

BRAZIL

SUSTAINABILITY
REPORT
2024

ASTA



ASTA BRASIL PROUDLY PRESENTS ITS 2024 SUSTAINABILITY REPORT, REFLECTING OUR COMMITMENTS AND PROGRESS IN TRANSPARENCY, SOCIAL AND ENVIRONMENTAL RESPONSIBILITY.

/GRI 2-1, 2-2, 2-3, 2-6, 2-14, 2-15/

As part of the ASTA Energy Solutions Group, ASTA Brasil operates under two legal entities: PPE Fios Esmaltados S.A., headquartered in Cerquillo, São Paulo, and São Marco Indústria e Comércio Ltda, located in Três Corações, Minas Gerais. We are a privately held company and a leading player in the electrical conductor industry, delivering innovative solutions for the energy and industrial sectors.

This entire structure is connected to MONTANA AEROSPACE, the controlling shareholder of the ASTA Group, consolidating one of the most prominent players in the energy segment.



THE ASTA GROUP
BRINGS OVER 200 YEARS
OF EXPERTISE IN
HIGH-QUALITY WIRES
AND CABLES FOR GLOBAL
MARKETS, INCLUDING
THE AMERICAS, EUROPE,
AFRICA, AND ASIA.



WE MAINTAIN A NATIONAL
PRESENCE THROUGH OUR
INDUSTRIAL PLANTS PPE FIOS
ESMALTADOS S.A. AND SÃO MARCO
INDÚSTRIA E COMÉRCIO LTDA.



OUR STRATEGIC ALIGNMENT
IS FOCUSED ON SUSTAINABLE
INNOVATION, PRODUCT
RELIABILITY AND RESPONSIBLE
MANAGEMENT.





ABOUT THIS REPORT

This is ASTA Brasil’s second Sustainability Report and it follows the frameworks of the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), and the Corporate Sustainability Reporting Directive (CSRD) / European Sustainability Reporting Standards (ESRS). It covers the fiscal year from January 1 to December 31, 2024. Our sustainability reports are published annually.

This report also incorporates the Stakeholder Capitalism Metrics, based on the four Ps, namely:



PROSPERITY



PEOPLE



PRINCIPLES OF
GOVERNANCE



PLANET

Stakeholder Capitalism is a business approach that prioritizes value creation for all stakeholders, including employees, customers, suppliers, local communities and the environment. In this context, the four Ps – Prosperity, People, Planet and Principles of Governance – serve as key indicators to assess corporate performance and impact.



1

2

3

4

ABOUT THIS REPORT



PROSPERITY

Prosperity refers to the company’s financial and economic success, but also to its positive impact on both the local and global economy. This includes not only generating profit, but also creating jobs, paying taxes and investing in innovation and technology. Prosperity is essential for the company’s long-term sustainability and its ability to create value for stakeholders.



PEOPLE

People are at the heart of any company, and their well-being and development are key to success. This includes not only employees, but also customers, suppliers and local communities. The company must prioritize human dignity, equity and individual development by ensuring safe and healthy working conditions, opportunities for professional growth and development, as well as fair and respectful treatment.



PLANET

The planet is the foundation of human existence and business operations. Environmental sustainability is essential to ensure that companies operate responsibly and minimize their negative impact on the environment. This includes greenhouse gas emissions reduction, conserving natural resources, managing waste and promoting sustainable practices throughout the value chain.



PRINCIPLES OF GOVERNANCE

Governance is essential to ensure that companies operate ethically and responsibly. This includes corporate governance, transparency, accountability and compliance with laws and regulations. Companies must prioritize integrity and ethics in all their operations, ensuring that their actions are transparent and responsible.

These indicators were used to align ASTA Brasil’s strategic alignment with its long-term vision.



For more information about this report, please contact:
esg.brazilcq@astagroup.com





LEADING SUSTAINABLE TRANSFORMATION

/GRI 2-8, 2-22 _ ESRS2 GOV-4/

In 2024, ASTA Brasil reaffirmed its commitment to a sustainable and resilient future by turning macroeconomic and geopolitical challenges into opportunities for innovation and positive impact. This report highlights our progress across the Environmental, Social and Governance (ESG) pillars, which guide our strategy for generating shared value.

ANTÔNIO PAULO BIANCHI
CEO
ASTA Brasil

FINANCIAL PERFORMANCE ALIGNED WITH SUSTAINABILITY

In a context of exchange rate volatility and high interest rates, we maintained a responsible growth trajectory:



STRENGTHENING
OF EQUITY CAPITAL
WITH SUPPORT FROM
HEADQUARTERS.



EXPENSE REDUCTION
AND STEADY PROGRESS
TOWARD EBITDA
TARGETS THROUGH
2029.



2025–2029 INVESTMENT
PLAN (CAPEX)
APPROVED, FOCUSING ON
OPERATIONAL EFFICIENCY
AND DECARBONIZATION.



POSITIVE NET INCOME,
DEMONSTRATING
RESILIENCE IN A
CHALLENGING
ENVIRONMENT.



ESG HIGHLIGHTS

E ENVIRONMENTAL CIRCULAR ECONOMY AND LOW CARBON STRATEGY

50% reduction in carbon emissions by 2029 across our operations, anticipating our climate commitments (2023 baseline).



Green Copper growth: Our pioneering copper re-cycling process for manufacturing ETP copper wire rods can achieve up to 80% CO₂ emissions reduction compared to conventional methods. This project reinforces our leadership in circular economy practices.

IT modernization: Migration to systems with enhanced ESG traceability, ensuring transparency and optimization of technology processes.

S SOCIAL PEOPLE AT THE CORE OF OUR STRATEGY

Diversity and Inclusion: Increased representativeness and generational balance, integrating experience with innovation.

Affirmative Action: Our commitment to equity is reflected in opportunities that support professional growth across all career journeys.

Health and Well-Being: Mental health programs and inclusive, healthy work environments.

- Talent Development:**
- > Regular training programs for leadership development.
 - > Individual and collective development plans.
 - > Strategies to attract and retain talent aligned with our culture.

G GOVERNANCE TRANSPARENCY AND RESILIENCE

Risk Management: Monitoring the impacts of geopolitical conflicts (Russia–Ukraine) and economic volatility.

ESG Commercial Strategy: Operations in two strategic industrial segments, offering sustainable and traceable products.

Compliance and Ethics: Strengthening controls and processes in line with best governance practices.

ESG Committee



THE FUTURE WE ARE BUILDING TOGETHER

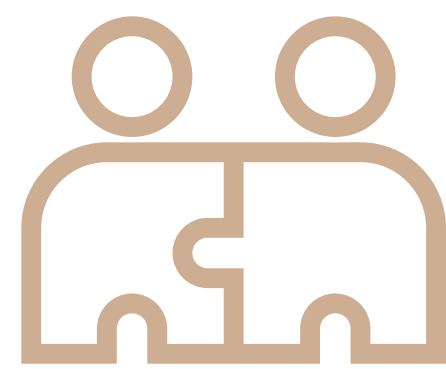
The results of 2024 reaffirm that sustainability is inseparable from competitiveness. Our goals for the coming years include:



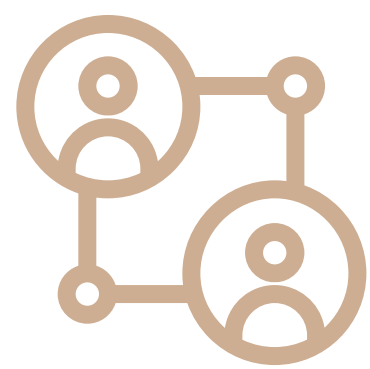
ACCELERATING
THE TRANSITION
TO NET-ZERO
OPERATIONS.



CONSOLIDATING
AND SCALING
GREEN COPPER
PRODUCTION.



EXPANDING OUR
SOCIAL IMPACT
THROUGH
PARTNERSHIPS
AND TRAINING
PROGRAMS.



MAINTAINING
TRANSPARENT
DIALOGUE WITH ALL
STAKEHOLDERS.



We thank our employees, customers, suppliers, shareholders and communities for their support and collaboration. We will continue to lead with responsibility, innovation and purpose – proving that it is possible to grow while generating value for all.

Antônio Zarpelao: Chief Commercial and Marketing Officer
Jane Bighetti: Chief People and Culture Officer
Paulo Bianchi: CEO
Helena Bianqui: Chief Financial and Administrative Officer
Eduardo Rebeque: Chief Operations Officer

ASTA BRASIL: EXCELLENCE AND SUSTAINABILITY IN ELECTRICAL CONDUCTORS

STRATEGIC PRESENCE AND GLOBAL EXPERTISE /GRI 2-1, 2-2, 2-3/

Featuring manufacturing units in Cerquillo (SP) and Três Corações (MG), ASTA Brasil combines strategic location with decades of operations at both plants.

OUR HIGH-PERFORMANCE
ELECTRICAL CONDUCTORS
SERVE NOT ONLY THE
BRAZILIAN MARKET, WE
ALSO EXPORT TO THE
AMERICAS, EUROPE, AFRICA
AND ASIA, CONSOLIDATING
OUR GLOBAL PRESENCE.

 TWO INDUSTRIAL
PLANTS
IN STRATEGIC
LOCATIONS
(SP/MG).

 INTERNATIONAL
PRESENCE
WITH EXPORTS TO
FOUR CONTINENTS.

 DECADES OF
KNOW-HOW APPLIED
TO ELECTRICAL
SOLUTIONS FOR
THE INDUSTRIAL,
AUTOMOTIVE AND
ENERGY SECTORS.

 PRODUCTION
CAPACITY OF
UP TO
40,000
METRIC
TONS/YEAR.

We blend tradition, innovation and production capacity to deliver reliable solutions that power the future of energy transmission.

Our operations are backed by decades of expertise, market recognition and an unwavering commitment to quality and reliability.

We are driven by the continuous pursuit of improvement, always aligned with the dynamic demands of the sector. Through strategic partnerships with our customers, we develop

ABOUT ASTA

advanced technological solutions, co-creating products, processes and services that drive energy and industrial efficiency.

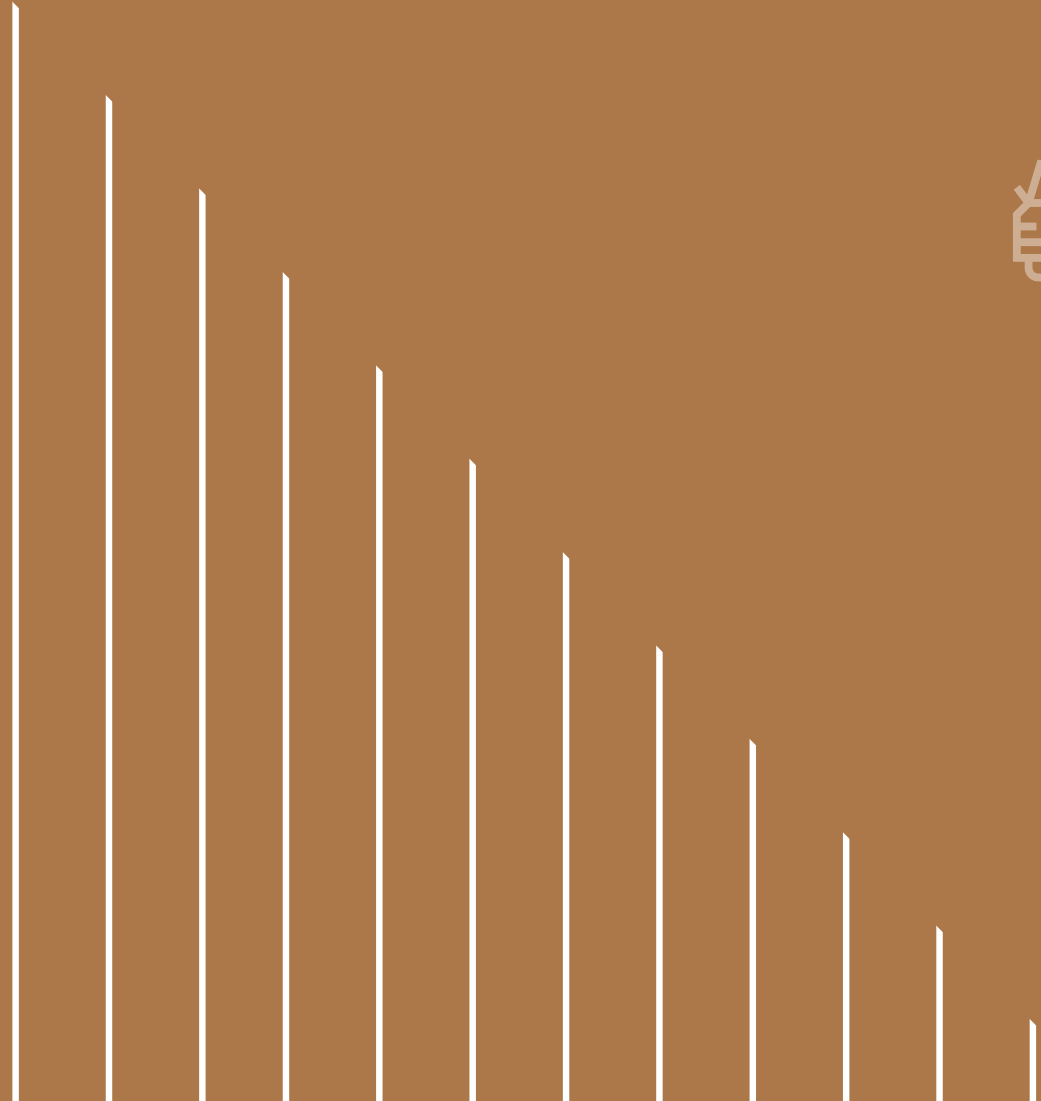
Environmental and social responsibility is intrinsically tied to our purpose. We implement sustainable initiatives at every stage of the supply chain, ensuring environmental preservation and the development of the communities where we operate.

As a benchmark in the segment, we supply copper and aluminum conductors for critical applications, including:

 **GENERATORS AND POWER TRANSFORMERS.**

 **MOTORS AND COMPRESSORS FOR INDUSTRIAL MACHINERY.**

 **AUTOMOTIVE SEGMENT.**



PEOPLE AT THE CORE OF OUR STRATEGY

Highly skilled team working in an environment that fosters innovation, collaboration and continuous growth. Our organizational culture emphasizes internal knowledge sharing and close relationships with customers and partners, ensuring tailored solutions that meet market needs.

LONG-TERM VISION

We aim to consolidate our position as a benchmark in electrical conductors by integrating advanced technology, sustainability and superior quality to meet the current and future demands of the industry.

ASTA BRASIL: POWERING PROGRESS WITH INNOVATION AND RESPONSIBILITY.

Strategic Highlights:

OVER
200

YEARS OF COMBINED EXPERTISE IN THE ELECTRICAL CONDUCTORS MARKET.

 QUALITY AND OPERATIONAL EXCELLENCE.

30,000

METRIC TONS/YEAR (APPROXIMATELY) OF COPPER AND ALUMINUM PRODUCTION.

 MEMBER OF THE MONTANA AEROSPACE GROUP.

639

EMPLOYEES COMMITTED TO OPERATIONAL EXCELLENCE.

 FOCUS ON R&D, ENERGY EFFICIENCY AND SUSTAINABILITY.



MARKET PRESENCE

ASTA BRASIL: STRATEGIC PRESENCE AND INDUSTRIAL EXPERTISE

/RT-EE-000.A/

INDUSTRIAL PLANTS

ASTA Brasil operates two strategic industrial plants, located in the cities of Cerquilha, São Paulo and Três Corações, Minas Gerais.

Our robust structure supports our annual production capacity of 40,000 metric tons of copper and aluminum electrical conductors, meeting the demands of critical sectors such as energy, industry and infrastructure.

CERQUILHO PLANT (SP)

Production line: copper and aluminum wires and cables, custom-developed for tailored projects.

History:

1980 Founded as part of Pirelli S.A.	2015 Partially incorporated by ASTA Energy.	2021 Fully acquired by ASTA Energy.
--	---	---



TRÊS CORAÇÕES PLANT (MG)

Diversified production line:

- > Copper and aluminum wires and cables.
- > Copper wire rods.
- > Insulating varnishes, resins, enamels and solvents.

Tradition and expertise:

1946 Foundation.	2022 Incorporated into ASTA Brasil.	79 years of industrial know-how.
----------------------------	---	--

VALUES AND COMMITMENTS

PEOPLE
AS OUR MOST
VALUABLE
ASSET



639

SKILLED
AND ENGAGED
EMPLOYEES

- > Organizational culture that fosters growth, innovation, and collaboration.

SUPPORT
BY THE MONTANA
AEROSPACE GROUP

- > Access to advanced technologies and international standards.
- > Strengthening our ability to operate in global markets.

INNOVATION
AS A COMPETITIVE
EDGE

- > Innovation Space: an inspiring environment for co-creation and the development of disruptive solutions.

SUSTAINABILITY
AND CO-CREATION

- > Strategic partnerships with customers for customized solutions.
- > Commitment to the global energy transition and eco-efficient practices.



1

2

3

4



ENGAGEMENT IN FORUMS AND ASSOCIATIONS

/GRI 2-28/

At ASTA Brasil, we believe that building innovative and sustainable solutions requires active collaboration with key industry stakeholders, in addition to meeting certain legal requirements. That is why we maintain a strategic presence in representative entities and forums, contributing with our technical expertise and promoting the collective development of the industry. Some of our key partnerships include:

AT ASTA BRASIL,
WE BELIEVE
THAT BUILDING
INNOVATIVE
AND SUSTAINABLE
SOLUTIONS REQUIRES
ACTIVE COLLABORATION
WITH KEY INDUSTRY
STAKEHOLDERS.

ABIMAQ
Brazilian Association of Machinery and
Equipment Industry

Our partnership with ABIMAQ is aligned with our primary focus on the wind power industry, with WEG as our main customer in this sector.



RELATIONSHIPS

AMCHAM

American Chamber of Commerce

We joined this association to gain access to US market data.

CIGRÉ–Brazil

International Council on Large Electric Systems

This is a global collaborative community committed to the world’s leading knowledge development program focused on the exchange of information on electric power systems.

CRC

Regional Council of Accounting

CREA

Regional Council of Engineering, Architecture and Urban Planning

CREMESP

Regional Medical Council of the State of São Paulo

CRMMG

Regional Medical Council of the State of Minas Gerais

CRQ

Regional Council of Chemistry

Ethos Institute

Ethos Institute for Business and Social Responsibility

Our goal with this partnership is to take part in a benchmarking and self–assessment network for social and environmental responsibility.

SINDICEL

Trade Association for the Electrical Conductor, Wire Drawing and Non–Ferrous Metal Rolling Industries in São Paulo State

These alliances allow us to:

- > Share technical knowledge and best practices.
- > Anticipate regulatory and technological trends.
- > Co–create solutions aligned with market challenges.
- > Operate in accordance with market best practices.

A COLLECTIVE APPROACH TO SUSTAINABLE RESULTS

We believe collaborative initiatives amplify positive impacts. That is why we invest in partnerships with academic institutions and consulting firms that strengthen our workforce training paths and foster growth.



RELATIONSHIPS

Our journey is marked by achievements that validate the quality of our solutions and our commitment to responsible practices. Recent highlights include:

Green Certification (2023): awarded by the municipality of Três Corações, Minas Gerais, in recognition of our environmentally sustainable practices.

Certifications from global customers: such as Bosch and GE, which attest to our ability to deliver high-performance and compliant products. In 2024, Bosch renewed this important certification.

These recognitions reinforce our purpose of aligning industrial performance with positive social and environmental impacts, consolidating our position as a trusted partner in the electrical conductor market.

Competitive Edges:

- > **Collaborative network** with leading industry entities.
- > **Active participation** in defining technical and sustainability standards.
- > **Recognition by global customers and public institutions.**
- > **Commitment to innovation and ESG** integrated into our core business.

In 2024, we received the EcoVadis Commitment Certificate – from one of the world’s leading corporate sustainability rating platforms, known for its robust and comprehensive methodology. This is a significant recognition of our progress in sustainability and reinforces our alignment with global best practices. This achievement not only validates our efforts, but also strengthens our reputation among customers, investors, and partners, who increasingly value ethical and sustainable operations.



RELATIONSHIPS

In addition to this honor, we celebrate other important certifications and awards that demonstrate our commitment to excellence.

These continuous recognitions from customers and strategic partners are the result of our team’s collective efforts and motivate us to keep working with dedication and a commitment to excellence.

STRATEGIC MANAGEMENT WITH STAKEHOLDERS

At ASTA Brasil, we recognize that transparent and constructive relationships with our strategic stakeholders are essential to the success of our business. We implement a structured engagement approach with each stakeholder group, aligned with ESG principles and the creation of shared value.

Our Key Stakeholder Groups and Engagement Strategies:

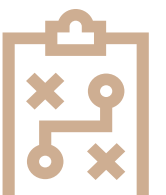


RELATIONSHIPS

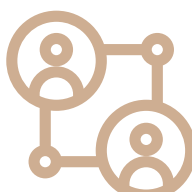
ONGOING COMMITMENT

/GRI 2-29/

 ACTIVELY LISTENING TO ALL STAKEHOLDERS.

 INCORPORATING LEGITIMATE EXPECTATIONS INTO OUR STRATEGY.

 COMMUNICATING RESULTS AND PROGRESS.

 MAINTAINING RELATIONSHIPS BASED ON ETHICS AND TRANSPARENCY.

ASTA Brasil remains committed to:

Our stakeholder engagement approach is aligned with the UN Sustainable Development Goals and with leading corporate governance practices, reinforcing our purpose of creating shared value for all stakeholders.



ESG ASSESSMENT AND MATERIALITY MATRIX: STRATEGIC ALIGNMENT WITH THE SDGS

/GRI 3-1/

In 2022, ASTA Brasil carried out a comprehensive ESG assessment to structure its sustainability strategy, aligning its operations with the 17 UN Sustainable Development Goals (SDGs) . The process, conducted by a specialized consulting

firm, followed a robust methodology to identify and prioritize material topics that have guided our actions over the past two years. This initial materiality assessment remains in effect and will be renewed in 2025.

METHODOLOGY OF THE ESG

1. EXTERNAL STAKEHOLDER ANALYSIS

- > Mapping of relevant macro-environmental themes.
- > Sector benchmarking.
- > Identification of stakeholder expectations.

2. INTERNAL ENGAGEMENT

- > Workshops with employees at all levels.
- > Interviews with strategic leadership.
- > Validation of critical topics.

3. STRATEGIC INTEGRATION

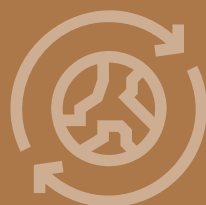
- > Alignment with:
 - _Environmental and labor legislation.
 - _Global Reporting Initiative (GRI) guidelines.
 - _UN Global Compact principles.
 - _Responsible investment criteria (e.g., PRI).



2022 MATERIALITY MATRIX

/GRI 3-1, 3-2/

As a result of this process, we consolidated a materiality matrix that considers:



COMPANY
IMPACTS ON
SUSTAINABLE
DEVELOPMENT



INFLUENCE OF
ESG TOPICS
ON BUSINESS
VALUE

Priority SDGs and Their Operational Integration

SDGS		STRATEGIC FOCUS	KEY INDICATORS
	INDUSTRY, INNOVATION AND INFRASTRUCTURE	RESILIENT INFRASTRUCTURE AND INNOVATION	R\$ 40 million in investments
	RESPONSIBLE CONSUMPTION AND PRODUCTION	RESOURCE USE EFFICIENCY	31% of waste directed to recycling in 2024
	AFFORDABLE AND CLEAN ENERGY	ENERGY TRANSITION	In line with Brazil's 2024 energy mix
	GENDER EQUALITY	GENDER EQUITY	33% of women held leadership positions in 2024
	SUSTAINABLE CITIES AND COMMUNITIES	POSITIVE COMMUNITY IMPACT	Supply Week developed in 2024
	PEACE, JUSTICE AND STRONG INSTITUTIONS	CORPORATE GOVERNANCE	Excellent level of regulatory compliance in 2024
	DECENT WORK AND ECONOMIC GROWTH	TALENT DEVELOPMENT	13 training hours per employee in 2024



MOVING FORWARD /GRI 3-1/



1. OPERATIONAL IMPLEMENTATION

- > Development of specific action plans by SDG.
- > Definition of quantitative targets.
- > Thematic committees active since 2023.

2. ONGOING MONITORING

- > Integrated ESG indicators system.
- > Regular audits and self-assessment questionnaires throughout 2024.

3. TRANSPARENT COMMUNICATION

- > Annual Sustainability Report aligned with GRI standards.
- > Continuous stakeholder engagement.
- > Dissemination of case studies and best practices.

ASTA BRASIL'S STRATEGY STANDS OUT FOR TRANSFORMING GLOBAL CHALLENGES INTO SUSTAINABLE AND INNOVATIVE OPPORTUNITIES. THE COMPANY ALIGNS ITS COMMITMENTS WITH STAKEHOLDER EXPECTATIONS AND THE PLANET'S NEEDS, FOCUSING ON GENERATING SHARED VALUE.

MATERIALITY

As part of this approach, the company has also established equivalency between the prioritized Sustainable Development Goals (SDGs) and the Global Reporting Initiative (GRI) indicators – an international benchmark for measuring and communicating environmental, social and governance impacts.

The table on the right outlines the goals associated with each SDG and their respective indicators, enabling us to monitor and report progress on our sustainability goals.

MATERIALITY
AND GRI CORRELATION



SDGs and GRI indicators related to targets:

SDGS	RELATED GRI INDICATORS	RELATED GOALS
SDG 9 – INDUSTRY, INNOVATION AND INFRASTRUCTURE	203–1	> Reach between 5% and 10% of total annual production from recycled copper.
SDG 12: RESPONSIBLE CONSUMPTION AND PRODUCTION	303–1, 303–2, 303–4, 303–5, 305–1, 305–2, 305–3, 305–4, 305–5, 305–6, 305–7, 306–1, 306–2, 306–3, 306–4, 306–5	> Reduce greenhouse gas emissions by 50% from 2024 to 2029. > Reduce waste generation in production processes by 10%. > Reduce waste generated by direct human actions by 25%. > Increase water efficiency by 10%. > Increase water reuse by 5%.
SDG 5 – GENDER EQUALITY	405–2	> Increase the number of women in the workforce.
SDG 7 – AFFORDABLE AND CLEAN ENERGY	302–1, 302–2, 302–4, 305–2	> Improve energy efficiency by 10%.
SDG 8 – DECENT WORK AND ECONOMIC GROWTH	2–7, 2–8, 2–19, 2–20, 2–21, 2–30, 201–1, 401–1, 401–2, 401–3, 403–1, 403–2, 403–3, 403–4, 403–6, 403–7, 403–8, 403–9, 403–10, 404–1, 404–2, 404–3	> Invest in social initiatives in local communities.
SDG 11 – SUSTAINABLE CITIES AND COMMUNITIES	304–3	> Complete the detailed investigation in Três Corações by Dec/2025. > Monitor previously restored areas in Cerquilha.
SDG 16 – PEACE, JUSTICE AND STRONG INSTITUTIONS	2–9, 2–10, 2–11, 2–12, 2–13, 2–14, 2–15, 2–16, 2–17, 2–18, 2–24, 2–27, 408–1, 409–1, 418–1	> Have 100% of the supply chain mapped by 2025.

The goals established in 2023 are set to be achieved by 2027, except for the carbon inventory, which extends through 2029.



1

> PROSPERITY

2

> PRINCIPLES OF GOVERNANCE

3

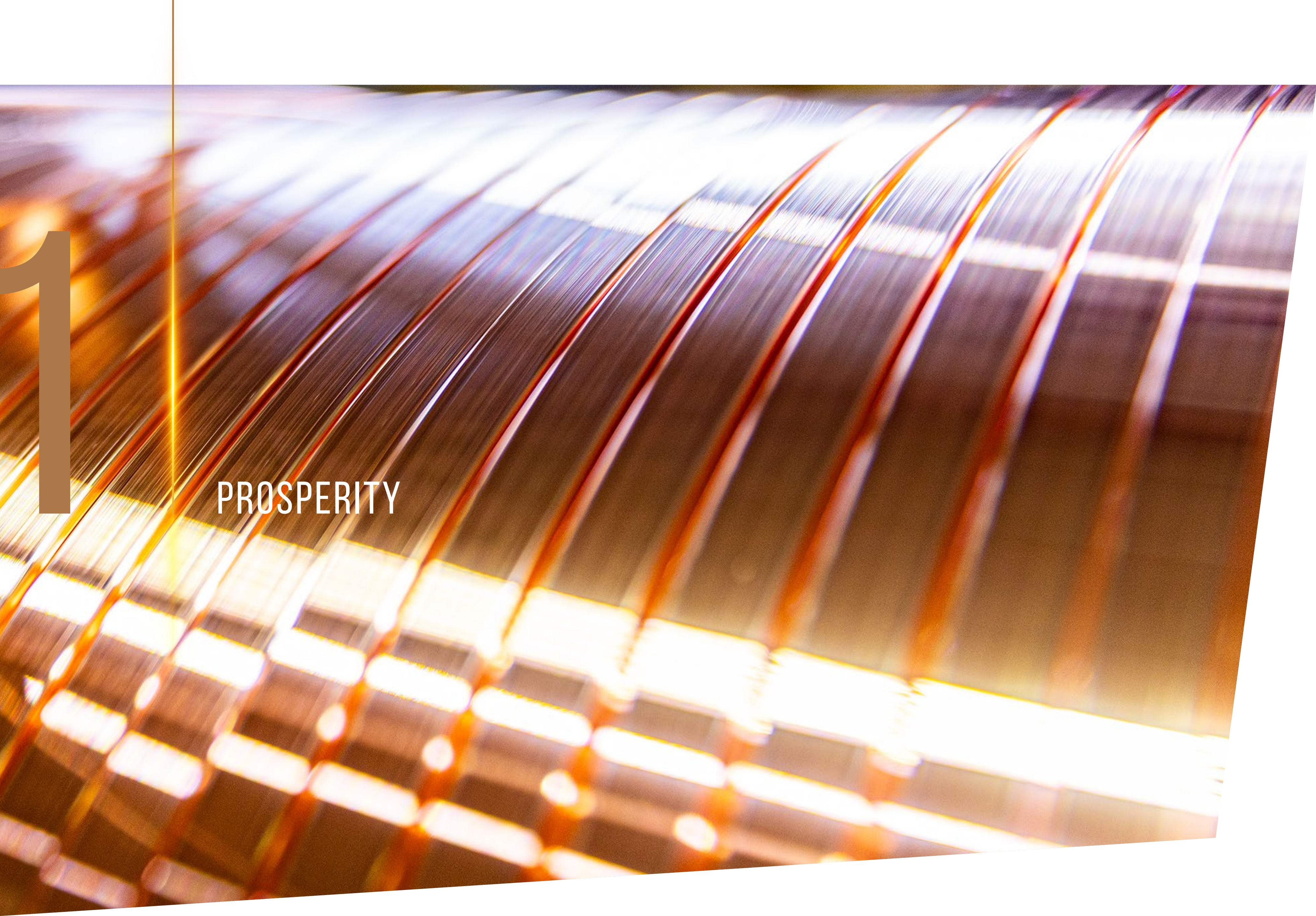
> PEOPLE

4

> PLANET

- > GRI CONTENT INDEX
- > SASB INDICATORS SUMMARY
- > CSRD/ESRS INDICATORS SUMMARY





1

PROSPERITY

HOLISTIC
PROSPERITY
AND STAKEHOLDER
ENGAGEMENT: ASTA
BRASIL'S VISION

/GRI 2-29/



- 1
- 2
- 3
- 4

PROSPERITY

At ASTA Brasil, we understand prosperity as a multidimensional concept that goes beyond financial indicators and encompasses a balance between economic performance, social impact and environmental preservation. Our approach is aligned with Stakeholder Capitalism, in which value creation is shared with all key audiences, ensuring sustainable growth and long-term relationships.

PROSPERITY: CREATING HOLISTIC VALUE FOR PEOPLE, BUSINESS AND SOCIETY

This chapter demonstrates how our actions generate positive and lasting impacts throughout our sphere of influence:

PILLARS OF OUR PROSPERITY:

1. HUMAN DEVELOPMENT

- > Promotion of safe, inclusive, and stimulating work environments.
- > Continuous training programs and career development plans.
- > Work-life balance.

2. COMMUNITY EMPOWERMENT

- > Creation of qualified jobs and generation of local income.
- > Partnerships with educational institutions and social initiatives.
- > Support for regional economic development.



1

2

3

4

3.
SUSTAINABLE
INNOVATION

- > Technological solutions that reduce environmental impacts.
- > Operational efficiency combined with resource preservation.
- > Responsible and ethical value chain.

4.
ECONOMIC
RESILIENCE

- > Resilient and adaptable business model.
- > Strategic investments in sustainable competitiveness.
- > Transparency and corporate governance.

OUR
COMMITMENT

Each initiative presented in this chapter aligns with the UN Sustainable Development Goals, especially the following:



DECENT
WORK



INDUSTRY AND
INNOVATION



SUSTAINABLE
CITIES

Demonstrating
how:

This is our holistic view of prosperity – where the company’s success is measured by the value we create for all our stakeholders.



OUR EMPLOYEES
FIND OPPORTUNITIES
FOR GROWTH



OUR COMMUNITIES
BENEFIT FROM OUR
DEVELOPMENT



OUR SECTOR
PROGRESSES THROUGH
SUSTAINABLE
PRACTICES



OUR SHAREHOLDERS
RECEIVE CONSISTENT
AND RESPONSIBLE
RETURNS

STRATEGIC INVESTMENTS –
ASTA BRASIL /GRI 203-1/

ASTA Brasil directs its infrastructure investments to strengthen three strategic pillars: quality of life in the workplace, operational safety and sustainable growth. Each initiative is carefully planned to align with the company’s priority Sustainable Development Goals (SDGs), particularly SDG 8 (Decent work and economic growth) and SDG 9 (Industry, innovation and infrastructure).

Our projects incorporate the guidelines of the Corporate Sustainability Policy, ensuring that improvements foster not only operational efficiency but also:

- > Safer and more ergonomic environments for employees.
- > Reduction of environmental impacts.
- > Process innovations that support business expansion and product quality.



INVESTMENTS IN INFRASTRUCTURE
AND SUSTAINABILITY



These resources were directed toward:

- > Improving physical and operational infrastructure, through renovations and upgrades across several units, to enhance safety, comfort and functionality for teams.
- > Ensuring compliance with regulatory standards, including enhancements in safety, sanitation and environmental systems.
- > Promoting operational efficiency, with a focus on optimizing production processes and reducing costs and emissions.
- > Developing technical and specialized capabilities to foster continuous team training.
- > Driving innovation and sustainability through investments in circular economy initiatives and environmental impact reduction, in alignment with corporate ESG goals.

These investments reflect our commitment to:

- > Employee safety and well-being.
- > Operational efficiency.
- > Environmental sustainability.
- > Excellence in the production chain.

All projects were approved under the 2023–2030 strategic planning and are aligned with the UN Sustainable Development Goals.

TAX GOVERNANCE



THE ORGANIZATION ADOPTS
A CONSERVATIVE STANCE
TOWARD ITS TAX STRATEGY,
PRIORITIZING FULL COMPLIANCE
WITH LEGISLATION AND
STRUCTURING ITS OPERATIONAL
STRATEGY IN REGULATORY
ENVIRONMENTS THAT POSE NO RISK
OF DISCONTINUITY.

TAX GOVERNANCE AND
COMPLIANCE /GRI 207-2, 207-3/

ASTA Brasil maintains a structured tax monitoring process overseen by the Tax Governance Task Force, in collaboration with specialized tax consulting firms that are strategic partners of the organization. This continuous oversight includes:

- > Systematic analysis of legislative and regulatory changes.
- > Assessment of operational and financial impacts
- > Direct alignment with the Executive Board and the Financial Management and Finance departments to implement the necessary adjustments.

In addition, tax compliance and efficiency are audited annually by independent firms, ensuring:

- > Legal compliance with tax requirements.
- > Identification of opportunities for optimization.
- > Mitigation of risks related to tax management.

This model ensures not only compliance, but also excellence in the company’s strategic tax governance.



RESULTS MONITORING AND
TRANSPARENCY /GRI 205-1, 207-3/

ASTA Brasil ensures transparency and strategic alignment by reporting monthly results and key performance indicators to shareholders. **This systematic process:**

1.
REAL-TIME
MONITORING

- > Monthly analysis of operational, financial and strategic performance.
- > Agile identification of opportunities and deviations through weekly or biweekly meetings with the headquarters for idea exchange and rapid decision-making.

2.
DATA-
DRIVEN
DECISION
MAKING

- > Insights that enable fast and targeted adjustments.
- > Alignment between management and shareholders on goals and priorities.

3.
CORPORATE
GOVERNANCE

- > Compliance with transparency best practices.
- > Structured and periodic communication.

This routine strengthens responsible management and the fulfillment of organizational objectives, keeping all strategic stakeholders informed and aligned.

POSITIVE IMPACT
ON LOCAL DEVELOPMENT
SUPPLY CHAIN MANAGEMENT

/GRI 3-3, 204-1, 414-2/

ASTA Brasil is aware of the significant potential impacts of our activities on the environment, economy and surrounding communities, adopts strict social and environmental criteria in the selection of suppliers of products and services. Our approach includes a detailed qualification process, in which we assess environmental compliance, operational practices and the reliability of partners. However, our commitment goes beyond ensuring adherence to our requirements – we strive to encourage our supply chain to continuously improve their processes by promoting more sustainable and efficient practices.

PROSPERITY

To ensure ongoing compliance with our standards, we carry out regular audits and inspections to confirm that our suppliers remain aligned with our principles. In 2024, the following was conducted:

- > 7 audits of critical suppliers.
- > 3 audits of outsourced suppliers.

In 2024, ASTA Brasil handled approximately R\$1.7 billion in the procurement of goods and services, with a significant share allocated to essential raw materials such as copper, aluminum and enamel. In these cases, due to the unique nature of this market, the available options are limited and well-established. However, when it comes to a range of other inputs and services, we prioritize local suppliers, aiming not only for operational efficiency but also for a positive economic impact through job creation and the development of regional economies.

To improve our supplier management, we apply a structured questionnaire that collects data on the social, environmental and operational profiles of our partners. The results of this analysis are essential to guiding our procurement strategy in the coming years, reinforcing our commitment to a sustainable, ethical and resilient supply chain.

/GRI 2-6, 2-26/

SELECTION OF NEW SUPPLIERS BASED ON SOCIAL CRITERIA

/GRI 205-1, 408-1, 409-1, 414-1/

ASTA Brasil’s activities significantly foster economic and social development in the regions where we operate. Our operations generate positive ripple effects, benefiting hundreds of local and regional suppliers – from small businesses to medium sized enterprises – and promoting the creation of hundreds of direct and indirect jobs. By prioritizing partnerships with local companies, we not only strengthen the regional economy but also help drive technical training and the professionalization of the local workforce.



1

2

3

4

27

PROSPERITY

Mapping of Outsourced Workforce

TYPE OF ACTIVITY	MEN	WOMEN	NUMBER OF EMPLOYEES TOTAL
SECURITY AND RECEPTION	27	1	28
CAFETERIA SERVICES	1	18	19
GARDENING AND GROUNDSKEEPING	16	-	16
INTERNAL LOGISTICS – FORKLIFT OPERATOR AND CLEANING	20	10	30
GENERAL SERVICES – SPOOL CLEANING AND BOILER SHOP	25	1	26
TEMPORARY EMPLOYEES PRODUCTION	32	4	36
TEMPORARY EMPLOYEES ADMINISTRATION	-	2	2
TOTAL	121	36	157

SELECTION AND MONITORING CRITERIA

We are aware of our role as an agent of transformation and apply strict criteria throughout our supply chain, reinforced by a dedicated Code of Conduct for business partners. This approach ensures that our growth aligns with the principles of social responsibility, business ethics and appreciation of human capital, contributing to the sustainable development of the communities where we operate.

When selecting suppliers, we require:

- > Full legal compliance, including applicable labor and tax legislation.
- > Respect for human rights, with zero tolerance for:
 - _Child or forced labor.
 - _Abusive labor relations.
 - _Any practice that violates human dignity.

In addition, we take social and environmental criteria into account when approving and reassessing suppliers, based on their size and relevance to our operations.



1

2

3

4

PROSPERITY

COMMITMENT TO CONTINUOUS IMPROVEMENT

We strive to progressively broaden our evaluation criteria, promoting the sustainable development of our supply chain. Ongoing monitoring ensures that our partners uphold ethical and legal standards in their operations.

OPERATIONS WITH IMPACT ON LOCAL COMMUNITIES: COMMITMENT TO SUSTAINABILITY /GRI 413-2/

ASTA Brasil maintains a strong commitment to sustainable development in the communities where it operates, particularly in Cerquilha and Três Corações, where we have been present for over four decades. Our operations are guided by environmental responsibility and by fostering positive relationships with local communities.

ENVIRONMENTAL PREVENTION AND CONTROL AT BOTH SITES

- > We have implemented strict environmental management systems.
- > We maintain specialized consulting services to manage and mitigate environmental liabilities.
- > We continuously optimize the use of natural resources.
- > We adopt advanced waste treatment practices.
- > We prioritize circular economy practices through reuse and recycling.
- > We have made significant investments in replacing machine catalytic plates to control greenhouse gas emissions.

APPROACH TO ENVIRONMENTAL IMPACTS

Throughout our journey, we have identified environmental challenges that were promptly addressed:

1. AT THE CERQUILHO PLANT

- > We have made significant investments to fully remediate historical environmental liabilities.
- > We implemented remediation solutions.
- > We monitor the effectiveness of corrective actions and maintain necessary controls.
- > We have developed preventive measures to avoid new incidents.

2. AT THE TRÊS CORAÇÕES PLANT

- > Proactively, as soon as we took over the site, we identified localized soil and water contamination.
- > We are implementing an action plan with corrective measures.



TRANSPARENCY AND ENGAGEMENT:

- > We maintain ongoing dialogue with regulatory agencies.
- > We take all necessary measures to protect the environment.
- > We ensure the safety of neighboring communities.
- > We continuously monitor environmental indicators.



ASTA BRASIL REAFFIRMS ITS COMMITMENT TO THE CONTINUOUS IMPROVEMENT OF ITS PROCESSES, ENSURING THAT ITS OPERATIONS CONTRIBUTE POSITIVELY TO THE SUSTAINABLE DEVELOPMENT OF THE REGIONS WHERE WE OPERATE.



2

PRINCIPLES OF GOVERNANCE

EFFECTIVE
GOVERNANCE AND
SUSTAINABILITY
DRIVE ASTA
BRASIL'S SUCCESS.



At ASTA Brasil, we understand that corporate governance is the foundation for a strategic, ethical and sustainable approach within Stakeholder Capitalism. Our integrated and holistic view goes beyond compliance, incorporating transparency, fairness, accountability and engagement as essential pillars for creating shared value with all stakeholders.

/ESRS2 -GOV-1/

CORPORATE GOVERNANCE AT ASTA BRASIL: THE FOUNDATION FOR SUSTAINABILITY AND EXCELLENCE

Our practices reflect a robust model designed to ensure:

1.
STRATEGIC AND RESPONSIBLE MANAGEMENT

- > Multilevel governance structure aligned with market best practices.
- > Agile decision-making processes based on risk and opportunity analysis.
- > Internal controls that ensure compliance and integrity.

2.
TRANSPARENCY AND STAKEHOLDER ENGAGEMENT

- > Regular accountability to shareholders, boards and regulatory agencies.
- > Open communication channels with employees, communities and partners.
- > Voluntary disclosure of ESG indicators that go beyond legal requirements.

3.
SUSTAINABILITY AS
GOVERNANCE

- > Integration of environmental and social criteria into strategic decisions.
- > Alignment with the UN SDGs and the principles of the UN Global Compact.
- > Working groups dedicated to topics such as climate change, water and energy efficiency, waste generation, supply chain, diversity and inclusion, tax governance and business risks.

OUR
GOVERNANCE
APPROACH



ESG COMMITTEE



ANTI-CORRUPTION POLICIES AND CODE OF CONDUCT APPLIED THROUGHOUT THE SUPPLY CHAIN.



INDEPENDENT AUDITS THAT VALIDATE OUR PROCESSES.



MAINTENANCE OF OUR ISO CERTIFICATIONS, DEMONSTRATING OUR COMMITMENT TO CONTINUOUS IMPROVEMENT:



THE CERQUILHO PLANT HOLDS ISO 9001, ISO 14001 AND ISO 45001 CERTIFICATIONS.



THE TRÊS CORAÇÕES PLANT HOLDS ISO 9001 AND ISO 14001, AS WELL AS IATF 16949.

ASTA BRASIL'S CORPORATE
GOVERNANCE STRUCTURE

/GRI 2-9, 2-17 _ ESRS 2 GOV1/

ASTA Brasil has a carefully developed corporate governance structure, aligned with the unique context of our business model and organizational strategy. Our governance system is designed to integrate seamlessly across all decision making levels – from operations to the governance of the Montana Aerospace Group – ensuring strategic coherence and organizational synergy.

FOUNDATIONAL PRINCIPLES
OF OUR GOVERNANCE

1.
STRATEGIC
ALIGNMENT

- > Model adapted to the specific characteristics of the power transmission components sector.
- > Vertical integration with the corporate guidelines of the ASTA and MONTANA Groups.
- > Internal controls that ensure compliance and integrity.

2.
CLEARLY
DEFINED
DECISION MAKING
HIERARCHY

- > Precise assignment of responsibilities at each organizational level.
- > Optimized communication and approval flows for agility and efficiency.



3.
COMPLIANCE
AND EXCELLENCE

- > Adoption of market best practices in corporate governance.
- > Strict compliance with regulatory requirements and industry standards.

4.
INTEGRATED
PERFORMANCE
MANAGEMENT

- > Mechanisms for ongoing performance monitoring.
- > Structured processes for risk assessment and opportunity identification.

GROUP STRATEGIC
GUIDELINES

ASTA governance operates in perfect alignment with the corporate structure that begins with the MONTANA AEROSPACE Group, flows through the ASTA Group, and reaches our operations in Brazil, ensuring:

- > Consistency in the application of policies and guidelines.
- > Transparency in decision-making processes.
- > Support in positioning.
- > Effectiveness in strategy implementation.

This constantly evolving governance architecture reflects our commitment to professional management, the creation of sustainable value and the highest ethical and compliance standards.

The strength of our governance model ensures that all decisions and actions are aligned with the organization’s strategic objectives, fostering operational excellence and corporate sustainability.

STRUCTURE AND ROLE OF
ASTA BRASIL’S ESG COMMITTEE

/GRI 2-11 _ ESRS2 GOV1/

At ASTA Brasil, Environmental, Social and Governance (ESG) governance is led by an ESG Committee composed of the CEO, other Executive Officers and operationally coordinated by a dedicated Leader. This committee is primarily responsible for defining the strategic guidelines that drive sustainable and ethical practices across all business areas.

To ensure the effective implementation of these guidelines, specialized Working Groups have been established for each ESG pillar.



ENVIRONMENTAL



SOCIAL



GOVERNANCE



Click here
to view
the structure.



Click here
to view
the ESG
area structure.

GOVERNANCE STRUCTURE

/GRI 2-9, 2-10, 2-17/

In 2022, we formalized our corporate governance structure, which is directly overseen by the Executive Board and the CEO. This same strategic leadership – without any parallel structure – also makes up the entirety of the company’s ESG Committee, ensuring full alignment between business decisions and the sustainability agenda.

Over the years, this committee has become increasingly relevant to business management, influencing key decisions and strengthening the integration of ESG practices into corporate objectives.

PERFORMANCE EVALUATION OF THE HIGHEST GOVERNANCE BODY

/GRI 2-12, 2-18/

The sustainable growth of our business is made possible by the definition of clear strategies, measurable targets and ongoing performance monitoring. This process encompasses all areas of the organization, including financial,

commercial, operational, environmental and people management analyses.

In order to ensure a systematic evaluation, Senior Leadership conducts monthly reviews through Management Meetings, in which managers in charge present indicators, explain any variances, identify trends, propose corrective actions and share strategic insights. Additionally, we undergo independent audits of our ISO Management Systems, ensuring compliance with international standards for quality, occupational health and safety and environmental management.

Our financial and accounting statements are also audited externally by KPMG, one of the world’s leading audit firms, which conducts a comprehensive review of our fiscal year reporting, ensuring compliance with applicable accounting standards and reinforcing the transparency and reliability of our disclosures. Another key element of our evaluation process includes audits conducted by customers, who apply rigorous criteria to our processes and consistently attest to our operational excellence. All results from these processes are monitored by Senior Leadership to ensure continuous improvement and data-driven decision making.

AUDIT DATA IN 2024

Audit Results in 2024

TYPE OF AUDIT	CERQUILHO (CQ)	TRÊS CORAÇÕES (TC)
SUPPLIER AUDITS	✓ ✓ ✓ ✓ ✓ ✓ ✓	✓ ✓ ✓
CUSTOMER AUDITS	✓ ✓ ✓ ✓	✓ ✓ ✓ ✓
CERTIFICATION AUDITS	✓	✓ ✓ ✓ ✓ ✓ ✓



INCORPORATION OF POLICY COMMITMENTS

/GRI 2-9, 2-12, 2-17, 2-24/

As part of our organizational culture, ASTA Brasil undertakes strategic commitments on key corporate governance issues, including:

- > Conducting business with ethics, integrity and compliance with laws and regulations.
- > Human rights.
- > Occupational health & safety.
- > Environmental best practices and decarbonization.
- > Ethics and transparency in business.

These commitments, validated and endorsed by Senior Leadership, reflect the seriousness with which we conduct our operations and are transparently communicated to all stakeholders.

Compliance with these commitments is monitored through:

- > ESG Committee.
- > Management meetings.
- > Specialized working groups.
- > Internal and external audits (first, second and third party).

PROCESSES FOR REMEDIATING NEGATIVE IMPACTS

/GRI 2-13, 2-16, 2-25, 2-26, 406-1/

Considering the scope of Governance and as part of the ESG Committee, we are strengthening the role of the Ethics Committee, which is responsible for:

- > Investigating reports received via the Whistleblower Hotline (the main means of reporting misconduct).
- > Ensuring anonymity and protection of whistleblowers, preventing retaliation.

> Promoting an open dialogue on topics such as:

- _Business conduct.
- _Data protection.
- _Interpersonal relations.
- _Environmental, safety and asset-related risks.

All reports are forwarded to the appropriate authorities, including Senior Leadership and, when necessary, international controllers. Whistleblowers receive feedback on the status and conclusion of investigations.

RELEVANT CASE IN 2024

We identified an old environmental liability at the Três Corações plant (not caused by our operations but resulting from previous management). In alignment with our principles, we are addressing the issue responsibly, with oversight from ASTA Brasil’s ESG Committee.

COMPLIANCE WITH LAWS AND REGULATIONS

/GRI 2-27/

Strict compliance with laws and regulations is a cornerstone of our management approach. To ensure compliance, we adopt the following practices:

> **Ongoing identification and assessment of legal requirements using:**

- _Specialized platforms.
- _Legal counsel.
- _Official regulatory sources.
- _Technical expertise of our teams.

> **Periodic verification through:**

- _Internal and external audits.
- _Self-assessment processes.

This approach ensures our operations are always aligned with legal requirements, mitigating risks and strengthening our institutional credibility.

ASTA COMPENSATION POLICY

/GRI 2-19, 2-20/

The ASTA Brasil Strategic Compensation Project is aligned with our Career Plan, which outlines the potential professional trajectory for employees within our organization. It has been uniquely designed to reflect our business model and is aligned with market best practices for talent development and retention. Its goal is to map out the employee journey throughout their time with us. The Career Plan is not only a tool for employees but also for the company, as it enables the alignment of individual growth with organizational objectives.

1.
IN LINE WITH THE
PRINCIPLES OF
SELECTED MARKETS,
WITH REGULAR
BENCHMARKING
TO ENSURE
COMPETITIVENESS.

2.
IN ACCORDANCE
WITH COLLECTIVE
AGREEMENTS AND
UNION CONVENTIONS
APPLICABLE TO EACH
JOB CATEGORY.

3.
IN FULL
COMPLIANCE WITH
LABOR LAWS IN FORCE.

GUIDING PRINCIPLES

> **The compensation structure is based on:**

- _Job complexity.
- _Professional experience and qualifications.
- _Industry benchmarks.

COMMITMENT

We are committed to maintaining equity and transparency in labor relations, with periodic reviews to reflect market dynamics.

The absence of formal documentation (such as compensation policies) does not imply a lack of criteria, as salary decisions follow strict technical and legal standards.

TRANSPARENCY AND GOVERNANCE

/GRI 2-14, 2-15 _ RT-EE 510A.1, RT-EE-510A.2, RT-EE-510A.3/

ASTA Brasil operates in compliance with applicable legis-
lation and integrity guidelines in Brazil and other countries
where it operates, ensuring ethical conduct and the absence
of conflicts of interest.

As part of our organizational culture, we foster a business
environment based on ethics and transparency. Employees
at all levels are encouraged to reflect on their activities and
decisions to ensure they are impartial and aligned with the
company’s legitimate interests.

POLICIES

/GRI 2-23/

We uphold the highest ethical standards in all relationships,
which are embodied in our governance structure. **Key
instruments that formalize this commitment include:**

- > **Code of Conduct:** More than a document, it reflects our
core values in conducting business and engaging with
stakeholders.
- > **Business Pact for Integrity and Against Corruption:**
An initiative we are signatories to, reinforcing our public
commitment to ethical business environments.
- > **Integrated Management Policy:** it consolidates our com-
mitments to:
 - _Environmental protection.
 - _Occupational health & safety.
 - _Legal compliance.
 - _Continuous improvement of processes to meet customer
demands.

We also encourage employee participation in professional
associations and maintain open communication channels
with all stakeholders, in pursuit of sustainable growth.

All our commitments are public and available for consultation
on the websites of PPE Fios Esmaltados S.A. and São Marco
Indústria e Comércio Ltda.



INSTITUTIONAL
ENGAGEMENT AND
INDUSTRY COLLABORATION

APPROACH TO STAKEHOLDER
ENGAGEMENT /GRI 2-28/

ASTA Brasil is composed of two legal entities: PPE Fios Esmaltados S.A. and São Marco Indústria e Comércio Ltda. We manufacture copper and aluminum electrical conductors that are essential for applications in generators, transformers and motors, with a strong presence in the energy and industrial sectors.

WE RECOGNIZE THE
IMPORTANCE OF
STRATEGIC STAKEHOLDER
MANAGEMENT, IDENTIFYING
AND PRIORITIZING THE
GROUPS MOST RELEVANT
TO OUR BUSINESS. OUR
ENGAGEMENT APPROACH
IS GROUNDED IN ONGOING
DIALOGUE, TRANSPARENCY
AND THE CREATION OF
SHARED VALUE.

Below, we highlight our key stakeholder groups:

1.
SHAREHOLDERS

The controlling shareholder plays a key role in defining the company’s strategic ambitions, aligning them with financial indicators and ensuring operational sustainability. The attractiveness of the business is linked to the generation of consistent financial returns in line with long-term goals.

2.
EMPLOYEEES

Our workforce is central to the execution of our corporate strategy. We prioritize:

- > Recruiting talent aligned with our culture and values.
- > Ongoing training and development.
- > Promoting an inclusive environment that values individual contributions and strengthens the communities in which we operate.



POLICIES AND GOVERNANCE

3.
CUSTOMERS

We adopt a co-creation approach, recognizing that we are part of a broader value chain whose ultimate goal is to deliver energy and technological solutions to society. We maintain a transparent and long-term relationship, ensuring a stable supply and the competitiveness of our products.

4.
SUPPLIERS
(RAW
MATERIALS
AND SERVICES)

Just as we influence our customers' value chains, we understand that our suppliers are also an essential part of our ecosystem. We seek long-term partnerships based on mutual benefits and encourage the adoption of sustainable practices throughout the supply chain.

5.
FINANCIAL
INSTITUTIONS

Given the working capital intensity of our industry, we maintain strategic relationships with banks and financial institutions to secure competitive credit lines that support our operations and growth.

6.
TRADE
ASSOCIATIONS
AND LABOR
UNIONS

We are members of entities such as Sindicel and Abimaq, which keep us informed about industrial policies, economic scenarios and regulatory frameworks. We also maintain open dialogue with the labor union, fostering constructive discussions to align expectations and needs.

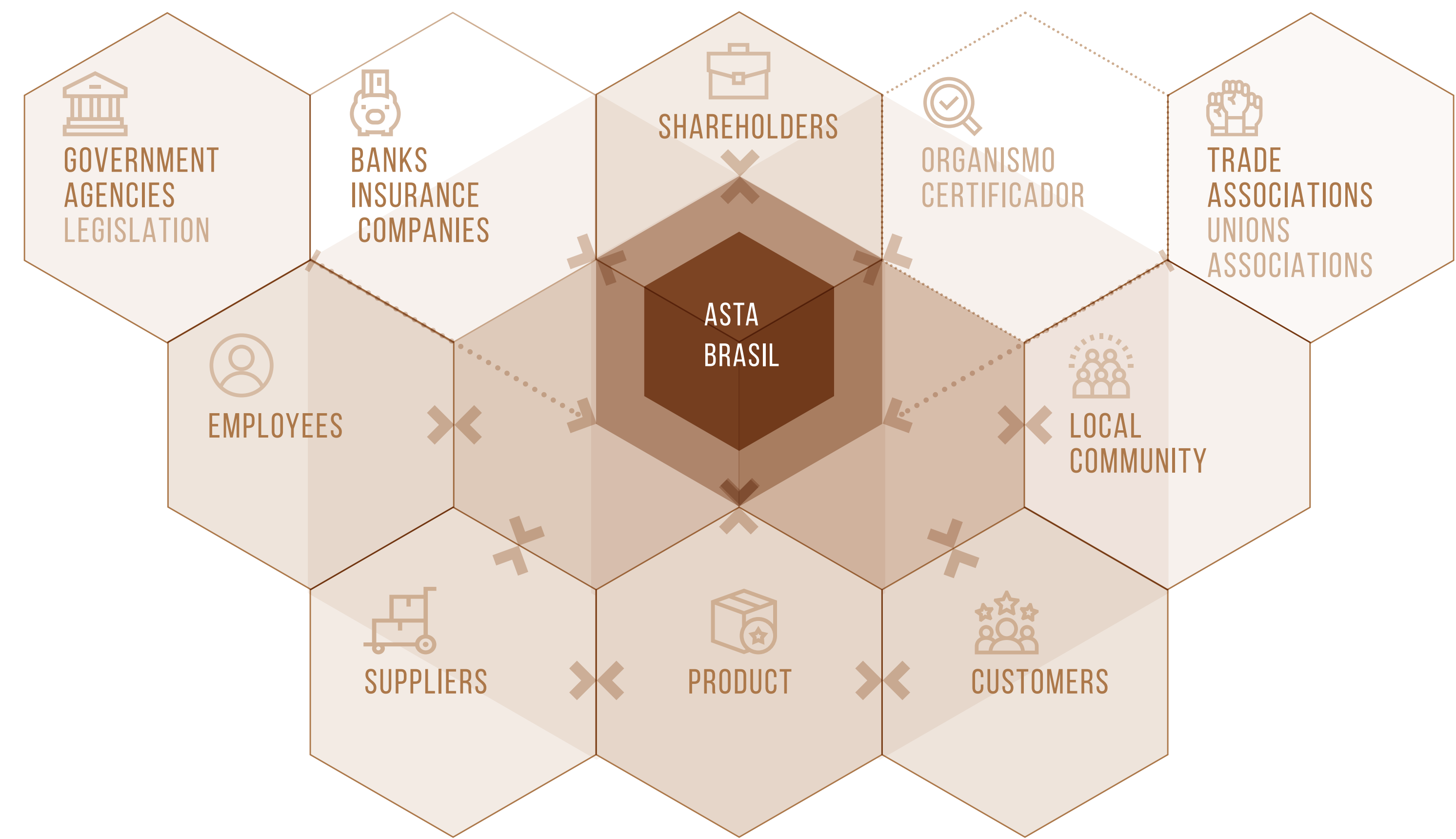
7.
GOVERNMENT
AGENCIES
(FEDERAL,
STATE
AND
MUNICIPAL)

In a complex tax and regulatory environment, we value open dialogue with government bodies to ensure legal compliance, improve processes and contribute to public policies that support industrial development.

ASTA Brasil understands that sustainable success depends on maintaining a balanced and productive relationship with all its stakeholders. Our strategy is guided by partnership, transparency and a commitment to shared development, reinforcing our role as a driver of economic, social and environmental value.



POLICIES AND GOVERNANCE



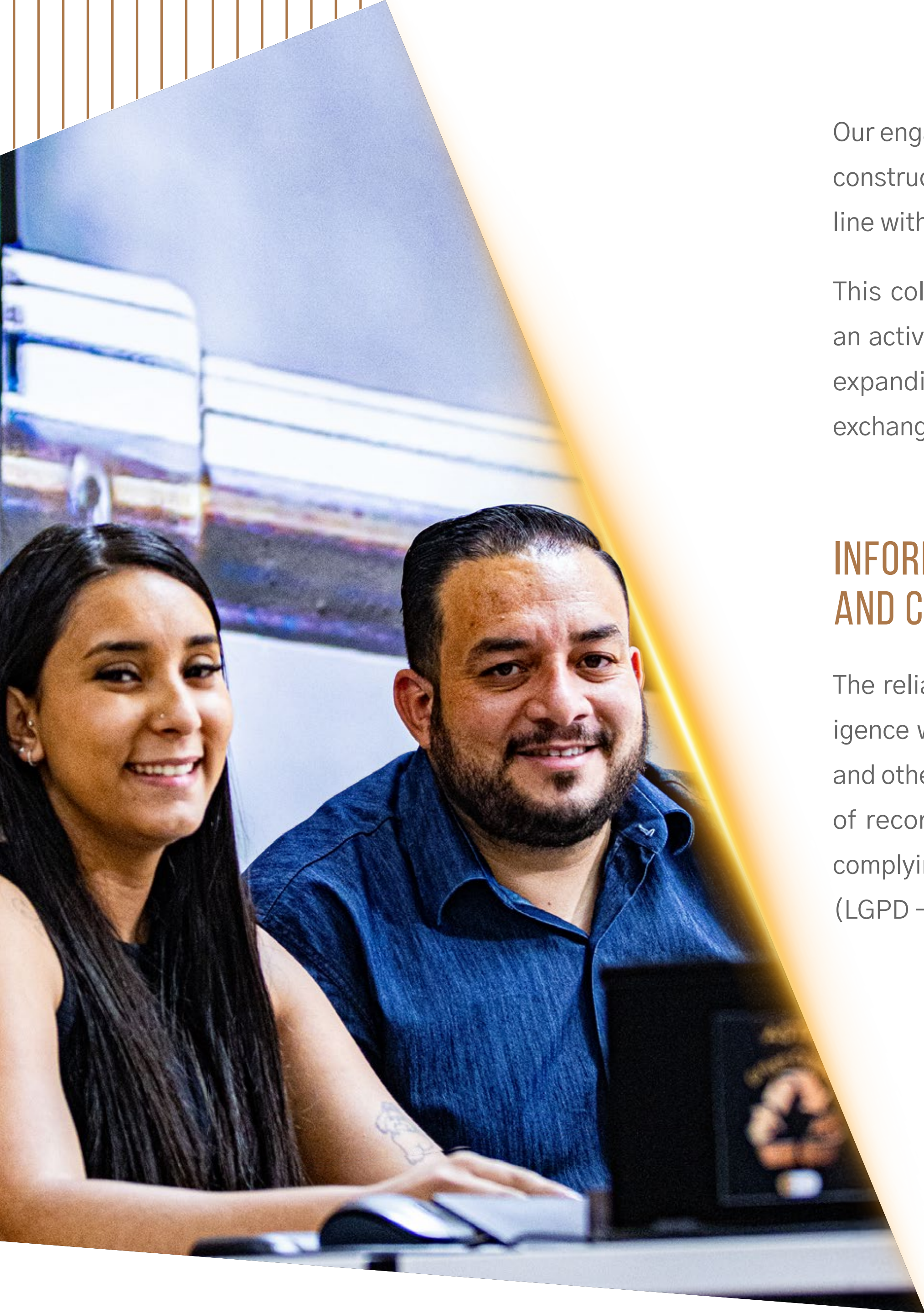
We maintain a strategic relationship with several industry associations in Brazil through:

- > Active participation in forums and technical committees.
- > Voluntary contribution of expertise, sharing knowledge and best practices.

- > Qualified presence at strategic meetings and industry events.
- > Institutional membership, including the payment of basic membership fees.

STRATEGIC GOALS

1. STRENGTHEN INSTITUTIONAL RELATIONSHIPS WITH KEY SECTOR STAKEHOLDERS
2. FOSTER BUSINESS DEVELOPMENT THROUGH INDUSTRY INTELLIGENCE
3. CONTRIBUTE TO THE ADVANCEMENT OF THE INDUSTRY BY PROMOTING SUSTAINABLE AND INNOVATIVE PRACTICES



Our engagement reflects our commitment to transparency, constructive dialogue, and the creation of shared value, in line with the highest standards of corporate governance.

This collaborative approach strengthens our position as an active player in the development of the industry, while expanding our strategic capabilities through knowledge exchange. /GRI 2-28/

INFORMATION SECURITY AND COMMUNICATION CHANNELS /GRI 418-1/

The reliability of our business is directly linked to the diligence we apply in handling data from clients, employees and other stakeholders. Our operations process thousands of records daily, following strict security protocols and complying with the Brazilian General Data Protection Law (LGPD – Law 13709 of 2018).

OUR CONTROLS INCLUDE:

- > Proper classification and handling of data.
- > Retention periods and secure disposal.
- > Ongoing training for employees to ensure correct application of the LGPD across all areas of the company.

COMMUNICATION CHANNELS

For questions regarding data protection:



CERQUILHO PLANT
privacy.brazilcq@astagroup.com



TRÊS CORAÇÕES PLANT
privacy.braziltc@astagroup.com

Ethics Reporting including anonymous submissions and with a guarantee of non-retaliation:



WHISTLEBLOWER HOTLINE
0800 6018 272
ou
[CLICK HERE!](#)

We ensure confidentiality and appropriate handling of all reports, reinforcing our commitment to transparency and integrity.

3

PEOPLE



HUMANIZED
MANAGEMENT:
THE HEART
OF ASTA
BRASIL.



AT ASTA BRASIL,
WE BELIEVE THAT
BUSINESS SHOULD START
WITH PEOPLE. TO US,
COMPANIES ARE ABOVE
ALL MADE OF HUMAN
CONNECTIONS – AND
IT IS THROUGH THESE
CONNECTIONS THAT
WE FIND PURPOSE
AND MEANING.

OUR PEOPLE, OUR ESSENCE

We believe that:

 EACH EMPLOYEE
CARRIES A UNIVERSE
OF DREAMS,
TALENTS AND
PERSONAL STORIES.

 TRUE GROWTH IS
MEASURED BY THE
SPARK IN ONE’S EYES –
NOT JUST
BY CHARTS

 DATA ONLY
BECOMES
MEANINGFUL
WHEN IT REFLECTS
REAL HUMAN
DEVELOPMENT.



1

2

3

4

PEOPLE

CARE IS MORE THAN A VALUE
IT IS A STRATEGY

We put into practice:

 ACTIVE LISTENING
AS A MANAGEMENT
TOOL.

 FLEXIBILITY
THAT HONORS
HUMAN
COMPLEXITY.

 OPPORTUNITIES
THAT RESPECT
INDIVIDUAL
PACE.

VALUE CREATION
EXTENDS TO EMPLOYEES’
FAMILIES

Our social impact is measured by:

 GIFTS AND TREATS
FOR FAMILIES
ON SPECIAL
OCCASIONS.

 HOLIDAY GIFT CARDS
WITH MONETARY
VALUE.

 VACCINATION
CAMPAIGNS
EXTENDED TO
FAMILY MEMBERS.

THESE ARE JUST
A FEW EXAMPLES
OF HOW OUR CARE
GOES BEYOND
EACH EMPLOYEE.

PEOPLE
MANAGEMENT
AT ASTA BRASIL:
EMPOWERING
TALENT FOR A
SUSTAINABLE
FUTURE

At ASTA Brasil, we believe that our people are our greatest competitive advantage. **Our people management strategy is built on three core pillars:**



1.
CONTINUOUS
DEVELOPMENT

- > Structured programs for technical and behavioral training.
- > Career plans aligned with business needs and individual aspirations.
- > Investment in transformative leadership.

2.
AN INSPIRING
WORK
ENVIRONMENT

- > Health and safety as top priorities.
- > Well-being and quality of life initiatives.
- > Commitment to diversity and inclusion.

3.
A CULTURE
OF RECOGNITION
AND BELONGING

- > Competitive and fair compensation systems.
- > Incentive programs and performance recognition.
- > Engagement in projects with social and environmental impact.

OUR APPROACH

We combine modern management practices with the unique “ASTA Way,” creating an ecosystem where:

- > Employees find meaning in their work.
- > Teams thrive in collaborative environments.
- > The organization benefits from the full potential of its talent.

HUMANIZED MANAGEMENT AND WORKFORCE COMPOSITION AT ASTA BRASIL

/GRI 2-7 _ ESRS E SBS 2SBM, ESRS2 S1-1, ESRS 2 S1-2, ESRS 2 S1-4,
ESRS S1-8 _ RT-EE-000.B/

AT ASTA BRASIL,
WE TURN OUR
COMMITMENT
TO PEOPLE INTO
CONCRETE ACTIONS
THAT REACH
ACROSS THE ENTIRE
ORGANIZATION.
THE “ASTA WAY” OF
ENGAGING WITH
OTHERS SHOWS UP IN:

-  SAFE WORKPLACES
DESIGNED TO MEET
OPERATIONAL
NEEDS.
-  ONGOING
APPRECIATION
OF TALENT
THROUGH
PROFESSIONAL
DEVELOPMENT
PROGRAMS.
-  CONSISTENT
RECOGNITION
OF INDIVIDUAL
PERFORMANCE AND
CONTRIBUTIONS.
-  ACTIVE
ENGAGEMENT
WITH THE
COMMUNITIES
WHERE WE OPERATE.

ASTA Brasil has a strategic and diverse workforce of 639 employees as of December 2024, distributed across its operational units in the cities of Cerquilho and Três Corações. **This composition reflects our commitment to operational excellence and sustainable development and is structured as follows:**

PEOPLE



42

WOMEN

639

EMPLOYEES

597

MEN

83

NEW HIRES

22

WOMEN HIRED

/GRI 2-7/

639

PERMANENT
EMPLOYEES

36

TEMPORARY
EMPLOYEES

25

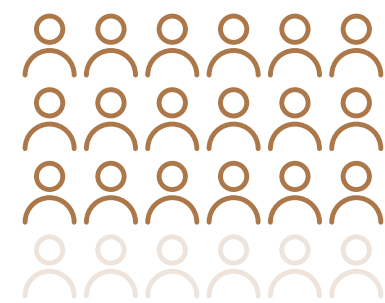
APPRENTICES

31

INTERNS

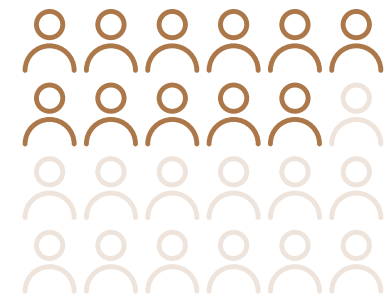
WORKFORCE
REPORT

/GRI 401-1/



597

MALE



42

FEMALE

IN 2024, ASTA BRASIL RECORDED THE FOLLOWING WORKFORCE
MOVEMENT INDICATORS

TOTAL
NEW
HIRES

62

EMPLOYEES

52

PERMANENT HIRES
FEMALE

6

PERMANENT HIRES
MALE

PERMANENT
HIRES
BY AGE GROUP –
2024

35

UNDER 30 YEARS

27

BETWEEN 31 AND 50 YEARS

0

OVER 51 YEARS



1.88%

AVERAGE MONTHLY TURNOVER
RATE – 2024

THE DATA REFLECTS THE DEMOGRAPHIC PROFILE OF NEW HIRES
AND THE STABILITY OF THE WORKFORCE OVER THE REPORTING
PERIOD, BASED ON METRICS ALIGNED WITH LEADING PEOPLE
MANAGEMENT PRACTICES.



ASTA BRASIL BENEFITS POLICY

/GRI 401-1, 401-2/

ASTA Brasil maintains a comprehensive benefits program aligned with market best practices and the needs of our workforce, reinforcing our commitment to well-being and the value of human capital.

Benefits Structure:

1.
STANDARD
BENEFITS
PACKAGE
APPLICABLE
TO ALL UNITS:

- > On-site meals.
- > Health insurance with extended coverage.
- > Dental insurance.
- > Group life insurance.
- > Subsidized medication program.
- > Profit-Sharing

2.
UNIT-SPECIFIC
BENEFITS:

- > Tailored to regional characteristics.
- > Customized according to job profiles and role specifics.
- > Reviewed annually based on market analysis.

CONTINUOUS IMPROVEMENT

RECENT
UPDATES AT THE
TRÊS CORAÇÕES
PLANT INCLUDE:

- > Upgrade to the health insurance tier.
- > Expansion of the provider network.
- > Enhanced coverage limits.
- > Addition of new procedures.

STRATEGIC BENEFITS

OUR
APPROACH
INCLUDES:

- > Periodic market analyses.
- > Financial feasibility studies.
- > Cost-benefit projections.
- > Sector benchmarking.

PEOPLE

DECISION MAKING PROCESS

CHANGES
ARE:

- > **Incorporated into the annual budget.**
- > **Aligned with organizational strategy.**
- > **Communicated transparently.**

This policy reflects our belief that valued employees are essential to operational excellence and long-term business success. We continue to enhance our program to attract, retain and develop the best talent in the industry.

EXCLUSIVE BENEFITS
FOR FULL-TIME
EMPLOYEES /GRI 201-3/

ASTA Brasil offers a range of exclusive benefits to employees hired under a full-time contract. **These benefits include:**

- > **Profit Sharing Program:** Linked to both corporate and individual performance.
- > **Private Pension Plan:** A future income supplement with company contributions.

These benefits are not extended to temporary or part-time employees, in accordance with our compensation and benefits strategy.

This differentiation is aligned with market practices and our talent attraction and retention strategy, always in compliance with current labor legislation.

MATERNITY/PATERNITY
LEAVE /GRI 401-3/

ASTA BRASIL, IN LINE WITH LEADING HUMAN CAPITAL MANAGEMENT PRACTICES AND COMMITTED TO EMPLOYEE WELL-BEING, ENSURES MATERNITY AND PATERNITY LEAVE IN ACCORDANCE WITH BRAZILIAN LABOR LAWS AND INTERNAL POLICIES THAT SUPPORT FAMILIES DURING SUCH MEANINGFUL MOMENTS.

PEOPLE

MATERNITY
LEAVE

- > 120 days of paid leave.
Possibility of extension, as provided for in the collective bargaining agreement.
- > Job stability is guaranteed from pregnancy confirmation until five months after childbirth.
- > Post-return flexibility, when applicable
E.g., adapted work hours or remote work, subject to medical and organizational assessment.

PATERNITY
LEAVE

- > 5 days of paid leave.
- > Encouragement of active participation in newborn care.

OUR EXCLUSIVE APPROACH

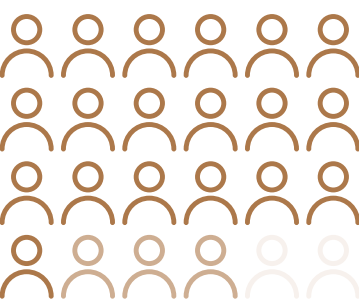
In addition to the legally mandated rights, ASTA Brasil promotes:

EXTENDED BENEFITS > E.g., daycare allowance, when applicable.

NUMBER OF WORKERS ENTITLED TO FAMILY LEAVE – JAN-DEC/2024

3 FEMALE 10 MALE

0 OTHER 13 TOTAL



3 MATERNITY LEAVE

NUMBER OF EMPLOYEES WHO TOOK FAMILY LEAVE – JAN TO DEC/2024

10 FEMALE 10 MALE

0 OTHER 20 TOTAL

19 PATERNITY LEAVE

This policy reinforces our commitment to diversity, inclusion and work-life balance. For further information or clarification, please contact the People and Management department.

/GRI 401-3/

OCCUPATIONAL
HEALTH AND
SAFETY
MANAGEMENT
AT ASTA BRASIL

/GRI 3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10 _ ESRS S1-9, ESRS S1-14/

OCCUPATIONAL
HEALTH & SAFETY

ASTA Brasil is firmly committed to ensuring the health and safety of all employees and workers involved in the operations. To this end, we implement internationally recognized practices, aligned with ISO 45001 certification (obtained for

PEOPLE

the Cerquillo plant and used as a benchmark for the Três Corações unit), reinforcing our culture of accident and occupational illness prevention.

ACTIONS CARRIED OUT IN 2024

Educational campaigns

Dozens of initiatives focused on raising awareness and promoting best practices in Occupational Health and Safety (OHS):



JANUARY

White January
TALK ON MENTAL HEALTH AND QUALITY OF LIFE.



FEBRUARY

Carnafolia
HIV AND STI PREVENTION, WITH DISTRIBUTION OF CONDOMS.

MARCH



Women’s Health
DISCUSSION CIRCLE ON INTERNATIONAL WOMEN’S DAY.



APRIL

Green April
WORKPLACE SAFETY AND CONSCIOUS USE OF CHEMICAL SUBSTANCES.



MAY

DENGUE FEVER PREVENTION AND “YELLOW MAY” (TRAFFIC SAFETY CAMPAIGN).



JUNE

ANTI-SMOKING CAMPAIGN, WITH DISTRIBUTION OF NICOTINE GUM/PATCHES.



JULY

AWARENESS ON HEARING HEALTH AND HEPATITIS PREVENTION.



AUGUST

Golden August
PROMOTION OF BREASTFEEDING AND SUPPORT FOR MOTHERS.



SEPTEMBER

Yellow September
SUICIDE PREVENTION AND ACTIONS ADDRESSING HYPERTENSION AND DIABETES.



OCTOBER

Pink October
BREAST CANCER PREVENTION AND AWARENESS.



NOVEMBER

Blue November
MEN’S HEALTH AND PROSTATE CANCER AWARENESS.



DECEMBER

Red December
PREVENTION OF HIV, STIS AND SKIN CANCER.



PEOPLE

Our Actions in Occupational Safety:

-  DAILY SAFETY TALKS.
-  DAILY INSPECTIONS IN WORK AREAS.
-  DOZENS OF SAFETY TRAINING SESSIONS.
-  SAFETY AWARENESS ACTION WITH THE INTERNAL COMMISSION FOR ACCIDENT PREVENTION (CIPA IN THE BRAZILIAN ACRONYM) TEAM
-  INTERNAL WEEK FOR ACCIDENT PREVENTION.
-  VARIOUS AWARENESS CAMPAIGNS ON ACCIDENT PREVENTION.

Although some incidents were recorded (all of low complexity), the data confirms the effectiveness of our corrective measures and the continuous improvement of our processes.

NEXT STEPS

We remain focused on:

-  ENHANCING PREVENTION THROUGH TRAINING AND NEW TECHNOLOGIES.
-  STRENGTHENING THE SAFETY CULTURE BY ENGAGING EMPLOYEES AND LEADERSHIP.
-  CONSOLIDATING OCCUPATIONAL HEALTH PRACTICES ACROSS BOTH UNITS.

One of our main achievements in health management in 2024 was the consolidation of ASTA Brasil’s Occupational Health Management, supported by a centralized multidisciplinary team responsible for:

-  PERSONALIZED CASE FOLLOW-UPS.
-  TREND AND INDICATOR ANALYSIS.
-  A SIGNIFICANT REDUCTION IN ABSENTEEISM (WITH NOTABLE RESULTS AT THE CERQUILHO PLANT).



OUR ENTIRE OCCUPATIONAL HEALTH AND SAFETY (OHS) MANAGEMENT IS BASED ON THE HIGHEST INTERNATIONAL STANDARDS, COMPLYING WITH THE ISO 45001 STANDARD – ALREADY CERTIFIED AT THE CERQUILHO PLANT AND CURRENTLY BEING IMPLEMENTED AT THE TRÊS CORAÇÕES PLANT.

OHS MANAGEMENT PILLARS

1.
REGULATORY
COMPLIANCE

- > Strict adherence to labor and social security legislation (NRs, CLT, LTS)
- > Alignment with international best practices.
- > Regular internal and external audits.

2.
PROCESSES
AND TOOLS

- > Officially documented OHS Policy.
- > Standardized operational procedures.
- > Occupational risk management system.
- > Risk Management Program.
- > Annual assessment of environmental risks.
- > Occupational Health Medical Control Program (known by its Portuguese initials, PCMSO).





To maintain our Health and Safety structure, we rely on a strong and capable team with the following structure:

	CERQUILHO PLANT	TRÊS CORAÇÕES PLANT
OCCUPATIONAL SAFETY TECHNICIANS	2	3
NURSING TECHNICIAN	1	1
EXAMINING PHYSICIAN	1	1
OCCUPATIONAL PHYSICIAN	1	1
DESIGNATED MANAGER	1 ASTA BRASIL MANAGER	

INNOVATIONS IMPLEMENTED IN 2024

INNOVATIONS IMPLEMENTED IN 2024

- > Restructuring of inspection routines.
- > Implementation of new risk analysis tools.
- > Enhanced incident investigation system.

PERFORMANCE INDICATORS

- > Accident frequency rate.
- > Severity index.
- > Percentage of non-compliance addressed.
- > Incident response time.
- > Corrective action implementation rate.

INVESTMENTS IN PREVENTION

- > Modernization of collective protective equipment.
- > Ongoing educational campaigns.
- > Periodic emergency drills.

RESULTS ACHIEVED

- > Improved occupational health indicators.
- > Increased perception of safety reported by employees.
- > Over 50% increase in reported risk communications.

ASTA Brasil remains firmly committed to excellence in Occupational Health and Safety (OHS), acknowledging that protecting the physical and mental integrity of its employees

is a fundamental requirement for sustainable and high performance operations. We continue to invest in technology, training and the continuous improvement of our processes, reaffirming our position as a benchmark in occupational safety within the industry.

MÉDIA DE HORAS DE TREINAMENTO POR COLABORADOR EM 2024

/GRI 404-1, 404-2, 404-3 _ ESRS S1-13/

In 2024, ASTA Brasil made significant investments in employee development, totaling 8,311 training hours – an average of 13 hours per employee throughout the year. This result reflects our commitment to ongoing training and talent development, aligning professional growth with the company’s strategic goals. The reported average indicates a balanced distribution of learning opportunities, ranging from specific technical training to behavioral development and leadership programs, always aimed at strengthening skills and driving operational excellence.



CAREER DEVELOPMENT AND TRANSITION PROGRAMS

ASTA Brasil keeps a structured portfolio of programs focused on the continuous improvement of competencies and support for career transitions, aligned with strategic guidelines and best practices in people management. **Highlighted initiatives include:**

1. THREE-YEAR DEVELOPMENT AND TRAINING PLAN

Reviewed cyclically every three years, based on:

- > Organizational strategic guidelines.
- > Legal and regulatory requirements.
- > Individual competency assessments.

Objective: Ensure the technical and behavioral development of employees in alignment with business needs.

2. TECHNICAL AND OPERATIONAL TRAINING

A specific program for new employees in operational areas, ensuring:

- > Mastery of critical processes and tools.
- > Compliance with safety and quality standards.
- > Fast and efficient integration into production routines.

3. ONBOARDING PROGRAM FOR NEW EMPLOYEES

A standardized structure for organizational orientation, covering:

- > Corporate culture and company values.
- > Internal processes and relevant policies.
- > Initial relationship network (social onboarding).



IMPACT AND METRICS

These programs reflect our policy of valuing human capital, combining technical training, preparation for future responsibilities and support during career transitions.



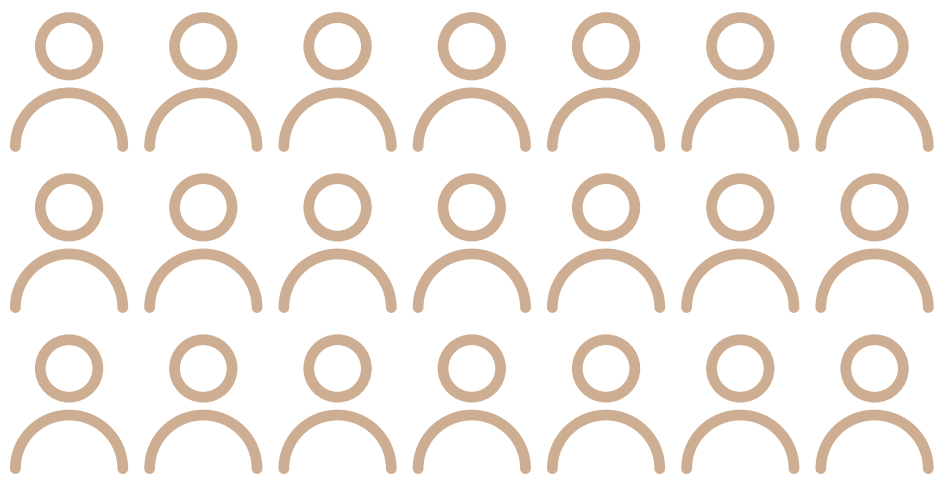
PERFORMANCE EVALUATION AND PROFESSIONAL DEVELOPMENT



43%

OF THE PERMANENT
WORKFORCE
UNDERWENT A FORMAL
PERFORMANCE
EVALUATION
PROCESS IN 2024.

This structured practice is intended to assess individual contributions, identify development opportunities and align expectations between employees and the organization.



276

PROFESSIONALS
TOTAL.

PEOPLE

The company uses an engagement platform as a strategic tool to:

-  FACILITATE THE APPLICATION OF PERIODIC PERFORMANCE EVALUATIONS.
-  PROMOTE A CULTURE OF CONTINUOUS FEEDBACK, ENCOURAGING CONSTRUCTIVE EXCHANGES BETWEEN LEADERS AND TEAMS.

 MAP POTENTIAL AND GUIDE INDIVIDUALIZED DEVELOPMENT PLANS.

HIGHLIGHTS OF THE PROCESS

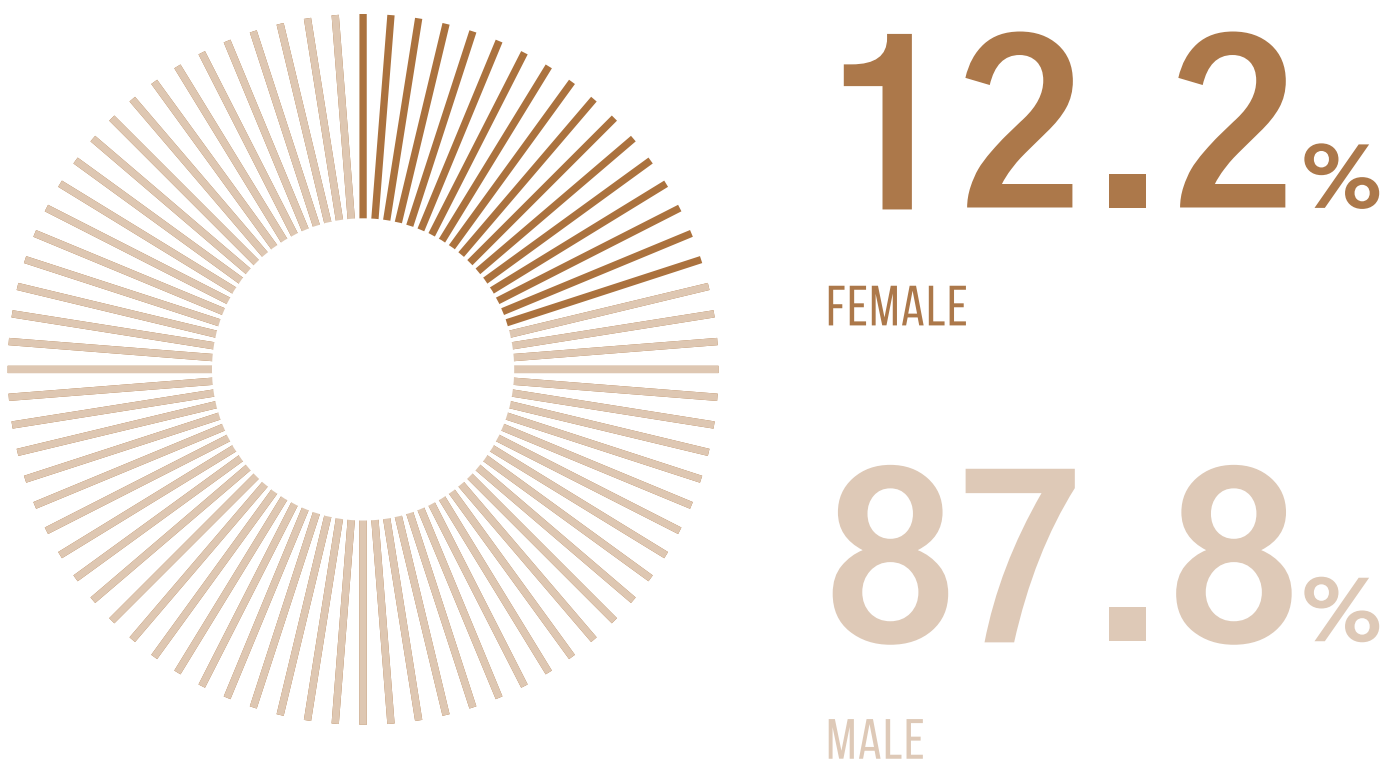
- TRANSPARENCY Clear criteria aligned with organizational goals.
- ACTION Results translated into training and growth.
- ENGAGEMENT Encouragement of continuous improvement and high performance.

The data demonstrates our commitment to a professionalized approach to people management, in which talent development goes hand in hand with business performance.

GENDER PAY EQUITY INDICATORS – ASTA BRASIL (DEC/24 DATA)

/GRI 2-21, 2-26, 405-2/

In line with our commitments to transparency and equity, we present the base salary ratio by gender at ASTA Brasil as of December 2024:





CONTEXT AND ACTIONS

1.
ACTIVE
TRANSPARENCY

- > Annual publication of the Salary Transparency Report.
- Click here to access the Report

2.
COMMITMENT
TO EQUITY

- > Regular analyses to identify and address any discrepancies.
- > Compensation practices based on objective criteria.
E.g.: position, experience and performance.

NEXT STEPS

 EXPANSION OF PROGRAMS TO ATTRACT AND RETAIN FEMALE TALENT ACROSS ALL AREAS.

 ONGOING REVIEW OF PROMOTION AND COMPENSATION PROCESSES..

LABOR
RELATIONS POLICY
AND SCOPE OF
COLLECTIVE
AGREEMENTS /GRI 2-30/

Our labor relations policy is structured as follows:

COLLECTIVE AGREEMENT COVERAGE

All employees are hired with contracts under Brazil’s CLT formal employment regime, including statutory workers, and covered by collective bargaining agreements.

GENERAL PROVISIONS

Collective bargaining aims to keep the company aligned with current legislation, sound labor practices and competitive compensation.

The company remains committed to social dialogue and transparency in its relationship with all employees, regardless of collective agreement coverage.

SIGNIFICANT RESULTS
IN PEOPLE MANAGEMENT

Throughout 2024, the company created dozens of professional development opportunities, including the hiring of interns and internal promotions. These actions reinforce the dynamism and vitality of our business, highlighting not

only our commitment to opportunity creation but also to talent recognition and retention. Therefore, we continue to strengthen our path toward sustainable growth, grounded in valuing people.

2024 Highlights

SITE	TOTAL	PROMOTIONS	INTERNAL MOBILITY
ASTA BRASIL	133	114	19



PEOPLE

ANOTHER KEY ASPECT
IS OUR ONGOING INTERNAL
CLIMATE ASSESSMENT.
THROUGH OUR ENGAGEMENT
PLATFORM, WE CAPTURE
EMPLOYEES' REAL-TIME,
SPONTANEOUS FEELINGS
ABOUT THEIR DAILY
WORK EXPERIENCE.



VERY HAPPY
50.6%
12,103*

HAPPY
37.5%
8,968



NEUTRAL
10.2%
2,427

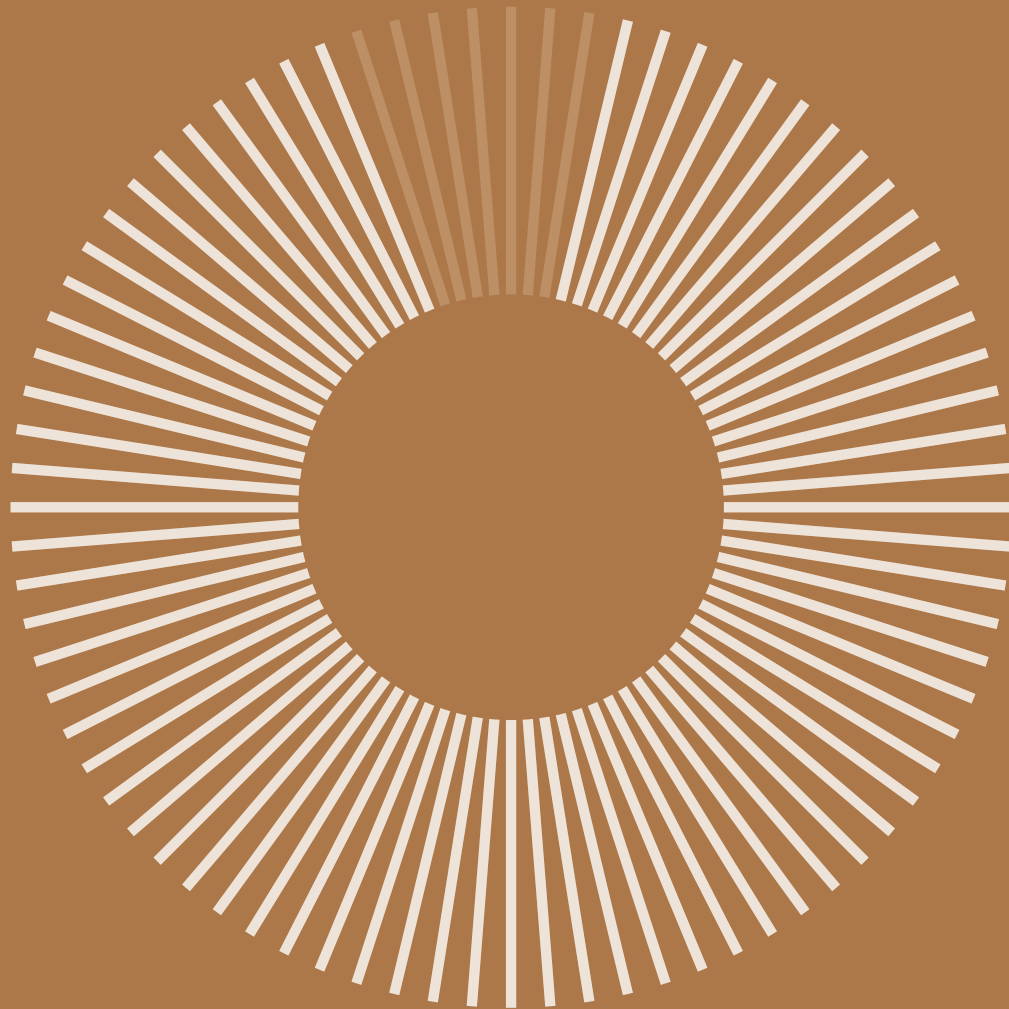


SAD
0.9%
204



VERY SAD
0.8%
199

*TOTAL SELF-ASSESSMENTS COMPLETED ON ASTA BRASIL'S ENGAGEMENT PLATFORM.



90%
OF EMPLOYEES REPORT
FEELING HAPPY OR VERY
HAPPY TO BE PART OF
ASTA BRASIL, REFLECTING
A HIGH LEVEL OF JOB
SATISFACTION BASED ON
THE DATA COLLECTED.



4

PLANET

ASTA
BRASIL
PROMOTES
SUSTAINABLE
PRACTICES
TO PROTECT
THE PLANET.

/RT-EE-130A.1/



1

2

3

4

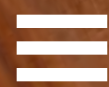
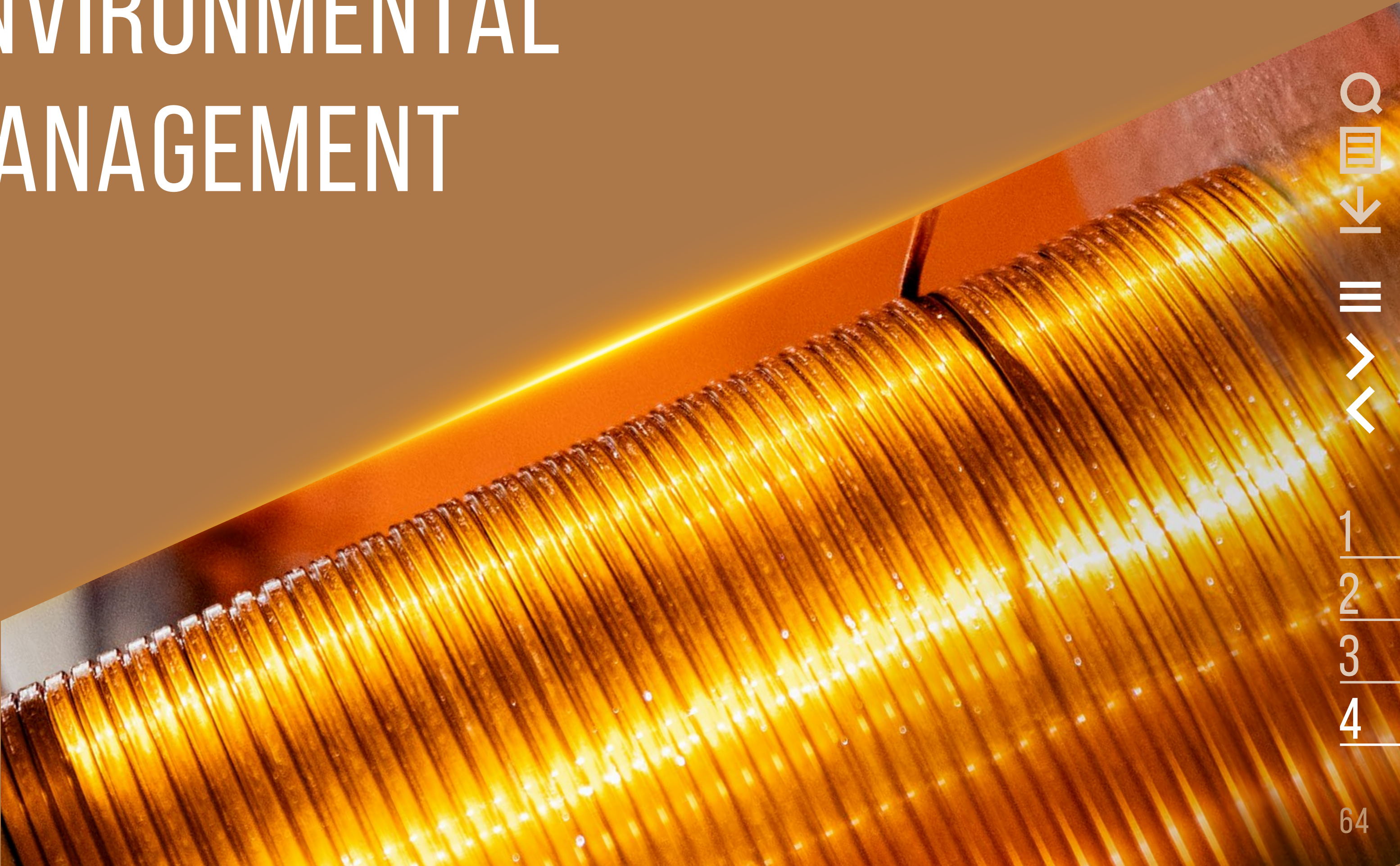
PLANET

At ASTA Brasil, we see Planet Earth not as a resource to be exploited, but as a living system of which we are an integral part. Our environmental efforts are guided by the principle of interdependence – we recognize that the planet’s well-being is intrinsically linked to the success of our business and society. We measure our success not only by our ability to reduce environmental impacts, but also by our capacity to activate care-driven ecosystems involving employees, suppliers and communities in a broad network of planetary protection.

AT ASTA BRASIL,
ENVIRONMENTAL
SUSTAINABILITY IS THE
FOUNDATION ON WHICH
WE BUILD SHARED VALUE
— BECAUSE BELIEVING IN
STAKEHOLDER CAPITALISM
MEANS HONORING OUR
SACRED PACT WITH
FUTURE GENERATIONS.

COMMITMENT TO RESPONSIBLE ENVIRONMENTAL MANAGEMENT

ASTA Brasil acknowledges its responsibility to preserve natural resources and build a more sustainable future. In this chapter, we present our environmental strategy, aligned with the UN Sustainable Development Goals (SDGs), with a particular focus on SDG 6 (Clean Water and Sanitation), SDG 7 (Affordable and Clean Energy), SDG 12 (Responsible Consumption and Production) and SDG 13 (Climate Action).



1

2

3

4

Our Integrated Approach:

1.

EFFICIENT USE OF RESOURCES

> Optimization of water and energy consumption in our production chain.

> Implementation of recirculation and reuse systems.

> Responsible solid waste management.
2.

INNOVATION IN SUSTAINABLE PROCESSES

> Development of clean and eco-efficient technologies.

> Adoption of circular economy principles.

> Investment in research and development of less impactful materials.

3.

EMISSIONS AND CLIMATE CHANGE MANAGEMENT

> Monitoring and continuous reduction of GHG emissions.

> Adaptation to climate-related risks.

OUR ACTIONS SHOW THAT OPERATIONAL GROWTH CAN GO HAND IN HAND WITH ENVIRONMENTAL PRESERVATION, CREATING SHARED VALUE FOR THE COMPANY AND FOR SOCIETY.

FINANCIAL IMPLICATIONS AND RISKS FROM CLIMATE CHANGE

/GRI 201-2 _ ESRS E1-1/

While climate change presents significant global challenges, our assessments indicate that ASTA Brasil’s operations are not exposed to material medium-term impacts stemming from these changes. Nevertheless, we maintain this topic on our strategic agenda, in alignment with market and society expectations.



1

2

3

4

WE ARE COMMITTED TO DECARBONIZING OUR PROCESSES – NOT ONLY TO SUPPORT GLOBAL EMISSIONS REDUCTION TARGETS, BUT ALSO TO POSITION OURSELVES AS ACTIVE CONTRIBUTORS TO THE TRANSITION TOWARD A LOW-CARBON ECONOMY. FROM A FINANCIAL STANDPOINT, THE SHIFT TO MORE SUSTAINABLE ENERGY SOURCES HAS REQUIRED INVESTMENTS IN RENEWABLE GENERATION EQUIPMENT, CREATING SIGNIFICANT OPPORTUNITIES FOR OUR BUSINESS.

One concrete example is our internal copper recycling project, which strengthens our role in the circular economy, reduces the environmental footprint of our products and adds sustainable value to our supply chain.

SUSTAINABLE PACKAGING MANAGEMENT – COMPLIANCE WITH INDICATORS

/GRI 301-1, 301-3 _ RT-EE 410A.3/

ASTA has implemented a strict monitoring system to track volumes of damaged or deteriorated ABS plastic reels, in line with the following strategic objectives:

 PRESERVATION OF INPUT QUALITY.

 ECONOMIC EFFICIENCY IN PACKAGING PROCUREMENT.

 OPERATIONAL SUSTAINABILITY THROUGH REVERSE LOGISTICS.



1

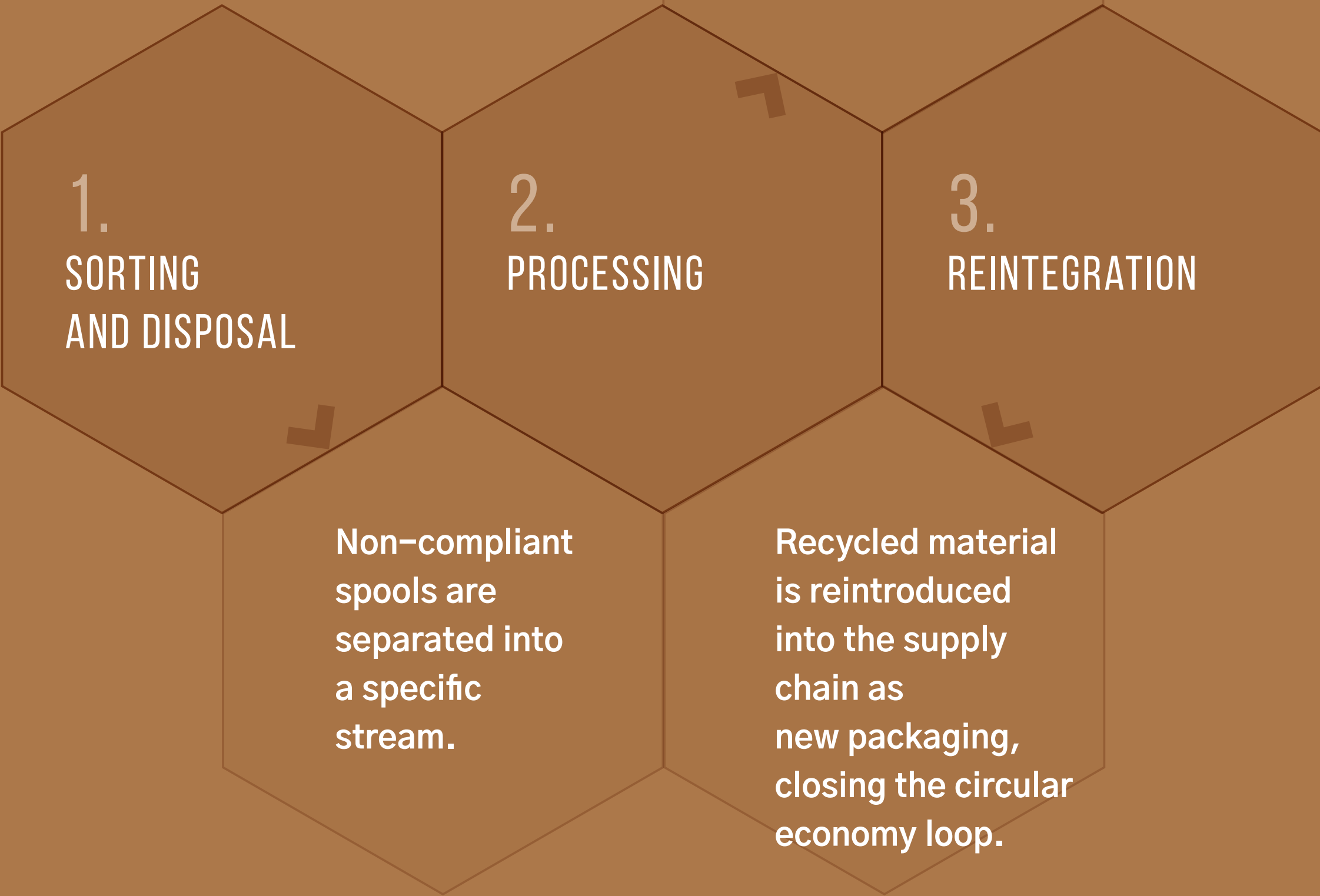
2

3

4

RECYCLING AND REINTEGRATION PROCESS

/RT-EE 410A.3/



PLANNED IMPROVEMENTS FOR 2025

- > Development of reverse logistics indicators for accurate metrics on:
 - _Plastic packaging (ABS reels)
 - _Wooden reels.
- > Expansion of the scope of recovered materials.
- > Integration of data into ESG reports.

GLOBAL COMMITMENT



REDUCTION OF INDUSTRIAL WASTE



TRANSPARENCY IN RECYCLING METRICS

/GRI 301-1/



CIRCULAR ECONOMY AS AN OPERATIONAL PILLAR



Processes comply with the Sustainable Development Goals.



ENERGY MANAGEMENT IN ASTA BRASIL'S INDUSTRIAL UNITS

/GRI 3-3, 302-1, 302-2 _ ESRS E1-5/

ASTA Brasil sources its electricity from the Free Energy Market, ensuring flexibility, competitiveness and alignment with sustainable practices.

ENERGY EFFICIENCY AND SUSTAINABILITY

7

AFFORDABLE AND
CLEAN ENERGY

ASTA Brasil adopts practices to optimize energy consumption across the entire supply chain, focusing on sustainability and competitiveness:

CONTINUOUS
MONITORING TO
IDENTIFY SAVINGS
OPPORTUNITIES.

SUSTAINABLE
MANAGEMENT OF
ENERGY RESOURCES.

EQUIPMENT
MODERNIZATION FOR
GREATER EFFICIENCY.

These initiatives reinforce the company's commitment to responsible production with a low environmental impact.



1

2

3

4

ENERGY EFFICIENCY STRATEGIES

/GRI 302-4 _ ESRS E1, ESRS E-4/

1. MODERNIZATION OF ELECTRIC MOTORS

Gradual replacement of DC motors with more efficient AC models, considering: (ongoing, no defined deadline due to the high number of motors)

- > Cost-benefit and energy savings analysis.
- > 15%–20% reduction in energy consumption
- > 30% reduction in maintenance costs.
- > Increased operational reliability

2. OPTIMIZATION OF PRODUCTION CHAIN

Improvements in enameling lines:

- > Smart scheduling for simultaneous operation of lines.
- > Reuse of residual heat from the catalytic process.
- > Reduced use of electric heating elements.
- > 16% increase in output with the same energy consumption as in 2023.

3. UPGRADE OF THE CATALYTIC SYSTEM

Gradual replacement of catalytic plates:

- > Improved thermal efficiency.
- > Lower consumption in furnaces.
- > Ensured final product quality.

These initiatives demonstrate our commitment to continuous improvement and operational sustainability, in alignment with SDG 7 (Affordable and Clean Energy) and SDG 9 (Industry, Innovation and Infrastructure) principles. We continue to invest in technologies and processes that reduce our energy intensity while maintaining industrial competitiveness.

WATER RESOURCE MANAGEMENT — PRACTICES AND MONITORING

/GRI 303-1, 303-2, 303-5/

At ASTA Brasil, we adopt a proactive and sustainable approach to water resource management, focusing on rational water use and achieving consumption reduction targets, in compliance with regulatory requirements.

Water is sourced from a groundwater body and monitored daily through hydrometry at each well, ensuring volumes remain within permit limits. It is stored in tanks, chlorinated for human use (cafeteria, restrooms and locker rooms) and subjected to regular testing by accredited laboratories.

Water is also used in production chains, including demineralization systems, boilers, cooling towers and emulsifiable

oil tanks, as well as for cleaning and maintenance the facilities. At the ASTA TC unit, we implemented the reuse of reverse osmosis process water to supply restrooms.

We monitor water management indicators monthly, assess risks and impacts and implement efficient water use practices, taking into account the specific requirements of each watershed and the multiple uses of water.

These indicators allow us to effectively track and manage our water consumption, ensuring our efforts are aligned with minimizing environmental impacts. In 2024, water consumption increased due to higher production volumes.

	2023	2024
CERQUILHO	25,108.00	27,931.00
TRÊS CORAÇÕES	26,440.00	30,999.20
TOTAL	51,548.00	58,928.20



SUSTAINABLE WATER MANAGEMENT AT ASTA BRASIL

/RT-EE 150A.1, RT-EE 150A.2/

Water is an essential resource for ASTA Brasil and is managed as a priority through a comprehensive system that ensures quality, efficiency and environmental compliance. ASTA Brasil periodically monitors water quality and has a reverse osmosis reuse system in place, reducing drinking water consumption. At the Cerquilha plant, the management of artesian wells includes testing and monitoring to ensure sustainable extraction. This management brings benefits such as quality assurance, water efficiency, environmental preservation, operational excellence and regulatory compliance, aligning with the SDGs and reinforcing the company’s commitment to sustainability.

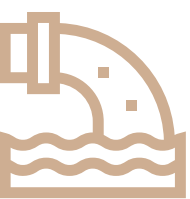
WATER DISCHARGE

/GRI 303-4 _ RT-EE 250A.2/

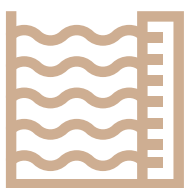
ASTA Brasil’s facilities are located in areas where effluents are discharged into class II water bodies. We operate biological WWTPs to treat sanitary effluents, with regular monitoring of quality and discharge volumes in accordance with legal standards and permitting limits. In 2024, we made

improvements to the Cerquilha plant, in order to enhance this process.

Our effluent management includes:



IDENTIFICATION
OF EMISSION
SOURCES.



CHARACTERIZATION
AND MONITORING
OF EFFLUENTS.



EVALUATION
OF TREATMENT
ALTERNATIVES.



REDUCTION OF
ENVIRONMENTAL
RISKS.



COMPLIANCE
WITH LEGISLATION.

Our goal is to mitigate impacts on water and biodiversity, promoting sustainable and responsible effluent management.

BIODIVERSITY

/GRI 3-3, 304-3/

ASTA Brasil incorporates sustainability into its environmental management strategy, prioritizing biodiversity conservation at its industrial facilities. Our plant includes significant green areas, including a designated protection area to preserve the natural habitat of local fauna and flora.

As part of our environmental commitment, we continuously promote environmental awareness among employees, re-inforcing the importance of preserving ecosystems within and around the company.

ASTA Brasil reaffirms its environmental responsibility and commitment to sustainable practices, fostering a corporate environment aligned with nature conservation.

CORPORATE INTEGRATED MANAGEMENT POLICY QHSE

Our company adopts an Integrated Management Policy that encompasses Quality, Health, Safety and Environment, aligned with industry best practices. We are committed to actively contributing to environmental protection through sustainable actions, ensuring the prevention, minimization and control of the environmental impacts of our operations.

OUR COMMITMENT
INCLUDES ADOPTING
RESPONSIBLE
PRACTICES THAT
CONSIDER CLIMATE
CHANGE, PROMOTING
EFFICIENT USE OF
NATURAL RESOURCES
AND MITIGATING
OUR ENVIRONMENTAL
IMPACTS.

CARBON INVENTORY

CARBON INVENTORY PROGRESS REPORT

/GRI 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7/

DIRECT EMISSIONS (SCOPE 1) OF GREENHOUSE GASES (GHG)

Since 2021, we have made continuous efforts to develop our Carbon Inventory – a complex process that requires methodological improvements and data collection maturity. This initiative reflects our commitment to accuracy and transparency in measuring our environmental impact.

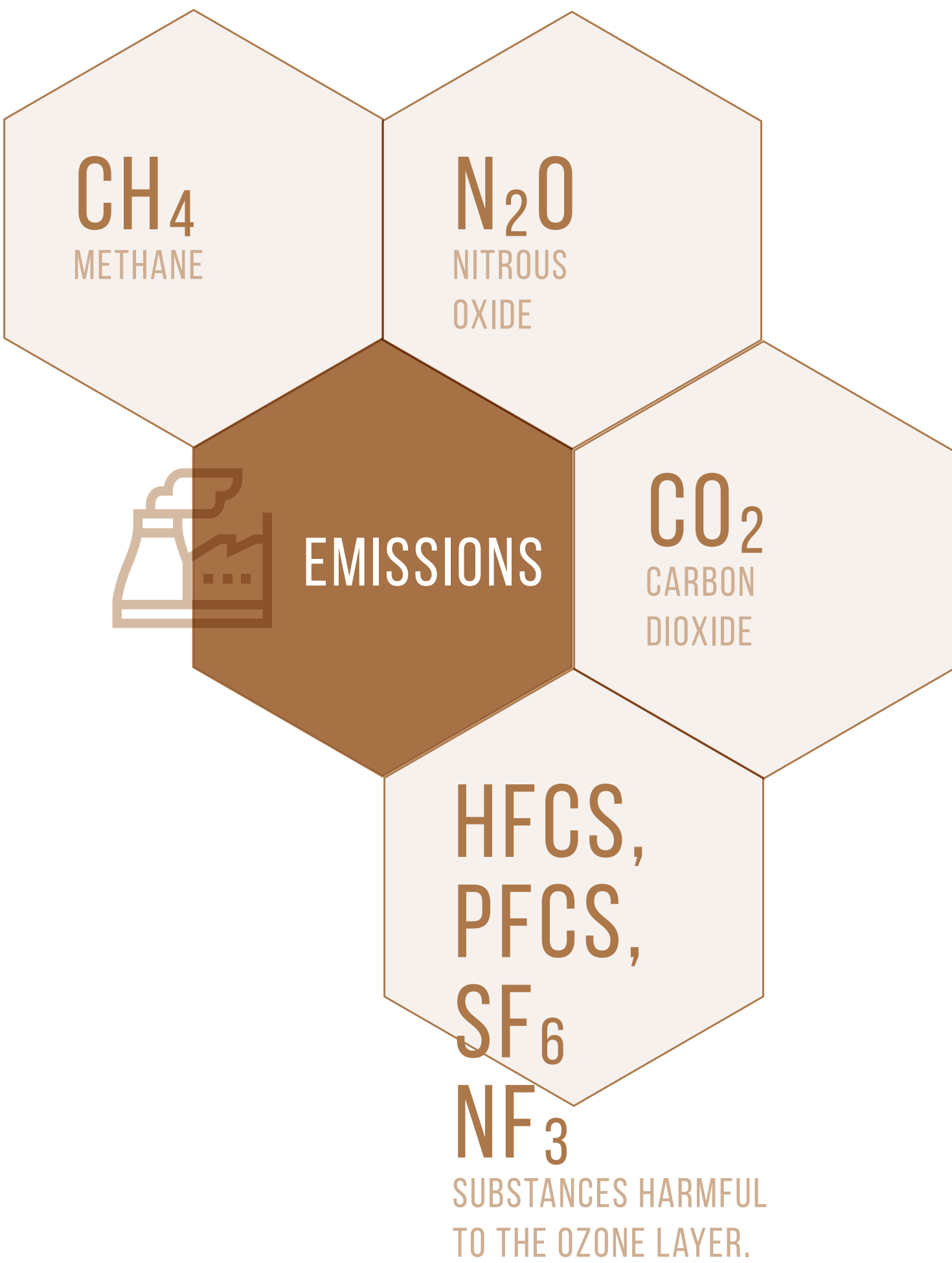
In 2024, while consolidating the inventory referring to 2023 emissions, we identified the need to revise the volumes previously reported due to new variables that had not been fully mapped in previous cycles. This update allowed us to enhance data robustness, ensuring greater reliability to support strategic decisions and mitigation actions.

METHODOLOGY AND SCOPE

To calculate our emissions, we adopt the GHG Protocol, an international standard that provides a stratified analysis of CO₂ equivalent (CO₂e) emissions, including not only carbon dioxide but also other critical greenhouse gases, such as:

NEXT STEPS

We acknowledge the importance of advancing the measurement of direct emissions generated by our industrial processes. These data is currently being consolidated and will be fully incorporated into our inventory in future updates, reinforcing our pursuit of an increasingly comprehensive and accurate assessment.





SCOPE 1



723

SCOPE 2
APPROACH
LOCATION



4,310

SCOPE 3



426,121

ANALYSIS OF EMISSIONS
AND REDUCTION STRATEGIES FOR
SCOPE 3 AT ASTA BRASIL

As highlighted in our assessment, based on current knowl-
edge, Scope 3 stands out as the most significant contrib-
utor to our carbon footprint, accounting for 98% of ASTA
Brasil’s emissions. This predominance is intrinsically linked
to the nature of our industrial activity, in which raw mate-
rials – such as copper, aluminum and enamels – combined
with logistics operations, form production chains with high
emission intensity.

In view of this scenario, and even in contrast to market
trends, we are channeling our efforts toward initiatives ca-
pable of generating substantial impact in reducing Scope 3
emissions.

AMONG THEM, GREEN COPPER
STANDS OUT – A PROCESS
DEVELOPED BY ASTA BRASIL
FOR RECYCLING ETP COPPER
SCRAP, WHETHER FROM OUR
OWN WASTE OR COLLECTED
FROM CUSTOMERS –
REINTRODUCING IT INTO THE
SUPPLY CHAIN. THIS SOLUTION
SIGNIFICANTLY REDUCES THE
EMISSIONS ASSOCIATED WITH
THIS CRITICAL INPUT.

As a target for 2025, we plan to comparatively assess
the carbon footprint of specific product groups under
two approaches:



CONVENTIONAL
PRODUCTION



PRODUCTION
USING
GREEN COPPER

Preliminary studies indicate that the second approach can
reduce CO₂ equivalent emissions by up to 80% in the ma-
nufacturing of wires and cables, reinforcing the potential of
this initiative for decarbonizing our operation.

This strategy not only consolidates our commitment to sus-
tainability but also positions ASTA Brasil as a leading player
in the transition toward a low-carbon industry.



1

2

3

4

PLANET

WASTE
MANAGEMENT

/GRI 306-1, 306-2, 306-3, 306-4, 306-5 _ RT-EE 150A.1, /RT-EE 150A.2/

ASTA Brasil adopts a proactive waste management approach, aiming to minimize generation and ensure efficient and safe final disposal of 100% of waste. Focusing on employee health and environmental protection, the company uses raw materials such as copper and aluminum, which go through processes involving oils, enamels, fibers and insulating tapes. The waste generated may contain hazardous substances and is therefore managed through strict environmental controls and the Waste Management Program, which prioritizes reduction, reuse, recycling, treatment and proper disposal.

TYPES OF WASTE

Below are the types of waste generated in our processes, along with their generation sources and destinations:

WASTE DESCRIPTION	PRECAUTIONS	DESTINATION	DOCUMENTATION
CONTAMINATED CLOTHS; CONTAMINATED FILTERS, FELTS AND SPONGES; SOLVENT AND DIRTY ENAMEL RESIDUES; VARIOUS PPE; CONTAMINATED CARDBOARD, PLASTICS, CANS AND BRUSHES; GLASS FROM CHEMICAL PRODUCT PACKAGING; AND POTENTIALLY CONTAMINATED SOIL AND CONSTRUCTION DEBRIS		> Co-processing / cost.	> Emergency sheet. > MTR. > Transport declaration. > Final disposal certificate.
CONTAMINATED WATER		> Co-processing / cost.	> Emergency sheet. > MTR. > Transport declaration. > Final disposal certificate.
COPPER OR ALUMINUM SLUDGE	Do not dispose of directly on the ground. Use PPE when handling. Use appropriate containers to prevent leaks and accidents.	> Co-processing / cost.	> Emergency sheet. > MTR. > Transport declaration. > Final disposal certificate.
MECHANICAL LUBRICATION OIL		> Reprocessing / sale.	> Invoice.
SOLUBLE OIL / EMULSION		> Co-processing / cost.	> Emergency sheet. > MTR. > Transport declaration. > Final disposal certificate.
MATERIALS CONTAINING ASBESTOS	Must be segregated and disposed of in accordance with specific legislation	> Incineration / cost.	> Emergency sheet. > MTR. > Transport declaration. > Final disposal certificate.



PLANET

/GRI 3.3/

WASTE DESCRIPTION	PRECAUTIONS	DESTINATION	DOCUMENTATION
EMPTY DRUMS AND CONTAINERS	Must be separated and carefully drained. May be used for waste storage as long as the products are compatible, to avoid chemical reactivity. Unused empty drums must be stored in containment basins in a horizontal position and remain sealed to be sent for recycling.	> Recycling / sale.	> Invoice.
ALKALINE BATTERIES AND CELLS; LEAD-BASED UPS BATTERIES	Use PPE when handling. Keep stored in semi-open containers to avoid gas accumulation.	> Recycling / cost.	> Invoice. > Disposal certificate.
CAPACITORS CONTAINING OIL	Must be segregated.	> Recycling / cost.	> Invoice. > Disposal certificate.
FLUORESCENT LAMPS AND LAMPS CONTAINING MERCURY	Must be segregated and accounted for (in appropriate packaging to ensure safe transport) . Use PPE when handling.	> Recycling / cost.	> Invoice. > Disposal certificate.
AUTOMOTIVE BATTERIES (FORKLIFTS OR VEHICLES)	Must remain stored in the forklift maintenance area.	> Recycling / no cost.	> Invoice.
SWEEPING WASTE AND REJECTS	Must be kept in covered dumpsters and removed by authorized companies.	> Designated landfill / cost.	> Waste shipment manifest.
AMBULATORY WASTE	Refer to procedures in the PGRSS (appendix PGI 50-A –AP01).	> Incineration / cost.	> MTR.
GREASE TRAP SLUDGE	Maintenance department must check the level in the grease trap weekly by observing the float position. When the level reaches the “yellow” mark, request sludge removal. All inspections and sludge disposal operations must be recorded in appendix PGI 50-A –A02.	> Treatment by specialized STP / cost.	> Emergency sheet. > MTR. > Transport declaration.
SLUDGE FROM THE STP DRYING BEDS	The sludge must be naturally dried before being placed in drums. Use PPE when handling.	> Sanitary landfill / cost.	> Emergency sheet. > MTR. > Transport declaration.
USED TIRES	Must be stored in the forklift workshop.	> Traded on an exchange basis.	> Invoice.
CONSTRUCTION DEBRIS	Must be grouped and stored in dumpsters. Avoid contamination by other types of waste.	> Designated landfill.	> CTR Invoice.
PRINTER AND COPIER CARTRIDGES AND TONERS	Store in the IT area.	> Remanufacturing or recycling.	> Invoice.



1

2

3

4

MONITORING
AND FOLLOW-UP

/RT-EE 150 A.2/

We conduct monthly monitoring and verification of the evolution of waste management indicators. In addition, we seek new technologies and alternatives for the proper disposal of waste.

WASTE
MANAGEMENT
PLAN (WMP)

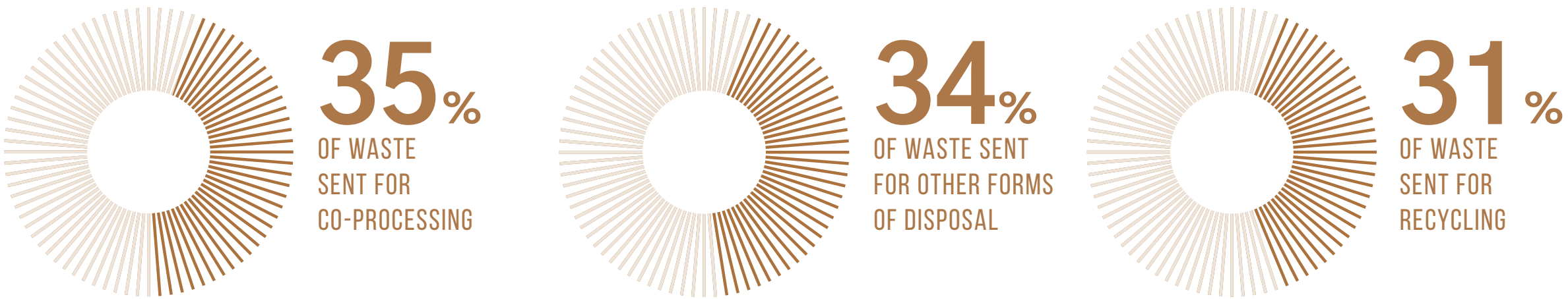
Our WMP includes objectives and targets, establishes internal operational procedures and defines actions to prevent or mitigate potential environmental impacts.

WASTE
MANAGEMENT
INDICATORS

Here are some indicators that measure the amount of waste generated and the percentage sent for disposal:

AMOUNT OF
WASTE GENERATED

Percentage of waste sent for recycling:



TONS OF WASTE GENERATED



THE WASTE GENERATED FROM THE PROCESS INCREASED IN 2024 DUE TO THE RISE IN PRODUCTION VOLUME.

SUPPLIER AND SERVICE PROVIDER MANAGEMENT

/GRI 308-1, 308-2/

ASTA Brasil adopts a proactive approach to managing its suppliers and service providers, aiming to ensure the quality of its products and services, environmental responsibility and care for the health and safety of its workers. **We request that our suppliers and service providers commit to:**

1.

COMPLIANCE WITH THE RULES AND PROCEDURES ESTABLISHED BY ASTA BRASIL.
2.

DEMONSTRATING A COMMITMENT TO THE QUALITY OF THEIR PRODUCTS AND SERVICES, ENVIRONMENTAL PRESERVATION AND HEALTH AND SAFETY.
3.

SEEKING RECOGNIZED MANAGEMENT SYSTEMS, SUCH AS ISO 9001 (QUALITY MANAGEMENT), ISO 14001 (ENVIRONMENTAL MANAGEMENT), AND ISO 45001 (OCCUPATIONAL HEALTH AND SAFETY).
4.

COMMITMENT TO CONTINUOUS IMPROVEMENT.
5.

COMPLIANCE WITH APPLICABLE LEGISLATION, INCLUDING STATUTORY, LEGAL, LABOR, SAFETY AND ENVIRONMENTAL REQUIREMENTS.
6.

ETHICS AND TRANSPARENCY IN BUSINESS RELATIONSHIPS.



1

2

3

4

ASTA BRASIL'S ACTIONS

ASTA Brasil carries out the following actions to ensure the effective management of its suppliers and service providers:

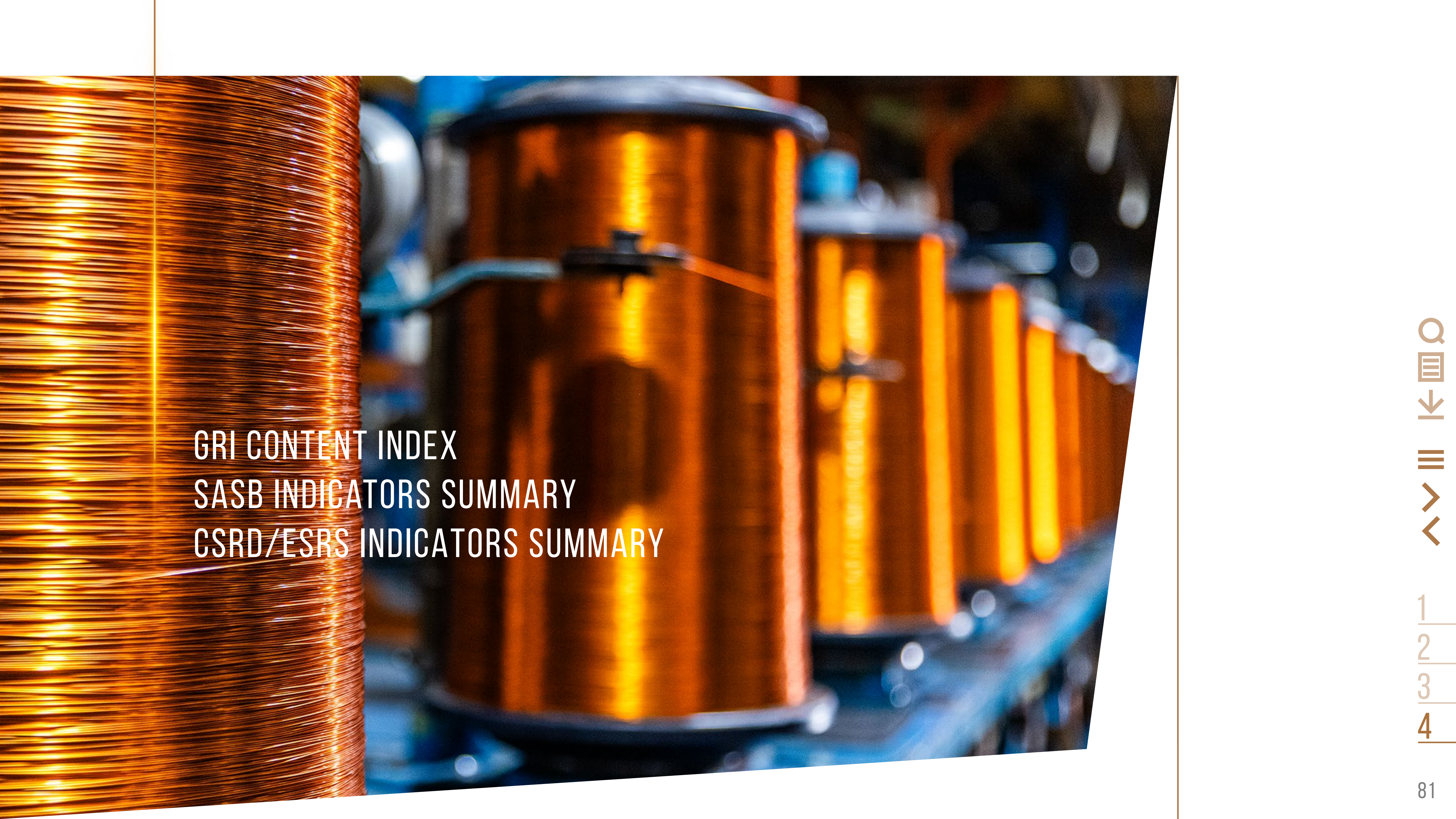
1.

DEVELOPMENT OF NEW SUPPLIERS OR SERVICE PROVIDERS AS NEEDED.
2.

HANDLING OF IDENTIFIED NONCOMPLIANCE, AS DEFINED IN A SPECIFIC PROCEDURE.
3.

COORDINATION OF THE SUPPLIER VISIT (AUDIT) PROCESS FOR ENVIRONMENT, HEALTH AND SAFETY (EHS).
4.

PARTICIPATION IN THE DEVELOPMENT OF SUPPLY TECHNICAL SPECIFICATIONS (ETFS), INCLUDING THE DEFINITION OF EHS REQUIREMENTS.



GRI CONTENT INDEX
SASB INDICATORS SUMMARY
CSRD/ESRS INDICATORS SUMMARY

GRI: CONTENT INDEX

At ASTA Brasil, we are committed to adopting modern practices and focusing on continuous improvement, pushing boundaries and delivering solutions that surprise and add value. Our essence is marked by versatility, creativity and innovation – elements that allow us to constantly reinvent and co-create, driving our clients toward new horizons.

Based on the GRI methodology, we present below a summary of the contents covered in this report, highlighting our practices and results related to sustainability.

OUR APPROACH
IS GUIDED BY THE
“ASTA WAY” OF OPERATING,
WHICH IS ROOTED IN AN
ENGAGED TEAM, EFFICIENT
PROCESSES, QUALITY
PRODUCTS AND CUSTOMER
SATISFACTION. THROUGH
THIS, WE CONTINUE
BUILDING A HORIZON OF
GREAT ACHIEVEMENTS,
VALUING OUR LEGACY AND
ENVISIONING A PROMISING
FUTURE.



GRI: CONTENT INDEX

STATEMENT OF USE	ASTA Brasil has reported the information cited in this GRI content index for the period from January 1, 2024 to December 31, 2024, in accordance with the GRI Standards.
GRI 1 USED	GRI 1: FOUNDATION 2021
APPLICABLE GRI SECTOR STANDARD(S)	NOT APPLICABLE

GRI:	CONTENT	RESPONSES (Pages)	OMISSIONS
GRI 2: General Disclosures 2021	2-1 Details of the organization	2, 8	
	2-2 Entities included in the sustainability report	2, 8 ASTA Brasil, composed of the legal entities PPE Fios Esmaltados S.A. and São Marco Indústria e Comércio LTDA.	
	2-3 Reporting period, frequency and point of contact	2, 8 Annual report based on information from January 1, 2024, to December 31, 2024, with some topics considering the historical context of the past three years to provide readers with an understanding of the company’s evolution and trends. Published in August 2024. For information about the report and ESG, please contact: Anilton Alves de Menezes Email: anilton.menezes@astagroup.com Phone: +55 (15) 3384-9099	
	2-4 Restatements of information	Not applicable	
	2-5 External assurance	ASTA Brasil’s Sustainability Report presents selected indicators based on specific material topics but does not include exclusive external assurance for the published information.	
	2-6 Activities, value chain and other business relationships	2, 26, 58	
	2-7 Employees	47, 48	
	2-8 Workers who are not employees	5	
	2-9 Governance structure and composition	33, 35, 36	
	2-10 Nomination and selection for the highest governance body	35 The highest governance body is defined based on the guidelines of the group to which ASTA Brasil belongs.	
	2-11 Chair of the highest governance body	34 The ESG Committee, composed of the CEO, the four Executive Officers, and the ESG Manager, is the highest governance body at ASTA Brasil. It is responsible for defining the company’s main business conduct guidelines, which are subsequently translated into processes and procedures by the Working Groups (WGs).	

GRI:	CONTENT	RESPONSES (Pages)	OMISSIONS
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	35, 36 To manage impacts, issues not analyzed by the ESG Committee – the highest governance body, of which the CEO is a member – are also reviewed when necessary.	
	2-13 Delegation of responsibility for impact management	36 Matters with potential negative impacts are decided on by the ESG Committee.	
	2-14 Role of the highest governance body for sustainability reporting	2, 38	
	2-15 Conflicts of interest	2, 38 ASTA Brasil is committed to maintaining an ethical and transparent business environment as part of its culture. Employees at all levels are encouraged to reflect on their ability to carry out their tasks and make decisions free from bias or interests that conflict with the business.	
	2-16 Raising critical concerns	36 Key concerns are addressed by Senior Leadership.	
	2-17 Collective knowledge of the highest governance body	33, 35, 36 Public commitments are made by Senior Management and upheld by all relevant levels of the organization. Since 2022, ASTA Brasil has been working toward the full integration of all operational and management processes across its business units, including the communication and dissemination of policies to employees and other stakeholders. Several initiatives have been carried out to support this goal, notably the Employee Meeting (page 44).	
	2-18 Evaluation of the Performance of the highest governance body	35 The structure shown on page 56, and the evaluation by the highest governance level, is conducted through the Montana Aerospace Group.	
	2-19 Remuneration policies	37	Information not available / incomplete.
	2-20 Processes for determining remuneration	37	Information not available.
	2-21 Ratio of annual total compensation	59	Information not available / incomplete.
	2-22 Statement on sustainable development strategy	5	



GRI: CONTENT INDEX

GRI:	CONTENT	RESPONSES (Pages)	OMISSIONS
GRI 2: General Disclosures 2021	2–23 Policy commitments	38 ASTA Brasil is guided by the principle of upholding the highest standards of ethical conduct in all its relationships. This is expressed and implemented in various ways throughout its governance structure. Its Code of Conduct sets forth the non–negotiable values for conducting business and maintaining relationships. The company also makes public commitments to promote ethical business environments, such as its adherence to the Business Pact for Integrity and Against Corruption, of which it is a signatory. Another important instrument is the Integrated Management Policy.	
	2–24 Integration of policy commitments	36	
	2–25 Processes to remedy negative impacts	36 ASTA Brasil provides channels through which its stakeholders can express concerns, complaints, and reports. These are referenced throughout the report and serve as mechanisms for managing such communications.	
	2–26 Mechanisms for advice and raising concerns	27, 36, 59	
	2–27 Compliance with laws and regulations	37 ASTA Brasil conducts continuous monitoring and control of its activities, processes, and relationships to ensure that its operations remain fully compliant with the laws and regulations applicable to its business. To ensure this compliance, the company establishes partnerships with consulting firms specialized in environmental, labor, occupational health and safety regulations, as well as legal advisors for the analysis of tax and fiscal matters. ASTA Brasil holds an A+ rating in the Nos Conformes (full compliance) program by the São Paulo state government. The company is involved in administrative and judicial proceedings solely related to tax matters and routine issues in Brazil. ASTA Brasil has not received significant fines or non–monetary sanctions in its operations.	
	2–28 Membership in associations	12, 39, 42	
	2–29 Approach to stakeholder engagement	16, 22	
	2–30 Collective bargaining agreements	60	

GRI:	CONTENT	RESPONSES (Pages)	OMISSIONS
MATERIAL TOPICS			
GRI 3: 2021 Material Topics	3–1 Material topic definition process	17, 18 and 19	
	3–2 List of material topics	18	
MATERIAL TOPIC: DECENT WORK AND ECONOMIC GROWTH			
GRI 3: 2021 Material Topics	3–3 Management of material topics	51	
	201–1 Direct economic value generated and distributed	–	Confidentiality restrictions
	201–2 Financial implications and other risks and opportunities arising from climate change	65	
	201–3 Defined benefit plan obligations and other retirement plans	50 Among the benefits provided to the company’s direct employees are medical and dental health insurance, life insurance and private pension plans.	
	201–4 Financial assistance received from government		Information not available / incomplete.
MATERIAL TOPIC: INDUSTRY, INNOVATION AND INFRASTRUCTURE			
GRI 3: 2021 Material Topics	3–3 Management of material topics	37	
MATERIAL TOPIC: INDIRECT ECONOMIC IMPACTS			
GRI 203: Indirect Economic Impacts 2016	203–1 Investments in infrastructure and support for services	24 ASTA Brasil expanded its operations in 2022 with the acquisition of the Três Corações plant.	
MATERIAL TOPIC: PEACE, JUSTICE AND STRONG INSTITUTIONS			
GRI 3: 2021 Material Topics	3–3 Management of material topics	26	
GRI 204: Procurement practices 2016	204–1 Proportion of spending on local suppliers	26	



GRI: CONTENT INDEX

GRI:	CONTENT	RESPONSES (Pages)	OMISSIONS
GRI 205: Anti-corruption practices 2016	205–1 Operations assessed for corruption-related risks	26, 27	
	207–2 Tax governance, control and risk management	25	
GRI 207: Tax 2016	207–3 Stakeholder engagement and management of concerns related to tax	25, 26	
MATERIAL TOPIC: RESPONSIBLE CONSUMPTION AND PRODUCTION			
GRI 3: 2021 Material Topics	3–3 Management of material topics	68	
GRI 301: Materials 2016	301–1 Materials used by weight or volume	66, 67	
	301–3 Reclaimed products and their packaging materials	66	
GRI 302: Energy	302–1 Energy consumption within the organization	68	
	302–2 Energy consumption outside the organization	68	
	302–3 Energy intensity	Not applicable	
	302–4 Reducing energy consumption	69	
	302–5 Reductions in energy requirements of products and services	Through Working Groups (WGs), ASTA Brasil analyzes opportunities to achieve greater energy efficiency, reducing energy consumption in the production process and potentially contributing to the reduction of Scope 2 emissions in the carbon inventory.	
GRI 303: Water and effluents 2016	303–1 Interactions with water as a shared resource	70	
	303–2 Management of impacts related to water discharge	70	
	303–4 Water discharge	71	
	303–5 Water consumption	70	

GRI:	CONTENT	RESPONSES (Pages)	OMISSIONS
MATERIAL TOPIC: SUSTAINABLE CITIES AND COMMUNITIES			
GRI 3: 2021 Material Topics	3–3 Management of material topics	72	
	304–3 Protected or restored habitats	72	
GRI 304: Biodiversity 2016	304–4 Species included in the Red List of Threatened Species and national conservation lists with habitats in areas affected by the organization’s operations	Not applicable	
MATERIAL TOPIC: RESPONSIBLE CONSUMPTION AND PRODUCTION			
GRI 3: 2021 Material Topics	3.3 Management of material topics	72	
GRI 305: Emissions 2016	305–1 Direct Emissions (Scope 1) of greenhouse gases (GHG)	73	
	305–2 Indirect Emissions (Scope 2) of greenhouse gases (GHG) from purchased energy	73	
	305–3 Other indirect emissions (Scope 3) of greenhouse gases (GHG)	73	
	305–4 GHG emissions intensity	73	Information not available/incomplete.
	305–5 GHG emissions reductions	ASTA Brasil is implementing initiatives to achieve its goal of reducing GHG emissions by 50% by 2029.	
	305–6 Emissions of ozone-depleting substances (ODS)	73	
	305–7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	73	



GRI: CONTENT INDEX

GRI:	CONTENT	RESPONSES (Pages)	OMISSIONS
MATERIAL TOPIC: WASTE MANAGEMENT			
GRI 3: 2021 Material Topics	3.3 Management of material topics	77	
	306–1 Waste generation and significant impacts related to waste	76	
	306–2 Management of significant impacts related to waste	76	
	306–3 Waste generated	76	
	306–4 Waste not sent for final disposal	76	
	306–5 Waste sent for final disposal	76	
GRI 306: Waste management			
MATERIAL TOPIC: SUPPLIER ENVIRONMENTAL ASSESSMENT			
GRI 308: Supplier Environmental Assessment	308–1 New suppliers selected based on environmental criteria	79	
	308–2 Negative environmental impacts in the supply chain and actions taken	79	
MATERIAL TOPIC: DECENT WORK AND ECONOMIC GROWTH			
GRI 401: Employment 2016	401–1 New employee hires and employee turnover	49	
	401–2 Benefits provided to full-time employees that are not provided to temporary or parttime employees	49	
	401–3 Parental leave	50, 51	
GRI 402: Labor/ Management Relations 2016	402–1 Minimum notice periods regarding operational changes	Not applicable	

GRI:	CONTENT	RESPONSES (Pages)	OMISSIONS
MATERIAL TOPIC: EMPLOYEE HEALTH, SAFETY AND WELL-BEING			
GRI 3: 2021 Material Topics	3.3 Management of material topics	51	
	403–1 Occupational health and safety management system	51	
	403–2 Hazard identification, risk assessment and incident investigation	51	
	403–3 Occupational health services	51	
	403–4 Worker participation, consultation, and communication on occupational health and safety	51	
	403–5 Worker training on occupational health and safety	51	
	403–6 Occupational health initiatives	51	
	403–7 Prevention and mitigation of occupational health and safety impacts directly linked to the business	51	
	403–8 Workers covered by an occupational health and safety management system	51	
	403–9 Workplace accidents	51	
GRI 403: Occupational Health & Safety 2018	403–10 Occupational diseases	51	
MATERIAL TOPIC: TRAINING AND EDUCATION			
GRI 404 Training and Education 2016	404–1 Average hours of training per year, per employee	56	
	404–2 Programs for upgrading employee skills and transition assistance programs	56	
	404–3 Percentage of employees receiving regular performance and career development reviews	56	



1

2

3

4

GRI:	CONTENT	RESPONSES (Pages)	OMISSIONS
MATERIAL TOPIC: DIVERSITY AND EQUAL OPPORTUNITY			
GRI 405: Diversity and Equal Oppor-tunity 2016	405–2 Ratio of basic salary and compensation received by women to those received by men	59	
GRI 406: Non–discrimination 2016	406–1 Incidents of discrimination and corrective actions taken	36	
GRI 408: Child labor 2018	408–1 Operations and suppliers at significant risk for incidents of child labor	27	
GRI 409: Forced or compulsory labor 2016	409–1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	27	
GRI 413: Local communities 2016	413–2 Operations with actual or potential significant negative impacts on local communities	29	
GRI 414: Supplier social assessment	414–1 New suppliers selected based on social criteria	27	
	414–2 Negative social impacts in the supply chain and actions taken	26	
GRI 418: Customer Privacy 2016	418–1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	42	

5.2 - SASB Indicators Summary

Sustainability Disclosure Topics and Accounting Metrics

TOPIC	INDICATOR	CATEGORY	UNIT OF MEASURE	CODE	PAGE
Energy Management	(1) Total energy consumed, (2) percentage from grid electricity, (3) percentage from renewable sources	Quantitative	MwH	RT-EE-130a.1	63
Hazardous Waste Management	Amount of hazardous waste generated. Percentage recycled;	Quantitative	Metric tons (t)	RT-EE 150 a1	71, 76
Hazardous Waste Management	Total number and amount of reportable spills, amount recovered	Quantitative	Kilograms (kg)	RT-EE 150 a.2	71, 76, 78
Product Safety	Total monetary losses as a result of legal proceedings related to product safety	Quantitative	Currency	RT-EE 250a.2	71
Product Lifecycle	Management Revenue from products related to renewable energy and energy efficiency	Quantitative	Percentage (%) of revenue	RT-EE 410a.3	66, 67
Business Ethics	Description of policies and practices to prevent (1) corruption and bribery and (2) anti-competitive behavior	Debate and analysis	N/A	RT-EE 510a.1	38
Business Ethics	Total monetary losses as a result of bribery or corruption	Quantitative	Percentage (%) of revenue	RT-EE-510a.2	38
Business Ethics	Total monetary losses resulting from legal proceedings related to anti-competitive behavior.	Quantitative	Percentage (%) of revenue	RT-EE-510a.3	38

Activity Metrics

ACTIVITY METRICS	Category	Unit of Measure	Code	Page
Number of units produced by product category	Quantitative	Number	RT-EE-000.A	10
Number of employees	Quantitative	Number	RT-EE-000.B	47



5.3 - SUMMARY OF CSRD/ESRS INDICATORS

ESRS STANDARD	INDICATOR	PAGE
ENVIRONMENTAL		
ESRS	E1–1 Climate change, specifically addressing GHG emissions and energy resources (energy consumption)	65
ESRS E1 Climate change	E1–4 Targets related to climate change mitigation and adaptation	69
ESRS E1 Climate change	E1–5 Energy consumption and energy mix	68
SOCIAL		
ESRS 2 General disclosures	ESRS 2 SBM–2 Stakeholder interests and views	47
ESRS 2 General disclosures	S1–1 Policies related to own workforce	47
ESRS 2 General disclosures	S1–2 Processes for engaging with own workers and workers’ representatives on impacts	47
ESRS 2 General disclosures	S1–4 Actions taken on material impacts to own workforce, and approaches to mitigate material risks and pursue material opportunities related to own workforce, as well as the effectiveness of these actions	47
ESRS 2 General disclosures	S1–8 Collective bargaining coverage and social dialogue	47
ESRS 2 General disclosures	S1–9 Diversity indicators	51
ESRS 2 General disclosures	S1–13 Training and skills development indicators	56
ESRS 2 General disclosures	S1–14 Health and safety indicators	51
GOVERNANCE		
ESRS 2 Governance	GOV–1 Role of the administrative, management, and supervisory bodies	32, 33, 34
ESRS 2 Governance	GOV–4 Statement on due diligence in sustainability	5

ACKNOWLEDGMENTS

We would like to thank all employees, across all levels of the organization, who contributed essential information for the preparation of this Sustainability Report.

We also extend our appreciation to the partners involved in each stage of its development, whose technical expertise, engagement, and commitment to transparency and continuous improvement were invaluable.

This document is the result of a collective effort to promote more responsible and sustainable practices in our operations.

CREDITS

General coordination
ESG team

Consulting and writing
Viviani Bleyer Remor

Graphic design and formatting
f/damatta design

Translation
Batata Comunicações

Photos
Asta Brasil’s image bank



