



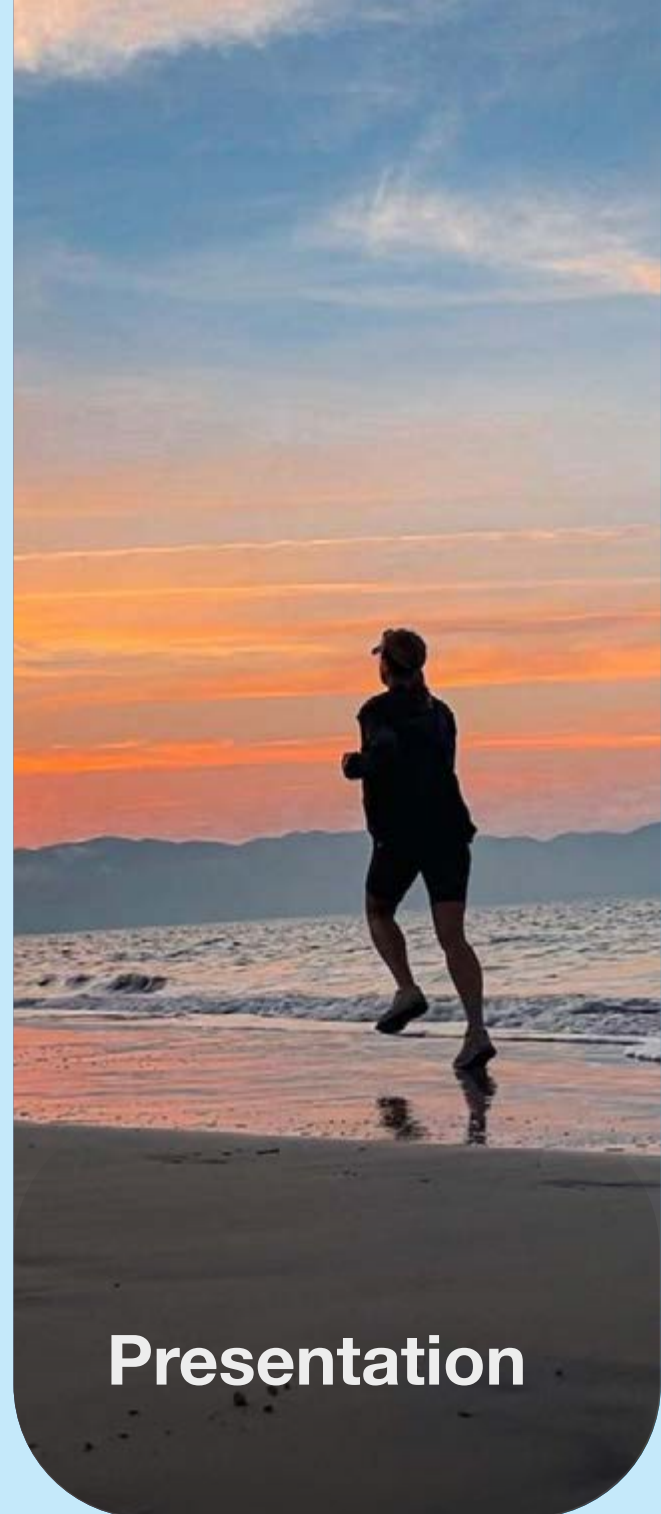
Sustainability Report

► ESG 2024



Abihail
José Diaz

Marina
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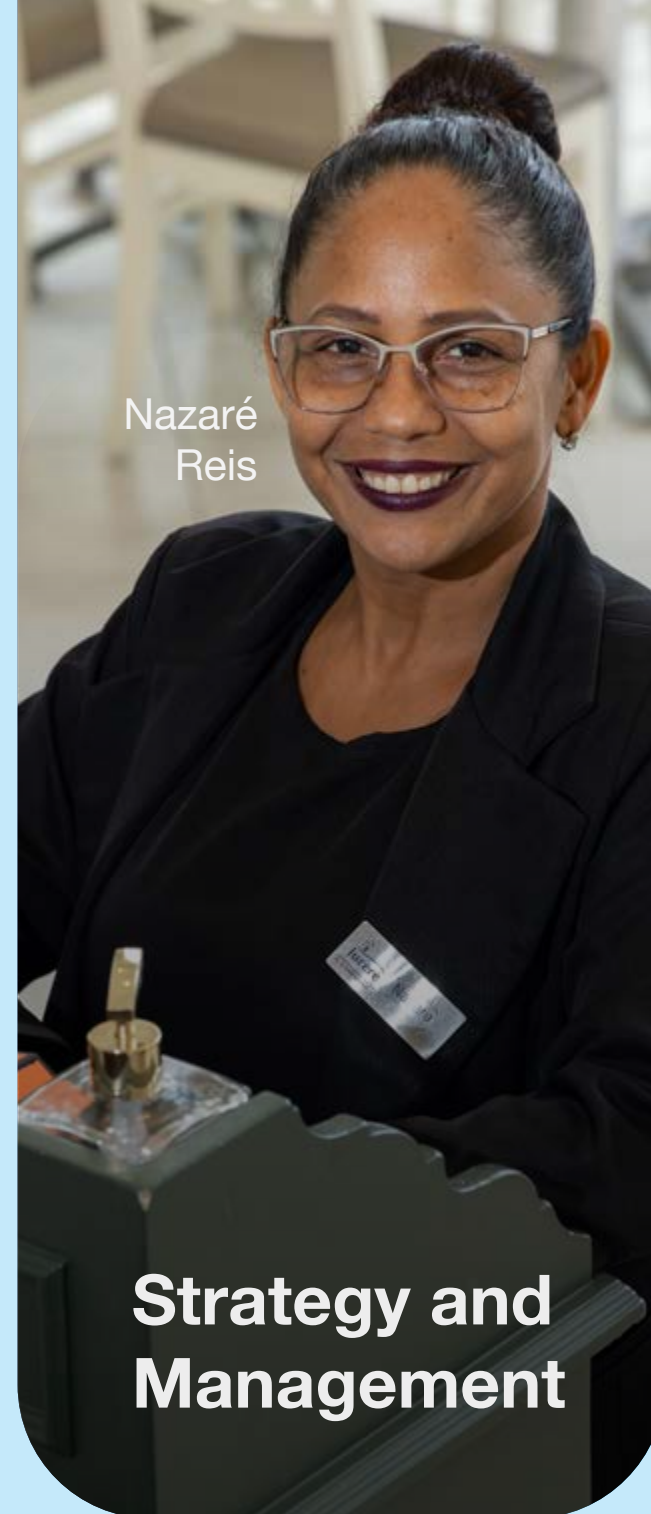
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Message from the CEO

(2-2, 2-23)

Commitment to Jurerê

There used to be talk of a commitment to the future of the planet, but that future is already here, and immediate action is needed. At Habitasul, our goal is to develop inspiring places, and in Jurerê, this means maintaining a balance between quality of life, innovation, and sustainability. We are committed to transforming challenges into solutions that ensure the neighborhood's development while taking environmental and social responsibility into account.

Achievements and progress in 2024

This year was marked by important initiatives in Jurerê. One of the most significant was the “*Jurerê Mais*” Movement, which was launched in 2024 with the active participation from residents' associations, entrepreneurs, store owners, developers and the public administration. Together, we established priorities for the neighborhood and ensure their implementation. The first safety and maintenance projects are already in the final stages of implementation, reaffirming our commitment to the organization and quality of life in the region.

In terms of environmental, we continue to work on efficient waste management and ensure that Jurerê is an example of sustainability. For example, Jurerê Beach Village and the SAE projects achieved the highest level of Zero Waste certification, diverting more than 90% of waste from landfills. In addition, we have launched educational initiatives such as “*Resíduo Tem Valor*”, to raise awareness of solid waste management, and *BioEduca*, which brings this topic to the schools of neighboring communities. Another important milestone was the unanimous approval of the admissibility of the Specific Urbanization Project (PEU) and the confirmation of public interest by the Master Plan Managing Committee of Florianópolis City Government, which recognized the importance of the project for the planned and sustainable growth of the neighborhood. This milestone reinforces our vision of an environmentally conscious project by allocating 70% of the area for environmental protection and 30% for urban use. At the same time, we began the construction of São Francisco de Assis Plaza and the planting of the Founding Tree in the Central Park, symbolizing the start of construction and the pursuit of Fitwell certification in 2025

A particular highlight of 2024 was the unprecedented ISO 9001 certification of Jurerê Beach Village, a pioneering achievement in the hotel industry in Santa Catarina that reaffirms our commitment to quality and operational excellence.



Sérgio Luiz Cotrim Ribas
President - CEO



Projects and goals for 2025

Looking ahead, we will continue to prioritize the sustainable development of Jurerê. The “*Jurerê Mais*” Movement will continue to advance with new measures to improve services and infrastructure in the neighborhood. Our goal is to consolidate this model of participatory governance and strengthen partnerships between the community, the private sector and public authorities.

We will continue to focus on operational and environmental excellence. We will strive to expand certifications, such as ISO 9001 for IL Campanario. We will also maintain ISO 9001, 14001, and 14064 certifications for our businesses. This will reinforce our position as a sustainability and positive carbon management benchmark. In addition, we will continue to invest in innovation and technology to improve the neighborhood's infrastructure. Our projects will focus on active mobility, expanding green spaces, and improving energy efficiency in Jurerê.

Acknowledgments

None of this would be possible without the dedication and commitment of everyone involved. I would especially like to thank the staff at Habitasul, who work every day to make these initiatives a reality. I would also like to express my gratitude to the partners, residents, entrepreneurs, investors, and authorities who believe in and contribute to the sustainable growth of Jurerê.

We remain true to our commitments to innovation, sustainability and quality of life. Together, we are building a neighborhood that is increasingly structured, safe, and oriented toward the needs of the present and future. Thank you to everyone who is part of this journey.

Have a good reading!

Sérgio Luiz Cotrim Ribas

President - CEO

About Us

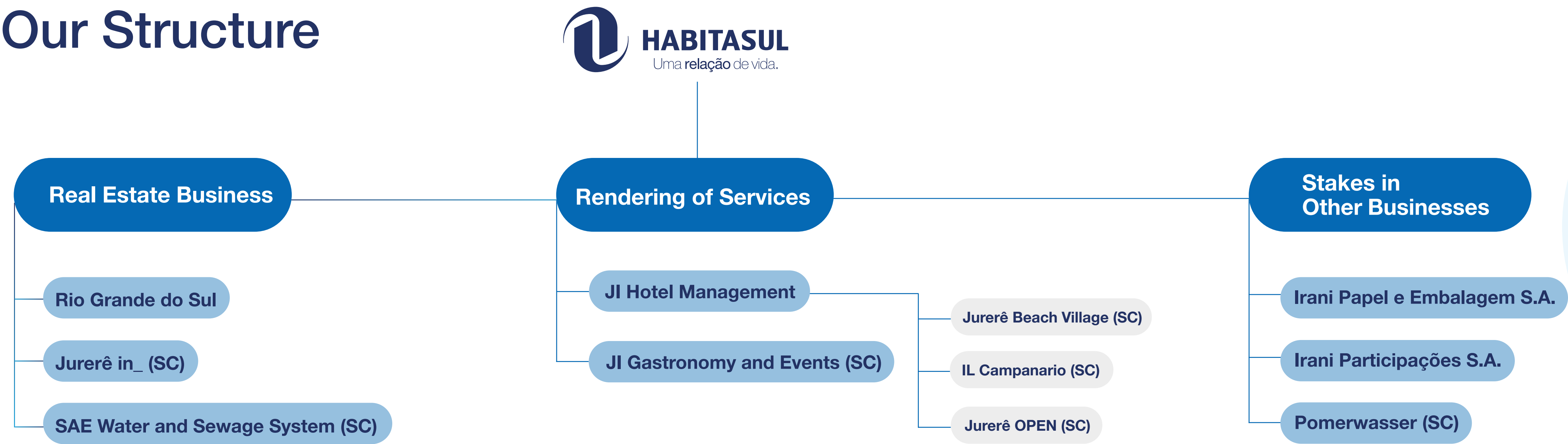
(2-1) We are the Companhia Habitasul de Participações, a Brazilian holding company based in Porto Alegre (RS), founded in 1981 by the Companhia Comercial de Imóveis (CCI). Recognized in the national market for its solidity and operations in key sectors for Brazil's economic development, our main focus is on **developing sustainable real estate projects**.

(2-6-a) Additionally, **we prioritize developing products and services that enhance quality of life**. We develop planned communities and generate income through investments in our land bank, activities such as urbanization, development and marketing of real estate products, and hotel management and leasing. In the industrial sector, we hold a minority stake in the capital of Irani Papel e Embalagem S.A. In the sewage disposal sector, we participate in the special purpose entity (SPE) Pomerwasser Ambiental. Throughout this report, **we will refer to our company by its trade name: Habitasul**.



We are driven by our purpose: to develop places that inspire life.

Our Structure



(2-6-b) Our supply chain mainly consists of chemical suppliers for the SAE and building materials suppliers for the real estate development and service phases.

We centralize company-wide purchases at the corporate level, giving preference to local companies whenever possible.

Hiring service providers requires the presentation of documents that demonstrate legal compliance and full authorization to conduct business activities. Please note that we are currently restructuring the entire procurement process based on the “Policy for the Procurement of Goods, Materials, and Services”.

Commitments established in 2024

(2-24)

Real Estate Development

- Review environmental studies.
Concluded
- Mobility study.
Concluded
- Macro-drainage study.
Concluded
- Stakeholder legitimacy plan.
Concluded
- Socio-cultural development plan.
Not started

Water and Sewage System (SAE)

- Conduct technical studies at the Water Treatment Plant to improve the water hardness index (2022).
Concluded

Personnel Development

- Further develop the corporate education project.
Continuous

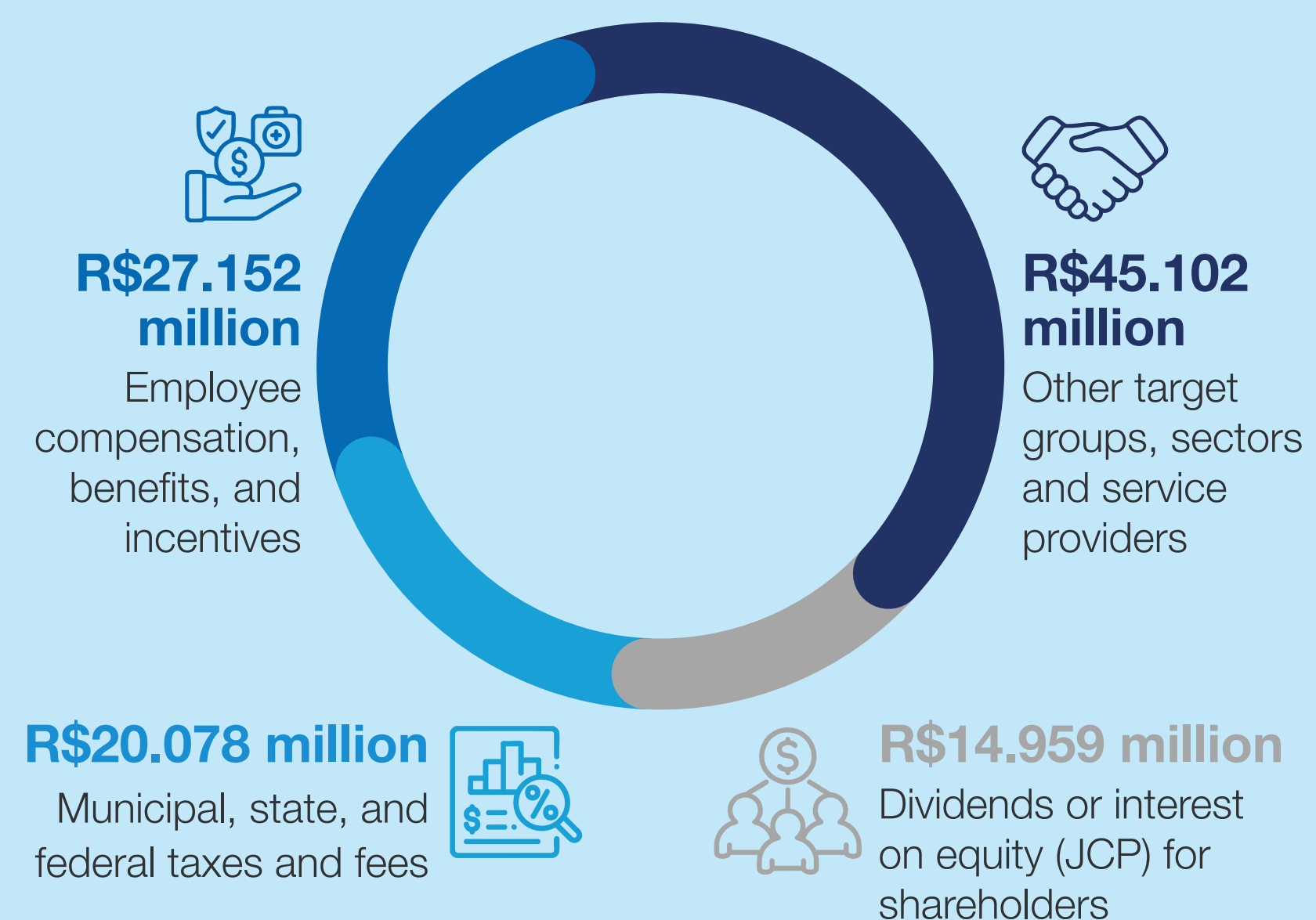
Quality and Sustainability Management

- Recertify SAE to ISO 9001 and 14001 standards.
Concluded
- Simultaneously certify hotels to ISO 9001.
Partially concluded
- Update business risks and opportunities.
Concluded
- Hold a new edition of Quality Week, covering the hotels' operational areas.
Not started
- Advance in communication and promotion of the quality culture.
In progress
- Map points of conflict, demands and expectations of the surrounding community.
Continuous
- Start studies for the certification of the Central Park with Fitwell or LEED.
In progress

JIAH

- Be self-sufficient in clean energy consumption.
In progress
- Replace equipment, upgrading spaces such as the gym.
Concluded
- Invest in more modern technology to ensure guest safety and improve telephone and internet connection services.
Concluded
- Undertake initiatives to provide employees with an excellent place to work.
Continuous
- More training courses focusing on the pleasure of serving, considering the possibility of expanding vacancies for residents of the surrounding communities.
Continuous
- Improve distribution to investors.
Continuous
- Seek connections with educational institutions offering specialized services, so that we can be a support base for students in training.
Not started

We added **R\$107.291 million** to the company, of which:

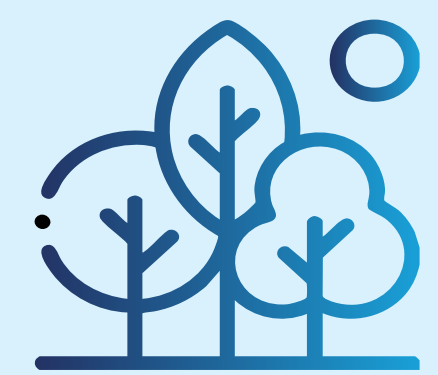


Real Estate Business

With a large land bank in Rio Grande do Sul and Santa Catarina, we specialize in **developing long-term real estate projects featuring excellent construction standards and infrastructure.**

We are **master developers**, leading development and construction of planned neighborhoods, making dreams come true. We are active in all phases: from design and planning to execution and management of neighborhoods. All with sustainability, innovation, and a focus on the future of cities. Therefore, it is essential to establish partnerships with local communities and entrepreneurs, government agencies, builders and urbanization service providers to ensure full compliance with regulations and licensing processes.

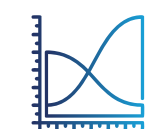
Nature is what adds value to our projects. That is why our urbanization projects respect and are inspired by the natural characteristics of the plots for the development of new urban centers.



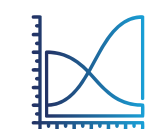
We preserve and respect nature. We draw inspiration from its unique characteristics.

Rio Grande do Sul

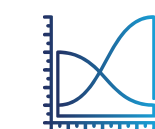
Humaitá

 Porto Alegre
 36.91 ha

Portoverde

 Alvorada
 156 ha

Campos da Fazenda

(28.62% stake)
 Cachoeirinha
 211 ha (63.25 from Habitasul)

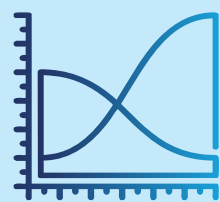
Note: in 2024, in line with our strategic planning, we sold the areas of Vale da Ferradura, Cyanimid I and II, Cocão and Águas Belas. In the Águas Belas area, the municipal government will build a technological industrial center.

Santa Catarina

Jurerê in_

Founded in the 1980s featuring revolutionary architectural, urban, and environmental design, Jurerê Internacional has become a model for a planned neighborhood by seeking a balance between urban growth and environmental protection. It is renowned around the world for its quality of life, safety and connection with nature. We are the master developers of this location.

The project has been implemented in stages over the years. Occupation adheres to a logical order and constantly adapts to new regulations from public authorities.



250 ha



Residential units
4,604



Apartments (79 buildings)
2,621



Houses
1,983



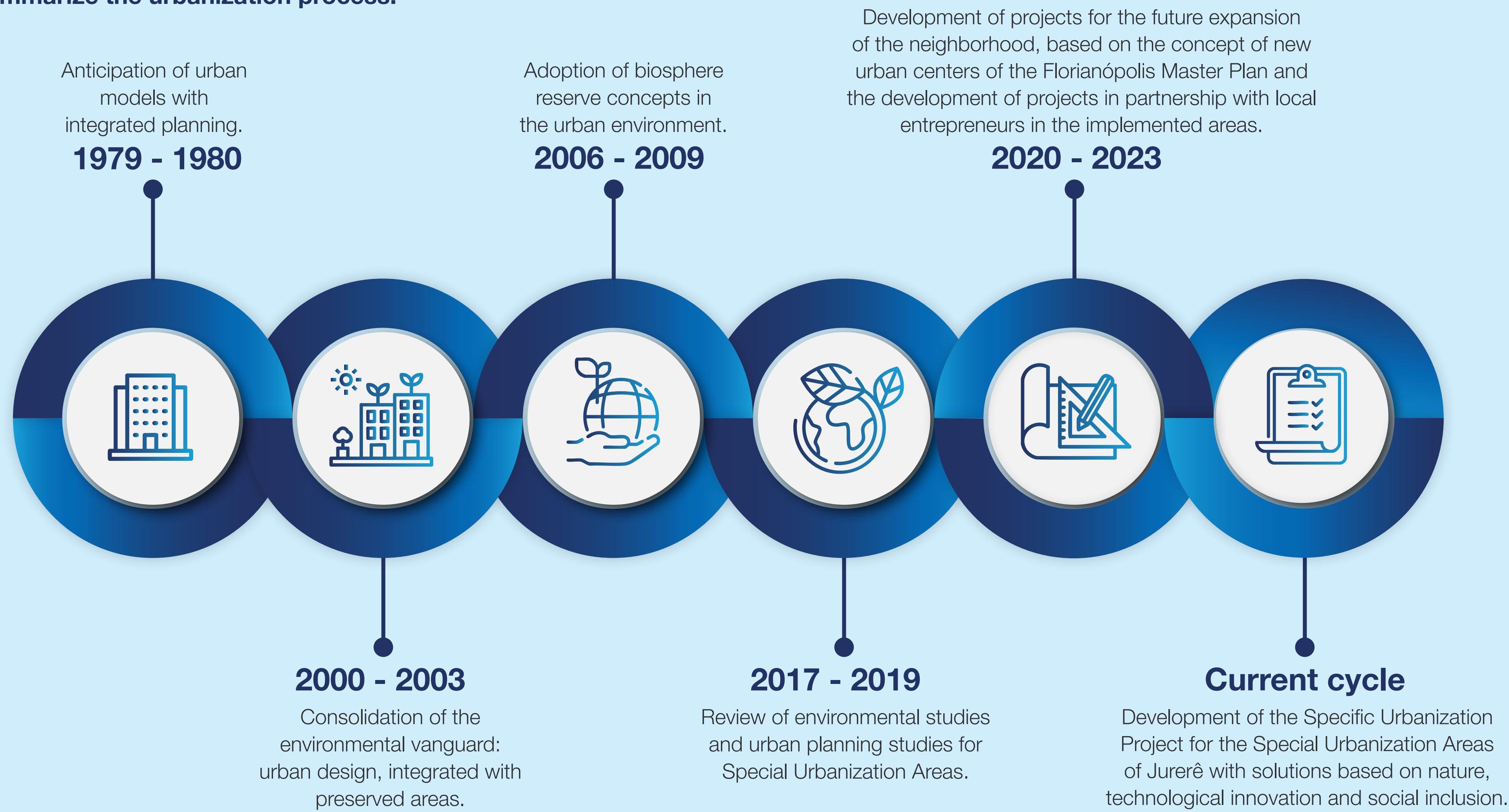
Population*
13,800

*Estimate considers an average of three people per household unit.

Note: Habitusul diagnosis, 2024.



Below we summarize the urbanization process:



Future expansion areas – AUE Jurerê

With the revision of the Master Plan in 2023, the **Special Urbanization Areas (AUE) have opened a new chapter in the urban history of Florianópolis** and especially in Jurerê. In the neighborhood, the AUE zoning area covers 217 hectares and represents future expansion. As a first step for development, a Specific Urbanization Project (PEU) was drawn up, which is essential for obtaining the Declaration of Public Interest from the Florianópolis municipal government.

(203-1) A multidisciplinary team of experts conducted detailed studies, including socio-economic analyses, vegetation characterization, the definition of drainage strategies and green infrastructure, mobility studies, and green space planning.

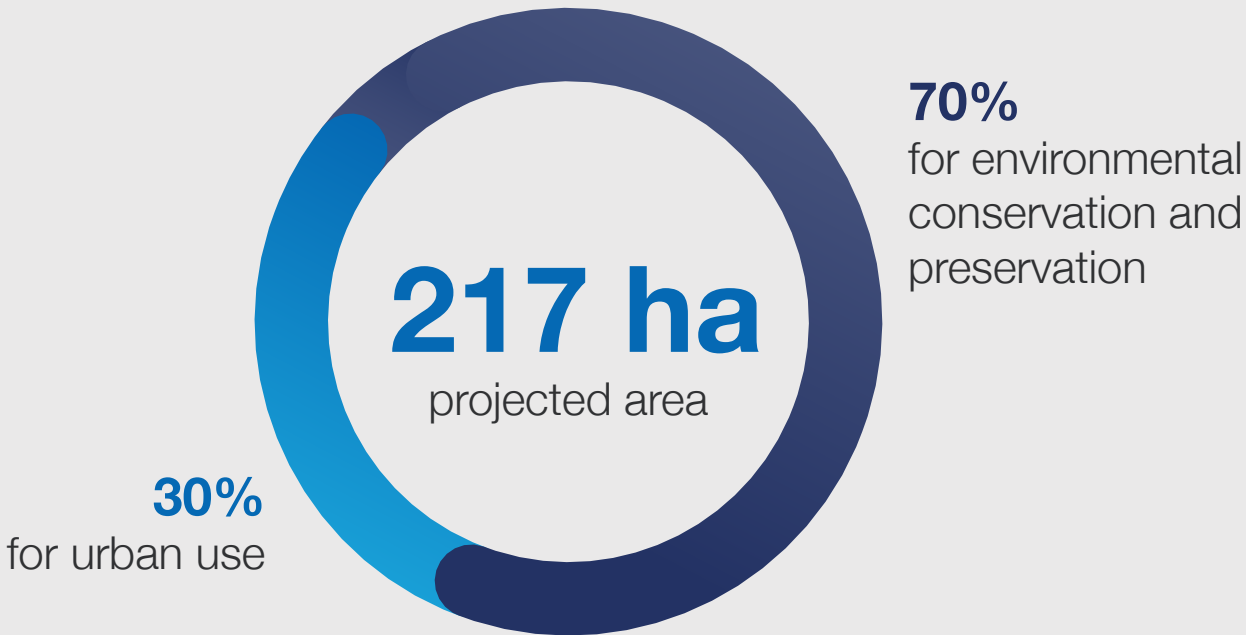
The results were consolidated in three technical dossiers, which have already been filed with Florianópolis City Government and bring a complete diagnosis of Jurerê's AUE and lay the foundation for **urbanization that reconciles environmental protection, social inclusion, and planned urban development**. The main environmental outcome of the project is the creation of an environment integrated into nature, offering the public even more opportunities to interact and coexist with natural areas.

The proposal also meets legal requirements and reaffirms the company's commitment to environmental protection by respecting the area's existing characteristics and incorporating sustainable solutions for the expansion areas.

To ensure responsible and sustainable development, the project will be structured based on major environmental certifications such as LEED for Communities (LFC), LEED for Neighborhood Development (LEED ND) and Fitwel Community for Sustainable Sites. These guidelines served as the basis for developing the project intentions related to the implementation of the expansion project, which will be developed in a participatory manner and lead to a specific urbanization project for future phases of land parceling, with the corresponding permits.

In addition to following these certifications, the project adopts practices in line with the **ESG** strategy, promoting infrastructure efficiency through innovative technologies and intelligent construction methods. **These initiatives aim to reduce the consumption of natural resources, minimize the environmental impact and reduce greenhouse gas emissions in order to consolidate a sustainable and responsible urbanization model.**

AUE Jurerê: a new chapter in the urban history of Jurerê has already begun.



Environmental protection, social inclusion, and planned urban development in harmony.

We carried out studies on 10 themes for the development of future areas:

- 1. Socio-economic:** analysis of local social and economic conditions and the positive impact of project implementation on income and job creation;
- 2. Drainage and green infrastructure:** mapping of the region's watersheds, calculation of the hydrological risk of implementing the project, taking into account the rain cycle; in addition to the macro-drainage project, taking into account surface infrastructure such as bioswales;
- 3. Fauna and flora:** report on environmental constraints and characterization of APP (Permanent Preservation Area) and study of environmental impacts;
- 4. Hydrological studies:** monitoring studies of wetlands, taking into account possible scenarios for sanitation.
- 5. Mobility:** surveys among the population to understand the mobility characteristics of the region and identify the main destinations and reasons for travel. Based on this, we assessed the impact and the most important remedial measures.
- 6. Market and building adequacy study:** preparation of a building adequacy study;
- 7. Public and green spaces:** diagnosis of green and public spaces in the region and survey of guidelines to be taken into account when implementing new spaces;
- 8. Urban development:** development of the conceptual **masterplan** for use proposals;
- 9. Sustainability:** report on goals and guidelines and intervention plan for the development of the project, based on good sustainability practices;
- 10. Social housing:** analysis of the city's housing needs and development of a conceptual social housing plan with strategies to ensure access and permanence for low-income families.

Public areas

(203-1) In 2024, we received approval from the authorities to **begin construction on the plaza in front of the ecumenical church of San Francis of Assisi in Jurerê in_ and started implementing the park in the heart of the neighborhood**. These two new public spaces will complement the recreational offerings and create a connection to other public spaces, such as Amoraeville.

The plaza will encourage community gathering, **strengthening coexistence and the local culture**. It will be carefully planned, planted with flowers, and equipped to offer moments of **tranquility and spiritual connection**.

Covering 15 hectares, the Park is one of the largest preserved green spaces in an urban area and focuses on preserving biodiversity and promoting harmony between nature and the city. It invites community gathering and revitalizes coexistence and the local culture.



The plaza was **carefully designed to foster spiritual connection and community gathering**.

2024 highlights in Jurerê in_:

Work on **Jurerê Park started**, with 63,550 square meters already available for use by the community.



Development of a **project for the Jurerê waterfront** with the aim of upgrading the amenities and areas of the beach.



Start of **construction work for the Plaza** in front of the Ecumenical Church of San Francis of Assisi and approval for the installation of the San Francis of Assisi artwork, which will be installed in the plaza in the future.



Submission of the three PEU technical dossiers to the Florianópolis City Government for the purpose of obtaining the Declaration of Public Interest.



Development of a project for a **conceptual study to retrofit OPEN**, seeking to upgrade the public space of Jurerê in_'s commercial axis.



Carrying out social mapping with key stakeholders to legitimize social participation in the expansion project and encourage them to develop a sense of belonging to the planned area.



Start of studies for the **development of leisure and tourism facilities** in the Habitasul areas located on the Maurício Sirotsky Sobrinho Road and on the SC-401 (remaining areas).



Commitments for 2025



Sell assets in Rio Grande do Sul.



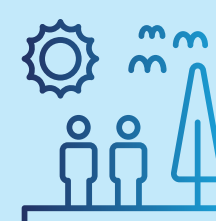
Produce studies for the approval of the Jurerê in_ **expansion area**.



Develop partnerships for structural projects in the area of the **access road** to Jurerê.



Finish construction of the Plaza in front of the Ecumenical Church of San Francis of Assisi, a public and social space for the residents of Jurerê.



Continue the implementation of the 15 hectare Jurerê Park, a living space for Florianópolis residents and visitors.



Work with real estate partners to approve developments to be implemented in the Jurerê in_ neighborhood.



Ruschele
Guterres

José Ricardo
Raymundo

Orderly occupation while preserving the environment

(304-1) Our units are located in the north of Santa Catarina Island, in the coastal plain of Jurerê, around the Carijós Ecological Station, an extremely important mangrove conservation area. This privileged location gives the region a high biodiversity value, characterized by a rich preserved fauna and flora.

(2-25, 203-1) **For more than four decades, we have been committed to deepening specialized studies in the fields of environment and urban planning.** An example of this is the diagnosis for the Global EIA, which is the result of a commitment with the Federal Public Prosecutor’s Office, the Brazilian Institute of Environment and Renewable Natural Resources (Ibama), the Santa Catarina Environmental Institute (IMA), the Florianópolis City Government and the Santa Catarina Water and Sewage Company (Casan). The first phase of this work took place in 2014.

In order to meet the requirements of the legal agreement signed in 2005 and the terms of reference approved by the environmental authority in 2010, we have conducted

a series of complementary studies over time that have contributed to deepening knowledge of biodiversity in the project's area of influence.

(203-1) Based on the studies, we implemented **a new sewage vacuum extraction technology with our own investments, minimizing the impact of soil pollution.**

(304-1, 304-3) In 2024, we revised the environmental studies, mobility studies, macro-drainage studies, and the stakeholder legitimacy plan.

(2-25, 304-3) Another commitment of the company was the **ecological rehabilitation of the coastal area** through the implementation of a Degraded Area Recovery Plan (PRAD) on an area of 7.2 hectares off Jurerê Beach, using exclusively native dune stabilization species. Following completion of the planned measures, the areas were classified as ecologically restored and stabilized according to the parameters for similar, non-degraded areas officially adopted by the federal government.

Commitments foreseen for 2025:



Preparation of the EIA/RIMA for the expansion areas;



Update the fauna study, which provides for campaigns throughout the year;



Establishment of the Y-Jurerê Mirim Private Natural Heritage Reserve (RPPN);



Continue the implementation of the neighborhood park, preserving the rich vegetation of the restinga and ensuring the survival of the flora and fauna found there.

Flora in Jurerê in_

(304-4)

Studies from 2019 and 2023 describe that the vegetation in the expansion areas of the 4th, 7th, and 8th stages consists of various types of restinga vegetation. Endangered plant species have been identified in Jurerê, highlighting the importance of environmental protection in the region. The region's vegetation is influenced by environmental factors, the occurrence and characteristics of which are determined more by soils than by climate. Depending on soil characteristics and location relative to the coast, it can take on a herbaceous/sub-shrubby, shrubby, or arboreal form (generally, the further inland, the larger the vegetation and the denser the structure).

4th stage: this stage features well-developed forest vegetation, also determined by the high availability of organic matter that accumulates in the soil as plant litter. This vegetation extends over more than 700 meters across the plain and follows the foot of the slopes towards the southeast. It is classified as “slope-influenced arboreal restinga” and reinforces the plant diversity resulting from the interaction between geological and historical factors of the landscape.

8th stage: in the areas of the old lagoons, the herbaceous/sub-shrubby restinga predominates, while on their shores arboreal restinga is found, influenced by the greater presence of organic matter.

Endangered plant species:

Classified as vulnerable (VU) on the National List of Threatened Plant Species:



Orelha-de-cachorro
(Cattleya intermedia)
Palmitreiro
(Euterpe edulis)

Critically endangered (CR) on the State List of Santa Catarina:



Olandi
(Calophyllum brasiliense)

Classified as possibly extinct* (EX) in the State:



Lagenocarpus rigidus
 It has been found in large numbers in wetlands, necessitating a review of its classification and conservation measures.

Endemic species of the Santa Catarina coast, classified as endangered due to its limited distribution:



Bromélia
(Aechmea comata)

Note: the study covers the 7th and 8th stage areas.

Fauna in Jurerê in_

(304-4)

The fauna is an indicator of environmental quality and biodiversity and deserves to be highlighted in the environmental impact study, as it contributes to the identification of endangered species.

The characterization of the faunal groups was carried out through bibliographic research and field studies, which allowed a detailed and precise approach. In the studies carried out, none of the species of insects, invertebrates of medical-sanitary interest, amphibians, reptiles, mammals (medium and large and bats), benthic macrofauna and fish included in the Official List of Endangered Animal Species in the State of Santa Catarina (CONSEMA Resolution 02/2011) or on the List of Brazilian Fauna Threatened with Extinction (MMA NI No. 03/2003) were found, according to the legislation in force at the time of the surveys. However, the reality is different for small mammals, aquatic animals, and birds. The study identified some endangered species, reflecting the need for measures to ensure their survival.

We understand that protected green corridors, whose territorial extent is formed by drainage channels, forests, front gardens of houses, coastal vegetation and nature reserves, contribute to the balance of local biodiversity. These green corridors help to mitigate impacts and promote, for example, the movement of animals, the dispersal of seeds and the expansion of vegetation cover. (304-1, 413-1) We are moving forward with the approval of the **Y-Jurerê Mirim Private Natural Heritage Reserve (RPPN)** by

the Chico Mendes Institute for Biodiversity Conservation (ICMBio). A public consultation will be conducted as part of the development process to ensure community participation in decision-making. With an area of 34 hectares, the **RPPN will play an important role in the conservation of fauna and provide a safe corridor for animals in a protected environment.** Furthermore, it will contribute to the development of environmental programs, scientific research, education, biodiversity conservation, and tourism.

Fauna groups	CONSEMA Resolution 02/2011	IN MMA No. 03/2003
Land mammals (small, medium, and large mammals, as well as bats)	<i>Lutreolina crassicaudata</i> (VU)	Not Endangered
	<i>Saracura-matraca</i> (<i>Rallus longirostris</i>) (VU)	Not Endangered
Birds	<i>Saíra-sapucaia</i> (<i>Tangara peruviana</i>) (EN)	Not Endangered
	<i>Eubalaena australis</i> (VU)	Endangered
Aquatic mammals	<i>Sotalia guianensis</i> (EN)	Endangered
	<i>Pontoporia blainvillei</i> (VU)	Endangered



Saíra-sapucaia
(*Tangara peruviana*) (EN)

Protecting watercourse riparian areas and gallery forests is essential for species conservation.

Biodiversity conservation

(304-1)



Establishment of the Y-Jurerê Mirim RPPN: following the establishment of the RPPN, we will implement measures to protect flora and fauna through environmental plans, programs, and projects, including monitoring, while maintaining the connection with ESEC Carijós.



Vertical building: we proposed concentrated development near existing streets with a vertical building model, preserving areas of large parks and utilizing natural resources in a sustainable manner.

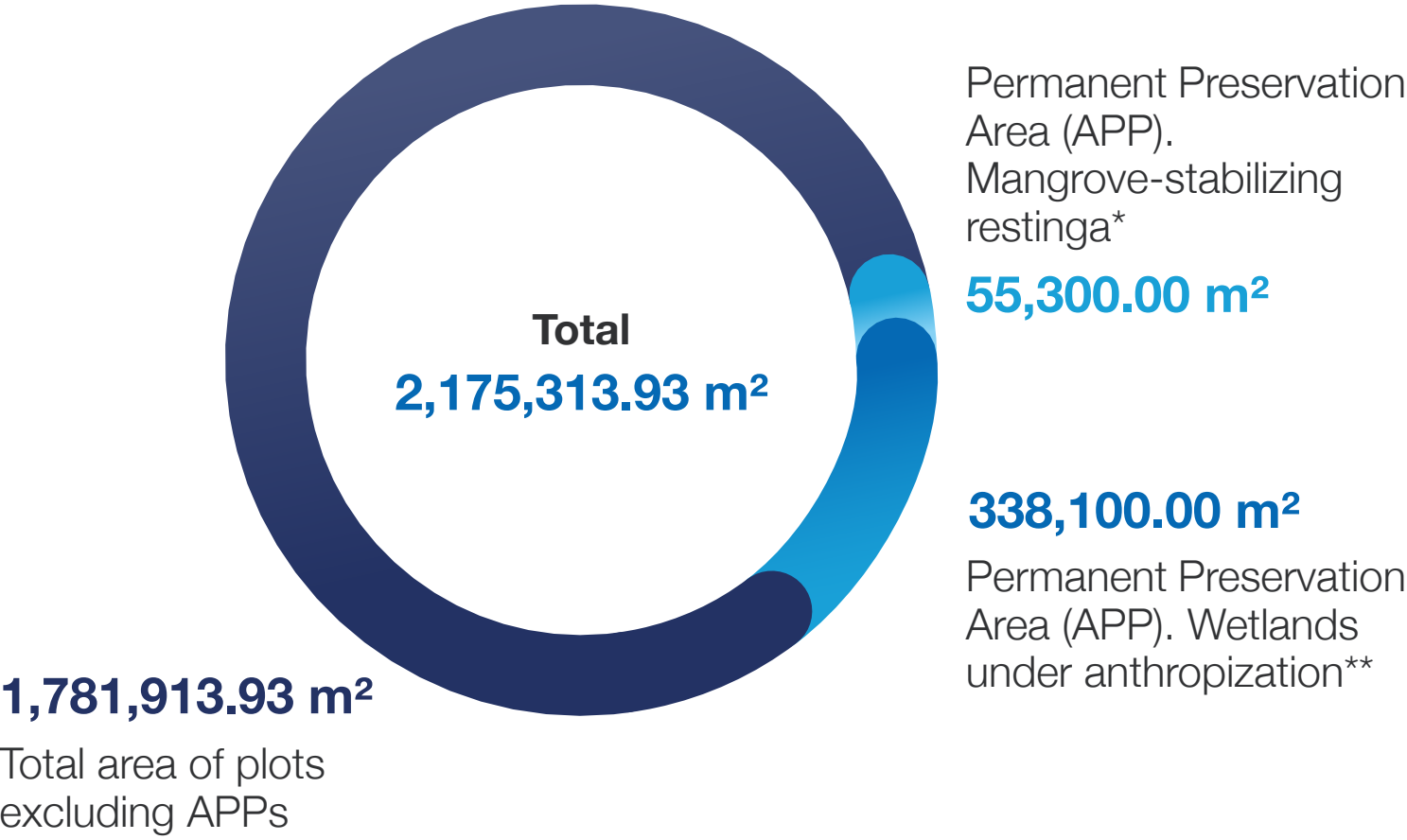


Market research: for the 7th and 8th stages, we conducted market research with the aim of identifying guidelines for the future development of these areas in the project. We have also updated the environmental diagnosis and hydrological studies.



Preservation of green spaces: in the areas of expansion and urbanization, around 70% of green spaces will be preserved and aligned with technical and environmental studies. The urban planning will also take into account natural boundaries, Master Plan guidelines and people's well-being.

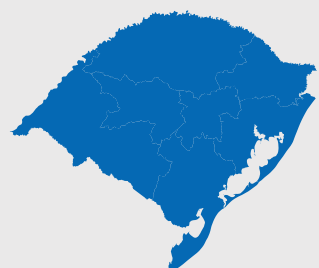
Jurerê_in 7th and 8th stages, area of plots:



*Federal Law No. 12651.

**Municipal Law No. 482/2014 and herbaceous/sub-shrubby restinga vegetation - Federal Law No. 11.428/06.

Important studies in the areas of Rio Grande do Sul:



At the beginning of the year, in order to ensure that no interventions are made in the protected areas in the **Humaitá area (RS)**, we prepared the **Permanent Preservation Area (APP) characterization report**, which showed the non-existence of a protected area, as it is an artificial urban drainage channel.

Due to the floods in Rio Grande do Sul, **inspections were carried out for the technical monitoring of a general assessment in the Humaitá area**, with the aim of planning interventions in the vegetation to allow access and feasibility of dredging the artificial urban drainage channel.

With in-depth knowledge and respect for the natural, social and economic territory, we create solid foundations and essential techniques for maintaining a high-quality neighborhood.



The future we want

Our goal is to be a reference in the development of sustainable neighborhoods and to create admirable value for all. This reflects our commitment to the continuous search for the best quality of life for our community as well as to the public interest. To achieve and exceed our goals, we rely on partnerships with renowned professionals in architecture and urban planning, guided by best management and market practices.

We take part in technical missions inspired by successful international models, and we collaborate increasingly with sectoral organizations and associations that are thinking about the **future of cities**. One of our values, “Customer Focus”, has been strengthened by listening to the community through Social Mapping to understand what people see and expect for the future. We know that the expansion project represents a historic opportunity to **preserve natural beauty, promote social inclusion and local entrepreneurship, and create balanced urban centers** capable of strengthening the neighborhood potential, connecting the environment, reducing commuting, and stimulating socioeconomic development. We are aligned with the guidelines of Florianópolis' revised Urban Master Plan, which emphasizes the importance of balanced growth that benefits both current and future residents and promotes social inclusion, economic growth, culture, leisure, and overall well-being.

Eight premises of our projects to ensure sustainability, innovation and quality:



Multi-use

We create multi-use spaces that strengthen urban centers.



Socioeconomic development

We create opportunities for living, employment, and income.



Social housing

We plan social housing and low-income housing (HBR) with integration and inclusion.



Living spaces

We create places for living and socializing (**placemaking**), with active areas for commerce, leisure, and entertainment.



Environmental sustainability

We contribute to the creation of cities with a lower environmental impact by valuing and respecting the environment as inspiration that adds value to the project.



Active facades and public spaces

We prioritize safety, accessibility, comfort, ambiance, and urban well-being, as well as creating spaces for social interaction and social and economic development.



Efficient mobility

We structure mobility systems to integrate housing, work, and leisure, giving priority to pedestrians.



Drainage

An innovative drainage system that contributes to the water balance in the neighborhood through solutions that promote biodiversity and nutrient cycling, regulate the climate, bind CO₂ and keep the flow of surface water in balance.

Rendering of Services

Condominium Administration and Hotel Management

We operate in the IL Campanario and Jurerê Beach Village hotels in Jurerê, providing condominium administration and hotel management services as well as commercial space rental. The teams are constantly trained and are mostly made up of residents of Greater Florianópolis.

We continue to focus on hotel management and are looking for solutions to reduce electricity consumption at IL Campanario by using renewable energy sources and strengthening business management. Another priority is to improve tax administration and our commitment to developing solutions that optimize resource utilization to improve operational results. With our commitment to **sustainability and reducing our environmental impact**, we have

begun the transition to **renewable energy**, **reducing by 100% gas and diesel consumption** at Jurerê Beach Village Hotel, **thus completely eliminating dependence on fossil fuels**.

In 2024, we launched the **“Resíduo Tem Valor”** project with the aim of allocating of the waste generated and thus significantly driving cultural change. We formed multiplier groups, carried out technical visits to the recycling and composting center where the waste is sent, and also intensified training with practical and dynamic content. We multiplied the knowledge and succeeded in engaging employees who had an average of 70% knowledge on the subject.



IL Campanario

(301-1) Water		2023	2024
Heating source		Biomass (wood)	Biomass (wood) and diesel oil
Average consumption per occupant		0.30 m³/month	0.5 m³/month

(306-3) Waste		2023	2024
Volume of recyclable waste		17.10 tons	46.10 tons
Volume of organic waste		68.42 tons	65.93 tons
Waste (all waste that cannot be composted or recycled)		96.34 tons	54.55 tons
Hazardous waste		-	1.43 tons
Disposal of organics		Organic Composting Association	
Disposal of recyclable waste		• Glass, paper, plastic and metal: Association of Collectors of Recyclable Materials (ACMR), made up of 60 families. • PET caps and sponges: donated to NGOs. • Construction waste and cooking oil: industrial recycling at a local company.	
Disposal of hazardous waste		• Electronics, LED and fluorescent lamps, batteries, and cigarette butts: recycled. • Contaminated solid and liquid chemical waste: industrial landfill.	

(302-1) Energy consumables		2023	2024
Consumption/occupant	Free Market	-	0.06 kw
	Celesc	18.04 kw	28.25 kw
Diesel		44,800 liters	67,000 liters
Pellets		408 tons	355.48 tons

(204-1) Food and beverages from local suppliers	Volume	Value
Fish and seafood	77,668.74 kg	R\$549,221.47
Pork meat	5,165.33 kg	R\$53,899.27
Fruits and vegetables	84,495.53 kg	R\$664,685.29
Gin	64.500 L	R\$3,637.94
Craft beer	490 L	R\$7,058.88
Total liters	554.500 L	R\$10,692.82
Total	97,329.60 kg	R\$1,267,806.03



288

Accommodation



5

Event rooms

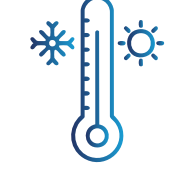


4

Restaurants/bars

Sustainable practices implemented in 2024

 Hover over the images to learn more.

-  Replacement of the heating system boiler
-  Replacement of the operating valves in close-coupled flush tanks
-  Lighting upgrades
-  Air conditioning equipment
-  Replacement of the entire roof



Jurerê Beach Village

(301-1) Water	2023	2024
Heating source, boiler based on:	Natural gas and oil	Gas and diesel until September From October: all water heating is now provided by solar panels
Average consumption per occupant	0.43 m³/month	0.3 m³/month

(306-3) Waste	2023	2024
Volume of recyclable waste	35.10 tons	85.66 tons
Volume of organic waste	30.60 tons	50.14 tons
Waste (all waste that cannot be composted or recycled)	46.68 tons	29.88 tons
Hazardous waste	-	0.44 tons
Disposal of organics	Organic Composting Association	

Disposal of recyclable waste	• Glass, paper, plastic and metal: Association of Collectors of Recyclable Materials (ACMR), made up of 60 families. • PET caps and sponges: donated to NGOs. • Construction waste: industrial recycling at a local company.
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Disposal of hazardous waste	• Electronics, LED and fluorescent lamps, batteries, and cigarette butts: recycled. • Contaminated solid and liquid chemical waste: industrial landfill.
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(302-1) Energy consumables		2023	2024
Consumption/occupant	Free Market	-	0.05 kw
	Celesc	11.40 kw	10.84 kw
Diesel*		1.15 L	19,500 L
Gas (LPG)**		0.38 kg	32,832 kg

*The diesel boiler was discontinued in August. **The heating gas was discontinued in October.
Note: in 2023, the calculation was based on the average per occupant. Starting in 2024, we will publish diesel and gas data in total liters and kg.

(204-1) Food and beverages from local suppliers	Volume	Value
Fish and seafood	10,392.41 kg	R\$265,868.01
Pork meat	2,865 kg	R\$13,371.89
Fruits and vegetables	80,482 kg	R\$308,299.99
Gin	196 L	R\$14,189.29
Craft beer	687 L	R\$13,213.30
Total liters	883 L	R\$26,402.59
Total	93,739.41 kg	R\$587,539.89

Note: Values corresponding to two operations.



242

Accommodation



3*

Event rooms



2

Restaurants/bars

*In 2024, two event rooms were converted for other activities.

Sustainable practices implemented in 2024

 Hover over the images to learn more.



Upgrading of cabling with fiber optic



Conversion of the pool treatment system - from chlorine to salt



Replacement of water, gas, and diesel heaters with solar panels



Efficient lighting and air conditioning



Replacement of the chilled water pipes for the Chiller

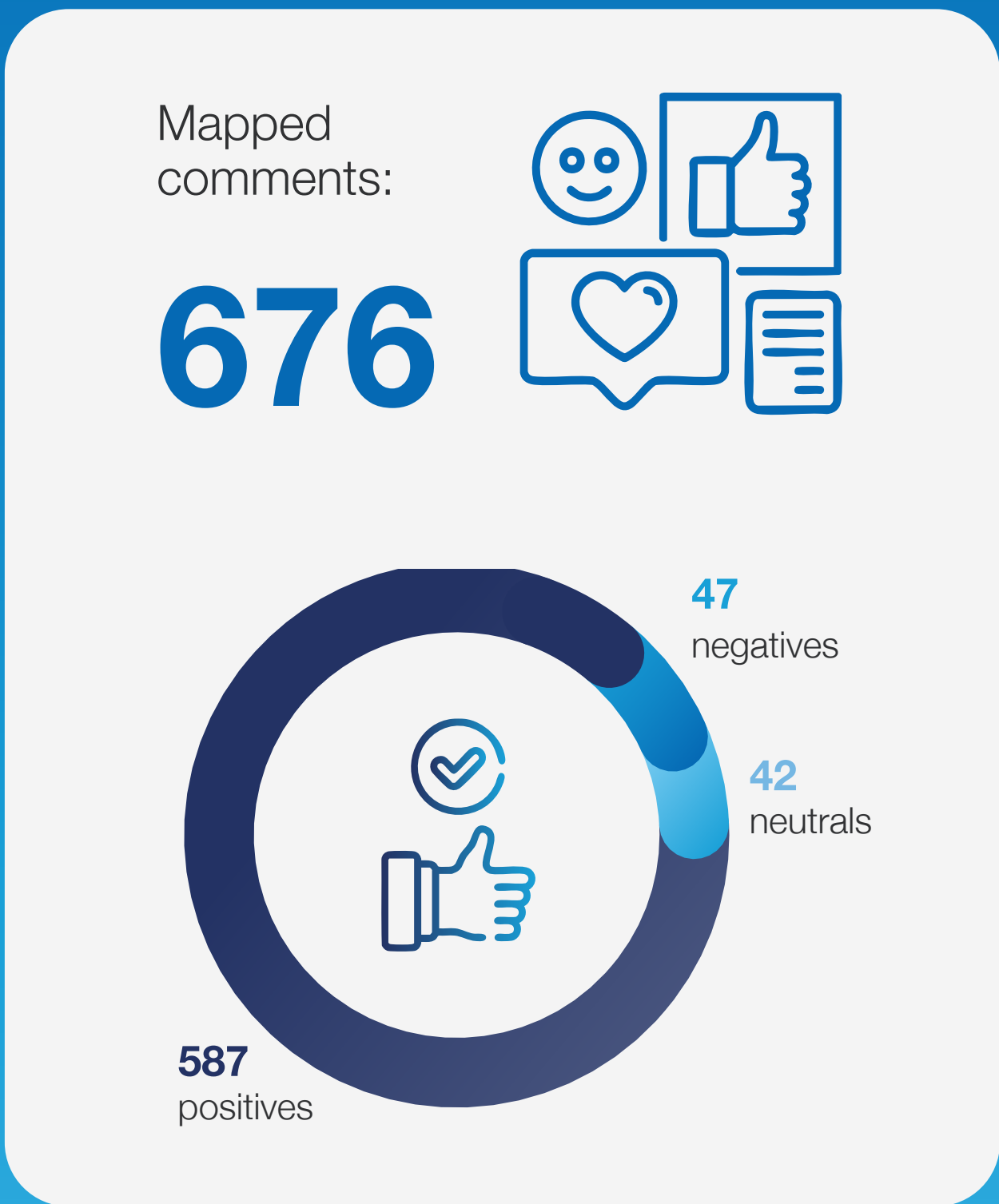


Renovation of the cafeteria and relaxation room

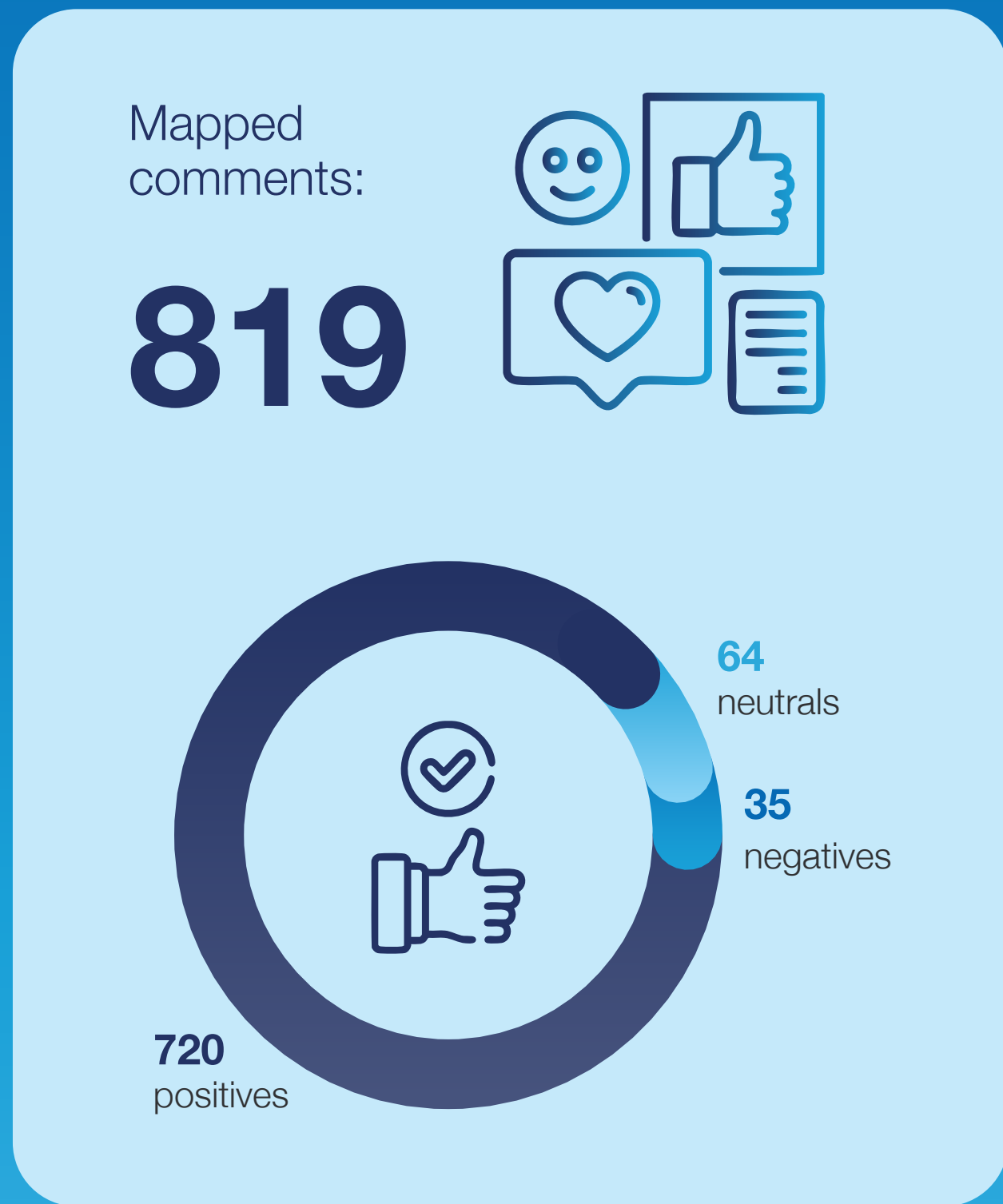
Satisfaction with our hotel management

Our Quality Department is making rapid progress, consistently focusing on service and relationships with owners, being also responsible for mapping comments published on the Internet that indicate guest satisfaction. All comments are answered as quickly as possible and the topics indicated are addressed to the areas responsible for dealing with them. We use a specialized digital tool to calculate the Global Review Index (GRI), which varies on a scale from 0% to 100%. This process is essential for monitoring the excellence of our processes and services.

Results Jurerê Beach Village



Results IL Campanario



In addition to research and digital monitoring, we also care about the well-being of the people who visit the Jurerê Beach Village and IL Campanario hotels. Therefore, **we strive to promote local culture and art** and give precedence to procuring inputs from nearby suppliers whenever feasible. We also create spaces for **community gatherings, craft markets, artist exhibitions, cultural events, and local entrepreneurs**.

Regarding our investors, the 2024 distribution increased by 10% compared to the previous year, excluding investments that did not exist. In 2025, we will see the end of the PERSE law benefits, which will bring a scenario of readjustment for the segment regarding the payment of federal taxes, further increasing management's responsibility to maintain good results for investors.

Commitments for 2025



Reduce the consumption of non-renewable energy by installing photovoltaic solar panels.



Upgrade the equipment with a focus on efficiency and energy consumption.



Invest with a focus on continuous improvement, sustainability and innovation **and reduce waste** and environmental damage.



Rubens Fernandes Lima

Jl Gatronomy and Events (Fajã)

In 2022, we opened the Fajã restaurant at the Jurerê Beach Village hotel with the challenge of combining the authenticity of regional cuisine with a contemporary touch. Our aim is to celebrate local flavors and traditions and create a unique culinary experience for locals and tourists.

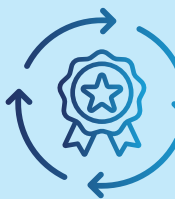
Fajã Cozinha e Mar is a sanctuary of culture and memory that focuses on local delicacies in collaboration with regional producers. Committed to sustainability, it was founded with the aim of being a **Zero Waste restaurant** that applies good environmental practices in all its operations. As a result, 90.7% of the hotel's waste is recycled and food waste is closely monitored, optimizing production and reducing organic waste.



Commitments for 2025



Increase customer satisfaction;



Promote the continuous qualification of the team;



Optimize the cost matrix and strive for continuous improvement.

Jurerê OPEN

In this business, we manage commercial properties and offer convenience services such as cleaning, maintenance and security. With around 80 establishments, including stores, restaurants and service providers, **OPEN is a reference as the first and most comprehensive open-air shopping center in Santa Catarina**, strategically located in the heart of Jurerê in_.

Evolution and modernization: with the slogan “*Para Ser & Estar*” To live & Be Well.

In 2023, Jurerê OPEN took a big step and launched its new brand with the positioning “**To live & be well**”. Jurerê OPEN is much more than an open-air shopping center. It is a place where experiences become memories and people find the perfect balance between leisure, culture, nature, services and well-being.

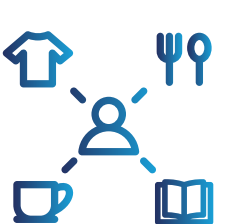
In 2024, we put everything this new positioning symbolizes into practice. We transformed ideas into concrete actions and made Jurerê OPEN a true reflection of what we believe in.



Diverse and unforgettable events: from 440 events in 2023, we increased to 483 in 2024, with attractions spanning culture and leisure, gastronomic festivals, and celebrations for all ages.



Expansion of responsible waste management: we provided PET waste bins, cigarette disposal bins, and bins for electronic waste.



Expansion and new experiences: we welcomed businesses that bring even more diversity to our mix and tailor the services and products offered to the needs of our visitors.



Increased digital engagement: we grew on Instagram, increasing our number of followers from 30,000 to 38,800.

Digital Circuit: agility and results

Two LED panels, called digital circuits, were installed on the Lounge Platform and Platform 2. Their primary purpose is to display the weekly updated OPEN program. This has enabled us to accelerate the dissemination of marketing activities, which has directly contributed to increased revenue and more efficient interaction with our visitors.

This progress is further evidence of our commitment to innovating and always offering the best.



Elton Ramos

Numbers that tell stories

In 2024, a concept became reality. Every event, every new operation, and every thoughtful detail reflected our commitment to being a place where people can be themselves and live in harmony. Furthermore, our Google reviews show that this work is recognized. The average number of stars mapped per year is consistently high, with predominantly positive comments.



Sustainability: an ongoing commitment



69.7% of waste diverted from the landfill



- Good practices**
- 50 points for selective disposal;
 - 15 cigarette butt collection points;
 - 4 PET waste bins;
 - Waste bin for liquid disposal with appropriate treatment with SAE;
 - Collection point for the disposal of electronic waste;
 - Door-to-door collection of organic waste and forwarding for composting.

Waste is stored at a central facility that aims to be an example of responsible management in its operations, providing opportunities to promote environmental education and awareness, as well as campaigns for operators, residents, customers, visitors and schools in the surrounding area.

Proper waste management allowed a greater volume of materials to be sent for recycling and composting, resulting in fewer materials going to landfills. Good practices such as communication and waste identification have helped to ensure that a circular economy and circular management are on the road to success.

(306-3) Waste in tons	Disposal	2023	2024
Recyclable waste	Cooperative of recyclable material collectors, social projects and industrial re-cycling	20.88	52.77
Organic waste	Composting through the municipal selective collection program	37.69	68.29
Waste (all waste that cannot be composted or recycled)	Landfill by public collection	185.49	74.07
Hazardous waste*	Local company for specialized treatment	0.05	0.57

*Hazardous waste is destined for recycling (cigarette butts, electronic waste, LED and fluorescent lamps, batteries) or for industrial landfills (contaminated solid and liquid chemical waste).



14.7 kg of cigarette butts collected
= preventing the contamination of
735 million liters of water.



1 cigarette butt can contaminate
50 liters of water.

Destination of cigarette butts

1. The cigarette butts are collected;
2. A third-party company carries out the collection;
3. The butts are converted into recycled raw material;
4. The raw material is donated to the *União Norte* association;
5. The association processes the material into handicraft utensils.



Commitments for 2025



**Implement new commercial
operations** into the existing mix.



Analyze investor profitability
of new commercial areas.

Water and Sewage System (SAE)

(3-3)

In 1981, we started operating the Water and Sewage System (SAE). Our challenge was to provide, independently, all the necessary infrastructure for water supply and sewage collection and treatment in Jurerê.

The main goal was to mitigate common problems encountered in many Brazilian beach resorts, such as water scarcity and sea pollution, which are exacerbated in the summer.

Daily monitoring of the water table and the catchment lake is a preventative measure against the risk of shortages of the business's main input.

Water collection

(303-1) The water that supplies our Water Treatment Plant (WTP) is drawn from an artificial lake of approximately 54,000 m³ and from bridges installed near the WTP that allow for the collection of additional groundwater. This lake receives significant contributions from the rainwater drainage canal system and is connected to the water table.



Service capacity of the SAE in number of inhabitants:

WTP
20,160

STP
18,566

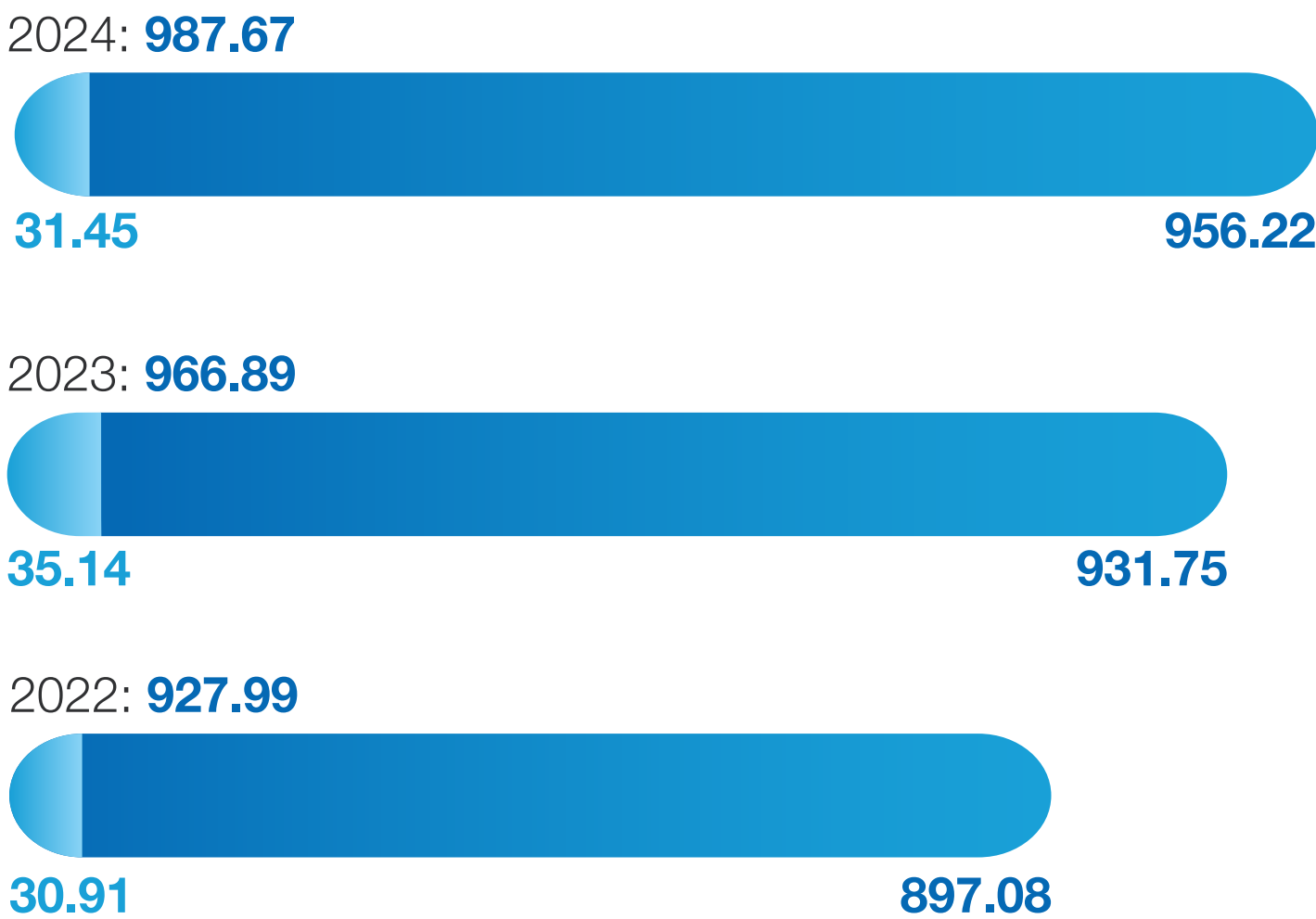


Water collected in m³

(303-3)

SAE has installed an ultrasonic floater in the surface catchment lake to minimize the proliferation of algae, which, if excessive, can compromise water treatment. It is also exploring the implementation of a bioremediation system to minimize the impact of excess organic matter.

● Underground ● Surface



Note: does not cover water-stressed areas. (303-3-b) (303-3-b) SAE is responsible for distributing all the water to the project and treating 80% of the local sewage. To convert the data into m³, the values must be multiplied by 1,000. Revision of the calculations involved updating the volumes reported.

Water Treatment Plant (WTP)

Water treatment goes through several stages, including aeration, coagulation, flocculation, settling, filtration, disinfection, fluoridation, and the reservoir. Since 2021, we have begun replacing the chemicals in this process. In 2024, **we replaced the coagulant**, the main input, reducing costs and product consumption per treated cubic meter by 15%. This change has also improved **water quality**, as aluminum levels have decreased. In addition, **flocculant consumption has dropped by 70%** and we are already evaluating alternatives to replace it to further improve treatment.

We have tested a new fluoridation system to increase efficiency and reduce waste. The switch from sodium fluorosilicate to fluorosilicic acid has already led to improvements, and the cost and performance benefits will be noticeable by 2025.

At the same time, **the project for the new Water Treatment Plant (WTP) has been filed** with the environmental authority and is currently under analysis. The proposal aims to expand and upgrade the system's structure and capacity to better meet future needs. **We visited a plant in Lodi, California (USA)**, to learn about the technology we plan to use to reduce drinking water hardness.

We are aware that summer rainfall can affect the bathing conditions of Santa Catarina's beaches. **At Jurerê in_, we monitor the quality of seawater in our laboratory** and take the necessary measures in collaboration with the authorities. We also implement preventive measures at our sewage treatment plants to avoid groundwater and marine pollution.



Sewage Treatment Plant (STP)

We use the Sequencing Batch Reactors (SBR) method for sewage treatment, which employs a batch activated sludge system for biological processing. Our sewage collection system operates in two formats: **conventional** and **vacuum**.

After undergoing treatment, the effluent is infiltrated into the ground, recharging the water table. This process promotes a sustainable water balance between the demand for drinking water and the volume of raw water available for treatment.

Mindful of the capacity limits of our pumping stations, we introduced monitoring routines and extended the preventative maintenance routines for this equipment, reducing the impact of overloading at peak times. We are awaiting approval for the revitalization of pumping station 1. Our team is also evaluating solutions for the disposal of the

sludge produced in water and sewage treatment plants, taking into account the physico-chemical characterization of the sludge and technical and economic feasibility analyses, and giving priority to **efficient, sustainable and innovative methods**. Among the alternatives evaluated and aligned with the circular economy, we highlight two:

Sludge composting: this technique is economically and financially more viable. The sludge is sent to a partner company, which sells the end product as fertilizer that can be used in food cultivation.

Constructed Wetlands (JTL): an environmentally friendly approach that uses plants and substrates to treat sludge, promoting its dewatering and volume reduction and enabling the recovery of nutrients for land application. This technique requires more space and investment.

Maintenance

We validated the digitalization of SAE's maintenance routines in the Total Productive Management (TPM) methodology using the PCM by SIM operational control software, resulting in service improvements, team expansions and a reduction in potential costs.



We have registered 315 pieces of equipment tracked for preventive maintenance.



We are conducting several strategic training courses focusing on autonomous maintenance.



We saved R\$220,000.00 in potential maintenance costs in 2024.



Guilherme Feijó

Construction work

(IF-WU-000.E)

SAE plans to expand the sewage collection network to cover 100% of the project. Negotiations with the environmental authorities for the relevant permits are ongoing. SAE currently has 39 km of water and 36 km of sewage networks.

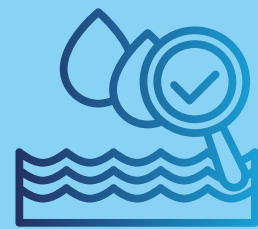
Quality, innovation, research and development

Our system has kept pace with the growth of the project and the quality of the services provided is **certified by ISO 9001 and 14001 standards**. Operations are inspected by the appropriate bodies and recognized by public health and environmental agencies.

We have made progress towards a more efficient operation with the digitalization of operational support routines. **We invested approximately R\$30,000 in a laboratory analysis management system to modernize water and sewage quality monitoring in our in-house laboratory.** This initiative increased flexibility, guaranteed more accurate information, and reduced waste generation.



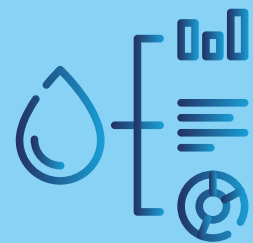
Nine monitoring points indicate whether the seawater in Jurerê in_ is suitable for bathing all year round.



Four groundwater quality monitoring points in the vicinity of the Sewage Treatment Plant (all analyses comply with legal requirements).



Measurement sensors that allow instantaneous and on-line analysis of the treated water leaving the plant.



Water quality monitoring at all stages of treatment. The system has specific points for collecting and analyzing the water distributed, mainly at the ends of the network, making it easier and quicker to detect problems.



Around 700 collection campaigns and almost 20,000 analyses carried out on distributed water and treated sewage.



Sérgio Adriano Costa

Quality indicators

(IF-WU-140a.2)

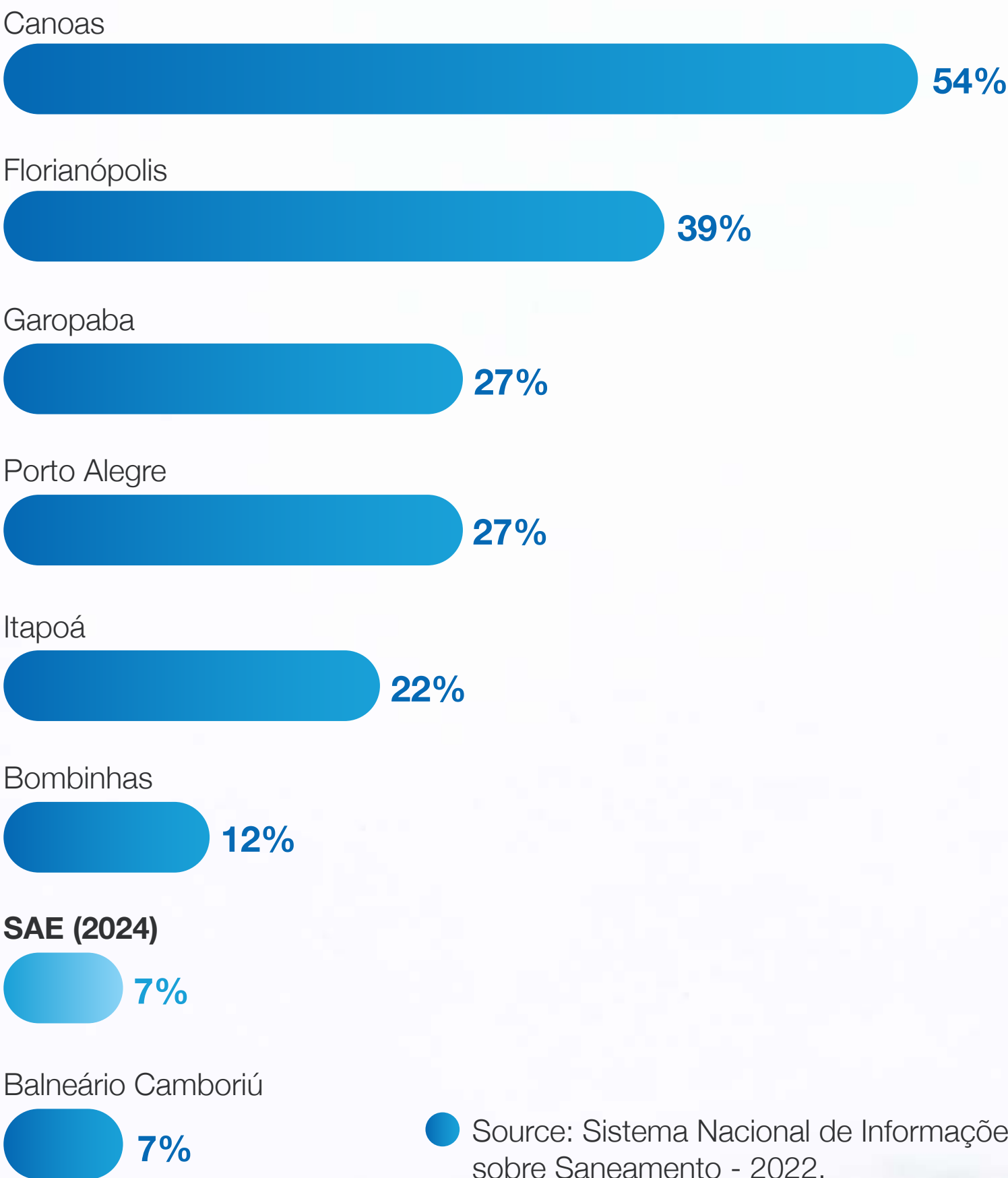
The water loss rate in Jurerê in_ remains low, **reflecting the good operational control of the networks**, with preventive maintenance and rapid corrective action. This indicator is fundamental for:

 Diagnosis of the effectiveness of maintenance carried out on the network.

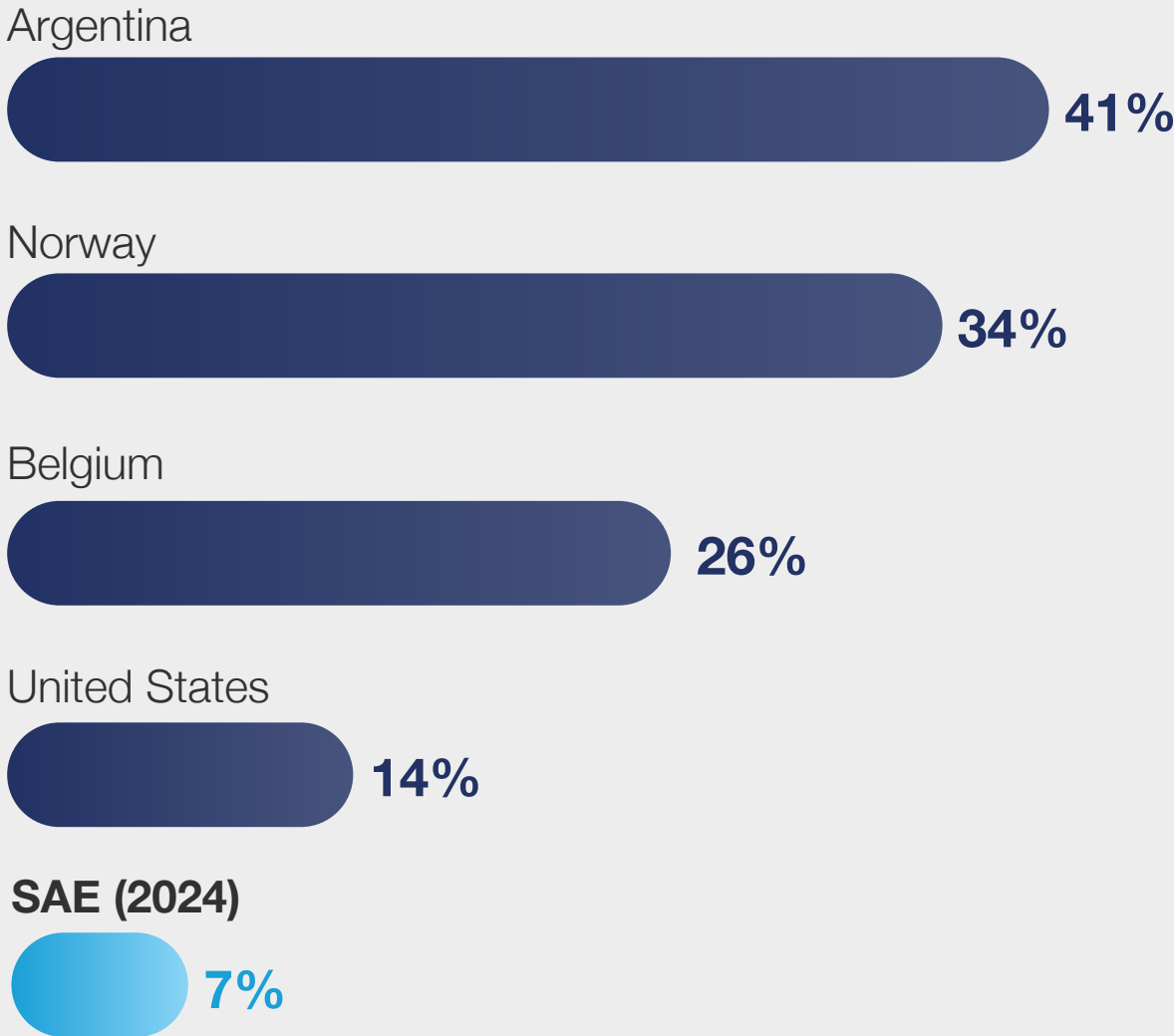
 Prevent a reduction in revenue.

 Monitoring the need for major interventions to update the network.

According to the following able, the lower the index, the better the quality indicator. Therefore, compared to the other systems in the chart, our operating performance is superior by 7% or 55,390 m³.



Source: Sistema Nacional de Informações sobre Saneamento - 2022.



Source: International Benchmarking Network for Waterand Sanitation Utilities - 2020 Data.

The information presented below merges the data monitored so that we can ensure the quality of the operation and provision of services at SAE.

Efficiency of the Sewage Treatment Plant (STP)

(303-2)

Parameters	Unit	Maximum allowed	2022	2023	2024
Biochemical oxygen demand (BOD)	mg/L	60	25.1	9.3	14.5
BOD removal efficiency	%	≥ 80%	84%	95%	89%
Chemical oxygen demand COD	mg/L	-	78.9	110	46.9
Oils and greases	mg/L	30	< 10	< 10	< 10
pH	-	6.0-9.0	7.42	7.31	7.3
Sedimentable solids	mL/L	1	< 0.2	< 0.2	<0.2
Phosphorus	mg/L	4*	1.87	1.2	1.2
Temperature	°C	40	26.4	26.1	26.2

Note: annual average values. (303-2) Parameters CONAMA Resolution No. 430/2011.
 *Law 14.675/09 Art.177 V - “Discharges into stretches of lakes, lagoons and estuaries, in addition to the previous items, the limit of 4 mg/L of total phosphorus concentration must be observed”.



Denise Almeida

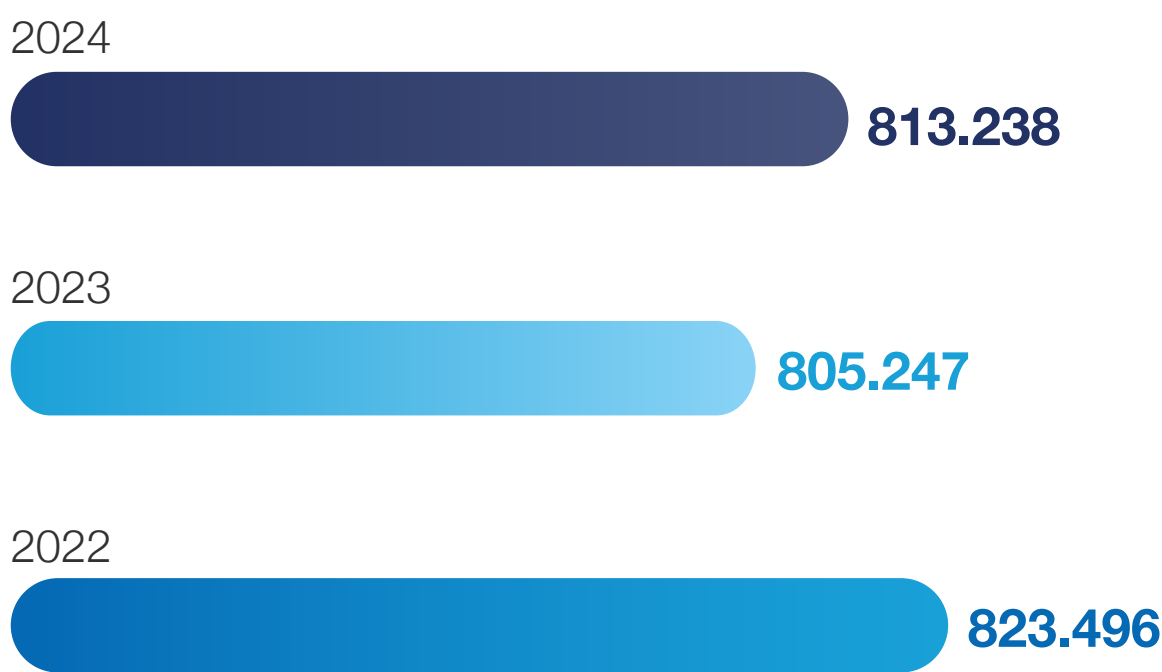
Efficiency of the Water Treatment Plant (WTP)

Parameters	Unit	Maximum allowed	2022	2023	2024
Aluminum	mg/L	0.2	0.0493	0.1473	0.0577
Alkalinity	mg/L	-	100.2	97.34	133.06
Ammonia (as NH ₃)	mg/L	1.2	0.14	0.28	0.07
Chloride	mg/L	250	51.73	45.7	73.1
Apparent color	uH	15	3.19	3.4	5.5
Conductivity	µS	-	550.83	563.5	647.3
Hardness	mg/L	300	174.17	168.8	163.8
Iron	mg/L	0.3	0.0157	0.048	0.011
Total coliforms	NMP/100 mL	absent	absent	absent	absent
<i>Escherichia coli</i>	NMP/100 mL	absent	absent	absent	absent

Parameters	Unit	Maximum allowed	2022	2023	2024
Manganese	mg/L	0.1	< 0.005	< 0.005	< 0.005
Total dissolved solids	mg/L	500	375.83	319.1	292.7
Sulphate	mg/L	250	85.64	68.5	16.5
Turbidity	uT	5	0.6	0.56	0.32
pH (at 20°C)	-	6.0-9.5	7.12	7.3	7.4
Temperature	°C	-	23.58	23.48	24.53
Nitrate	mg/L/L	10	0.66	0.59	2.39
Residual chlorine	mg/L	0.2-5.0	1.41	1.35	1.42
Taste and odor	intensity	6	< 1	2	absent

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

Water consumption in m³



Commitment to water quality
(IF-WU-250a.1)

The quality of the water we supply is a priority for us and requires strict quality control at every stage of the treatment and distribution process, always in compliance with the regulations that govern the criteria for drinking water in Brazil.

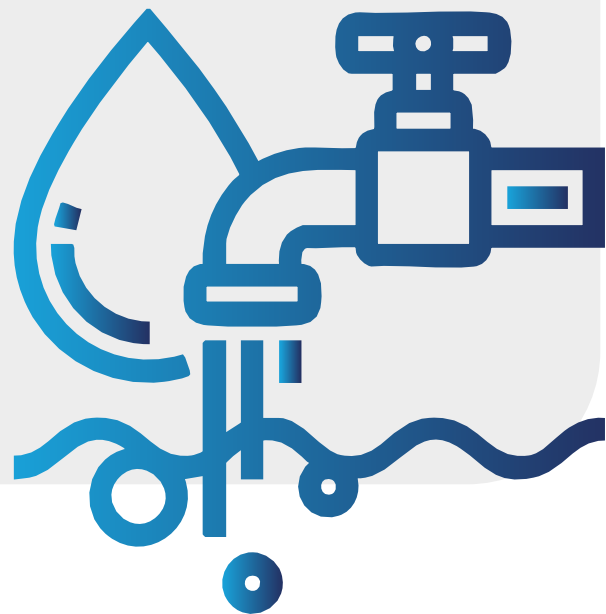
By implementing continuous monitoring routines and sensors, any changes in quality standards at the Water Treatment Plants are quickly detected. This automatically initiates corrective measures to ensure compliance with drinking water criteria.

SAE records all activities related to the water treatment and distribution process and assesses the risks and impacts that could jeopardize the quality

and continuity of the supply. Each identified risk is classified to establish preventive measures and appropriate controls.

Effectively managing these risks is a key to ensuring the safe operation of the system and avoiding interruptions and deterioration of water quality. Furthermore, the company establishes and implements strict control measures at all stages, from treatment to distribution. Not a single incident has been recorded in which water quality was compromised after leaving the SAE plants. This shows the efficiency of our process and our commitment to the public health and well-being of the communities we serve by guaranteeing a safe and healthy water supply.

Our water is treated and distributed to the population in compliance with the quality standards required by regulations.



Drinking water quality

(IF-WU-250a.2)

We comply with Ordinance GM/MS No. 888/2021, which establishes the parameters for drinking water supplies in Brazil, including the control of pesticides and agrochemicals. We also comply with Ordinance 21/2022, which establishes additional criteria for water quality in Santa Catarina.

Pesticide and medication analyses are performed by an accredited external laboratory, strictly adhering to the frequency prescribed by the ordinance. In addition, SAE promotes awareness campaigns on the proper disposal of waste, including medicines, cooking oil, chemical products, and solid waste, to prevent the contamination of sewage networks and stormwater drains.



Campaigns that address the correct disposal of waste and promote more sustainable practices.

Water resources monitoring

(303-1, IF-WU-440a.3, IF-WU-450a.4, IF-WU-140b.1)

To ensure a safe and sustainable supply of drinking water, it is important to manage the risks associated with the quality and availability of water resources. To this end, **SAE maintains a rigorous monitoring plan** with regular analysis of raw and treated water quality and **daily monitoring of groundwater and surface water source levels**.

To deal with the risks of climate change, such as drought, SAE works with a closed water cycle. In this model, 67% of the treated effluent is discharged into the water table through the irrigation of a licensed green area, which helps to maintain adequate groundwater levels even

during periods of low rainfall. **We confirm that we have not recorded any incidents related to the water quality from our sources after it has left the sewage treatment plants.** In other words, once the sewage is treated and disposed of in nature, it meets the quality standards required by regulations.

SAE is committed to the sustainable use of water in the new project areas and is looking at alternatives for the final disposal of effluents, prioritizing the responsible use of water. This ensures the quality of supply, conserves water resources and promotes sustainable practices.





Josefer Dias

Luis Fernando Brito

João Carlos
Machado

Incidents in the water network

(IF-WU-450a.3)

SAE attaches great importance to excellent service. This is why we take quick and effective measures to minimize the impact of network disruptions or supply interruptions, for example by closing blocks and rerouting the network. In addition, all customers are informed immediately via various channels such as WhatsApp, email and SMS. In this way, **we can always restore supply to the affected areas within three hours**, ensuring continuity of service and user satisfaction.

Unplanned disruptions to the drinking water supply:



Customer service

(IF-WU-000.B, IF-WU-000.C, IF-WU-000.D)

The data presented underscores the quality of our services, which are provided effectively, efficiently, quickly, and with well-executed operational processes in compliance with legal standards. Furthermore, our social and environmental education activities contribute to strengthening our commitment to the community and the environment.



Service	Unit	2022	2023	2024
Water service index	%	100	100	100
Sewerage service index	%	84	84	84
Number of complaints/Number of savings	%	0.09	0.12	0.25
Operational				
Number of active water savings	Un	4,158	4,171	4,364
Volume of water produced	1,000 m³/year	897.08	925.97	961.21
Volume of water billed	1,000 m³/year	757.08	738.79	763.12
Volume of sewage treated	1,000 m³/year	537.10	528.24	633.16
Volume of sewage billed	1,000 m³/year	605.82	610.91	628.14
Productivity index: active savings per own personnel	Un	256.40	240.38	237.56
Ratio of treated sewage to water consumed	%	87%	72%	82%
Distribution losses index	%	19.2%	10.1%	7.14%
Environment				
302-1 Total electricity consumption* (kWh)	kWh	1,606.129	1,551.565	1,509.674
302-3 Electricity consumption/m³ of water produced	kWh/m³	0.59	0.49	0.43
302-3 Electricity consumption/m³ of sewage treated	kWh/m³	1.94	1.80	1.50
Chemical products used in water and sewage treatment	t	385.60	342.40	259.63
Total water withdrawal - surface	m³	866,167	931,754	956,225
Total water withdrawal - groundwater	m³	30,916	35,136	31,449.6
Number of STPs and WTPs certified ISO 14001	-	1	1	1
Number of recyclables collected	Kg	558.15	1,515.59	38.03
Social				
Number of people on monitored health and environmental education visits to operational units	People	181	590	576

Note: annual average values. Parameters established by the National Sanitation Information System (SINS).
*Duplicate values were found when the calculations were checked.

Customer satisfaction

We value high service quality and we listen to our customers in order to constantly improve.

Automatic Reception Unit (IVR)

-  270 calls resolved;
-  100% of cases closed;
-  89 % satisfaction - administrative service;
-  83 % satisfaction - field service team;
-  Satisfaction survey (NPS method) = 40 points, an increase of 7 points compared to the previous cycle.

Main detractor comments

Lack of sewage collection network: approximately 20% of the project does not have a waste collection network. In these places, treatment takes place individually on the plot with a septic tank.

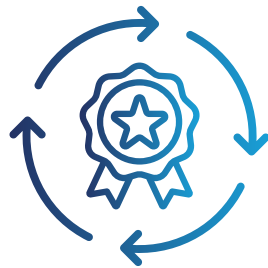
Water quality: the water in the region has a high level of hardness, a natural characteristic. When it goes through the treatment process, this level is reduced to 30% below the limit set by legislation.

Commercial: complaint regarding the water tariff. We apply the same tariffs as those by the state concessionaire in the city.

Key positive comments

Customer service: agility and customer focus are prerequisites for serving customers.

Water quality: year-round water availability in the network.



We are fully committed to ensuring the security and privacy of our clients' data. To this end, we have implemented training and alignment with the General Data Protection Law (LGPD) applicable to the routines and software we use.



To strengthen customer relations, we built a new service room in 2024 at a strategic and easily accessible location in the central area of the project.

Non-payment (IF-WU-240a.3)

In 2024, our average non-payment rate was 2.05%, reflecting our efficient financial management and policies that promote accessibility and continuity of services. In addition, service interruptions due to non-payment were rare, underlining our commitment to positive customer relations and meeting the basic needs of our customers. In the event of interruptions, 100% of restorations were completed within 30 days. This demonstrates agility and efficiency in service, minimizing social impact and ensuring access to treated water.

Research and innovation initiatives

The R&D department has made progress in product development and the search for innovations in processes and technologies over the course of 2024. We can highlight:



Hydrogen production from the treated sewage;



Sustainable destination for the sludge from the plants;



Feasibility for implementing renewable energy use for SAE facilities.

Energy management

(IF-WU-130a.1, 302-1)

In 2024, SAE's energy management included the consumption of electricity, fossil fuels for the vehicle fleet, generators, and LPG for use in employee kitchens, totaling 5,434.82 GJ. The largest share of this consumption, 92%, was electricity, primarily due to the use of equipment essential for the transport and treatment of water and sewage in our distribution and collection network.

Total energy consumed

5,435 GJ

Electricity from the grid

92.5%

Renewable energy

88.8%

(302-1) Non-renewable energy consumption	2022		2023		2024	
	Value	GJ	Value	GJ	Value	GJ
LPG consumption (kg)	52	2	52	2.4	26	1.3
Gasoline (own fleet) L	5,561	200	5,828	209.8	7,031.42	253.1
Diesel (own fleet) L	2,501	103	2,905	119.1	2,379.83	97.6
*Diesel for generators L	4,000	164	3,000	123	11,000	451
Total GJ	469		454.3		802.9	

*The frequency of generator use has increased as a preventative measure for pieces of equipment that require longer periods of diesel use.

We have also made progress with energy efficiency projects by maintaining the purchase of electricity on the free market and identifying areas of higher consumption within our facilities. These measures aim not only to renew equipment but also to improve management and operational efficiency to ensure more sustainable water distribution and sewage treatment.

In addition, we have initiated a technical and economic feasibility study for **self-generation of electricity from renewable energy sources**, which is currently being analyzed for potential implementation. This year, we have also included our highest-consuming units (WTP and STP) in the Free Contract Environment (ACL) to accelerate the conclusion of energy contracts at more competitive rates.

(302-1) Non-renewable energy consumption	2022	2023	2024
kWh	1,491,126	1,492,864	1,456,413
GJ	5368.0536	5374.3104	5243.0868



Sandra Regina Kerber

Andrea Ribas



We expect savings of more than R\$107,000 by the end of 2024.



86% of total energy consumption comes from renewable sources.



100% is sourced through the ACL.

Waste management

(306-3)

Waste in tons	Disposal	2023	2024
Sludge	Under study	319.72	288.19
Recyclable waste	Cooperative of recyclable material collectors, social projects and industrial recycling	9.52	42.71
Organic waste	On-site composters	0.41	0.75
Waste (all waste that cannot be composted or recycled)	Landfill by public collection	1.04	0.37
Hazardous waste*	Local company for specialized treatment	0.25	1.02

*Intended for recycling: electronic waste, LED and fluorescent lamps, batteries, lubricating oil; or for industrial landfills: contaminated solid and liquid chemical waste.

Note: we have invested in a sludge thickening plant with a mechanical press, with the prospect of reducing the final moisture content by around 20%.

(306-3) Waste generation	2023	2024
Recycled	84.8%	95.8%
Rejected for landfill*	11.6%	2.3%
Composted	3.6%	1.9%
Diverted from landfill without sludge	88.4%	97.7%
Diverted from landfill with sludge	3.0%	11.9%

*Excluding the sludge weight.

SAE runs the disposal point for cooking oil in Jurerê on a voluntary basis. In 2024, more than 600 liters of oil were disposed of through the *ReÓleo* program launched by the ACIF (Association of Commerce and Industry of Florianópolis). The program involves volunteers, communities and partners in the collection, separation and reuse of oil, which is converted into products such as biodiesel, soap and other derivatives. Some of the cleaning products obtained through recycling are returned to the participants and SAE regularly donates products to local social projects such as *Casa Lar* and *Lar dos Idosos*. **In addition to promoting the circular economy, the program also raises awareness about proper disposal and the protection of water resources.**

Strengthened connections

(IF-WU-140b.2)

On World Environment Day, June 5, the 2nd edition of the SAE-sponsored Forum on Sanitation in Sensitive Areas took place. The event, held at the IL Campanario Hotel, brought together experts to discuss challenges, technological innovations, and financing models aimed at achieving the objectives of the New Regulatory Framework for Sanitation, which aims to achieve universal water and sewage coverage in Brazil by 2033.

We also took part in the Pact for Sanitation in Education Program, promoted by Florianópolis City Government. In 2024, we received technical visits from more than 200 students from public and municipal schools in the city of Florianópolis. We expect to serve more than 300 students in 2025.



Fabiana Thiesen Suhellen Barcelos

Commitments for 2025

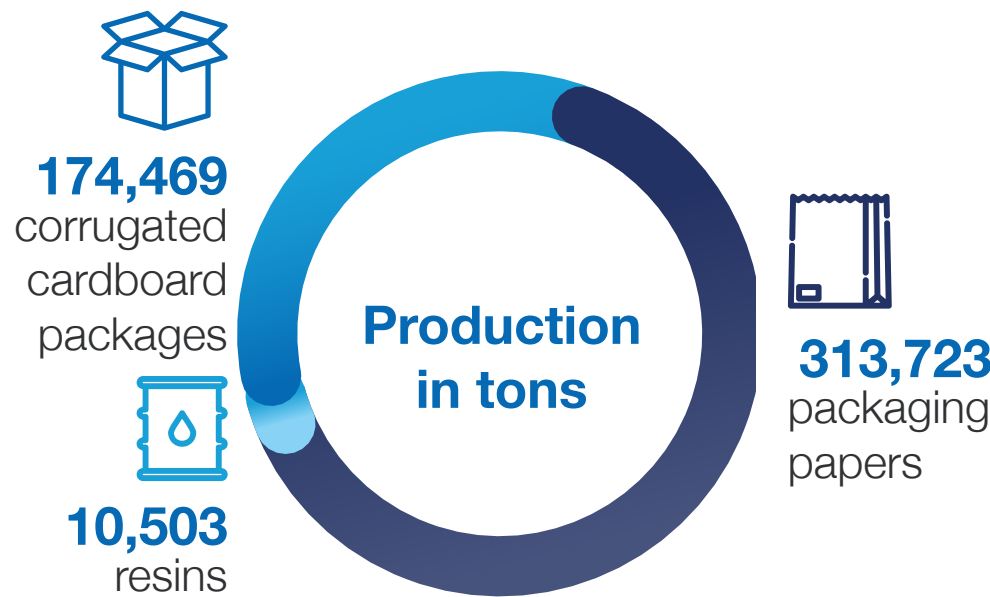
- Improve processes** to reduce energy consumption at the Sewage Treatment Plant.
- Reduce non-payment rate** (bills 0 to 45 days past due).
- Reduce the time defined for the execution of a service** (SLA) in Maintenance Planning and Management (PCM).
- Draft technical articles on innovation and improvement** of SAE's processes and present them at sanitation events.

Stakes in Other Businesses

Irani Papel e Embalagem S.A.

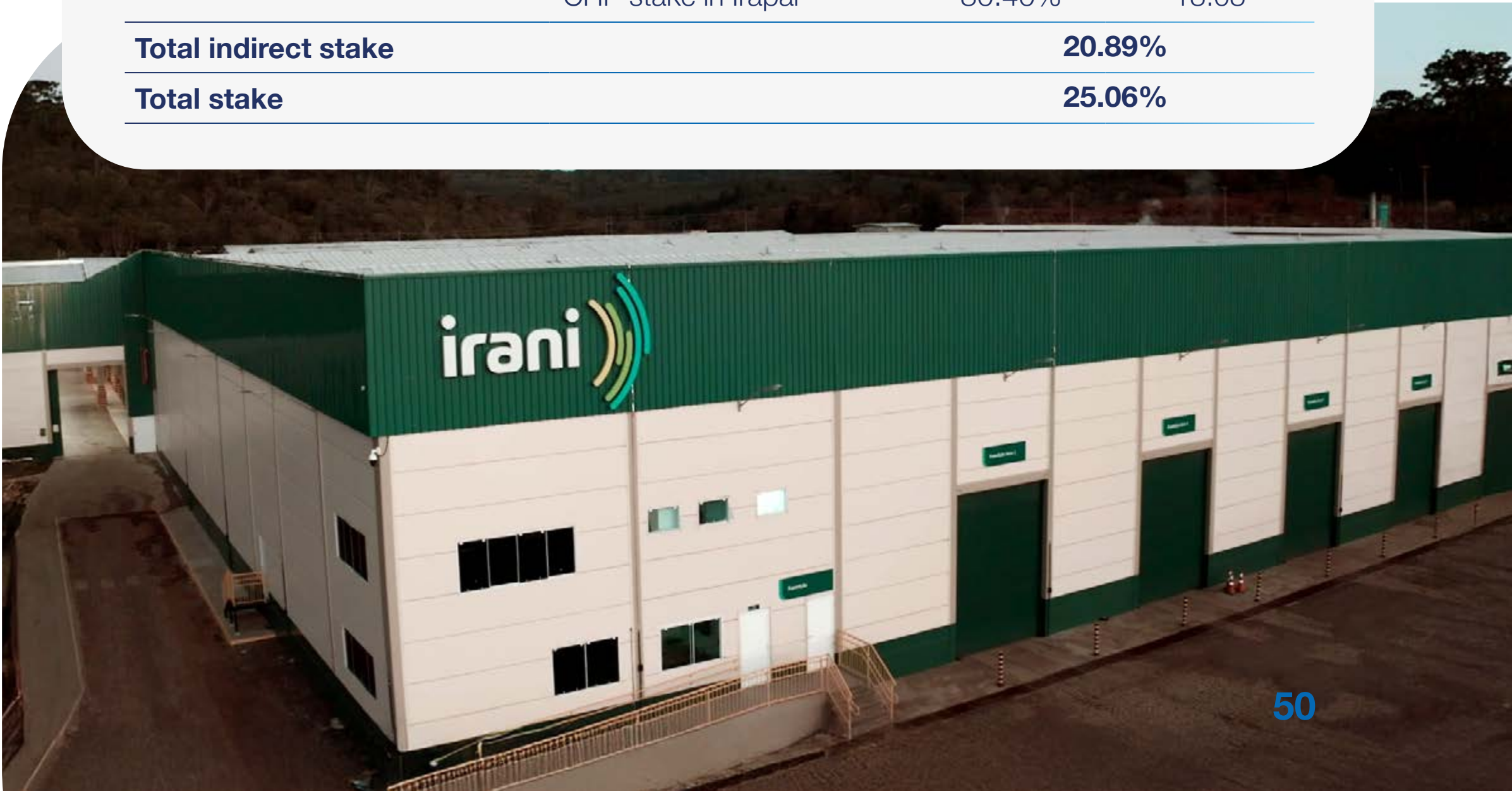
Founded in 1941, Irani Papel e Embalagem is today one of the **leading companies in the sustainable packaging industry in Brazil**. Under the management of Habitasul since 1994, the company produces packaging paper, corrugated cardboard sheets and cartons, as well as natural pine, rosin, and turpentine resins, thus ensuring the supply of high-quality products made from renewable raw materials. In accordance with the principles of the circular economy, production is integrated into the company's own forests and uses self-generated energy.

[Learn more about Irani.](#)



The company is listed on the *Novo Mercado* specialized exchange and is included in important B3 indexes. For the first time, the company was included in the B3 Carbon Efficient Index (ICO2) portfolio for 2025, reflecting the company's commitment to reducing greenhouse gas emissions and implementing management practices that promote more efficient resource use.

CHP - Stake in Irani			
		Shares	%
Direct stake	Shares held by CHP	10,007,067	4.17
Total direct stake			4.17%
Indirect stake	Shares held by HDI	18,849,160	7.86
	CHP stake in HDI	99.99%	7.86
	Shares held by Irapar	102,871,920	42.88
	CHP stake in Irapar	30.40%	13.03
Total indirect stake			20.89%
Total stake			25.06%



Pomerwasser Ambiental

We hold a 20% stake in the Special Purpose Entity (SPE), which operates a sewage treatment plant in Pomerode, Santa Catarina, under the name Pomerwasser Ambiental. Pomerode is located in Vale Europeu and **has 34,289 inhabitants** according to IBGE data from 2022.

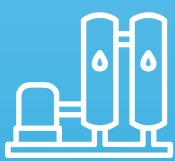
At the end of the plan, an estimated 57,000 inhabitants are to be supplied, with the aim of 100% water supply (2027) and sewage collection (2033).

Monitored indicators		2023 (Oct - Dec)	2024
Volume of water produced	Total	809,000 m³	3,214,000 m³
	Monthly average	269,591 m³	267,830 m³
Loss rate	Annual average	43%	38%
Service orders	Total	2,882	19,119
	Monthly average	961	1,593
Services completed	Total	6,758	16,329
	Monthly average	2,253	1,361
Active savings	Water (Dec)	11,145	11,660
	Sewage (Dec)	259	386
Billing	Total	R\$2,511,705.62	R\$12,246,603.04
	Monthly average	R\$837,235.21	R\$1,020,550.25

In 2024, Pomerwasser has invested around 10 million in:



Design project for the water supply and sewage system;



Purchase of new filters and installation of a reservoir at WTP 1;



Installation of power generators at WTP 1 and at the raw water intake point;



Implementation of a telemetry system in pressure pumps and reservoirs;



Replacement of 15% of water meters;



Commercial re-registration program carried out for more than 10,700 properties;



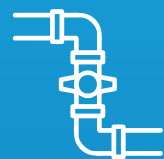
Installation of two new pressure pumps at critical supply points;



Upgrading of approximately 5 km of water distribution network;



Upgrading of 1.2 km of sewage collection network;



Installation of 250 sewer connections.



Corporate Governance

53 Governance Structure

57 Compliance

Governance Structure

The values of **ethics, transparency, courage, socio-environmental responsibility, cordiality, innovation and pioneering** drive our corporate governance, along with the adoption of best stakeholder relations practices. (2-9) The Board of Directors and the Executive Board have the responsibility for the company's management under the terms set out in the bylaws.

General Shareholders Meeting

Main functions:

- Deliberative function;
- To approve the directors' accounts;
- To decide on the allocation of profits and dividends;
- To elect directors.

Board of Directors

(2-11)

Functions:

- To establish the general guidance of the Company's business;
- To elect and dismiss the Executive Directors of the Company and set their responsibilities;
- To supervise Executive Directors management;
- To call the Shareholders Meeting annually and Extraordinary Meetings when deemed appropriate;
- To express about the report of the administration and accounts of the Executive Board;
- To approve the statement of the company's values or mission, strategies, policies, and strategic objectives (2-12).

Term: three years, with the possibility of re-election

Appointment (2-10):

members are appointed based on criteria of qualifications and technical experience, as well as legal and reputational considerations.

Composition: three to nine members, natural persons, elected by the General Meeting.

(2-11) The Chairman of the Board of Directors does not perform any other activities within the organization, meaning that there is no overlap in areas of responsibility between the Chairman of the Board of Directors and the CEO.

Board of Directors update in 2027.

Executive Board

(2-11)

Functions:

- Represent the company to the market and interested parties;
- Responsible for the financial statements;
- Carry out all management actions required to achieve social objectives.
- Oversee and validate discussions and definitions related to the management of business-related risks and impacts (2-12, 2-13).
- Make decisions on strategic issues, such as socio-ecological and economic-financial issues, and report regularly to the Board of Directors (2-17).
- Report any critical concerns to the Board of Directors (2-16).

Term: one year, with the possibility of re-election.

Appointment (2-10): elected by the Board of Directors and may be removed at any time. In the event of an absence or vacancy, the Board of Directors appoints a replacement.

Composition: two to nine directors, whether shareholders or not, with functions determined by the Board of Directors.

(2-21) There is no formal consultation process between stakeholders and senior management.

[Access here](#) the resumés.

Board of Directors



Péricles Pereira Druck
Board Chairman



Paulo Iserhard
Vice Chairman and Independent Member



Andrea Pereira Druck
Member



Carlos Berenhauser Leite
Member



Carlos Fernando Couto e Oliveira Souto
Member



Paulo Sérgio Viana Mallmann
Member



Roberto Faldini
Independent Member

Executive Board



Sérgio Luiz Cotrim Ribas
Chief Executive Officer



José Roberto Mateus Junior
Business, Strategy and Management Director

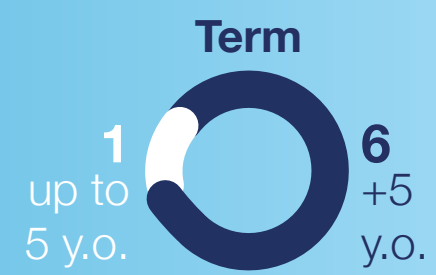
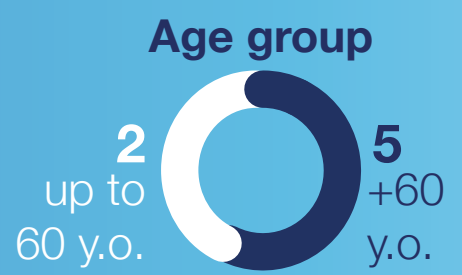
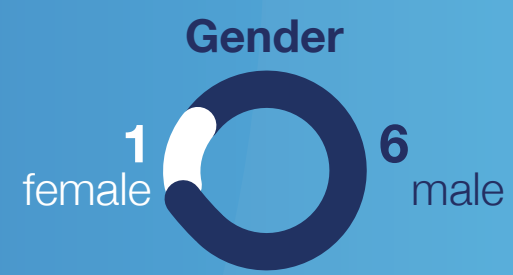


Odivan Carlos Cargnin
Director of Administration, Finance and Investor Relations Officer



Daniel Bisol
Legal Counsel (non statutory)

Board of Directors



Executive Board

100%
men up to the age of 60 with more than five years of permanence.

Senior Management remuneration and evaluation

(2-18) The evaluation process for the Board of Directors and the CEO is carried out every two years with the help of a specialized service provider. The same service provider carries out the evaluation of the CEO together with the Board of Directors. The other Executive Officers are evaluated by the CEO.

(2-20) Composed of fees received directly from the Company and its subsidiaries, the remuneration of the Board of Directors is determined according to the amount of time they dedicate to the company and are compatible with those practiced by the market.

To find out more [click here](#) to visit the Investor Relations website.

(2-19) Fixed fees and benefits	• Determined according to the complexity of the positions; • Complies with market conditions and practices; • Adjustments made in line with inflation indices or market movements.
Short-term variable remuneration	• Only assigned to the Business Director; • Linked to business economic and financial performance indicators and the achievement of targets; • Can be equivalent to up to 8 fixed monthly salaries; • Paid annually.
Evaluation	(2-20) Annually, the Board of Directors assesses the remuneration of the Company's Directors.
Link to business objectives and performance	The established indicators commit managers to results and to creating value for the Company. The evolution of the indicators (Net Profit for the Year, EBITDA and individual performance assessment) is monitored quarterly and annually. Each performance indicator is assigned a weight and three target achievement bands, each corresponding to a certain percentage of reward.
Pension plan and retirement benefits	There are no pension plans in force for members of senior management. There are also no contracts, insurance policies or other instruments that structure remuneration or compensation mechanisms for directors in the event of removal from office or retirement.

Share breakdown as of 12/31/2024

Capital stock

Nominal value of the share: no value	Authorized share capital		Subscribed share capital R\$277,181,809.47	
	Number of shares	Classes	Number of shares	Classes
Nominal Common Share (ON)	20,000,000	-	3,152,764	-
Nominal Preferred Share (PN)	39,969,404	A	5,950,327	A
	30,596	B	30,596	B
Total	60,000,000	-	9,133,687	-

Shareholders

	Nominal Common Share		Nominal Preferred Share			TTL quote
	ON	%ON	“A”	“B”	%PNs	%
Companhia Comercial de Imóveis	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%
Total	3,152,764	100%	5,950,327	30,596	100%	100%

Dividend rights

Class A

Priority in the reimbursement of capital, without a premium, in the event of the liquidation of the Company, and the right to receive a non-cumulative dividend 10% greater than that attributed to each common share, calculated in accordance with the provisions of Article 36 of the bylaws.

Not less than 25% of the net profit adjusted under the terms of Article 35 above shall be distributed to all shareholders as a mandatory dividend, with the Classes “A” and “B” preferred shares being entitled to a dividend 10% higher than that attributed to each ordinary share.

Class B

Priority in receiving a non-cumulative dividend calculated in accordance with Article 34: after the deductions referred to in Articles 32 and 33, an amount equivalent to 10% (ten percent) of the remaining profits will be allocated, which will be distributed as dividend to Class “B” preferred shares. It also considers the dividend provided for in article 36: of the adjusted net profit, in accordance with article 35 above, an amount of not less than 25% will be distributed to all shareholders as a mandatory dividend, ensuring that the Class “A” and “B” preferred shares have the right to receive a dividend 10% higher than that attributed to each ordinary share.

Compliance

(3-3)

Integrity Program

Our Integrity Program, launched in 2019, prevents, detects, and seeks to prevent and detect corruption, relying on a comprehensive set of mechanisms and procedures. it applies to all Habitasul Group companies, their managers, employees and suppliers. (2-15) The types of conflicts of interest are described in the eight policies that are part of the Integrity Program. We consider a conflict of interest to be any situation in which managers or employees, in the performance of their duties, could act in their own interest or that of an affiliated third party, exert influence, and/or make decisions motivated by interests other than those of the Company.

Our commitment to integrity



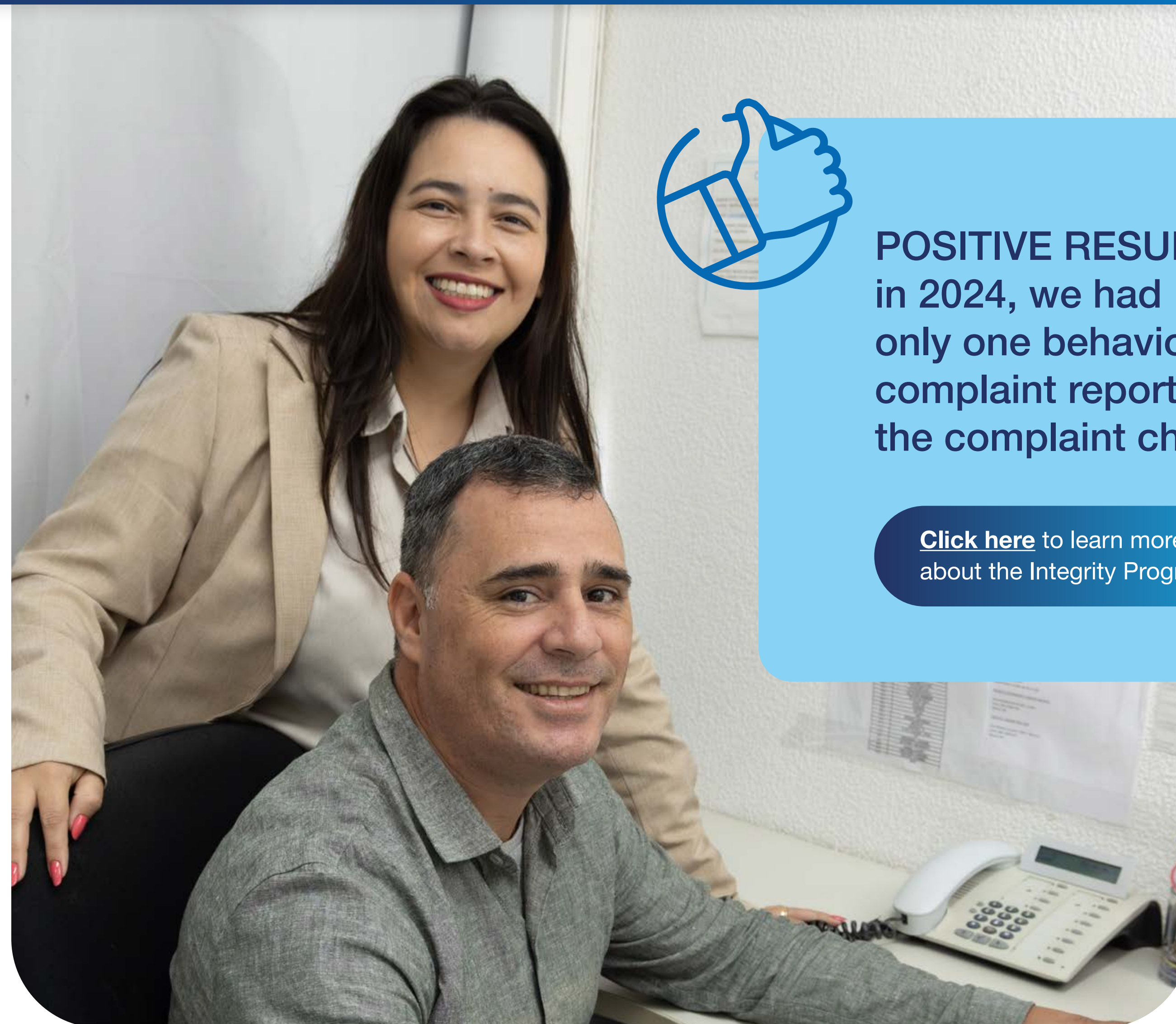
Distribution of monthly educational content entitled **“Integrity Pills”**.



Various training courses for building relationships and strengthening corporate values, such as **Conexão Habitasul**.

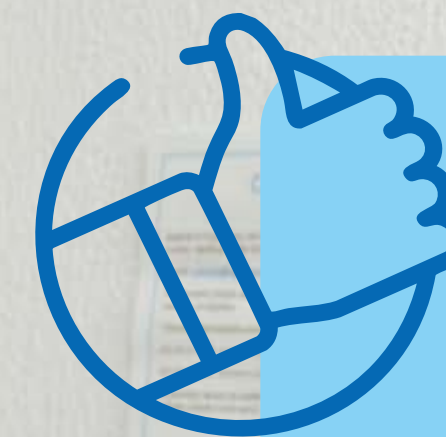


Incorporation of the topic into all **employee orientations**.



Gleice Souza de Barros

Anderson de Deus Paixão



POSITIVE RESULT:
in 2024, we had
only one behavioral
complaint reported to
the complaint channel.

[Click here](#) to learn more
about the Integrity Program.

Code of Ethical Conduct

(2-16)

Our Code of Ethical Conduct establishes the company's core values and helps managers and employees understand, practice, respect, and protect them. This Code also serves as a guide for decision-making and sets the parameters for expected professional conduct.

The content of the Code of Ethical Conduct, available on the company's website, is widely disseminated through internal channels and information pills, has been validated by the Group's Board of Directors, and is part of our Integrity Program. In an effort to ensure environments that are progressively more secure and ethical, our channel for registering reports has been overseen by an external organization since 2022. (2-26) In addition, the system allows information to be added later, and complainants can follow the progress of the complaint while maintaining their anonymity. Infractions of the Code of Ethical Conduct or the Integrity Program will result in disciplinary action as prescribed by the employment agreement and applicable statutes.

Click here to find the full Code of Conduct.

Ethics Committee

The Ethics Committee is independent and autonomous and aims to implement, disseminate, train, review and continuously update the content of the Code. It also aims to:

- Protect, disseminate and enforce compliance with the Code;
- Identify situations that violate the Code and other conflicts;
- Provide guidance for violations and impose disciplinary sanctions as appropriate.

Composition:

- Coordinator (Legal Counsel) + four members, one of whom is the CEO.

Registration of complaints

Available every day, 24 hours a day



www.canaldeetica.com.br/grupohabitasul



0800 450 4501

How it works:



The complaint is received in the ethics channel.



It is forwarded to the Ethics Committee Coordinator.



The process is carried out with specialist support from the relevant departments to ensure a sound and professional assessment of the situation.



If necessary, other people can be called in to help in the process.

Privacy and data protection

The Data Protection Program ensures compliance with the General Data Protection Law (LGPD) and protects the rights of data subjects and data security. It ensures security in the processing of personal data, reduces risks and strengthens the company's reputation. All areas are involved and committed to the data protection culture, and management is handled by the One Trust platform.

During the year, the company reviewed the collection of personal data in all areas and identified the processes with the highest risk, such as the storage of sensitive data and interaction with suppliers. As a result, we are implementing solutions to mitigate these vulnerabilities and increase the maturity of processes related to the processing of personal data.

To promote a culture of data protection, we offer all employees training on LGPD concepts and publish monthly explanatory videos on data protection-related topics.

Risk management

(3-3)

Habitasul's risk management process began in 2014 in the Water and Sewage System (SAE) based on ISO 9001 and 14001 standards and was expanded to include the other businesses in 2021.

Since then, the company has continuously developed its risk management practices, always in line with best market practices. **Habitasul's risk analysis and assessment are guided by strategic intent and planning, the current context, and the internal and external factors that impact the business.**

Habitasul's risk and opportunity analysis aims to meet regulatory standards such as ISO 31000 by assessing the

integrity, adequacy, and effectiveness of internal controls. The mapped risks are communicated to process managers and relevant stakeholders at regular intervals, based on an assessment of the criticality of each risk, to ensure stakeholder awareness and alignment for effective management that reduces potential impacts.

To ensure the implementation of the risk control action plan, we evaluate measures and opportunities for improvement using performance indicators. To ensure the effectiveness of the measures taken and to identify any need for adjustment, we conduct internal audits and undergo external audits during the evaluation and reassessment of ISO 9001 and ISO 14001.

Rogério Fraga





Strategy and Management

- 62** Sustainability Policy
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- 64** Innovation
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- 82** Quality Management

(2-22) Our Strategic Planning has a ten-year horizon, with a review every three years, last conducted in 2022/2023. In 2024, we monitored our strategy through quarterly reports to the Strategy Committee.

Learn more about our strategic intent:



Purpose

To develop places that inspire life.



Mission

Transform places into experiences for life, living well and living together.



Vision

To be a reference in the transformation and sustainable development of places.



Values

Life, first of all: We respect all life in our ecosystem. We seek balance and safety in everything we do.

Confidence: We maintain trust as the basis for building valuable relationships.

Integrity: We understand integrity and ethics as the foundation of everything we do.

Sustainability: We balance environmental, economic, social and cultural responsibilities with appropriate governance.

Protagonism: We are the agents of change. We are courageous and value independence and empowerment.

Diversity and Inclusion: We respect and welcome every individual. We value the power of differences.

Client-centric: We understand our customers and collaborate immediately and with quality to ensure their pleasure and prosperity.

Results-oriented: We seek superior and commendable results.

Innovation: We value what is new. We understand the importance of resilience, agility, and mistake tolerance in developing new solutions that promote the change of places and experiences.

Sustainability Policy

(2-23)

Since the beginning of our activities, we have acted responsibly, promoting positive impacts and minimizing the negative impacts of our business. **We promote sustainable development** and value the interaction between business, society and the environment.

Our **Sustainability Policy** includes a set of guidelines derived from certifications and best practices, as well as voluntary commitments to comply with behaviors consistent with the Habitasul Group's culture, and encourages continuous improvement of our practices.

[Click here](#) to refer to our Sustainability Policy.

SDGs and ESG Commitments

(2-24)

We continuously monitor compliance with the United Nations (UN) Sustainable Development Goals (SDGs), reviewing every six months the opportunities identified by study groups in 2020/2021 and presenting progress to the Sustainability Committee.

We have been a signatory of the SDG Movement in Santa Catarina since 2018 and in 2021 we had the opportunity to support the launch of the SDG Movement in Rio Grande do Sul, of which we are also a signatory. Through our participation in the SDG SC and SDG RS Movements, we stay up to date and engage with the Global Agenda. In 2024, we defined our ESG Commitments together with our teams and leaders, which were validated by the Sustainability Committee. In 2025, this agenda will be the subject of employee training and engagement and communicated to all our stakeholders.



Our ESG commitments

In line with the United Nations Global Agenda for Sustainable Development, **we have introduced six ESG commitments that we aim to implement by 2040**. These commitments are part of our strategy and challenge our teams to seek innovative solutions and optimize operational processes.



50% **women in leadership positions** by 2030.



Serve 90% of Jurerê in_'s businesses with **sewage treatment and collection networks** by 2034.



Increase the number of equipped, safe, attractive, and inclusive public recreational spaces in Jurerê in_ by 164,000 m² of new public space by 2030.



Divert from landfills 90% of waste generated by businesses managed by Habitasul.



Reduce greenhouse gas (GHG) emissions by 40% by 2030 compared to 2022.



Eliminate the use of single-use plastics in operations managed by Jurerê OPEN by 2040.

SDG opportunities action plan - 2024



SDG targets with potential opportunity

77



Mapped opportunities

134



People involved

28

Cancelled



In progress



Start planned



Completed



Innovation

(3-3)

(201-1) We encourage our employees to look for innovative solutions that help transform places and experiences. The aim is to promote a culture of innovation that permeates all areas of the organization.

In 2024, our Innovation Networks continued to look for solutions on three fronts: urban development, customer experience and sanitation. Using the design thinking methodology, the groups are in the testing and validation phase of the solutions and report progress to the Innovation Committee every six months.

Other initiatives strengthen the culture of innovation, such as Founder Haus, which works in strategic partnership with Habitasul to attract entrepreneurs and startup investors to Jurerê in_. This year, Florianópolis was officially declared the capital of startups and Founder Haus, together with Habitasul Group, consolidated its position and transformed Jurerê in_ into the home of healthy entrepreneurship – a destination for those seeking quality of life, sport and technology. Founded in August 2023, the community aimed to reach 500 members by the end of 2024, but exceeded expectations and ended the year with 837 members.

Founder Haus focuses on human resilience, built on three pillars:



Life: increasing and improving the quality of life of individuals.



Space: improving the environment we live in, from urban spaces to projects such as space exploration in partnership with NASA.



Community: changing the way people interact, fostering new forms of collaboration and governance.

Events at the Founder Haus headquarters in Jurerê in_ connect startups with the global innovation ecosystem and attract digital nomads, entrepreneurs and investors from four continents.

Among the 51 events that took place during the year, the highlights are:

NASA Space Apps Challenge: largest global hackathon that brings together brilliant minds to solve real-world challenges using NASA data, artificial intelligence and creativity. One of the participating teams took first place worldwide in the Best Impact category with a climate solution, thus consolidating Jurerê in_ as an important NASA hub.

G20 YEA meeting (Young Entrepreneurs' Alliance): event involving a global network of young entrepreneurs from 20 countries in the presence of the Prince of Saudi Arabia, Fahd bin Mansour bin Nasser bin Abdulaziz Al Saud.

Investor Week: 150 Brazilian investors and VCs gathered for its third edition in Jurerê in_. Organized by JUPTER in partnership with ABVCAP, the event cemented the neighborhood as a key meeting place for angel investors and VCs during the Startup Summit.

Information Security

We have strengthened information security at Habitasul, focusing on protecting data in transit and at rest, reducing threats, and ensuring business continuity. We have developed policies and methods based on **confidentiality, integrity, availability, authenticity, and legality**.

We have implemented the Information Security Policy to protect data from destruction, alteration, unauthorized access, and improper disclosure and have created a *roadmap* with 21 actions focused on processes, technology, and strategy, planned for the period 2025-2027.

In 2024, we automated our backups by storing them at various physical locations with replication and ransomware protection, copies of virtual machines, and Office 365. We have also enabled MFA for email and NAC (ClearPass) for the Habitasul network.

To ensure the reliability and integrity of information, the pillars of Information Security Management have been defined, which stipulate the specific rules and procedures that employees and service providers should be familiar with. By 2025, we plan to disseminate and provide internal training on the Information Security Policy.



Marcio
Oliveira

Juliano
Rodrigues

João Marcos
Miyamoto

programa mais

The **Programa Mais (More Program)** represents our commitment to striving for operational excellence, reducing waste and adding value to processes, products and services. Over these four years of the program, we held 45 Kaizen Weeks. In 2024, we made progress with the Waste Kaizen action plans at Jurerê Beach Village Hotel, IL Campanario, SAE, and Jurerê OPEN, which mobilized their 94 employees to make the necessary process adjustments and implementations to achieve the satisfaction level for Zero Waste certification.

With an emphasis on employee development, we established the **Lean Development Trail**, a learning journey combining Lean and Six Sigma, curriculum that included 20 hours of training in 2024. Entry to the trail is through the training of Lean Facilitators, with around 25 employees holding Yellow Belt certification.

Our culture, our strength

To strengthen our environment of **protagonism, leadership, innovation, and autonomy, we encourage active employee participation in developing, proposing, and implementing solutions to our strategic challenges**. To this end, we established Strategic Management Centers, which provide a collaborative platform where ideas and initiatives are translated into concrete actions. This initiative also intends to:



Promote **cross-cutting themes**.



Develop **participatory management**.



Provide opportunities for participation at all hierarchical levels.



Facilitate **strategic prioritization**.



Encourage **teams to play a leading role**.



Balance demands between leadership levels and functional teams.

The **Strategic Management Centers** consist of six groups and 42 employees who have volunteered to participate.



People

Promote an environment favorable to being a protagonist 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.



Clients

Develop strong brands with meaning for the projects and focus the Habitasul brand on institutional relations.



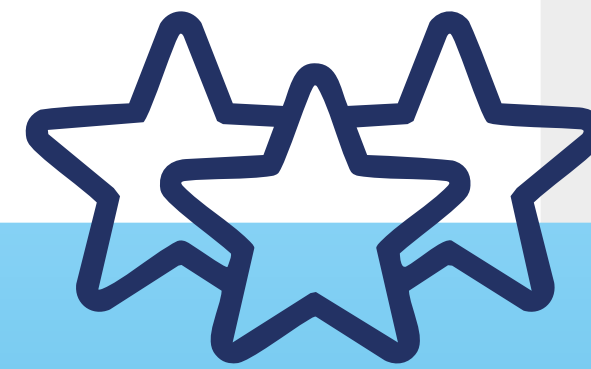
Processes

Constantly improve processes, making them agile, eliminating waste, focusing on operational excellence and adding value.

Internal customer satisfaction

Improving our processes is a commitment to continuous improvement. We carried out a new cycle of the Internal Customer Satisfaction Survey at Habitasul, the results of which provided valuable insights that guided our actions and improved both internal processes and the employee experience. The managers received detailed evaluations of their areas and were encouraged to draw up action plans with the support of their teams.

In 2024, **we mapped and redesigned the processes** in the areas of Finance, Accounting, and Asset Management, covering a total of 14 sub-processes. We were able to clarify the scope for action and facilitate relationships with the respective customers. **The result of this review was the further development of the Improvement Zone into a Quality Zone.** Based on this, we expanded our process portfolio, promoted the computerization of departments, and increased service stability. These efforts have led to significant progress in customer satisfaction, particularly in the areas of Controllershship, Quality, and Environment, which, with a high degree of autonomy, have reached Habitasul's Excellence Zone.

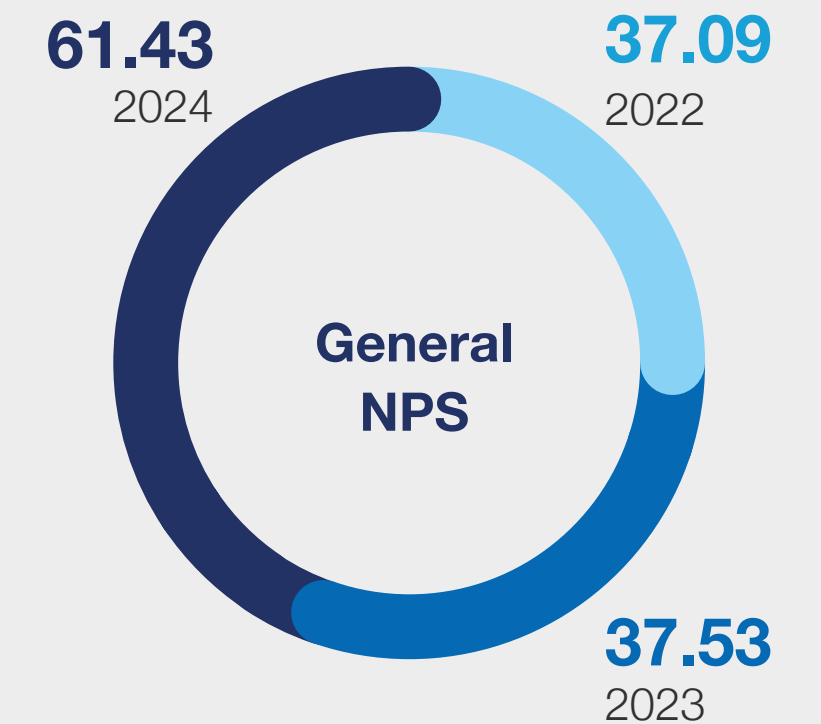
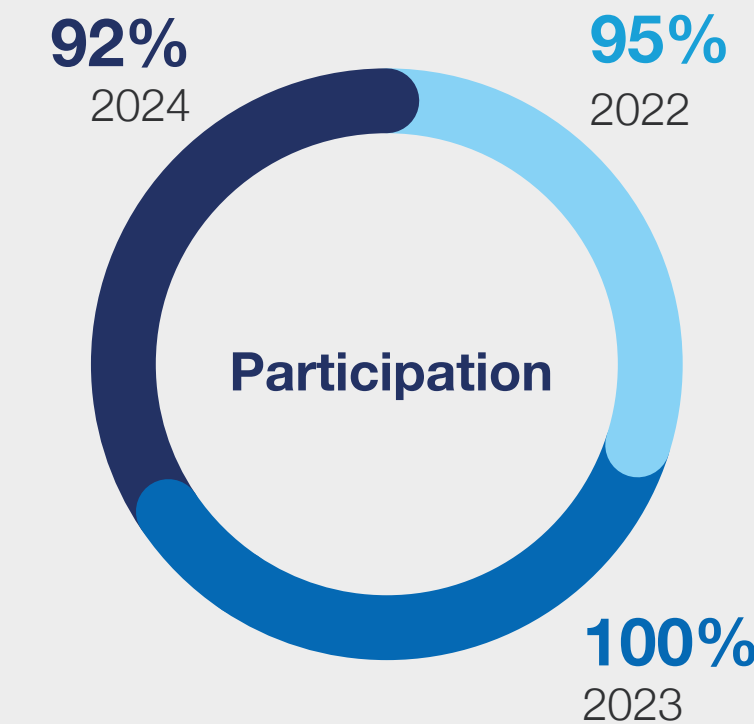


Positive points the survey:

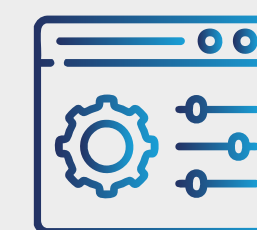
- Proactivity;
- Organization of departments.

Opportunities for improvement:

- Automation of processes for greater agility.



Three areas in the Zone of Excellence:



Controllershship



Quality



Environment

Culture and People Development

(3-3)

(401-1) To reach our goal of being a **great place to work**, we employ practices to attract and retain talent and create a collaborative, innovative, and sustainable environment. We prioritize fostering a culture of mutual cooperation where creativity and innovation are continually stimulated.

Humanized leadership plays an essential role in this process. Through self-development and continuous engagement, **we encourage protagonism and teamwork guided by a common purpose** that aligns with our strategic goals of sustainability and positive impact. Learn more about our five structuring programs on the following pages:

programa — gera

(Gera Program)

(404-2) Present throughout the entire employee life cycle in the organization, from attraction to engagement and career tracking, focusing on cultural alignment and prominence and promoting diversity.

Highlights:



Creation of a **talent pool exclusively for people with disabilities** and promotion of the “**Eu Valorizo a Diversidade**” (I Value Diversity) program, which encourages employee nominations.



Implemented a project for people with disabilities, including **raising awareness** among the team that will welcome new employees.



Specialized consulting firm “*PcD em Foco*” was commissioned to support the **recruitment and selection process**.



Start of **Female Mentoring** in September 2024, with five classes planned from October 2024 to April 2025, two in person and three online. We have invited 20 female executives, promoting a safe environment for exchange, learning, reflection, and professional development.



In September 2024, we hosted the **Diversity Week**, an event open to all employees with interactive activities. The program included empathy experiences and dynamics with games, workshops, and a discussion group with managers.



Leonardo
Dutra



Lorena Morrudo Babot

programa **motiva**

(Motiva Program)

Our motivational program seeks to **strengthen people's commitment to our purpose**, developing their full potential through living our corporate values. We create a stimulating and inspiring work environment that promotes individual and collective growth.

We firmly believe that creating an excellent organizational climate is a shared responsibility. The **Climate Survey** is the most important tool in this program, as it identifies strengths and areas for improvement while respecting the unique nature of each department and business.

We held nine preparation and awareness -raising meetings in person and online formats for the 2024 cycle of the survey based on the Great Place To Work® (GPTW) methodology. The aim was to make the teams aware of how this survey works and to clear up any doubts.

Participation in the GPTW survey



Satisfied with the organizational climate



We have received the “Best Companies to Work For” (GPTW 50+) certification and are the only company in southern Brazil to be included in this ranking.



We rank 8th among the Best Companies to Work For in Rio Grande do Sul.



56% of Habitasul's managers are in the “For All” Leadership phase.



We have jumped 24 positions over the last 3 years; from 32nd in 2022 to 16th in 2023 and to 8th in 2024.

Progress in results per dimension of the survey

● 2022 ● 2023 ● 2024

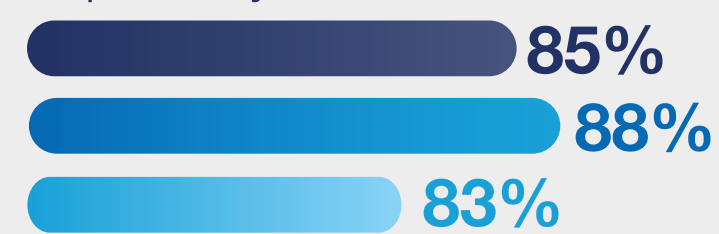
Credibility



Respect



Impartiality



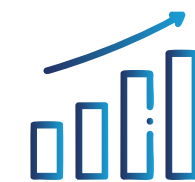
Pride



Camaraderie



Highlights:



Despite the decline in the trust index, the E-NPS improved by 6 points and reached the **Excellence Zone**;



The dimension with the greatest improvement was **“Respect”**, focusing on the following topics: concern for people's physical safety, provision of equipment and resources, appreciation for good work, balance, and quality of life;



18% of personnel stay with the company, mainly because of **alignment of values**; the indicator rose 5 p.p. and is above the benchmark;



The indicator of **“high trust in senior leadership”** rose from 53% to 60%;



95% of “Pride in belonging - My work has a special meaning”. “For me, it's not just ‘another job.’”;



81% of e-NPS - Habitasul in the Excellence Zone (76 to 100), responding to the question “How likely are you to recommend this company to a friend?”.

Strategy and communication

The sense of belonging among employees varies across departments. The survey shows that more clarity is needed regarding strategy, internal processes, and tasks. To this end, we will promote dynamism and cross-team integration. We also implemented initiatives that contribute to a great place to work, such as:



Recognition for length of service;



Special promotions for commemorative anniversaries;



Birthday toasts;



Family visits;



Awards for outstanding performance/star of the month (hotels and restaurants).

Benefits

(401-2) We have made progress in analyzing and expanding benefits for employees and their dependents, always guided by best market practices and taking into account the specific context of each business area.

In Santa Catarina and Rio Grande do Sul, we participate in the *Empresa Cidadã* (Citizen Enterprise) program, which extends the duration of maternity and paternity leave beyond the legally guaranteed amount. This gives our employees more time to experience the arrival of their biological or adopted children, strengthening family ties and reinforcing our values of care and respect for people.

	2022	2023	2024
Meals	R\$3,249,081	R\$4,972,603	R\$2,994,161.00
Transport voucher	R\$414,674	R\$788,772	R\$174,199.80
Medical insurance	R\$954,353	R\$1,881,338	R\$1,333,348.00
Life insurance	R\$27,093	R\$67,555	R\$28,625.04
Home office allowance	R\$234,549	R\$230,349	R\$296,453.63
Total	R\$4,879,752	R\$7,940,617	R\$4,776,788.00

Note: starting in 2024, we will provide comprehensive reporting on the benefits provided to 100% of Habitasul's full-time employees. Until then, this report covers all CHP and hotel employees. In the specific case of hotel management, which is managed by JI Administração Hoteleira (JIAH), it is worth noting that the application, provision, and monitoring of benefits for hotel employees will continue to be handled by Habitasul, applying the same standards as for other employees in the group. However, the costs associated with these services are not borne by Habitasul, but by the condominium in accordance with the financial management structure established for hotel operations.



Ângelo Felipe
Barbosa Moleta

programa **cresce**

(Cresce Program)

Through the Cresce Program, we promote training initiatives with a focus on continuous learning, knowledge management, and the development of essential skills. These opportunities are available in face-to-face, hybrid, and online formats. In 2024, the Cresce Program was further developed and strengthened as a pillar of employee development.

Average number of training hours per employee

(404-1)



We have three Corporate Education schools: (404-2)

escola lidera Educação Corporativa

Encouraging leadership in everyone so as to take the lead in the future. For business leader, leader of leaders, leader of people and leader of oneself.

escola dna Educação Corporativa

Doing as a strategy to embrace the future. Focused in people, clients and results.

escola itec Educação Corporativa

Technical bases to strive for excellence side by side. Destined to processes, standards, certifications, innovation and technology.

In the **Self-Development Journey** held in 2024, our employees were able to take part in the modules that had been best evaluated in previous cycles.

	2022	2023	2024
Total hours of development	702 hours	90 hours	274.5 hours
Participations	353	45	176
Satisfaction rate in the modules	91%	95%	89%
	• Seeing the end from the beginning	• Professionals of the future	• Habitasul connection
	• Affectivity and effectiveness	• Affectivity and effectiveness	- Career Dialogues • Leadership • Finance • Competitiveness • Networking • Reputation
Modules completed	• Influence without authority	• Influence without authority	- Lidera 2024 • Building Excellent Teams • Encouraging Innovation • Implementing Strategies
	• Ordinary people, Powerful teams	-	-
	• The value of diversity	-	-

Note: the self-development Journey is carried out in an integrated manner with Irani Papel e Embalagem S.A. From 2023 onwards, we will present data exclusively on Habitasul’s participation.

programa **supera**

(Supera Program)

With Supera, we stimulate the personal and professional development of our employees. The program is divided into Supera Competences and Supera Results and is aligned with the company's strategic objectives.

Supera Competences

Supera Competences is an assessment program that aims to stimulate the personal and professional development of employees, provide opportunities for self-knowledge, strengthen the feedback culture, stimulate high performance, identify talents and recognize outstanding performance.

The assessments and competencies are specific to each functional group with an annual cycle. As a form of maintenance and follow-up, annual feedback reports are encouraged for the revision of the Individual Development Plan - IDP, supporting career talks between the leader and the employee.

Supera Results

This initiative challenges employees by setting strategic goals that stimulate continuous development, with a focus on operational excellence and creation of value for the company. The targets are monitored throughout the year to boost delivery performance. The results achieved are consolidated and determine the final classification and bonus range, which can be:

- 

0% of salary, if targets are not met.
- 

25% of the salary, if staying in the incentive range.
- 

50% of the salary, if targets are met.
- 

75% of the salary, if target expectations are exceeded.

	Defined targets	Targets met	Targets exceeded
2024	176	81	44
2023	103	25	32
2022	140	16	38

In 2024, we had 29 unmet targets. We are reviewing the Supera Resultados bonus program with the aim of improving its structure. We want to develop a model that ensures that the next cycle (2025) has clearly defined targets that are aligned with strategic planning and promote greater transparency, commitment, and influence on results.

programa cuida

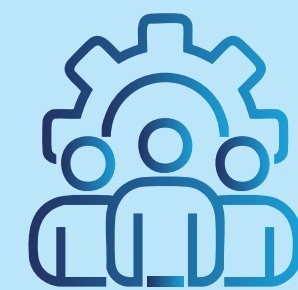
(Cuida Program)

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

Life is a priority at Habitasul, and this commitment is reflected in the Cuida Program, an initiative designed to ensure safe and fair working conditions for employees and service providers. Through the program, we promote a safe and fair environment for carrying out activities in all our business areas.

(403-4) As part of the implementation of the Cuida Program, we communicate continuously with internal teams, involving them and encouraging them to contribute suggestions. This strengthens continuous improvement and a culture of health and safety in the workplace throughout the company.

Pillars of the Care Program



Management



Standardization and training



Disciplinary measures



Legal compliance



Communication, programs, and campaigns



Recognition



Ana Claudia Pereira

Marcio Silva da Silva

Ivair Augusto Kern

Management

(403-2. a. i, 403-2. a. ii, 403-4-a, 403-9-d)
The management of the Cuida Program is the responsibility of our internal team, which is constantly trained by the Specialized Service in Safety Engineering and Occupational Medicine (NR4 - SESMT). This team is composed of a safety technician, a nursing technician, a coordinator and a manager, reporting directly to the Board of Directors.

It is responsible for structuring the program and the activities related to its maintenance and effectiveness, including guidance for issuing technical reports on internal improvements. These actions are based on inspections carried out in the workplace that underscore our commitment to health and safety in the workplace.

(403-9-a, 403-9-b) Occupational safety indicators	2023	2024
(403-9-a-ii) Accidents at work with serious consequences (except deaths)	No.: 12	No.: 06
	93.73%	46.86%
(403-9-a-iii) Occupational accidents subject to mandatory reporting	93.73%	46.86%
(403-9-a-iv) Main types of workplace accidents	Upper limbs	Lower limbs
(403-9-a-v) Hours worked	1,152,271 hours	1,241,546 hours
Severity rate of lost-time accidents at work	93.73%	17.72%
Lost-time accident frequency rate	10.41%	4.83%
Days lost due to lost-time accidents	108	59
Medical certificates received	816	867
Days lost due to medical certificates	2,226	2,604
Employees absent due to accidents at work	19	3
Employees absent due to occupational illness	0	0
Sick leave	123	138

Notes: (403-9-a-i) there were no deaths related to accidents at work and (403-10-a-i, 403-10-a-ii) there were also no occupational diseases that had to be reported or employee deaths. (403-9-b, 403-9-f, 403-10-b, 403- 10-d) We do not monitor indicators relating to the health and safety of service providers. (403-9-e) The rates shown were calculated on the basis of 1,000,000 hours worked. (403-9-g) The consolidation of indicators is based on NBR 4280.

Legal compliance

(403-1, 403-9) The program is based on Ordinance No. 3,214/1978 (Regulatory Standards), occupational hygiene standards and technical instructions and relies on a specialized company to issue a technical report that ensures health and safety conditions in the workplace. Whenever necessary, the report’s findings are developed into action plans that are monitored within the scope of the Risk Management Program (PGR).

Disciplinary measures

Employees and service providers covered by the Cuida Program are subject to penalties under the terms of labor legislation and the employment contract in the event of non-compliance with health and safety standards.

Standardization and training

(403-5) Training needs are defined according to the risks involved in the activities and comply with Regulatory Norms (NR). Training is provided free of charge through distance learning and in person and is conducted by qualified professionals, respecting the descriptions of each position. At the end, participants evaluate the content and methodology.

Hours of training in the Regulatory Norms (NR)

(403-9-a, 403-9-b) Occupational safety indicators	2022	2023	2024
NR5 - Internal accident prevention commission	12	60	400
NR10 - Safety in electrical installations and services	20	320	920
NR23 - Fire protection	48	64	640
NR33 - Safety and health at work in confined spaces	192	60	336
NR35 - Working at heights	240	74	320
Total	512	578	2,616

Note: data on hotel training was included in 2024.

Communication, programs, and campaigns

(403-5) Occupational health and safety information is provided during the onboarding of new employees and service providers, during regular medical checkups, during prevention campaigns, and at thematic meetings, reinforcing the Federal Government's prevention campaigns.

Internal Workplace Accident Prevention Weeks (SIPATs) play a fundamental role in providing important information to all employees and reinforcing our commitment to the holistic health of employees and the creation of a safe and healthy work environment. We continue to apply the **Observation and Prevention Program (POP)** to prevent accidents at work. In 2024 we had 84 campaigns.

Recognition

We believe that recognizing practices that contribute to a safe work environment is an effective way to engage employees, encourage the maintenance of high safety standards, and raise awareness of the importance of this commitment. For this reason, we have introduced the practice “**Your attitude deserves an Encore**”, which symbolically recognizes and rewards employees who demonstrate commitment to workplace safety. In 2023, we recognized 24 employees for their exemplary attitude. In 2024, this number increased to 59, reflecting our increased commitment to a safer and healthier work environment.

Accidents at work

(403-4) In 2024, **we reduced the number of accidents at work by 50%** thanks to our campaigns and measures.



Health and safety

We are committed to ensuring the health and well-being of our employees, preventing injuries, accidents, and occupational risks, and ensuring compliance with legal and regulatory standards. Required documents include the Occupational Health and Medical Control Program (PCMSO) and the Occupational Health Certificate (ASO).

(403-3-a) The PCMSO is developed by a specialized company and assesses employee exposure risks and establishes preventive measures, with monthly check-ups and examinations conducted at partner clinics that issue the ASO.

(403-3-1) The PCMSO Coordinating Doctor is responsible for archiving our employees’ medical records. General information, including the updated ASO, is kept by the Personnel Management

department, subject to Habitasul’s data protection guidelines and respecting medical confidentiality.

(403-2-b, 403-2-c, 403-4-b, 403-9-c) Our training on Regulatory Norms (NR) address the appropriate conditions for carrying out work. **The Internal Commission for the Prevention of Occupational Accidents (CIPA)** plays an important role in accordance with legal requirements.

The CIPA holds monthly meetings. Its members represent the teams of all our companies and have the autonomy to prepare reports and, if necessary, interrupt operations to investigate unsafe conditions or behavior. Protection against reprisals of any kind is guaranteed under the terms of our Code of Ethical Conduct and applicable laws.



Sandra
Regina Kerber

Highlighted initiatives

Mental Health: continuous support for the treatment and improvement of mental health, personal development, and self-awareness. In 2024, 592 counseling sessions were held with employees and 110 with dependents.

“Our Record”: which involves the sector celebrating records for days worked without an accident at work. In 2024, we had a record of five months without any accidents.

(403-2-d, 403-9-c, 403-9-d) Registration, Analysis and Investigation of accidents at work (RAI): each incident is accompanied by a technical report detailing the events and the measures taken. In 2024, seven RAIs were conducted to identify root causes and implement action plans to reduce accidents at work. In the same year, two adjustments related to NR 20 and NR 35 were completed with the technical provision of documents, physical tests, and employee training, reducing the risk of new incidents.

A Espera: training provided to pregnant women and expectant parents who work in our units, focusing on baby care in the first months of life. In 2024, 14 pregnant women and two fathers participated in the program.

Hiperdia: identification and monitoring of employees with high blood pressure and diabetes, promoting regular check-ups. In 2024, we monitored 21 employees.

Nutrition Service (403-6-a): in 2024, we highlight the inclusion of the nutrition service in the Psicologia Viva/Conexa platform, which provides comprehensive support for the health of employees and their dependents.

“Leve a segurança para casa” (Take safety home with you): raising employee awareness of the dangers of everyday household activities. In 2024, we published emergency numbers and focused on defensive driving for our drivers.

Health Circuit: launched in 2023, this event serves to provide guidance, raise awareness, and promote employee health through relaxing and dynamic activities. In 2024, 167 people benefited from these activities.

Wellhub Physical Health Program: this program has been offered since 2023 and aims to improve quality of life, health, and well-being. In 2024, 468 employees participated in this program.

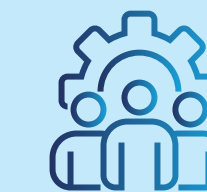
Your Attitude Deserves an Encore: recognition of safe behavior in the workplace with a certificate and a box of Bis chocolates. In 2024, we recognized 59 employees.

Observation and Prevention Program (POP): preventing accidents at work through proactive approaches and behavior-oriented dialogue. In 2024, we conducted safety walks, preventive measures, and ergonomic *blitz* campaigns. In 2024, 79 people were affected by the measures.

Commitments for 2025



Further improve **compliance with** health and safety **standards**.



Implement the **“TOP Management”**: to recognize supervisors and coordinators who stand out in terms of health and safety.

Our staff

(2-7)

The information presented below was extracted from the ERP system with a **base date of December 31, 2024** considering real estate and service business employees. During 2024, we reached the milestone of 656 employees in operations.

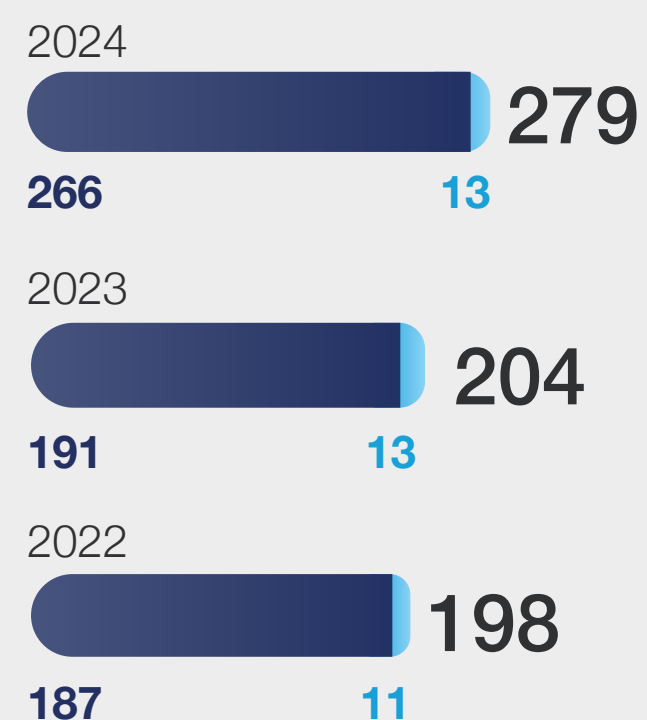


We are **656 people** pursuing a common goal.

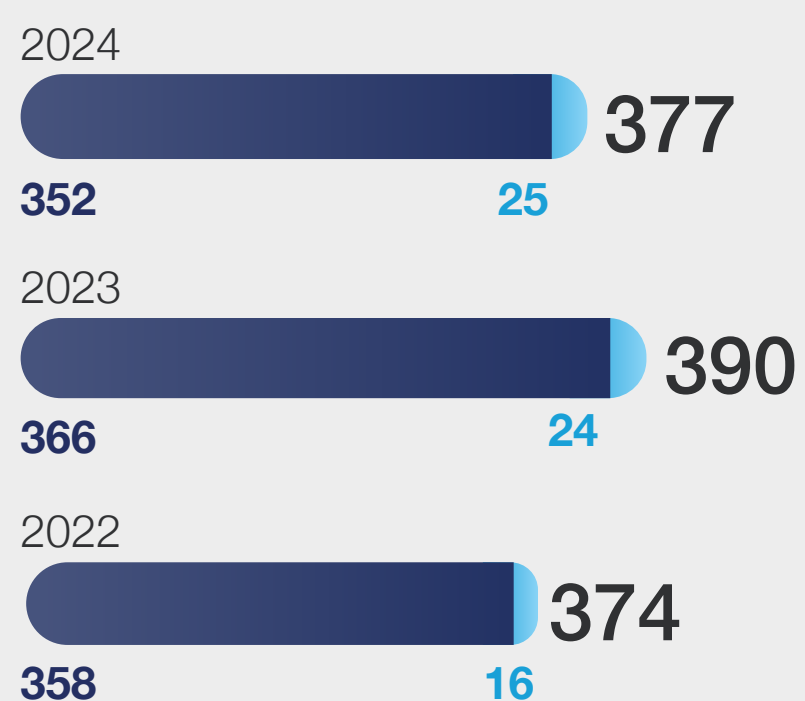
Note: we have adjusted the quantitative reporting of the total number of employees. Starting in 2024, we will separately report the number of employees at the Jurerê Beach Village and IL Campanario hotels, which are contracted by the condo hotels and managed by JI Administração Hoteleira (JIAH).

● Active ● On leave

CHP employees



Hotel employees



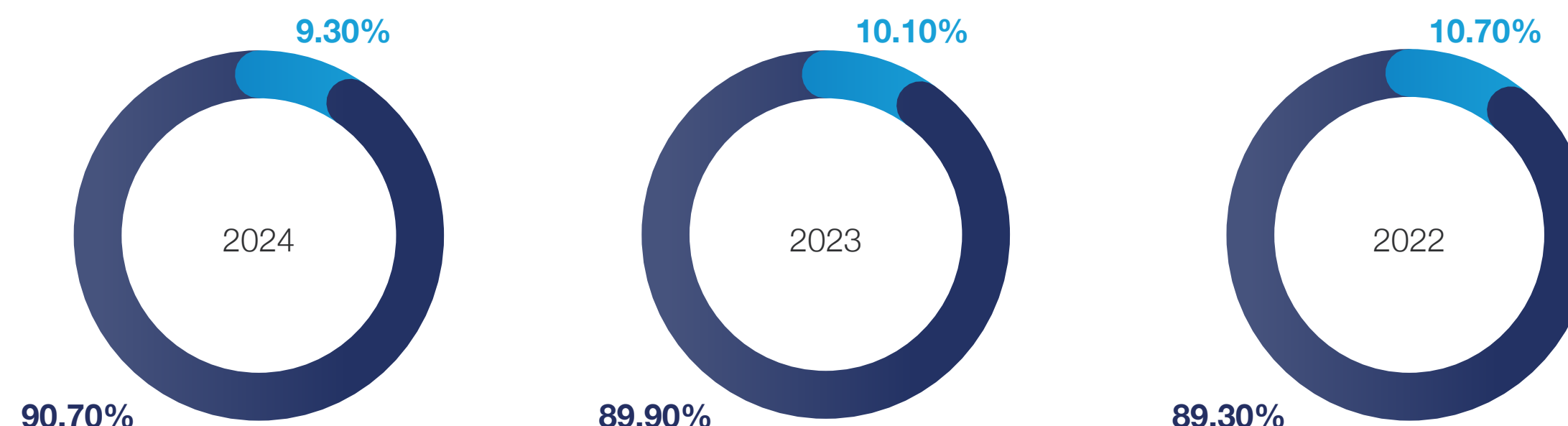
(2-7) Employment contract

● Indefinite period ● Statutory ● Young apprentices



Job category

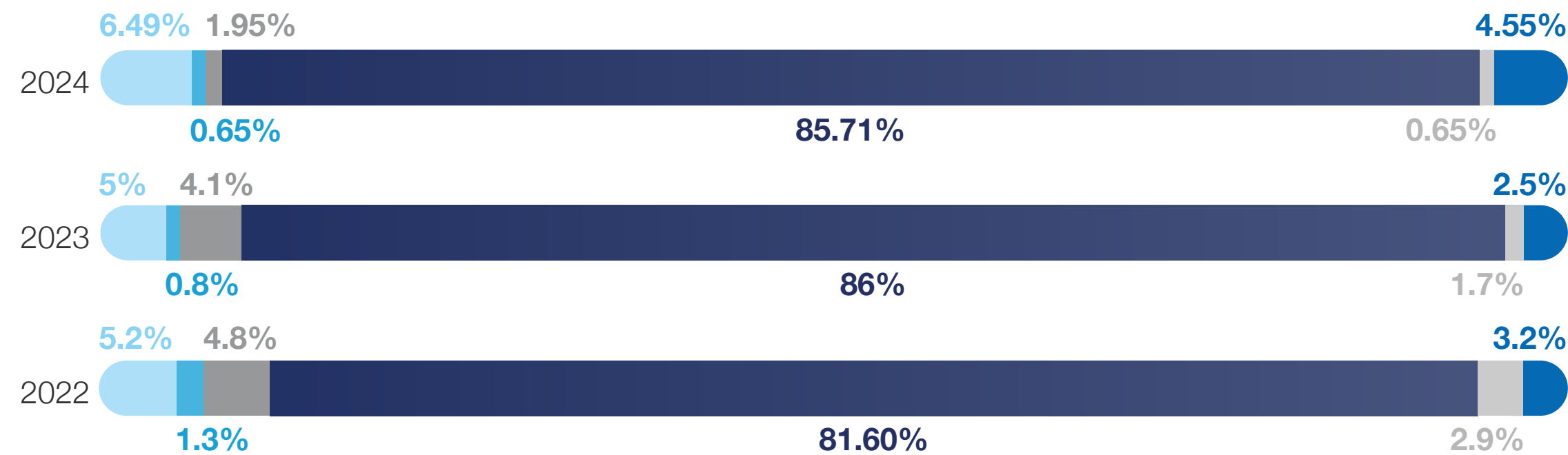
● Managed (employees) ● Management (directors, managers, and coordinators)



Sexual orientation

● Homosexual
 ● Asexual
 ● Preferred not to answer
 ● Heterosexual
 ● Not identified
 ● Bisexual

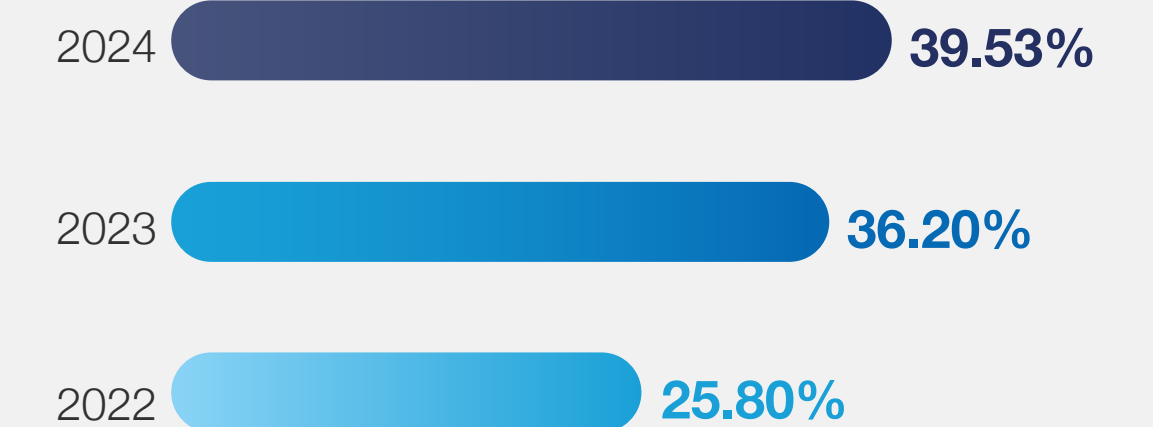
Note: Self-declaration of sexual orientation of participants in the GPTW® Climate Survey.



(2-30) Covered by collective bargaining agreements

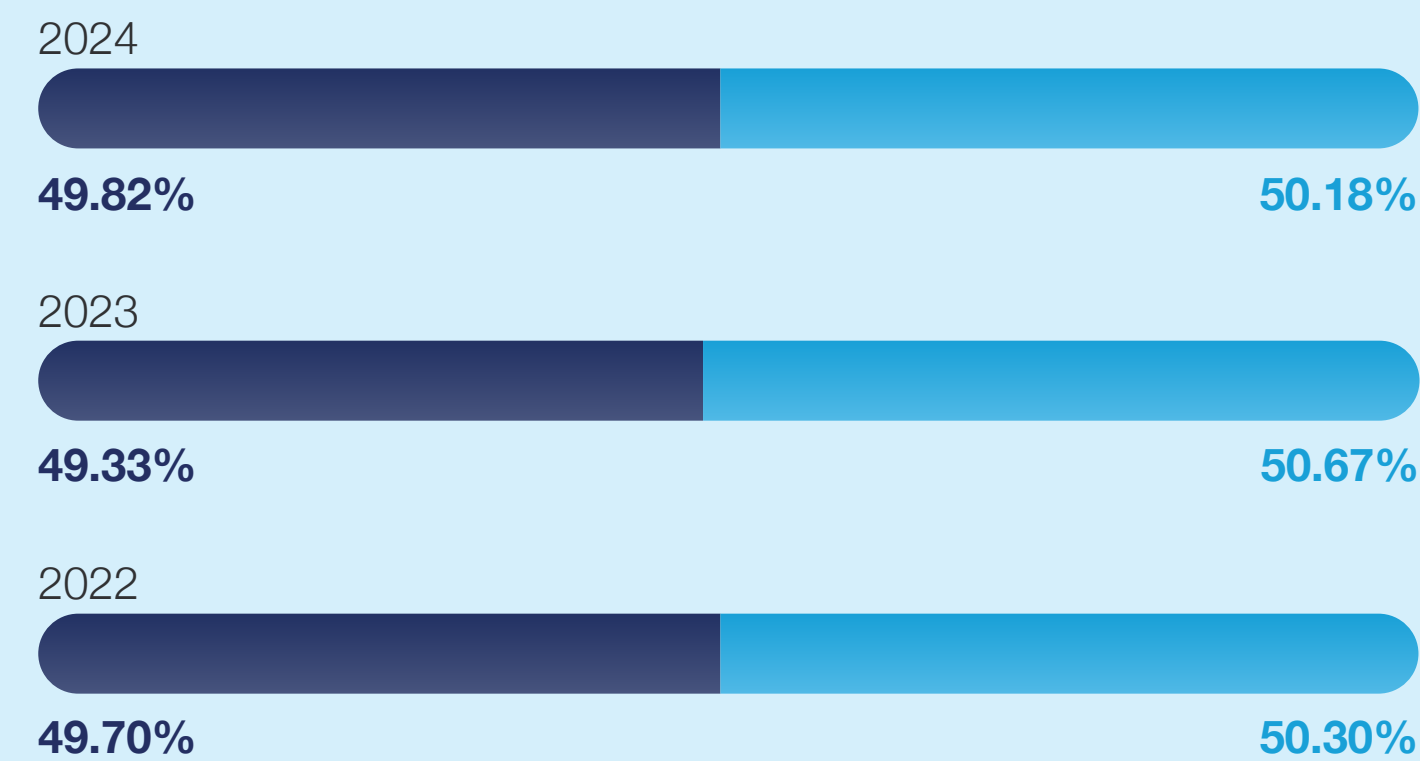


(401-1-b) Turnover



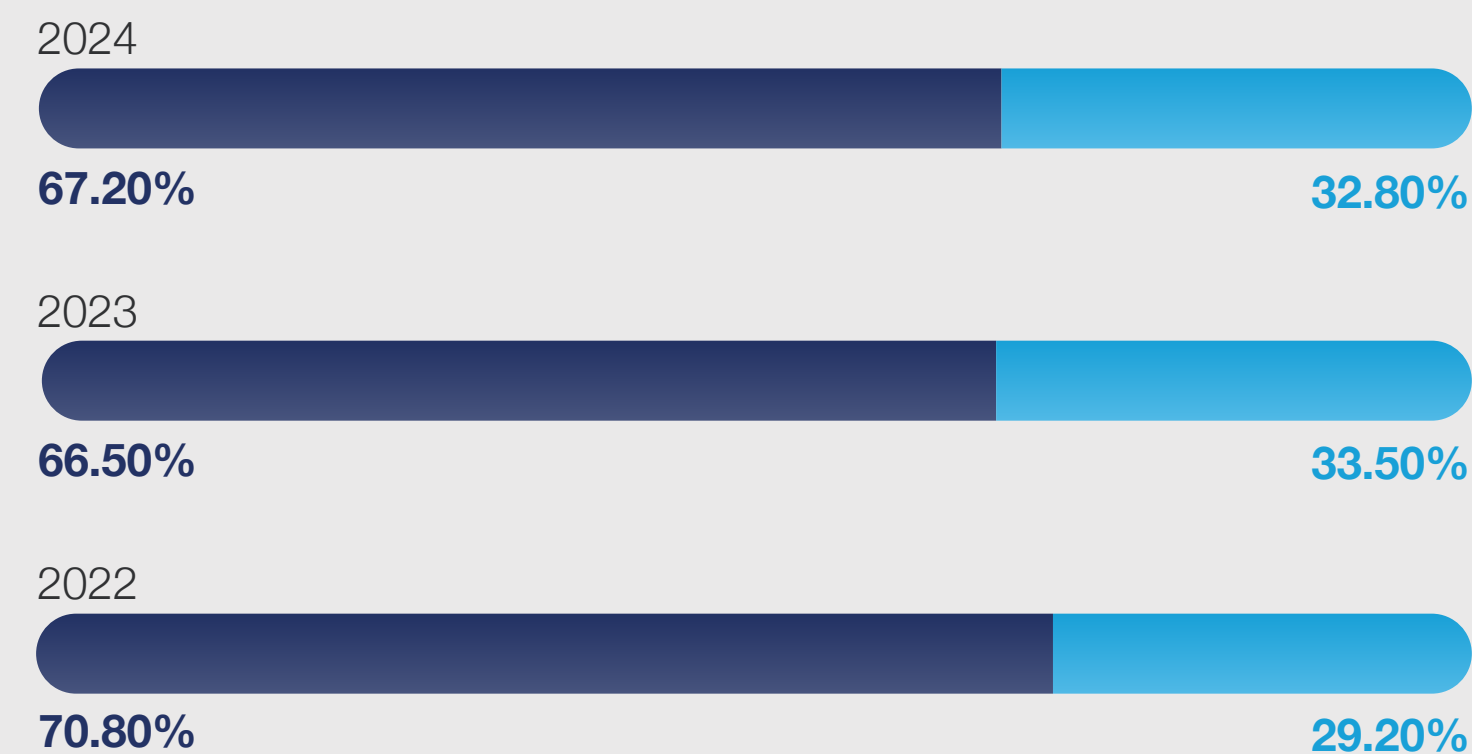
(2-7, 405-1) Gender

● Men
 ● Women



Color

● White
 ● Black and mixed



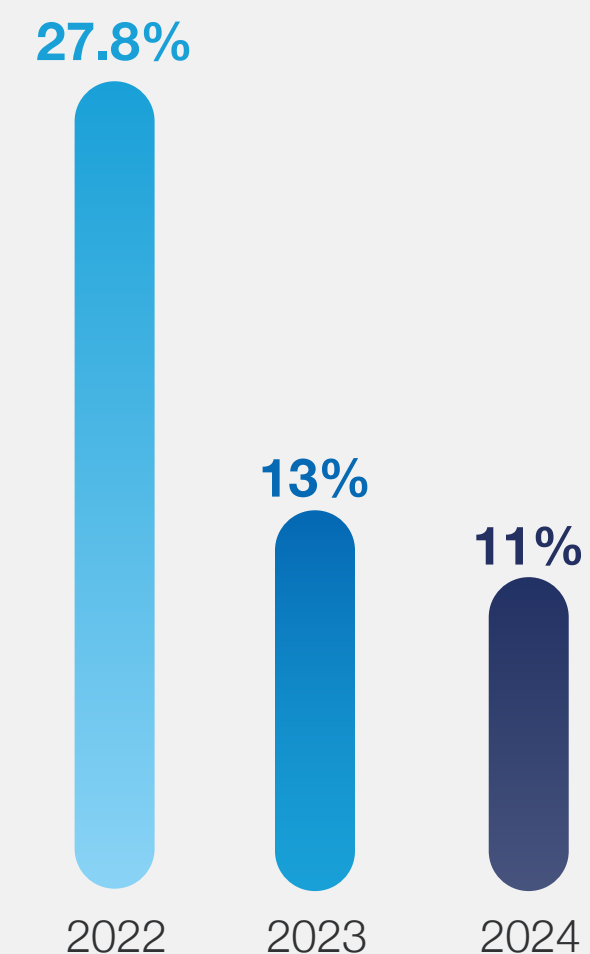
Note: In 2024, there were no records of indigenous or yellow employees or those who refused to self-declare.

The **temporary hiring** in the operational and hotel areas between November and March **has a negative impact on the company's turnover rate**, jeopardizing the expected results.

We always strive to retain talent and engage employees through competitive internal selection processes and benefits in relation to the market.

By implementing an **effective action plan**, **we have been able to keep absenteeism low**, which reflects the commitment and dedication of our employees. The initiatives are described below:

Absenteeism



- **Feedback**
Strengthen the feedback and consensus meeting culture.
- **Employee welcome**
By listening, we try to understand the reasons behind the resignation and how to reverse it.
- **Strengthening the organizational culture**
Communicating strategic planning, mission, vision, purpose, and values.
- **Immediate manager support**
Interviews with employees who are absent without justification to understand the reasons and, if necessary, impose penalties (warnings or suspensions) depending on whether the absence is repeated.
- **Support from the Occupational Health Nurse from the SESMT department**
In the case of absences with a medical certificate with a significant risk of recurrence.
- **Exit interview**
Conducted after dismissal to analyze opportunities for improvement.

Juliete Rivoire Santos

Commitments for 2025



Staff training and qualification;



Implementation of a structured **career path project**;



Promote **equal pay**.

Quality Management

The **Qualifica Program** drives integrated quality and environmental management, promotes continuous improvement, and mitigates impacts on society, the environment, and the climate. This initiative is essential to drive advances in the management of our practices and businesses. With the commitment of our teams, we strive to comply with laws by implementing reliable procedures and controls.

In 2023, we obtained **ISO 9001:2015** certification for Jurerê OPEN and Jurerê Internacional Administração Hoteleira (JIAH), which includes the administrative operations

of Jurerê OPEN and hotels Jurerê Beach Village and IL Campanario. We analyzed the needs and opportunities of our business areas and concluded that implementing ISO 9001 was a priority in both hotels. Thus, we suspended the search for ISO 21401:2020 (Sustainability Management System for Accommodation Establishments) certification.

We improved the quality management system in the Real Estate Development company and **maintained certification in 2024** for asset management, urban planning, and real estate marketing **in Santa Catarina and Rio Grande do Sul,**

including the New Businesses process.

At SAE, we successfully obtained recertification with the certification body BRTÜV. The recertification includes ISO 9001:2015 and ISO 14001:2015 for water and sewage treatment services. **This milestone reaffirms our commitment to continuous improvement, sustainability, and excellence in providing essential community services** that contribute to the preservation of natural resources and the well-being of future generations. In 2024, **we received the recommendation for ISO 9001:2015 certification for Hotel Jurerê Beach Village**, making it the first hotel in

Our goal is to create a positive impact and reinforce our commitment to excellence, sustainability, and corporate governance.



Santa Catarina to receive this certification. The scope of the certification includes: Provision of Hotel Services – accommodation, leisure, and customer service. **A particular highlight of this achievement is the fact that we achieved zero Nonconformities**, a milestone that underscores the commitment, quality, and excellence of all our processes in the pursuit of customer satisfaction.

In an unprecedented initiative, we have worked hard with all our employees to achieve **Zero Waste Certification** for the Jurerê Beach Village Hotel and for SAE. **All companies received an A rating for their good practices.**

CERTIFICAÇÃO LIXO ZERO			 SISTEMA DE ÁGUA E ESGOTOS			 BEACH VILLAGE		
Diverted from landfills			90.8%			90.7%		
National highlight			1 st administrative office for the sanitation industry in Brazil			1 st large hotel in southern Brazil		

 EMPRESA RUMO LIXO ZERO AUDITADA LIXO ZERO			 IL CAMPANARIO			OPEN		
Diverted from landfills			73.3%			69.7%		
National highlight			2 nd large hotel in Brazil			1 st shopping mall of SC and 2 nd in Brazil		

In addition to the ISO certifications already obtained, the team is working to certify the new project in Jurerê in_, the Central Park, with the Fitwell seal. This certification is internationally recognized for promoting practices that improve the health and well-being of people in built environments. The goal is to ensure that the **Central Park is a place that inspires quality of life, promotes healthy habits, supports social interaction, and respects sustainability principles.**

In 2024, despite the lack of a risk management forum, we made progress in our methodology for managing risks related to the company's business activities. We adopted a **systemic, integrated, and strategic approach** by reviewing existing risks and expanding the scope to include the Jurerê Beach Village hotel business.

The strategic certification plan was recently updated and revised, with the Board of Directors consolidating Habitasul's guidelines. This plan provides for the **maintenance, renewal, and acquisition of new certifications** for the company's business units, in accordance with a horizon of targets and actions planned until 2026.

Business certification plan

	2021	2022	2023	2024	2025	2026
SAE	 ISO 9001 ISO 14001	 ISO 9001 ISO 14001	 ISO 9001 ISO 14001	 ISO 9001 ISO 14001  Zero Waste (administrative certification)	 ISO 9001 ISO 14001 Zero Waste	 ISO 45001 ISO 9001  ISO 14001 Zero Waste
Jurerê OPEN	 ISO 9001	 ISO 9001	 ISO 9001	 ISO 9001	 ISO 9001	 ISO 9001
JIAH			 Zero Waste (commitment)	 Zero Waste (seal)	 Zero Waste (Certification)	 Zero Waste
Jurerê Beach Village			 Zero Waste (commitment)	 ISO 9001 Zero Waste (Certification)	 ISO 9001 Zero Waste	 ISO 9001 Zero Waste
IL Campanario			 Zero Waste (commitment)	 Zero Waste (Seal)	 Zero Waste (Certification)	 ISO 9001 Zero Waste
Real estate development		 ISO 9001	 ISO 9001	 ISO 9001	 ISO 9001 LEED (pre-certification)  Fitwell (park)	 ISO 9001 Fitwell (park)
Habitasul			 ISO 14064	 ISO 14064	 ISO 14064	 ISO 14064 NBR 16001

Caption:



In progress



Certification target



Certified



Maintenance



Recertification

In keeping with our culture of quality and excellence, we continued our tradition of celebrating **World Quality Day** in 2024 by recognizing the processes that have excelled in developing their quality management systems: Commercial Administration, Operational SAE, Commercial Real Estate Development, and Personnel Management. We also offered an inspirational talk to encourage the teams to reflect on their personal dreams and motivations and how these aspects influence their professional goals.



Challenges for 2025:



Certification of **IL Campanario** hotel according to **ISO 9001:2015** standard;



Certification of the **Central Park** with **Fitwell**;



Progress in promoting and **communicating** the quality culture;



Implementation of the Management Excellence Model (**MEG**) in the **SAE** business;



Zero Waste Certification in **IL Campanario** and **Jurerê OPEN**.

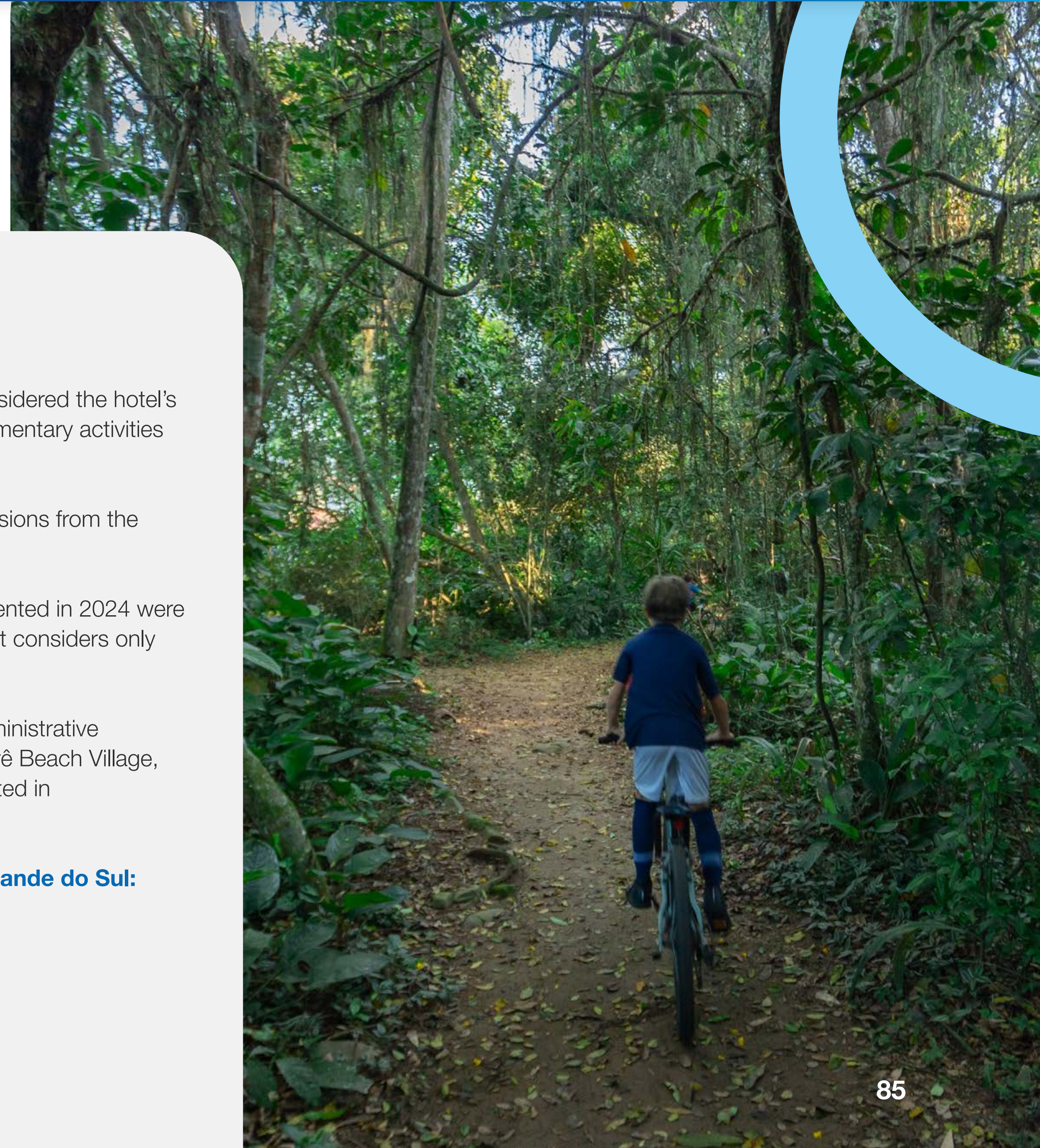
Greenhouse Gas Inventory

In 2024, we carried out our **3rd Greenhouse Gas (GHG) Inventory** with the aim of verifying and quantifying emissions of the businesses in Santa Catarina and Rio Grande do Sul. This survey presents the results of the Inventory of Anthropogenic Emissions by Sources and Removals by Sinks of Greenhouse Gases not Controlled by the Montreal Protocol from Habitasul's operations between 01/01/2024 and 12/31/2024.

The inventory adopts the guidelines of the World Resources Institute (WRI) using the GHG Protocol Brazil methodology, covering all Direct Emissions (Scope 1) and Indirect Emissions from Energy Consumption (Scope 2). Starting in 2024, we will begin individually auditing the hotels managed by Habitasul (Jurerê Beach Village and IL Campanario), taking into account the entire scope of their business activities, which until then had been partially calculated within Habitasul, representing the Company's assets in the hotels.

Considerations

- **Hospitality:** the emission calculations only considered the hotel's own units – other accommodation and complementary activities are included in each hotel's individual inventory.
 - **Water and Sewage System (SAE):** total emissions from the operation were accounted for.
 - **Jurerê OPEN:** only own rooms that were not rented in 2024 were included in the calculations. The 'energy' aspect considers only unrented rooms.
- Real estate development:** comprises the administrative areas, represented by the office located in Jurerê Beach Village, in Florianópolis (SC), and Habitasul's office located in Porto Alegre (RS).
- **Green spaces in Santa Catarina and Rio Grande do Sul:** included in the removal calculations.



Emissions by scope in tons CO₂eq

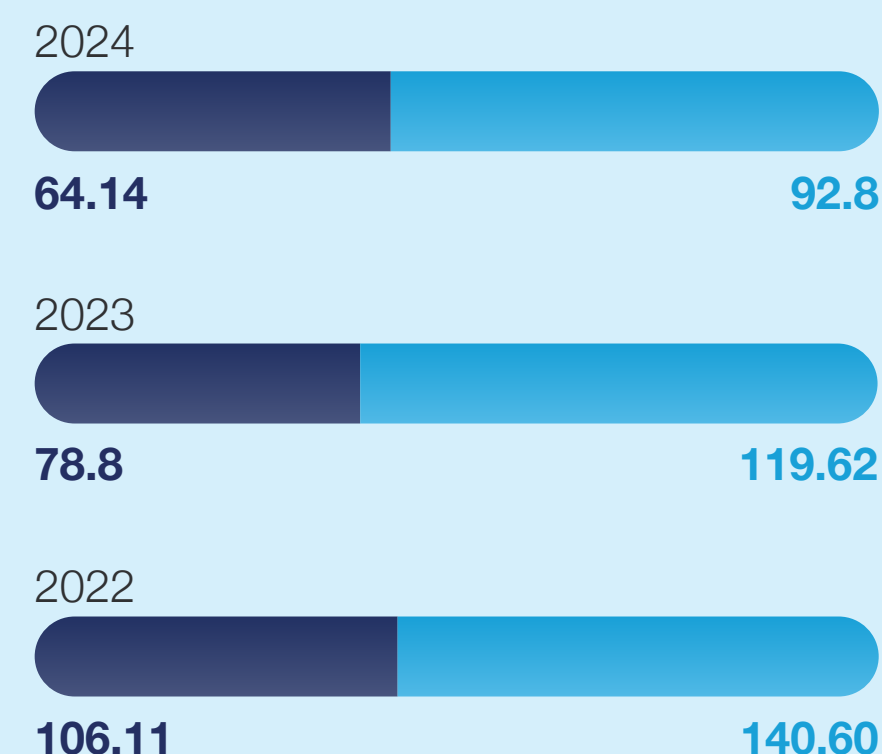
(305-1-e, 305-2-e) Source of Scope 1 emission factors: GHG Protocol Brazil methodology.

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

Global warming potential (GWP) indices: Intergovernmental Panel on Climate Change (IPCC).

● Scope 1 (direct emissions)

● Scope 2 (indirect emissions)



In 2024, Habitasul had a **Positive Carbon** balance of 907.16 tons CO₂eq.

(305-1-a, 305-2-a.) Once again, we observed a reduction in the use of refrigerant gases in hotels. Due to Maintenance, Operation, And Control (PMOC) practices, the need to purchase and replace this type of gas has been reduced to zero, and gases that do not affect emissions calculations have been purchased.

For 2024, we audited the inventories of the hotels managed by Habitasul (Jurerê Beach Village and IL Campanario), taking into account their entire operations. The result was an emission of 340.50 tons CO₂eq for IL Campanario and 245.66 tons of CO₂eq for Jurerê Beach Village. The hotel inventory does not include any removal measures.

In 2024, we calculated emissions for Habitasul amounting to 156.94 tons CO₂eq.

Amount of greenhouse gases per business according to the type of gas for Habitasul

(305-1-b, 305-2-c)



Business	2022								2023								2024										
	Scope 1				Scope 2				Total	Scope 1				Scope 2				Total	Scope 1				Scope 2				Total
	CO ₂	CH ₄	N ₂ O	HFC-134	CO ₂	CH ₄	N ₂ O	CO ₂ eq	CO ₂	CH ₄	N ₂ O	HFC-134	CO ₂	CH ₄	N ₂ O	CO ₂ eq	CO ₂	CH ₄	N ₂ O	HFC-134	CO ₂	CH ₄	N ₂ O	CO ₂ eq			
IL Campanario	20.15	0.18	0.38	39.92	6.03	0	0	66.67	14.41	0.25	0.37	11.64	4.59	0	0	31.25	6.05	0.19	0.31	0	6.59	0	0	13.14			
Jurerê Beach Village	10.88	0.25	0.04	2.83	1.04	0	0	15.04	10.42	0.18	0.03	0	0.84	0	0	11.48	1.89	0.03	0.01	0	1.23	0	0	3.16			
Real estate development (SC and RS)	1.21	0	0.03	0	1.05	0	0	2.29	17.67	0.05	0.35	0	0.94	0	0	19.01	11.98	0.03	0.23	0	2.14	0	0	14.39			
Jurerê OPEN	0.34	0	0	0	0.24	0	0	0.58	0	0	0	0	0.37	0	0	0.37	0	0	0	0	2.59	0	0	2.59			
Water and Sewage System (SAE)	29.33	0.07	0.51	0	132.23	0	0	162.14	22.99	0.06	0.42	0	112.87	0	0	136.3	42.57	0.09	0.75	0	80.25	0	0	123.66			
Total per type of gas	61.9	0.51	0.95	42.75	140.6	0	0	246.72	65.49	0.54	1.17	11.64	119.62	0	0	198.5	62.5	0.34	1.3	0	92.8	0	0	156.94			
Total per scope	106.11				140.6				246.72	78.84				119.62				198.5	64.14				92.8				156.94

SAE: there were no HFC-134 emissions n 2022, 2023, and 2024.

OPEN: there were no direct or indirect CH₄, N₂O and HFC-134 emissions in 2022, 2023, and 2024.

Total per type of gas: there were no direct CH₄ and N₂O emissions in 2022, 2023 and 2024.

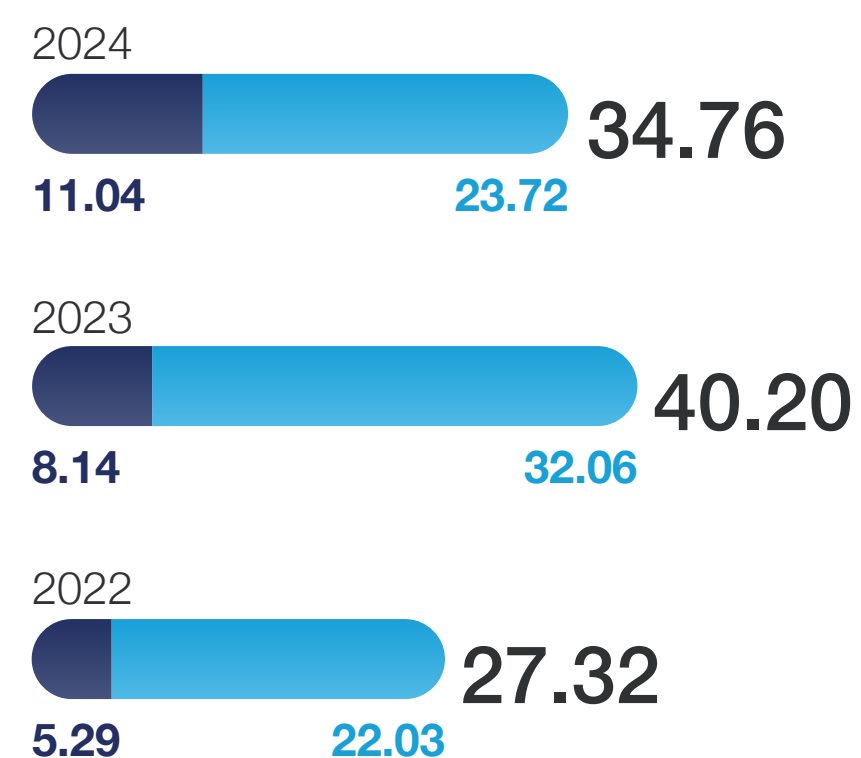
Scope 1 (direct emissions) and Scope 2 (indirect emissions).

CO₂ (carbon dioxide), CH₄ (methane), N₂O (nitrous oxide), and HFC-134 (refrigerant gas).



Emissions from biogenic sources in tons CO₂eq (305-1-C)

- Biodiesel and gasoline (Scope 1)
- Biomass* (Scope 1)



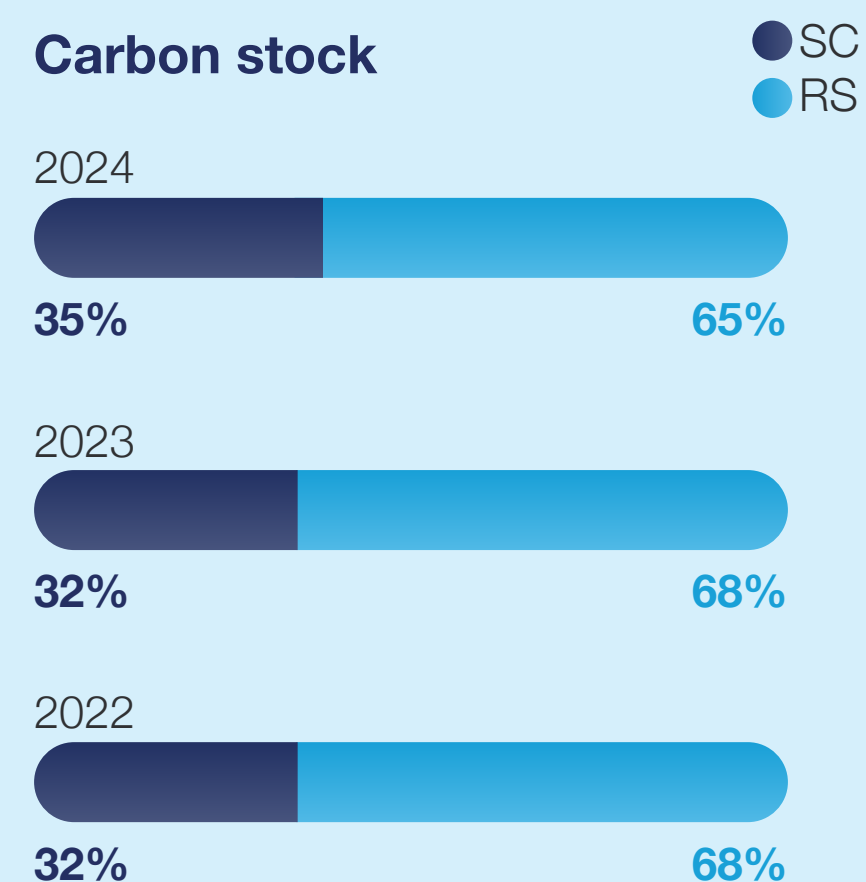
Note: calculated sources considered neutral emissions have not been included in the Company's total emissions.

*A significant increase in 2023 due to the inclusion of the Rio Grande do Sul office in Habitasul's inventory. In 2024, neutral emission levels stabilized due to reduced use of the company's vehicle fleet.

Removals

Net emission avoidance (removals) from native forests totaled 1,064.10 tons of CO₂eq, contributing to an increase in the carbon stock, estimated at 431,234.36 tons of CO₂eq, distributed over an area of 981.58 hectares in the states of Santa Catarina and Rio Grande do Sul.

Carbon stock



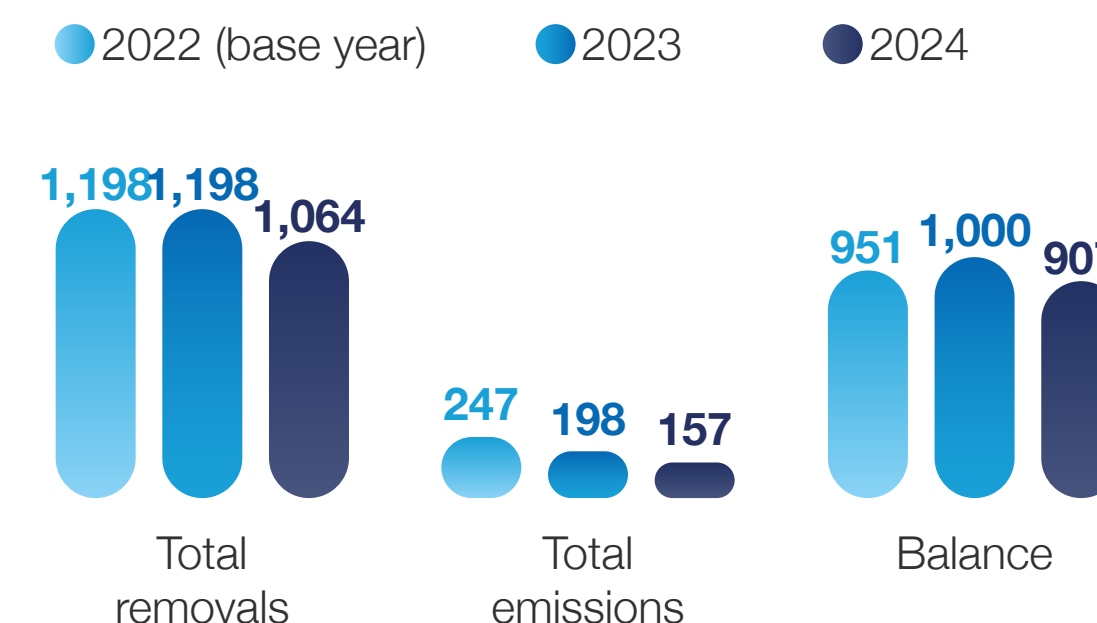
Due to the sale of assets in Santa Catarina and Rio Grande do Sul, removals decreased by 11.2% compared to 2023.

Balance

The final analysis between removals and emissions in 2024 for Habitasul revealed a Positive Carbon balance. In other words, our removals exceeded emissions by 907.16 tons of CO₂eq, equivalent to a reduction of 36.46% compared to the base year of 2022 and 20.91% compared to the 2023 inventory.

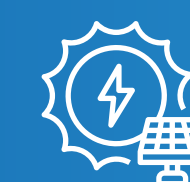
The results of the greenhouse gas (GHG) inventory help lay the foundations for operational and energy changes that can benefit the environment and promote sustainable development.

Balance in tons CO₂eq



This document has been audited by an external company and certified by the International Organization for Standardization (ISO 14064).

Challenges for 2025:



Consolidation of the **solar energy matrix** at Jurerê Beach Village;



Reduction of greenhouse gas emissions by 40% by 2030 compared to the base year (247 tons CO₂eq);



Transition of the fuel used by the company's fleet to **more sustainable sources**.





Relationships

- 90** Stakeholder Relations
- 91** Jurerê Internacional Qualidade Sustentável (JIQS)
- 94** Society and Government
- 97** Local Communities
- 98** Transforma Program

Stakeholder Relations

(3-3)

(201-1, 203-1, 2-29, 413-1) In 2024, we focused on building valuable relationships with our stakeholders to deliver mutual benefits of a good life, living well and living together, as well as the development of sustainable spaces and communities.



Jurerê Internacional Qualidade Sustentável (JIQS)

Jurerê Internacional Sustainable Quality (JIQS) is a management and relations program that brings together various stakeholders for the benefit of the neighborhood. Its work includes coordinating and monitoring the safety, maintenance, and inspection requirements of Jurerê International's construction standards.

JIQS operates on three main fronts:

Public areas

Maintenance and upkeep of roads, plazas, and sidewalks, supplementing and supporting public services for the maintenance and upkeep of roads, plazas, and sidewalks.

Adopted areas

Joint management of public spaces by the private sector, public authorities, and the community, thereby strengthening collective responsibility.

Third-party properties

Guidance and monitoring of urban planning guidelines and compliance with building standards established for Jurerê Internacional.



Highlight:

Forte São Luís Plaza, adopted by Habitasul in 2022 as part of the “Adopt a Square” program. In 2024, we will carry out regular maintenance and upkeep to preserve and promote community life. In addition, JIQS plays a fundamental role

in mediating with authorities to enable infrastructure and security projects that benefit the entire community. In **public spaces**, JIQS complements public services through urban maintenance and security.

The **Jurerê Mais Movement** was launched in February 2024, bringing together the main stakeholders in the neighborhood (Jurerê Internacional and Jurerê Tradicional), including residents' associations, entrepreneurs, shopkeepers, and public authorities.

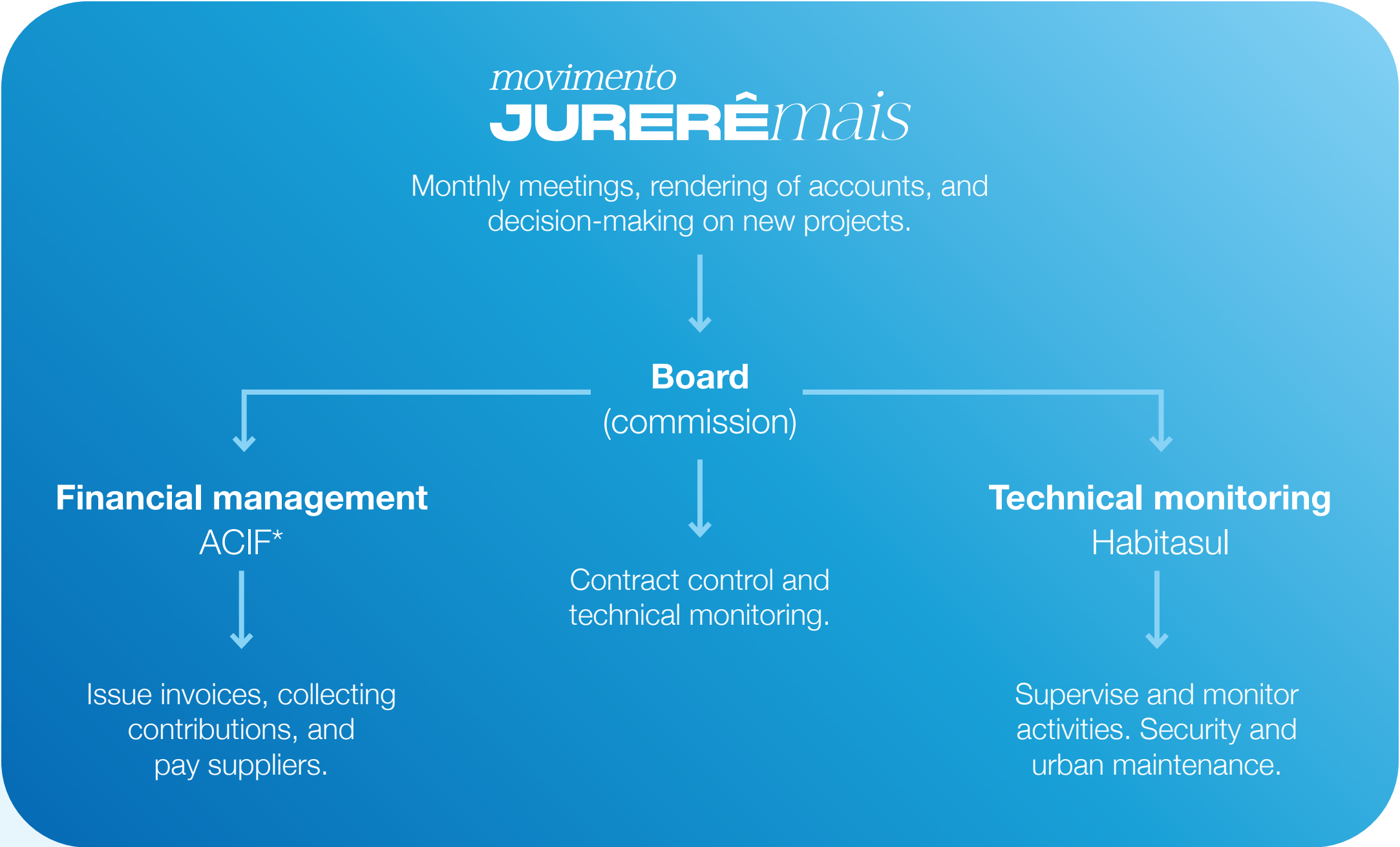
This Movement, which meets once a month, focuses on: discussing common demands of the community in the Jurerê neighborhood; improving public spaces and facilities; and the joint management of public spaces by the private sector, organized civil society, and public authorities. In addition, the Movement offers complementary services in the areas of property security and urban maintenance through financial contributions from its members, thereby contributing to the quality and safety of the neighborhood.

The Jurerê Mais Movement plans, coordinates, and implements effective measures to increase safety and ensure maintenance.

The role of JIQS in the Jurerê Mais Movement

JIQS is part of the Jurerê Mais Movement and acts as a technical and operational player in the implementation of strategic measures in the neighborhood. It plays an important role in leading the Movement and coordinates and monitors the implementation

of planned initiatives. The Jurerê Mais Movement ensures effective and transparent administration and enables the neighborhood to continue to develop into a benchmark in terms of quality of life, innovation, and sustainability.



*Florianópolis Trade and Business Association.

Participants in 2024:

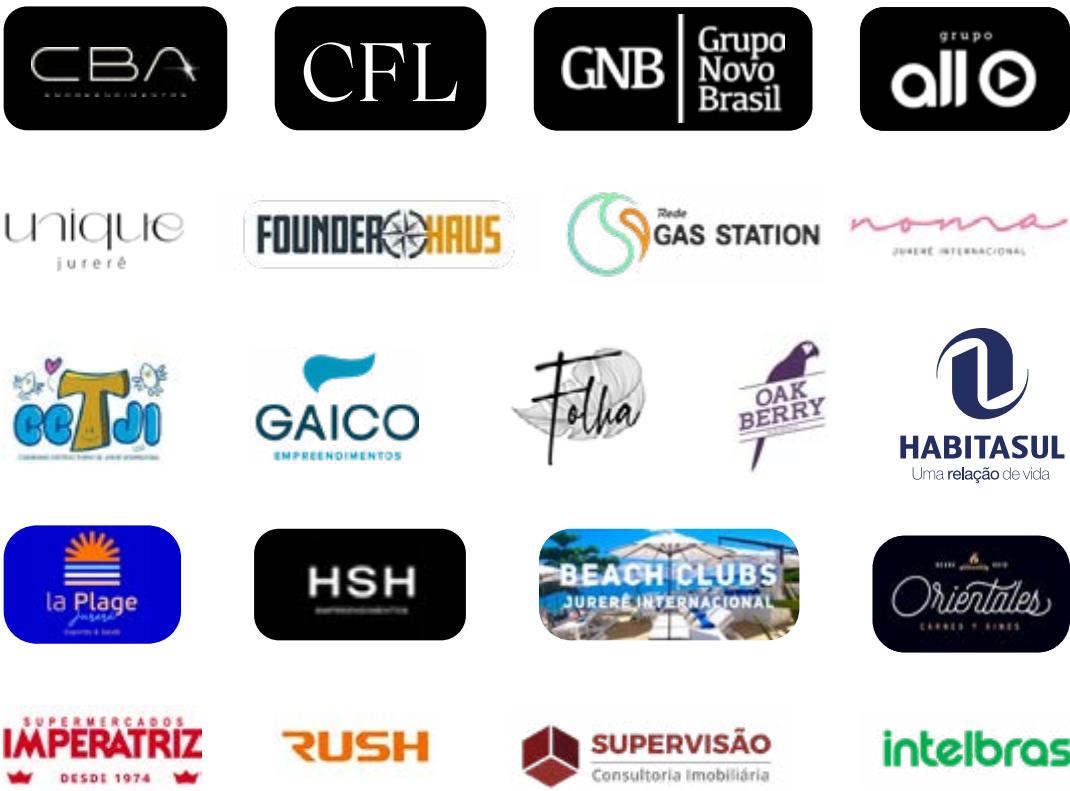
Public authorities



Residents' associations



Entrepreneurs



Main Projects

The Jurerê Mais Movement remains committed to planning, coordinating, and implementing effective measures to increase security and ensure the maintenance and upkeep of public spaces in the neighborhood and along the waterfront. Our mission is clear: **to maintain the concept of organization, cleanliness, and security, as well as the quality of life for all.** Looking to the future, we seek to create a unique space: Jurerê, which inspires trust, attracts new opportunities, and offers unique experiences.

Infrastructure and sustainability

- **Waterfront Upgrading project**, which aims to promote the socio-ecological development and security of the waterfront. Under consideration by the Florianópolis City Government.

Communication

- Introduction of an **AI assistant** to support and communicate with residents, as well as to control and monitor indicators and daily actions.

Security

- Implementation of the **Beach Inspection Station**, a pilot model of the Florianópolis City Government, which will begin in the 2024/2025 summer season to curb the activities of illegal vendors and ensure greater security.
- New headquarters for the **1st Military Police Company**, made possible with funding from the local private sector, ensuring increased police presence.
- Installation of **170 smart cameras**, integrated with AI systems and featuring facial recognition, license plate reading, and 24-hour surveillance.

Urban maintenance and quality of life

- Ongoing maintenance of **public areas**, including cleaning, pruning, street sweeping, curb painting, and preservation of green spaces.
- Maintenance and **repair of municipal facilities** in cooperation with the City Government to ensure a safe and well-maintained environment.

Commitments for 2025



Expansion of security infrastructure, increasing surveillance and inspection coverage.



Strengthening public-private partnerships to ensure sustainable urban improvements.



Improve participatory governance and promote greater community involvement in strategic decision-making.



Continue the waterfront upgrading, strengthening our commitment to quality of life and local development, with measures aimed at enabling the implementation of the facilities.



Discuss and plan solutions for urban drainage, com focusing on flood prevention and improving the stormwater drainage system.



Studies to improve mobility, including the implementation of the Blue Zone and alternatives to optimize parking and traffic flow.

Society and Government

We are agents of change, transforming interactions into enriching relationships. We value dialogue and building solid, ethical relationships with the communities in which we operate.

It is important to us to make a positive contribution to the development of these communities. Therefore, we actively participate in various initiatives in partnership with companies, associations, communities, and the government.

Participation in community and class movements (2-28, 413-1)

	Relationships
<i>Associação Brasileira de Shopping Centers (ABRASCE)</i>	Member
<i>Associação Brasileira dos Escritórios de Arquitetura (ASBEA)</i>	Member
<i>Associação Comercial e Empresarial de Florianópolis (ACIF)</i>	Member
<i>Associação de Bares, Restaurantes e Hotéis (ABRH)</i>	Member
<i>Associação dos Dirigentes de Vendas e Marketing do Brasil (ADVB/SC)</i>	Member
<i>Associação para o Desenvolvimento Imobiliário e Turístico do Brasil (ADIT)</i>	Member
<i>Conselho Regional de Engenharia e Agronomia de Santa Catarina – CREA SC and RS</i>	Member
<i>Rede Construção Digital, Industrializada e Sustentável – Enredes</i>	Member
<i>Associação Catarinense de Tecnologia - ACATE</i>	Member
<i>Conselho Comunitário de Segurança (CONSEG)</i>	Participant
<i>Conselho Municipal de Habitação</i>	Alternate
<i>Conselho Municipal de Saúde</i>	Member

	Relationships
<i>Floripa Sustentável</i>	Member
<i>FloripAmanhã</i>	Member
<i>Grupo de Líderes Empresariais</i>	Member
<i>Conselho Municipal Local de Saúde – Jurerê</i>	Member
<i>Junior Achievement de Santa Catarina</i>	Member
<i>Movimento Nacional ODS SC</i>	Signatory
<i>Sindicato de Hotéis, Bares e Similares (ABIHRBS)</i>	Member
<i>ABMalls – Associação Brasileira de StripMalls</i>	Member
<i>Conselho Municipal de Saneamento</i>	Member
<i>Sinduscon</i>	Member
<i>Associação de Empresários do Bairro Humaitá</i>	Member
<i>Centro de Indústria e do Comércio</i>	Director
<i>Conselho do Meio Ambiente Cachoeirinha</i>	Board Member
<i>Movimento Nacional ODS RS</i>	Signatory
<i>Somos Cidade</i>	Member

Special Urbanization Area (AUE) Legitimacy Plan

With the plan to expand Jurerê in_ into a **Special Urbanization Area (AUE)**, we aim to meet the expectations of stakeholders regarding this new area, while taking into account the requirements set

out in the decree. The goal is to create a Legitimacy Plan in connection with the Local Housing Plan of Social Interest (LHPSI) for this Special Urbanization Area (SUA).

The study predicted:

Collection of secondary data: official sources provide a range of indicators that can give an overview of issues related to socioeconomics, income, work, employment, health, education, culture, sports, leisure, the environment, urban infrastructure, etc.

Collection of primary data: the key stakeholders in the area were mapped, and the policies, programs, projects, and social organizations that already have a relevant and consistent presence in these locations were surveyed. The surrounding

communities of levels 1 and 2 were prioritized for active consultation, and the most important and key informants were expanded.

Social mapping: creation of a participatory map of the area. This map shows the strengths and potential of the region — both in terms of the AUE and of housing — as well as the weaknesses that need to be developed. 11 internal leaders and 12 mapped local leaders participated in the interviews, and 52 key people from social housing projects were invited to participate in the social mapping exercise.



Park in the heart of Jurerê



A new 155,000 m² park in the heart of Jurerê Internacional, with more than 30,000 m² of recreational space, will soon become another landmark of the region. Its mission is to preserve and promote biodiversity and strengthen people's connection to nature.

In 2024, we planted the **Park's Founding Tree** during an event attended by residents and authorities. Following this, the 1,500 m of walking trails were opened with the help of a specialized company. In addition to vegetation management, the work also included the planting of the first native tree species, which form the park's floristic enrichment plan, as well as environmental education in the surrounding schools and community outreach.

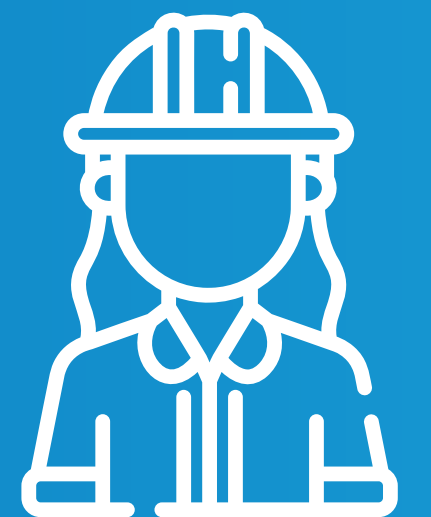
In 2024, **more than 1,500 trees were planted in collaboration with the community**, creating a strong sense of belonging and reaching 135 students with environmental education activities.

The project followed the following protocol:

1. Mapping of **stakeholders** and critical stakeholders;
2. Presentation of the park project to **community associations and other stakeholders**;
3. Installation of **informational, informative, and educational signs** on the site of the future park;
4. Provision of an **information folder** with the contact details of the responsible person in places with higher traffic near the construction site;
5. Internal teams and service providers **trained to provide technical advice** on the park.

Women on the construction site:

We looked at the best practices on the market for bringing women into the construction industry and opened the park construction site to female employees of Habitasul with the aim of familiarizing them with the dynamics and helping them embrace the concept of the park. The initiative will be extended to other stakeholders.



Local Communities

(3-3)

(201-1, 203-1, 413-1) Our definition of the surrounding community includes the neighborhoods surrounding Habitasul's businesses are located, as well as the regions where the majority of our employees live. This definition serves as a guide for analyzing and prioritizing partnerships, relationship strategies, and social investments, and also serves as a guide for activities aimed at community service.

We actively listen to local needs with the aim of developing projects and partnerships that strengthen regional development. Our focus is on contributing to the development of children and young people through **initiatives in the areas of education, sports, civic participation, environmental protection, cultural appreciation, and income generation.**

We are always open to feedback from the community, which can be sent via our website, through the “Contact Us” option, WhatsApp groups, or direct contact with local leaders. These feedbacks are carefully received, evaluated, and forwarded to the appropriate department.

Prioritization of the surrounding community

Santa Catarina

Priority 1: Jurerê, Praia do Forte, Daniela and Ratones;
Priority 2: North of the island;
Priority 3: Florianópolis.

Rio Grande do Sul

Priority 1: Humaitá.



We believe that a truly valuable company is one that **delivers results to its customers while making a difference in the world.** That is why we have a positive impact on people's lives and promote prosperity in communities.



Transforma Program

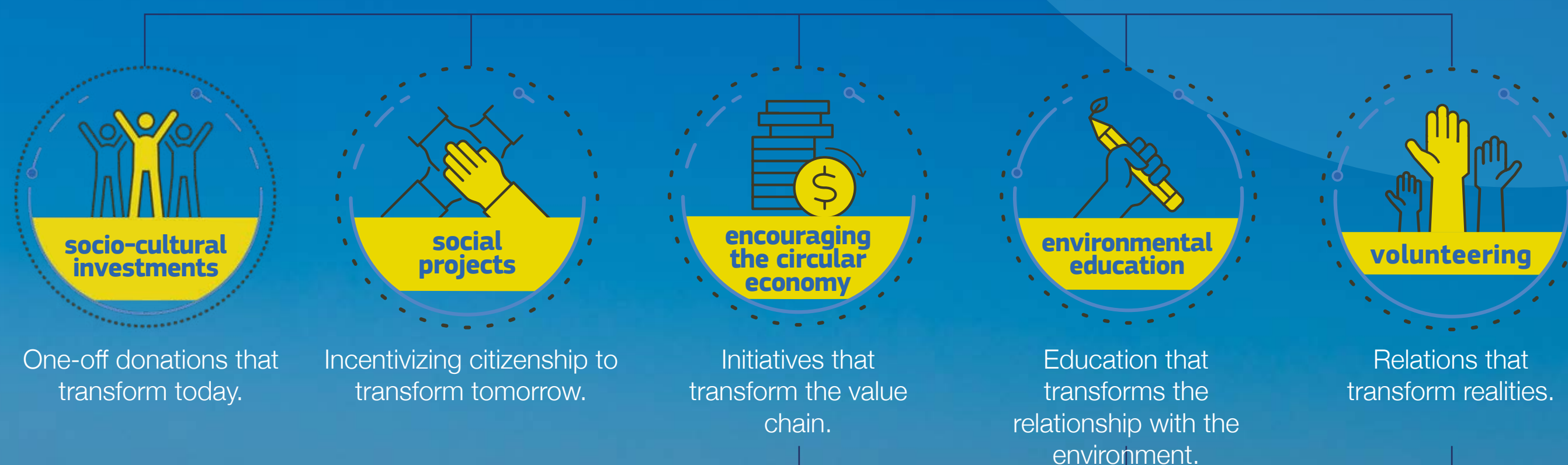
(413-1) Since 2020, we have been running the Transforma Program, which structures our sustainability measures. With five initiatives, it creates opportunities from within the company.

In 2024, **we created three structuring projects** for the Transforma program:

- **Resíduo Tem Valor Project:** focusing on cultural change regarding the value creation of solid waste.
- **Dazum Banho Project:** raising awareness of environmental quality in public spaces based on the attitudes of each individual.
- **BioEduca Project:** teaching environmental education to schools in the communities surrounding our businesses.

programa **transforma**

The Transforma Program goes beyond providing knowledge or strategic support. It also **brings prosperity to surrounding communities**, generating value and transforming lives.



Structuring projects:



Sociocultural projects

Culture has always been a cornerstone of the Group, and the city recognizes Habitasul for its promotion of local culture. The sociocultural investments of Habitasul and the companies it manages respond to the needs of the communities, promoting quality culture and supporting the local cultural scene.

Through the Municipal Cultural Incentive Act, we have supported events such as the **Florianópolis Cultural Marathon**, **Confrailha Blues**, **Hoje é Dia de Jazz Bebê** and **photographer Zé Paiva's book Expedição da Ilha (Island Expedition)**, which have reached more than 180,000 people.

Through private social investment, we also seek solid partnerships to develop projects in the areas of **education, sports, civic participation, environmental protection, cultural appreciation, and income generation**.

In 2024, nearly R\$229,000 was invested in sponsorships for the production of books, lectures, and events in the city of Florianópolis, and R\$870,000 was invested



in the maintenance of facilities and public spaces such as Forte São Luís Plaza, its 19 walkways, technical projects, works, and support for organized civil society.

Social projects

We have invested R\$42,800 in private equity in Santa Catarina (Ratones, Jurerê, and Praia do Forte) and Rio Grande do Sul for local community initiatives, such as **supporting the local soccer team, providing the portico artwork, organizing a Children's Day party**, and other community activities.

- **Junior Achievement Santa Catarina:** promoting entrepreneurship among young people in public and private schools.
- **Floripa Sustentável:** a movement formed by institutions, companies, and individuals who come together to discuss ideas, promote effective solutions, and plan the future of Florianópolis through responsible growth.
- **ADIT and ASBEA:** we sponsor important publications, such as the book *Inspirações Urbanas* (Urban Inspirations). The highlight was the sponsorship of the 2024 ASBEA National Congress, which was held under the motto "Developing pluralistic cities with local connections and a global vision." The event took place in Jurerê and brought together experts from all over Brazil.
- **WTA Sponsorship:** the world's most important professional women's tennis circuit, promoted by the Women's Tennis Association. SAE provided all the water consumed by the tennis players at the Jurerê Sports Center (JUSC).



Promotion of circular economy

(306-3)

As part of the **Resíduo Tem Valor Project**, we sent 185 tons of organic waste for composting and 415 tons of mixed waste for recycling. Of particular note is the shipment of 117 tons of mixed recyclable materials, 106 tons of construction waste, 3.4 tons of cooking oil for the reverse logistics program, 0.12 tons of PET lids, and 0.03 tons of sponges for social projects.

The proceeds from the sale of the mixed recyclable materials are distributed to the cooperative members.

Average sales value of recyclable materials:

Unit	Value/kg*
SAE	R\$774.00
Jurerê OPEN	R\$15,190.60
Jurerê Beach Village	R\$8,298.60
IL Campanario	R\$7,088.66

*Value/kg:

- Mixed recyclable materials R\$0.15;
- Cardboard R\$0.55;
- Glass R\$0.16;
- Scrap metal R\$0.45.

Source: ACMR - figures refer to the second half of 2024.



Environmental education

With the **BioEduca Project**, we expanded our activities to the surrounding schools, training 40 teachers and working with 75 students to address the topics of water, waste, and trees. **In the six editions of the Dazum Banho Project, we reached more than 410 people and collected more than 219 kg of light waste**, including straws, plastic cups, and cigarette butts. We made more than 135 vases from the waste collected on the beach!

We increased training and awareness-raising for 474 employees and third parties, with six visits to the composting site, 36 hours of training on the *Resíduo Tem Valor* Project, 14 hours of training on the Sustainability Policy, 12 hours of awareness-raising, and seven workshops during Environmental Week, involving 180 people.





Volunteering

In light of the floods that hit Rio Grande do Sul in 2024, and strengthened by the wave of solidarity that spread throughout the world, we impacted 321 internal volunteers. The volunteer group participated in activities organized by the Florianópolis City Government and collected donations as needed. We supported the Ecumenical Temple's lyrical singing event, which aimed to raise funds and donations. Habitasul donated R\$25,000 to the Instituto Floresta and supported employees affected by the flood.

Nine institutions in Florianópolis and Rio Grande do Sul benefited from volunteer initiatives, including solidarity campaigns, handicrafts, outreach to the homeless, entrepreneurship, sustainability, mentoring, and job readiness training.

In August 2024, we partnered with the Institute for Children with Diabetes of Rio Grande do Sul and donated **60,000 bottle caps**. We also sent **3,000 kitchen sponges** to a recycling program with points for a social project.





Economic and Financial Performance

103 Economic Return

103 Main Indicators



Economic Return

(3-3)

Our positive Net Income in 2024 was R\$14,959,000, compared to a Net Income of R\$281,087,000 in 2023. The variation is mainly due to the recognition in 2023 of the result from the sale of land in the Quadra 13A, 13B and Plataforma III developments located in Jurerê Internacional, Florianópolis - SC.



Aksia Amorim

Main Indicators

Consolidated Data – R\$ thousand	2024	2023	2024 x 2023
1. Revenue			
Net Operating Revenue	52,862	317,482	-83.35%
Real Estate Business	36,181	300,609	-87.96%
Rendering of Services	16,681	16,873	-1.14%
2. Results			
Operating profit before tax	3,939	301,567	-98.69%
Real Estate Business	(68,765)	169,052	-140.68%
Rendering of Services	(7,937)	(5,606)	-41.58%
Other Businesses	80,641	138,121	-41.62%
IR and CSLL	11,020	(20,480)	153.81%
Real Estate Business	14,474	(19,390)	174.65%
Rendering of Services	(3,454)	(1,090)	-216.88%
Net Profit from Continuing Operations	14,959	281,087	-94.68%
Real Estate Business	(54,291)	149,662	-136.28%
Rendering of Services	(11,391)	(6,696)	-70.12%
Other Businesses	80,641	138,121	-41.62%
Net Income	14,959	281,087	-94.68%

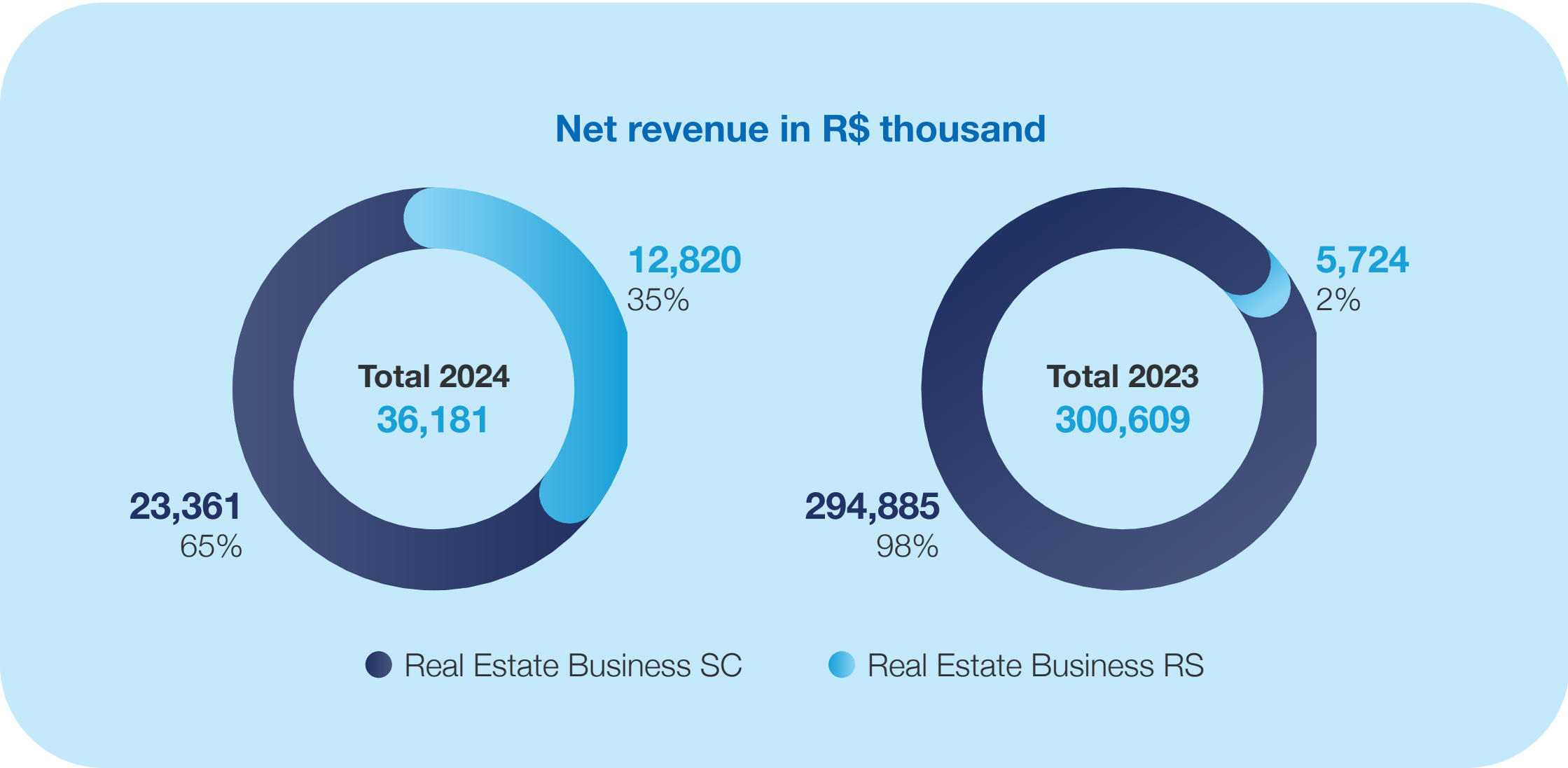
Real Estate Business

Net operating revenue

Net Operating Revenue in the Real Estate Business segment was R\$36.181 million in 2024, a decrease of 87.96% compared to 2023, mainly due to the sale in 2023 of land in the Quadra 13A, 13B and Plataforma III

developments located in Jurerê Internacional, Florianópolis - SC.

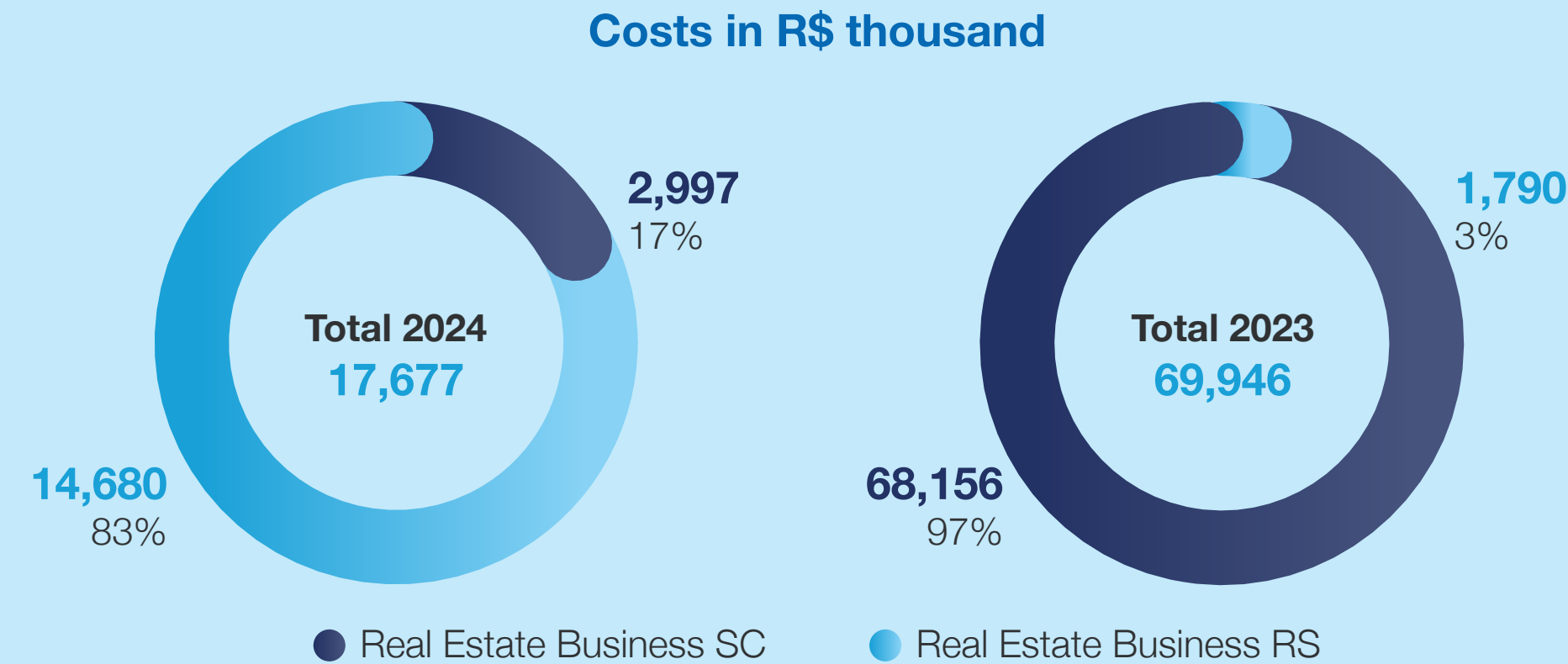
Net Operating Revenue is shown in the chart below:



George Fortunato Patrícia Pires

Costs

The Costs of Goods and Services Sold totaled R\$17.677 million compared to R\$69.946 million in 2023, representing a reduction of 74.73%, mainly due by the sale of land in 2023 of land in the Quadra 13A, 13B, and Plataforma III developments in Jurerê Internacional, Florianópolis (SC).



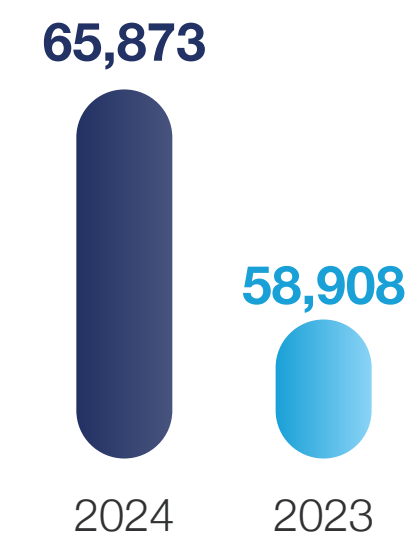
Administrative expenses

Administrative expenses for 2024 increased by 11.82% compared to 2023. Both periods were affected by contingencies made by the company and sentences in civil, labor, and tax matters.

In 2024, tax contingencies related to IPTU, civil contingencies, labor contingencies, and the updating of contingencies related to *Caixa*

Econômica Federal - CEF were recognized, totaling R\$23.816 million. Excluding the effect of contingencies and sentences, administrative expenses in 2024 would be R\$41.957 million compared to R\$43.625 million in 2023, representing a reduction of 4%, mainly due to the reduction in expenses with personnel, third-party services, and maintenance of buildings and facilities.

Administrative expenses in R\$ thousand



Investments

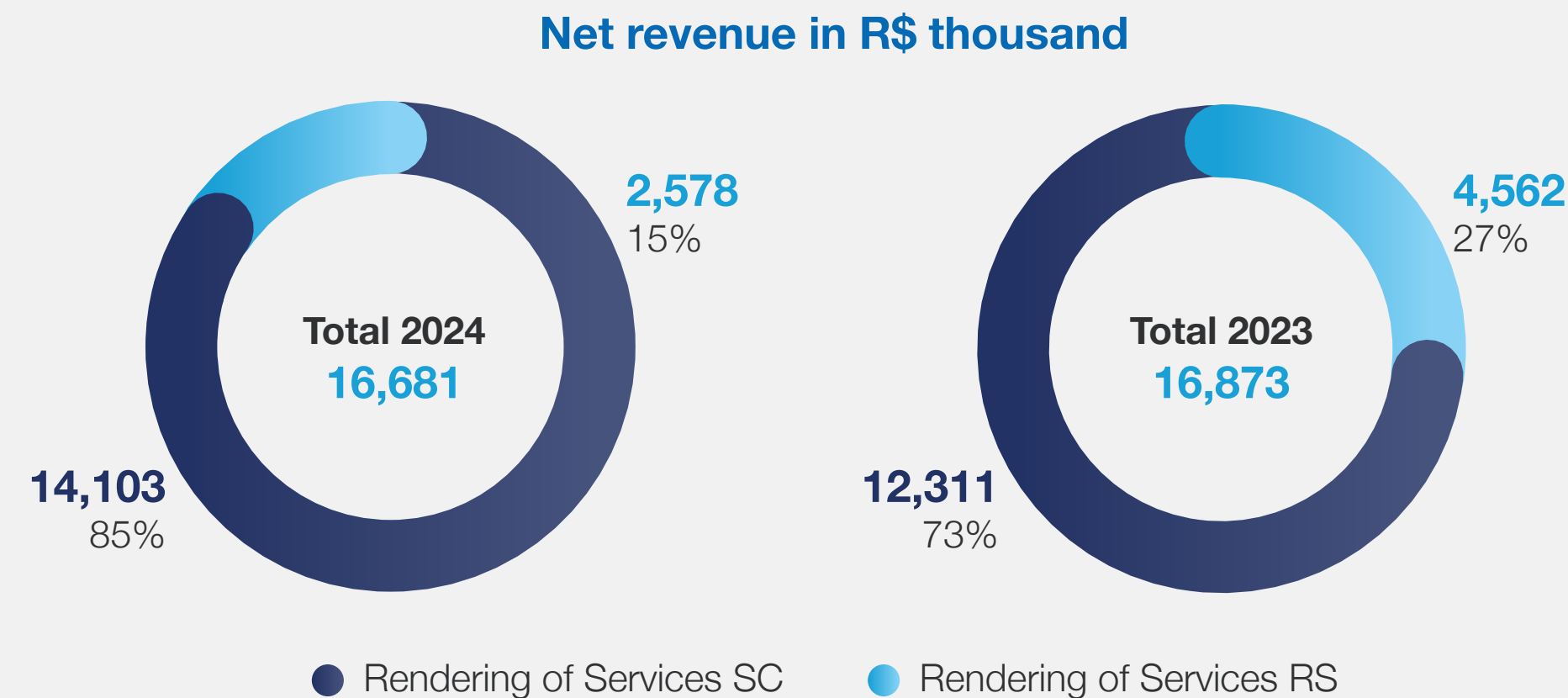
Investments in projects and works made in 2024 increased by 13.46% compared to 2023, mainly due to the deployment of funds in the Jurerê Internacional/SC Phases and SAE.

Project	2024	2023	2024 x 2023
Jurerê Internacional/SC Phases	6,460	4,367	47.94%
Quadra 5	0	1,851	-100.00%
SAE	3,684	0	100.00%
New Jurerê Beach Village restaurant	131	1,011	-87.07%
Headquarters renovation	18	1,707	-98.95%
Total investments - SC	10,292	8,935	15.19%
Humaitá	2,000	0	100.00%
Warehouse renovation	0	24	-100.00%
Cyanamid	0	2	-100.00%
Future headquarters	0	31	-100.00%
Other real estate - RS	0	79	-100.00%
Total investments - RS	2,000	136	-100.00%
Total investments	10,292	9,071	13.46%

Rendering of services

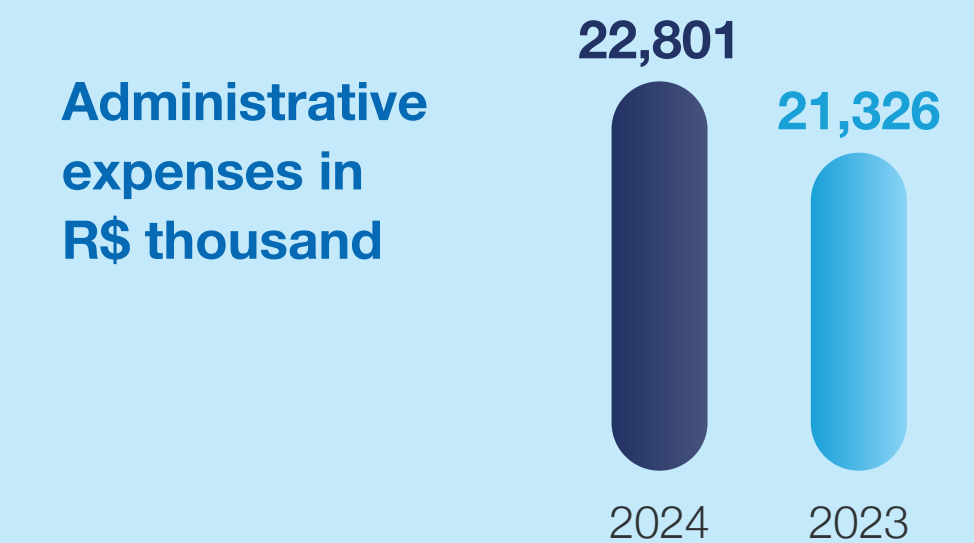
Net operating revenue

Net Operating Revenue for the Services segment was R\$16,681,000 in 2024, a decrease of 1.14% compared to 2023, with no significant change in 2024 compared to 2023.



Administrative expenses

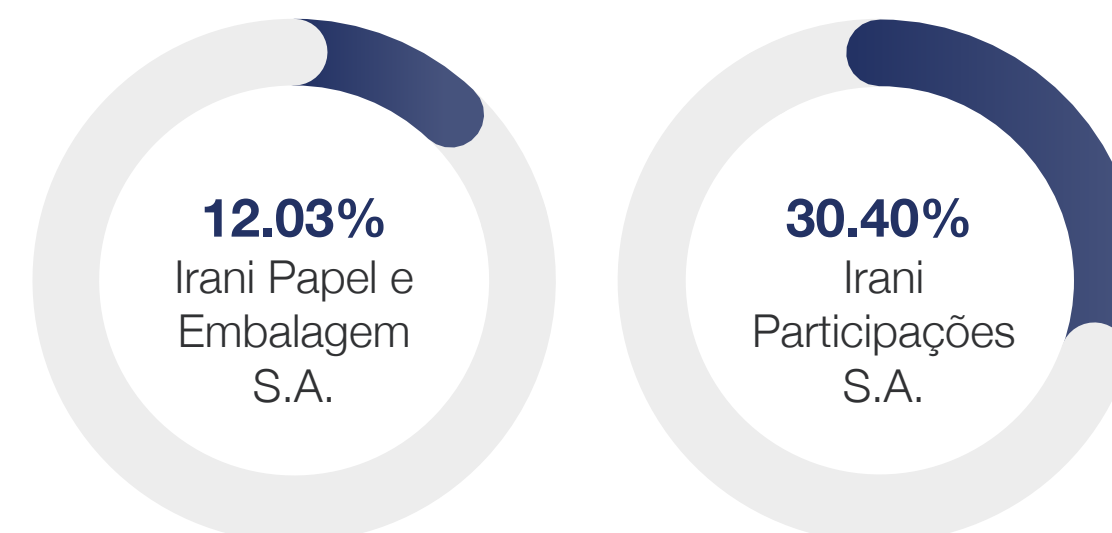
Administrative expenses for 2024 increased by 6.92% compared to 2023.



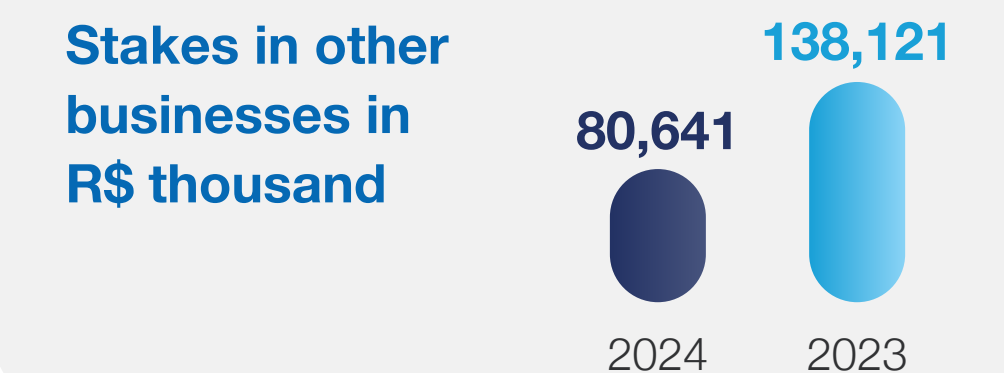
Stakes in other businesses

The company has minority stakes in other businesses and recognizes equity income and gains on the sale of shares in affiliates in its results.

In 2024, the company held stakes, directly or through its subsidiaries, in the following companies:



Stakes in other businesses totaled \$80.641 million in 2024, a decrease of 41.62% compared to 2023, mainly due to the reduction in equity income and the decrease in profit from the sale of shares related to the lower volume of share sales in the subsidiary Irani Papel e Embalagem S.A. in 2024.



Consolidated bank debt

As shown in the table below, consolidated net bank debt amounted to R\$233,586,000 in 2024, representing an increase of 26.55% compared to 2023, mainly due to the restatement of interest on BTG's debt and the contractual agreement of a CRI operation with the securitization of the Granja Esperança Project Portfolio in the amount of R\$15,223,000.

In R\$ thousand	2024	2023	2024 x 2023
Short term	15,884	15,193	4.55%
Long term	255,243	218,082	17.04%
Gross total	271,127	233,275	16.23%
Cash and cash equivalents	37,541	48,700	-22.91%
Net total	233,586	184,575	26.55%

Balance sheet

In R\$ thousand	Parent company		Consolidated	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
Assets				
Current	13,613	33,246	199,405	231,071
Non-current	812,220	867,929	1,393,854	1,360,837
Total assets	825,833	901,175	1,593,259	1,591,908
Liabilities and shareholder's equity				
Current	105,782	139,463	144,076	137,642
Non-current	80,236	78,040	809,241	770,457
Shareholders' equity	639,815	683,672	639,942	683,809
Total liabilities and shareholder's equity	825,833	901,175	1,593,259	1,591,908

Paulo Brizola

DRE - Statements of income for the years ended December 31

(201-1)

In thousands of reais, except earnings per share	Parent company		Consolidated	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
Net revenue from sales and services	-	-	52,862	317,482
Cost of sales and services	-	-	(20,605)	(72,218)
Gross profit	-	-	32,257	245,264
(Expenses) Revenues	26,932	292,615	(25,445)	60,039
Profit before financial income	26,932	292,615	6,812	305,303
Profit before Income Tax and Social Contribution	14,958	281,083	3,939	301,567
Net profit for the year	14,958	281,083	14,959	281,087
Basic/diluted earnings per share R\$	1.6378	30.7766	1.6379	30.7771

Note: we hereby present to our shareholders and the public the Individual and Consolidated Financial Statements and the Report of the Independent Auditor on the audit of the Financial Statements for the 2024 fiscal year of Companhia Habitasul de Participações, whose main activity is the majority or minority participation in the capital of other companies in diversified sectors. The company's business is divided into two segments: Real Estate Business and Rendering of Services. The company also has results obtained through equity accounting of minority stakes in the subsidiaries Irani Participações S.A. and Irani Papel e Embalagem S.A.

DVA - Statements of value added for the years ended December 31

(201-1)

In thousands of reais	Parent company		Consolidated	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
1. Revenue	12,330	25,377	84,633	426,983
2. Inputs purchased from third parties	10,871	17,584	93,343	194,971
3. Gross value added (1-2)	1,459	7,793	(8,710)	232,012
4. Depreciation and amortization	-	-	1,494	1,156
5. Net added value produced by the entity (3-4)	1,459	7,793	(10,204)	230,856
6. Value added received in	27,802	289,221	117,495	152,469
7. Total added value to be distributed (5+6)	29,261	297,014	107,291	383,325
8. Distribution of added value	29,261	297,014	107,291	383,325
8.1. Individual	1,536	1,246	27,152	24,946
8.2. Taxes, fees and contributions	229	272	20,078	20,103
8.3. Return on third-party capital	12,538	14,413	45,102	57,189
8.4. Return on shareholders' equity	14,958	281,083	14,959	281,087

The accompanying notes are an integral part of the financial statements.



About the Report

111 Materiality

115 GRI Index

120 SASB



(2-3) We present our **5th Sustainability Report**, which outlines our practices, results, commitments, and challenges. **In this report we transparently communicate how our sustainability strategy translates into actions that strengthen our mission to build valuable relationships with our employees, surrounding communities, customers, suppliers, shareholders, government, and society.** The data reported covers the period from January 1 to December 31, 2024 for Habitasul Companhia de Participação. This report was prepared by the Sustainability department.

(2-2, 2-29) The scope of the publication encompasses subsidiaries. The information about the Irani Papel e Embalagem S.A. subsidiary is consolidated in its own report, the result of more than 16 years of commitment to transparency and ESG practices. This report takes into account the specific nature of the company's businesses, the results of the materiality process, and stakeholder engagement, which contribute to identifying the most significant and specific issues.

(2-14) The Executive Board is responsible for approving the content of this report. (2-2-b)

The financial statements presented have been externally audited by BDO Brasil and can be viewed [here](#).

(2-5-a, 2-5-b) The non-financial content reported here underwent independent verification by Conecta Consultores. The process included interviews with the Executive Board, business managers and analysts from technical areas, as well as verifying processes and checking the traceability of sample indicators. (2-5-b-i) More information on the process and its results is available in the Declaration of Assurance attached to the Company website.

(2-5) The Greenhouse Gas inventory was also externally reviewed by Instituto Totum.

(2-3, 2-3-d) Questions and/or suggestions about the content can be sent via the contact form available [here](#). This report, prepared in accordance with GRI Standards, shows how we create value in a sustainable manner. The Sustainability Report highlights the most important SDGs that are influenced by our business and their relationship to our strategies. It also complies with the SASB Infrastructure standards for water supply.



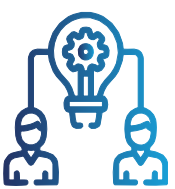
Marcelo Franco
Milezzi

Luana Paula Lucero

Materiality

Definition of material topics (3-1)

In 2024, we reviewed the material topics covered in this publication under the guidance of the Sustainability department, in accordance with the Global Reporting Initiative (GRI) guidelines and with the approval of the Executive Board. The review was conducted using the following methodology:



Context

Understand the context of the organization.



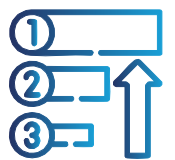
Impacts

Identify actual and potential impacts.



Significance

Assess the significance of the impacts.



Prioritization

Prioritize the most significant impacts for the Report.



Validation

Define and validate material topics.

Matheus
Romeiro Pinho



Internal and external sources were analyzed, including Strategic Planning, corporate and sustainability reports, socio-ecological impact studies, internal stakeholder surveys, and regulatory and institutional documents. **The following sources should be highlighted:**

We conduct research on the companies referenced by the businesses and analyze publications, reports, and materiality studies. The sampling took into account the diversity of the audience and the scope of all business units.

Internal

- Strategic Planning;
- 2023 Sustainability Report;
- Supplementary Architecture studies;
- Risk matrix (ISO 9001 and 14001);
- GPTW surveys;
- Plural Census survey;
- Legitimacy Plan.

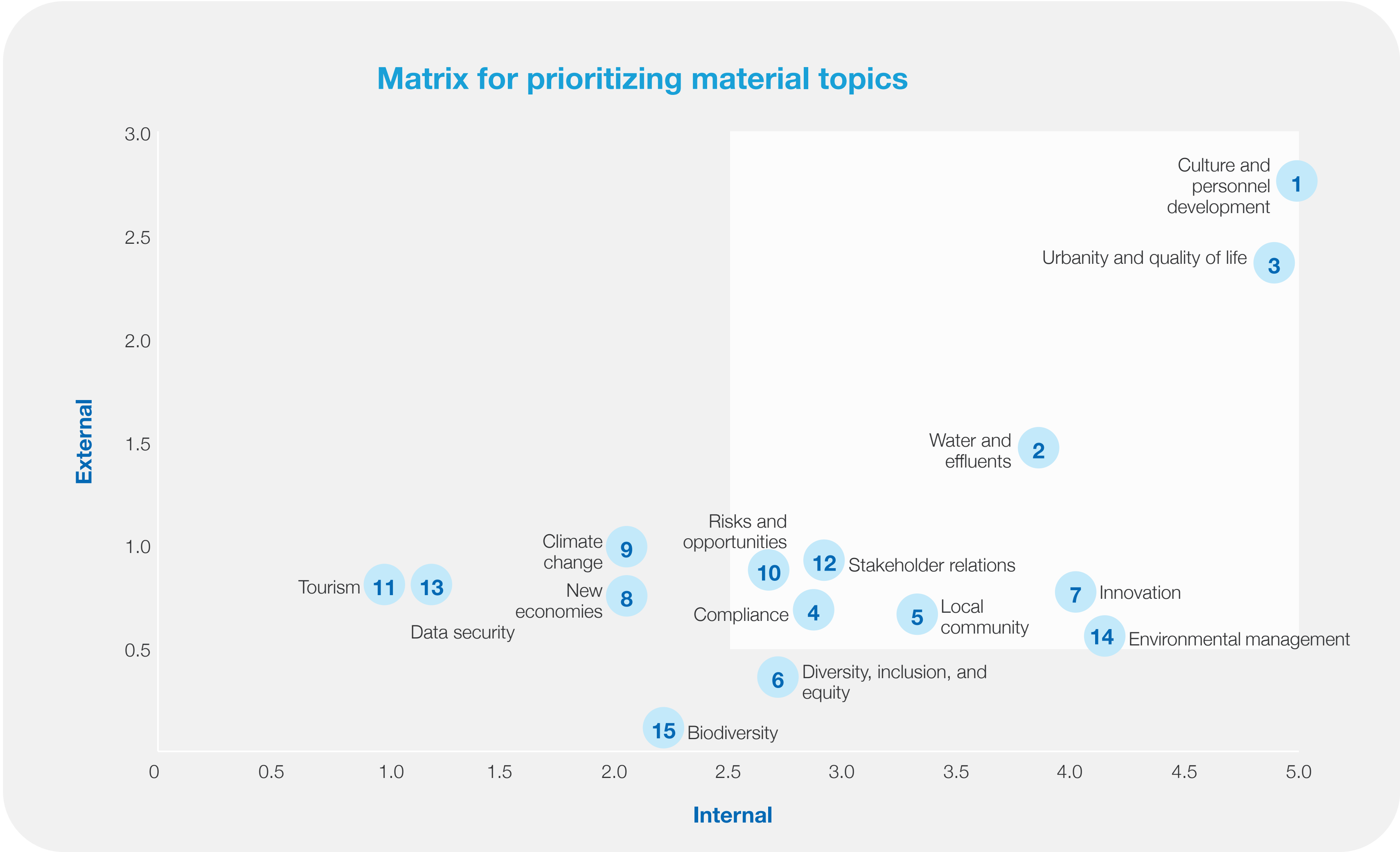
External

- Benchmark (references in the areas of sanitation, hotel management, shopping centers, and planned communities);
- Global Reporting Initiative (GRI);
- Sustainable Development Goals (SDGs);
- SASB (4 categories: Water Supply Services, Real Estate Services, Engineering and Construction Services, and Restaurants).

As a result of internal and external consultations, we identified 39 topics, which were then grouped into subtopics, resulting in 15 topics with actual and potential impacts.

To validate the topics with the greatest impact on our business, we surveyed 21 internal and 15 external stakeholders and conducted in-person and remote interviews with the goal of prioritizing the topics most relevant to Habitasul. In the survey, we asked respondents to prioritize five of the 15 topics. We received 22 responses (11 external and 11 internal), and we listed the most frequently mentioned topics. The topics selected by the internal public that align with the Strategic Planning were given a weight of 2, while the others were given a weight of 1.

We arranged the topics in a matrix from which we extracted nine of the most relevant topics, organized in a 2.5 x 0.5 quadrant, taking into account the internal and external stakeholders. The topics were presented to the Executive Board, which proposed changing the topic “Risks and Opportunities” to “Risk Management” and including the topic “Economic Return,” which was approved unanimously. There were a total of 10 material topics.



The material topics covered in this document include:
(3-2)

Material topic	What is the material?	Related GRI aspect	Correlation between SDGs and the material topics
Water and effluents	Habitatul's real estate businesses are based on a masterplan that involves the organization of spaces and flows, basic sanitation, and urban mobility. In Florianópolis (SC), it has independent water and sanitation services and rendering of services. As this is a company business, it is important to report this topic as a material topic.	303 - Water and effluents 2018	6 - Clean water and sanitation
		302 - Energy 2016	12 - Responsible consumption and production
		306 - Waste 2020	14 - Life below water
Culture and people development	People are at the heart of our business. In order to attract and retain talents, we prioritize fostering a culture of mutual cooperation where creativity and innovation are continually stimulated. We create a stimulating and inspiring work environment that promotes individual and collective growth and, beyond that, offers safe and fair working conditions for employees and service providers in line with our strategic goals of health, safety, sustainability, and positive impact.		1 - No poverty
		401 - Employment 2016	2 - Zero hunger and sustainable agriculture
		404 - Training and training 2016	3 - Good health and well-being
		201 - Economic performance 2016	4 - Quality education
		405 - Diversity and equal opportunity 2016	5 - Gender equality
		403 - Occupational health and safety 2018	8 - Decent work and economic growth
Compliance	Exposure to non-compliance risks directly impacts the company's full operations. With the support of the Legal department, applicable legislation is monitored and activities are conducted by business managers.	3 - Material topics 2021	10 - Reduced inequalities
			16 - Peace, justice, and strong institutions
Local community	We believe that a truly valuable company is one that not only delivers results to its customers but also makes a difference in the world. It has a positive impact on people's lives and promotes prosperity in communities. We value dialogue and building solid, ethical relationships with the communities in which we operate.		17 - Partnerships for the goals
			3 - Good health and well-being
			4 - Quality education
			8 - Decent work and economic growth
			14 - Life below water
			15 - Life on land
			17 - Partnerships for the goals

Material topic	What is the material?	Related GRI aspect	Correlation between SDGs and the material topics
Environmental management	Sustainability topics are at the heart of the company's business strategy. The creation of a Thematic Committee in 2020 reinforces the guidelines for operations and gives a seal of approval to actions focused on transparency, relationships and social and environmental management.		6 - Clean water and sanitation
		304 - Biodiversity 2016	7 - Affordable and clean energy
		203 - Indirect economic impacts 2016	11 - Sustainable cities and communities
		413 - Local communities 2016	12 - Responsible consumption and production
		305 - Emissions 2016	13 - Climate action
		302 - Energy	14 - Life below water
		306 - Waste	15 - Life on land
			17 - Partnerships for the goals
Risk management	Risk management promotes a comprehensive analysis of the internal and external scenarios in which the organization operates. With this approach, we aim to ensure that our management system achieves the desired results, maximizes the desired impacts, mitigates negative impacts, and promotes continuous process improvement.	3 - Material topics 2021	16 - Peace, justice, and strong institutions
Innovation	A fundamental component since Habitasul was founded, it is currently reflected in projects that seek to differentiate the business in line with the company's mission and in the planning of future development stages.	201 - Economic performance 2016	6 - Clean water and sanitation 7 - Affordable and clean energy 9 - Industry, innovation, and infrastructure 17 - Partnerships for the goals
Stakeholder relations	The importance of participating in relevant movements active in the communities aims not only to strengthen these relationships, but also to contribute to the future through shared management sustainable communities where Habitasul operates.	201 - Economic performance 2016 203 - Indirect economic impacts 2016 413 - Local communities 2016	16 - Peace, justice, and strong institutions 17 - Partnerships for the goals
Economic return	We value a results-oriented approach. We seek superior and commendable results and, in line with our strategic planning, focus on a return to shareholders that exceeds the cost of capital.	201 - Economic performance 2016	1 - No poverty 8 - Decent work and economic growth
Urbanity and quality of life	The constitution of the spaces developed by Habitasul has a direct impact on a good life, living well and living together. As an inducer of social and urban development, it offers not only real estate developments, but also a network of services (<i>facilities</i>), shared management of urban spaces, hotel management, as well as supporting projects and events that enhance local culture.	203 - Indirect economic impacts 2016	3 - Good health and well-being 11 - Sustainable cities and communities 16 - Peace, justice, and strong institutions 17 - Partnerships for the goals

GRI Index

General content

GRI Standard	Content	Location	Responses/omissions
GRI 1 - Foundation 2021	Statement of use		Statement of use - Companhia Habitasul de Participações has reported the information cited in this GRI content index for the period from 1 January 2024 to 31 December 2024 with reference to the GRI Standards.'
	2-1 Organizational details	Pages 6 and 7.	
	2-2 Entities included in the organization's sustainability reporting	Pages 4 and 110.	
GRI 2 - General disclosures 2021	2-3 Reporting period, frequency and contact point		1 January 2024 to 31 December 2024, 1 July 2022, annual publication frequency.
	2-4 Restatements of information		Starting with this edition, we will report the NR training data for hotel employees and also disclose the energy purchased by hotels on the free market. We have corrected the total energy consumption figures for the Water and Sewage System, as a review of the calculations revealed a doubling of the figures. In 2022 and 2023, benefits for all employees, including hotel staff, were included. From 2024 onwards, we will report the benefit figures for the CHP only.

GRI Standard	Content	Location	Responses/omissions
GRI 2 - General disclosures 2021	2-5 External assurance	Page 110.	
	2-6 Activities, value chain and other business relationships	Pages 6 and 7.	
	2-7 Employees	Pages 79 and 80.	
	2-9 Governance structure and composition	Page 53.	
	2-10 Nomination and selection of the highest governance body	Page 53.	
	2-11 Chair of the highest governance body	Page 53.	
	2-12 Role of the highest governance body in overseeing the management of impacts	Page 53.	
	2-13 Delegation of responsibility for managing impacts	Page 53.	
	2-14 Role of the highest governance body in sustainability reporting	Page 110.	
	2-15 Conflicts of interest	Page 57.	
	2-16 Communication of critical concerns	Pages 53 and 58.	

GRI Standard	Content	Location	Responses/omissions
GRI 2 - General disclosures 2021	2-17 Collective knowledge of the highest governance body	Page 53.	
	2-18 Evaluation of the performance of the highest governance body	Page 55.	
	2-19 Remuneration policies	Page 55.	
	2-20 Process to determine remuneration	Page 55.	
	2-21 Annual total compensation ratio	Page 53.	
	2-22 Statement on sustainable development strategy	Page 61.	
	2-23 Policy commitments	Pages 4 and 62.	
	2-24 Embedding policy commitments	Pages 8 and 62.	
	2-25 Processes to remediate negative impacts	Page 17.	
	2-26 Mechanisms for seeking advice and raising concerns	Page 58.	
	2-28 Membership associations	Page 94.	
	5. Stakeholder engagement	Pages 90 and 110.	
	2-30 Collective bargaining agreements	Page 80.	

Material topics

GRI Standard	Content	Location	Responses/omissions
GRI 3 - Material topics 2021	3-1 Process to determine material topics		
	3-2 List of material topics		

Water and effluents

GRI Standard	Content	Location	Responses/omissions
GRI 3 - Material topics 2021	3-3 Management of material topics	Page 34.	
	303-1 Interactions with water as a shared resource	Pages 34 and 42.	
GRI 303 - Water and effluents	303-2 Management of water discharge-related impacts	Page 39.	
	303-3 Water withdrawal	Page 35.	
GRI 302 - Energy 2016	302-1 Energy consumption within the organization	Pages 44.46 and 47.	
	302-3 Energy intensity	Page 44.	

Culture and people development

GRI Standard	Content	Location	Responses/omissions
GRI 3 - Material topics 2021	3-3 Management of material topics	Page 68.	
GRI 401 - Employment 2016	401-1 New employee hires and employee turnover	Pages 68 and 80.	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 71.	
GRI 404 - Training and training 2016	404-1 Average hours of training per year per employee	Page 72.	
	404-2 Programs for upgrading employee skills and transition assistance programs	Pages 68 and 72.	
GRI 405 - Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	Page 80.	

GRI Standard	Content	Location	Responses/omissions
GRI 403 - Occupational health and safety 2018	403-1 Occupational health and safety management system	Pages 74 and 76.	
	403-2 Hazard identification, risk assessment, and incident investigation	Pages 75, 77 and 78.	
	403-3 Occupational health services	Page 77.	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Pages 74, 75 and 77.	
	403-5 - Worker training on occupational health and safety	Page 76.	
	403-6 Promotion of worker health	Page 78.	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Page 74.	
	403-8 Workers covered by an occupational health and safety management system	Page 74.	
	403-9 Work-related injuries	Pages 75, 75, 77 and 78.	
	403-10 Work-related ill health	Page 75.	

Compliance

GRI Standard	Content	Location	Responses/omissions
GRI 3 - Material topics 2021	3-3 Management of material topics	Page 57.	

Local community

GRI Standard	Content	Location	Responses/omissions
GRI 3 - Material topics 2021	3-3 Management of material topics	Page 97.	
GRI 201 - Economic Performance 2016	201-1 Direct economic value generated and distributed	Page 97.	
GRI 203 - Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	Page 97.	
GRI 413 - Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Pages 97 and 98.	
GRI 204 - Procurement practices 2016	204-1 Proportion of spending from local suppliers	Pages 23 and 25.	

Environmental management

GRI Standard	Content	Location	Responses/omissions
GRI 3 - Material topics 2021	3-3 Management of material topics	Pages 17, 75, 82 and 85.	
GRI 304 - Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Pages 17.19 and 20.	
	304-3 Habitats protected or restored	Page 17.	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Pages 18 and 19.	
GRI 203 - Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	Page 17.	
GRI 413 - Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Page 19.	
GRI 305 - Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Pages 86, 87 and 88.	
	305-2 Energy indirect (Scope 2) GHG emissions	Pages 86 and 87.	
GRI 302 - Energy 2016	302-1 Energy consumption within the organization	Pages 23 and 25.	
GRI 306 - Waste 2020	306-1 Waste generation and significant waste-related impacts	Pages 23, 25, 32, 48 and 100.	

Risk management

GRI Standard	Content	Location	Responses/omissions
GRI 3 - Material topics 2021	3-3 Management of material topics	Page 59.	

Innovation

GRI Standard	Content	Location	Responses/omissions
GRI 3 - Material topics 2021	3-3 Management of material topics	Page 64.	
GRI 201 - Economic Performance 2016	201-1 Direct economic value generated and distributed	Page 64.	

Economic return

GRI Standard	Content	Location	Responses/omissions
GRI 3 - Material topics 2021	3-3 Management of material topics	Page 103.	
GRI 201 - Economic Performance 2016	201-1 Direct economic value generated and distributed	Page 108.	

Stakeholder relations

GRI Standard	Content	Location	Responses/omissions
GRI 3 - Material topics 2021	3-3 Management of material topics	Page 90.	
GRI 201 - Economic Performance 2016	201-1 Direct economic value generated and distributed	Page 90.	
GRI 203 - Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	Page 90.	
GRI 413 - Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Page 90.	

Urbanity and quality of life

GRI Standard	Content	Location	Responses/omissions
GRI 3 - Material topics 2021	3-3 Management of material topics	Pages 10 and 11.	
GRI 203 - Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	Pages 13, 14 and 17.	

SASB

Content	Metric	Location	Responses/omissions
Energy consumption	IF-WU-130a.1	Page 46.	
Distribution network efficiency	IF-WU-140a.1		No water pipes were replaced.
	IF-WU-140a.2	Page 38.	
Effluent quality management	IF-WU-140b.1	Page 42.	
	IF-WU-140b.2	Page 49.	
Accessibility and access to water	IF-WU-240a.1		N/A
	IF-WU-240a.2		N/A
	IF-WU-240a.3	Page 45.	
	IF-WU-240a.4		N/A
Drinking water quality	IF-WU-250a.1		No violations were identified in 2024.
	IF-WU-250a.2	Page 42.	
End use efficiency	IF-WU-420a.1		N/A
	IF-WU-420a.2		N/A

Content	Metric	Location	Responses/omissions
Water supply resilience	IF-WU-440a.1		N/A
	IF-WU-440a.2		N/A
	IF-WU-440a.3	Page 42.	
Network resilience and climate change effects	IF-WU-450a.1		N/A
	IF-WU-450a.2		N/A
	IF-WU-450a.3	Page 43.	
	IF-WU-450a.4	Page 42.	
Activity parameters	IF-WU-000.B	Page 44.	
	IF-WU-000.C	Page 44.	
	IF-WU-000.D	Page 44.	
	IF-WU-000.E	Page 37.	



ASSURANCE STATEMENT

Conecta Consultores was in charge of the independent verification of the 2024 CHP (Companhia Habitasul de Participações S.A.) Sustainability Report. The report was performed based on - inspired by - GRI Standards from Global Reporting Initiative and report on SASB performance indicators.

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 2024 Sustainability Report covering the period from January 1st, 2024 to December 31st, 2024. 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: Indirect Economic Impact, Water and Effluents, Biodiversity, Environmental Compliance, Diversity, Training and Education, Local Communities and Sustainability 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 a review of the 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 stages: 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.

In the corporate environment, a stakeholders' map was developed integrating the company's strategic planning. The interaction with priority groups provides inputs for the socioenvironmental risks management, however, evidences of the systematization and monitoring of the information from the stakeholders weren't identified.

The continuity of stakeholders 'engagement actions connected with the real estate businesses in Santa Catarina was evidenced, with a highlight for the "Movimento Jurerê Mais" initiative in Florianópolis / SC.

In regards to the sustainability report, it was found the realization of a consulting process (survey) for the materiality review, allowing this edition of the report to be structured based on the topics considered as a priority in this survey. For the consulting process it wasn't developed a prioritization process and/or a direct listening from the 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, in 2024, it was developed a stakeholder's consulting process, allowing the review of the materiality of the company's sustainability topics and the construction of report content. The established consulting process – methodology – allowed a participation and limited influence of the stakeholders on the materiality review, but it allows a first and more assertive direction for the definition of aspects and GRI indicators, besides the inclusion of the SASB indicators on the report. It is important that the topics definition is associated to its deployment regarding the elements as perceived impacts, associated risks, among others.



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The level of compliance with the Materiality principle according to the conclusions of the assurance process, was classified as “**Intermediary**”.

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).

We observed that CHP keeps advancing in the implementation of socioenvironmental practices and in the dialogue with its stakeholders, above all, in the scope of the real estate expansion in Jurerê In, that strengthen the company’s responsiveness. The development and management of communication channels are necessary for the monitoring of socioenvironmental risks and impacts.

Within the scope of the report, it was possible to observe the evolution in the quality of the disclosed information about the socioenvironmental management approach, including governance structures, current policies and guidelines, as well as the incorporation of new GRI and SASB indicators.

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.

It was possible to find the permanence of CHP’s socioenvironmental practices, broadening the positive impact of its actions for stakeholders, society and environment. The materiality review and restructuring of the report, with the inclusion of GRI and SASB indicators allow a better assessment from the users.

In that regard, we understand that there was an evolution on the sustainability report, with a more comprehensive approach to the completeness of the company's impacts, however it is still noted that there is a need of deepening information on the management and impacts of these practices.

The level of compliance with the Impact principle according to the conclusions of the assurance process, was classified as “**Intermediary**”.

Final Considerations

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

During the independent verification work, nothing was identified that could compromise the understanding of the stakeholders on the information provided in the 2024 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 2024 sustainability reporting process, based on the moderate assurance performed and, as noted in the document, we declare compliance with the intermediary level of maturity in relation to all



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of the AA1000AP 2018 principles, from the evolution of the performance on the principles of materiality and impact as presented in this document.

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

São Paulo, May 15th, 2025.

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