

This is a translation of the declaration BR25/00000105

SGS

## AÇO VERDE DO BRASIL S.A. (AVB)

Address: Rodovia BR-222, Gleba Itinga; km 14,5, Lote 69, Distrito Industrial de Pequiá, Açailândia, Maranhão, Zip Code 65930-000, Brasil.

The Greenhouse Gas Emissions Inventory for the **year 2024** has been verified in accordance with the requirements of the

### ISO 14064-1:2018, Programa Brasileiro GHG Protocol

For the following activities:

Production and sale of pig iron, steel billets and long steel rolled products.

#### Total Emissions

**Scope 1: 37,115.353** tons of CO<sub>2</sub> equivalent

**Scope 2 - Location-based method: 12,754.105** tons of CO<sub>2</sub> equivalent

**Scope 2 - Purchase Choice-Based Approach: 0.000** tons of CO<sub>2</sub> equivalent

**Scope 3: 54,899.946** tons of CO<sub>2</sub> equivalent

**Lead Auditor:** João Fernando Suzana



Authorized by  
Fabio Sianga

SGS do Brazil Ltda  
Av. Piracema 1341 – Galpão Horizon - CEP 06460-030, Barueri/SP, Brasil  
t +55 11 2664-9595 - [www.sgsgroup.com.br](http://www.sgsgroup.com.br)



This document is an authentic electronic certificate for Client business purposes use only. Printed version of the electronic certificate is permitted and will be considered as a copy. This document is issued by the Company subject to SGS General Conditions of certification services available on [Terms and Conditions](#) | SGS. Attention is drawn to the limitation of liability, indemnification and jurisdictional clauses contained therein. This document is copyright protected and any unauthorized alteration, forgery or falsification of the content or appearance of this document is unlawful.



SGS was hired by AÇO VERDE DO BRASIL S.A. (here called "client"), located at Rodovia BR-222, Gleba Itinga; km 14,5, Lote 69, Distrito Industrial de Pequiá, Açailândia, Maranhão, Zip Code 65930-000, Brasil, para a verificação das emissões diretas e indiretas de Gases de Efeito Estufa (GEE) de acordo com a

### ISO 14064-3: 2019

According to the willing in the Declaration of Gases of Effect Greenhouse in form of the inventory documented covering the Emissions of GHG of the period from 01/01/2024 to 12/31/2024.

### Functions and Responsibilities

The client is responsible for the organization's GHG information system, development and maintenance of records and reporting procedures under that system, including the calculation and determination of emissions of GHG and the report of the emissions of GHG.

It is the responsibility of SGS to express an independent opinion on the verification of the emissions of GHG according to the willing in the declaration of GHG.

SGS conducted a Third-Party verification of the GHG declaration provided against the principles of ISO 14064-1:2018 and ISO 14064-3:2019 and the Brazilian GHG Protocol Program in the period of 01/01/2024 to 12/31/2024. The verification was based on the scope of verification, objectives and criteria as agreed between the client and SGS in 03/10/2025 and 03/11/2025.

### Level reliable

Verification with level of confidence Reasonable.

### Scope

The client requested one verification independent by SGS do Brasil Ltda of the report from emissions of GHG to establish compliance with the principles of ISO 14064 within the scope of verification as indicated below.

The data and information supporting the GHG declaration have been calculated based in monitored and historical data.

This commitment includes verification of emissions from anthropogenic sources of greenhouse gases included in organizational limits and is based on ISO 14064-3:2019.

- The organizational boundary was established following the operational control.
- Title or description of activities: Steel plant for the production and sale of pig iron, steel billets and long steel rolled products.
- Location/boundaries of activities visited: Rodovia BR-222, Gleba Itinga; km 14,5, Lote 69, Distrito Industrial de Pequiá, Açailândia, Maranhão, Zip Code 65930-000, Brasil.
- Infrastructure physics, activities, technologies, and processes of organization: administrative areas, raw material storage areas, blast furnace and finished product storage area.
- GHG sources, sinks and/or reservoir included: this inventory includes GHG emissions Scope 1, Scope 2 and Scope 3.

**Scope 1:** Direct emissions: emissions from stationary sources, mobile sources, production processes, effluents and fugitives.

**Scope 2:** Indirect emissions - Location-based method and Purchase Choice-Based Approach.

**Scope 3:** Indirect Emissions Categories – Category 1: Purchased goods and services; Category 5: Waste generated from operations; Category 6: Business travel.

- Kind from GHG Considered: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O and HFC.
- Actions Directed: Not applicable.
- The information from GHG for the period: 03/10/2025 and 03/11/2025.
- Verification declaration users: AÇO VERDE DO BRASIL S.A.

### Objective

The objective of verification is the revision of evidence objective and a review independent for determine:

- Whether GHG emissions are as stated by the organization's GHG declaration.
- Whether the reported data is correct, complete, consistent, transparent, and free of errors or omissions.

### Criteria

Criteria according to which the verification is carried out are the principles of ISO 14064:2018 and the Brazilian GHG Protocol Program.

### Materiality

The materiality required for verification was considered by SGS as 5%, according to the need for the declaration of Gases of Effect Greenhouse.

### Conclusion

The client provided the GHG declaration based on requirements of ISO14064-1:2018 and the GHG Report Protocol. GHG information for the period 2024, which contains the emissions presented in the tables to continuation has been verified by SGS with one level of confidence reasonable of agreement with the scope of verification the objectives and the criteria agreed.

### Total emissions Verified across the organization.

GHG	GHG emissions in tons of CO <sub>2</sub> equivalent (tCO <sub>2</sub> e)			
	Scope 1	Scope 2 Location-based approach	Scope 2 Purchase Choice- Based Approach	Scope 3 (If applicable)
CO <sub>2</sub>	36,962.119	12,754.105	-	54,898.322
CH <sub>4</sub>	69.827	-	-	0.609
N <sub>2</sub> O	76.140	-	-	1.015
HFCs	7.268	-	-	-
PFCs	-	-	-	-
SF <sub>6</sub>	-	-	-	-
NF <sub>3</sub>	-	-	-	-
Total	37,115.353	12,754.105	-	54,899.946
CO <sub>2</sub> biogenic	1,007.875.982	-	-	0.061

### Verified removal total in the organization.

GHG	CO <sub>2</sub> biogenic Removal (tCO <sub>2</sub> e)			
	Scope 1	Scope 2 Location-based approach	Scope 2 Purchase Choice- Based Approach	Scope 3 (If applicable)
CO <sub>2</sub> biogenic	-	-	-	-

SGS's approach is based on understanding the risks associated with reporting GHG emissions information and controls to mitigate them. Our review included the evaluation of relevant evidence-based in evidence related with the amounts and the information envelope the emissions of GHG informed by organization.

We our work of verification the information, explanations, and evidence what we consider necessary to obtain a reasonable level of confidence that GHG emissions for the period of the year 2024 herself established reasonably.

We conduct our verification in accordance with the client's GHG declaration including verification of the GHG information system, monitoring and reporting. This verification included than the provisions of the reference protocol were consistently and properly applied.

#### In opinion of SGS, the declaration of GHG presented:

- Is materially correct and is one representation joust of the data and information of the GHG, and
- It was prepared in accordance with the ISO14064-1:2018 on GHG quantification, monitoring and reporting.

This declaration must interpreted together with the declaration of GHG of the client.