

Annual Sustainability Report 2023



Letter from the CEO



It is with great satisfaction that we present the Usina Integrada AVB Sustainability Report for 2023. This document reflects our ongoing commitment to transparency, social and environmental responsibility, and sustainable development, which are fundamental for creating long-term value across all our operations.

At AVB, we do not aim to be the largest steelmaker in the country, but rather the best. Our purpose is the continuous pursuit of "being better today than we were yesterday," which deeply motivates our team to work tirelessly toward our goals.

Over the past year, we have achieved significant advancements that reinforce our leadership in the steel industry and our commitment to responsible business practices:

1. Operational Performance: We reached impressive milestones in our production, meeting ambitious targets. These results not only strengthen our production capacity but also ensure the sustainability and efficiency of our operations.

2. Social Responsibility and People Development: We launched the Leadership Training Program to equip our supervisors and managers with both technical and behavioral skills. Additionally, we began construction of the AVB Institute, a landmark initiative that promises to make a substantial contribution to the development of the Maranhão community.

3. Environmental Sustainability: We obtained NBR 16.001 certifications and Renewable Energy Certificates, further reinforcing our commitment to responsible environmental practices. We made significant progress in developing new technologies for waste reduction, which support our goal of achieving a zero-waste plant and promoting the circular economy. The commissioning of our thermal power plant was another important step, marking progress in diversifying our energy sources and strengthening our commitment to energy sustainability.

4. Innovation, Administrative, and Financial Efficiency: We successfully completed a comprehensive restructuring of our administrative and managerial goals, with a strong emphasis on operational efficiency and fixed cost reduction. Continuous training was provided to our administrative teams, aligning their performance with the same standards of excellence upheld in our production areas. In May 2023, we were pleased to see our corporate credit rating upgraded by S&P Global Ratings from 'brAA-' to 'brAA', with a stable outlook, reflecting our financial strength and stability.

5. Commercial and Logistical Expansion: We achieved significant growth in sales within the Northeast region, while also strategically capitalising on the value of our CO2 emissions certificates, underscoring our dedication to sustainable practices. We broadened our product line to include a range of low and high carbon steels with low inclusions and high clarity, catering to evolving market demands and strengthening our competitive advantage.

In summary, 2023 was marked by significant achievements, driven by the commitment of our employees, the continuous support of our shareholders, and the confidence of our stakeholders. These elements were crucial in strengthening our position as leaders in the steel sector while reaffirming our commitment to responsible and sustainable business practices.

Our ability to transform raw materials into high-value products and positively impact people's lives through our management model and social projects is our greatest secret to success. By following the guidelines of the Global Reporting Initiative (GRI), we will present the detailed performance of AVB in 2023 in the following pages, highlighting our transparency and responsibility.

We thank everyone who has been part of our journey. We look forward to your continued support as we collaborate to build a more sustainable and prosperous future together.

Silvia Carvalho Nascimento e Silva
Letter from the CEO



About the Report [GRI - 2-3; 2-4; 2-5]

AVB is dedicated to publishing its Sustainability Report annually. This second edition has been prepared in accordance with the guidelines and methodologies of the Global Reporting Initiative (GRI), showcasing our ongoing efforts to evolve and strengthen our sustainability practices.

Disclosing our Sustainability (ESG) issues is essential for informing and engaging our stakeholders, demonstrating our commitment to responsibility and transparency. Additionally, the practice of publishing our annual reports helps us refine and improve our reporting processes, ensuring continuous improvement and closer alignment with industry best practices.

Senior management plays a crucial role in validating data and reviewing the reports presented in the Sustainability Report. Meanwhile, the teams responsible for preparing the report are tasked with gathering and compiling information from various departments, ensuring adherence to optimal control and management practices. Moreover, collaboration with these departments enables us to continuously enhance our internal practices with each year's publication.

The data collected for this report pertains solely to AVB's operational unit – the Usina. Therefore, information related to the farms is included only to reflect AVB's impact in Maranhão. The report verification process was conducted by an independent assurance provider, which assessed compliance with GRI standards and principles for Sustainability Reports. The assurance statement, covering the period from January 1, 2023, to December 31, 2023, is available at the end of the report.

Regarding our financial statements, they are subject to independent external audits and are published in O Progresso Newspaper and available on the Comissão de Valores Mobiliários (CVM) website and the company's Investor Relations site. The financial reports cover quarterly and annual periods.

For more information about AVB's Sustainability Report, please contact us through the following channels:

- AVB Institutional Website: <https://avb.com.br/sustentabilidade/relatorio-de-sustentabilidade/>
- RI AVB website: www.ri.avb.com.br
- AVB Sustainability: sustentabilidade.avb@ferroeste.com.br;
- AVB Management System: sistemadegestaoavb@ferroeste.com.br.



Who **We Are?** [GRI - 2-1]

The Ferroeste Group

The Ferroeste Group's history began on October 24, 1968, with the establishment of Empresa de Mecanização Rural, which provided agricultural services, forestry, and internal logistics for steel mills. In the same year, the Ferroeste Steelworks was acquired, rebuilt, and modernized, allowing it to achieve cutting-edge operational benchmarks in the sector. In 1993, we commenced operations in Açailândia, Maranhão, producing 60,000 tons annually with Gusa Nordeste S.A., which was the foundation for the steel project known as AVB – Aço Verde do Brasil. AVB is unique in the world for producing green steel, free of fossil fuels.

Our commitment is grounded in three core pillars: delivering high-quality renewable products, prioritizing customer satisfaction, and maintaining respect for the environment. These principles not only reinforce our dedication to excellence but also position Ferroeste as one of the most respected brands in the Brazilian industry.

The Ferroeste Group operates industrial complexes in three Brazilian states, located in the Southeast and Northeast of the country. We focus on social and environmental responsibility, safety, quality, and productivity to achieve outstanding results for our stakeholders. The company delivers high-quality renewable products, ensures timely delivery, provides excellent customer service, and minimizes the environmental impacts inherent to any production activity.

AÇO VERDE DO BRASIL S.A

Aço Verde do Brasil S.A., a member of the Ferroeste Group, was founded in 2015 as a competitive player in the steel manufacturing industry with a strong sustainability philosophy. It is a leader in its field, being the world's first steel mill to produce long steel products sustainably. Guided by innovation and constant improvement in products and processes, the company operates as a publicly traded corporation, registered in category B on the Comissão de Valores Mobiliários (CVM).

We are the first company globally to produce steel without the use of fossil fuels, achieving a zero carbon footprint. Our operations are renowned for their low carbon emissions, certified by Société Générale de Surveillance (SGS), and fully aligned with the Brazilian GHG Protocol Program and methodologies endorsed by the World Steel Association (WSA).

Built on a modern, fully integrated project, our operations are based on biocarbon, the primary raw material used in our blast furnaces. AVB's industrial plant is located in Açailândia, southern Maranhão, serving all states of Brazil across various markets with long steel products that have low impurity levels and are free from fossil fuels.

Currently, we employ over 2,700 people at our industrial unit, manage planted and preserved forest areas in Maranhão and Piauí, and operate a corporate office in Minas Gerais.








Main **Activities of the Group**



Click on the icons for more information



- 
AVB
AÇO VERDE DO BRASIL
- 
CIMENTO
AÇAI
- 
CBF
INDÚSTRIA DE GUSA
- 
DV
DESTILARIA VEREDAS
- 
Instituto
AVB
AÇO VERDE DO BRASIL

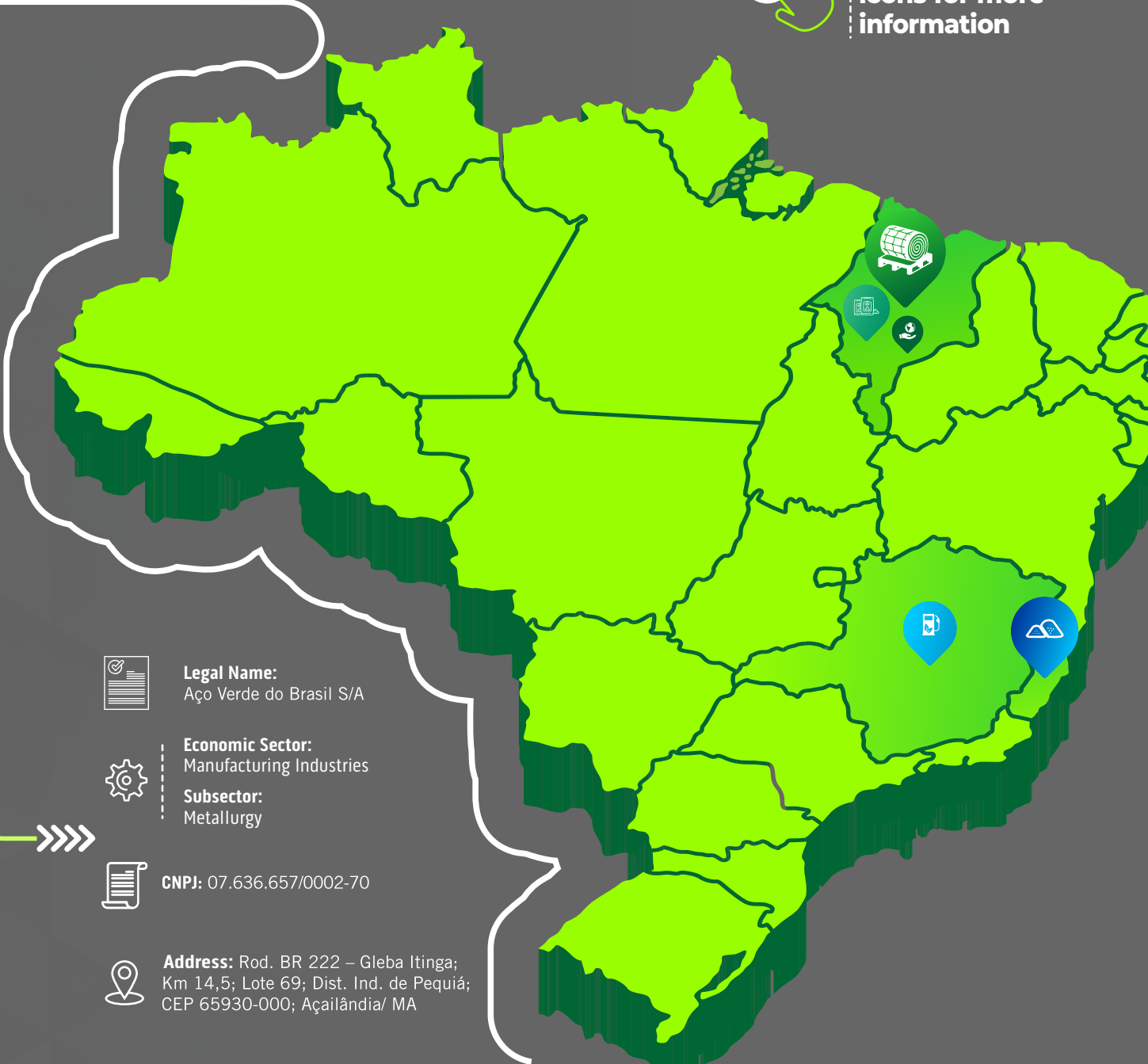
Production of Long Steel and Air Gases

Production of Cement

Production of Nodular Pig Iron

Production of Biofuel

Social Responsibility



Legal Name:
Aço Verde do Brasil S/A



Economic Sector:
Manufacturing Industries



Subsector:
Metallurgy

CNPJ: 07.636.657/0002-70



Address: Rod. BR 222 – Gleba Itinga;
Km 14,5; Lote 69; Dist. Ind. de Pequiá;
CEP 65930-000; Açailândia/ MA

Certifications and standards

The work developed by Aço Verde do Brasil over the years has led to the achievement of certifications in ISO and NBR standards, as well as I-REC. The company has also gained recognition for its exemplary sustainability practices, a testament to the dedication of top management and the entire AVB team, who prioritize:

- The development, implementation, and maintenance of the Management System at Aço Verde do Brasil S.A.;
- Transparency regarding sustainability in environmental, economic, social, and quality areas;
- Demonstration of these commitments through visibility, dissemination, and application of AVB's various policies, as well as through the engagement of renowned certification bodies for independent external verification.

The organization has incorporated some requirements from the Task Force on Climate-Related Financial Disclosures (TCFD) and the Carbon Disclosure Project (CDP) standards. Additionally, it holds the "Gold Seal" in the Brazilian GHG Protocol Program, awarded to companies that meet all transparency criteria in the publication of their Greenhouse Gas (GHG) Inventory. This certification was verified according to ISO 14064-3:2018, in compliance with the standard's requirements and the Brazilian GHG Protocol Program, with assurance provided by a third party from Société Générale de Surveillance (SGS).

We also received from the Carlos Alberto

Vanzolini Foundation the decision to maintain the Social Responsibility Management System certification NBR 16001:2012, which recognized our system as a reference based on a national standard. Additionally, Bureau Veritas confirmed the maintenance of the Environmental Management System and Quality Management System certifications, according to the requirements of the international standards ABNT NBR ISO 14001:2015 and ABNT NBR ISO 9001:2015. These certifications increase our clients' trust and satisfaction, enhance AVB's market image, and improve our processes, products, and services. These recognitions provide continuous improvement that is essential for maintaining AVB.

AVB reinforces its commitment to transparency by ensuring that its information is accurate and reliable, reflecting the company's corporate, social, environmental, and ethical performance, and promoting open communication with its stakeholders.

However, to ensure the highest level of integrity in our sustainability report, independent verification is conducted by Bureau Veritas, following the standards and principles of the Global Reporting Initiative (GRI).

The organization holds other certifications obtained through various national and international association audits. For a complete list, visit: <https://avb.com.br/certificacoes/>



CERTIFICATIONS

CERTIFICATE

ISO 14001: 2015

CERTIFICATE

NBR 16001: 2012

CERTIFICATE

ISO 9001: 2015

CERTIFICATE

ISO 14064-1:2018 GHG Protocol

CA-50 FINE

ABNT NBR 7480:2007

CA-50 AVERAGE

ABNT NBR 7480:2007

CA-50 THICK

ABNT NBR 7480:2007

CA-60 FINE

ABNT NBR 7480:2007

CA-60 AVERAGE

ABNT NBR 7480:2007

CA-50 EXTRA THICK

ABNT - NBR 7480:2007

CERTIFICATE

I-REC - 2023



Timeline



1968

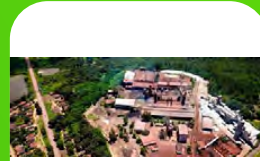
Acquisition of Ferroeste, in Divinópolis (MG)



1978



1986



1990

Start of operations of Gusa Nordeste in Açailândia - MA



1993



2007

Start of construction of Aço Verde do Brasil



2008

2011



2015



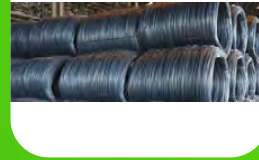
Start of billet production

2017



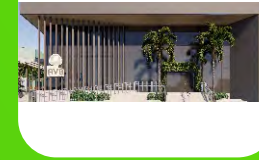
Start of operations at the Roberta Blast Furnace

2018



Start of rolling mill operations.

2022



2023



Start of operations of the thermoelectric plant.



Governance

[GRI - 2-9; 2-10; 2-11; 2-12; 2-13; 2-14; 2-17; 2-18]

The governance structure of AVB is composed of the Board of Directors (CA), which includes 33% external members and 67% women, supported by the Governance and Sustainability Committee. Additionally, the structure features five statutory Executive Officers:



The responsibilities of each Executive Officers can be found in the Company's Bylaws and in the minutes of the Board of Directors that elected the current management.

Governance Structure of AVB



Board of Directors

The members should have a diverse profile, taking into account knowledge, experience, behaviors, cultural aspects, age range, and gender, so that the company can benefit from a variety of skills and viewpoints,

aiming to improve the decision-making process. Other responsibilities/competencies can be found in our Internal Regulations. Below, get to know the current members of the Board of Directors of AVB.

- **Ricardo Nascimento** is the founder and shareholder of Grupo Ferroeste, with a distinguished career in the steel and agribusiness sectors dating back to the 1970s. He serves as a shareholder of Aço Verde do Brasil S.A. and holds the position of Chairman of the Board of Directors. Additionally, he is a partner at Empresa de Mecanização Rural Ltda., a holding company with diverse business interests. Previously, he served as President of the Maranhão State Foundry Industries Union (SIFEMA) and was honored with the Industrial Merit Medal by the Federation of Industries of the State of Maranhão (FIEMA) in recognition of his significant contributions to the industrial landscape of Maranhão..

Board of Directors. He holds a degree in Civil Engineering from the Federal University of Minas Gerais (2003). He has been active in the steel industry since the early 2000s, having held various leadership positions within Grupo Ferroeste's companies. He is a partner at Empresa de Mecanização Rural Ltda.

- **Silvia Carvalho Nascimento e Silva** is the CEO of the company and a member of the Board of Directors. She holds a degree in Business Administration from the University of Miami (2000). She has been involved in the steel industry since 2000, holding various leadership positions within Grupo Ferroeste's companies. She is a partner at Empresa de Mecanização Rural Ltda., CEO of Instituto AVB, a board member of Instituto Aço Brasil, and Vice-President of the Board of Directors of the International Iron Metallics Association (IMMA).

- **Laura Carvalho Nascimento** is a member of the Board of Directors of AVB. She is an indirect shareholder of Aço Verde do Brasil S.A. and an indirect partner at Empresa de Mecanização Rural Ltda.

- **Maria Renata e Silva Lotfi** is currently an independent member of the Board of Directors of Aço Verde do Brasil S.A. and is part of the company's Governance and Sustainability Committee. She holds a degree in Business Administration from Fundação Getúlio Vargas (EAESP-FGV), is a co-founder of RNA Capital, and was a member of the Risk and Solvency Committee of IRB Brasil RE (2020-2021).

- **Ricardo Carvalho Nascimento** is a member of the

- **Maria Gabriela Woge Liguori** is the CFO of Klabin S.A. and an independent member of the Board of Directors of Aço Verde do Brasil. She has over 20 years of experience in the financial market, with a degree in Economics from UNICAMP and specialization in Economic Diplomacy and Corporate Finance from UNICAMP and FGV.

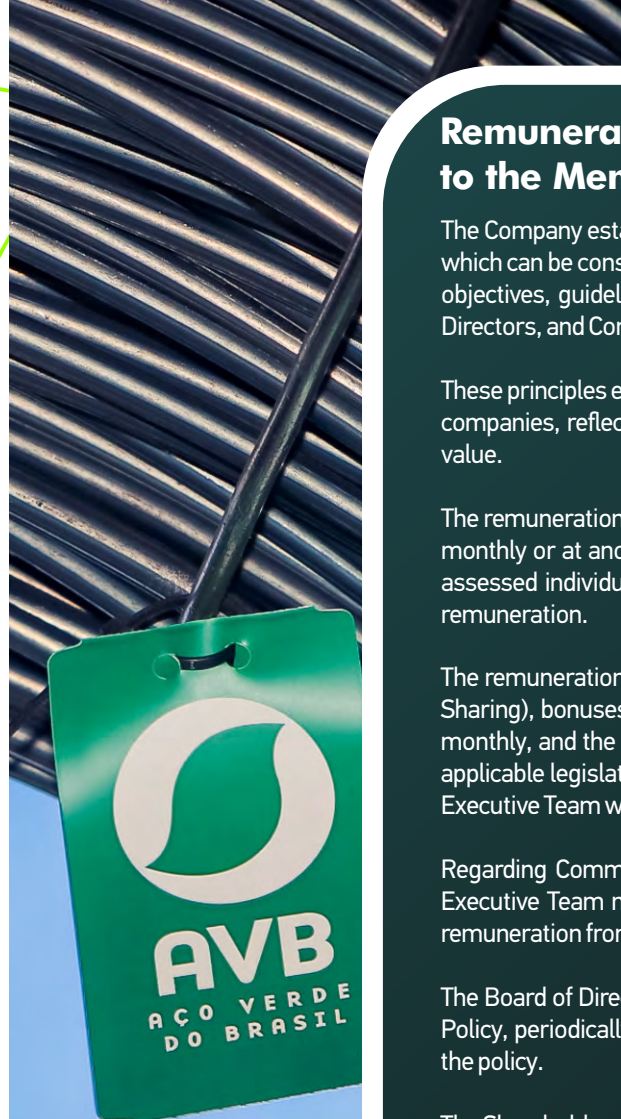
Performance Evaluation of the **Highest Governance Body** [GRI - 2-18]

The Company has an Nomination Policy approved by the Board of Directors in a meeting held on February 23, 2023. This policy aims to establish principles, processes, and responsibilities to be observed when appointing directors, including non-statutory board members, the board of directors, and any committees that may be established.

According to this Policy, at least once during the term of the Administrators, an individual and collective evaluation process must be conducted. This evaluation process may be carried out by the Board of Directors or by a specialized consultancy hired by the Company. The results of this process should be considered for the re-election or otherwise of the evaluated Administrators. The first evaluation cycle will occur by the end of the current term of the board members, which concludes on February 23, 2025.

While a formal performance evaluation process has not yet been established, our company acknowledges the importance of effectively monitoring our economic, environmental, and social impacts. In accordance with our Nomination Policy, we are currently exploring the best methods to implement performance evaluation processes for our highest governance body. We understand that independent evaluations are vital to ensuring impartiality and objectivity. Although we have not yet initiated specific actions in response to these evaluations—such as changes to the composition of our governance body or adjustments to organizational practices—we are committed to using the insights gained to promote continuous improvement. Our goal is to align our governance practices with our values and the expectations of our stakeholders.

For more information: www.ri.avb.com.br



Remuneration Policies Applied to the Members of the Highest Governance Body [GRI - 2-19; 2-20]

The Company established a Remuneration Policy, approved by the Board of Directors on February 23, 2023, which can be consulted on its Investor Relations (IR) website and on the CVM website. The policy outlines the objectives, guidelines, and rules for determining the remuneration of directors, members of the Board of Directors, and Committees of the Company.

These principles emphasize the importance of offering competitive remuneration that aligns with that of peer companies, reflecting the responsibilities of our administrators and incentivizing the creation of long-term value.

The remuneration for members of the Board of Directors is fixed, without variable elements, and can be paid monthly or at another agreed frequency. They may participate in long-term incentive programs, which are assessed individually and approved by the Board of Directors. Board members may choose to forgo their remuneration.

The remuneration for members of the Executive Team includes a fixed component, PLR (Profit and Results Sharing), bonuses, and potential participation in long-term incentive programs. Fixed remuneration is paid monthly, and the 13th salary may be paid in December or in installments throughout the year. PLR follows applicable legislation. Equity-based remuneration programs may be established to align the interests of the Executive Team with those of the Company.

Regarding Committee participation, Committee members who are also employees, Board members, or Executive Team members do not receive additional compensation. Other participants may receive a fixed remuneration from the Board of Directors to compensate for their participation.

The Board of Directors is responsible for the implementation, supervision, and review of the Remuneration Policy, periodically evaluating its adherence to market practices and the compliance of administrators with the policy.

The Shareholders' Meeting sets the total amount of remuneration for the administrators, taking into account their responsibilities, time commitment, competence, professional reputation, and market value. The Board of Directors distributes this remuneration individually among the Board members and Directors.

Remuneration is established based on market practices and inflation indices, ensuring regular adjustments that align with the Company's goals and guidelines. No remuneration consultants are involved in this process. In 2023, the global remuneration budget for management for the fiscal year 2024 was approved at R\$6,500,000.00. In contrast, the budget for the fiscal year 2023 was set at R\$7,540,000.00, with the Board of Directors determining individual fees for both periods.

The Chairman of the Board of Directors of the company does not hold any other executive position within the organization. According to the company's Bylaws, all board members are elected and can be removed by the General Meeting, with re-election also permitted. Professionals who hold positions in companies considered competitors of AVB or who represent conflicting interests cannot be chosen.

Governance and Sustainability Committee [GRI - 2-14]

This is a non-deliberative body linked to the Board of Directors and is responsible, according to its Internal Regulations, for:

- Advising the Board of Directors on governance and sustainability strategies and objectives;

Identifying, addressing, monitoring, and managing governance and sustainability issues that represent risks or could have a significant impact on business, long-term results, relationships with customers and employees, or the company's image;

- Promoting, monitoring, and facilitating the adoption of best practices in governance and sustainability, while coordinating the implementation and maintenance of these practices within the company. Additionally, we ensure the effectiveness of these processes by proposing necessary changes, updates, and improvements.

The Governance and Sustainability Committee is composed of **40% female members and 60% male members**. The committee consists of five members with a two-year term, including one controlling shareholder of the company (Silvia Carvalho Nascimento e Silva), two company executives (Sandro Marques Raposo and Gustavo Rozenbaum Bcheche), one independent member (Maria Renata e Silva Lotfi), and one external consultant (Arnaldo José Flausino).

During the 2023 fiscal year, the Governance and Sustainability Committee held two meetings, in March and August.

In the meetings held in 2023, various strategic topics and initiatives were discussed. Among them, we can highlight: (i) activity and certification schedule; (ii) beneficial preliminary diagnosis from Responsible Steel, which identified improvements in areas such as career paths and compliance policies; (iii) CO₂ emission certificates provided to clients, showing the amount of CO₂ not emitted into the atmosphere through the use of AVB's green steel; (iv) 2023 CO₂ inventory, relating to the 2022 cycle, with results being consistent despite the increase in the company's production; (v) adherence to the principles, values, and commitments of the Carbon Disclosure Project (CDP); (vi) forest certification project; (vii) carbon credit generation project through Biochar; (viii) implementation of ESG indicators for systematic monitoring of socio-environmental practices, reflecting AVB's commitment to transparency and sustainable development; among others.



Responsibilities of the Director of Sustainability and New Business

The Director of Sustainability and New Business plays a crucial strategic role in the company, being responsible for developing short, medium, and long-term policies and strategies related to ESG (Environmental, Social, and Governance) issues. They lead key corporate initiatives, such as adapting management systems, planning actions, conducting audits, evaluating suppliers, setting indicators, and preparing ESG reports, ensuring alignment with the highest sustainability standards. Additionally, their role involves detailed analysis of strategic scenarios to identify new business opportunities, using market information and trends to drive the company's sustainable growth.

The director is also responsible for approving technical standards and normative instructions necessary for the efficient and sustainable operation of the organization. They coordinate the Governance and Sustainability Committee, ensuring the integration of responsible practices across all areas of the company. A critical aspect of their role is providing periodic reports to the Board of Directors on the progress of projects and the results achieved by the company's sustainability program, ensuring transparency and commitment to the established goals.



Sandro Marques Raposo
Director of Sustainability
and New Business

Strategic Plan for **Decarbonization and Sustainability** [GRI - 2-22]

In 2021, the Director of Sustainability and New Business **approved a 10-year strategic plan** related to decarbonization and sustainability, which consists of:

- Identifying risks and opportunities related to climate change;
- Promoting new businesses and sustainable technologies;
- Achieving ResponsibleSteel certification; Participating in ABNT and sector-specific forums for demonstrating carbon neutrality;
- Conducting R&D on the reuse of co-products and circular economy with the goal of achieving zero waste;
- Managing carbon credits;
- Overseeing contracts for the procurement of renewable energy;
- Efficiently managing greenhouse gas (GHG) emissions;
- Participating in committees and working groups related to the topic;
- Managing internal and external communications on sustainability issues.

Risk **Management Policy**

In November 2022, the Board of Directors approved the Risk Management Policy, which applies to the company's subsidiaries and controlled entities, as well as to all its employees, directors, and Board members. This policy addresses risk factors known and monitored by the company's management.

The risks addressed encompass a range of categories, including macroeconomic risks, socio-environmental risks, regulatory risks, economic and financial risks, strategic risks, reputational risks, operational and technological risks, as well as human resources risks.

For assessed and mapped risks, taking into account the cost versus risk exposure analysis, the Three Lines of Defense Model from the Committee of Sponsoring Organizations of the Treadway Commission (COSO) should be established.

Regarding AVB's Risk Management Policy, the responsibilities of the company's Board of Directors are:

Define the strategy to achieve business objectives

and the acceptable level of risk appetite, aiming for business sustainability and long-term value creation;

Approve the policy and its revisions;

Monitor the results of operational risk management activities;

Analyze recommendations for actions to be taken by internal audit;

Identify and deliberate on strategic issues in the operational risk management process, such as risk tolerance levels, and also on the impacts of macroeconomic, technological, market changes, or other external factors that may affect the Risk Matrix;

Support risk management by providing input on the guidelines to be followed;

Periodically assess the company's exposure to risks and the effectiveness of risk management systems, internal controls, and the integrity/compliance

Communication of Critical Concerns

[GRI: 2-16]

The monitoring of operational and business risks that may impact our activities is carried out in a decentralized manner, executed by our Operations department and through our corporate processes. We manage risks related to Business, Compliance and Operational, Security, Labor, Environmental, Financial, Tax, Labor Relations, Reputation, and Regulatory matters. Regarding operational risks, taking into account the cost versus risk exposure analysis, we have established the Three Lines Model:

- 1^a Line** Control environment with routine and control activities, procedures, approval limits, systemic controls, access restrictions, and reconciliations.
- 2^a Line** Management activities, monitoring, process analysis, accountability, and internal control management.
- 3^a Line** Conducting internal and/or external audits across all processes.



Conflict of Interest

[GRI - 2-15]

When identifying a situation that constitutes a conflict of interest, AVB's Conflict of Interest Policy, approved by the Board of Directors, requires that the employee immediately report the occurrence through the whistleblower channel or directly to the Governance, Risk, and Compliance department. Subsequently, the employee must abstain from any discussions or decisions related to the conflicting issue.

Any attempts to influence the committee or decision-maker regarding a conflicting issue are strictly prohibited. Employees are required to disclose any potential conflicts of interest; if an employee fails to do so, any colleague who becomes aware of the situation must report it in accordance with the company's procedures. Failure to disclose a potential conflict of interest may be deemed a violation of the Code of Ethical Conduct and is subject to disciplinary action.

AVB ensures that all complaints or conflicts and disputes are handled confidentially, preserving the complainants' data and maintaining the confidentiality of the information disclosed. This conflict management model allows for impartial handling of conflicts, seeks consensus among parties, and aims to prevent future conflicts.

Policies and Commitments

[GRI - 2-23]

AVB's business conduct is guided by clear and robust commitments across multiple areas. These commitments, approved at the highest level of the organization (the Board of Directors), apply throughout the entire organizational structure. Our internal policies and Code of Ethical Conduct are accessible at: <https://avb.com.br/sustentabilidade/codigo-de-conduta--e-politicas/>.

For our suppliers, we communicate our commitments and policies through contractual clauses and on our supplier pre-registration portal, including our Code of Ethical Conduct.



Our Codes and Policies

Code of Ethical Conduct:

To reinforce a culture of ethics and integrity within the organization, AVB has actively promoted our Code of Ethical Conduct through a variety of initiatives targeted at employees. These efforts include distributing informational materials and the Code itself, conducting dialogues, launching campaigns, and more. This approach enables us to effectively disseminate and formalize the ethical principles upheld by the company among our stakeholders, clearly communicating the values and behaviors expected in professional activities.

Anti-Corruption and Anti-Bribery Policy:

It aims to ensure the adequacy, strengthening, and efficient operation of the Internal Controls System of Aço Verde do Brasil and its subsidiaries, ensuring that activities, operations, and services comply with applicable legislation as well as internal regulations.

Gifts and Donations Policy:

Its objective is to establish the rules and procedures for receiving and granting gifts, entertainment, and hospitality, in addition to the definitions set out in the Anti-Corruption and Anti-Bribery Policy and the Code of Ethical Conduct, to ensure AVB's compliance with laws on the subject. In this way, we act in accordance with ethical and transparency standards.

Social Responsibility Policy:

It establishes guidelines to ensure that our operations respect human rights and diversity in all our processes, always prioritizing respect for our stakeholders.

Diversity Policy:

At AVB, we are committed to building a fairer, more diverse, and democratic society. These values reflect our commitment to providing equity and respect in the workplace and to eliminating and not tolerating any form of discrimination within the company.

Incorporation of our policies [GRI – 2-24]:

Responsibilities for implementing policy commitments vary according to the hierarchical levels within the organization. Those in more strategic positions are not only responsible for adhering to these commitments but also for promoting this culture, positively influencing the base of the pyramid to apply these policies. AVB disseminates its commitments, values, and policies to all stakeholders through both in-person training and daily safety dialogues, as well as online formats. Our commitments and policies are also communicated to our suppliers through contractual clauses, in addition to communication via the supplier pre-registration portal.



1 ENGAGEMENT OF STAKEHOLDERS

[GRI - 2-29]



Engagement of stakeholders

AVB strengthens the company's engagement with its stakeholders by adopting practices that prioritize respect for differences, expectations, and requirements of various audiences through open and honest dialogue. This approach allows us to pursue better results ethically and with integrity.

Within the company, stakeholders are identified and prioritized according to matrix AVB-FG-033-021 – "Identification of Stakeholders," which has resulted in the following list of stakeholders and their priorities outlined in the table below.



Stakeholders From AVB *and Its Priorities*

Stakeholder	Type of engagement	Frequency	Results of engagement	Topics and concerns raised
Team Members	Meetings or direct contact; Daily Safety Dialogues (DDS).	Daily	Positive relationship; in case of conflicts, application of the conflict resolution system or dispute resolution procedures.	Addressing labor demands (salaries, benefits, and improvement of workplace infrastructure); Ensuring health and safety in the workplace; Training and development.
Clients	Contact by phone and email; Technical visits; AVB team presence at the client (occasional).	Periodic and/or on-demand	Positive relationship, ideas for innovative solutions, and increased transparency.	Product quality; Fair market price; Adherence to deadlines; Technical support; Innovation and development of new solutions; Transparency in the relationship.
Suppliers	Contact by phone and email; Negotiation meetings; Supplier Registration Portal.	Periodic and/or on-demand	Positive relationship, long-term contracts, and established partnership.	Revenue (within the deadline); Partnership; Contract compliance; Expansion of offered products; Increased market value.
Shareholders	Meetings or direct contact during committee meetings or assemblies; Visits to operations.	Periodic and/or on-demand	Positive relationship, primarily long-term. Ideas, suggestions, recommendations, and feedback are constantly communicated to management.	Results and outlook; Understanding of the markets in which AVB operates; Long-term strategy.
Communities	Communication channels (email, letters, interaction with field employees), in-person meetings.	Periodic and/or on-demand	Close, transparent relationship open to complaints, suggestions, and praise. Involvement in community dynamics for managing and mitigating impacts through participatory programs and projects.	Direct impacts on people's daily lives, related to vehicle traffic associated with operations, traffic accidents, noise generation, odor, dust, interference with water use, and damage or absence of fences and boundaries.

Note: The table is an integral part of AVB-FG-033-021 - 'Identification of Stakeholders,' which describes part of the process for prioritizing our stakeholders.

Process for Defining Material Topics

[GRI – 3-1; 3-2]

Transparency is one of the main guidelines of Aço Verde do Brasil. To ensure this, the company regularly publishes its sustainability report. The GRI report directly impacts how companies communicate with society and present themselves to the market.

This edition of AVB's Sustainability Report covers the period from January 1, 2023, to December 31, 2023. The preparation of this report also considers the actions we have implemented in alignment with the "Sustainable Development Goals" (SDGs) of the 2030 Agenda, approved by the United Nations Conference on Sustainable Development. Therefore, the material topics defined for this report are analyzed according to both GRI standards and the SDGs.

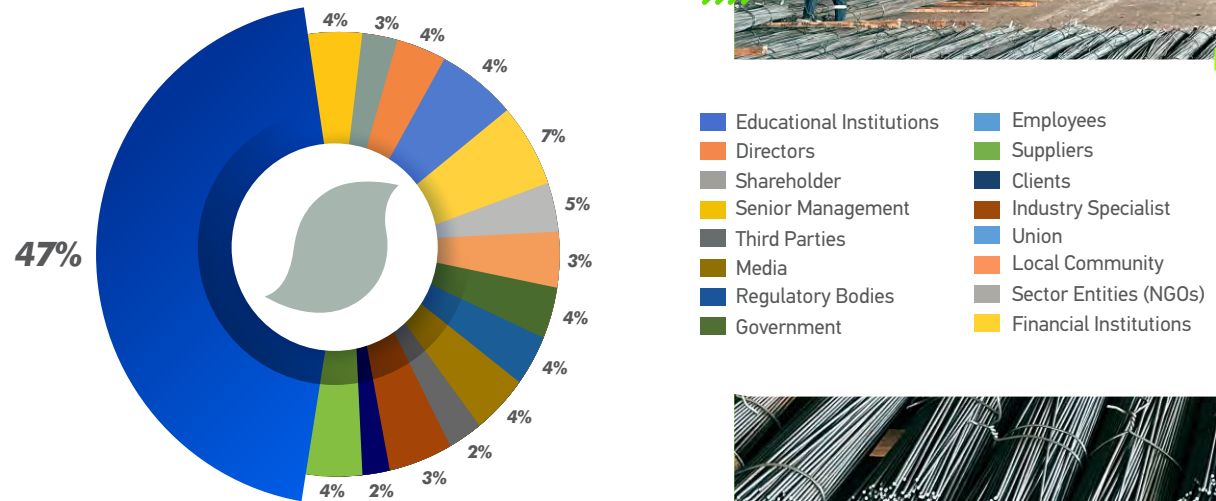
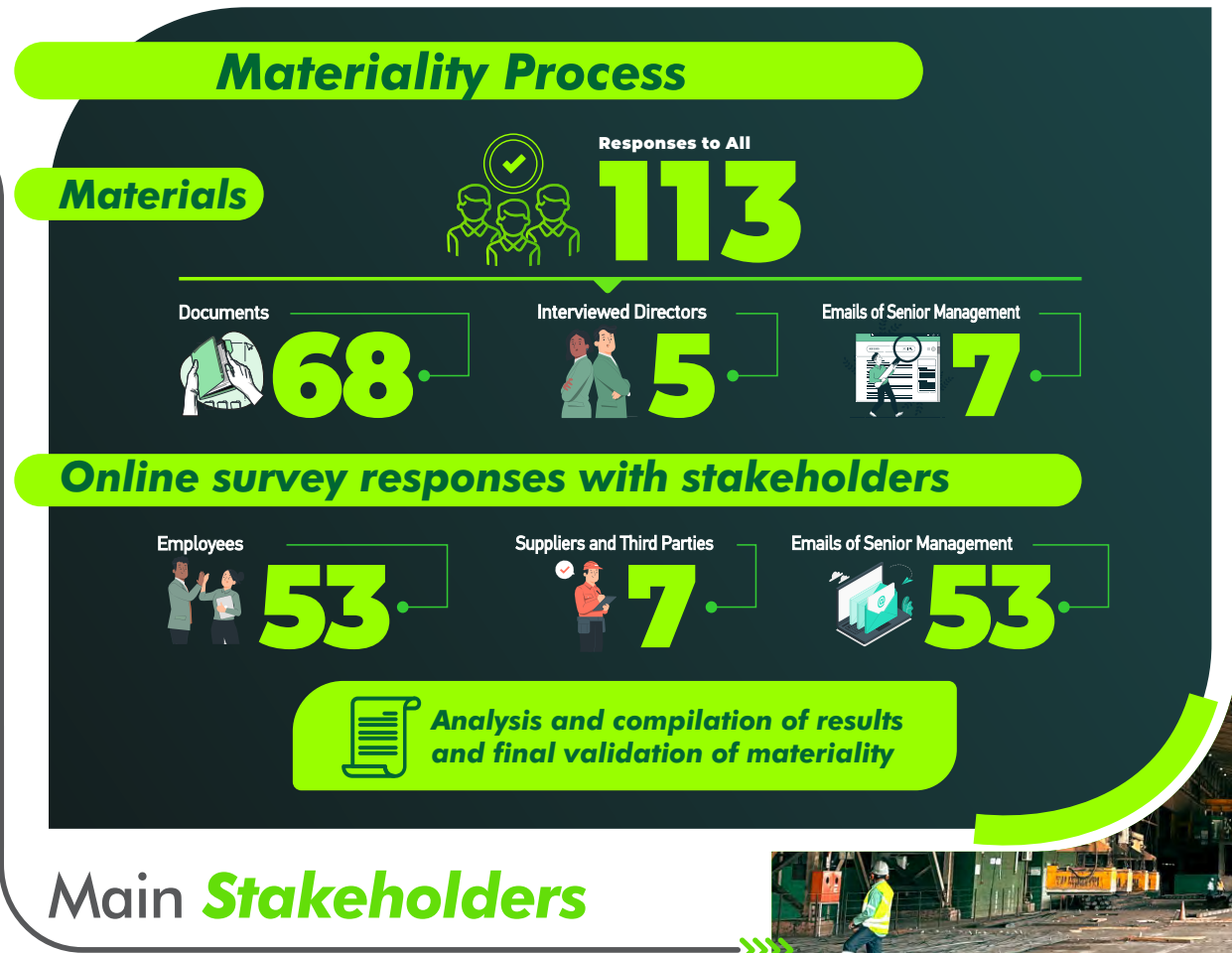
Materiality Matrix

For the publication of Aço Verde do Brasil's second GRI-based Sustainability Report, the materiality process from 2022 was maintained, proving essential in defining the content and indicators to be addressed.

Initially, a detailed survey was conducted with stakeholders to identify the most relevant topics and their expectations regarding the report. This approach provided an in-depth understanding of stakeholders' concerns and interests, ensuring that the report was comprehensive and aligned with the target audience's needs.

Based on the survey results, various procedures and initiatives were adopted to structure the report, ensuring comprehensive coverage of all key environmental, social, and governance (ESG) impact areas.

This process not only guided the report's preparation but also enhanced the transparency, reliability, and credibility of the final document, demonstrating the company's ongoing commitment to sustainability and corporate responsibility. The steps adopted are presented below:



Description of Material Topics

[GRI - 3-1, 3-2]

The chosen material themes, as well as the description of each one and their relationship with the GRI indicators and the UN SDG indicators are presented in the table "Description of material themes".



Occupational Health and Safety

Management of work, analysis, and evaluation related to labor activities, maintenance of equipment, and ensuring the health and safety of all workers (both employees and contractors) across the entire supply chain, making the work environment safe and healthy.

Related Indicators

403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9,, 403-10

Related SDGs and Targets



Arjñhof eilbshf u : 6; 9



Attraction, Development, and Retention of Employees

People management, employment, development, and retention of employees; evaluation of employee satisfaction and engagement; development of training programs, skill development, career structuring, and competencies; fostering prosperity and a positive culture for employees.

Related Indicators

401-1, 401-2, 401-3, 404-1, 404-2, 404-3

Related SDGs and Targets



Ushf u : 4-3-4-4



Climate Change

Ecological impacts, mitigation, and adaptation, including practices for minimizing emissions and managing risks and vulnerabilities related to climate change impacts, CO2 emissions, and extreme temperatures.

Related Indicators

302-1, 302-3, 302-4; 303-1, 303-2, 303-5, 304-2; 305-1, 305-2; 305-3, 305,4; 305-5

Related SDGs and Targets



Waste

Management, prevention, utilization, and reuse of waste (organic, recyclable, industrial, etc.); management of by-products, coproducts (waste and hazardous materials), recycling of scrap, and tracking of raw materials through to post-consumption.

Related Indicators

306-1, 306-2, 306-3, 306-4, 306-5

Related SDGs and Targets



Ushf u : 4-4-5-7



Impact on the Local Community

Relationship with the community: responsibility, engagement, integration, and support of the community; training of specialized labor and job creation for economic contribution, generation of shared value, and contribution to local development, as well as support for local culture.

Related Indicators

413-1, 413-2

Related SDGs and Targets



Biodiversity

Development of a natural economy with planning, sustainable forest management, evaluation and monitoring of fauna and flora, species preservation, and reforestation.

Related Indicators

304.1, 304.2, 304.3, 304.4

Related SDGs and Targets



2 People Management

[GRI - 2-7; 2-8]

- 1 **ORGANIZAÇÃO**
DA EMPRESA
- 4 **EDUCAÇÃO**
PROFISSIONAL
- 5 **DIVERSIDADE**
DE GÊNERO
- 8 **DESEMPENHO**
ECONÔMICO



People *Management*



AVB recognizes that the motivation and commitment of its workforce are crucial not only for promoting employability, professional development, and personal well-being of employees but also for driving responsible socio-environmental practices. Managing people in a humane and efficient manner is one of the essential pillars for the company's success. We firmly believe that AVB's sustainable growth primarily depends on ensuring a satisfied and engaged team, which is the essential secret to building a healthy and productive work environment.

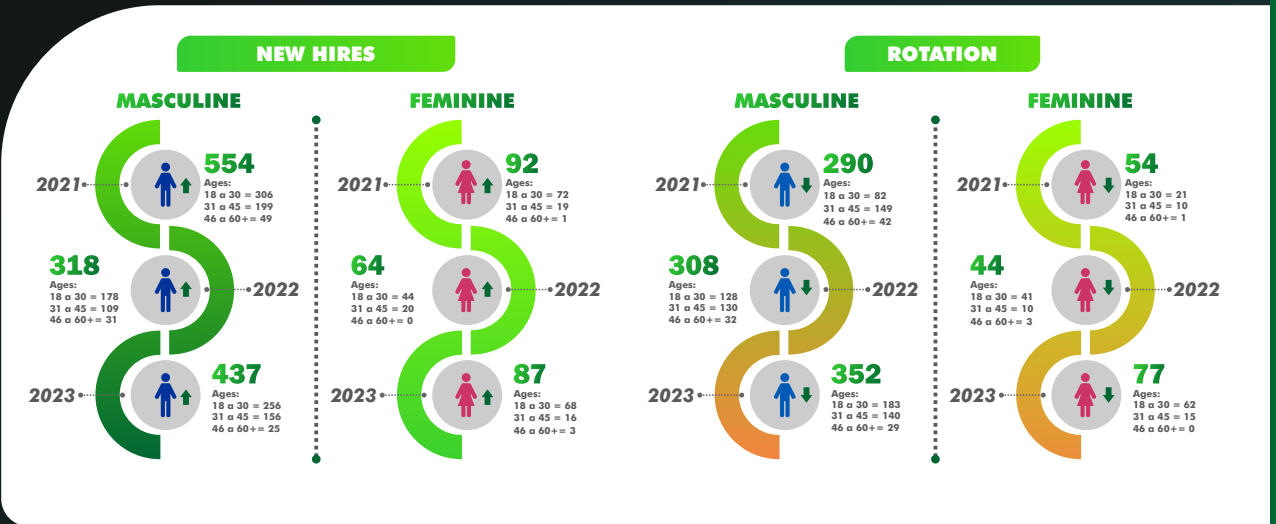
Our management practices are based on transparency, responsibility, and continuous improvement, with a central focus on the well-being of our employees. Our management model is designed not only to understand but also to meet the individual needs of employees, fostering an environment where each staff member feels valued and integral to the organization's success. Furthermore, we are committed to promoting diversity and inclusion, recognizing that diverse teams are more innovative and resilient.

We cultivate a genuine partnership with our employees, encouraging a sense of ownership and belonging. Our substantial investments in their development, health, and well-being reaffirm our commitment to respecting and valuing the people who form the foundation of our company. This commitment is evident not only in creating a healthier and safer work environment for everyone but also in responsible socio-environmental practices that promote a balance between economic growth and environmental sustainability.



New Hires and *Employee Turnover*

[GRI - 401-1]



Number of *Employees at AVB*

[GRI - 2-7]

Year	Type of contract	Permanent and full-time employees			Employees without guaranteed hours			Part-time employees			Total employees		
		Fem	Masc	Total	Fem	Masc	Total	Fem	Masc	Total	Fem	Masc	Total
2021	Plant Açailândia	78	981	1059	42	170	212	0	0	0	120	1151	1271
2022	Plant Açailândia	114	1005	1119	26	156	182	0	0	0	140	1161	1301
2023	Plant Açailândia	117	1041	1158	34	203	237	0	0	0	151	1244	1395

AVB in Numbers



Employees

3,206

Direct Jobs

2,769

Own



437

Third-Party



1,414

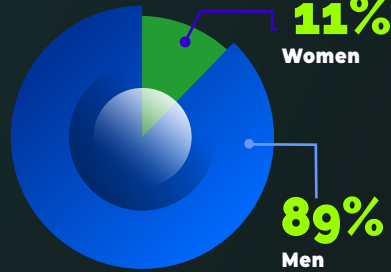
Employees
(Industrial and Corporate)



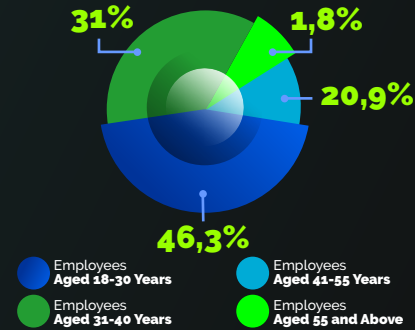
***1,355**

Employees
(Farms)

Gender



Age Range



67%

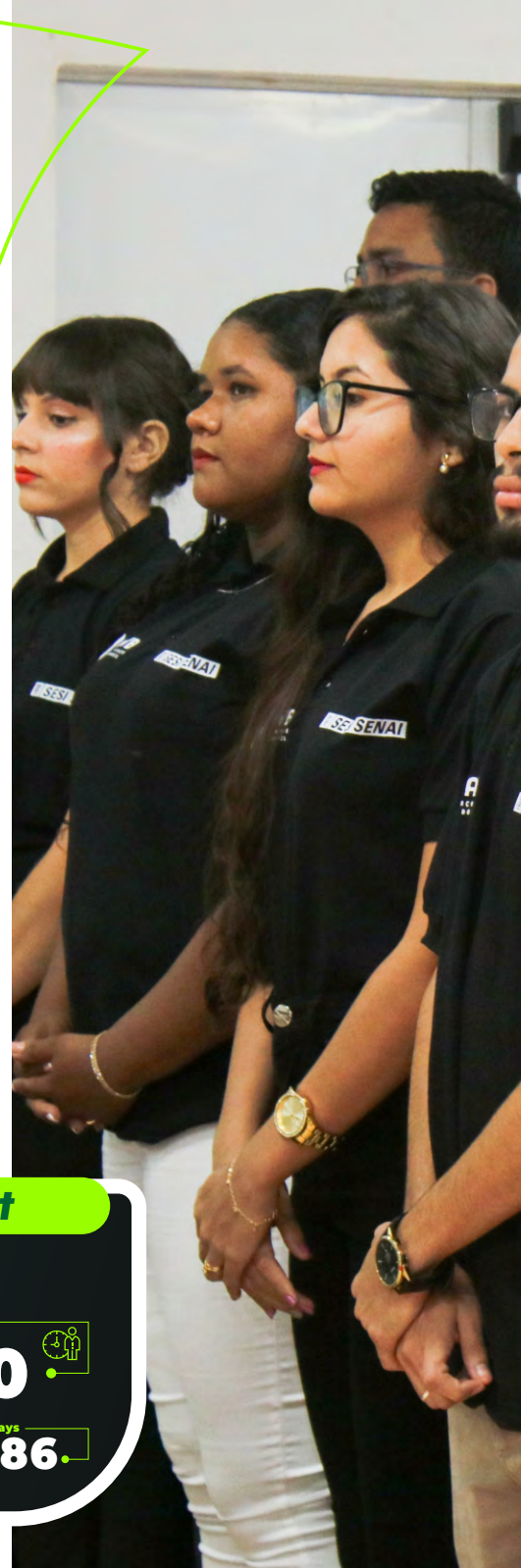
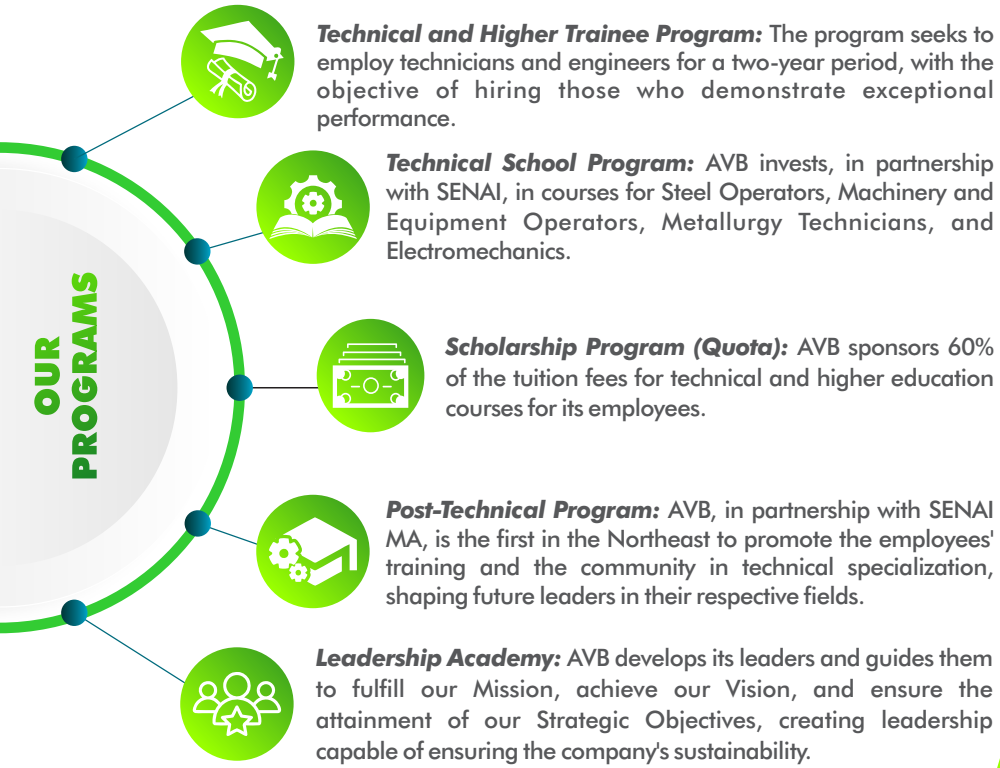
From the Board of Directors, the members are women.



*The presentation of the number of farm employees serves solely to illustrate the organization's impact in Maranhão.

Training and **Education** [GRI - 3-3; 404-1]

To foster the training of our employees, we also invest significantly in technical and higher education, understanding that continuous learning is essential for the enhancement and professional growth of everyone. Thus, we aim to contribute to the development of more aware and qualified professionals. Our partnership with educational institutions promotes this expansion of knowledge and professional development.



Leadership **Academy** [GRI - 404]

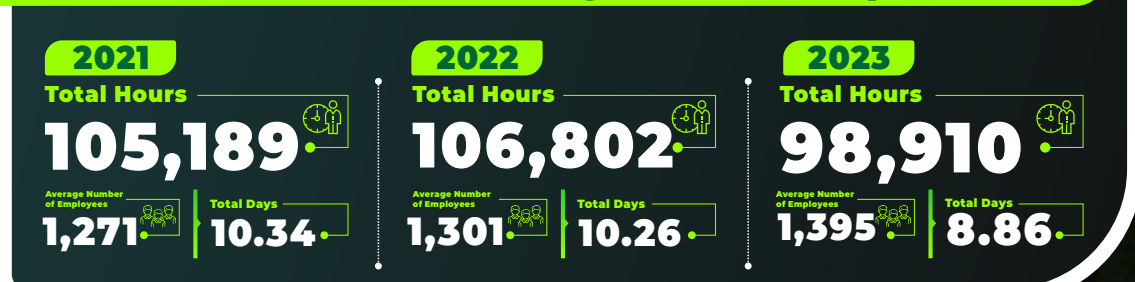
The Leadership Academy program, launched in 2023, marks a significant milestone for the company, focusing on the development and training of employees to strengthen internal leadership. Aimed at developing essential behavioral skills for organizational success, the program engaged 160 leaders and included behavioral assessments and Individual Development Plans (IDPs). The goal was to enhance leadership management and prepare leaders to effectively and empathetically address market challenges. In 2024, the project will be expanded to other areas of the company.

Each module was carefully designed to address key areas crucial for developing effective and committed leaders:

- 1. Teamwork:** Explores advanced techniques to promote collaboration and synergy among team members.
- 2. Time Management and Work Organization:** Introduces tools and strategies to optimize time usage and increase productivity effectively.
- 3. Self-Awareness:** Focuses on personal reflection and individual understanding, essential for improving professional performance.
- 4. Self-Responsibility:** Develops individual accountability within the corporate context, fostering an environment of responsibility.
- 5. Conflict Management:** Provides practical methods for identifying, mediating, and resolving conflicts constructively and collaboratively.
- 6. Assertive Communication:** Teaches techniques to enhance clarity and effectiveness in communication, crucial for effective leadership.
- 7. Results Management:** Presents strategies for setting clear goals, monitoring progress, and consistently achieving organizational objectives.
- 8. Situational Leadership:** Teaches how to adapt leadership styles to the specific needs of different situations and contexts.

The Leadership Academy program is strategically designed to align leaders and their teams with the company's vision, mission, and strategic objectives. This alignment not only strengthens organizational growth but also enhances the company's competitiveness in the market, preparing leaders to successfully face future challenges. In summary, the program not only equips leaders to meet current demands but also prepares them to lead proactively and effectively in today's and tomorrow's dynamic and competitive environment, ensuring the company's continued success and expansion.

Hours invested in training and development



Benefits and **Well-being** [GRI - 401-2; 401-3]

We aim to offer competitive benefits to our employees, prioritizing recognition, retention, and the encouragement of outstanding performance, placing the

quality of life and well-being of our employees first, and providing a range of comprehensive benefits.

 Credit for School Supplies Purchase;	 Partnership AERCA;
 Meal Card;	 Scholarship;
 Health Plan (Unimed);	 Professional Development Scholarships;
 Christmas Basket;	 Life Insurance;
 Online Psychological Assistance (PASI);	 Profit and Goals Sharing Plan;
 In-person Psychological Assistance;	 Maternity and/or Paternity Leave;
 Internal Transportation;	 Childcare Assistance.
 Internal Cafeteria;	

These initiatives reflect our commitment to the well-being of our employees and the sustainability of the business. By investing in comprehensive and inclusive benefits, we cultivate a work environment where everyone feels valued and motivated, contributing to the company's

longevity and ongoing process improvement. This also underscores our dedication to being an employer of choice and a leader in sustainable practices within the steel industry.



License Maternity/Paternity Leave

[GRI - 401-3]

They took away the license

Unit	Gender	2021	2022	2023
Açailândia Plant	Fem	7	10	8
	Mister	45	56	37
	Total	52	66	45

Returned to work after leave

Unit	Gender	2021	2022	2023
Açailândia Plant	Fem	7	10	8
	Mister	45	56	37
	Total	52	66	45

Returned to work after leave and remain employed for at least 12 months

Unit	Gender	2021	2022	2023
Açailândia Plant	Fem	7	10	4
	Mister	45	56	32
	Total	52	66	36

Rate of return to work after leave and remain employed for at least 12 months

Unit	Gender	2021	2022	2023
Açailândia Plant	Fem	100%	100%	50%
	Mister	100%	100%	86%
	Total	100%	100%	80%



Improvement Programs and Career Transition

[GRI - 404-2; 404-3]

To promote new talents' development and generate positive results, AVB invests in the technical and higher education of its employees. This investment contributes to the formation of more conscious citizens and better qualified professionals. Our goal is always to build strong connections with young talents, allowing them to apply the knowledge they acquire for the benefit of their work.

With this in mind, AVB and SENAI have established a long-standing partnership

Attraction, Retention and *Development of collaborators*

[GRI - 3-3]

We believe that an engaged and motivated team is essential for the continuous improvement of our processes and for an organization aiming for long-term sustainable success. To achieve this, we continuously capture and analyze the needs of our employees, striving to enhance talent attraction and retention.

We have established practices that provide dignified, comfortable, and safe working conditions, with full respect for applicable laws and human rights standards.

that has enabled the expansion of knowledge, cooperation, development, and growth opportunities in a fully shared production and management process. This approach facilitates the training and development of young professionals. For Senior Management, the company's policy on training and education is seen as an investment in the future. Discover some of the programs developed by AVB with this focus.

Additionally, we promote educational inclusion through initiatives such as investing in training programs and supporting professional development, which include both internal and external training, scholarships for technical and higher education courses, and partnerships with educational institutions like SENAI. We also focus on hiring young talents, especially those starting their careers, fostering the growth of new professionals and, consequently, ensuring the longevity of our business.





Agreement **Collective Bargaining** [GRI - 2-30]

In 2023, Aço Verde do Brasil ensured that 100% of its employees were covered by a collective bargaining agreement (MR012670/2023), even though not all employees are union members, as they have the autonomy to choose whether or not to join. The company applied the salary adjustment agreed upon in the collective negotiation to all employees in each category, thus ensuring fairness and equity in the remuneration of all workers.

Aço Verde do Brasil guarantees that non-unionized employees are equally represented in the collective bargaining process through mechanisms that allow them to voice their concerns and needs, such as communication channels, informational meetings, and ensuring that representatives consider the interests of all employees, regardless of union affiliation.

The eligibility criteria for participating in the collective bargaining at Aço Verde do Brasil are defined by the statute or internal regulations of the workers' union, as well as by Brazilian labor laws. Generally, to be eligible, an employee must be working for the company and hold a position within the professional category covered by the collective agreement. Union membership is not mandatory for all employees, but those who are unionized have direct representation in the negotiations.

3 HEALTH AND SECURITY OCCUPATIONAL

[GRI - 3-3; 403]



Health and Safety **Occupational (SSO)**

At AVB, we prioritize safety and health above all else, with a structured plan that includes the setting of priorities, robust systems, and monitored preventive actions. Our commitment is to ensure a safe and healthy work environment, with continuous improvement of these conditions.



Health Management System **and Occupational Safety** [GRI - 403-1; 403-2]

In 2023, AVB (Aço Verde do Brasil S.A.) reached significant milestones, marking a year of remarkable progress. Despite challenges, the company remains steadfast in its commitment to continuous improvement across its production and administrative operations, driven by a culture of innovation, dedication, and respect.

For the upcoming year, the priority will be to consolidate advances in safety, environmental sustainability, routine management, implementation of the 6S program, and productive efficiency. Active participation from employees is essential, with regular suggestions for improvements and contributions towards a safer and more organized work environment. Regular CIPA (Internal Accident Prevention Commission) meetings and the establishment of safety committees at the strategic, tactical, and operational levels further reinforce this commitment.

The consolidation of leadership in 2023 provided consistency and direction, while investments in safety tools, advanced technologies, and modernized processes fostered a safer and more efficient working environment. AVB maintains a structured safety plan, rooted in the Integrated SGI Policy and ISO 45.001 management systems, covering all employees, contractors, and visitors.

For the third consecutive year, AVB participated in the WorldSteel Association's World Steel Safety and Health Day campaign, aimed at raising awareness among steel industry workers worldwide. In 2023, the company focused on "Hand and Finger Safety," mobilizing employees and contractors throughout April with dialogues, safety blitzes, rounds, forums, and training sessions. The main event featured board member and shareholder Ricardo Carvalho, who reinforced the company's commitment to ZERO ACCIDENTS.

Additionally, monthly events focused on specific safety and health themes were held throughout the year. Daily Safety Dialogues (DDS) serve as another tool to promote safe behavior and risk analysis within the company.

AVB follows a comprehensive Health and Safety Management Guideline, which outlines the mandatory minimum practices and requirements to be met across the organization. This guideline directs the execution of audits, programs, and actions internally.

A well-structured process for hazard identification and risk assessment is in place, ensuring that the minimum requirements for systematically identifying, evaluating, and controlling all risks associated with activities and productive processes are clearly defined and communicated to all employees.

Prevention and mitigation of Impacts of **Health and Work Safety**

[GRI - 403-7]

AVB is committed to a “zero accidents” goal, recognizing that this objective can only be achieved through the collective effort of all employees. We foster cross-departmental collaboration, leverage comprehensive management tools, encourage risk awareness, and continuously enhance the safety and health of our work environment. Our approach to managing workplace safety includes the following programs:

- **Risk Management Program (PGR);**
- **Medical Control and Occupational Health Program (PCMSO);**
- **Hearing Control Program (PCA);**
- **Respiratory Protection Program (PPR).**



Through these programs, we work to identify, evaluate and mitigate the dangers and risks of each work environment, promoting actions that encourage safe behavior. All actions in the area are managed with careful planning and control measures to prevent deviations.



Our Security **Tools**

- | | |
|---|---|
|  Security Inspection Scheduled and Not Scheduled |  Inspections Color of the month |
|  Security Report |  Top 5 Meeting |
|  Checklists and inspections of machines and equipment |  Daily Security Dialogue |
|  The Hour of Security |  Weekly OHS meeting |
|  Guardians of Security |  Emergency Drills |
|  Behavioral Security Audit |  Trainings |
|  Comissão Interna de Prevenção de Acidentes (CIPA) | |



Occupational Health Services

[GRI - 403-3; 403-4; 403-6]

AVB provides its employees with the Unimed health plan, which has a team of doctors and other health professionals inside and outside the plant.

Outside the plant, we have the structure of the Unimed Health Promotion Center (CPS) and the Santa Luzia Hospital for urgent and emergency cases. Actions to promote employee health are carried out by our plan, which conducts different initiatives, working not only to prevent recurring health risks, but also developing projects and workshops that benefit employee well-being, such as:

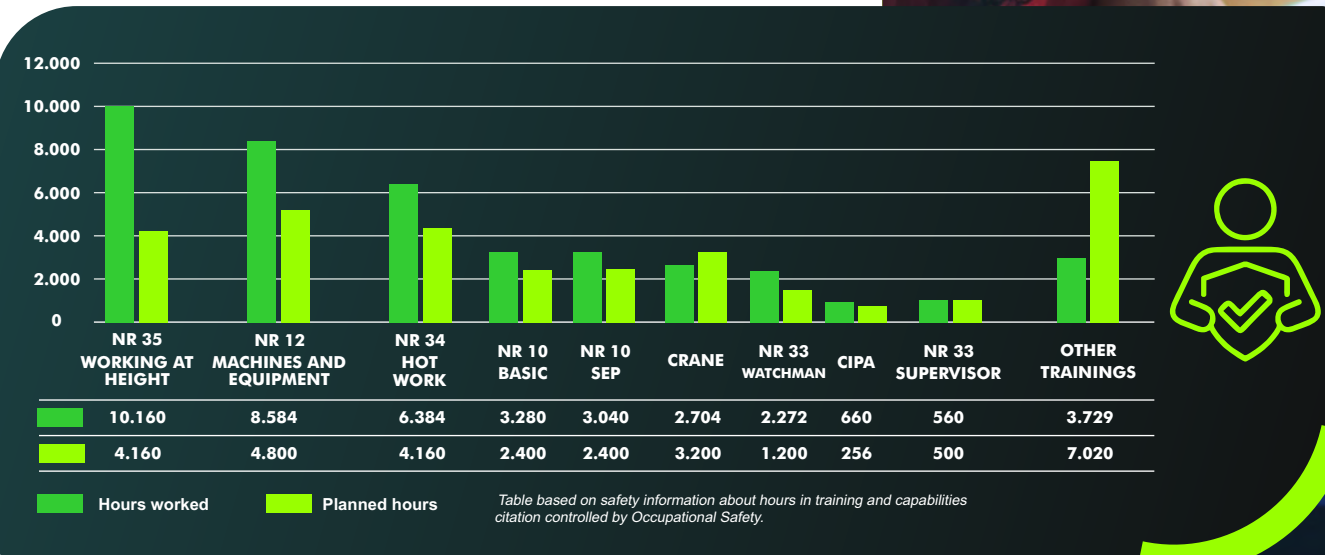
- **“Slow Down” Mental Health Support Groups in the CPS and “Apoiar” in the AVB;**
- **Acupuncture group at CPS and AVB;**
- **21-day weight loss challenge (AVB + CPS);**
- **Course for pregnant women;**
- **Postpartum course;**
- **In-person services at AVB by the PHC team;**
- **Teleconsultations carried out at AVB by the PHC team;**
- **Participation in lectures and events, on topics such as DSD and community actions.**

Training and Involvement of *Workers in Occupational Health and Safety*

[GRI - 403-5]

One of the relevant tools within the company is the Internal Accident Prevention Commission (CIPA), which has the role of preventing accidents and illnesses caused by work with the active actions of employees and employers. It is the participation and involvement of worker representatives and those appointed by the company in this committee that moves AVB towards the continuous improvement of our work environments.

CIPA has its own management and has the support of the company's occupational health and safety team, which plays an important role of ensuring standards and compliance with proposed actions and calendars. Additionally, in December 2023, the Week Internal Occupational Accident Prevention – SIPAT, through the OH&S sector and CIPA. A diverse program with lectures in the area of Health, Safety and Environment.



Occupational Health and **Safety and Accident System**

[GRI - 403-8; 403-9]

AVB's Occupational Health and Safety Management System is in the implementation phase, with certification for the ABNT NBR ISO 45001:2018 standard expected in 2026. This system will cover all employees, including third parties. The initiative is based on the ABNT NBR ISO 45001:2018 standard, which provides guidelines for an occupational health and safety management system, helping to manage risks and mitigate impacts related to the health and safety of everyone involved.



AVB Work **Accident**

	HOURS WORKED			ATTENDANCE RATE			CPT ACCIDENTS			FATALITIES		
	AVB	THIRD PARTIES	TOTAL	AVB	THIRD PARTIES	TOTAL	AVB	THIRD PARTIES	TOTAL	AVB	THIRD PARTIES	TOTAL
2021	2.415.104	718.020	3.133.124	0,41	0,00	0,32	1	0	1	0	0	0
2022	3.361.592	1.662.596	5.024.188	1,49	0,00	1,00	5	0	5	0	0	0
2023	3.287.618	824.179	4.111.797	3,65	1,21	3,16	12	1	13	1	1	2

The safety and health of our employees are fundamental priorities at AVB. Prioritizing the lives of each employee has been our commitment, with efforts that are reflected in the policies, training and continuous investments we make aiming to be reflected in each attitude in the workplace and also outside it through acculturation.

However, despite all efforts, in 2023 we saw an increase in the accident frequency rate compared to previous years.

And with regret, AVB recorded, after 5 years without such serious incidents, the loss of two employees in fatal accidents, one of them an employee of a third party company. Even with all the investment, training and strong communication about safe work, and now more than ever, we are committed to further strengthening safety protocols, which resulted in the hiring of external consultancy (DNV) for this project to strengthen Safety Culture.

Occupational **Diseases** [GRI - 403-10]

At AVB, during integration, all employees go through the process of raising awareness about the main occupational diseases.

With periodic monitoring, we are able to control it and indicate preventive measures, in addition to monitoring specific cases. The most common diseases among our employees include circulatory diseases, hypertension, diabetes, those caused by a vector and muscular diseases.

The measures taken or underway in the company to eliminate dangerousness and minimize risks in different areas of the company are carried out through preventive

actions. They also follow the Occupational Health Medical Control Program (PCMSO), which is a basic document that is mandatory for the health sector. It is a program established by the CLT and governed by NR 07, which aims to take care of workers' occupational health.

It is through this program that we determine the exams that each employee must undergo upon admission, periodically, when changing risk or role, upon returning to work and upon dismissal, in addition to other possible actions to ensure a healthy work environment. This document must be revised whenever necessary or when there are changes to the Risk Management Program.



Steel Safety Day 2023

In 2023, AVB is more committed than ever to ensure a safe and healthy working environment for all its employees, through risk prevention.

During April, we promoted the internal campaign "Green April", aiming to reinforce everyone's commitment to prevent accidents, highlighting the theme "Care for Hands and Fingers".

On April 28th, we celebrate World Steel Day for Safety and Health in partnership with the Worldsteel association. This event was attended by leaders, collaborators and guest speakers. Among the activities, we highlight a lecture on the Use of Personal Protective Equipment (PPE) for hands and fingers, given by Bruno Ralley, PPE supplier representative.

Aço Verde do Brasil – AVB, through the implementation of rigorous practices to prevent accidents and occupational illnesses, has managed to significantly reduce hand and finger incidents. In 2022, we recorded a 45% reduction, and in 2023, to date, we have achieved an impressive 96% reduction compared to 2019. As a workforce of approximately 1200 employees, the average occurrences involving hands and fingers between 2019 and 2023 were just 1.48% of employees, demonstrating our commitment to safety.

The main objective of the World Steel Day campaign for Safety and Health was to increase the awareness of workers in steel companies around the world about the importance of safety and health at work, especially with regard to hand and finger care. At AVB, this day mobilized all employees, who symbolically signed a contract, reaffirming their commitment to safety standards and rules to prevent accidents and occupational illnesses.

4 SUSTAINABILITY STRATEGIES AND PRACTICES

[GRI - 2 - 22]



Strategies and Practices of Sustainability

Sustainability is present in AVB's daily routine, guiding our management processes and future vision. We understand that we will only be able to achieve our purpose, of being the best steel company in the country, if we conduct our business based on good environmental, social and governance practices.

AVB, aligned with the Sustainable Development Goals (SDGs), developed specific objectives that are pillars in its sustainable growth strategy. These objectives were carefully developed through a collaborative process, which involved consultations with stakeholders and the active participation of the company's internal areas. In this way, AVB ensures that its development plans are in harmony with global sustainability goals, reflecting its commitment to social, environmental and economic progress.

Each of these guidelines represents a commitment by AVB to contribute actively toward a sustainable future. They address everything from the quality of life of employees to the way society perceives the company. It also includes the company's commitment to investing in increasingly sustainable production processes, in addition to offering the market solutions that encourage all sectors to do the same.

In this way, AVB built an agenda that includes short, medium and long-term objectives, addressing a large part of the SDGs, as presented below.



Sustainable Development: Commitment that Guides AVB

AVB has stood out as a reference in the industrial sector, especially for the way it integrates sustainability into its operations and strategies. AVB's increasing involvement in sustainable initiatives demonstrates a deep and ongoing commitment to sustainable development, reflecting a long-term vision that goes beyond immediate economic performance. AVB's focus on sustainability is evidenced by its annual engagement in new initiatives that not only meet the company's strategic sustainability objectives, but also help shape the future of the industry.










AVB's distinction in the sustainable scenario is, in large part, the result of its ability to generate and apply innovative ideas that arise from its own sustainable DNA. This concept reflects an organizational culture where sustainability is an intrinsic part of the company's identity, guiding decisions and actions at all levels. This approach allows AVB to not only achieve its sustainability goals, but also inspire other companies to adopt similar practices, creating a positive multiplier effect. Furthermore, by aligning its operations with the principles of sustainability, AVB is contributing to the global Sustainable Development Goals (SDGs), demonstrating that economic development can and should be compatible with environmental and social preservation.

Practices Aligned with the UN Sustainable Development Goals














Below, we present AVB's progress in 2023, highlighting how its actions align with the UN Sustainable Development Goals (SDGs). The table below is organized into categories that range from the use of renewable energy and climate change mitigation to education, training and action in the local community. Each project described illustrates AVB's commitment to sustainability and social responsibility, highlighting how these initiatives are contributing to a more

sustainable and equitable future.















Furthermore, it also includes internal initiatives aimed at the well-being and development of employees, reinforcing the company's role as an agent of transformation both in the workplace and in the communities in which it operates.

Categories	Eligible Projects	Description of the Action - AVB'S ADVANCES IN 2023	SDG alignment	
Renewable energy	Biological active ingredient	Continuous annual forestry investment (new plantations, forest maintenance) seeking forest self-sufficiency for biocarbon production for AVB's blast furnaces.	SDG 7: Affordable and Clean Energy	
	Thermoelectric 1	Adequacy of AVB's thermoelectric infrastructure for the use of blast furnace gas as fuel. AVB inaugurated a thermoelectric plant with a capacity to generate 11MW of renewable energy with zero carbon emissions from the use of the energy contained in the process gases generated in the blast furnaces and melt shop.	SDG 7: Affordable and Clean Energy	
Climate Change	Preheating scrap	Equipment for the preheating of scrap metal to be loaded into the LD converter in order to increase the production of the Melt Shop. With scrap 100% heated, the energy spent to melt it inside the LD is lower, making it possible to increase the metal load and the weight of the product, consequently increasing the productivity of the Melt Shop.	SDG 9: Industry, Innovation and Infrastructure	
			SDG 13: Action against global climate change	
Circular Economy	Slag Crusher	The implementation of a new slag crusher will bring significant benefits to our industrial operation. It will improve process efficiency, reduce operating costs, ensure higher quality of the final product, increase operator safety, improve environmental compatibility, and provide greater operational flexibility. These benefits contribute to more effective, cost-effective, and sustainable production.	SDG 9: Industry, Innovation and Infrastructure	
			SDG 12: Responsible consumption and production	
			SDG 13: Climate Action	
Education and Training	Continuing education	Learning programs focused on technical high school and first job with SENAI and IFMA in Açailândia-MA. AVB in partnership with SENAI for the first post-technical classes in the State of Maranhão. In addition to a continuing education program in our operating units.	SDG 1: No Poverty	
			SDG 4: Quality Education	

Practices Aligned with the UN Sustainable Development Goals

Acting in the Local Community	School Partners Project	This initiative is dedicated to improving teaching conditions and the well-being of students, teachers and the entire school community, aiming to provide school materials to the municipal public schools of Açailândia. In this way, the project focuses on ensuring that students can regularly participate in classes, promoting an environment conducive to educational development and personal growth, through the donation of school materials for collective and individual use. In 2023, 11 schools were served, totaling 2,906 students benefited	SDG 4: Quality Education	
			SDG 10: Reduction of Inequalities	
	Volunteering	The project aims to promote the development and strengthening of social assistance, health and well-being services in various areas, communities where we operate, through a day of social actions with medical care, psychological care, dental care, vaccinations, well-being beauty care. As well as the distribution of basic food baskets to vulnerable communities. In 2023, two project activities were carried out, totaling 478 people benefited.	SDG 1: No Poverty	
			SDG 3: Health and Well-being	
			SDG 10: Reduction of Inequalities	
	Caring Project	This initiative aims to provide special care to vulnerable groups children and the elderly, through the donation of personal hygiene kit to municipal public schools and homes for the elderly, ensuring a better quality of life, health and well-being. In 2023, two project activities were carried out, totaling 116 children and 69 elderly people benefited.	SDG 3: Health and Well-being	
			SDG 10: Reduction of Inequalities	
	Project on the Right Track	The main objective of the project is to raise awareness among the company's drivers and third parties about the sexual exploitation of children and adolescents on the roads and in the regions where our processes take place. In 2023, 263 drivers were trained in the project.	SDG 3: Health and Well-being	
			SDG 10: Reduction of Inequalities	
	Active Life Project	Through this project, physical activities are made available to the Açailândia population, free of charge, with the monitoring of specialized professionals. It aims to help provide a healthier life for people in the communities where we operate.	SDG 3: Health and Well-being	
Theater Project All Year Round	Through a partnership with the Municipal Theater of Açailândia, the project aims to guarantee access to theatrical plays in a free and accessible way, promoting and encouraging access to culture for vulnerable groups.	SDG 10: Reduction of Inequalities		
Racing	This project enables the promotion of a street race with the objective of encouraging the practice of physical exercise and contributing to Casa Abrigo, an institution responsible for welcoming children who are victims of abuse or exploitation in Açailândia – MA.	SDG 3: Health and Well-being		
		SDG 10: Reduction of Inequalities		

Practices Aligned with the UN Sustainable Development Goals

Internal Initiatives	Credit for the purchase of school supplies	Incentive in the amount of R\$ 250.00 for employees who have children up to 10 years old to purchase school supplies, encourage our employees to keep their children properly enrolled, thus ensuring the promotion of education.	SDG 4: Quality Education	
			SDG 8: Decent Work and Economic Growth	
	Birth Basket	In partnership with the insurance company PASI, it is a benefit that consists of sending a carefully prepared basket, containing mother and baby in celebration of the birth of the children of our employees;	SDG 3: Health and Well-being	
			SDG 8: Decent Work and Economic Growth	
	Support Psychological Assistance Project online and in person	Conversation circles about mental health with employees, in addition to the availability of a 0800 support center that provides psychologists to provide psychological assistance services for the employee and his entire family and face-to-face services for employees, by appointment or on demand.	SDG 3: Health and Well-being	
			SDG 8: Decent Work and Economic Growth	
	Scholarship Worthin	Study incentive program, with the objective of training professionals in areas of interest to the company, applies to all areas of Industrial Administration. With the aid 60% of the monthly fee, limited to R\$ 500.00 per month, with a total of 30 scholarships.	SDG 4: Quality Education	
			SDG 8: Decent Work and Economic Growth	
			SDG 10: Reduction of Inequalities	
	Florescer Project	AVB, seeking to increase the number of female employees, in view of the great importance of this audience for the company's administrative activities, proposes the flourish project, which brings actions aimed both at the employees who already work at the company as the prospection of new employees for the company. It is also proposed to hold conversation circles to survey points of interest to the audience. AVB wants to encourage its employees to flourish together with the organization and thus seek to reach their full professional and as a human being.	SDG 5: Gender Equality	
			SDG 10: Reduction of Inequalities	
			SDG 8: Decent Work and Economic Growth	
Project for everyone	While inclusion refers to creating efficient mechanisms for hiring by the company, but also to retain diverse talent, for the company to accept applications from marginalized segments of society, changes in selection processes and organizational culture, so that everyone is welcomed. With this in mind, AVB proposes the AVB For All Project that seeks to include vulnerable groups (LGBTQIA+ and PWD's, blacks) in the workplace and increase the number of employees of these groups.	SDG 10: Reduction of Inequalities		
		SDG 8: Decent Work and Economic Growth		

ESG AVB 2023 Highlights

AVB has stood out on the national and international scene for its innovative practices in ESG (Environmental, Social, and Governance). Here are some of the key recognitions and initiatives that highlight AVB's commitment to sustainability.

Finalist in the Exame Award: Best of ESG 2023: AVB was ranked among the top three in the Mining, Metallurgy and Steel categories, being recognized as a Revelation Company in Sustainability. This highlight reflects the company's ongoing commitment to leading sustainable practices in its sector.

Winner of the ECO 2023 Award: AVB was awarded in the "Sustainability Practices" category with the "Green Steel Production in Brazil" project, within the "Processes for Large Companies" category. This recognition, granted by AMCHAM-Brasil in conjunction with Capitalismo Consciente Brasil, reinforces AVB's leadership in sustainable steel production.



Honored at the Equilibrista 2023 awards: AVB was honored as an ESG 2023 Highlight, an honor that underlines its commitment to responsible and sustainable business practices.

Participation in the international event "Energy Transition and Sustainable Reindustrialization": AVB CEO, Silvia Nascimento, participated in a panel on decarbonization in industry during an event promoted by the Brazilian Embassy in Berlin. Participation reinforced AVB's position as a leader in the transition to a low-carbon economy.

Participation in a NetZero Panel: AVB demonstrated its commitment to carbon neutrality, contributing to discussions and actions aimed at mitigating climate change.

Steel Safety Day Promotion: In alignment with WorldSteel's World Safety and Health Day, AVB held an event to reinforce its commitment to occupational safety and health, key elements in its sustainability agenda. The event's theme was "Care for Hands and Fingers", reinforcing safety in handling machines and equipment and the appropriate use of PPE.

Foundation Stone of the AVB Institute: Launch of the "Foundation Stone" brings together authorities and the community to mark the beginning of construction of the headquarters in Açailândia - MA. The Institute focuses on five pillars: health, education, sport, culture and social assistance.

Sponsorship at ABM Week 2023: AVB sponsored this important event and had the honor of presenting the outstanding Sustainability award, demonstrating its active role in promoting sustainable practices in the sector.

Highlight at Concrete Show 2023: AVB participated in the largest business fair in the construction sector in Latin America, where it mediated the ESG panel, led by Sustainability Director Sandro Raposo, highlighting the importance of sustainability in the construction sector.

Finalist at the 14th Steelie Awards: AVB was recognized in the "Excellence in Low Carbon Steel Production" category with the case "Scrap Reheating using Biogas", reflecting its innovation in the production of steel with a low carbon footprint.

These recognitions and initiatives highlight AVB as a company that not only embraces sustainable practices, but also leads by example, pushing the entire industry towards a more sustainable and responsible future.

Repair of Negative Impacts [GRI – 2-25; 2-26;]

The organization also adopts processes focused on preventing negative impacts from its operations. Through the Stakeholder Needs and Expectations Identification matrix and the Due Diligence matrix, AVB surveys and scores the impacts of its activities, through the creation and application of socio-environmental projects and programs (improvement actions, quality of life, educational, infrastructure improvement, etc.). Therefore, it seeks to incorporate mitigation measures together with interested parties so that this process is not unilateral.

Whether positive or negative, each impact is treated critically. Positive impacts are enhanced by improving the existing situation. The negatives are mitigated according to the best strategy found.

AVB has tools to address complaints from all interested parties that fall within the organization's scope of stakeholders. We even provide a Reporting Channel, a tool used so that company professionals and third parties can report behavior that violates or appears to violate the Code of Conduct or rules of our Anti-Corruption Policy.

Reporting/communication channels



Ombudsman



Reporting channel: 0800-033-0392, supported by the Electronic Customer Service System (AVB website) 24 hours a day, 7 days a week



Contact Us Channel on the AVB Website



Meetings with interested parties



Direct channel between leadership and employees



Specific email to directly forward complaints to the Human Resources Department, the Legal Department and the Ethics Committee: comite.etica@ferroeste.com.br

The main way the organization finds today to mitigate the impacts considered negative in the Due Diligence matrix is through the creation and application of socio-environmental projects and programs (actions to improve quality of life, educational, infrastructure improvement, among others).

The process of designing, reviewing, operating and improving these mechanisms was developed by the company's governance, together with Senior Management, without the direct or indirect involvement of other interested parties. Based on feedback from stakeholders, this process of tracking the effectiveness of complaints mechanisms and other reparation processes is carried out by a body external to the

organization (specialized consultancy), which works alongside the Ethics Committee.

The Corporate Governance sector is responsible for monitoring and ensuring that all procedures are carried out. This process is structured to guarantee absolute secrecy, independence and preservation of all information so that a fair investigation can occur.

When reporting a complaint, it is the whistleblower's prerogative to remain anonymous. If you choose to reveal your identity, the team responsible for investigating the facts maintains the confidentiality of your identity, ensuring that the investigation is fair and independent.



Compliance with Laws and Regulations [GRI – 2-27; 307]

Sustainability is one of the main pillars of our company, and we actively seek to align our operations with Brazilian environmental legislation and best international practices. AVB is committed to strictly complying with all requirements of federal, state and municipal legislation.

During the period of this report, the organization did not identify

significant occurrences of non-compliance, which could substantially impact the operation, such as suspension or embargo of activities, or situations involving amounts greater than 1% of the company's Net Equity. Furthermore, no significant fines or environmental non-conformities were recorded during the same period.



Participation in Associations and Initiatives [GRI - 2-28]



Brazilian Steel Institute: the entity is representative of Brazilian steel producing companies.



World Steel Association (WSA): one of the largest and most dynamic industrial associations in the world. Its members represent around 85% of global steel production.



ResponsibleSteel Association: multisector industry certification, whose mission is to maximize the contribution of steel to a sustainable society.



InPACTO: by joining the National Pact Institute for the Eradication of Slave Labor, we commit to promoting decent work and the prevention and eradication of slave labor or slavery-like labor.



Carbon Disclosure Project (CDP): institution manages the global disclosure system for investors, companies, cities, states and regions to manage their environmental impacts. CDP is considered the gold standard of environmental reporting.



Brazilian GHG Protocol Program: responsible for adapting the GHG Protocol method to the Brazilian context and developing calculation tools for estimating greenhouse gas (GHG) emissions.

5 ENVIRONMENTAL PERFORMANCE AND CLIMATE CHANGE

[GRI-3-3]



Environmental Performance and Climate Change

Being sustainable is the mission and culture of Aço Verde do Brasil. Therefore, we manage proactively and present all of our operations. The teams are working daily on environmental inspections, in addition to carrying out training, training and awareness raising aiming to ensure compliance with legislation and, more than that, engaging the entire team of employees and third parties in improving our environmental performance.

And this concern permeates all aspects, including adopting the circular economy, seeking greater energy efficiency, saving materials, better management of water and

effluents, reducing emissions of polluting gases, defending biodiversity and better management of the waste we produce. AVB manages all its environmental risks (Aspects), keeping the survey of our environmental aspects and impacts active and updated.

We constantly work focusing on mitigating environmental impacts arising from the process, thus adopting efficient procedures for resolving problems, as well as outlining the necessary control measures.

Materials [301-1; 301-2; 301-3]

In the current scenario, in which companies are increasingly competitive, seeking to better serve their customers, with greater quality and punctual product delivery, it is crucial to apply efficient management of raw materials; Therefore, we seek to use of sustainable inputs intensively, which implies quantifying the proportional volume of waste and paying attention to any risks to the environment.

The raw material management process is essential for the product to be competitive in the consumer market. This concern begins with the purchase of the product, aiming at the prospecting and approving suppliers that act in line with the best environmental policies and our values and principles.

At AVB, materials are stored in appropriate areas and

identified until used in production. Throughout the process there are suitable places for the temporary storage of all waste generated, avoiding or minimizing environmental impacts.

Furthermore, the correct storage service plays a very important role in organization and operational excellence. Its function is to package products and raw materials safely and correctly, assisting in the integration between production and the supply sector, organizing the flow of materials and optimizing spaces.

All of the company's managers and employees are trained in the efficient use of raw materials, emphasizing on applying techniques that reduce consumption and perfect the application of each material.

Recycled raw materials used in AVB [GRI - 301-2]

Steel Scrap Recovered from the Process

	2021	2022	2023
External Scrap Input (Purchased)	51.611	77.012	74.453
Internal Scrap Entry (Reuse)	58.850	37.970	24.754
Recycled Materials (Metallic) %	52%	33%	25%



Renewable materials Used

[GRI - 301-1]

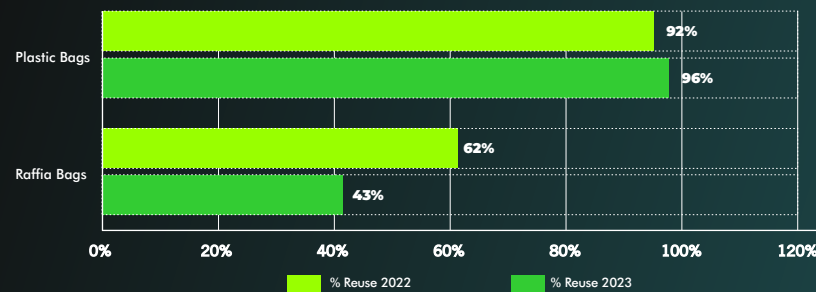
In 2023, we increased the use of sustainable packaging by 23% compared to the previous year. These packages, primarily made from wood, and are used on storing and shipping products, such as cradles and bars.

Furthermore, in 2022 AVB reused 92% of plastic bags and 62% of raffia bags, better results than the previous year, due to the total volumes achieved. The reverse bag policy is a constant work carried out with AVB

partner suppliers, which seeks to strengthen and achieve even better results in the coming years.

Other materials that are intensively reused at AVB are empty 1000-liter drums and 200-liter metal drums: the 5,544 drums that arrived at the company in 2023 were appropriately reused. Empty drums (1000 liters) are returned to the supplier via reverse logistics (there were 30 units in 2023).

Reuse 2022/2023



Non-Renewable Materials Used

[GRI - 301-1]

	2021	2022	2023
(t) Consumption of primary raw material in the period	570.592	653.888	735.262
% of raw material consumed from virgin extraction in the period*	95,6%	95,9%	96,6%
(t) Consumption of non-primary extraction raw material in the period	26.087	27.715	26.065
% of raw material consumed from non-primary extraction in the period**	4,4%	4,1%	3,4%

*Virgin extraction raw materials: Iron ore, Limestone, Ferro-silicon

**Non-virgin extraction raw materials: coking coal, LPG, Calcitic Lime, Dolomitic Lime, Silicon-Manganese, EAF Electrodes.

Energy [GRI - 3-3]

Energy consumption within the organization [GRI - 302-1]

AVB, in the search for self-sufficiency in the generation of renewable electrical energy, inaugurated in 2023 its thermoelectric plant powered by blast furnace gas (biogas), originating from gases generated in the production process of Blast Furnaces that use 100% biocarbon (coal plant), which can generate up to 10.75 MWh of I REC renewable electrical energy, which currently represents around 30% of the external renewable energy purchased.

In December of the same year, AVB presented its

level of adherence in relation to at least five of the seventeen "UN Sustainable Development Goals" going through the process in a documentary and in-person format by the Totum Institute, which manages and certifies the energy program renewable energy in Brazil.

As a result, all renewable electrical energy produced by AVB's thermoelectric plant is certified with the I-REC seal by the Totum Institute and can be consumed internally in production processes or sold on the external market.

Consumption of fuels from non-renewable sources (in Gigajoules) and types of fuels used

		2021	2022	2023
Diesel	Gigajoule consumption	62.849	71.060	70.445
Kerosene	Gigajoule consumption	1.490	3.037	4.051
Gasoline	Gigajoule consumption	2.335	2.627	2.671
GLP	Gigajoule consumption	9.033	7.699	6.325

Fuel consumption of the renewable sources organization (in Gigajoule) and types of fuels used

Fuel		2021	2022	2023
Ethanol	Liters Consumption	72.285	1.324	0
	Gigajoule consumption	1.754	32	0

Electricity consumption - AVB

Year	Consumption in GJ
2021	1.921.244
2022	2.075.743
2023	2.215.344

Energy Intensity [GRI - 302-3]

As the operations start at our thermoelectric plant, we will keep working hard to reduce external electrical energy consumption. With this, we will have the opportunity to improve our energy performance, making use of 100% of steelmaking gases.

The table below expresses our energy intensity indicators, which were measured using the methodology based on the WorldSteel Association for energy intensity.

AVB	
2021	15,96
2022	18,62
2023	19,67

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Water and Effluents

[GRI - 3-3; 303-1; 303-2; 303-3; 303-4; 303-5]

Water is an extremely important natural resource for the steel manufacturing process. Therefore, the sustainable use of this resource has been our commitment. All water used by Aço Verde do Brasil receives adequate treatment involving physical and chemical processes to improve its quality.



We ensure, through our management of operational standards, the correct calibrations of water quality control equipment, eliminating liquids that impact the direct production line. We have invested, over the years, in processes and systems to improve the quality and optimize the use of water, using chemical products consciously and taking into account interruptions to continually reduce the levels of chemical product consumption, which allows us to comply with current legislation at the city, state and federal levels. We are contracted to capture surface water with an authorized flow of 11,760.0 m³/day and underground water capture of 2,160 m³/day.

Interactions with Water as a Shared Resource

AVB collects surface water from the Pequiá River and underground water from four wells, respectively from the Gurupi River and Itapecuru Formation hydrographic basin for groundwater, located within the plant, duly granted by the State Secretariat for the Environment and Water Resources (SEMA). Furthermore, the plant is made up of two industrial effluent treatment stations, with a completely closed system for reusing water resources.

Water availability has been a frequently discussed environmental issue in recent times, due to the supply of water consumption, pollution and water scarcity. A natural resource of extreme need in all productive sectors, water has become an object of regularization through the need to organize supply in quantitative and qualitative terms, considering different uses such as abstraction, leisure, dilutions, among others.

AVB, based on the need to use water in its processes, and in view of its commitment to adequate water management, carries out granted abstractions, as provided for in Law No. 9,433 of 1997, CONERH Resolution No. 57 of 2019 and its correlations. AVB strengthens its environmental performance by reducing water consumption in its production. For the year 2023, we will capture 761 megaliters of water from the underground water source and 540 megaliters from the surface water source, totaling around 1,301 megaliters.



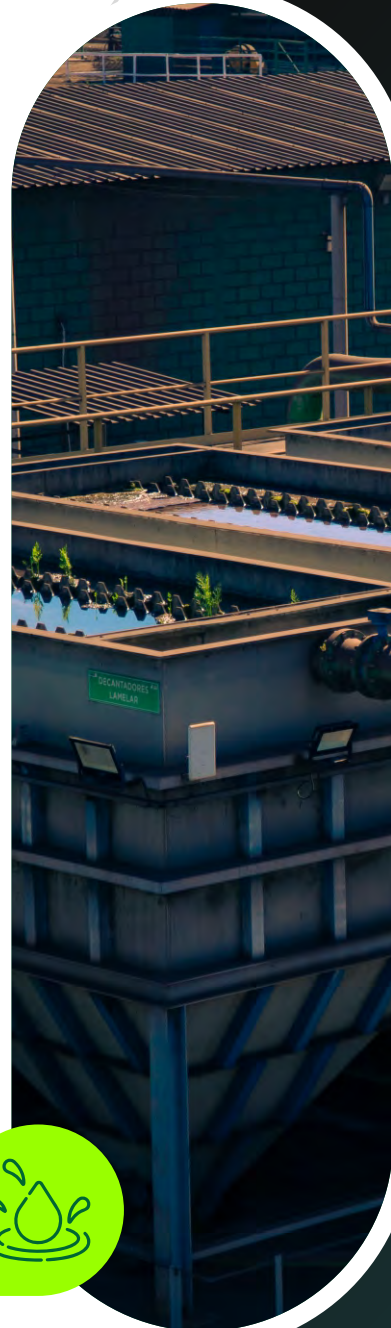
Water Quality Care

The system adopted by AVB comprises treatment through decantation, filtration, cooling and water quality control, with contact coming from the mill's scale wells, which receive the water used in the following processes by gravity:

- Billet Reheating Furnace (RHF) hearth sealing circuit;
- Cooling circuit for cylinders, equipment and rolling mill parts and for controlling rebar/bar temperature during rolling.

The contact water treatment process comprises four stages, which complement the initial removal of coarse scale in wells:

- Removal of fine scale and elimination of oil/grease in the decanters;
- Pressure filtration of the decanted water to ensure the removal of fine scale still in suspension that passes through the decanter;
- Temperature reduction through cooling towers;
- Control of water quality by purging, replacing and dosing chemical products.



AVB uses a modern and efficient water use and reuse system with significant results. The system begins at water treatment stations (ETA), in which all water used in the plant system is treated and reused in the sectors through assessment of water quality parameters. With this, AVB obtained significant results, such as:

- Reduction in the volumes of groundwater and surface water captured to carry out the process;
- Absence of groundwater contamination, as there is no release of effluents into the soil or water sources;
- Preservation and conservation of local fauna and flora;
- Generation of employment and income.

Effluents

Aço Verde do Brasil treats effluents from the process and reuses them, without causing water stress to the catchment sources. We have a closed industrial water treatment system, promoting the reuse of 100% of the water resource. Furthermore, all water waste generated in more noble processes is reused in processes that do not require water with concentration parameters higher than noble processes, with an average treatment efficiency of 79.42%.

As for water disposal, there is a forecast of discharge of effluents into the overflow of the SAI-UT elevated reservoir in the amount of an average of 59.3m³/h. However, the water is used by the Utilities Sector, making this release equal to zero.

Despite not discharging effluents into water bodies, the company monitors the nearest rivers and river basins due to its commitment to cooperating with the environmental performance of water sources.

Emissions [GRI - 3-3]

AVB's management efforts in this regard are stimulated by the global ambition to build sustainable economies, which operate consciously, applying technologies and processes that minimize emissions, in addition target reducing net greenhouse gas (GHG) emissions and climate neutrality. "Net Zero", always in alignment with the goals of the United Nations (UN) Sustainable Development Goals. The company's commitment to this topic covers strategic areas of the company, as presented below.

Product and Service Strategy

The organization implements actions that aim to mitigate risks and capture opportunities related to climate issues, mainly with regard to the flow of rolled steel products. Currently, 100% of rolled steel products produced by AVB have low CO2 emissions due to the strategies implemented by the company to minimize climate risks over the years.

Supply Chain Strategy

Biocarbon production comes from its own eucalyptus forests, whose production cycle is between 5 and 7 years. We have focused efforts on assessing risks and opportunities, as well as actions to mitigate and/or capture them.

P&D Strategy

We participate in research projects with institutes, academia and sector initiatives. An example is the project we built together with Senai/RJ to develop a green and renewable fuel, made from tar generated and collected in our carbonization furnaces, as an alternative to diesel.



Direct and Indirect GHG Emissions in tons CO²

	2021	2022	2023
Scope 1	29.129	36.551	43.551
Stationary combustion	570	486	420
Mobile combustion	4.390	5.120	5.055
Runaways	12	13	5
Industrial Processes	24.153	30.930	38.025
Solid waste and liquid effluents	2,4	0,8	45
Scope 2	0,0	0,0	0,0
Location approach	25.473	9.147	7.401
Purchasing choice approach	0,00	0,00	0,00
Scope 3	36.671	39.287	45.003
1. Goods and Services purchased	36.509	39.146	44.806
5. Waste generated in operations	2,9	0,8	0,8
6. Business trips	159	140	196
Total Location Based	91.274	84.985	95.955
Total Market Based*	65.800	75.838	88.553
CO² intensity per tons of crude steel	2021	2022	2023
GHG Protocol "Location Based"	0,3	0,2	0,2
GHG Protocol "Market Based"	0,2	0,2	0,1

*1Option to purchase energy from renewable sources (REC)

*2In the Worldsteel Association calculation tool, indicators of tons of CO2 emissions per ton of crude steel are presented, considering the total emissions of Scopes 1, 2 (discounting energy sales) and 3 (with and without "credits", i.e. "negative emissions" arising from the sale of slag for cement production).



Operation **Strategy**

The implementation of low CO2 emission technologies is essential for the company to consolidate its business strategy of being part of the low carbon economy. Our work focuses on mitigating emissions which allows AVB to keep being recognized by the market as a company that delivers sustainable products, such as pig iron and “green” steels, with a low carbon footprint.

As an example we can mention: the technology of reheating scrap for steel production; blast furnace slag used to replace clinker in cement production; steel slag used to replace limestone in blast furnaces; and reuse of gases for the thermoelectric plant and reheating of billets in hot rolling. Furthermore, AVB is efficient in resources, as it allows greater use of forest biomass from its own operation to the detriment of fossil fuel – we reuse our own gases from blast furnaces and steelmaking processes.

Direct emissions (Scope 1) of **Greenhouse gases (GHG)** [GRI - 305-1]

We have advanced in controls, in operational improvements to our activities, and in the depth and accuracy of accounting for our emissions, always looking for technological and process innovations, in order to mitigate GHGs from our operations – work whose results we present in the Inventory of CO2 from AVB.

The company has achieved a benchmarking position in the global steel sector in terms of emissions. But how did the company become a plant with low carbon emissions? Check out our practices!

Our main practices

- Integrated steel production route using 100% charcoal (carbon neutral raw material) in blast furnaces;
- Reuse of 100% of the slag generated in blast furnaces in cement production;
- Reuse of gases generated in the plant's production process as converter gas as a source of renewable fuel in pan heaters and distributors to replace fossil fuel;
- Reuse of gases generated in blast furnaces to supply 100% of the Lamination reheating furnace;
- Purchase of 100% renewable electrical energy with REC certificates (Renewable Energy Certificate);
- Reuse of 100% slag generated in the LD Converter as raw material to replace limestone (AF) and lime (LD);
- Generation of renewable electrical energy through a 10.75 MWh thermoelectric plant with AF gas;
- Use of steel slag (recycling) during planting to replace agricultural limestone;
- Production of organic fertilizers using charcoal fines to fertilize the soil during eucalyptus planting;
- Heating of metal scrap for use in the LD converter.

AVB understands the relevance of climate change in the world and the socio-environmental impacts caused by it. It is known that a large part of these impacts are the result of the actions of industrial sectors, which cause emissions of Greenhouse Gases (GHG).

It is worth highlighting that the Brazilian GHG Protocol Program is a tool that was created to understand, quantify and manage GHG emissions, considering the national context, being the instrument most used by organizations to prepare GHG Inventories. Furthermore, to prepare the data, the World Steel Association metrics were also used.

Furthermore, the GHG Inventory follows the ISO 14064 standard (international standard), which contains guidelines for quantifying and reporting GHG. It is applicable to any organization across all types of activities and sectors.

Considering our policy, reporting and accounting for emissions is one of our most valuable sustainability strategies. AVB, with the aim of contributing to this serious global problem, seeks to:

- Prepare an emissions inventory, for which we calculate and provide visibility to the work carried out on this front;
- Define an action plan to reduce emissions.

Since 2018, we have published our GHG inventory data, which is audited by an external verification company – Société Générale de Surveillance (SGS) in French –, which is a world leader in inspection, verification, testing and certifications.

It is also important to highlight that Scope 1 (Direct Emissions) refers to sources that are controlled by the company, such as, for example, emissions from combustion in boilers, furnaces, owned or controlled vehicles, etc.

Calculation Tools



Ferramenta Programa Brasileiro GHG Protocol



CO₂ Report World Steel Association

In Scope 2, the base year for the calculation refers to the 2022/2023 cycle. AVB used Operational Control as a data consolidation approach for reporting emissions. The methodology and calculation tools are the same as Scope 1.

In Scope 3, the Base Year for calculation was the 2023 cycle. The source of the emission factors and global warming potential (GWP) indices used, or a reference to the source of GWP, are the same as those presented in Scope 1. Also the same methodology and calculation tool was used.

It is worth highlighting that Scope 3 (Indirect Emissions) refers to an optional category that allows the treatment of all other indirect emissions not owned or controlled by the company, such as: extraction and production of purchased materials; transportation of purchased fuels; and use of products and services sold.

GHG Emissions Intensity Index *by the Organization* [GRI: 305-4]

Total indirect (Scope 2) GHG emissions from energy acquisition and consumption in metric tons of CO2 equivalent calculated based on location.

Scope 1, 2 and 3 included in the intensity index

	2021	2022	2023
Scope 1	0,082	0,094	0,113
Stationary combustion	0,002	0,001	0,001
Mobile combustion	0,012	0,013	0,013
Runaways	0,000	0,000	0,000
Industrial processes	0,068	0,080	0,099
Solid waste and liquid effluents	0,000	0,000	0,000
Scope 2	0,000	0,000	0,000
Scope 2 ("location" approach)	0,072	0,024	0,019
Scope 2 ("purchasing choice" approach)	0,000	0,000	0,000
Scope 3	0,103	0,101	0,117
1. Goods and Services purchased	0,103	0,101	0,116
5. Waste generated in operations	0,000	0,000	0,000
6. Business trips	0,000	0,000	0,001
CO₂ intensity per tons of Crude Steel - GHG Protocol "Location Based"	0,257	0,219	0,249
CO₂ intensity per tons of Steel Gross - GHG Protocol "Market Based"	0,185	0,196	0,229
CO₂ intensity per tons of crude steel - Worldsteel Association *2	0,173	0,183	0,216

*Option to purchase energy from renewable sources (REC)

*2In the Worldsteel Association calculation tool, indicators of tons of CO2 emissions per ton of crude steel are presented, considering the total emissions of Scopes 1, 2 (discounting energy sales) and 3 (with and without "credits", i.e. "negative emissions" arising from the sale of slag for cement production).

Gases included in the calculation [GRI: 305-4]

Hbt ft	2021	2022	2023
CO ₂	91.181,40	84.985,37	95.819,54
CH ₄	15,06	12,23	56,45
N ₂ O	65,19	74,2	73,67
SF ₆	0	0	0
NF ₁	0	0	0
HFC	12,49	12,984	5,02
PFC	0	0	0

Greenhouse Gases [GRI - 305-5]

At AVB, reducing emissions corresponds to monitoring strategic projects focused on the sustainable cycle. Among these projects, the following stand out:

- Preferential purchase contract for 100% of electrical energy from renewable sources;
- Generation of own energy through reuse of steel gases;
- Reuse of metal scrap and reuse of industrial waste to replace raw materials.




Furthermore, AVB launched the CO₂ Emissions Certificate, which allows the company's customers to obtain advantages by using our sustainable products compared to competitors, as they come from the green chain. And these gains strengthen credibility in the market and are a competitive differentiator, allowing increased profits and reduced costs. In addition to all the initiatives mentioned above, we work hard to generate carbon credits through planted forests.

As a result of the actions undertaken by AVB, emissions reductions were verified in the three scopes:

- Scope 1: reductions in industrial emissions;
- Scope 2: reductions in energy purchase contract options from renewable sources;
- Scope 3: reductions through industrial transport and business travel.

With regard to reductions, the analysis considers the standards and methodologies adopted from the Brazilian GHG Protocol Program, ABNT NBR ISO 14064-1:2018 and the World Steel Association.

Reduction of GHG emissions as a direct result of reduction initiatives, in metric tons of CO2 equivalent. [GRI: 305-5]

	Avoided Industry 	Forest Kidnapping 	Total of Reduction 
Available Area		104.851,87 ha	
Planted Area		57.804,78 ha	
CO ₂ Sequestration		1.544.213,41 t/CO ₂	
Biogenic CO ₂	850.412,30 t/CO ₂		
Emission factor (average car)	1,26 t/CO ₂	1,26 t/CO ₂	
Number of Vehicles	674.930	1.225.566	1.900.497

*Based on forest sequestration in tons per CO₂, the result is equivalent to the number of cars on the streets emitting GHGs. Calculation based on 2022 Biogenic emissions. All gases were included

Emissions of Substances that Destroy the Ozone Layer [GRI - 305-6]

AVB, during the period 2023, through its responsible sourcing policy process, did not allow the acquisition of substances not regulated by the Kyoto and Montreal Protocols and which pose risks to the ozone layer.

Emissions of NOX, SOX and other Significant Atmospheric Emissions [GRI - 305-7]

To evaluate emissions of NOX, SOX and other significant atmospheric emissions, we consider the values of the results of monitoring atmospheric emissions from the most significant AVB emission sources (end of line), carried out

from isokinetic monitoring. The information was obtained from sampling reports carried out by outsourced laboratories accredited to perform this service.

Atmospheric Emissions

	NOx	SOx	MP**
2021	37,24	5,92	15,10
2022	37,54	5,71	5,17
2023	33,12	6,04	29,58

*The source of the emission factors is the sum of the results of atmospheric emission monitoring companies from AVB emission sources, carried out based on isokinetic monitoring. Information obtained from sampling reports carried out by outsourced laboratories accredited to perform this service. In compliance with the main existing environmental legislation for controlling atmospheric emissions in industries, CONAMA resolution no. sustainable.

** Particulate matter



Waste Management [GRI – 3-3; 306-1; 306-2]

AVB maintains care with the waste generated at all stages of the manufacturing process, acting in accordance with the main Brazilian legislation on the subject: Law 12,305/2010 (National Solid Waste Policy), Ordinance of the Ministry of the Environment nº 280/2020 and the classification of the Brazilian Association of Technical Standards (ABNT) NBR 10.004.

The company brings into its strategic planning the development of technologies, research and development of solid waste for internal reuse, generating value that has a direct influence on the life cycle of products. We seek the correct disposal of all waste generated, whether reusing it internally or providing adequate disposal, for example, through the Briquette Plant.

We believe in sustainable development applied to business, aware of the importance of leaving a positive legacy for future generations and mitigating impacts produced throughout our value chain.

The company constantly seeks to integrate processes and tools into its activities that allow the responsible use of resources throughout the product life cycle. Recyclable and electronic waste, for example, used in the production process is separated, packaged, and sent to a recycling company.

Contaminated and/or dangerous waste generated in the process is packaged in accordance with the NBR 12235 standard. And this waste is sent to approved and specialized companies for correct final disposal.

The waste generated in the company's industrial production processes that has the potential to cause contamination of soil, surface and underground water are:



Hazardous Waste:

Oil and grease, lamps, cells, batteries and electronics, among others;



Recyclable Waste:

Paper/cardboard, plastics, glass, metals, among others.



Non-hazardous waste:

Granulated blast furnace slag, flask dust, blast furnace sludge, biocarbon mill, biocarbon mill tailings, limestone fines, primary refining slag, secondary refining slag, steelmaking iron oxide, ore fines, between others;



Waste Generated at AVB [GRI - 306-3-4-5]

Period:	2/ 22	2/ 23
WASTE GENERATED		
Hazardous Waste (t)	3,72	26,34
Non-Hazardous Waste (t)	7.409,43	49.871,41
WASTE NOT INTENDED FOR FINAL DISPOSAL		
Hazardous Waste (t)	0	25,48
Non-Hazardous Waste (t)	0	49.370,54
WASTE INTENDED FOR FINAL DISPOSAL		
Hazardous Waste (t)	3,72	0,86
Non-Hazardous Waste (t)	7.409,43	500,87
Incinerated Waste	3,72	0,86



Biodiversity [GRI – 3-3; 304]

Biodiversity refers to the variety of life that makes up ecosystems in the environment. Aço Verde do Brasil (AVB) is committed to environmental preservation and maintenance of local biodiversity, in line with current environmental legislation.

According to the Brazilian Forest Code (Law No. 12,651/2012), in Article 3, § 1, a Permanent Preservation Area (APP) is considered to be any protected area, covered or not by native vegetation, with the function of preserving the water resources, the landscape, geological stability and biodiversity, in addition to facilitating the gene flow of fauna and flora, protecting the soil and ensuring the well-being of human populations.

The AVB plant, with an area of 504 hectares, is located close to two APPs: Córrego Água Branca and Pequiá. The company is dedicated to preserving these areas to maintain the local ecological balance.

Located in the Amazon Biome, the plant area is home to several floristic species along the Água Branca and Pequiá streams. Among the tree species are Açaí (*Euterpe oleracea*), Ucuúba (*Virola surinamensis*), Murumuru (*Astrocaryum murumuru*) and Jenipapo (*Genipa americana*). In the herbaceous stratum and on the edges of the streams, the most notable are water hyacinth (*Eichhornia crassipes*), fern (*Thelypteris interrupta*), cattail (*Typha domingensis*) and imbé (*Philodendron* sp).

The local fauna includes mammals such as coati, agouti, sloth and capybara; birds such as the burrowing owl, black-billed taro, white hornbill, mustache and wood thrush; and reptiles such as black caiman, tortoise, green iguana, boa constrictor, among

others. AVB invests in actions to monitor and relocate the fauna that enters the limits of the plant, promoting the release of animals and implementing strategic signs that warn about the prohibition of hunting and predatory fishing, in accordance with Law No. 9,605/1998.

Currently, AVB works to rebuild the riparian forest and relocate animals found within the industrial perimeter, aiming to preserve the ecological balance and local biodiversity.

In May 2021, AVB launched the Plantar Project, which aims to integrate new employees and the community into environmental education and awareness activities through the planting of trees in common areas of the company. Each new employee has the opportunity to plant a tree, promoting integration, sustainability and harmony among colleagues.

AVB's environmental team carries out education activities in order to promote the preservation and conservation of the environment. This includes Daily Environmental Dialogues (DDMA), training on solid waste, environmental aspects and impacts, conscious use of natural resources, air pollution and other related topics. These actions have a positive impact on preserving local biodiversity.

Environmental monitoring is a crucial ally of biodiversity. AVB has implemented tools to identify and manage possible environmental impacts arising from its operations. These tools assist in monitoring and managing environmental actions and documentation, including notification of deadlines for compliance and renewal of environmental licenses.



and manage possible environmental impacts resulting from its operations. These tools assist in monitoring and managing environmental actions and documentation, including notification of deadlines for compliance and renewal of environmental licenses.

Currently, AVB does not yet have established processes for controlling and monitoring

PROJECTS IN PROGRESS:

Riparian Forest Recovery Project: Focusing on improving water quality, increasing local biodiversity and strengthening ecological functions.

Planting, Reforestation and Reintroduction of Native Species Program: Together with the local city hall and partner nurseries, we will be promoting the reestablishment of native populations, increasing biodiversity and strengthening the resilience of local ecosystems. Recovery of degraded areas,

PROPOSED PROJECTS UNDER EVALUATION BY THE SUSTAINABILITY COMMITTEE:

Fauna Monitoring and Management: Mapping planned in the five-year cycle, mainly focusing on mapping and protecting threatened species, preventing conflicts between fauna and industrial activities and promoting harmonious coexistence.

Creation of Ecological Corridors: Project under feasibility analysis by the sustainability committee, but has great possibilities for implementation both in industry and on farms with a focus on increasing habitat connectivity, reducing the isolation of fauna populations and promoting genetic diversity.

performance and assessments of impacts related to biodiversity. However, the company intends to develop this strategy, as mentioned in indicator 3-3. The AVB is moving towards the adoption of indicators that will allow more effective control and monitoring of performance and impacts related to biodiversity over the next two years.

carbon sequestration and increase in vegetation cover.

Environmental Education and Community Engagement: Due to the strong relationship between industry and surrounding communities, we frequently promote meetings to address environmental awareness, community engagement in biodiversity conservation and strengthening the commitment to sustainable practices.

Creation of Private Natural Heritage Reserves (RPPN): Focusing on the allocation of areas surrounding industry and/or farms in order to create private natural reserves, permanently protecting these areas for the conservation of biodiversity. These ecological parks will be beneficial for long-term protection of natural habitats, promotion of scientific research and preservation of local biodiversity. Among the analyzes there is the possibility of directing resources to companies or organizations that operate in the field.



IMPACT ON THE LOCAL COMMUNITY

[GRI - 3-3; 413-1]



Impacts on **Local Community**

AVB is dedicated to contributing to the social development of the communities in which it operates. Therefore, we value respectful and cooperative relationships with the community and civil society..

We participate in and develop socio-environmental actions, in order to cooperate to improving the quality of life of communities and implement preventive actions aiming to minimize the socio-environmental impacts of our operations.

We identified, through the Due Diligence Matrix, the main positive and negative social impacts associated with AVB's activities. These impacts are related to the main needs and expectations of local communities and serve as a starting point for the design of control measures, procedures, policies, documents, programs, projects and social actions that can significantly contribute to enhancing (in positive cases) or mitigate (in the case of negative ones) such impacts.

Through our Social Responsibility Policy, we establish a continuous process of engagement with communities in our area of influence, thus ensuring the management of potential socio-environmental risks and impacts.



Main Programs, Projects and Actions **to Mitigate and Enhance Social Impacts**

VoluntariAÇO

We carry out volunteer activities that contribute to the development of the community in which we operate and promote the construction of a fairer society, directing actions that develop social well-being, leading AVB towards collective interests.



School **Partners**

In this program, we make school materials available to public schools in the most needy neighborhoods in the city.



On the Right *Path AVB*

The main objective of the project is to raise awareness among AVB drivers and third parties about the sexual exploitation of children and adolescents on the roads and where our processes are carried out.



Technical and Post- Technical *Scholarship*

This project provides scholarships for technical and post-technical courses, enabling the training of professionals within the municipality, as well as the training of AVB employees, enabling priority in hiring and training of local workers.



Support for *Local Culture*

AVB encourages local culture through the Culture Incentive Law, supporting the June movement that represents Maranhão throughout the national territory and strengthening cultural activities in the areas where we operate.

We develop actions that focus on engaging the local community and foster social, environmental and economic development. Due to the participatory processes we adopted, 82.3% of AVB's social actions implemented engagement and improved the positive assessment of the organization's impact on the local community.

Assessments of environmental impacts and continuous monitoring of these impacts are expressed in the Survey of Aspects and Assessment of Environmental Impacts (LAIA) and the disclosure of social impacts is carried out through our Social Responsibility Report, available on the company website <https://avb.com.br/sustainability/social/>.

We also seek to maintain direct contact with the local community through the Contact Us Channel, available on the AVB website.



Grow AVB - *Professional Courses*

Provision of professional courses in partnership with educational institutions to promote training and generate income for the community.



Plantar *AVB* Project

The Plantar AVB Project encourages the integration of new employees in environmental education and awareness activities, through the planting of trees in the company's common areas. In addition to encouraging sustainability, the initiative promotes harmonization among colleagues, joining forces to preserve nature.



About the **AVB institute**

The AVB Institute is a non-profit organization based in the municipality of Açailândia/MA, where the Aço Verde do Brasil (AVB) steel plant is located, a Ferroeste Group company that has been operating in the region for over 20 years.

The AVB Institute's main objectives are 5 strategic pillars of action that are fundamental for the development of our society: education, health, culture, sport and social assistance. As a result, a complete structure for serving the population was designed, in accordance with the strictest governance and quality criteria. The facilities at the AVB Institute headquarters, in Açailândia, will include: classrooms, computer rooms, medical offices, sports court, administrative office and children's daycare center. Furthermore, it will have spaces for young people to develop ideas, connecting Açailândia society through transformative social tools, offering the general population activities that complement those developed by public spheres.

This is how the AVB Institute was born, with the purpose of socio-environmental development, without a political or partisan nature. Prioritizing the principles of opportunity for young people, led by the example of infinite dedication and respect. Respecting God, family, work and others. Contributing to inclusion, diversity, and training of citizens. Sharing knowledge and innovation, transforming people's lives in a collective and participatory way for a better world!



EDUCATION

Education has transformative potential when we think from a social-development perspective. The information and knowledge that a person receives throughout their life can make a difference and, in this way, change statistics and realities.

Education must be accessible to all, inclusive and of quality. Furthermore, it should promote lifelong learning.

HEALTH

Health is a social right, inherent to the condition of citizenship, which must be ensured without distinction of race, religion, political ideology or socioeconomic condition. Health is thus presented as a collective value, a good for all.

Our goal is to ensure that citizens have a healthy life and well-being, at all ages and situations.



SPORT

Sport stimulates socialization, serves as a natural antidote to addictions, causes greater commitment in the pursuit of goals, reinforces self-esteem, helps to balance the intake and expenditure of calories and leads to less willingness to illness (Kátia, P.D. 1996). Through this practice it is possible to learn different concepts and develop physical and social skills that help shape a person's future, contributing to the formation of the individual's personality and character.

CULTURE

Culture is a strong agent of personal and social identification, a model of behavior that integrates social segments and generations, an effective therapy that awakens the individual's internal resources and encourages their interaction with the group and an essential factor in promoting health, as the individual realizes himself as a person and expands his potential. Our objective is to strengthen culture in the places we operate.



SOCIAL ASSISTANCE

Helping with social protection for citizens, that is, supporting individuals, families and the community in facing their difficulties, through services, benefits, programs and projects.

7 OUR PRODUCTS, VALUE CHAIN AND ECONOMIC PERFORMANCE

[GRI - 2-6]



Our Products and Value Chain

Aço Verde do Brasil is an integrated long steel mill, mainly focused on selling wire rod, rebar, drawn products and billets, as well as the sale of air gases, used in the chemical, pharmaceutical, food, metallurgical and hospital industries (oxygen, nitrogen and argon), among others.

Data Regarding AVB Production

		2021	2022	2023
Pig Iron Production	(t)	325.548	361.566	401.773
Steel Production (Billet)	(t)	344.849	387.607	385.925
Steel Production (Hot Rolled)	(t)	269.637	362.511	412.576
Steel Production (Drawn Rolls)	(t)	31.522	23.135	16.490
Steel Production (Straightened Rolls)	(t)	380	-	29.395

We mainly serve the national market, currently reaching 18 Brazilian states and the Federal District. To carry out our operations, we have logistics favorable to the acquisition of raw materials and flow of finished products, moving 100% of the volume sold via road transport. In the international market, logistics works 100% through vessels: we use the Port of Itaqui (São Luís, MA) and the Port of Vila do Conde (Barcarena, PA).

We produce different specifications of long steel: machine wire, rebar - AVB 60, AVB 50 roll, AVB 50 bar, steel billet).

Our main differentiators that add value to our end customer are:

- Vertical operation, with biocarbon and pig iron production, with around 70% of the wood for biocarbon production coming from AVB's own forests and other companies in the Ferroeste Group;
- Proximity to raw material sources, having a direct

connection with important ore sources such as the Carajás Railway;

- Modern industrial plant, with modern, high-efficiency equipment, with AVB being a sector reference for profitability and cost control (low-cost producer);
- Privileged logistics, being close to important ports and logistics corridors, thus reducing freight costs.

Customers Who Have Already Purchased from AVB

Considerations*	Un.	2021	2022	2023
Total number of AVB customers**	n°	553	581	580

* Customers who made purchases in 2020 also repeat their purchases in 2021 and 2022;
 ** Number of customers who made purchases;

Economic Performance [GRI-201]

2023 was a period of new records for the Company. Even in a challenging scenario, with a significant increase in steel imports into the Brazilian market, we reached the mark of 405 thousand tons of rolled products sold and 580 customers served. We managed to maintain margins at healthy levels, with an adjusted EBITDA margin above 31% and the level of net leverage below 1.0x. We reinforced our commercial team in the Northeast region, as part of our efforts to increase our sales and quality of delivery and service to customers in the region.

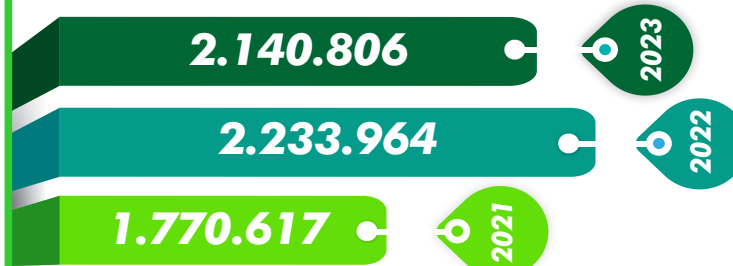
According to data from the Instituto Aço Brasil ("IABr"), the apparent consumption of long steel in Brazil fell by 2.1%. The volume of imported long steel represented around 15% of this total volume, an increase of 42% compared to 2022. This fact contributed to pressure on prices in general, harming the sector's margins and sales. Despite this scenario, AVB increased laminated sales volume by 15.1%, driven by several strategies, such as logistical and commercial efficiency, increased sales in the Northeast region, which has a smaller logistical radius, loyalty and increased sales as well. in other regions of the country; among others.

Solidity and discipline in management are a priority for the company, which is benchmarking with regard to cost reduction and process optimization, as well as an example of combining an efficient and integrated model of environmental management with a production system focused on quality and in financial profitability. At AVB, reusing and minimizing waste, adopting a circular economy, defending biodiversity and mitigating the emission of polluting gases, for example, are synonymous with return and visibility.

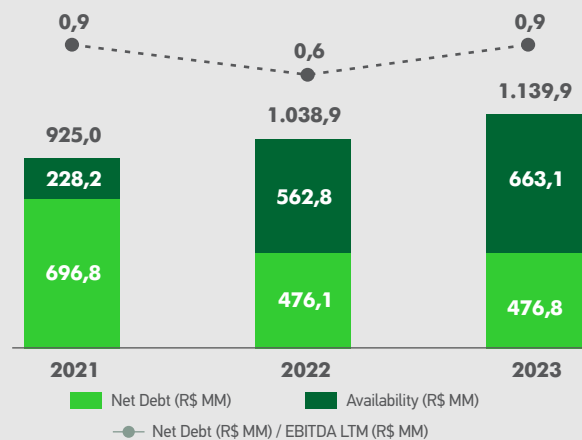
Aço Verde do Brasil knows, like few companies in the steel segment, how to idealize daily sustainability practices. Furthermore, the company is committed to the socioeconomic development of the region, generating wealth and income. This and other information is available on our Investor Relations page: <https://ri.avb.com.br/>

Direct Economic Value Generated and Distributed [GRI-201-1]

Gross Revenue (R\$ MM)



Debt and Financial Leverage (R\$ MM)

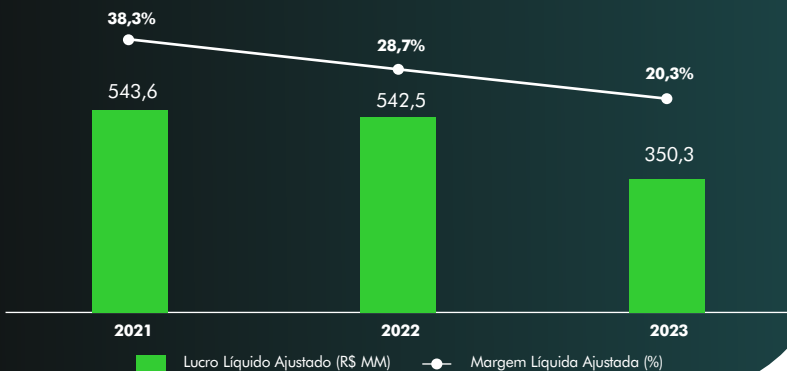


Direct economic value generated and value to be distributed (R\$ Thousand)

	2021	2022	2023
Amount to be distributed:			
Value Generated (to be distributed)	922.847	1.320.651	1.155.049
Distributed added value	577.455	615.931	499.783
Value Added Withdrawn	345.392	704.720	655.266



Adjusted Net Profit (R\$ MM) **Adjusted Net Profit (R\$ MM)**



Proportion between the lowest **Salary at AVB and the local minimum wage**

[GRI-201-1]

2021



In 2021 the Minimum salary was 1,100.00 and the lowest AVB salary was 12% higher.

2022



In 2021 the Minimum salary was 1,221.00 and the lowest AVB salary was 10% higher.

2023



In 2021 the Minimum salary was 1,320.00 and the lowest AVB salary was 17% higher.

AVB remunerates its employees in accordance with the CLT (Consolidation of Labor Laws) and the category's union agreement: in 2022, the minimum wage was R\$ 1,212.00 and in 2023, R\$ 1,320.00, being the lowest salary at AVB 10% and 17%, respectively, in 2022 and 2023, higher than the national minimum wage.

Social, Environmental and **Quality Assessment of our Suppliers**

[GRI - 308-1, 414-1]

AVB seeks to establish a solid relationship with local suppliers to develop the regional economy. Therefore, we encourage companies that seek to establish a partnership with us to be prepared to legally comply with the important bodies that work in this area and strengthen good practices of integrity and social and environmental responsibility.

Consequently, we created a registration platform that brings us even closer to suppliers. This covers a questionnaire on social, environmental, quality, safety and sustainability aspects, which is answered and sent along with the applicable documents. Thus, we obtain information that helps us evaluate the governance model they adopt and the extent to which these suppliers are committed to socio-environmental and sustainability issues, in addition to ensuring the transparency of the process.

Our partners have access to our Responsible Sourcing Policy, which sets out commitments to stakeholders and our anti-bribery and anti-corruption policy. This manual also allows you to learn about our guidelines and ways of working, and can be found at: <https://grupoferroeste.com.br/fornecedores-grupo-ferroeste/>



Final *Considerations*

AVB's trajectory is transformational. The company went through a repositioning process, no longer focusing on the production of pig iron to manufacturing products with high added value. Our change of course was strategic and robust, centered on knowing how to explore a market with great growth potential in the country.

AVB is in tune with the opportunities that exist in the national steel sector and ready to grow, but without ever losing focus on its mission and values, always maintaining its commitment to sustainable management practices. This is one of our great differentiators today and will be the key to AVB's success for the next 20, 30, 50 years...

Our journey will not be simple. It will require infrastructure adaptation, investment in new talent in our region, incorporation of cutting-edge technologies, strengthening the feeling of "ownership" among all employees who are part of our team, in addition to non-negotiable respect for environmental and social issues.

We will also remain firm in our quest to incorporate increasingly specific and higher quality products into our portfolio, including launching more noble items. Furthermore, in a context in which sustainability tends to be increasingly valued, the customer seeks not just to purchase a product. He wants intrinsic value. Therefore, it is worth asking ourselves: how can we monetize the positive externalities of the environmental achievements we have achieved so far?

A reference in the national steel sector, AVB is a company ahead of its time. And perpetuating this achievement of ours is our biggest challenge.



GRI Content Summary

Statement of Use		This report was prepared in accordance with the Global Reporting Initiative (GRI) 2021 Standards.		
GRI 1		GRI 1: Fundamentals 2021		
Applicable GRI Sectoral Standard		Not Applicable		
GRI Standard	Content	Location	Omission	Motive
GENERAL CONTENTS				
THE ORGANIZATION AND ITS REPORTING PRACTICES				
	2-1 Organization Data		4, 5	
	2-2 Entities included in the sustainability report		5, 53	<i>This report has as its scope the units of Aço Verde do Brasil S.A. (AVB), and citations about farms (branches) and AVB Institute.</i>
	2-3 Reporting period, frequency, and focal point		3	<i>The reporting cycle is annual, and this is the current reporting period: January 1, 2023 to December 31, 2023</i> <i>Information from the following specific content items was included: [GRI - 2-18] Performance Evaluation of the Highest Governance Body; [GRI - 2-19] Compensation policies; [GRI - 2-30] Collective Bargaining Agreement; Practices Aligned with the UN Sustainable Development Goals; ESG AVB 2023 Highlights; About the AVB Institute.</i>
GRI 2: General Content 2021	2-4 Information restatements	9, 24, 33, 34, 35, 36, 53		<i>Bureau Veritas Certification Brasil (Bureau Veritas) was hired by AÇO VERDE DO BRASIL S/A to conduct an independent verification of its 2023 Sustainability Report (hereinafter referred to as the Report), from July 22, 2024 to August 1, 2024.</i>
	2-5 External verification		3	
ACTIVITIES AND WORKERS				
GRI 2: General Content 2021	2-6 Activities, value chain and business relationships		5, 55	
	2-7 Employees		18, 19, 20	
	2-8 Workers who are not employees		18, 19, 20	
GOVERNANCE				
	2-9 Governance structure		8	
	2-10 Appointment and selection of the highest governance body		8	
	2-11 Chair of the highest governance body		8	
	2-12 Attributions of the highest governance body in the control of impact management		8	
	2-13 Delegation of responsibility for impact management		8	
	2-14 Responsibilities of the highest governance body in sustainability reporting		8, 10	
GRI 2: General Content 2021	2-15 Conflicts of interest		12	
	2-16 Reporting of Critical Concerns		12	
	2-17 Collective knowledge of the highest governance body		8	
	2-18 Evaluation of the performance of the highest governance body		8, 9	
	2-19 Compensation Policies		9	

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GRI 1		GRI 1: Fundamentals 2021		
Applicable GRI Sectoral Standard		Not Applicable		
GRI Standard	Content	Location	Omission	Motive
	2-20 Processes for determining remuneration		9	
	2-21 Proportion of total annual compensation			*
	* AVB has a comparative survey of employee remunerations, considering those who are best paid and the rest of the organization, whose data was extracted from the payrolls. To calculate the proportion, the total amount paid to the highest-paid individual and the average remuneration paid to the rest of the company were used. Another information measured is the calculation of the proportion of the salary increase. To this end, the base year's salaries and the amounts paid to employees in the previous year were used, taking into account the highest paid individuals and the rest of the organization. Comparative survey of employee remunerations a.1 In 2021, the ratio between the total annual remuneration of the highest paid individual in relation to the average total annual remuneration of the rest of the organization was 0.1793. a.2 In 2022, the ratio of the highest paid individual's total annual compensation to the average annual total compensation of the rest of the organization was 0.1844. a.3 In 2023, the ratio of the highest-paid individual's total annual compensation to the average annual total compensation of the rest of the organization was 0.0910. b.1 In 2021, the increase in compensation for the organization's highest-paid individual compared to the previous year was 21%, while the average increase in total annual compensation for the rest of the organization was 22%, representing a ratio of 0.96 . b.2 In 2022, the increase in compensation for the organization's highest-paid individual compared to the previous year was 23%, while the average increase in total annual compensation for the rest of the organization was 20%, representing a ratio of 1.15 . b.3 In 2023, the increase in compensation for the organization's highest-paid individual compared to the previous year was 5%, while the average increase in total annual compensation for the rest of the organization was 11%, representing a ratio of 1.20 .			
STRATEGY, POLICIES AND PRACTICES				
	2-22 Information on the sustainable development strategy	11, 32, 33, 36		
	2-23 Commitments		12	
	2-24 Internalization of commitments		13	
	2-25 Processes for remediation of negative impacts		37	
	2-26 Mechanisms for advice and raising concerns		37	
GRI 2: General Content 2021	2-27 Compliance with Laws and Regulations		38	<i>The organization did not identify significant cases of non-compliance, which are situations that could impact the operation, with suspension or embargo of activities and/or an amount greater than 10% of the company's shareholders' equity.</i>
	2-28 Membership in associations			
	2-29 Approach to stakeholder engagements		14, 15	
	2-30 Collective bargaining agreements		24	
MATERIAL THEMES				
GRI 3: Material Issues	3-1 Process for determining the material topic		16, 17	
	3-2 List of material topics		16, 17	
OCCUPATIONAL HEALTH AND SAFETY				
GRI 3: Material Issues	3-3 Management of material issues		26	
	403-1 Occupational Health and Safety Management System		26	

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GRI 1		GRI 1: Fundamentals 2021		
Applicable GRI Sectoral Standard		Not Applicable		
GRI Standard	Content	Location	Omission	Motive
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	2-21 Proportion of total annual compensation			*
	<p>* AVB has a comparative survey of employee remunerations, considering those who are best paid and the rest of the organization, whose data was extracted from the payrolls. To calculate the proportion, the total amount paid to the highest-paid individual and the average remuneration paid to the rest of the company were used. Another information measured is the calculation of the proportion of the salary increase. To this end, the base year's salaries and the amounts paid to employees in the previous year were used, taking into account the highest paid individuals and the rest of the organization.</p> <p>Comparative survey of employee remunerations</p> <p>a.1 In 2021, the ratio between the total annual remuneration of the highest paid individual in relation to the average total annual remuneration of the rest of the organization was 0.1793.</p> <p>a.2 In 2022, the ratio of the highest paid individual's total annual compensation to the average annual total compensation of the rest of the organization was 0.1844.</p> <p>a.3 In 2023, the ratio of the highest-paid individual's total annual compensation to the average annual total compensation of the rest of the organization was 0.0910.</p> <p>b.1 In 2021, the increase in compensation for the organization's highest-paid individual compared to the previous year was 21%, while the average increase in total annual compensation for the rest of the organization was 22%, representing a ratio of 0.96 .</p> <p>b.2 In 2022, the increase in compensation for the organization's highest-paid individual compared to the previous year was 23%, while the average increase in total annual compensation for the rest of the organization was 20%, representing a ratio of 1.15 .</p> <p>b.3 In 2023, the increase in compensation for the organization's highest-paid individual compared to the previous year was 5%, while the average increase in total annual compensation for the rest of the organization was 11%, representing a ratio of 1.20 .</p>			
STRATEGY, POLICIES AND PRACTICES				
	2-22 Information on the sustainable development strategy		11, 32, 33, 36	
	2-23 Commitments		12	
	2-24 Internalization of commitments		13	
	2-25 Processes for remediation of negative impacts		37	
	2-26 Mechanisms for advice and raising concerns		37	
GRI 2: General Content 2021				<i>The organization did not identify significant cases of non-compliance, which are situations that could impact the operation, with suspension or embargo of activities and/or an amount greater than 10% of the company's shareholders' equity.</i>
	2-27 Compliance with Laws and Regulations		38	
	2-28 Membership in associations			
	2-29 Approach to stakeholder engagements		14, 15	
	2-30 Collective bargaining agreements		24	
MATERIAL THEMES				
GRI 3: Material Issues	3-1 Process for determining the material topic		16, 17	
	3-2 List of material topics		16, 17	
OCCUPATIONAL HEALTH AND SAFETY				
GRI 3: Material Issues	3-3 Management of material issues		26	
	403-1 Occupational Health and Safety Management System		26	

Statement of Use		This report was prepared in accordance with the Global Reporting Initiative (GRI) 2021 Standards.		
GRI 1		GRI 1: Fundamentals 2021		
Applicable GRI Sectoral Standard		Not Applicable		
GRI Standard	Content	Location	Omission	Motive
	303-2 Management of impacts related to water discharge		42, 43	
GRI 303: Water and Effluents 2018	303-3 Water abstraction		42, 43	
	303-4 Water Disposal		42, 43	
	303-5 Water consumption		42, 43	<i>The information pertaining to water consumption is based on monitoring data on the levels of abstraction permissible by the grants of the right of surface and underground use.</i>
	305-1 Direct (Scope 1) greenhouse gas (GHG) emissions		44, 45	
	305-2 Indirect (Scope 2) greenhouse gas (GHG) emissions from the purchase of energy		44	
GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) greenhouse gas (GHG) emissions		44	
	305-4 Greenhouse Gas (GHG) Emissions Intensity		46	
	305-5 Greenhouse Gas (GHG) Emissions Reduction		46	
	305-6 Emissions of Ozone-Depleting Substances (ODS)		47	
	305-7 Emissions of NOX, SOX and other significant air emissions		47	
WASTE				
GRI 3: Material Issues	3-3 Management of material issues		48	
	306-1 Waste Generation and Significant Waste-Related Impacts		48	
GRI 306: Waste 2020	306-2 Managing Significant Waste-Related Impacts		48	
	306-3 Waste generated		48	
	306-4 Waste not destined for final disposal		48	
	306-5 Waste destined for final disposal		48	
IMPACT ON THE LOCAL COMMUNITY				
GRI 3: Material Issues	3-3 Management of material issues		51	
GRI 413: Local Communities 2016	413-1 Operations with engagement, impact assessments, and community-driven development programs		51, 52, 53	
BIODIVERSITY				
GRI 3: Material Issues	3-3 Management of material issues		49	
GRI 304: Biodiversity 2016	304-1 Owned, leased or managed operational units within or adjacent to environmental protection areas and areas of high biodiversity value located outside environmental protection areas		-	<i>In 2023, the organization had 104,852 hectares of biological assets (eucalyptus forests and mill), of which 35% refers to Legal Reserve and Permanent Preservation Areas. And its entire scope meets the applicable legal requirements.</i>
	304-2 Significant impacts of activities, products, and services on biodiversity		49	
ENVIRONMENTAL COMPLIANCE				

GRI Content *Summary*

Statement of Use		This report was prepared in accordance with the Global Reporting Initiative (GRI) 2021 Standards.	
GRI 1		GRI 1: Fundamentals 2021	
Applicable GRI Sectoral Standard		Not Applicable	
GRI Standard	Content	Location	
		Omission	Motive
GRI 307: Environmental compliance 2016	307-1 Non-Compliance with Environmental Laws and Regulations	38	
ECONOMIC PERFORMANCE			
GRI 3: Material Issues	3-3 Management of material issues	55, 56	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	56, 57	
MARKET PRESENCE			
GRI 3: Material Issues	3-3 Management of material issues	55	
GRI 202: Market Presence 2016	202-1 Ratio of lowest wage to local minimum wage, with gender breakdown	57	
SUPPLIER EVALUATION			
GRI 308: Environmental Assessment of Suppliers 2016	3-3 Management of material issues	57	
GRI 308: Environmental Assessment of Suppliers 2016	308-1 New Suppliers Selected Based on Environmental Criteria	57	
GRI 414: Social Assessment of Suppliers 2016	414-1 New Suppliers Selected Based on Social Criteria	57	



CLAIM OF INDEPENDENT VERIFICATION – BUREAU VERITAS

INTRODUCTION

Bureau Veritas Certification Brazil (Bureau Veritas) was engaged by AÇO VERDE DO BRASIL S/A (AVB) to conduct an independent verification of its 2023 Sustainability Report (hereinafter referred to as the Report).

The information published in the Report is the sole responsibility of the AÇO VERDE DO BRASIL S/A management. This verification was conducted by a multidisciplinary team, including verifiers with knowledge of non-financial data, and our responsibility is defined according to the scope below.

SCOPE OF WORK

The scope of this verification covered the Global Reporting Initiative™ standards and Principles¹ for Sustainability Reporting and refers to the accountability for the period from 01/01/2023 to 12/31/2023.

In geographical terms, we clarify that we verified data and information from AÇO VERDE DO BRASIL S/A at the Brazilian level, which are exclusive to the industrial area, although the report mentions information from the forest area.

RESPONSIBILITIES OF AVB AND BUREAU VERITAS

Obtaining, calculating and presenting the data published in the Report is the sole responsibility of the management of AÇO VERDE DO BRASIL S/A. The Bureau Veritas is responsible for providing an independent opinion to interested parties, in accordance with the scope of work defined in this statement.

1. Accuracy, Balance, Clarity, Comparability, Completeness, Sustainability Context, Timeliness, and Verifiability.



METHODOLOGY

The verification covered the following activities:

1. Interviews with those responsible for the material topics and content of the Report;
2. Remote verification of corporate and operational processes of AÇO VERDE DO BRASIL S/A;
3. Analysis of documentary evidence provided by AÇO VERDE DO BRASIL S/A for the period covered by the Report (2023);
4. Evaluation of the systems used to compile data;
5. Analysis of engagement activities with stakeholders developed by AÇO VERDE DO BRASIL S/A;
6. Evaluation of the system used to determine the material aspects included in the Report, considering the context of sustainability and scope of the published information.

The verification level adopted was Limited, in accordance with the requirements of the ISAE 3000 Standard², incorporated into Bureau Veritas' internal verification protocols.

LIMITATIONS AND EXCLUSIONS

Excluded from this verification was any evaluation of information related to:

- Activities outside the defined evaluation period;
- Position statements (expressions of opinion, belief, objectives or future intentions) by AÇO VERDE DO BRASIL S/A;
- Accuracy of economic and financial data contained in this Report, extracted from financial statements, verified by independent auditors;
- Greenhouse Gas (GHG) emissions inventory;
- Data and information from affiliated companies, over which there is no operational control by AÇO VERDE DO BRASIL S/A.

The following limitations have been applied to this verification:

Data Reliability was checked on a sample basis, exclusively in light of the information and data related to the material topics presented in the Report;

2. International Standard on Assurance Engagements 3000 – Assurance Engagements other than Audits or Reviews of Historical Financial Information.



The economic information presented in the Report was specifically verified against the GRI Balance and Completeness principles.

OPINION ON THE REPORT AND THE VERIFICATION PROCESS

- AÇO VERDE DO BRASIL S/A prepared the Report following the Standards and Principles of GRI Standards, in the "compliant" option;
- Throughout the verification process we found a reliable system of data collection and consolidation that make up the Report. Those responsible for the material topics, who responded to the verification, demonstrated adequate knowledge about the indicators and the process of preparing the Report;
- We verified that AÇO VERDE DO BRASIL S/A carried out its materiality study in 2022, which included consultation with the various stakeholders, through interviews, in addition to benchmarking in the steel and pulp sectors, resulting in 10 material themes, in line with the company's strategy.
- With regard to local communities, we can see that the organization was recertified in 2023 in NBR 16001- Social Responsibility and has a defined and standardized strategy for identifying and prioritizing stakeholders, as well as an annual plan of activities and actions to be carried out with the mapped communities;
- The data presented to meet the GHG emissions indicators are part of the GHG emissions Inventory of AÇO VERDE DO BRASIL S/A, which was verified through an independent assurance process. We found that the presentation of data regarding the inventory followed the methodologies of the GHG Protocol and ISO 14064, also meeting the GRI criteria;
- Still on the issue of emissions, we found that AÇO VERDE DO BRASIL S/A has technologies and processes that minimize emissions and, through its results, achieve highlights in associations and initiatives that disclose its environmental impact;
- We verified that in 2023, AÇO VERDE DO BRASIL S/A started the operation of the biomass-powered thermoelectric plant, thus starting the production of energy from a renewable source. We also verified that the company submitted this operation to the I-REC certification process by Instituto Totum;



- Regarding indicator 403-9 (Accidents at work), we identified an increase in accidents in the last three years, in addition to two deaths in 2023. However, we also saw efforts and initiatives taken by the organization to act on this issue, such as targeted investments in processes, training for leadership and operations, inclusion of safety-related competencies in formal leadership attributes, holding safety dialogues with top management, and implementing targeted essential rules.

RECOMMENDATION: Develop and implement metrics to assess the effectiveness of the actions defined as a result of accidents, with the aim of verifying whether the proposed objectives have been achieved, as well as assessing possible failures and opportunities for improvement in its action plan, in order to act systematically on the causes and recurrences of serious accidents.

- Regarding the indicator GRI 306 – Waste Management, the organization has ISO 14001/2015 certification, which enables regularity, standardization, reduction of impacts and good environmental practices. For this cycle, the company presented the historical data in the Report, which facilitates the analysis of the principle of comparability over time;
- We found in the Biodiversity theme that AÇO VERDE DO BRASIL S/A has preservation initiatives in the industrial scope that cover the Permanent Preservation Areas and Legal Reserve. As recommended in the previous cycle, we observed the opportunity to monitor the performance of activities that occur both in areas of environmental protection and in areas of high biodiversity value outside these areas. In addition, it is our opinion that a clearer and more transparent contextualization of the organization's plans is necessary to meet the theme, since the company has defined Biodiversity as a material theme, in addition to allowing the understanding of how the organization manages and reduces environmental risks.

RECOMMENDATION: Establish a management model for greater control and monitoring of biodiversity-related performance and impact assessments.

CONCLUSION

As a result of our verification process, nothing has come to our attention that could indicate that:

- The information provided in the Report is not balanced, consistent, and reliable;
- AÇO VERDE DO BRASIL S/A has not established appropriate systems for the collection, compilation and analysis of quantitative and qualitative data used in the Report;
- The Report does not adhere to the Principles for defining the content and quality of the GRI Standard for sustainability reporting.



CLAIM OF INDEPENDENCE AND IMPARTIALITY

Bureau Veritas Certification is an independent professional services company specializing in Quality, Health, Safety, Social and Environmental management with over 195 years of experience in independent evaluation services.

Bureau Veritas has implemented and applies a Code of Ethics throughout its business to ensure that its employees maintain the highest standards in their daily activities. We are particularly attentive to avoid conflicts of interest.

The verification team has no other link with AÇO VERDE DO BRASIL S/A, other than the independent verification of the Sustainability Report. We understand that there is no conflict between other services performed by Bureau Veritas and this verification carried out by our team.

The team that conducted this verification for AÇO VERDE DO BRASIL S/A has extensive knowledge in verifying information and systems that involve environmental, social, health, safety and ethical issues, which combined with the experience in these areas, allows us a clear understanding of the presentation and verification of good corporate responsibility practices.

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São Paulo, August 2024.

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