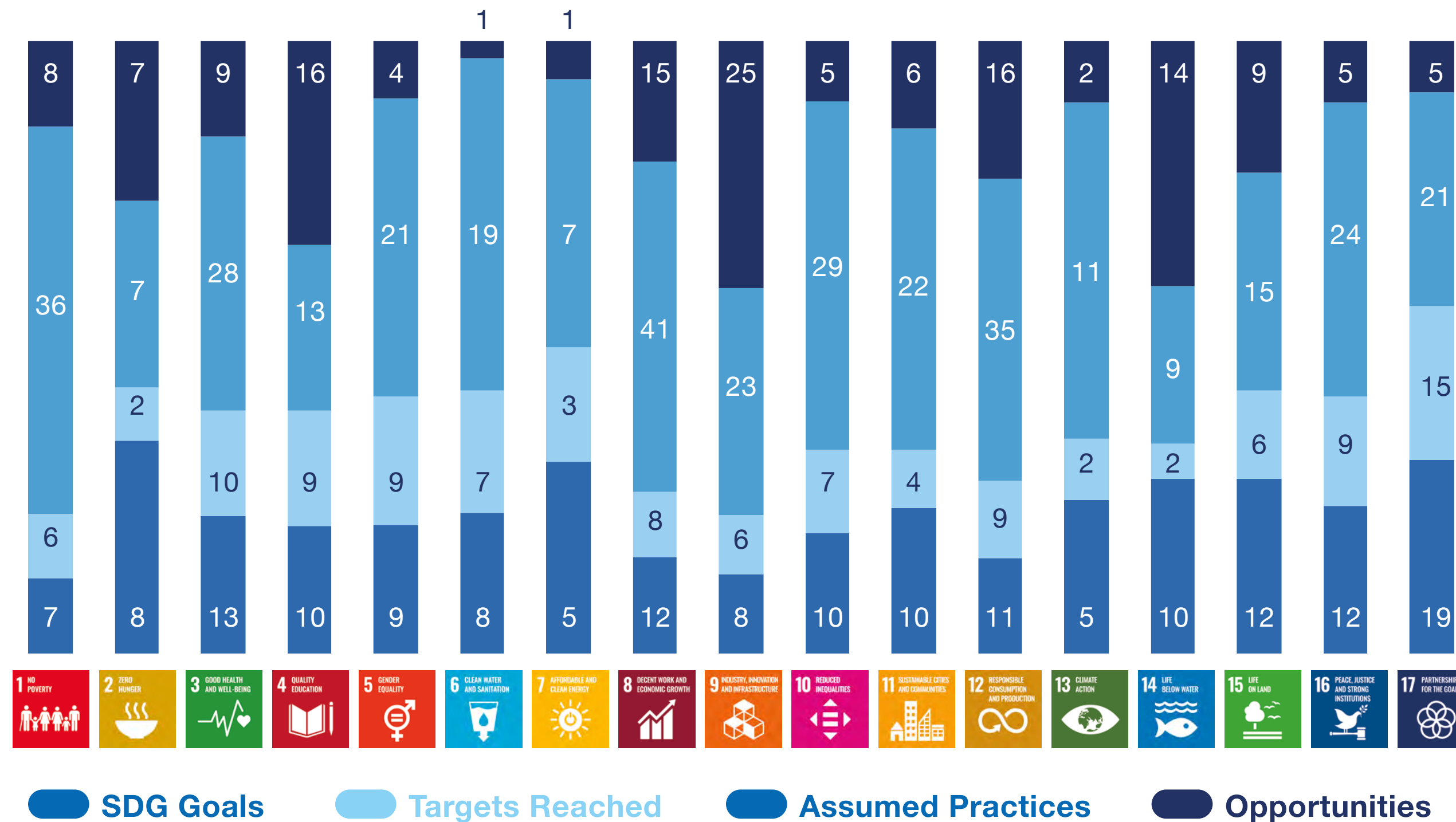
Throughout 2022, we completed mapping the adherence of our management and business practices to match up with the United Nations (UN) Sustainable Development Goals (SDGs). Multidisciplinary teams conducted the studies in order to strengthen the Company's contribution to achieving this global agenda by identifying the key management practices and areas for development.

The examination of the SDGs that apply to our company is required as one of the next steps in the work to identify the ESG commitments coordinated with the Strategic Plan revision. Additionally, we want to set up processes for periodic monitoring and progress reporting.

Our adherence to the National SDG Movement in Santa Catarina and Rio Grande do Sul States keeps us updated and involved in the global agenda.



Sustainability Report (ESG)



## SUSTAINABLE DEVELOPMENT GOALS

**17** objectives  
**169** goals

**114** applicable to our businesses

**361** planned practices being executed

**148** opportunities

## More Program

The More Program embodies our dedication to pursuing operational excellence, reducing waste, and enhancing the value of processes, goods, and services. In 2022, we stepped up the utilization of techniques and tools that contributed to the strengthening of the Lean culture.

In 2020, the Lean journey began. Over the course of these three years, we held five Kaizen Weeks, including a significant Kaizen in Jurerê Beach

Village that mobilized 44 employees to make the necessary alterations to the Zero Waste certification search process.

Focusing on employee development, we launched the Lean Development Trail, a learning journey that covers Lean and Six Sigma content with 20 hours of training in 2022. The trail is entered by the formation of Lean Facilitators, with about 25 employees with Yellow Belt certification.

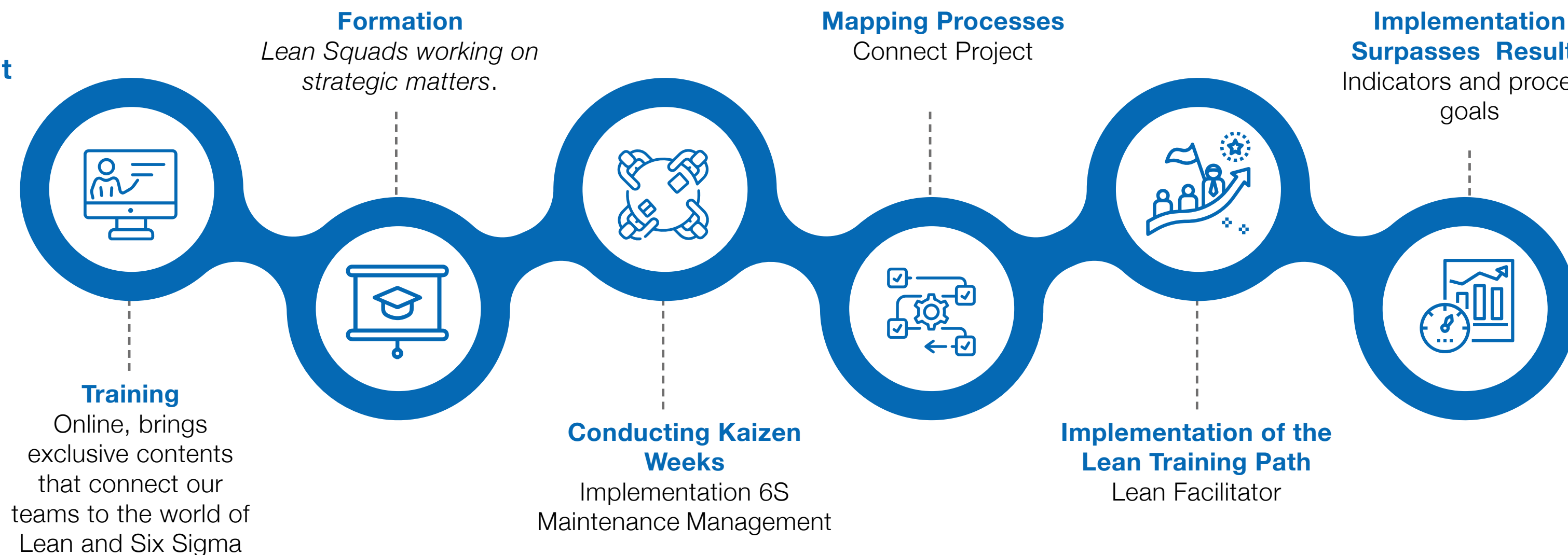
## (2-25) Internal customer satisfaction

Improving our processes is a commitment to ongoing improvement. In 2022, Habitasul conducted its first Internal Customer Satisfaction Survey and obtained an overall NPS of 37.09. Thus, we performed in the so-called Zone of Improvement. We had 96% participation, and 19 areas were evaluated. Managers received detailed assessments of their areas and were encouraged to prepare action plans, with the support of their teams, to secure opportunities to maintain the positive points.



Sustainability Report (ESG)

### Continuous improvement practices:



## Conecta Project

The Conecta project consists of the implementation of a new system platform, with its go live occurring in January 2022, delivering significant progress. The second wave covered the Jurerê Open Shopping and Hotel Administration operations, with go live nine months after the project's kick off. On a parallel track, we conducted system adherence analyses in securitization operations and in the development of bank reconciliation.

## Jornada Lixo Zero

**2023** Compromisso

**2024** Selo

**2025** Certificação

**lixo zero**

## Qualifies Project

The initiative shapes our journey for the structuring of a quality and environmental management system. Valuing the experiences and knowledge of the teams involved, we seek to achieve legal compliance with consistent and reliable practices and controls, considering a context in which everyone benefits – from employees to the end customer.

The roadmap horizon outlined by the Project plans for the completion of seven certifications by 2025.

	2021	2022	2023	2024	2025
<b>Water and Sewage System (SAE)</b>	ISO 9001 ISO 14001	ISO 9001 ISO 14001	ISO 9001 ISO 14001 Lixo Zero (compromisso)	ISO 9001 ISO 14001 Lixo Zero (selo)	ISO 9001 ISO 14001 Lixo Zero (certificação)
<b>JIAH</b>			ISO 9001	ISO 9001	ISO 9001
<b>Jurerê Beach Village</b>			Lixo Zero (compromisso)	Lixo Zero (selo)	ISO 21401 Lixo Zero (certificação)
<b>Jurerê IL Campanario</b>			Lixo Zero (compromisso)	ISO 21401 Lixo Zero (selo)	ISO 21401 Lixo Zero (certificação)
<b>Jurerê Open</b>	ISO 9001	ISO 9001	ISO 9001 Lixo Zero (compromisso)	ISO 9001 Lixo Zero (selo)	ISO 9001 Lixo Zero (certificação)
<b>Real estate development</b>		ISO 9001	ISO 9001	ISO 9001	ISO 9001 LEED
<b>Habitasul</b>			ISO 14064 Bandeira Azul (Praia-piloto)	ISO 14064 Bandeira Azul (Reconhecimento)	ISO 14064 NBR 16001

Em andamento

Certification goal

Certification earned

Maintenance

Recertification



# Greenhouse Inventory (GHG)

(305-1-d, 305-1-e, 305-1-f, 305-1-g, 305-2-d, 305-2-f, 305-2-g)

In 2022, we conducted our 1st Greenhouse Inventory (GHG) to verify and quantify the emissions of the businesses in Santa Catarina.

It presents the results of the Inventory of Anthropogenic Emissions by Sources and Removals by Sinks of Greenhouse Gases not Controlled by the Montreal Protocol of Habitasul's operations for the period from 01/01/2022 to 12/31/2022. The inventory was subject to external audit and certified by the International Organization for Standardization (ISO 14064). It also adopts the guidelines of the World Resources Institute (WRI) by the GHG Protocol Brazil methodology, covering all the Direct Emissions (Scope 1) and Indirect Emissions by Energy Consumption (Scope 2).

The result of a study of this nature contributes to defining the basis for an operational and energy change capable of benefiting the environment and promoting sustainable development.

## Considerations

- **Hospitality:** emission calculations considered only owned units – other accommodation and complementary activities are not included.
- **Jurerê Open:** only owned rooms that were not rented in 2022 were considered for the calculations.
- **Real Estate Development:** includes the administrative areas, represented by the office located in Jurerê Beach Village.
- **Water and Sewage System (SAE):** were accounted the total amount of emissions from the operation.



(305-1-a, 305-2-a)

We accounted for

# 247 tons

CO<sub>2</sub>eq in the period

## EMISSIONS PER SCOPE (TONS OF CO<sub>2</sub>eq)



Note: (305-1-e, 305-2-e)

Source of emission factors for Scope 1: GHG Protocol Brazil Methodology

Source of emission factors for Scope 2: Ministry of Science, Technology and Innovation, following the factors of the National Interconnected System (SIN).

Indices of global warming potential (GWP): Intergovernmental Panel on Climate Change (IPCC)

(305-1-B, 305-2-C) AMOUNT OF GREENHOUSE GASES PER BUSINESS ACCORDING TO THE TYPE OF GAS EMITTED

Business	Scope 1				Scope 2			Total CO <sub>2</sub> eq
	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	HFC-134	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	
IL Campanario Villaggio Resort	20.15	0.18	0.38	39.92	6.03	0.00	0.00	66.67
Jurerê Beach Village	10.88	0.25	0.04	2.83	1.04	0.00	0.00	15.04
Desenvolvimento Imobiliário	1.21	0.00	0.03	0.00	1.05	0.00	0.00	2.29
Jurerê Open	0.34	0.00	0.00	0.00	0.24	0.00	0.00	0.58
Water and Sewage System (SAE)	29.33	0.07	0.51	0.00	132.23	0.00	0.00	162.14
<b>Total per type of gas</b>	<b>61.90</b>	<b>0.51</b>	<b>0.95</b>	<b>42.75</b>	<b>140.60</b>	<b>0.00</b>	<b>0.00</b>	<b>246.72</b>
<b>Total per scope</b>	<b>106.11</b>				<b>140.60</b>			<b>246.72</b>

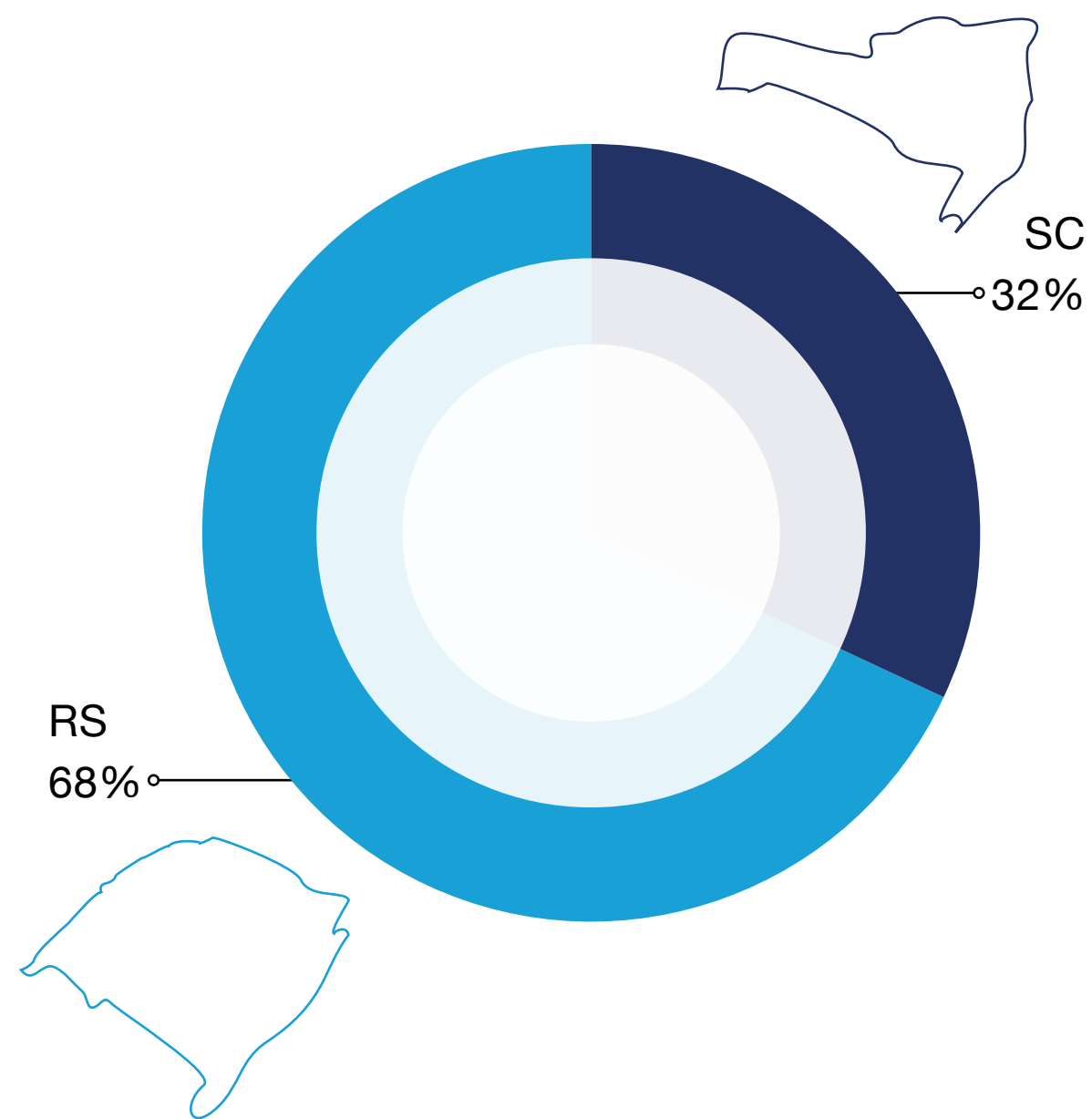
(305-1-C) EMISSIONS FROM BIOGENIC SOURCES (IN TONS OF CO<sub>2</sub>eq)

Biodiesel and gasoline (Scope 1)	5.29
Biomass (Scope 1)	22.03
<b>TOTAL</b>	<b>27.32</b>

Note: calculated sources considered emission neutral.

## Removals

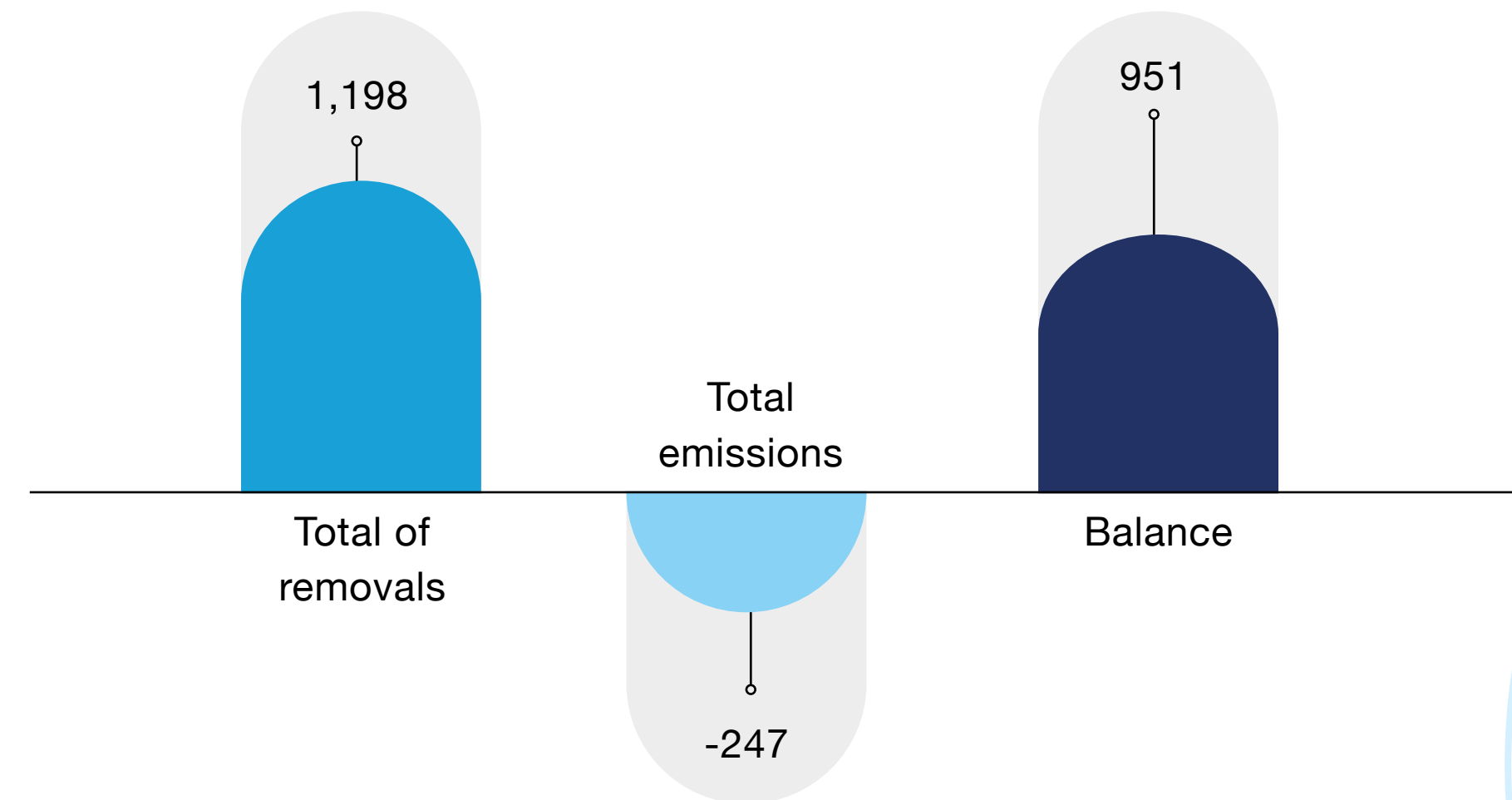
The net removals from native forests totaled 1,198 tons of CO<sub>2</sub>eq, contributing to the increase in carbon stock estimated at 428,548.40 tons of CO<sub>2</sub>eq, distributed over an area of 1,090.66 hectares in the states of Santa Catarina and Rio Grande do Sul.



## Final balance between removals and emissions

The analysis of the final balance between removals and emissions in 2022 revealed that we have a Positive Carbon Balance, that is, our removals exceeded our emissions by 951 tons of CO<sub>2</sub>eq.

### BALANCE (IN TONS OF CO<sub>2</sub>eq)



(102-7, 102-8, 102-41, 401-1)

## Development of high-performance teams

We want to be an excellent company where people want to work. We believe that the best organizations to work for attract and retain talent. In addition, they create continuous collaboration environments and encourage innovation and creativity.

We seek to challenge and value our people. Through our Leadership School we approach leadership through a humanized vision with actions focused on self-development and team participation. We encourage team protagonism, working for a common purpose, developing and strengthening the skills appropriate to the challenges and the context of digital transformation. In this process, leaders and team members evolve together, united by the diversity that enhances business results.

The initiatives dedicated to the development of high-performance teams are organized into five structural programs:

programa —  
**gerã**

programa —  
**cuidã**

programa —  
**cresce**

programa —  
**superã**

programa —  
**motivã**



Sabryna Costa



# programa — gera

Accompanies employees throughout their cycles within the company, including attraction, engagement, and monitoring of their career path. It ensures that there is a cultural alignment and incentive allowing them to take the lead in their own careers.

## Key 2022 initiatives:

- Talent attraction through internal, external and/or mixed recruitment
- New institutional integration, in-person and online, with models for high and low seasons
- Follow-up after the probationary period
- Employee Platform and Management Dashboard
- Internship Program and Young Apprentice Program
- Elaboration of the job structure in the Protagonize Career Track project

Women play a key role in our enterprises, accounting for

# 50%

of the workforce and

# 44%

of leadership roles.

For us, diversity is strength and plurality, an essential characteristic of everything that is collective and pertains to societal life. In 2022 through Diversity Leadership, we achieved advances in the following practices:

- With the support of a specialized external consulting firm, we held the Second Encounter with Diversity, dedicated to discussing the theme in organizations and stimulating a culture of peace.
- On International LGBTI+ Pride Day, we held a webinar open to all Group employees. The purpose was to clarify each person's role in this issue.
- We renewed our association with the LGBTI+ Companies Forum and signed the open letter of support for diversity, respect, and inclusion of this population group in Brazilian work environments.
- Our CEO conducted a session of Chat with Sergio to address the issue of diversity, and also participated in an individual mentoring process to deepen knowledge of the topic. In 2023, mentoring will be extended to the Director of Human Resources, Strategy and Management and the Director of Administration, Finance and Investor Relations Officer.
- We also included the module "The Value of Diversity" in the Self-Development Journey, with three classes open to employees.
- We started using artificial intelligence in our institutional website to provide the translation of our contents into Brazilian Sign Language (Libras).

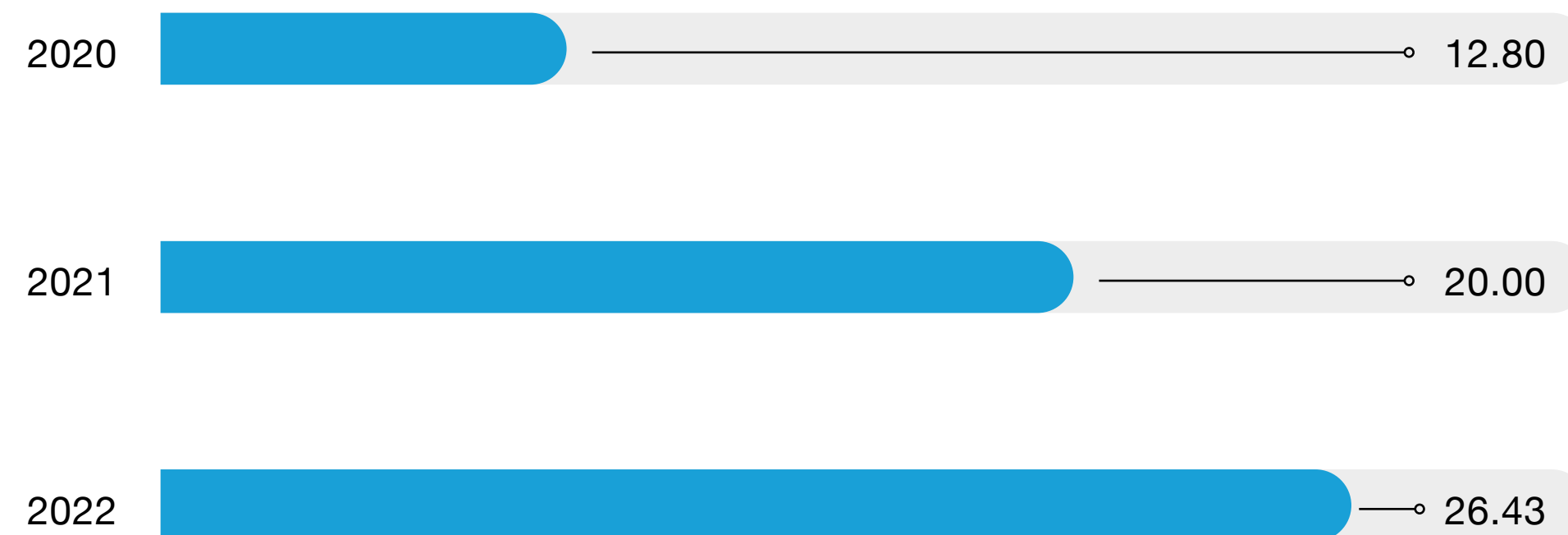


Sustainability  
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# programa **cresce** (Growth Program)

Seeks to encourage lifelong learning through the development of knowledge and skills. Through in-person, hybrid, and online initiatives, it includes measures to train and assist in the development of individuals, stimulating constant and continuous qualification growth.

## (404-1) TRAINING HOURS PER EMPLOYEE



Marina Costa e Valderi Oliveira

### Key 2022 initiatives:

- Corporate Education Schools: Lidera, ITEC and DNA
- Distance Learning Platform with 24 courses
- Mentoring and Coaching Initiatives
- Online training on Regulatory Norms (NRs)
- Onboarding for new leaders
- Online, hybrid and in-person training
- Management of Change
- Education Grants
- Language Learning Initiative for hotel employees

We believe in strengthening the development model that allows for the expansion of development opportunities, valuing the combination among different ways of learning.

The integration between Andragogy, Experiential Learning, User Experience, 70:20:10 Model, Strategic Design, Neuroscience, linked with our strategic goals, inspire the educational model used. Our Corporate Education schools are divided into:



**Motivate the leadership in each person to become a protagonist for the future.**

Corporate Education  
programa **cresce**

- Business Leader
- Leader of Leaders
- Leader of People
- Self-Leadership



**Encourage our thinking and make it as a strategy to embrace the future**

Corporate Education  
programa **cresce**

- People
- Clients
- Results

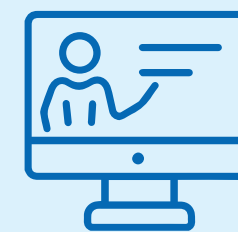


**Strengthen our technical roots and bases so we can side-by-side seek excellence.**

Corporate Education  
programa **cresce**

- Processes
- Norms and Certifications
- Innovation and Technology

**We also conducted the Self-Development Journey as an incentive to career protagonism. We achieved the following results**



**5 modules completed**

- Visualize the end from the beginning
- Common people, powerful teams
- Affection and effectiveness
- The value of diversity
- Influence without authority



**702 total development hours**

- Incidência de 3 turmas por módulo (Manhã, tarde e noite)
- O valor da diversidade
- Influência sem autoridade



**353 participants in this cycle**



**91% satisfaction in the accumulation of the modules**



**11 employees recognized for achievement**





# programa **motivã** Motivation Program

It aims to strengthen the engagement of people with our purpose. This is encouraged by living the corporate values and through actions that provide a stimulating and motivating work environment. Only then will people be able to develop their full potential.

**(2-25)** The Program's main tool is the survey based on the Great Place to Work® (GPTWP) methodology. In 2022, we conducted the 2nd annual cycle.

The preparatory activities for the Survey involved a sequence of in-person and online meetings with the leaders and employees to improve their understanding of the modalities. The idea was to clarify how the survey works and reinforce the importance of everyone's participation. We also launched the #ProtagonistasdoClima (Work environment protagonists) campaign, an invitation to employees to proceed in continuous search for improvements in the organizational climate.

The Survey results below are segmented by business sector:

Business	Result
HEI, HDI, JIAH	87%
JRC	75%
Jurerê Beach Village	78%
IL Campanario	76%

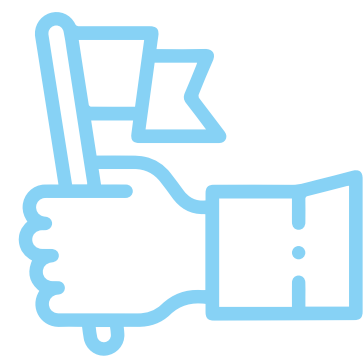
For the first time we entered the ranking of the best companies to work for in Rio Grande do Sul State and already achieved an excellent result in our second cycle of participation in the GPTW Survey, a result of the protagonism of our employees regarding the organizational climate. **(2-25)** We also conducted a new cycle of the Remote Work Well-Being Survey, exclusively administered anonymously to employees in remote or hybrid work arrangements.

Rihanna Froes



### Principal benefits of remote work

- No time lost commuting to work **22%**
- Greater productivity and fewer interruptions **21%**
- Reductions of monthly personal expenses **17%**



### Principal challenges of remote work

- Too many online meetings **17%**
- Absence of pauses between work activities **16%**
- Communication with work colleagues and managers is more difficult **12%**

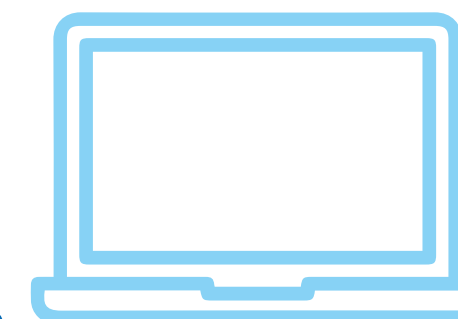


**94%**  
are very satisfied or satisfied with their actual work structure

**91%**  
have all the tools they require to work remotely

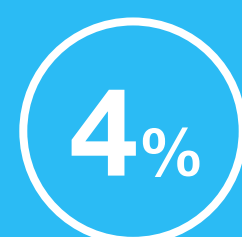


**60%**  
evaluate the ergonomic chair they were provided in 2020 as being in good condition



**56%** of employees in home offices work 100% remotely  
**95%** have a work space dedicated to remote work

### What work model will best meet the demands for the upcoming years?



100% onsite model



Fixed hybrid model



100% remote model



Flexible hybrid model

The majority of employees are more satisfied with the hybrid model. They prefer to be able to go to the office, when required, on a flexible schedule.

### Key commentaries:

Possibility to have flexibility with work days and hours in each day

### Opportunities:

Habitasul SC requested meeting space for teams with a full kitchen and good ventilation

Reduce the excessive number of meetings



Natália Dalla

### Key initiatives:

- **Climate Group**
- **Special actions on commemorative dates**
- **Climate action plan management**
- **Family in the Company**
- **Recognition of Time served in the Company**
- **Birthday celebrations**
- **Award highlight/star of the month (Hotels and restaurants)**

We also launched Chat with Sérgio, an online meeting open to employees to discuss topics related to the initiatives and the business performance. In these opportunities, employees are free to express opinions and ask questions of the CEO himself.

### (401-2) Benefits

#### BENEFITS FOR EMPLOYEES IN (R\$ THOUSAND)

	2020	2021	2022
Meals	1,585,553.85	2,026,965.17	3,249,081.99
Transport voucher	244,288.34	301,478.15	414,674.35
Health insurance	1,420,249.85	1,291,120.14	954,353.12
Life insurance	11,384.69	18,063.30	27.093,32
Home office assistance	77,500.00	134,140.00	234.549,42
<b>Total invested</b>	<b>3,338,976.73</b>	<b>3,771,766.66</b>	<b>4,879,752.20</b>

*Note: Benefits offered to 100% of full-time employees*

We started a Day Off for employees in all businesses. The new benefit offers employees a day off on their birthday date or month. When the date falls on an official day off or during a holiday period, the employee can choose to define with his or her manager a day off beginning after his or her return-to-work date.

# programa **superã**

## Overcome Program



It seeks to stimulate the personal and professional development of the employee, offer opportunities to improve self-knowledge, strengthen the feedback culture, enhance productivity, identify talents, and recognize differentiated performances.

**The second cycle of the Program included the participation of 94% of the company's employees. The evaluations are made annually and are specific for each functional group.**

The Habitasul Skills Evaluation progression occurs in two stages: evaluation of networks (peers) and evaluation of the immediate manager. As a maintenance and monitoring process, formal biannual feedback cycles are conducted between leaders and subordinates, in addition to the preparation/maintenance of an Individual Development Plan (IDP).

### Primary initiatives:

- **Skills book update**
- **Review of competencies in relation to the strategic planning**
- **Strengthening the feedback culture with consensus meetings**

## Overcome Program Results

Implemented in 2022 (except in hotel management), it seeks to challenge employees by establishing goals that stimulate development with a focus on operational excellence and value creation. Throughout the year, the goals are monitored in order to enhance results management and delivery performance.

Each year, the results achieved are consolidated, determining the final classification and the bonus band -- which can be:

- **0% of salary if goals are not met.**
- **25% of salary if you stay in the incentive bracket.**
- **50% of the salary if you reach the target objectives.**
- **75% of salary if you exceed expectations regarding targets.**

Throughout 2022, we defined 140 goals —38 were surpassed, and 16 were met.



Sustainability  
Report (ESG)

# programa **cuida** (Care Program)







(403-1-a, 403-1-b, 403-7, 403-8-a)

Approach to preventing or mitigating significant impacts on occupational health and safety that are directly linked to our operations and their respective hazards and risks. It consists of an occupational health and safety management

system in the implementation phase, aimed at ensuring appropriate, safe conditions for our employees to perform their duties in all our businesses.

When required by regulatory norms, service providers receive specific integration, participate in health and safety activities, and are covered by incident reports.

## The Care Program is structured around the following pillars:

	 Legal Assistance	 Management	 Standardization and Training	 Communication, programs and campaigns	 Recognition	 Penalties
<b>Key Developments in 2022</b>	<ul style="list-style-type: none"> <li>Implementation of the Risk Management Program (RMP)</li> <li>eSocial Service</li> </ul>	<ul style="list-style-type: none"> <li>Registration, Analysis and Investigation of work accidents (RAI)</li> <li>Service Provider Hiring Memorandum</li> <li>Elaboration and monitoring of indicators</li> <li>Monthly reporting of indicators to the Board of Directors</li> </ul>	<ul style="list-style-type: none"> <li>386 total hours of training on the contents of NRs 5, 10, 23, 33 and 35</li> </ul>	<ul style="list-style-type: none"> <li>Participation of 22 people in the Safety Cafe</li> <li>76 Program Approaches and Observation and Prevention (POP)</li> <li>7 campaigns conducted — 3 for health and 4 for safety</li> </ul>	<ul style="list-style-type: none"> <li>16 employees recognized in the initiative Your attitude deserves praise</li> </ul>	<ul style="list-style-type: none"> <li>Employees and service providers covered by the Care Program are subject to penalties under labor legislation and the labor contract in case of non-compliance with health and safety norms</li> </ul>



## Legal Assistance

**(403-1-a.ii, 403-9-c)** The Program is based on Administrative Rule 3.214/1978 (Regulatory Standards — NRs), occupational hygiene standards, and technical instructions. In 2022, we completed the first stage of the assessment of compliance and adequacy to NRs in all our businesses. The health and safety conditions of the work environment are evaluated by a specialized company that issues a technical report. When required, the findings of the report are broken down into action plans that are subsequently included and monitored in the scope of the Risk Management Program (PGR), implemented in 2022 as our strategy for minimizing risks. We also advanced compliance with eSocial, verifying points of improvement to enhance reporting.

**(403-3-a)** A specialized company is responsible for preparing our Occupational Health and Medical Control Program (PCMSO). With this, we evaluate the risks of workers' exposure, determining ways to prevent occupational diseases. The control is conducted on a monthly basis, and the exams are performed in clinics that issue the Occupational Health Certificate (ASO) — a document that ensures the employee's fitness to work.

**(403-3-1)** The employees' medical records are filed in the partner clinics under the responsibility of the PCMSO coordinating physician. The medical records along with general information about the employees (including the updated ASO) are maintained by the Human Resources Management division, subject to Habitasul's data protection guidelines.

PCMSO and ASO are also required documents for service providers.



Jaqueline da Silva

**Management****(403-2.a.i, 403-2.a.ii, 403-4-a, 403-9-d)**

The management of the Care Program is the responsibility of our internal team, which undergoes ongoing training by the Specialized Safety Engineering and Occupational Medicine Service (NR4 - SESMT). This team includes a safety technician, a supervisor, a coordinator, and a manager, and reports to the Director of Human Resources, Strategy, and Management.

**The Program's structuring and activities related to its maintenance and effectiveness are the responsibility of this team. Among its activities are the orientation for the issuance of technical reports for internal improvements, according to inspections conducted in the workplaces.**

The area manager accompanies a work plan with 70 action items. Its implementation has a direct impact on the team's variable remuneration.

Strategic indicators are analyzed by the internal team and reported monthly to the Board of Directors. The critical analysis of the results contributes to the evolution of the Program's implementation and, when necessary, the introduction of corrective measures.

**(403-2-d, 403-9-c, 403-9-d)** We highlight the implementation of the Occupational Accident Registration, Analysis and Investigation (RAI) practice. Through this, we identify the root causes of the occurrences and determine action plans that mitigate against recurrence of similar events. In 2022, we conducted 13 RAIs.

**(403-4)** As we implement the Care Program and its initiatives, employees are informed and requested to participate by contributing suggestions for improvement.

We have implemented the Service Provider Contracting Manual with a checklist. It contains the documents that must be verified before service providers can start a job in our facilities.

**(403-2-b, 403-2-c, 403-4-b, 403-9-c)** Our inclusions and periodic training on NRs address the appropriate conditions for conducting work. In this sense, the Internal Commission for Workplace Accident Prevention (CIPA) is an important component of the occupational health and safety structure, with responsibilities and composition appropriate to the legal provisions. It is committed to holding monthly meetings. The members represent employees from corporate areas and from all of our businesses. They have the autonomy, at any time, to issue and address reports and/or stop operations in cases where unsafe conditions or behavior are discovered. Protection against reprisals of any nature is guaranteed under the terms of our Ethical Conduct Code.

In 2022, we participated in a cycle of occupational health and safety audits within the scope of hotel management and the Jurerê Open Shopping. The opportunities for improvement will be evaluated and addressed in 2023.

**(403-9-b) Occupational Safety Indicators**

**2022**

<b>(403-9-a-ii) Number and rate of occupational accidents with serious consequences (except fatalities)</b>	NO.: 13 index: 217.73
<b>(403-9-a-iii) Number and rate of reportable occupational accidents</b>	NO.: 13 index: 217.73
<b>(403-9-a-iv) Principal types of work accidents</b>	Lower limbs as a result of torsions.
<b>(403-9-a-v) Number of hours worked</b>	982,854 hours
<b>Severity rate of work-related accidents with lost time</b>	217.73
<b>Lost time accident frequency rate</b>	13.23
<b>Number of days lost due to accidents with leave of absence</b>	214
<b>Number of medical certificates received</b>	683

**(403-9-a, 403-9-b) Occupational Health Indicators**

**2022**

<b>Days lost due to medical certificates</b>	3,326
<b>Employees on leave due to work-related accidents</b>	20
<b>Employees on leave due to occupational illness</b>	0
<b>Sick leave</b>	121



the Internal Commission for Workplace Accident Prevention (CIPA) is an important component of the occupational health and safety structure, with responsibilities and composition appropriate to the legal provisions. It is committed to holding monthly meetings.

Notes:

**(403-9-a-i)** There were no deaths related to occupational accidents.

**(403-10-a-i, 403-10-a-ii)** There were also no occurrences of reportable occupational diseases or employee deaths.

**(403-9-b, 403-9-f, 403-10-b, 403-10-d)** We do not monitor indicators related to the health and safety of service providers.

**(403-9-e)** The indices presented were calculated based on 1,000,000 hours worked.

**(403-9-g)** The consolidation of the indicators is based on NBR 4280.





**Standardization and Training**

**(403-5)**

The training requirements are identified according to the risk exposure activities. The content must comply with the technical guidelines set out in the applicable regulatory standards, and its application is conducted free of charge during working hours — respecting the description of each position under the guidance of a qualified external professional. The frequency is defined according to the provisions of each NR, varying from one to two years or whenever there is a change in operational procedures or a transfer of an employee between the Company’s businesses.

**Training in Regulatory Norms (NR)**

**Total training hours**

NR5 - Internal Commission for Accident Prevention	12
NR10 - Safety in electricity installations and services	20
NR23 - Fire Protection	48
NR33 - Safety and health in confined spaces	192
NR35 - Working at heights	240
<b>Total training hours</b>	<b>512</b>



### Communication, programs and campaigns

**(403-5)** Contents about occupational health and safety are addressed at different times. Among these contents are the coordination of work by employees and service providers, periodic exams, dissemination of preventive campaign information, topical meetings, Internal Work Accident Prevention Weeks (SIPATs) and follow-up report records, making essential information available to all employees.

In 2022, we instituted the Observation and Prevention Program (POP). It focuses on the prevention of workplace accidents through behavioral approaches and discussions. The health and safety teams are trained to offer

guidance in an effective and humanized manner. In total, we carried out 76 outreach initiatives in all our businesses.

The Safety Café was an initiative that also brought leaders and their teams closer to our SESMT team in the discussion of topics related to health and safety, with the participation of 22 people throughout the year.

Also, during 2022, we conducted seven campaigns focused on health and safety, in addition to reinforcing the preventive campaigns of the Federal Government and the Health Surveillance in relation to Covid-19.



### Recognition

We believe that recognizing practices committed to a safe work environment is a way to engage employees. For this reason, we implemented the Your Attitude Deserves Recognition program, which offers a symbolic award to employees who stand out in this commitment. During 2022, we recognized 16 employees.



### Penalties

Employees and service providers covered by the Care Program are subject to penalties according to the labor legislation and the labor contract in case of non-compliance with health and safety norms.



## Commitments for 2023:

(403-6-b) Proceed with the full implementation of the Care Program, including the following practices:

- Health Circuit
- Ergonomics Working Group
- Top Management
- Mental Health
- Waiting: Orientation Program for Pregnant Women

## Our Culture, Our Strength

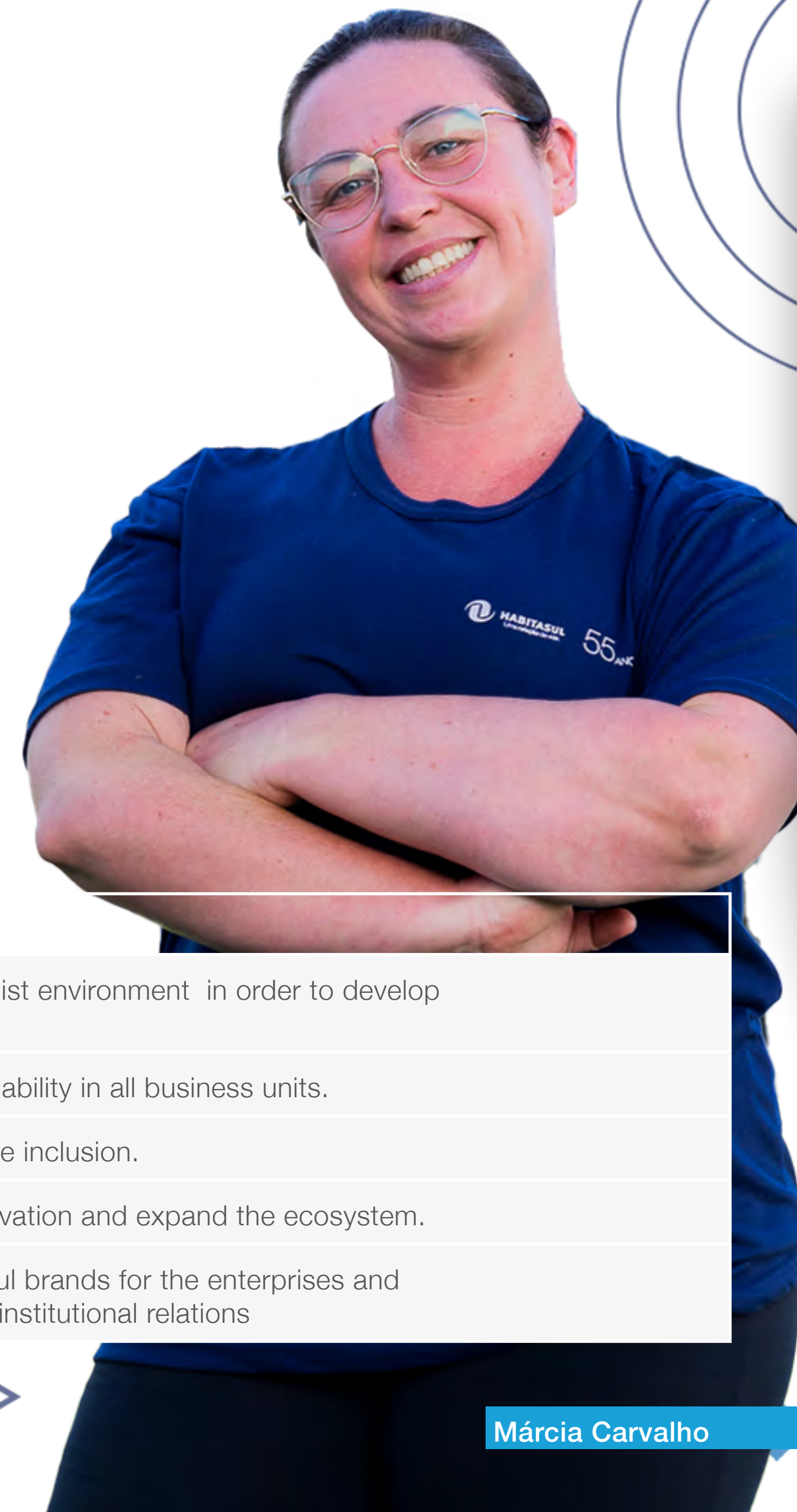
With each achievement, we take a new step toward valuing the differences, virtues, and strengths of each person. In 2022, we established the Management Centers. The goal is to promote an environment of pro-activism, innovation and autonomy so that employees can be creative, make suggestions and participate in developing solutions to Habitasul's strategic challenges, breaking organizational hindrances and reducing the impact of traditional hierarchies. The initiative aims at

- Promoting thematic transversality
- Evolving into more participatory management
- Developing and providing opportunities for employees at all hierarchical levels
- Facilitating strategic prioritization
- Promoting team protagonism
- Balancing the demands among leadership levels and functional teams

The centers mobilize approximately 35 people and are primarily comprised of employees who do not hold leadership positions and leaders up to the position of coordinator in the company. The centers report to the Board of Directors. Each center has a leader, a secretary, a technical representative and members, and are authorized to create working groups when necessary, to support projects, plans, practices and actions.

With strategic themes, the centers are organized and guided by the following objectives:

NUMBER	OBJECTIVE
PEOPLE	Promote a favorable protagonist environment in order to develop high performance teams.
SUSTAINABILITY	Cultivate and promote sustainability in all business units.
DIVERSITY	Cultivate diversity and promote inclusion.
INNOVATION	Strengthen the culture of innovation and expand the ecosystem.
CUSTOMERS	Develop strong and meaningful brands for the enterprises and focus the Habitasul brand on institutional relations



(2-7)

# Employee demographic information

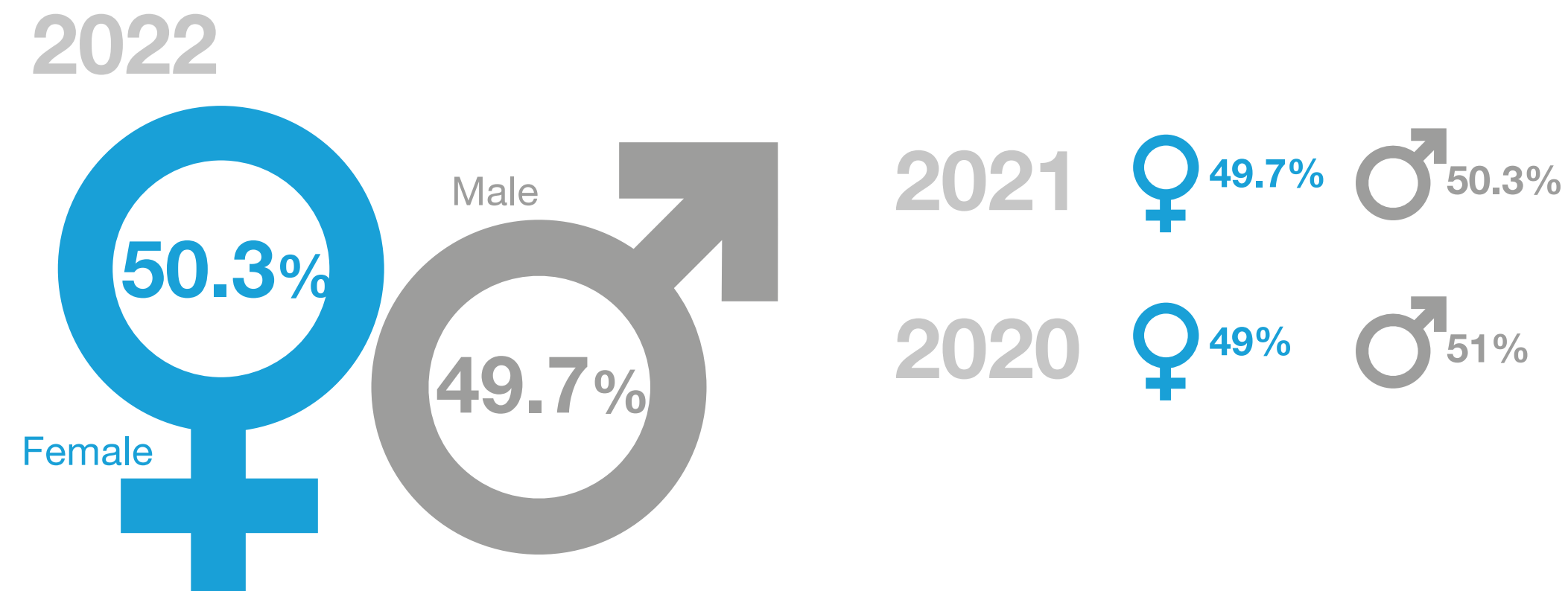
The information presented below was extracted from the ERP system with a base date of 12/31/2022, considering real estate and service business collaborators.

## TOTAL NUMBER OF EMPLOYEES



Note: (2-6-d) the 14.51% staff expansion recorded in the period was influenced by the start of proprietary operations at the Jurerê Beach Village (Fajã Restaurant) food and beverage sector. Of the total staff, 4.7% are foreigners/refugees.

## PERCENTAGE OF ACTIVE EMPLOYEES BY GENDER



## PERCENTAGE OF ACTIVE EMPLOYEES BY COLOR

	2020	2021	2022
White	n/a	n/a	70.8%
Brown and Black	n/a	n/a	29.2%

Note: there were no Indigenous, yellow, or self-declared employees recorded in 2022

## SELF-DECLARATION OF SEXUAL ORIENTATION OF GPTW CLIMATE SURVEY RESPONDENTS® 2022

	2022
Asexual	1.3%
Bisexual	3.2%
Heterosexual	81.6%
Homosexual	5.2%
Other	1.0%
Preferred not to answer	4.8%
Unidentified	2.9%

## (2-30) PERCENTAGE OF EMPLOYEES COVERED BY COLLECTIVE BARGAINING AGREEMENTS

2020	2021	2022
97%	97%	97%

## EMPLOYEES BY FUNCTIONAL CATEGORY



**10.7%**

Leadership (board, management and coordination)



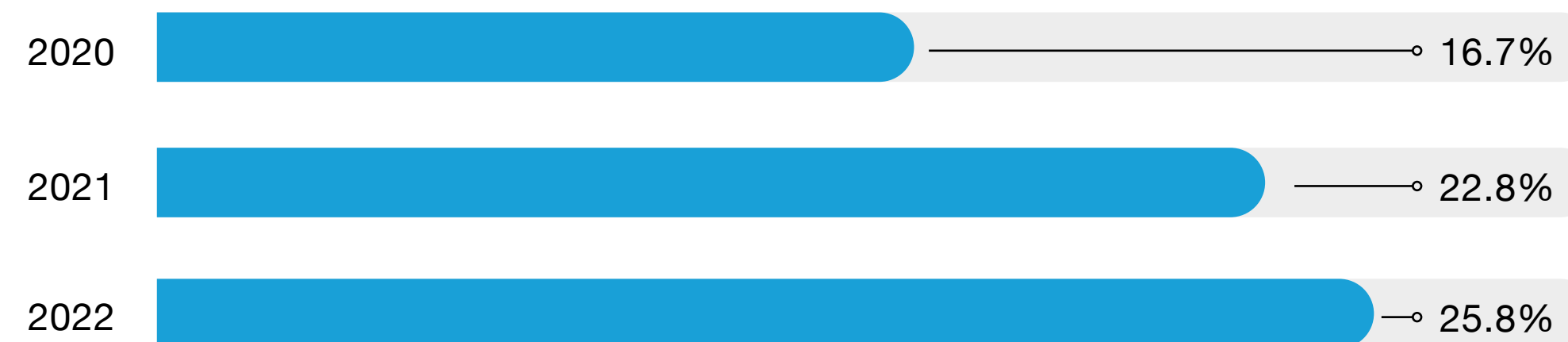
**89.3%**

Team Members (other employees)

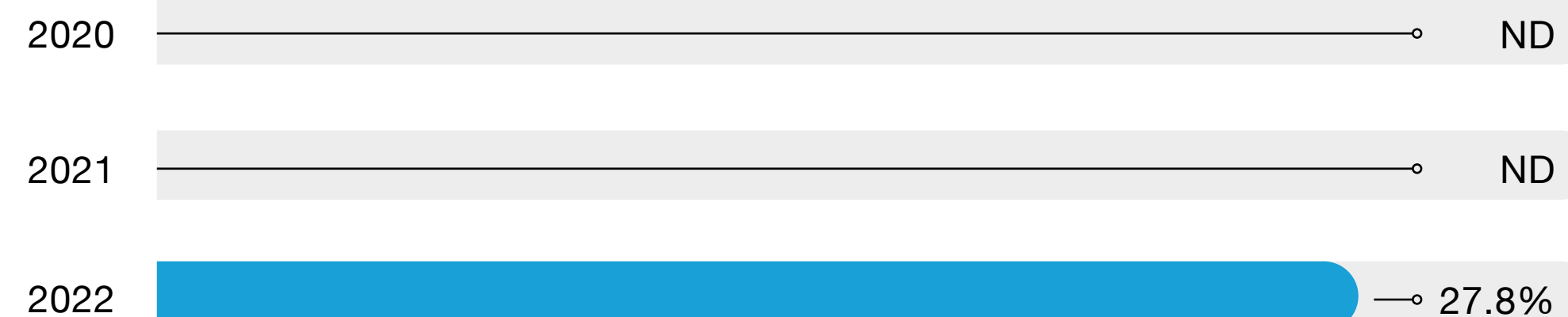
*Note: the reporting of this information started as of this reporting cycle.*

### Other indicators

#### TURNOVER



#### ABSENTEEISM



**(2-4)** Note: as of this reporting cycle, we have adopted a new form of absenteeism calculation.

# Relationships

We believe that a company that creates value is one that, in addition to delivering results to consumers, can make a meaningful contribution to the world. It has a positive effect on the lives of people and promotes prosperity to communities. In practice, it is a change agent that can transform connections into prosperous relationships.

We are open to dialogue and to building ethical, solid relationships that are significant to the communities in which we operate. This is a fundamental premise for our business. We have participated in various initiatives with companies, associations, communities, and the government, always with the aim of making a positive contribution to the development of the localities in which we operate.

**(2-26)** Local community requests or complaints can be sent at any time through our website ([Contact Us tool](#)), WhatsApp groups, and contact with local management. The requests or complaints are received, filtered and forwarded to the appropriate area responsible for processing and feedback.

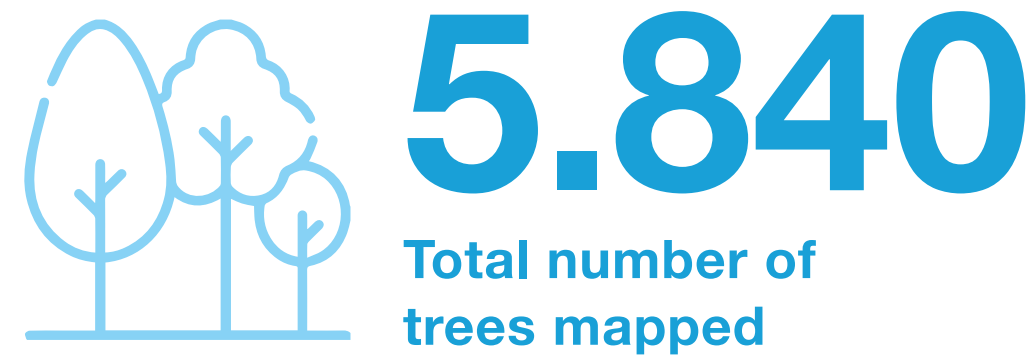
## (2-28) PARTICIPATION IN COMMUNITY AND CLASS MOVEMENTS

<b>Santa Catarina State</b>	<b>Relationship</b>
Brazilian Association of Shopping Centers (Abrasce)	Associate
Brazilian Association of Architecture Offices (ASBEA)	Associate
Florianópolis Commercial and Business Association (ACIF)	Associate
Brazilian Association of Sales and Marketing Managers (ADVB/SC)	Associate
Brazilian Association for Real Estate and Tourism Development (ADIT/SC)	Associate
Conscientious Capitalism	Board Member
Community Safety Council (Conseg)	Member
North of the Island Development Council (Codeni)	Member
Municipal Housing Council	Alternate
Municipal Health Council	Advisor
Local Municipal Health Council – Jurerê	Advisor
Sustainable Florianópolis	Associate
Florianópolis Tomorrow	Associate
Junior Achievement of Santa Catarina	Vice Chairman of the Board
National SDG Movement Santa Catarina	Signatory
Hotel, Bar and Similar Trade Union (ABIHRBS)	Associate
Sinduscon	Associate
<b>Rio Grande do Sul State</b>	
Humaitá Neighborhood Business Owners Association	Associate
Brazilian Association for Real Estate and Tourism Development (ADIT/RS)	Associate
Industry and Trade Center	Director
Environment Council Cachoeirinha	Council Member
National SDG Movement Rio Grande do Sul	Council Member
Sinduscon	Associate
We Are City	Associate

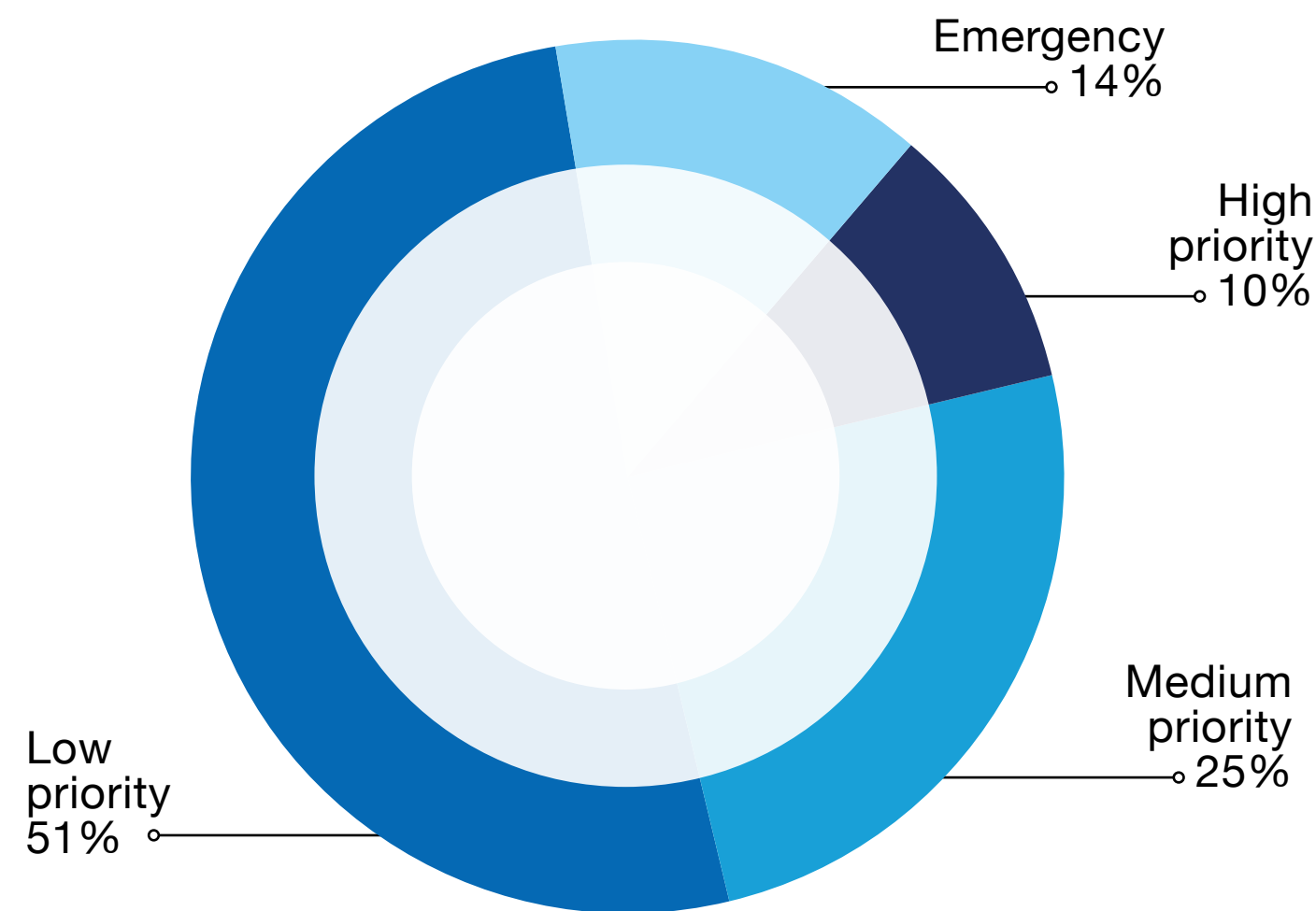
# Urban Forestry Master Plan

We conducted a forest inventory throughout Jurerê in\_. The objective is to identify the presence of trees of native and exotic species, their health, and plans for adherence to the environmental guidelines in effect aligned with the Florianópolis Municipal Environmental Foundation (FLORAM) guidelines.

The next step in this work is to provide the results to the Florianópolis City government so that they can manage the replacement of the trees in emergency and high priority status, and act regarding the continuity of the project with support from other partners.



## CRITICALITY OF THE TREES TO BE REPLACED





# Transformation Program

(413-1) Since 2020, we have maintained the Transformation Program. With five initiatives, it offers much more than knowledge or strategic support; it is a cultivation of opportunities that come from inside and outside the Company, bringing prosperity to the surrounding communities, generating value and transforming lives.

## programa **transforma**



**Education that transforms the relationship with the environment**



**Regular donations that transform the present**



**Incentives to the citizenry to transform tomorrow**



**Relationships that transform realities**



**Initiatives that transform the value chain**

Throughout 2022, the following initiatives stood out:



**Environmental education**  
Planting of native seedlings and information and environmental education actions in connection with the celebration of environmental dates.



**Socio-cultural investments**  
R\$ 171,000 invested in cultural projects through the fiscal incentive law, in addition to the donation of cleaning products, campaigns to collect clothes and food, and support for the revitalization of the Ratoes portico.



**Volunteering**  
Creation of a sensory garden, lectures and theater with a focus on environmental education, and donation of furniture and equipment.

## Jurerê Internacional Sustainable Quality Program (JIQS)

We continue to think, innovate and develop Jurerê Internacional as a connected ecosystem, where harmony is promoted through various possibilities of contact between people. We are making progress in understanding the needs of the residents, using JIQS satisfaction surveys, caring for public spaces, ensuring well-being, and maintaining a positive relationship with the public authorities.

In Amoraeville, for example, where the JIQS program was first developed, life proceeds in a harmonious and integrated manner. Eight artificial lakes mark the transition from natural to urban space, contributing to the thermal sensation and humidity of the air. The lakes have water sources shared by small animals and carp.

JIQS clients count on a 24-hour surveillance system and an App through which they can report geolocated occurrences for the treatment of issues such as public lighting, security and even urban maintenance.

With the involvement of the residents, JIQS continues to develop a number of actions for the Jurerê Internacional common areas, making the natural spaces more beautiful, welcoming, and always encouraging the approximation and connections among people.

### JIQS IN NUMBERS:

**446**

app users reporting occurrences in public areas

**30,000 m<sup>2</sup>**  
of water cleaning

**13,000 m<sup>2</sup>**  
of flowerbed maintenance

**50,000**

license plates in OCR cameras captured per week

**68,411.55 m<sup>2</sup>**  
JIQS through the Adoption Agreement

**121**

cameras integrated into the neighborhood video surveillance platform

**880**

service calls attended per month

(2-25)

## JIQS customer satisfaction survey

Conducted in 2022 using the Net Promoter Score (NPS) methodology, **the survey showed 94% satisfaction among JIQS clients. The index is four percentage points above 2021's result.** The percentage of respondents rose 40% compared to the previous year.

**This result indicates that the services provided have reached a level of excellence and that the users are promoters of the Program and would recommend it to their neighbors.** The results follow-up is managed by developing action plans, whose main results are:

Dimension	Advances 2022
Urban Caretaking	<p>We have evolved in team structure for the execution of mowing services and minor maintenance with a fixed schedule.</p> <p>Our partner (Urbanii), took over the maintenance of the areas maintained by the Program, mainly in Amoraeville</p>
Collaborative Security	<ul style="list-style-type: none"><li>• Renewal of the Partnership Agreement with the Secretary of Public Safety;</li><li>• 8 totems available on the Jurerê streets</li><li>• New OCR Camera on SC 402</li><li>• Change of the installations of the monitoring center of the cameras that compose part of the Program for the new Military Police Battalion</li><li>• Bringing residents closer to the Military Police Commander, on a special visit to the Battalion's new building</li><li>• Definition of training with the tactical availability of more security services in the App</li><li>• More security services available in the application</li></ul>
Service calls fielded	<p>The App has been one of the main channels of communication and community participation, with features that facilitate meeting the demands of the neighborhood. More than just security and janitorial services, the App also has a list of registered service providers, such as electricians and pool cleaners accredited by the program.</p>
Relationship with public authorities	<p>We keep channels of communication open and rely on the presence of the public authorities in the neighborhood. The focus in 2022 was on vacant lots. We denounced 33 plots of land in Amoraeville, of which 20 were cleaned up. It also involved a citywide campaign against foci of dengue and other diseases. We want to get even closer to government, and we will propose an agenda to present information about the Program to the secretariats.</p>
Communication	<p>In addition to organic engagement on social media, we maintain active WhatsApp groups with residents. We are also dedicated to private, direct, and prompt communication to respond to individual needs.</p>
Construction supervision	<p>We maintain the support among internal teams for the inspections of new construction.</p>

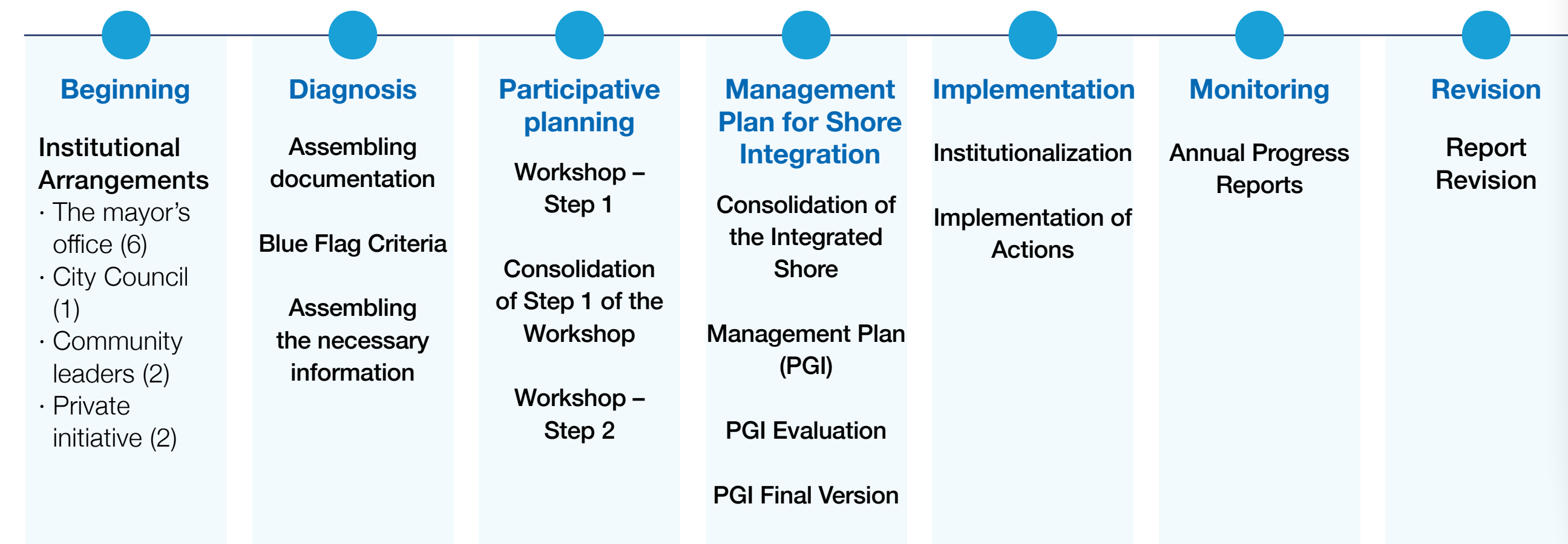
# Waterfront Management

The Jurerê International waterfront is a common space, for public use and enjoyment by residents, tourists and visitors. In 2022, we renewed our cooperation with the Florianópolis City government and worked on the Coordination of the program responsible for the Blue Flag, a certification that evaluates criteria such as environmental information and education, water quality, environmental management, and safety.

## Stages for certification:

- 1 Adhering to the pilot phase
- 2 Inspection of the pilot phase
- 3 Pilot phase and working with criteria
- 4 Solicitation and obtention of certification
- 5 Inspection and recognizance of the beach

We also offer technical and strategic support to the committee that brings together representatives from the public and private sectors for the negotiations relative to our journey towards certification.



**Workshops Conducted by the Habitasul Continuous Improvement teams resulted in:**

- Action plans
- Development of indices
- Monitoring of results

**PRIORITIZATION**

1. Business of ambulatory vendors	6. Jurere Beach expansion
2. Established business	7. Beach safety
3. Occupations and uses of areas	8. Solid waste on the beach
4. Blue Zone	9. Beach illumination
5. Engagement of residents	10. Traffic signage

**We ran two workshops to identify problems on the beach and to map mitigation actions.**

**We were also able to make advancements in the adaptation of practices relative to the certification criteria for the 2022-2023 season.**

As a highlight, we looked at the issue of swimming quality safety required by the international standard — which is even more restrictive than the Brazilian provisions with regard to water quality parameters. To meet this criterion, in October 2022 we contracted an independent laboratory to perform periodic analyses, as required by the Blue Flag. We are aware that it is possible to improve even further in areas such as safety and environmental education.

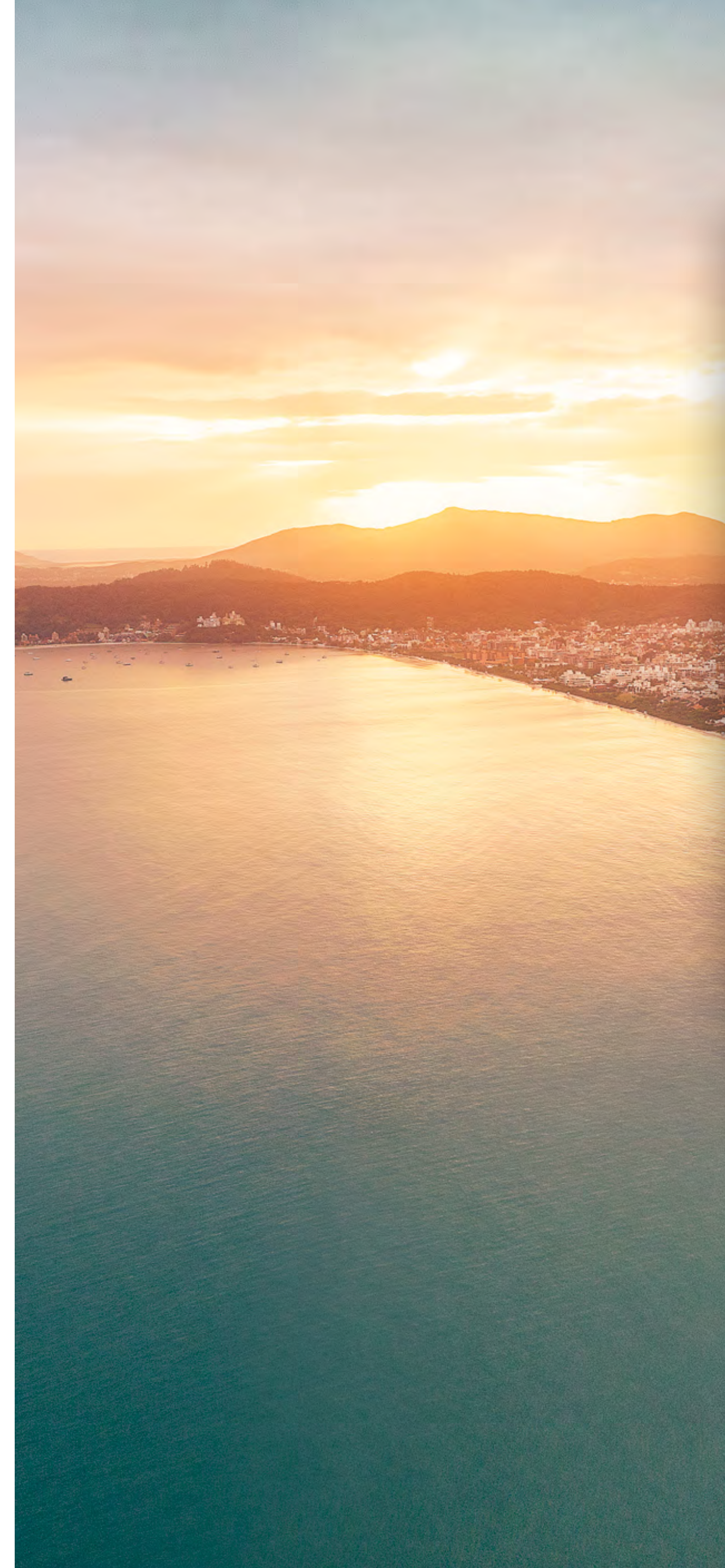
The widespread prevalence of unauthorized beach services is currently one of the greatest obstacles. Occasionally, improper use of coastal vegetation for dumping products and improper waste disposal have also been documented. This motivated a collective mobilization with neighborhood associations, shopkeepers and community organizations to demand stricter and more frequent government beach inspections. As a result of this mobilization, the Governance Management Committee of the Beaches of

Jurerê, Jurerê Internacional and Praia do Forte was established. Below is a summary of its main results:

- Awareness campaign about the legal use of the beach by vendors and beachgoers.
- Implantation of physical barriers on the walkways leading to the beach to prevent the improper disposal of materials on the vegetation.
- Orientation offered to the local businesses about the irregularity in charging for the mandatory appetizers.
- Increased frequency of Municipal Guard beach inspections.

Beach widening is a Florianópolis City government project for the year 2023. It will require careful attention by the Steering Committee to maintain the guidelines for the qualification of the public space.

We recognize the relevance of macro drainage for urban development and the need to have drainage points for surface water to be directed for treatment before flowing into canals or the sea. The subject is the object of a technical project study that we will provide to the City government in 2023.



# economic- financial performance



## 2022 Economic-financial performance of the business

Net Income was R\$ 60,684 thousand, compared to the 2021 Net Profit of R\$ 189,904 thousand. This variation primarily was impacted by the recognition in 2021 of the discount related to the full settlement of the obligation of the subsidiary Habitasul Desenvolvimentos Imobiliários S.A. with EMGEA - Empresa Gestora de Ativos in the amount of R\$ 150,736 thousand.

## Main Indicators

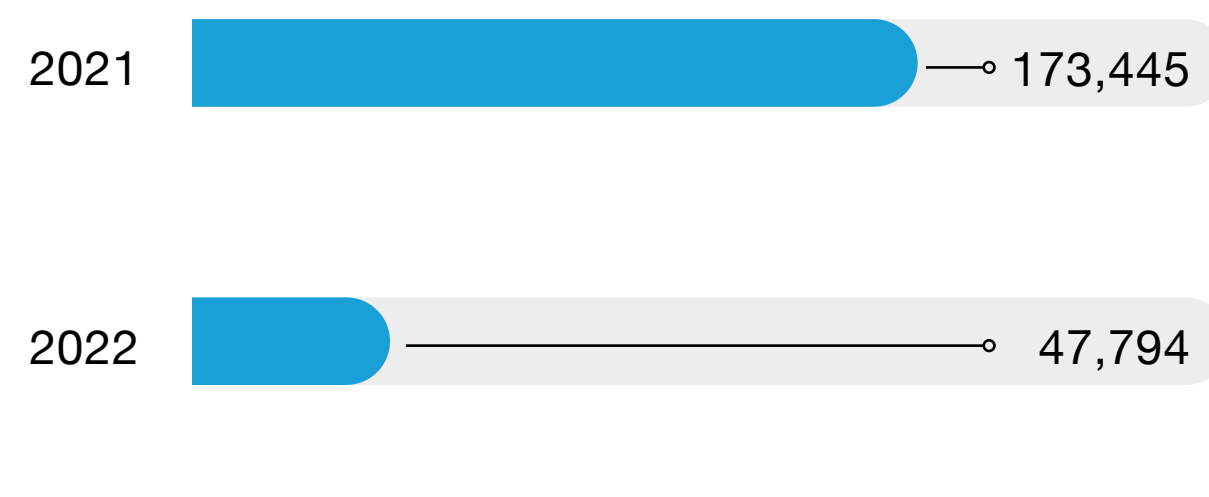
DConsolidated data (in R\$ thousand)	2022	2021	2022x2021
<b>1. Revenue</b>			
<b>Net Operating Revenue</b>	<b>169,650</b>	<b>266,952</b>	<b>-36.45%</b>
Real Estate Business	47,794	173,445	-72.44%
Services Rendered	9,744	5,456	78.59%
Participation in Other Businesses	112,112	88,051	27.33%
<b>2. Income</b>			
<b>Operating Income before Taxes</b>	<b>62,140</b>	<b>161,516</b>	<b>-61.53%</b>
Real Estate Business	(67,564)	95,143	-171.01%
Services Rendered	(2,024)	(21,678)	90.66%
Participation in Other Businesses	131,728	88,051	49.60%
<b>IR and CSLL</b>	<b>(1,456)</b>	<b>13,667</b>	<b>-110.65%</b>
Real Estate Business	(629)	10,439	-106.03%
Services Rendered	(827)	3,228	-125.62%
<b>Net Income from Continued Operations</b>	<b>60,684</b>	<b>175,183</b>	<b>-65.36%</b>
Real Estate Business	(68,193)	105,582	-164.59%
Services Rendered	(2,851)	(18,450)	84.55%
Participation in Other Businesses	131,728	88,051	49.60%
<b>Net Income from Discontinued Operations</b>	<b>-</b>	<b>14,721</b>	<b>-100.00%</b>
Services Rendered	-	14,721	-100.00%
<b>Net Income</b>	<b>60,684</b>	<b>189,904</b>	<b>-68.04%</b>

# Real Estate Business

## Net Operating Revenue

The Net Operating Revenue in this segment showed a reduction of 72.44% compared to the previous year. As for the sale of properties, there was a reduction of 79.27% compared to 2021, verified mainly due to the sale of land in 2021.

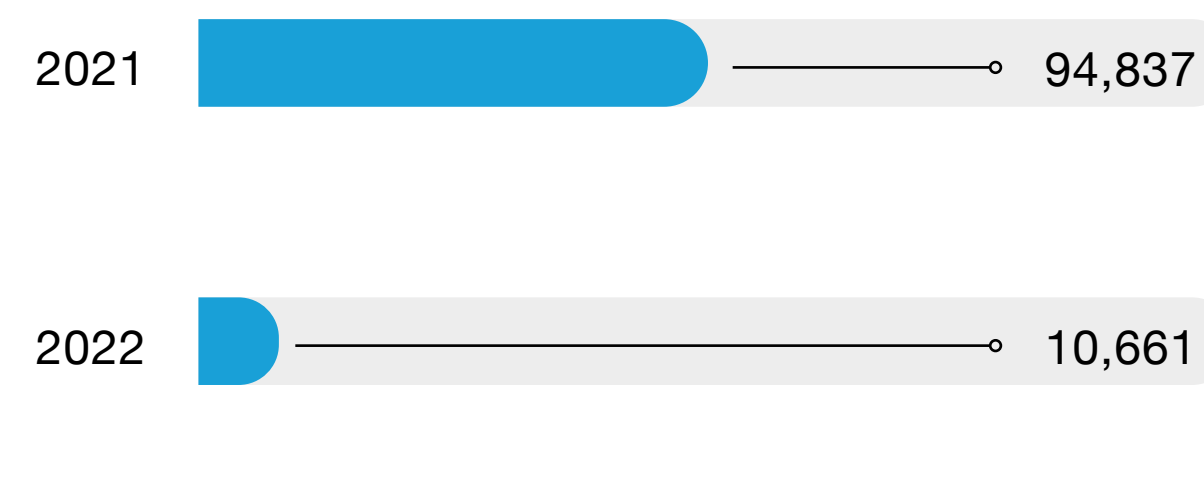
### NET REVENUE (R\$)



## Expenses

The Cost of Goods and Services Sold totaled R\$ 10,661 thousand compared to R\$ 94,837 thousand in 2021, representing a decrease of 88.76%, primarily as a result of the cost of sales of the Jurerê Empreendimentos Imobiliários e Serviços (JEIS) land in 2021.

### COSTS (R\$)

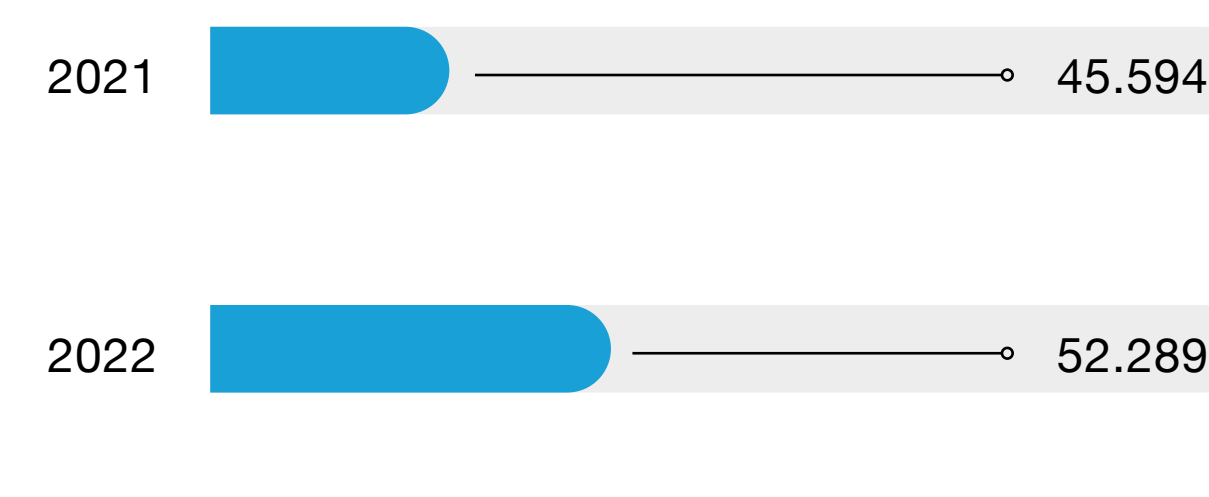


## Administrative Expenses

The Administrative Expenses presented an increase of 14.68% in comparison to 2021. Both years demonstrated the impact of contingencies and convictions provisioned by the Company, which are: civil, labor and tax.

In 2022, tax contingencies related to IPTU (property tax), civil contingencies, labor contingencies, and updating of contingencies related to CEF were recognized, totaling R\$ 8,168 thousand.

### ADMINISTRATIVE EXPENSES (R\$)





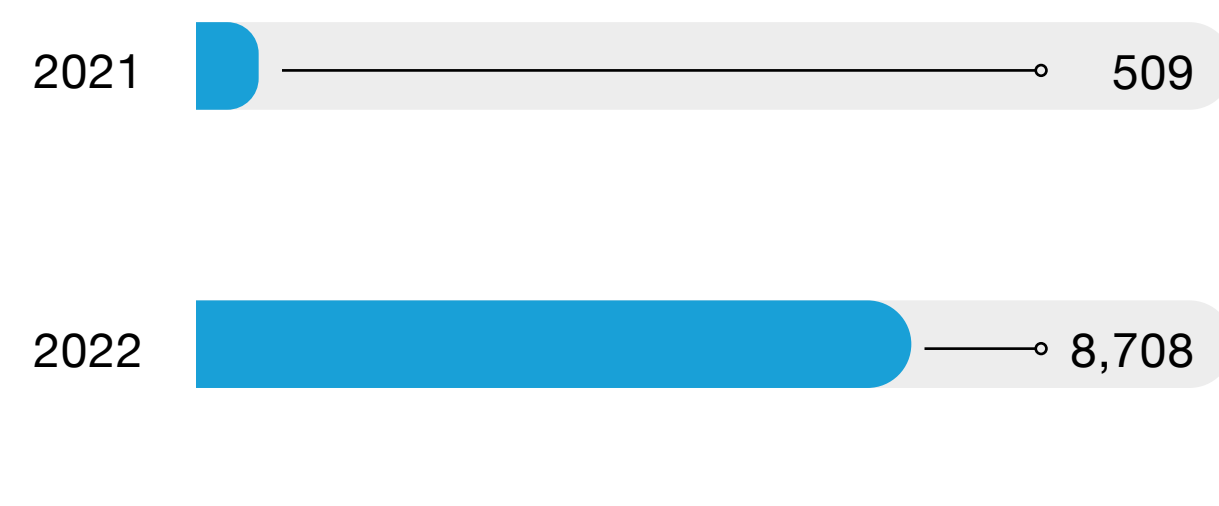


Excluding the effect of contingencies and convictions, the 2022 administrative expenses would be R\$ 44,121 thousand compared to R\$ 26,493 thousand in 2021, representing an increase of 66.54%, primarily due to professional and contracted consulting services, security and legal fees for the success or succumbence in civil, labor and tax lawsuits.

### Investments

The 2022 investments in construction and development refer mainly to the investment in the properties on block 5 and the new gastronomic operation in Jurerê Beach Village, in Florianópolis (SC), an increase of 1,610.81% compared to 2021.

#### INVESTMENTS (R\$)

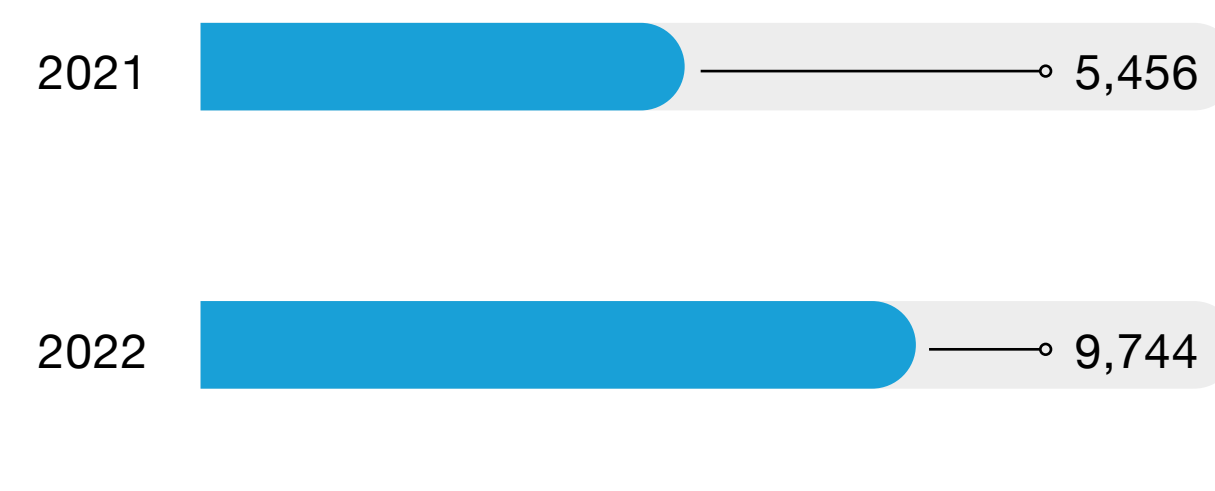


## Services Rendered

### Net Operating Revenue

The Net Operating Revenue of this segment presented an increase of 78.59% compared to 2021, impacted by the positive performance of the Horseshoe Valley enterprise and hotel management.

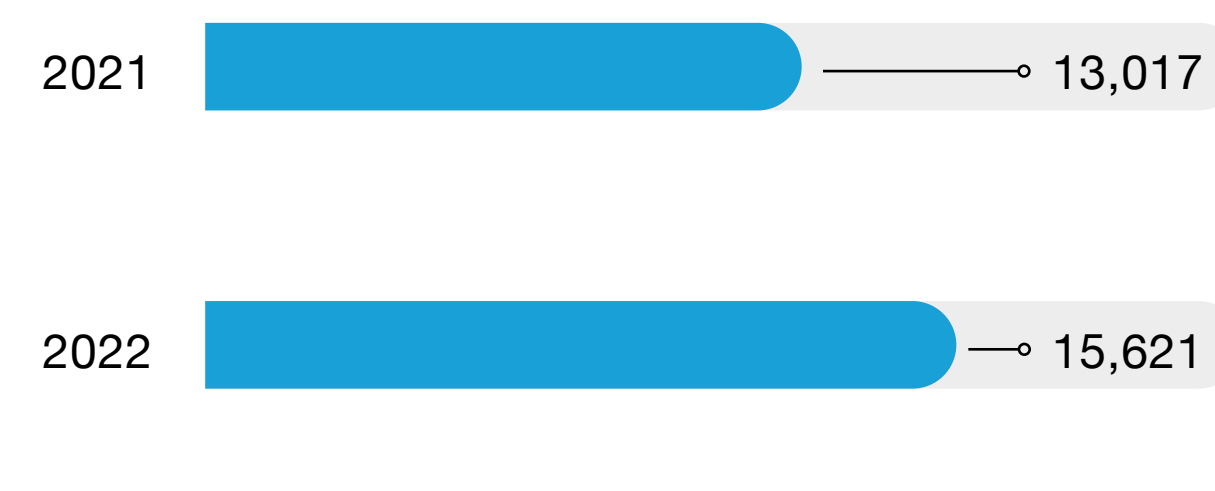
#### NET REVENUE (R\$)



### Administrative Expenses

Administrative Expenses presented a 20.00% increase compared to 2021, mainly due to expenses incurred with the restructuring of the teams and administrative advisory services resulting from the new governance model.

#### ADMINISTRATIVE EXPENSES (R\$)

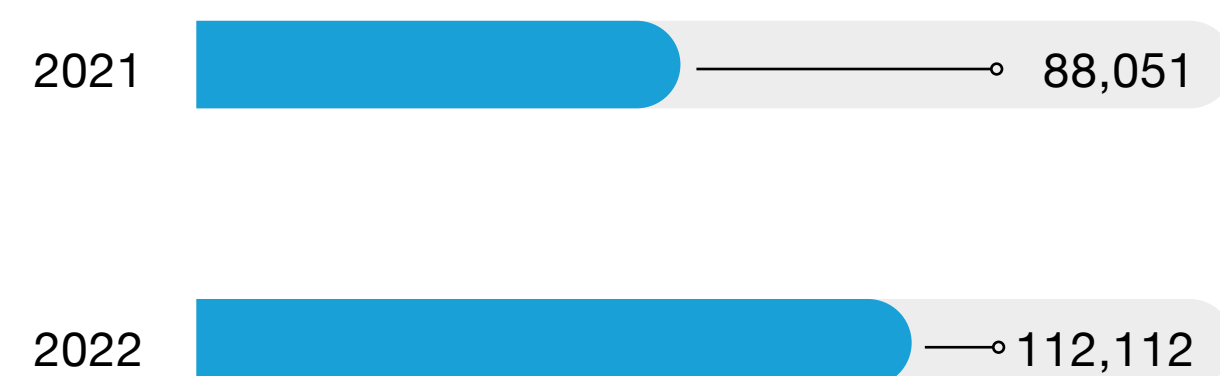


## Participation in other businesses

We hold minority interests in other businesses and recognize the results of these interests as equity income. In 2022, directly or through our subsidiaries, we held interests in Irani Papel e Embalagem (17.35%) and Irani Participações S.A. (34.45%).

The participation in other businesses showed an increase of 27.33% compared to 2021, which occurred due to the better performance of the businesses in which we participate.

### PARTICIPATION IN OTHER BUSINESSES 2022X2021 (R\$ THOUSAND)



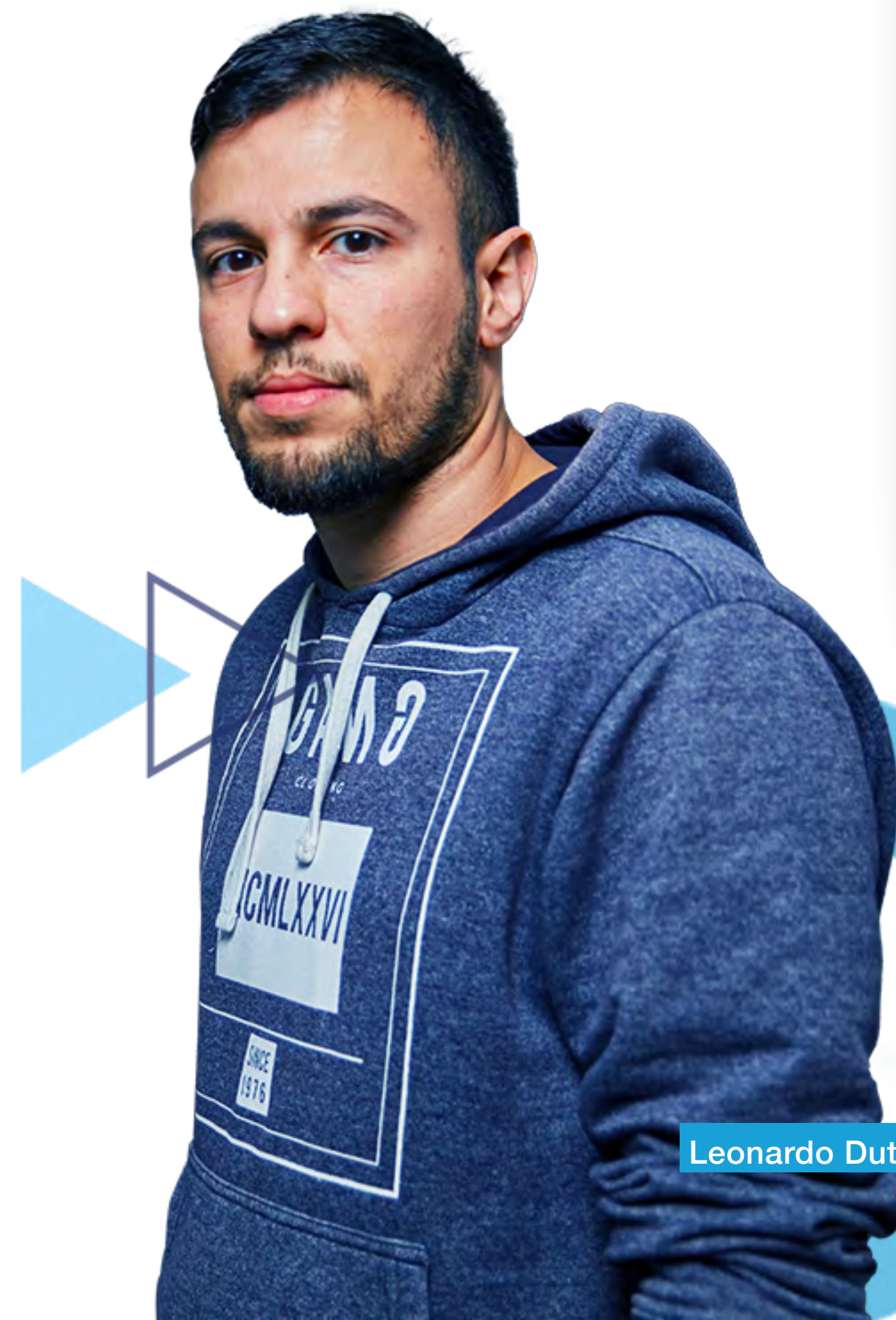
## Consolidated bank debt

As shown in the table below, the consolidated net bank debt showed an increase of 22.25% compared to 2021, mainly due to the reduction of cash, by the payment of interest on the operation with BTG Pactual S.A. bank.

Indebtedness	2022	2021	2022x2021
Short-Term	123,509	46,324	166.62%
Long-Term	101,644	173,487	-41.51%
<b>Gross Total</b>	<b>224,73</b>	<b>219,811</b>	<b>2.35%</b>
Cash and cash equivalents	24,547	55,865	-56.06%
<b>Net Total</b>	<b>200,426</b>	<b>163,946</b>	<b>22.25%</b>

# Balance Sheet (in thousands of R\$)

	Controller		Consolidated	
	31/12/2022	31/12/2021	31/12/2022	31/12/2021
<b>ASSETS</b>				
Current	14,089	15,510	115,669	147,050
Non-current	654,146	628,431	1,221,407	1,175,344
<b>TOTAL ASSETS</b>	<b>668,235</b>	<b>643,941</b>	<b>1,337,076</b>	<b>1,322,394</b>
<b>NET LIABILITIES AND EQUITY</b>				
Current	182,795	128,494	206,984	139,318
Non-current	2,987	60,701	647,455	728,127
Shareholders' equity	482,453	454,746	482,637	454,949
<b>TOTAL NET LIABILITIES AND EQUITY</b>	<b>668,235</b>	<b>643,941</b>	<b>1,337,076</b>	<b>1,322,394</b>



Leonardo Dutra



**(201-1) INCOME STATEMENTS FOR THE YEARS ENDED DECEMBER 31 (IN THOUSANDS OF REAIS, EXCEPT EARNINGS PER SHARE))**

	<b>Controller</b>		<b>Consolidated</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
Net Sales Revenue and Equity in Earnings	62,896	207,360	169,650	266,952
Cost of Sales and Services	-	-	(10,833)	(94,837)
Gross Profit	62,896	207,360	158,817	172,115
Operating Revenues (Expenses)	6,669	(5,386)	(83,764)	(157,243)
Operating Income Before Financial Result	69,565	201,974	75,053	14,872
Operating Income Before Income Tax and Social Contribution	60,650	189,800	62,140	161,516
Net of Exercise	60,703	189,801	60,684	189,904
Total Gross Income	55,420	189,231	55,401	189,334



Sustainability  
Report (ESG)

(201-1) DVA - STATEMENTS OF ADDED VALUE FOR THE YEARS ENDED DECEMBER 31 (IN THOUSANDS OF REAIS)

	Controller		Consolidated	
	2022	2021	2022	2021
1. REVENUES	30,342	117	94,788	150,042
2. INPUTS ACQUIRED FROM THIRD PARTIES	(21,825)	(3,551)	(93,306)	(150,729)
3. GROSS VALUE ADDED (1-2)	8,517	(3,434)	1,482	(687)
4. DEPRECIATION AND AMORTIZATION	-9	-12	(1,395)	(946)
5. NET VALUE ADDED PRODUCED BY THE ENTITY (3-4)	8.508	(3.446)	87	(1.633)
6. VALUE ADDED RECEIVED IN TRANSFER	66,084	208,603	155,901	314,353
7. TOTAL VALUE ADDED TO DISTRIBUTE (5+6)	74,592	205,157	155,988	312,720
8. DISTRIBUTION OF VALUE ADDED	74,592	205,157	155,988	312,720
8.1 ) Personnel	1,531	1,593	18,895	13,768
8.2 ) Taxes, fees and contributions	254	346	18,875	44,111
8.3 ) Third-party capital remuneration	12,104	13,417	57,534	64,937
8.4 ) Return on equity	60,703	189,801	60,684	189,904



# about the report



# About the Report

**(2-3-a, 2-3-b, 2-3-c)** In accordance with the Global Reporting Initiative standards, this is our 3rd annual reporting cycle, published in May 2023. The issue covers fiscal year 2022, considering the period from January 1, 2022 to December 31, 2022, just like our financial statements.

**(2-2-a, 2-2-c, 2-29)** In the scope of the publication are the controlled companies. The information about the affiliate Irani Papel e Embalagem S.A. is consolidated into its own report, resulting from a process of more than 15 years of transparency and ESG reporting, considering the particularity of its business, the result of its materiality process and the engagement of stakeholders who point out specific relevant topics. **(2-14)** The Sustainability Committee is responsible for approving the content of this report.

**(2-2-b) The financial statements presented were externally audited by Baker Tilly and can be checked in full here**



**(2-5-a, 2-5-b) The nonfinancial content reported here has been independently verified by Conecta Consultores. The process included interviews with the Board of Directors, business managers and analysts from technical areas, in addition to process verification and checking the traceability of sample indicators. (2-5-b-i)** More information about the process and its results are available in the Assurance Statement attached to this report.

**(3-1)** The matrix management model enables stakeholders to overlap in different relationships and instances in relation to our business. Therefore, the content presented in this document is the result of work initially conducted by our professionals in 2018. After listing the main stakeholders with whom we relate, based on the form of relationship and preponderance of the levels of relationship with our business, 71 individual interviews were conducted with representatives of stakeholders. Among them are government, university, media, surrounding community, third sector, investors, service

**(2-3-d) Questions and/or suggestions about the published content can be sent using the contact form available here**



providers, service customers, property owners, shareholders, Executive Board members, managers and coordinators.

From the interviews, a total of 41 topics emerged that were important to gain prioritization in the management of our business in the view of those consulted. The topics were grouped into major themes and validated by the Sustainability Committee, responsible for verifying the material topics highlighted below and for the content of this publication.

Throughout the content of this Report, we present new projects and initiatives resulting from stakeholder relationship and engagement initiatives.

**(3-2) The material issues addressed in this document comprise:**

<b>Material Subject</b>	<b>Why is it material?</b>	<b>GRI Aspect Related</b>	<b>GRI Indicator Related</b>
<b>Compliance</b>	The exposure to non-compliance risks directly impacts the full operation of the Company. Supported by the Sustainability Policy and with support from the Legal department, the applicable legislation is monitored, and the activities are conducted by the business managers.	Environmental Compliance	307-1
<b>Management and Sustainability</b>	<p>Sustainability topics are at the center of the Company's business strategy. The creation of a Thematic Committee in 2020 reinforces the guidelines for operations and endorses the actions focused on transparency, relationships, and socio-environmental management.</p> <p>The Sustainability Policy, the strategic planning and the synergy process among the businesses point to opportunities to improve management practices. The result of this process is reflected not only in economic topics, but also in the development of high-performance teams, in more solid and transparent relationships and in the fulfillment of Habitasul's</p>	Economic Performance Water and Effluents Biodiversity Employment Training and Education	201-1, 303-2, 303-3, 304-1, 304-4, 401-1, 401-2, 404-1, 404-2
<b>Infrastructure</b>	<p>Habitasul's real estate business is developed from a master plan that involves the organization of spaces and flows, basic sanitation and urban mobility. In Florianópolis (SC), it has an independent water and sanitation service and service provision.</p> <p>The community development model created by Habitasul provides temporary and permanent service stations creation. With the growth of the enterprise the population and opportunities also grow, with the strengthening of the place as a centrality. There are several jobs, such as civil construction, gardeners, maids, pool attendants, salespeople, security teams and jobs related to tourism. There are 8,547 people living in Jurerê in_ and 16,136 people in high season. In addition to taxes for the municipality, the venture attracts investors, businessmen and entrepreneurs, who bring new services to the city and always with the quality of the Jurere in_ concept.</p>	Economic Performance Economic impacts Indirect	201-1, 203-1
<b>Innovation</b>	A fundamental component included since the foundation of Habitasul is currently reflected in projects that seek business differentiation aligned to the company's mission and in the planning of future development stages.	Economic Performance	201-1



Material Subject	Why is it material?	GRI Aspect Related	GRI Indicator Related
Beach	The shared management of this space is fundamental to guarantee a beach fit for swimming, with adequate support services for beachgoers, and that contributes directly to the quality of life, besides being important vectors for local tourism and demand for use of the hotel pool.	Economic Performance Economic impacts Indirect	201-1, 203-1
Quality of life, urbanity and security	The constitution of the spaces developed by Habitasul directly impacts the well-being, the comfortable living, and living together. As an inducement for social and urban development, it offers not only real estate development, but also a network of service facilities and shared management of urban spaces, hotel management, besides supporting projects and events that value the local culture.	Indirect economic impacts Water and effluents	203-1, 303-2, 303-3
Relationships	The importance of participating in relevant movements active in the communities aims not only to strengthen these relationships, but also contribute, through shared management, to the sustainable future of the communities where Habitasul operates.	Economic Performance Economic impacts indirect Local Communities	201-1, 203-1, 413-1
Tourism	Habitasul's real estate development and provision of services have a strategic focus on encouraging tourism and business, offering differentiated experiences, especially in the Canela (RS) and Jurerê Internacional (SC) developments through its operations or partnerships.	Economic performance Economic impacts Indirect	201-1, 203-1

**(2-29)** The updating of the Company's materiality will take place in 2023, with the conclusion of the Strategic Planning review for the 2023-2033 cycle. The process is being conducted with the support of consultants and specialists in topics related to our business, in addition to engaging more than 50 employees from different areas and hierarchical levels.



Jaqueline da Silva



Kender Macedoine

Throughout 2022, we improved our internal mapping process of risks, impacts and corporate opportunities (Human Resource Management, Procurement, Continuous Improvement, EGP, IT, QMS, Project Management) and of the Jurere Open Shopping and Real Estate Development businesses.

With the participation of analysts and managers, the study pondered business risks from the perspective that risks are factors that impact or may impact the provision of services or the supply of products. Thus, operational, economic and related socio-environmental issues are considered.

We consider as opportunities every risk that, when materialized, can bring positive impacts to the company and its stakeholders.

The practice is also a way to improve updates to Habitasul's materiality with a more in-depth look at our businesses. We consider all the particularities and act preventively in the face of the possibility of negative impacts to the Company and our stakeholders — thus strengthening business management and appropriate decision-making.

The stakeholders' view is clarified by the managers based on their experiences and relationships in conducting business. The instruments used were prepared following the best practices for identifying risks and market impacts in light of ISO 31000:2018. The result of the process, as well as the action plans outlined for the mitigation of risks and the opportunities mapped, was presented to the Director of Human Resources, Strategy and Management and to the Business Board, responsible for its validation.

The guidelines are also extended to the hotel management business. The Water and Sewage Service (SAE) already has a similar practice. The monitoring of the action plans will start in 2023, and the consolidated mapping of risks, impacts, and opportunities will be updated and validated annually by the aforementioned departments, supporting the updating of the material themes.

# GRI Index

<b>Declaration of use</b>	reported the information cited in this GRI content summary for the period January to December 2022 inspired by the GRI Standards.
	GRI 2: General Contents 2021

<b>GRI Standard</b>	<b>CONTENT</b>	<b>PAGE</b>	<b>ANSWER OR REASON FOR OMISSION</b>
<b>GRI 2: General Contents 2021</b>	<b>The organization and its reporting practices</b>		
	2-1 Organization Details	7	
	2-2 Entities included in the organization's sustainability report	103	
	2-3 Reporting Period, Frequency, and Point of Contact	103	
	2-4 Information restatements	86	
	2-5 External check	103	
	Activities and workers		
	2-6 Activities, value chain and other business relationships	7,10,85	
	2-7 Employees	85	
	<b>Governance</b>		
	2-9 Governance structure and its composition	50	
	2-10 Nomination and selection for the highest governance body	53,54	
	2-11 Chairman of the highest governance body	53	
	2-12 Role of the highest governance body in overseeing impact management	54	
2-13 Delegation of responsibility for impact management	54		

<b>GRI 2: General Contents 2021</b>	2-14 Role played by the highest governance body in the sustainability reporting	58	
	2-15 Conflicts of interest	30	
	2-16 Communication of critical concerns	54	
	2-17 Collective knowledge of the highest governance body	51,54	
	2-18 Evaluation of the performance of the highest governance body	55	
	2-19 Remuneration policies	55	
	2-20 Remuneration determination process	55	
	<b>4. Strategy, policies and practices</b>		
	2-22 Sustainable development strategy statement	3	
	2-23 Policy commitments	3,9	
	2-24 Incorporation of policy commitments	11	
	2-25 Processes to redress negative impacts	4, 18, 24, 38, 73, 91	
	2-26 Mechanisms for counseling and submission of concerns	87	
	2-28 Participation in associations	87	
	<b>5. Stakeholder engagement</b>		
	2-29 Approach to stakeholder engagement	103, 105	
2-30 Collective bargaining agreements	86		
<b>GRI 201: Economic performance 201</b>	201-1 Generated and distributed direct economic value	100, 101	
	203-1 Development and impact of infrastructure investments and services provided	25, 33	
<b>GRI 303: Water and Wastewater 2018</b>	303-2 Water discharge impact management	34	
	303-3 Total water removal by source	25	

<b>GRI 304: Biodiversity 2018</b>	304-1 Operational units owned, leased or managed in or adjacent to protected areas and areas of high biodiversity value located outside protected areas	14, 18, 21, 22	
<b>GRI 304: Biodiversity 2018</b>	304-3 Protected or restored habitats	18, 21	
<b>GRI 304: Biodiversity 2018</b>	304-4: IUCN Red List species and national conservation lists species with habitats in areas affected by the organization's operations	19, 20	
<b>GRI 305: Emissions 2016</b>	305-1 Direct greenhouse gas (GHG) emissions (Scope 1)	65, 66, 67	
	305-2 Indirect emissions (Scope 2) of greenhouse gases (GHG) from the acquisition of energy	65, 66, 67	Not applicable since all energy consumed comes from the GRID.
	305-3 Other indirect greenhouse gas (GHG) emissions (Scope 3)		Scope 3 (direct emissions from other sources) was not subject to calculation. ISO14064 considers the reporting of this scope voluntary.
	305-4 Greenhouse gas (GHG) emissions intensity		Not available. It will be the subject of discussion for the next inventory cycles.
	305-5 Redução de emissões de gases de efeito estufa (GEE)		Not applicable. This is the first year of greenhouse gas monitoring.
	305-6 Emissions of ozone-depleting substances (ODS)		Not applicable. This is the first year of greenhouse gas monitoring.
	305-7 Emissions of NOX, SOX and other significant air emissions		It is not available.
<b>GRI 307: Environmental Compliance 2018</b>	307-1 Monetary value of significant fines and total number of non-monetary sanctions imposed for non-compliance with environmental laws and regulations	22	None
<b>GRI 401: Employment 2016</b>	401-1 New hires and employee turnover		The improvements in the management system are part of the Company's current digital transformation process and will allow the complete presentation of the indicator in the next reporting cycle.
<b>GRI 401: Employment 2016</b>	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	75	

<b>GRI 404: Training and Education 2016</b>	404-1 Average number training hours per year per employee, broken down by gender and functional category	71	The improvements in the management system are part of the Company's current digital transformation process and will allow the complete presentation of the indicator in the next reporting cycle.
<b>GRI 404: Training and Education 2016</b>	404-2 Employee skills enhancement and career transition assistance programs		The Company neither has a program nor assistance for career transition.
<b>GRI 413: Local Communities 2016</b>	413-1 Operations that have local community engagement, impact assessment, and development programs	22, 89	We have advanced in this context via the Change Program and the relationship with the communities where we are located.



# Assurance Statement



Assurance of 2022 Sustainability Report Companhia Habitasul de Participações (CHP)

## ASSURANCE STATEMENT

Conecta Consultores was in charge of the independent verification of the 2022 CHP (Companhia Habitasul de Participações S.A.) Sustainability Report. The report was performed based on - inspired by - GRI Standards from Global Reporting Initiative, a self-declared Essential option.

The verification of the sustainability report aims to provide to the stakeholders an independent view of the adherence to the AA1000AP 2018 (Accountability Principles), through the application of the AA1000AS V3 (Assurance Standard V3), to verify the integration of relevant sustainability elements in the definition of the Company's strategy, management and reporting. The independent verification process aims to present conclusions about how the report was prepared, validating qualitative and quantitative information, expanding the credibility of the information and the reported indicators.

### 1. Independence and Competences

Conecta Consultores is a consulting firm specialized in sustainability strategy, management and reporting. The independent verification was carried out by professionals with sectoral expertise and who work in accordance with Accountability Principles and GRI Standards. Conecta is an AccountAbility-licensed assurance provider (AA1000 Licensed Assurance Provider – under license 000-234). Conecta Consultores states that has not been involved in consulting services nor has kept any other commercial relationship with CHP. The conclusions presented in this statement are impartial.

### 2. Responsibilities

CHP is responsible for the report content as well as for the processes of defining, collecting, validating and disclosing the information. Conecta is responsible for the evaluation of the non-financial information according to the methodology and the scope described in this statement, and could not be held responsible for any investment decision made based on this assurance statement.

### 3. Scope and Limitations

The verification encompassed the content of CHP's 2022 Sustainability Report covering the period from January 1<sup>st</sup> 2022 to December 31<sup>st</sup>, 2022. Such verification was performed in accordance with the AA1000AS V3 standard, Type 1 verification, providing a moderate level of assurance.

Type 1 assurance evaluates the nature and the company's extent of adherence to the four AA1000 AccountAbility Principles. A Moderate level of *assurance* enables to increase the reliability level of the information gathering across the organization and the assurance statement is provided when sufficient level of information is reached, having the margin of error little reduced, but not reduced to zero.

The material topics evaluated during the assurance process were: Water and Effluents, Biodiversity, Environmental Compliance, Diversity, Training and Education, Local Communities and Sustainability Strategy and Governance. The verification of the evidences and interviews, involved, the company's headquarters in the city of Porto Alegre/RS, the real estate businesses in the state of Rio Grande do Sul/RS and the real estate and service supplies in the city of Florianópolis/SC.

### 4. Methodology



The independent verification process was carried out by using its own methodology, using the AA1000AS 2008 Standard and based on the 4 AA1000AP 2018 Principles. The methodological approach included:

- Analysis of engagement processes with stakeholders and definition of materiality;
- Research of public information related to the Company and its material topics;
- Interview with leaders and managers to understand the monitoring processes and decision-making flows in sustainability;
- Analysis of the documentary evidence, data collection and consolidation processes to confirm the consistency of the information reported in the material topics.

After the completion of the verification work, the four AA1000AP 2018 Principles were classified within the maturity measurer, which suggests the Company's level of compliance with the principles on four levels: Initial, Intermediary, Advanced and Full Attendance.

## 5. Conclusions Regarding the AA1000AP 2018 Principles

### Inclusivity

The inclusivity principle encompasses the integration of the stakeholders' perspective in the organization's decision-making, based on the existence of channels for dialogue and the integration of the legitimate expectations in the definition of the strategy, management and the reporting process.

The maintenance of dialogue practices has been confirmed within the scope of the Company's real estate business in Santa Catarina, compulsorily started in 2022, linked to the commitments assumed in the real estate expansion of Jurerê In. This fact represents the maintenance of the commitment to the stakeholder's inclusion, specially with local representative groups.

We understand that the systematization of these practices can favor the participation of local stakeholders in the formulation of CHP's strategy, based on a greater understanding of the materiality of sustainability issues from the perspective of external groups.

Within the scope of the sustainability report, no dialogue practices were identified that favored the inclusion of stakeholders for: validation of materiality, definition of content and assessment of responsiveness and socio-environmental performance. Taking into consideration the moment of reviewing the Company's sustainability strategy, we believe it is fundamental that the process formally contemplates the participation of priority stakeholders.

According to the conclusions of the assurance process, the compliance level of CHP regarding the Inclusivity principle was classified as "Intermediary".

### Materiality

Materiality refers to the identification and prioritization of sustainability topics, taking into account their impact and relevance for decision-making, for the definition of actions and the performance of the organization and its stakeholders.

Within the scope of the report, as noted in the principle of Inclusivity, the systematic involvement of stakeholders in its preparation process is expected, which includes, above all, the validation and improvement of materiality. The realization of this process should also support the review of the Company's sustainability strategy.

The material topics presented in the sustainability report were identified from the first consultation for the materiality definition in 2018 and must undergo a review process, which includes, in addition to the participation of priority stakeholders in the process, the breakdown of material topics into aspects, commitments, goals and indicators applied to the diversity of





CHP's businesses and, above all, that allow a better understanding of the Company's positive and negative impacts.

The level of compliance with the Materiality principle according to the conclusions of the assurance process, was classified as "Initial".

#### **Responsiveness**

Responsiveness is a relevant and concrete reaction of the organization to material topics and the impacts related to them, represented through decisions, actions, performance and engagement (communication).

During the work it was possible to verify that CHP made progress in the implementation of socio-environmental practices, especially in the context of the real estate expansion of Jurerê In as a result of the dialogue process carried out with local stakeholders, which increases the Company's responsiveness towards these groups' expectations. In this same context, the opening of communication channels was identified, guaranteeing a higher level of knowledge of local groups in relation to socio-environmental themes of common interest.

The evolution of the Company's responsiveness was evidenced, therefore, through the maintenance of dialogue actions with local groups, through the implementation of socio-environmental practices and evolution in dealing with identified expectations.

Within the scope of the report, it was verified the expansion of accountability in subjects related to people management and occupational health and safety. The improvement of the responsiveness associated with the report, however, involves concomitant evolution in the other principles already observed.

According to the conclusions of the assurance process, the level of compliance with the Responsiveness principle was classified as "Intermediary".

#### **Impact**

Impact is the effect of the actions and performance, on the part of an organization, on the economy, the environment, society, stakeholders, or the organization itself. The impact can cover a number of environmental, social, economic and governance aspects.

We emphasize that, in general, CHP's socio-environmental practices are in the process of being developed and improved, as well as its sustainability report, designed to give visibility to the Company's socio-environmental impacts. This effect is a consequence of the movements around sustainability governance and management, initiated in recent years at the Company. The impacts of these actions should be perceived from their measurement and monitoring over time, as well as from the expansion of the completeness of the impacts and responsiveness.

Regarding the sustainability report, we understand that it still presents a limited perspective on the completeness of the Company's impacts, in view of the reduced number of aspects, GRI indicators and goals that allow a better understanding of the Company's performance in its different businesses.

The Impact principle is associated with the Company's developments in relation to the other AA1000AP 2018 principles.

The level of compliance with the Impact principle according to the conclusions of the assurance process, was classified as "Initial".



#### Final Considerations

Companhia Habitasul de Participações S.A. presented its commitment to the process of reporting information on its ESG performance, as of the publication of the sustainability report, prepared based on - inspired by - the guidelines of the GRI Standards.

During the independent verification work, nothing was identified that could compromise the understanding of the stakeholders on the information provided in the 2022 Sustainability Report, or that did not have consistency in its demonstrated management approach and reported performance indicators.

Regarding the analysis and evaluation of the AA1000AP 2018 standard principles in the CHP 2022 sustainability reporting process, based on the moderate assurance performed and, as noted in the document, we declare compliance with the initial level of maturity in relation to the principles of materiality and impact and compliance with the intermediary level in the principle of stakeholders' inclusivity and responsiveness.

The next verification works must track the opportunities identified to improve the maturity of the Company's report.

São Paulo, May 30<sup>th</sup>, 2023.

Marcelo Bertini Aversa  
Partner Director  
Conecta Consultores Ltda



## Credits

### **Chairman of the Board of Directors**

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### **President – CEO**

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### **Legal Counsel**

Daniel Bisol

### **Human Resources, Strategy and Management Officer**

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### **Business Officer**

José Roberto Mateus Junior

### **Investor Relations Officer**

Odivan Carlos Carginin

### **General Coordination, Consolidation and Content Revision**

Gerência de Saúde e Segurança,  
Qualidade e Sustentabilidade

### **Independent Verification**

Conecta Consultores Ltda

### **Text Editing**

República Agência de Conteúdo

### **Graphic Design and Layout**

Design de Maria

### **Photography**

Acervo Habitasul

### **Release**

June/2023

### **Distribution**

Shareholders, customers, employees,  
communities, suppliers, governments,  
and other stakeholders.





**HABITASUL**

Uma relação de vida.