

# Sustainability Report

# 2024





# Presentation

● GRI 2-1, 2-2, 2-3

## Welcome to the Elfa Group 2024 Sustainability Report!

Elfa Group is a publicly-held corporation based in São Paulo, Brazil. This document presents the Company's main events from January 1 to December 31, 2024, and provides an outlook for the coming years.

The Company's third sustainability report was drawn up in accordance with the Global Reporting Initiative (GRI) guidelines and prioritizes the Elfa Group's material topics, which were defined through an impact materiality process involving consultations with different stakeholders.

As with our financial report, it is an annual document that consolidates information on all our operations, without distinguishing between controlled entities and minority shareholdings.

Elfa Group's 2024 Financial Statements were published in March 2025, and all related documents are available at [ri.grupoelfa.com.br](https://ri.grupoelfa.com.br) <sup>7</sup>.

**For inquiries about this report, as well as about the ESG strategy in the Elfa Group, please contact us via e-mail [esg@grupoelfa.com.br](mailto:esg@grupoelfa.com.br) or our website [grupoelfa.com.br/esg](https://grupoelfa.com.br/esg)**



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# 2024 Highlights

## 100%

of employees trained in anti-corruption policies and procedures.

## 16.6%

reduction in the rate of work-related injuries compared to 2023, due to the reinforcement of preventive actions.



## 44%

reduction in Scope 1 GHG emissions.

## +30,000

hours of training provided by Unielfa, with an average of 15.5 hours per employee.



+ R\$

## 70M

invoiced in 2024 by the Price Quote Robot.



R\$

## 30M

in savings, generated as a result of the Elfa Ideas program.



## 10%

lower emissions in the transportation and distribution category - Scope 3



# Message from CEO

● GRI 2-2, 2-22

In 2024, the Elfa Group consolidated its position as a leading healthcare distributor in Brazil, focusing on operational efficiency and profitability in a challenging market.

The Company's diverse product and service portfolio has proven to be a significant source of resilience, with top performance in the Medical segment - especially in Essential Supplies, Equipment and Dental - and positive results in strategic areas of the Pharma segment, such as Oncology, confirming the effectiveness of our strategy of diversified operations with clinics, hospitals and insurance companies.

Our main indicators reaffirm the Company's strength, with Net Revenues of R\$5.6 billion and Adjusted Ebitda of R\$433 million, or 4.8% growth versus 2023. Gross margin positively evolved throughout the year, ending 2024 at 16.2%, approximately

1 percentage point higher than in the previous year. Cash generation recorded a notable upturn, with operating cash reaching R\$251 million, reversing the negative scenario seen in 2023.

Operational efficiency has also translated into positive social impact. Enhanced logistics processes have allowed more customers to access health services and products. The ElfaCare program has been re-evaluated to offer home delivery of medications with specialized support, thereby extending the reach of services to patients in different regions. This commitment to healthcare access aligns with the Elfa Group's purpose of fostering a more efficient and accessible healthcare system.

Digital transformation was a strategic pillar in 2024. We successfully completed the integration of all in-house systems (ERP,

Salesforce, WMS, and RM), creating a unique, efficient ecosystem to manage our operations. The price quote automation with the sales robot already covers 35% of price quotes on portals, with the goal of reaching 50% by 2025. These initiatives reinforce our ability to adapt and compete in a constantly evolving market.



**“Despite a challenging year, Elfa Group successfully sustained its growth trajectory, achieving efficiency and integrating its operations, with a focus on access to healthcare, besides reducing its material risks by 60%”.**

Another highlight in 2024 was the advancement of our governance. In one-year span, we have achieved a 60% reduction in material risks, setting an all-time record, thanks to the implementation of preventive measures and the ongoing monitoring of processes. The recognition as the best compliance department in the healthcare sector by the international Leaders League awards and the renewal of the ISO 37001 (Anti-Bribery Management) certification reflect our commitment to transparency and business integrity. This advancement was made possible due to the proactive leadership that fostered a culture of compliance and ethical conduct throughout the organization.

In the area of sustainability, we have taken significant steps to bolster our commitment to environmental and social impact. The transition from gasoline to ethanol in our fleets has led to a 70% reduction in mobile combustion emissions, accounting for more than 600 tonnes of CO<sub>2</sub> avoided in 2024. We have widened the use of renewable energy in our units, implemented recycling and reverse logistics programs, and made progress in waste management. This strategic

initiative has reinforced our position as an environmentally responsible company, while maintaining our commitment to operational efficiency and service quality.

Our ESG agenda, however, goes beyond in-house operations. Our suppliers are subject to a thorough approval process and are evaluated by various business areas, including financial, governance, social, and, where applicable, environmental criteria. This enables us to continuously monitor compliance and take swift action to ensure alignment with our sustainability values and guidelines.

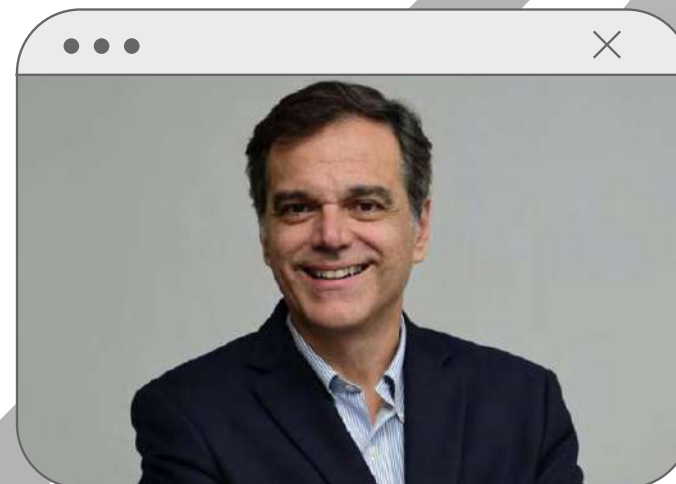
Looking ahead to 2025, we remain focused on efficiency, innovation and social impact. Our objective is to consolidate our position as a the foremost healthcare distribution company in Brazil. This will be achieved by expanding our presence in strategic areas and reinforcing our partnerships with suppliers and customers. Enhancing our portfolio in high-value segments and extending our hospital logistics services will be paramount to this new growth cycle. We will maintain the same level of intensity and commitment that has brought us this far, with

the assurance that the future will be built with responsibility, innovation, and excellence.

I would like to express my gratitude to all our employees, customers, partners, and shareholders, who played a pivotal role in achieving the results we have delivered in 2024. The success of Elfa Group has been the result of the joint effort, dedication and trust of all its members.

**José Roberto Ferraz (J.R.)**

Elfa Group CEO





# Elfa Group

*In this chapter:*

**PROFILE** →

**LOGISTICS AND OPERATIONAL  
STRUCTURE** →

**CERTIFICATIONS AND RECOGNITION** →

**BUSINESS PRACTICES** →

**STRATEGY AND BUSINESS MODEL** →



# Profile

● GRI 2-6

Elfa Group is a leading Brazilian distributor of medicines and medical and hospital supplies, with over three decades of experience in the health sector. Since 2014, Pátria Investimentos has held the controlling stake in Elfa Group. This strategic move has enabled us to consolidate our leading position through a successful approach on organic growth and strategic operations. By 2021, we had made 21 acquisitions that built up our portfolio and expanded our presence throughout the country.

We currently provide over 4,100 pharmaceutical items, 10,200 hospital supplies, 2,150 OPME (Orthoses, Prostheses, and Special Supplies) items, and 10,000 dental items. We proudly serve over 74,000 customers across Brazil.

Our operations span various segments, including hospitals, clinics, practices, laboratories, pharmacies, and healthcare operators, consolidating Elfa Group's position as a strategic partner in the health market.

In recent years, we have transitioned from a phase of expansion to a cycle of consolidation and a focus on operational efficiency. This strategic transition has enabled us to provide a top-notch service, ensuring that our customers have access to health solutions in a timely and secure manner.





# Logistics and operational structure

In 2024, we have made significant strides in our logistics and operational structure. We implemented a strategic plan to consolidate and optimize our logistics network, which allowed us to cut operating costs and improve the level of service, while maintaining our 24-hour delivery commitment in the capital cities and 48 hours anywhere in the country.

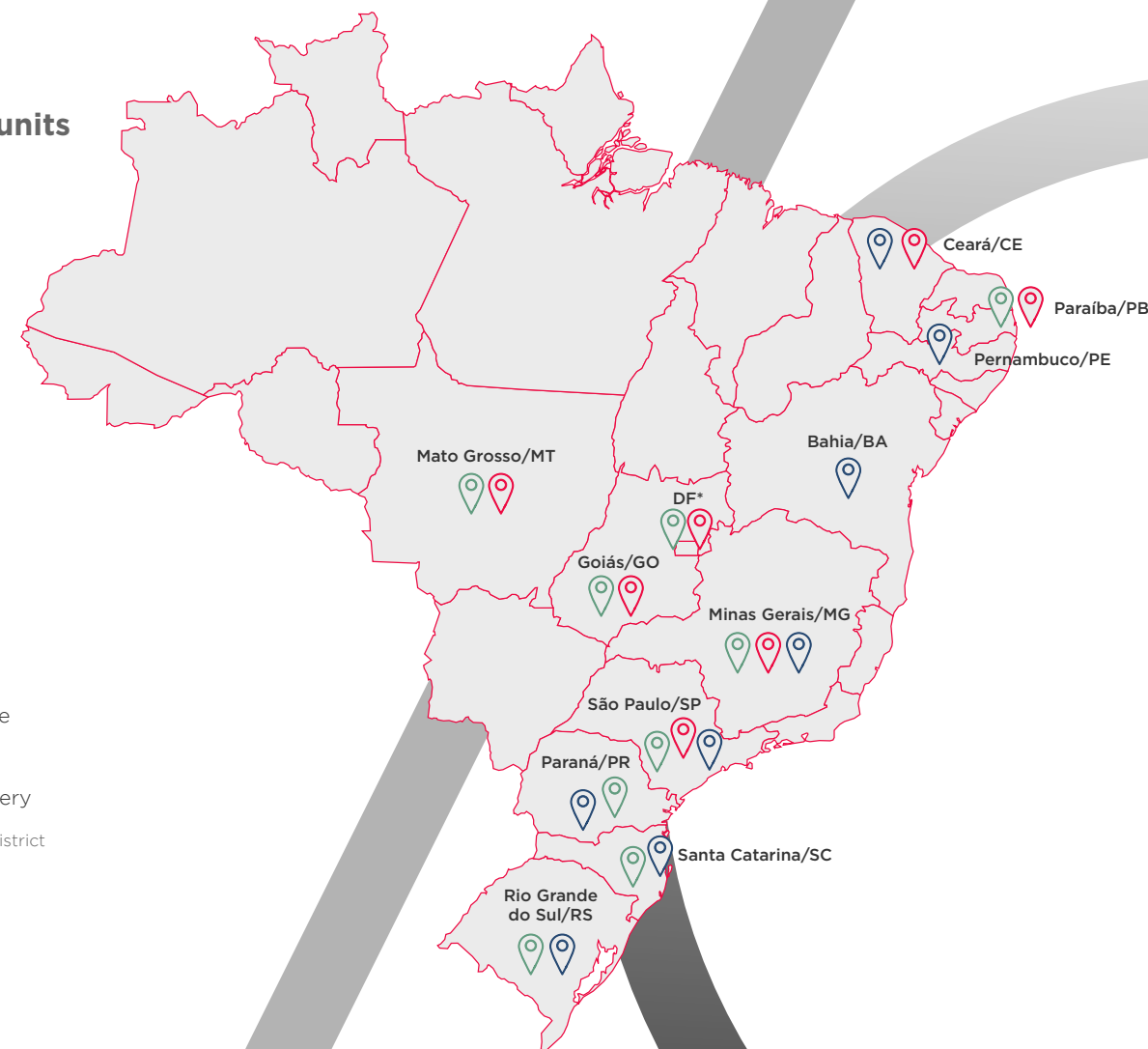
At the year's end, we relied on 22 distribution centers, with a total area exceeding 50,000m<sup>2</sup>, strategically located in the country's major capitals.

We control our distribution in the first and last mile with Asset Light 's own operating model, consisting of leased vehicles and our own drivers, which allows us to deliver a service level of over 90%. For long-distance transportation, we collaborate with strategic partners in road transport for break-bulk cargo and in air transport for temperature-controlled cargo. All operations are managed efficiently through a centralized control tower.

## Location of Elfa Group units

- Office
- DC
- Delivery

\*Federal District



# Certifications and **recognition**

## NOTABLE RECOGNITIONS IN 2024

We are widely recognized for our innovation, governance and operational excellence. The awards and certifications obtained by Elfa Group in 2024 are a testament to our unwavering commitment to quality, ethics, and a positive impact on the healthcare sector.



### Época Negócios 360° Award

Outstanding innovation and governance.



### Exame Best and Largest Companies 2024

Recognition for financial and strategic performance.



### Valor Innovation Award Brazil 2024

Outstanding innovation in the health category.



### Smart Customer Award 2024

Recognition for excellence in customer experience.



### Innovation Award

Recognition for initiatives in corporate innovation.



### Danone Master Award

Recognition as a strategic partner in clinical nutrition.



### List of the 100 most innovative companies

Recognition for IT innovation strategy.



### ISO 37001 certificate

Certification for excellence in the anti-bribery management system.



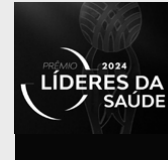
### Best Compliance Department: Biotechnology, Pharmaceuticals and Health

Recognized as a benchmark in governance and ethics.



### Gold Seal

Carbon emissions inventory certification.



### Health Leaders 2024

Outstanding health product distribution.

Learn more about  
Elfa Group's  
recognition in 2024  
on the website.



# Business practices

● GRI 3-3 (sales practices and competitive behavior)

Our business practices are guided by ethics and compliance with the free competition rules. The Compliance Program regulates business conduct, preventing anti-competitive practices such as bribery, fraud and unfair competition. We continuously monitor regulatory risks and conduct due diligence processes to ensure compliance with market laws. The Risk Committee and the Compliance area oversee the integrity of business processes to ensure alignment with ethical and competitive standards.

# +25%

return on invested capital  
(ROIC) in certain business lines

We prioritize contracts with a higher return on invested capital (ROIC), reaching a level above 25% in certain business lines in 2024. In the public sector, our expertise in bidding processes and payment monitoring has optimized the receivables cycle, enhancing financial predictability.

Furthermore, we have bolstered our logistics services sector. We have assumed responsibility for inventory management at cutting-edge hospitals and developed customized solutions for the hemodialysis sector, which include the assembly of and delivery of complete kits. This approach has consolidated Elfa Group's position as a reliable and efficient partner in the healthcare sector.



**We have reinforced our commercial compliance by implementing due diligence, ethical negotiations, and a focus on high-return contracts, thus consolidating our position as a trusted partner within the healthcare sector.**





## Customer centricity

In 2024, we further strengthened our commitment to prioritize the customer at the core of our operations, with a focus on agility, customization, and efficiency in our services. The strategic realignment of business units (BUs) — Pharma, Medical, Medtech, and Corporate Sales — has enhanced operational clarity and efficiency, enabling a more agile service model tailored to the unique requirements of each segment. We expanded the Net Promoter Score (NPS) monitoring program, which reached 78 points in 2024, an all-time high, reflecting the ongoing improvement in customer perception of our services.



**Our NPS hit an all-time high of 78 points in 2024, reflecting the quality of our services**

### MAIN HIGHLIGHTS IN EACH BUSINESS UNIT



#### Pharma

We have implemented a real-time tracking system for highly complex medicines, enabling quicker responses to the demands of hospitals and clinics. This solution ensured greater predictability in supply and reduced shortages of critical medicines.



#### Medtech

We have intensified our partnerships with hospitals and healthcare operators to ensure the availability of medical and nutritional supplies. One of the highlights was the launch of a hospital nutrition line to meet the specific demands of patients with dietary restrictions, providing greater safety and efficacy in treatment.



#### Medical

We have tailored the delivery of surgical products with the launch of an articulated stapler that has reduced surgical time by 20% and enhanced clinical results. We have also created a system for assembling tailor-made kits for robotic surgeries, optimizing the use of supplies and uplifting healthcare professionals' experience.



#### Corporate Sales

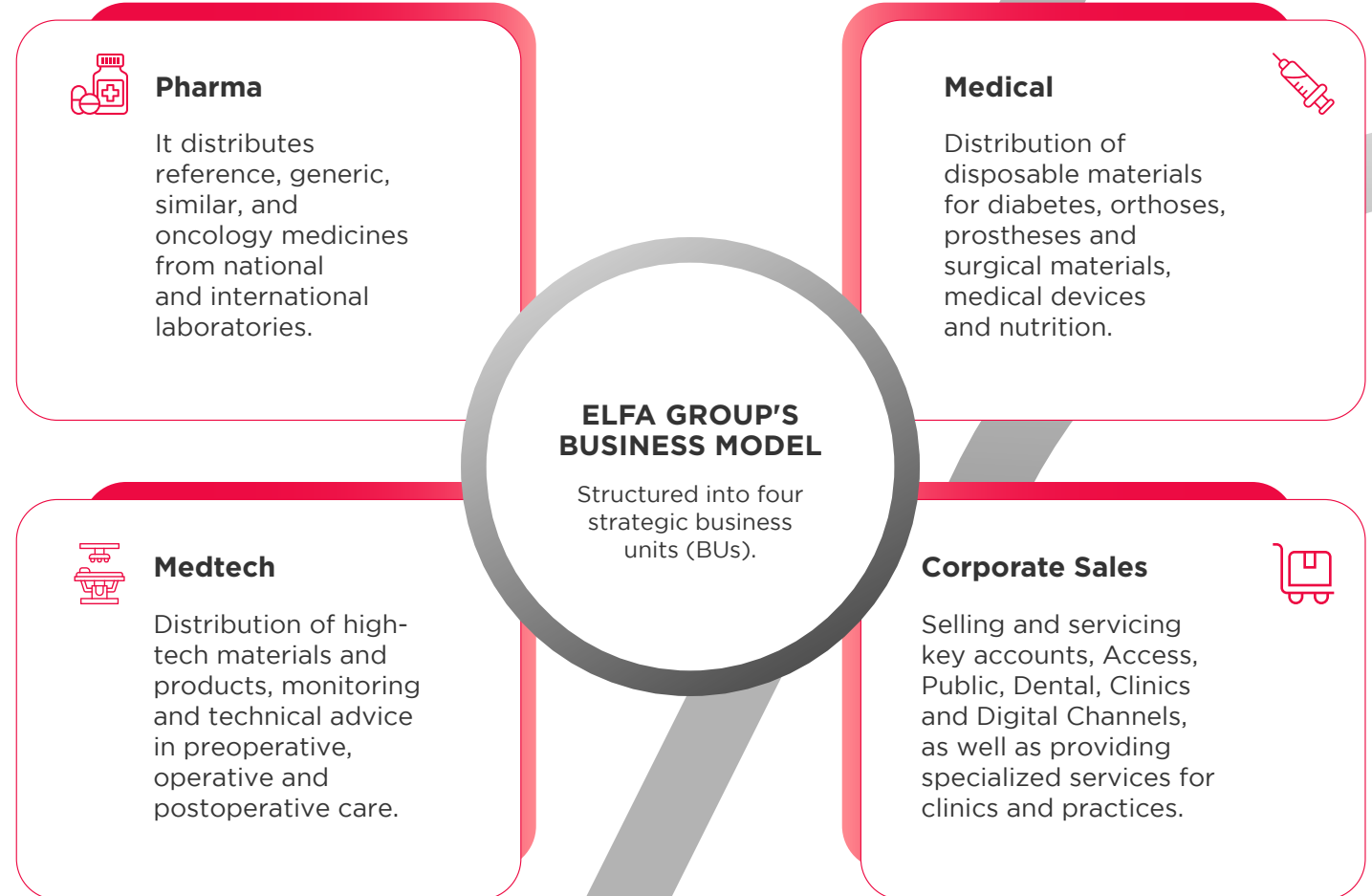
In the Dental area we achieved the best annual performance in history. This result was driven by the launch of a line of premium dental products, as well as the expansion of consulting services for clinics and practices.

# Strategy and business model

## ● GRI 3-3 (business model resilience)

The Elfa Group's business model is resilient, which is a strategic factor for the Group's continuity. This ensures the ability to adapt to challenging scenarios and market changes. We employ continuous assessments to identify opportunities, and we strengthen ourselves through adaptive strategies and a solid governance structure. The Board of Directors performance, market practices and supplier management play an essential role in mitigating risks and maintaining our competitiveness.

In 2024, our strategy was geared towards efficiency. The consolidation of logistics network and reinforcement of partnerships with strategic suppliers are the pillars to uphold our position as a benchmark in the sector.



## Pharma

In 2024, Pharma BU maintained its relevance for the Elfa Group, representing the largest share of the Company's revenues and margin, with approximately 75% of sales and 60% of gross profit.

Our strategy combines discipline in commercial management, inventory optimization, and reinforced pricing intelligence. We have focused on reference medicines and prioritized laboratories with higher margins, better commercial conditions, and lower service costs. This careful selection was guided by return on invested capital (ROIC) indicators, with a focus on profitable sales and margins higher than 25%.

In addition to the portfolio review, we have intensified our presence in highly specialized segments, such as oncology, hematology and injectable medicines. We have also bolstered our activities in the public market. The rationalization of the logistics network and the consolidation of management systems (ERP, WMS, and Salesforce) were decisive in enhancing operational efficiency and facilitating more agile inventory and order management.

We will continue to prioritize a sustainable growth model, built on profitability, predictability and cash generation, consolidating Pharma BU as a central pillar of the Elfa Group's strategy.



**With a solid commercial discipline and a focus on highly complex medicines, Pharma BU optimized inventories, enhanced its operational efficiency, and reinforced its presence in the public market throughout 2024.**

# +25%

**margin on the main products**

# 75%

**of Elfa Group's revenues**







## Medical

We have further advanced Medical BU's role in the medical-hospital solutions supply chain. We play a leading role in the import and distribution of disposable materials, products for hospital nutrition and diabetes, ensuring wide coverage, speedy deliveries and support in inventory control for our customers throughout the country.

We are committed to a fully-fledged portfolio, with launches and additions to the line that allow us to fully meet the demands of hospitals, clinics and healthcare operators. Our work has prioritized various specialties, including palliative treatments and customized services. We rely on highly qualified technical teams that are up-to-date with current rules and regulations, providing greater security and confidence in partnerships.

Medical BU ended 2024 with an 11% year-over-year growth, evidencing positive performance across all product lines, including essential supplies, equipment, and nutrition. The BU effectively addressed the challenges faced by the sector, such as defaults and rising costs, while sustaining healthy margins and ensuring uninterrupted delivery to our critical customers.

We emphasized the pivotal role of the equipment area in driving BU's growth, showcasing Descarpac's exceptional performance, which advanced 27% during the period. The hospital nutrition line also played a strategic role, by launching products targeting specific patient profiles - such as malnourished patients or those with kidney disease - and solutions suited to different regional needs.

In light of the challenges posed by the healthcare market, including the pressure to cut costs and regain profitability, we are committed to distinguishing ourselves through a focus on operational efficiency, ethics, transparency, and the ability to rapidly adapt to our customers' needs. We also invest in new technologies and automation to customize services, optimize processes, and enhance the experience of patients and partners.

Our Company's robust regulatory affairs, quality control, and techno-surveillance department allows us to anticipate Anvisa's requirements and actively participate in ABNT, and Animaseg committees and other sector entities.

With a customer-centered vision and a focus on key trends, we are strategically preparing to broaden our competitive advantages and deliver greater value to the Brazilian healthcare system.



**In 2024, Medical BU achieved a 11% growth, reinforced its operations in equipment and nutrition, and widened its national coverage with fully-fledged solutions and specialized technical services.**

## Medtech

Our leadership in the Medtech segment was consolidated, with a 12% growth rate that surpassed the sector's historical average of between 5% and 6% per year. Over the past two years, we have advanced 27%, a result of a consistent strategy focused on geographical expansion, portfolio innovation, and significant gains in operational efficiency.

We strategically reinforced our foothold in the inland São Paulo, consolidating our operations in the southern region and extending our business reach nationwide. We have also initiated the distribution of four new products, including an articulated stapler, which has enabled us to meet more complex surgical demands with greater accuracy and performance.

We have further bolstered our portfolio in minimally invasive surgeries with the arrival of new endoscopes and 4K towers, as well as solutions adapted to robotic surgeries, keeping pace with the sector's technological developments. Our partnerships with major global players have been paramount to ensuring quality and continuous innovation.

We have also enhanced the customization of our service. We have implemented an integrated management system that monitors the consumption of materials in hospitals in real time, enabling to supply customized kits. We provide technical training for physicians and hospital staff, ensuring proper use of the equipment. In addition, we have developed an exclusive app that assists us in monitoring customer preferences and optimizing delivery and material collection routes.

In the technological front, we have advanced with the implementation of RFID systems, which have reduced the time taken to confirm the use of consigned equipment and supplies from two weeks to 48 hours, and the time taken to count inventory from 30 minutes to only three seconds. We have also intensified the use of artificial intelligence in the automation of price quotes and orders, aiming at consolidating this model across the entire Medtech operation by the end of 2025.

12%  
growth in 2024

27%  
increase in  
two years

4  
new products  
distributed





## Corporate Sales

We maintained a solid pace of growth in the Corporate Sales area in 2024. With commercial discipline and a focus on the financial balance of contracts, we prioritize business with improved margins and long-term partnerships, delivering excellent results in the public and private markets.

The Dental division also achieved a record performance, marking the highest result ever reported in its history. This positive outcome was driven by several factors, including the diversification of the portfolio, an expansion of commercial coverage, and strong performance in equipment. We also expanded our market share by offering fully-fledged solutions for dental clinics and consolidated the confidence of major manufacturers, who bolstered their partnership with Elfa as a strategic distribution channel.

With a focus on efficiency and profitability, we conducted a thorough review of contracts and have decided to discontinue operations with margins that do not align with our company standards. Conversely, we have strategically reinforced our foothold in high-value-added segments, such as oncology, hemodialysis, and specialized logistics services. Among the highlights, we have expanded hospital inventory management solutions and the delivery of customized

kits, adding value to our customers and optimizing the use of resources.

A notable achievement this year was the launch of ElfaCare, our platform for dispensing highly complex medicines in the comfort of patients' homes, with supervised application provided by health professionals. This initiative is indicative of a growing trend between pharmaceutical companies and healthcare operators, positioning Elfa Group as a strategic partner in the patient's journey.

We are proud to serve leading laboratories and operators, offering full traceability, humanized care, and improved adherence to treatment. An integrated system enables real-time monitoring of delivery, medicine application, and clinical support, thereby enhancing control over the entire chain. This innovation also creates new business opportunities for Elfa, integrating the B2B model with solutions designed for direct patient care.

Digitization of the care journey and the services customization will continue to be central to our operations in 2025, incrementing the value delivered to hospitals, clinics, operators and partner industries. We remain attentive to opportunities to innovate responsibly, efficiently and with a positive impact on the entire healthcare ecosystem.

## New configuration

In 2025, we initiated a strategic restructuring of the business units. This restructuring was designed to enhance efficiency and commercial focus, while also improving relations with suppliers, margin control, and price adjustment.

**Pharma BU** is now responsible for all medicines, both for the public and private markets, including contracts with key accounts. The Dental and Medtech segments, in turn, were incorporated by **Medical BU** creating a more efficient and streamlined structure for the negotiation and distribution of medical devices and hospital supplies. The new **Services** has merged the Access area and the Patient Support Program (PSP), allowing the integration of medicine delivery with customized services.

In addition, we have set up an executive board that is focused on price and margin management, as well as category management. The objective of this initiative is to ensure that our negotiations are increasingly strategic and long-term.



# Gover nance

*In this chapter:*

**GOVERNANCE STRUCTURES** →

**COMPLIANCE AND INTEGRITY** →

**RISK MANAGEMENT** →

**DATA SECURITY AND** →

**PRIVACY**

**QUALITY MANAGEMENT** →

**SUPPLIER MANAGEMENT** →



# Governance structures

● GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-18

The Elfa Group's governance structure comprises various bodies that ensure the strategic direction and oversight of its operations.

Our Board of Directors, the Company's highest governance body, plays an essential role in defining strategic guidelines and approving policies.

The board members are appointed by the majority shareholders, always aiming at building up our corporate governance. To ensure board members qualification, we have established a structured nomination and selection process for board members, overseen by the Nomination and Governance Committee. This process considers a competency profile aligned with our strategy, assessing criteria such as independence, experience and specific knowledge of the health sector and organizational transformation.

The current composition of our Board of Directors is as follows: members of Pátria Investimentos possess extensive knowledge of the Elfa Group, while independent members are healthcare industry and organizational transformation experts. Norberto Whitaker Sobral Januzzi serves as chairman; he does not hold an executive position, has a two-year term of office, has experience in large companies, and has held strategic positions at Pátria Investimentos since 2011.

To ensure the efficiency of our governance, we conduct a regular self-assessment of the members of the Board of Directors, which allows for continuous monitoring of performance in overseeing economic, environmental and social impacts.

## ELFA GROUP BOARD OF DIRECTORS

**Norberto Whitaker Sobral Januzzi**  
Chairman

**José Roberto Ferraz**  
Member

**Lia Ferrua**  
Member

**Maria Regina Ferreira Navarro**  
Independent member

**Ricardo Pelegrini**  
Independent member

Oversight of the economic, environmental and social impacts associated with our activities is distributed among five committees, allowing for efficient and integrated management:

- **People and Remuneration Committee** focuses on attracting, retaining and developing our employees;

- **Ethics Committee** works continuously to reassess risks, review policies and enhance in-house procedures;

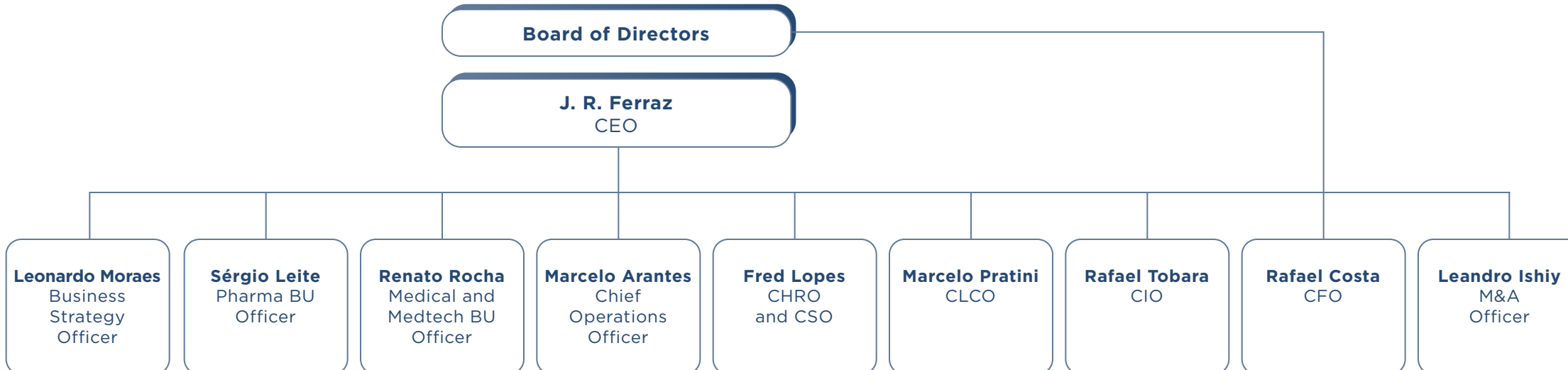
- **Risk and Compliance Committee** defines principles and guidelines for managing operational, strategic and regulatory risks, ensuring compliance with legislation and best market practices;

- **Innovation and Digital Transformation Committee** has the role of driving groundbreaking solutions for the Company;

- **Audit Committee** plays the role of third line of defense and is directly subordinated to the Board of Directors, ensuring an independent look at internal controls and financial processes.

Our Board of Executive Officers is liable for the general management and representation of the Company. It is comprised of, at least, five and at most, ten members, elected and dismissed by the Board of Directors for a unified two-year term of office.

#### Elfa Group organizational chart





## Remuneration policy

● GRI 2-19, 2-20

Fixed remuneration and benefits for members of the Board of Directors and senior management are defined in accordance with best market practices and are not linked to individual performance. On the other hand, officers bonuses are calculated based on performance criteria, ensuring alignment with our strategic objectives.

The definition of remuneration follows a structured process, which includes the formulation of remuneration guidelines and philosophy, setting up of the Remuneration Committee, comparative market analysis, structuring of salary packages, performance and periodic reviews. This entire process is

overseen by the Remuneration Committee, ensuring compliance with best practices and greater transparency.

Stakeholder perception plays a key role in shaping our remuneration guidelines. The opinions of shareholders and other stakeholders are incorporated through the General Meeting, surveys, consultations, meetings with investors and interactions with independent consultants. To ensure fairness and competitiveness, we involve specialized consultants in the definition of remuneration packages, reinforcing our commitment to a transparent salary policy in line with market expectations.



**Our remuneration policy combines fairness, transparency and meritocracy, with bonuses linked to performance and practices in line with the market**



# Compliance and integrity

● GRI 2-15, 3-3 (Anti-corruption and compliance), 3-3 (Transparency and ethical business conduct), 205-1, 205-2, 205-3, 2-25

The Elfa Group has adopted a compliance and integrity management model built on principles of ethics, transparency and corporate responsibility. Our Compliance Policy is structured to ensure compliance with national and international regulations, in line with the principles set out in our Code of Conduct. We therefore follow strict guidelines against illicit practices such as bribery, fraud, unfair competition and money laundering, assuring that our operations are conducted with integrity at every stage of the value chain.

Our structure consists of an Ethics Committee and a Risk Committee, which report directly to the Board of Directors. The **Ethics Committee** is liable for monitoring the Compliance Program indicators as well as deliberate on disciplinary measures in cases of

high criticality, while the **Risks Committee** continuously monitors the main operational and regulatory risks.

We also rely on a whistleblowing channel operated by an external company, which ensures confidentiality and impartiality in investigations. In the event of a noncompliance issue, we conduct a thorough analysis to implement effective corrective measures. This ensures not only the resolution of the issue but also the ongoing enhancement of organizational integrity. The Compliance area submits quarterly reports on the channel to the Ethics Committee and the Board of Directors.

In 2024, 302 complaints were registered, of which 222 were resolved without the need for remedy, while 80 resulted in corrective actions. No cases of corruption were recorded.

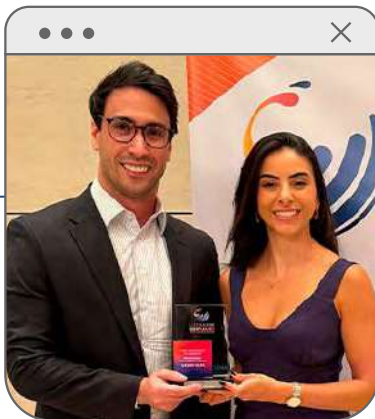


**In 2024, the Elfa Group reinforced its commitment to integrity by establishing dedicated committees, an independent external channel, and practices that align with the highest national and international compliance standards.**



## SIMPLY THE BEST

The recognition of Elfa Group's Compliance department as the best in the healthcare sector in 2024, in the "Biotechnology, Pharmaceuticals and Healthcare" category, by the Leaders League yearbook, reflects the reinforcement of our governance and compliance practices in recent years.



We made significant progress and achievements in the area in 2024. We have renewed our ISO 37001 certification (Anti-Bribery Management System), reinforcing our commitment to ethical conduct and business integrity. We have also revised our [Code of Conduct](#) ↗ to include social and environmental issues and implemented a real-time monitoring system, which allows for the immediate monitoring of indicators such as audits, complaints and the implementation of risk mitigation plans.

We also trained 100% of employees in compliance and ethics, including anti-corruption, fostering a culture of integrity throughout the organization. Through the Compliance Influencers program, seven ambassadors for the topic, from all areas of the Company, supported the detection and prevention of non-conformities, answering questions from the teams and making suggestions for continuous improvement on the topic.

We have also adopted strict measures to prevent and mitigate conflicts of interest, with clear policies and procedures, regular training and ongoing monitoring. The parties involved are isolated to ensure impartiality and confidentiality. The Conflict of Interest Policy and other compliance instruments are available for public consultation on the [Elfa Group's website](#) ↗.

For 2025, we will focus on bolstering compliance governance and intensifying the monitoring and risk control mechanisms.

Our commitment is to maintain the Elfa Group as a benchmark for ethics and integrity in the healthcare sector, building up the confidence of our customers, suppliers and other strategic stakeholders.

### How to activate the Confidential Channel

0800 741 0006

[grupoelfa.com.br/canalconfidencial](https://grupoelfa.com.br/canalconfidencial)





# Risk management

● GRI 205-1

Risk management is a strategic pillar for the Elfa Group, with a model based on structured governance and ongoing monitoring. The Compliance area collaborates closely with a specialized external office to ensure the effective management of action plans in the risk matrix. This collaboration assures that all mitigation initiatives are aligned with corporate guidelines. The Risk Committee plays a central role in this process, meeting quarterly to review and update the risk matrix, assess emerging risks and define corrective actions. The committee's work involves the active participation of the CEO, CFO, COO and CLCO in analyzing the most critical risks for the business.

Our risk management guidelines are in line with international best practices and follow the principles set out in the Elfa Group's Code of Conduct and Compliance Policy. The risk matrix covers operational, strategic,

regulatory, financial and reputational risks. In addition, the risk management program is reinforced by an automated monitoring system that allows real-time monitoring of indicators and facilitates the rapid implementation of action plans.

In 2024, the Elfa Group made important advances in this area, bolstering the monitoring system and consolidating mitigation practices. We reduced the material risks mapped in the risk matrix by 60%, as a result of implementing effective corrective actions and greater integration between the Compliance and Operations areas.

The periodic review of the risk matrix will remain a priority, with the integration of new indicators and the reinforcement of mitigation practices across all the Company's units.

# 60%

**reduction in  
Elfa Group's  
material risks**



# Data security and privacy

● GRI 3-3 (Data security and privacy), 418-1

Data security and privacy remained top priorities for the Elfa Group in 2024. We have bolstered our governance in this area by updating our policies, documents and procedures in accordance with the General Data Protection Law (LGPD), as well as appointing a new Data Protection Officer (DPO) to lead initiatives concerned with protecting personal data.

We have reinforced our in-house procedures by creating the Privacy Committee, comprising representatives from various departments. This committee is liable for assessing risks, establishing guidelines, and responding promptly to incidents. We also implemented additional access controls, extra layers of security in the systems and expanded threat detection. Our information technology team now continuously monitors the effectiveness of these measures, based on internal reports and impact assessments.

To raise in-house awareness, we have developed a LGPD training path and promoted regular capacity-building throughout the year. The institutional website now offers more transparency about data processing and provides specific channels for data subjects to request access to or delete their information.

In our relationship with contractors, we have advanced by implementing a mandatory compliance form for suppliers, requiring compliance with our privacy guidelines. The adoption of consent forms for employees has also become part of our management processes.

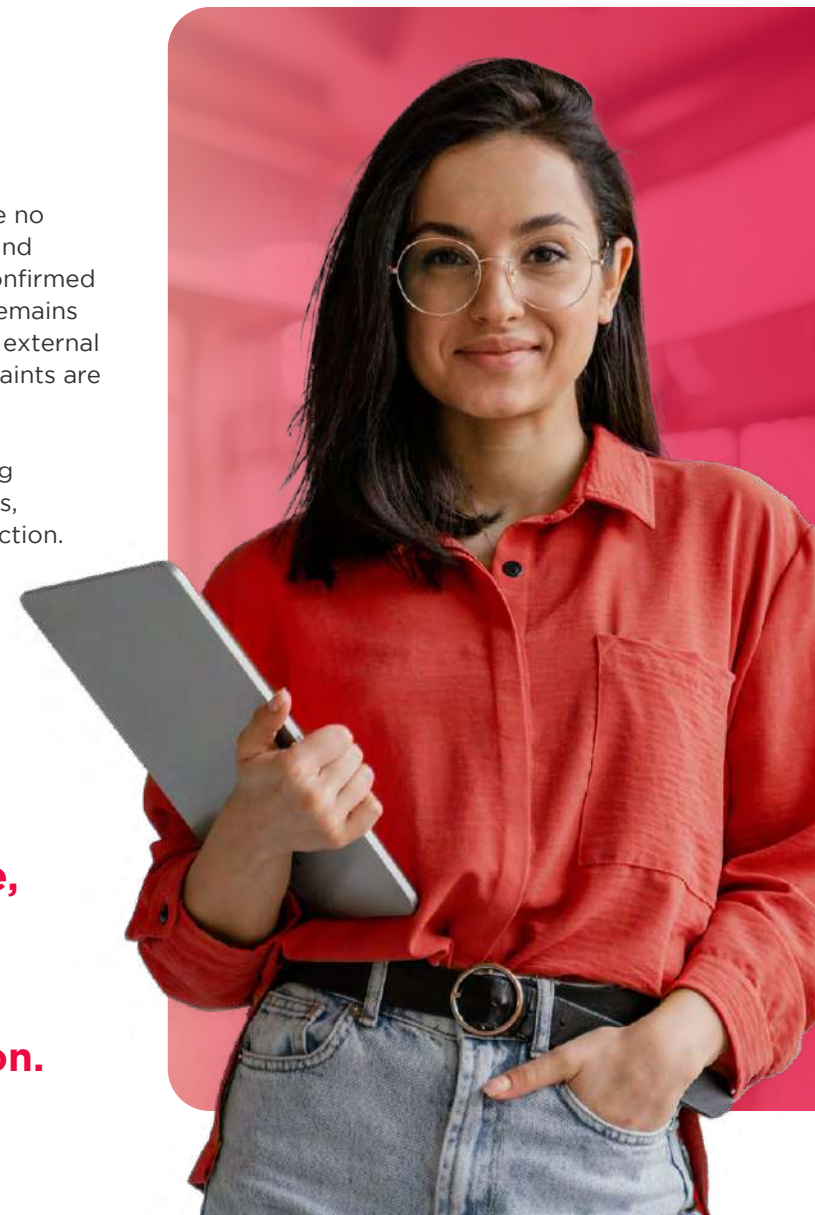
As a result of this work, we recorded no leaks, thefts or losses of customer data in 2024. We have received eight reports from contractors regarding possible privacy violations, all of which have been analyzed

and dealt with rigorously. There were no complaints from regulatory bodies, and none of the incidents resulted in a confirmed violation. Our Confidential Channel remains active and accessible to internal and external stakeholders, ensuring that all complaints are duly investigated and resolved.

We remain committed to the ongoing improvement of our privacy practices, raising the level of information protection.



**Data governance is reinforced through dedicated committee, new controls, and ongoing training on privacy and information protection.**





# Quality management

● GRI 3-3 (Product safety and customer well-being)

At Elfa Group, we prioritize the safety of our products and the well-being of our customers by implementing a structured Quality Management System. This system complies with national standards for the storage, transportation, and distribution of medicines, medical and hospital products, nutrition, cosmetics, and sanitizers, such as RDC No. 430/2020, issued by the Brazilian Health Surveillance Agency (Anvisa).

Our quality management system follows a structured model of regulatory compliance, process standardization, and continuous improvement. It consists of a Quality Manual, Standard Operating Procedures (SOPs), Work Instructions, forms, and records. These elements ensure the consistent execution of processes across all distribution centers (DCs).

The system includes regular internal audits, calibration and preventive maintenance of equipment, as well as an ongoing training program for Quality and Operations professionals. Our facilities are kept organized, free from contamination and with strict temperature and humidity controls.

The structure is led by the Quality and Regulatory Affairs area, which works in an integrated manner with the operations team and the compliance sector. Our quality professionals are present in each DC, monitoring operational processes in real time and ensuring that all procedures are aligned with in-house standards and guidelines. The management system is reinforced by electronic document control and real-time temperature monitoring, ensuring the integrity of the products stored and transported.



In 2024, we consolidated relevant advances in the area, highlighting the implementation of an operational excellence program in the distribution centers. This program covers indicators such as quality notifications, training and the application of good practices in the product storage and transportation. The introduction of the housekeeping concept, with daily audits at each DC, allowed for greater control over processes and improved compliance with quality regulations. The score for compliance with good practices reached 90% in the DCs with the highest operational volume.

Adapting to the standards of RDC No. 430/2020 was one of the main challenges of the year, especially with regard to temperature control during transportation. We adopted a structured model based on risk analysis and route mapping, with sample monitoring on the routes with the greatest impact. Partner carriers have been trained to ensure that the temperature is maintained throughout the route, reinforcing control over the cold chain. In addition, the use of returnable boxes for transporting heat-sensitive products (which require control of their properties at temperatures unsuitable

for their preservation) has reduced losses and operating costs, besides generating a positive environmental impact by lowering the use of Styrofoam and disposable items ([more information on page 61 ↗](#)).

Another significant advance was the reinforcement of partnerships with multinational laboratories and manufacturers. In audits of strategic suppliers, no critical non-conformities were recorded. The auditors recognized the evolution of processes and the robustness of internal controls, heightening the Elfa Group's position as a benchmark for quality in the healthcare distribution sector.

For 2025, the focus will be on consolidating the operational excellence program, aiming at achieving 100% process mapping in all distribution centers. One of the main initiatives will be to train employees in operational processes and quality standards. The skills matrix will allow us to assess and develop technical and behavioral skills, ensuring greater alignment between teams and better execution of operational processes.

Systems validation will also be a priority, aiming at completing integration with the ERP, enabling greater automation and traceability of operations, enhancing quality control and the ability to respond in real time.

Another challenge will be adapting to eventual regulatory changes in the health sector, especially in relation to product traceability, storage and transportation standards.

**90%**  
**compliance with good  
practices in large DCs  
reinforces the advances  
of the operational  
excellence program and  
control of the cold chain**



# Supplier management

● GRI 2-6, 3-3 (Supply chain management), 308-1

Our supply chain comprises over 80 strategic partners in the healthcare sector, ensuring the efficient delivery of solutions to customers, and an estimated total of approximately 560 suppliers, medium and large-sized domestic and international companies that are active in both the supply of products and the provision of services.

Supplier management in the Elfa Group is a critical issue in our business model.

We have adopted in-house policies for contracting suppliers who ensure compliance with the procurement flow. These policies are structured around a rigorous approval process in which the responsible areas interact in the analysis and approval of each of the Company's partners.

If irregularities or practices that are not in line with our values are identified, the contract process is suspended. Similarly, suppliers who have been contracted are subject to ongoing monitoring.

In the event that any inappropriate conduct or contractual violations are detected, we request clarification and, if necessary, terminate the contract.

We continue to improve the inclusion of ESG criteria in the supplier approval process, an essential aspect to ensure alignment with our sustainability guidelines. This initiative enables us to effectively mitigate negative impacts, ensuring that our suppliers adhere to sustainable standards and good market practices. Furthermore, it contributes to other fronts, such as reinforcement of value chain relations and enhancement of socio-environmental criteria when selecting partners.

## Compliance and alignment

● GRI 308-2, 414-1, 414-2

In 2024, all contracted suppliers were assessed based on the strict criteria of the Code of Conduct, ensuring alignment

with our ethical, social and regulatory compliance principles. The validation of suppliers takes place through a detailed analysis of documentation and the verification of potential risks, such as child labor, compulsory labor and other practices incompatible with our values. None of the suppliers assessed were identified as causing or potentially causing negative social impacts, which reflects the soundness of our approval process and the responsibility with which we select business partners.

The approval process includes a structured risk analysis, conducted with the support of the Compliance area. This analysis involves public consultations and ongoing monitoring of suppliers, allowing vulnerabilities to be identified and corrective measures to be adopted when necessary. Suppliers who do not meet the established criteria are asked to adapt and, in more serious cases, their contracts may be terminated. In addition,

our contracts include specific clauses on ethical conduct, respect for labor standards and compliance with current legislation, reinforcing our commitment to governance and transparency in business relations.



**The supplier approval process includes a structured risk analysis, conducted with the support of the Compliance area**

# Results

*In this chapter:*

**FOCUS ON PROFITABILITY** →  
**AND CASH GENERATION**





# Focus on profitability and cash generation

We ended 2024 with Net Revenues of R\$5.6 billion, despite the challenging scenario in the healthcare sector. In light of this context, we remain committed to our strategy of prioritizing businesses with enhanced profitability and cash generation, consistent with the Company's financial and operational commitment.

We remain focused on profitability and optimizing return on invested capital (ROIC), with efficient management of accounts receivable, inventory and accounts payable. As a result, we achieved operating cash generation of R\$251 million, supported by improved working capital and an 18-day reduction in the cash cycle compared to the last quarter of 2023.

Our operating expenses fell by R\$30 million (down 6% on the previous year), reflecting our commitment to efficiency and control. In 2024, we have made significant strides in integrating the group's companies. This progress was driven by the unification of systems, the consolidation of distribution centers, and the centralization of administrative offices in a new headquarters in São Paulo.

This management discipline led us to an Adjusted Ebitda of R\$433 million, 4.8% higher than in 2023, with a 0.8 percentage point increase in the EBITDA margin. These figures reflect our strategy of concentrating our efforts on segments with higher gross margins and returns above the sector average, combined with the continuous capture of synergies.

The Financial Result ended the year at R\$422 million, up 5.5% from 2023, mainly driven by the interest rates practiced on the market. In Operating Profit, we recorded an advance of R\$14 million. Net income, on the other hand, slowed down, mainly due to variations in Income Tax and Social Contribution between the periods.

This performance reinforces our ability to adapt and withstand challenges while maintaining our commitment to efficiency, stability, and value creation.



# Inno vation

*In this chapter:*

**DIGITAL TRANSFORMATION** →

**ARTIFICIAL INTELLIGENCE  
AND AUTOMATION** →

**DATA SECURITY AND  
PRIVACY** →



## Digital **transformation**

In 2024, we made significant progress in our digital transformation by integrating all Elfa Group companies into a unified systemic platform. The integration of the ERP, WMS and RM systems centralized administrative, commercial, logistics and payroll management, resulting in greater accuracy and synergy between the areas. The creation of a centralized data lake has enabled access to information in real time, increasing efficiency in decision-making and enhancing operational agility. The upgrade of the Warehouse Management System (WMS) uplifted the accuracy of inventory control to 99.9%, reducing errors and improving delivery times.

Our infrastructure has also been 100% migrated to the cloud, which has reduced energy consumption and bolstered cyber security.

In addition, the in-house Elfa Ideias (Ideas) program encouraged our employees to propose innovative solutions. The ideas implemented in 2024 resulted in savings of approximately R\$30 million in the year. Some initiatives included the automation of internal processes, such as price quote processing, which reduced the need for manual labor and expedited customer response cycles.

99.9%

**accuracy in  
the Warehouse  
Management System**

R\$

30 M

**in annual savings  
through technological  
innovations**

100%

**systems  
integration**

## Artificial intelligence and **automation**

The Price Quote Robot, implemented within the procurement portals of hospitals and clinics, has successfully automated nearly 35% of the price quotes, aiming at reaching 50% by the end of 2025.

We also implemented a machine learning algorithm to predict product demand and optimize the procurement process. This system analyzes historical data and market trends to project the volume required by region and customer, enhancing logistics efficiency and reducing excessive inventories or product shortages. Automation has not only uplifted our response capacity, it has also ensured greater market competitiveness, positioning the Elfa Group as a benchmark for innovation and operational efficiency.



**Artificial intelligence boosts  
demand predictability and  
speeds up procurement decisions  
with greater accuracy and agility**



# ESG Strategy

*In this chapter:*

**ESG AREA** →

**MATERIALITY** →

**ESG AGENDA** →



# ESG Area

● GRI 2-13, 2-29

At Elfa Group, we have structured the ESG agenda to ensure that our commitments are effectively embedded into strategic decisions. Responsibility for managing ESG impacts is under the leadership of the Chief Sustainability Officer, a role performed jointly by the Chief Human Resources Officer, reinforcing the synergy between sustainability and people management. We believe that the ESG agenda should be deeply connected to organizational culture and human development, ensuring that responsible practices permeate all business areas.

Advances on this issue led us to create a dedicated team, which currently works on developing and implementing ESG initiatives, ensuring compliance with regulations, promoting stakeholder engagement and leading sustainable actions. This work includes overseeing the publication of the Sustainability Report and other corporate communications concerned with the transparency of our ESG practices.

ESG initiatives and targets are reported monthly to internal management and quarterly to the Board of Directors. This format ensures that the advances and challenges of the ESG agenda are closely monitored, allowing for strategic adjustments whenever necessary.

## Evolution of the ESG structure in 2024

In 2024, our ESG structure underwent a notable evolution, marked by enhanced governance and the expansion of scope of action of the team dedicated to this topic.

We have broadened our collaboration with the Operations Executive Board, reinforcing partnerships for the fleet's decarbonization, improve energy efficiency, and bolster the traceability of recyclable waste. These initiatives reflect our commitment to embedding sustainability into core business of the Company, ensuring that the ESG agenda is not an isolated pillar, but a competitive advantage.

Communication and in-house engagement have also evolved. We have intensified our efforts to raise awareness and provide training to our employees so that they understand the importance of ESG issues and can actively contribute to their implementation. As part of this initiative, we have initiated a more structured communication process regarding our diversity and inclusion programs through the Empodera (Empowerment) pillar and periodic bulletins in our in-house communication, providing updates on the continued advances of our social indicators.



# Materiality

● GRI 2-14, 3-1

At Elfa Group, we believe that sustainable management is built on understanding the impacts generated by our activities and actively listening to our stakeholders. The concept of materiality guides this journey, helping us to identify and prioritize the issues that most influence our operations and that are also relevant to society, the environment and the economy.

Materiality is a core principle to ensure that our Sustainability Report seamlessly reflects the most significant issues for our organization and our stakeholders. This is a structured process that analyzes the direct and indirect impacts of our operations and sets strategic guidelines for the evolution of our commitment to sustainability.

The process of defining the material topics was conducted through group interviews, workshops and public consultations. These interactions involved the different links in our value chain, from our suppliers and business partners to shareholders, investors, customers, consumers and workers.

The methodology adopted followed the impact materiality approach, i.e. we prioritized the topics with the greatest potential to generate significant environmental, social and economic effects. The final list of material topics was validated by the Board of Directors, ensuring strategic alignment and transparency in the process. The materiality was reviewed and completed in 2022, and may be updated as necessary.

The material topics identified (see the full list below) reflect not only our responsibility in the distribution of medicines and medical-hospital products, but also our commitment to logistics efficiency, sustainable innovation and integrity in all our relationships.

For this report, we have maintained the list of material topics unaltered from the previous cycle, ensuring consistency in approach and allowing us to build a track record that bolsters our sustainability strategy.











We are already planning new developments for the next reporting cycle, in order to always keep up with the new requirements of the legislation in force.





## ELFA GROUP MATERIAL TOPICS

● GRI 3-2

	RELATED SDG		ADDITIONAL INFORMATION
Affordable healthcare for all		3 - Good health and well-being	Page 51
Human rights and diversity & inclusion		5- Gender equality	Page 40
Product safety and customer well-being	 	5- Gender equality 10 - Reduced inequalities	Page 26
Relations with local communities		10 - Reduced inequalities	Page 53
Energy management		7 - Affordable and clean energy	Page 56
Employee engagement and development		8 - Decent work and economic growth	Page 47
Waste management and life cycle management		12 - Responsible consumption and production	Page 60
Supply chain management			Page 28
Gas emissions and climate change		13 - Climate action	Page 58
Anti-corruption and compliance		16 - Peace, justice and strong institutions	Page 22
Transparency and ethical business conduct			Page 22
Data security and privacy			Page 25
Business model resilience			Page 13
Sales practices			Page 11
Competitive behavior			Page 11

# ESG Agenda

Our ESG agenda is driven by continuous evolution and a commitment to transforming challenges into opportunities. Our strategy is anchored in clear goals for 2030 and initiatives that incorporate sustainability into operations, enhancing governance, and intensifying positive impacts on society and the environment.

Throughout 2024, we have made significant progress in our ESG pillars. We achieved the neutralization of scopes 1 and 2 carbon emissions through the acquisition of certified carbon credits, while 37% of our units started operating with renewable energy. We also exceeded the diversity target, reaching 48% of women in leadership positions, supported by in-house programs. In governance, we consolidated the ESG structure, linking sustainable metrics to executives bonuses and reinforcing leadership in the three pillars of sustainability.

For 2025, our ESG agenda will remain focused on energy and waste management. In the social field, our Company is committed to heightening its inclusion and affirmative action programs. We will invest in employee development and build up diversity.

ESG ambitions and goals

Dimension	Goal description	2023 KPI	2030 Goal	2023 Goal	2023 Actual	2024 KPI	2030 Goal	2024 Goal	2024 Actual
Environmental	Obtain 100% of electricity needs from renewable sources by 2030	Conduct a feasibility study for migration to the free energy market	100%	10%	100%	Migrate units to the free energy market	100%	100%	100%
	Neutralize CO <sub>2</sub> Scopes 1 and 2 emissions by 2030 and deepen studies on scope 3	Acquire I-RECs for Scope 2 offset	100%	50%	100%	Acquire I-RECs and carbon credits for Scopes 1 and 2 offset	100%	100%	100%
Social	Have at least 45% women in leadership positions by 2030	% of women in leadership positions	45%	38.5%	40%	% of women in leadership positions	45%	41%	48%
Governance	Link ESG metrics to executives bonuses and PLR by 2023	Define ESG metrics as 2023 Collective Goal	100%	100%	100%	Define ESG metrics as 2024 Collective Goal	100%	100%	100%

37%

of our units run on renewable energy

48%

of women in leadership positions, surpassing the 2030 goal

100%

achievement of ESG goals

# People & Management

*In this chapter:*

**CULTURAL TRANSFORMATION** →

**DIVERSITY, EQUITY  
AND INCLUSION** →

**LEADERSHIP** →

**DEVELOPMENT** →

**OCCUPATIONAL HEALTH  
AND SAFETY** →

**SOCIAL INVESTMENTS** →





# Cultural transformation

One of the Elfa Group's primary challenges is to build a unified organizational identity, especially in a scenario of continuous growth and the integration of new companies over the last few years. A key priority has been to ensure a cohesive corporate culture that is aligned with the Company's strategic values, with a business model that comprises multiple mergers and acquisitions.

To address this challenge, we have invested in establishing a set of values and cultivating an inclusive and collaborative environment. We believe that, more than unifying processes and structures, it is paramount to build up identity among our employees, ensuring that everyone recognizes themselves in the Elfa culture and its fundamental principles.

In 2024, we have made significant strides in consolidating our corporate culture. The cultural review process involved more than

350 employees from different regions and areas of the Company, resulting in a model that reflects the Elfa Group's identity. As part of this process, we restructured the elements of our culture: Manifest, Mission, Vision, Values and Behaviors.

We have defined 2025 as the year of our cultural transformation. The objective is to ensure that the values revisited become an active part of the Company's daily routine, aligning our employees' behavior with the Elfa Group's purpose. In addition, the teams performance will be evaluated based on the new behaviors established, reinforcing the organizational culture as a core element for the growth and differentiation of our People.

With these advances, we remain committed to bolstering our identity and ensuring that our culture is a competitive advantage and a core element in the experience of our employees and partners.



## OUR MISSION

Our business is growing and being sustained through a portfolio of products and services that create value. We are committed to efficiency, integrity, and best practices in healthcare distribution in Brazil.

## OUR VISION

Our primary objective is to be recognized by our suppliers and customers as the best business partner in our market, maximizing access to healthcare and ensuring return for our shareholders and employees.



To watch the video of Elfa Group's New Culture Manifest, [click here](#)

## OUR VALUES



**Integrity** in relations



**Credibility** along with partners



Together with **intensity**



**Operational** excellence



Focus on **results**

# Diversity, equity and inclusion

## ● GRI 2-7, 3-3 (Human rights and diversity & inclusion)

At Elfa Group, diversity, equity and inclusion (DE&I) are recognized as essential strategic pillars for building up the organizational culture and creating a fairer and more innovative corporate environment. Our approach goes beyond compliance with labor guidelines, incorporating tangible ambitions aligned with the Sustainable Development Goals (SDGs):

- achieve at least 45% of women in leadership positions;
- have at least 20% representation of self-declared Black or Brown people in leadership positions by 2023;
- train 100% of employees belonging to under-represented groups;
- reduce harassment complaints to less than 1% of the total workforce.

The ESG area's work in partnership with the business areas allows for an aligned approach, ensuring that diversity initiatives are connected to the Company's needs. This model also boosts organizational culture, promoting

actions that build social impact and value diversity in the corporate environment.

We adopt management tools and data analysis platforms to monitor diversity indicators. Continuous feedback from stakeholders, especially under-represented groups, guides the adaptation of initiatives, ensuring that inclusion is an ongoing and effective commitment.

The insights gained from this process have led to the implementation of enhancements in the recruitment and selection processes, including specific targets for diversity and training on unconscious biases. In 2024, we also intensified active listening to employees who support diversity through regular meetings, ensuring alignment between employee needs and ESG initiatives.

The periodic review of the results reinforces our commitment to building an increasingly diverse and inclusive corporate environment, promoting innovation, well-being and a positive impact on society.

### OUR INITIATIVES AND ACHIEVEMENTS IN DIVERSITY

## +1,500

participants in the Diversity Journey aimed to raise awareness about gender equity, race, sexual orientation, and the inclusion of people with disabilities. The event also sought to educate about the fight against harassment and discrimination.

## 22

women employees took part in the Empodere-se (Empower Yourself) program, a training platform for future women leaders, with 12 hours of training on self-knowledge, professional image, impostor syndrome, strategic leadership and sorority.

## 33%

of Empodere-se's attendees were recognized for position mobility, 22% of them to leadership positions.



## 48%

of women and 29% of Black people (self-declared as Black or Brown) in leadership positions, anticipating the public ambitions of 2030.

## 100%

of employees filled in the racial self-declaration form, an essential step towards mapping in-house diversity and identifying new opportunities for inclusion.

## less than 1%

was the rate of harassment, evidencing the positive impact of preventive actions and the creation of a safer and more respectful environment.

## COMMITMENTS

● GRI 2-23, 2-24, 2-26

The Elfa Group is committed to respecting underrepresented groups, including women, Black people, LGBTQIAPN+, and people with disabilities, in all our activities and business relations. We embed these commitments into our strategy through in-house policies, operating procedures, training, due diligence, and internal communication. Our Board of Directors monitors this process.

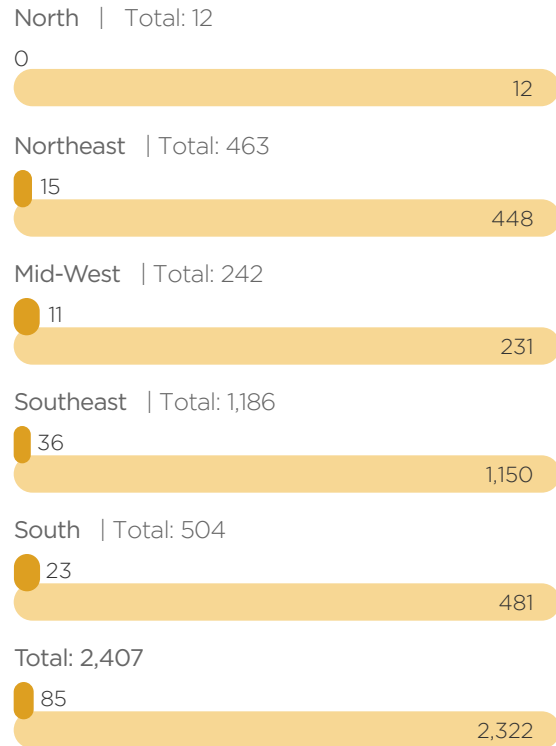
Learn more about our commitments on our **Compliance website** and in our **Human Rights Policy**



## Our team in figures: diversity, growth and development

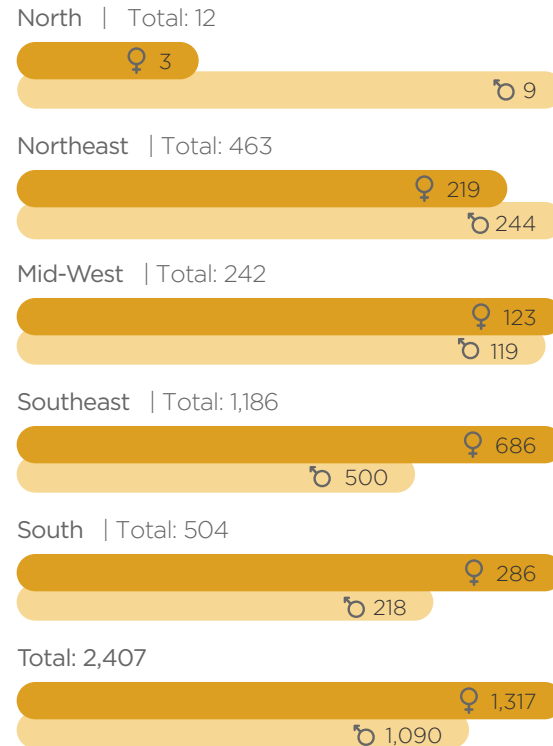
The following graphs depict the makeup of the Elfa team in 2024, highlighting gender balance, diversity in leadership and the growth of young talent. The data evidences advances in the inclusion, qualification and dynamism of the workforce, reinforcing our commitment to an ethical, inclusive and development-oriented culture.

### Employees by type of employment agreement and region ● GRI 2-7

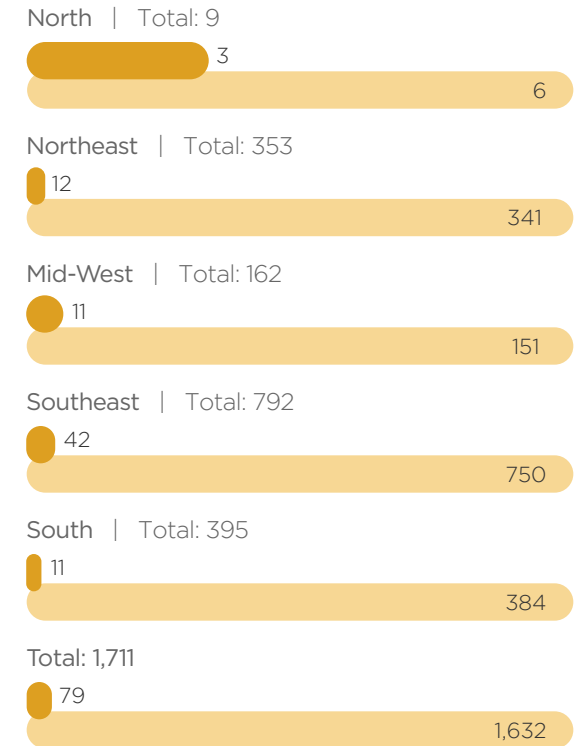


● Temporary workers ● Permanent employees

### Headcount by region and gender



### Employees without time card by region

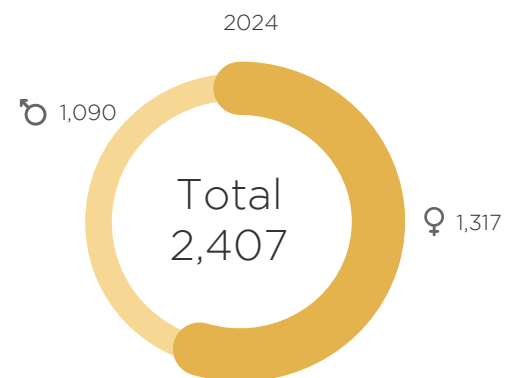
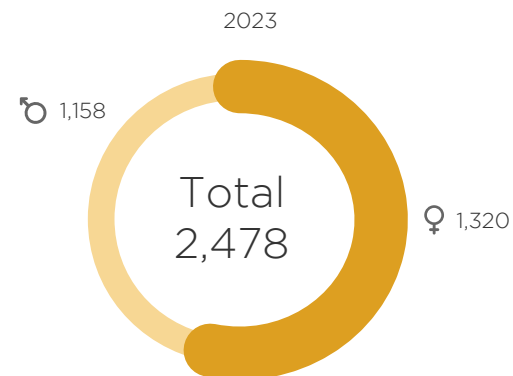


● Part-time ● Full-time



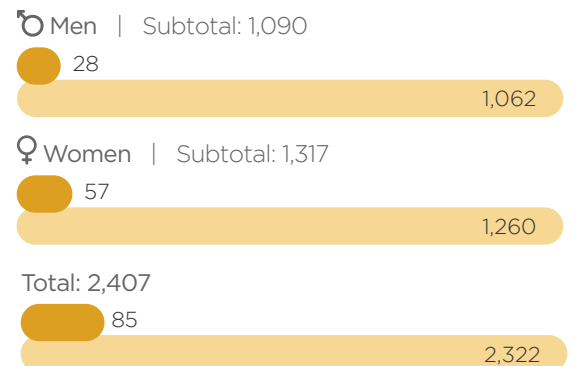


### Employees by gender



We did not conduct a census to report gender and sexual orientation. We only conducted a race census and indicators monitoring.

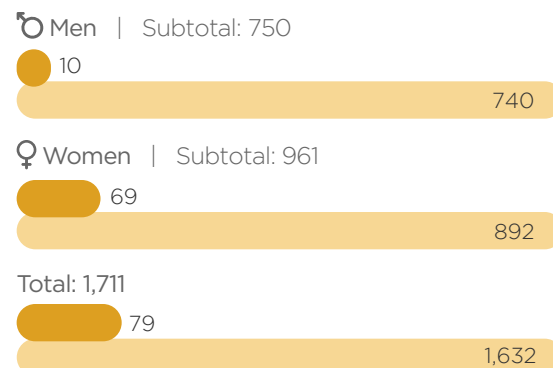
### Employees by type of employment agreement and gender



Temporary workers Permanent employees

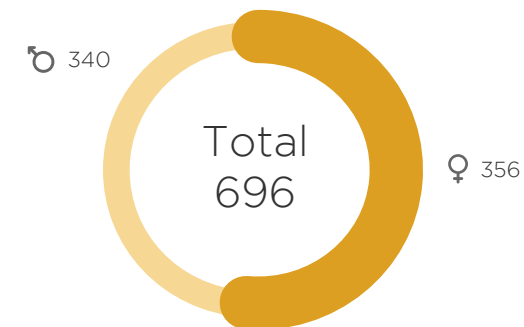
All CLT employees and apprentices are considered collaborators. The data refers to the closing date of 12/31/2024, considering all Elfa Group companies.

### Employees by type of employment and gender



Part-time Full-time

### Number of employees without fixed working hours

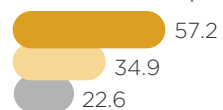


## New employee hires and employee turnover ● GRI 401-1

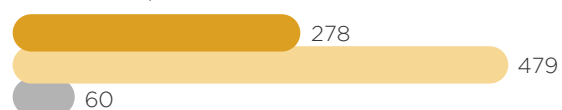
Hires | Total: 998



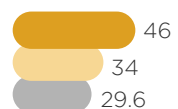
Rate of new employee hires | Total: 41.46



Dismissals | Total: 817



Turnover rate | Total: 37.7



● Under 30 years old ● 30-50 years old ● Over 50 years old

The GRI 401-1 content will be reported with historical data as from 2024, as this is a new indicator mapped by the Elfa Group.

## Number of employees and hires, by gender

Hires | Total: 998



Rate of new employee hires | Total: 41.5



Dismissals | Total: 817

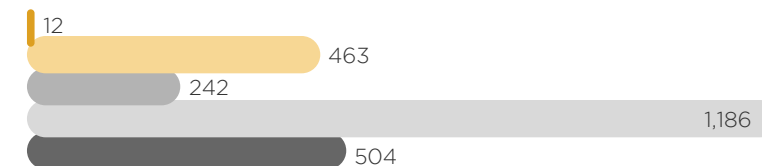


Turnover rate | Total: 37.7

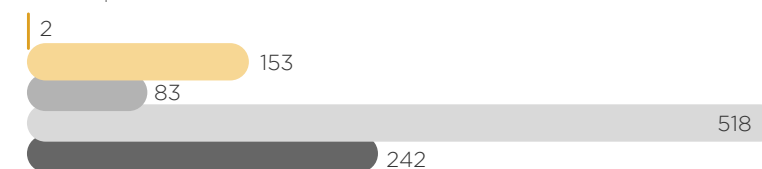


## Number of employees and hires, by region

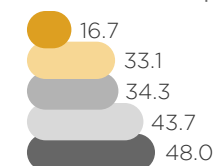
Total headcount | Total: 2,407



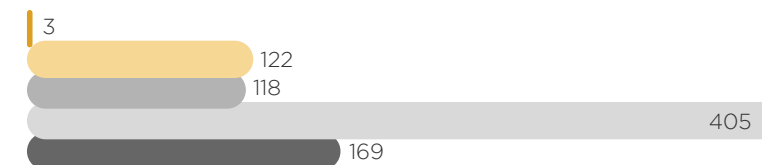
Hires | Total: 998



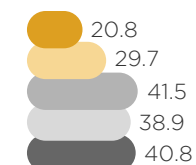
Rate of new employee hires | Total: 41.46



Dismissals | Total: 817



Turnover rate | Total: 37.7



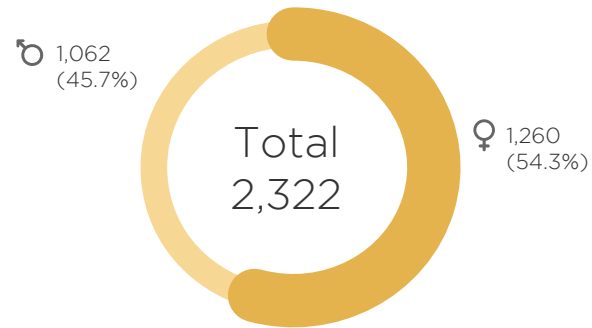
● North ● Northeast ● Mid-West ● Southeast ● South

**Percentage of individuals composing the governance bodies, by gender** ● GRI 405-1

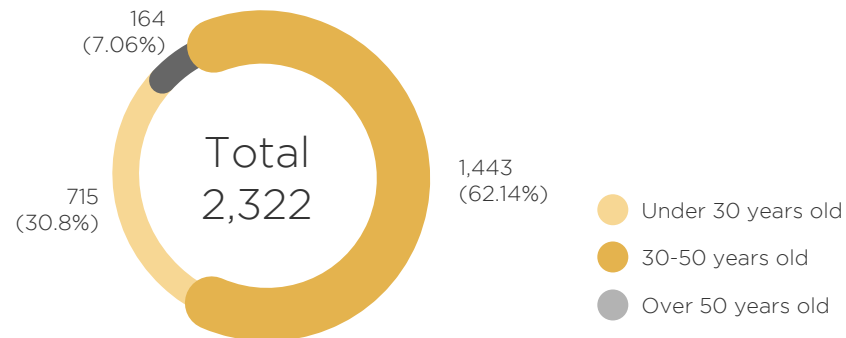
	2024		
	♂	♀	Total
Board of Directors			
No. of governance bodies members	3	2	5
Percentage of members of governance bodies by gender	60%	40%	100%

**Percentage of individuals composing the governance body, by age group**

	2024	
	No.	%
Board of Directors		
Under 30 years old	0	0
30-50 years old	2	40
Over 50 years old	3	60
<b>Total</b>	<b>5</b>	<b>100</b>

**Distribution of diversity among employees by gender**  
(apprentices and trainees are not included in the calculation)

In 2023, the data was reported by opening CLT + Young apprentice and leaders employee categories (leader, coordinator, manager and officer). To ensure standardization of GRI 405-1 content in relation to content 2-7 (employees) and other social indicators, historical data will be reported as from 2024. This will include the openings of employee categories in strategic, tactical, and operational levels. The sum of these categories will equal the total result previously mentioned.

**Distribution of diversity among employees by age group**  
(apprentices and trainees are not included in the calculation)  
● GRI 405-1

In 2023 the data was reported by opening the CLT + Young apprentice and CLT + Apprentice employee categories only. To ensure standardization of GRI 405-1 content in relation to content 2-7 (employees) and other social indicators, historical data will be reported as from 2024. This will include the openings of employee categories in strategic, tactical, and operational levels. The sum of these categories will equal the total result previously mentioned.

**Percentage of workers from minority and/or vulnerable groups by employee category** ● GRI 405-1

	Nº	%
<b>Black</b>		
Strategic	2	1.6
Tactical	36	7.1
Operational	249	14.7
Total	287	12.4
<b>PwD</b>		
Strategic	2	1.6
Tactical	2	0.4
Operational	54	3.2
Total	58	2.5

In 2024 there were no LGBTQIA+ people or other minority and/or vulnerable groups in the Elfa Group's employee categories.



# Leadership

● GRI 404-1, 404-2, 404-3, 405-1

Elfa Group's leaders play key roles in driving results and consolidating culture, directly reflecting on bolstering operations and building a more inclusive, efficient and results-oriented workplace. We attribute our Company's success to the capacity of our leadership team to motivate, direct, and develop their teams. To that end, we invest in targeted programs to qualify and cultivate leadership skills at all levels, ensuring that our team members are well-equipped to navigate the demands of a dynamic and ever-evolving market.

In 2024, we made significant progress in this area, particularly through the Leaders Academy, which has become one of the key pillars in our leadership development initiatives. The program had a significant impact on over 200 professionals, offering specialized paths for first, middle, and senior leadership, promoting training aligned with our corporate strategies and values. The first leadership path focused on building up the leader's essence, borderless leadership, management models and feedback culture.

The middle leadership took part in face-to-face modules on communication, building trust and feedback, achieving a 93% adhesion. The Elfa Career Program focused on executive leadership is designed to accelerate the growth of professionals in strategic positions, ensuring that they are prepared to take on roles of greater responsibility and influence.

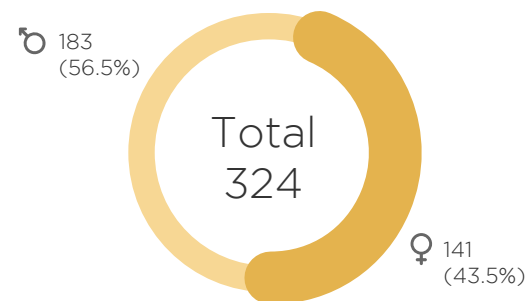
We also expanded the impact of the Empodere-se (Empower Yourself) program, concerned with career development for women with the potential to achieve leadership. In 2024, the program consolidated its second cycle, with a significant number of participants promoted to coordination and managerial positions, reinforcing the commitment to diversity and inclusion ([see more information on the Empodere-se \(Empower Yourself\) program on page 40 ↗](#)).

29%  
of leadership  
positions are held  
by self-declared  
Black professionals

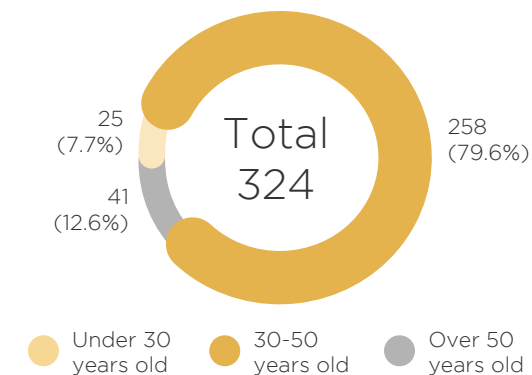




#### Percentage of leaders by gender



#### Percentage of leaders by age group



We remain committed to equipping our leaders with the tools and resources necessary to perform their role with excellence. At Elfa Group, leadership is not merely about achieving results; it is also about how those results are achieved, with ethics, responsibility, and a strong sense of purpose. The advances made in 2024 evidence that we are developing a leadership team that is in line with our core values and well-positioned to sustain growth and innovation in upcoming years.

#### Leadership training

	Total headcount	Hours of training	Average hours of training
Leaders	324	5,432	16.8

In 2024, 96% of employees were evaluated through performance reviews.

# Development

## ● GRI 3-3 (Employee engagement and development)

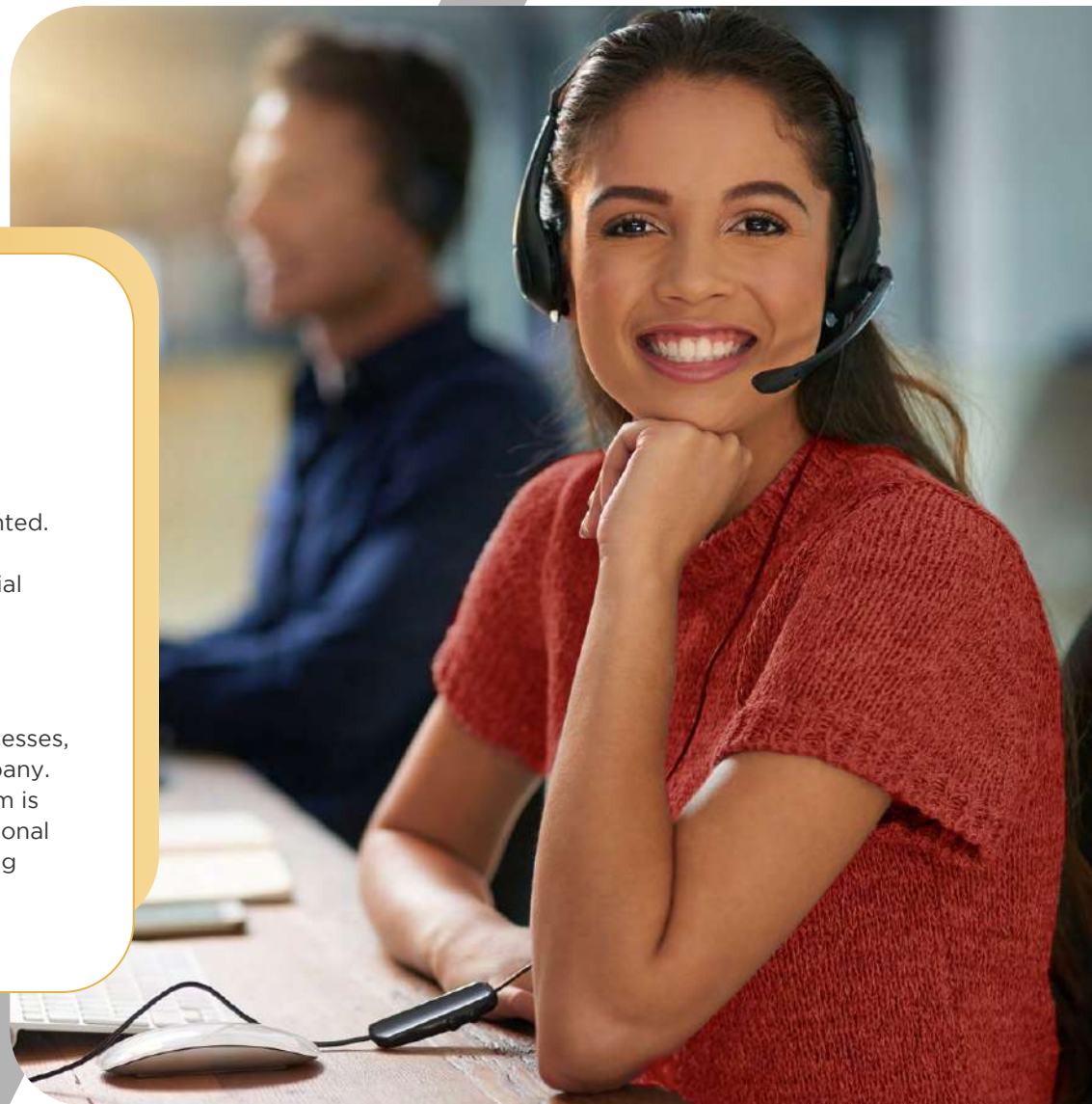
The Elfa Group is committed to the continuous development and retention of its talent, built on the Company's dedication to recognizing the value of its employees and creating concrete opportunities for professional growth. In a scenario of expansion and integration of new companies, we seek to foster a workplace that encourages continuous learning and bolsters employee engagement, ensuring that everyone feels part of a unified organizational culture.

We adopt the Climate and Engagement Survey as an essential tool to identify points of possible evolution. This survey covers topics such as leadership, remuneration and development, allowing corrective actions to be implemented, such as training, policy adjustments and professional development programs. One of the most significant advances in this area was the formulation of an action plan guided by employee perceptions, ensuring that the initiatives were aligned with the real needs of the teams and fomented the construction of a collaborative and sustainable workplace.

### SALES ACADEMY

As part of Elfa's ongoing commitment to developing talent and valuing people, the Sales Academy has been structured as a relevant initiative, currently being implemented. The aim is to promote the sales team's continuous qualification, building up essential skills for excellence in customer service and relations with customers and partners.

The academy's objective is to standardize commercial practices by aligning sales processes, language, and approaches across the Company. Through targeted training programs, the aim is to uplift staff performance, enhance operational efficiency and stimulate productivity, making a direct contribution to business results.





## Benefits ● GRI 401-2

We offer a complete benefits package to all our employees, whether full-time, part-time or temporary.

### MAIN BENEFITS OFFERED TO OUR EMPLOYEES

- Healthcare plan 100% funded by the Company, with co-payment only for specific procedures
- Dental care plan with national coverage
- Automatic life insurance from admission
- Extended leave through the Citizen Company Program (180 days for maternity and 20 days for paternity leave)
- Meal or food vouchers
- Transportation voucher
- Agreements with pharmacies and gyms
- Veterinary assistance
- Access to a free teleconsultation platform
- Payroll-deductible loans from the second month of employment

\* All benefits are disseminated and updated regularly via the Intranet.

## Competencies ● GRI 404-1, 404-2

Unielfa, our corporate university, has consolidated itself as a key asset of the Elfa Group, contributing significantly to the professional development and career management of our employees. With a focus on continuous learning and expanded activity beyond technical training, it integrates the onboarding process and offers customized development paths. Over the course of the year, more than 30,000 hours of training were recorded, with an average of 20 training sessions per employee.

Approximately 95% of the training was carried out remotely, through Unielfa's virtual platform and live broadcasts. Throughout the year, the platform underwent ongoing improvements, bringing together more than 400 technical and behavioral contents, with more than 60 new exclusive materials. This advancement ensured access to learning paths aligned with the demands of each executive board and area of the Company.

We continuously invest in developing our employees by offering programs that bolster their skills and ensure alignment. Our training initiatives are designed to address

all levels, with specific actions outlined for trainees. We also offer financial support for external training, covering 70% of the cost of undergraduate, postgraduate, MBA, technical, language and specific training courses, reinforcing our commitment to professional growth and building up the team's technical and behavioral skills.

For the coming years, we will continue to invest in expanding training programs, bolstering opportunities for in-house growth and consolidating a workplace that foments human development.



**77 employees  
received grants  
for external  
courses**



## INTERNSHIP PROGRAM

The Elfa Group Internship Program is an initiative that reflects our commitment to inclusion, diversity and the development of young talent.

This program reflects our Company's commitment to creating opportunities and fostering an environment conducive to learning and mutual growth.

**Development path** in four modules: essential skills, soft skills, data-driven decision making and innovation.

**Customized onboarding** including visits to distribution centers.

**Meetings with officers** to broaden understanding of the business and the market in which we operate.

## Average hours of employee training, by employee category ● GRI 404-1

Hours of training | Total: 32,224.7



Average hours of training | Total: 15.5



● Strategic ● Tactical ● Operational

The figures do not include trainees and apprentices.

## Average hours of employee training, by gender ● GRI 404-1

	2024		
	Total headcount	Training hours	Average hours of training
♂	907	14,180.3	15.2
♀	1,176	18,285.5	15.7
Total	2,083	32,465.8	15.5

The total figure for the number of employees does not correspond to the total figure in indicator 2-7, as the data does not include leadership and trainees. Page 46 reports the values of leadership training.

## Performance review ● GRI 404-3

The main objective of our Performance Review is to map individual and collective competencies, promoting the continuous development of employees and boosting the organization's results. The process is structured built on self-review and consolidated analysis of other assessments, allowing each professional to understand their strengths and areas for improvement. This approach drives a high-performance culture and guides employees to reach their full potential, building a positive impact on efficiency and the quality of deliveries.

All our employees who have been hired for at least six months take part in the review process, except for trainees and apprentices. In 2024, 1,757 employees took part in the process, which consolidates the Performance Review as an instrument for continuous organizational growth.

The benefits of this model impact both the organization and its employees. For the Elfa Group, it bolsters the culture of excellence, foments innovation, enhances people management and creates an environment conducive to professional growth. For employees, it provides clarity on performance standards, facilitates career development and ensures a seamless and objective evaluation system.

### Employees receiving performance reviews

Total number of employees evaluated | Total: 1,466



Percentage | Total: 70.4





# Occupational health and safety

● GRI 3-3 (Affordable healthcare for all), 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10

In 2024, the Elfa Group upheld its commitment to fostering a safe and healthful workplace that adheres to legal requirements. Our Occupational Health and Safety Management System (OHS) covers all employees, irrespective of their employment status, and is structured in accordance with the Regulatory Standards (NRs) of the Ministry of Labor and Employment. This system includes risk identification, ongoing assessment, preventive and corrective measures, as well as monitoring key indicators such as accidents, absenteeism and compliance with mandatory training.

All units rely on a Risk Management Program (PGR) and an Occupational Health Medical Control Program (PCMSO), ensuring that preventive measures are implemented in all activities and environments. We conduct preliminary risk analyses (APR) for both routine and non-routine activities. These

analyses are supported by the occupational safety team and Cipa, who receive ongoing training to ensure the actions effectiveness.

The active participation of employees is a central pillar in this process. We provide accessible channels - such as a chatbot via WhatsApp and the Confidential Channel - for reporting risks and incidents. In addition, workers have the right to halt activities that endanger their integrity. The safety team is available to provide immediate support. Communication is reinforced through a variety of channels, including the Elfa News bulletin, training sessions, weekly Safety Dialogues (DDS), and monthly meetings of formal health and safety committees, which bring together Company and worker representatives.

Health and safety training is ongoing and comprehensive, covering specific demands

per unit. Unielfa also offers training courses focused on security, helping to reinforce the preventive culture across all areas.

In addition to accident prevention, we implement seasonal health campaigns, such as Pink October and Blue November. These campaigns include exemptions from co-payments for preventive examinations and promote physical activity.



**All units are equipped with programs designed to prevent risks to employee health and safety, as well as initiatives focused on promoting well-being.**

&Saúde  
Bem-Estar





In 2024, we recorded typical and commuting accidents, all of which were classified as mild or moderate in severity. No workers were excluded from the reported data. We strictly follow the NR guidelines for investigating causes and issuing Workplace Accident Reports (CATs), and we have seen a reduction in accident rates compared to 2023. In addition, no cases of work-related ill-health were recorded, although we continuously monitor our workplaces and the associated risks.

Lastly, we would like to emphasize that, although we have not yet conducted a complete mapping of third-party risks, contracts with service providers are validated by the Legal and Compliance areas, ensuring alignment with OHS guidelines. This initiative underscores our commitment to enhancing governance on this topic and intensifying our positive impact on health and safety of those composing our value chain.

#### Work-related injuries

	2024	
	Employees	Contractors
Number of hours worked	5,334,596	1,056,000
Number of hours worked (200,000 or 1,000,000)	1,000,000	1,000,000
Number of fatalities resulting from work-related injuries	0	0
Fatalities ratio	0	0
No. of work-related injuries	25	4
Work-related injuries ratio	4.7	3.8
Lost days	237	3
Accident severity rate	44.4	2.8

# Social investments

● GRI 3-3 (Relations with local communities), 413-1

Our commitment to social responsibility is reflected in our concrete actions to foster the development of the communities where we operate. Through direct investments and donations incentivized by law, we seek to contribute to reducing inequalities and enhancing the quality of life of vulnerable populations.

The initiatives are structured based on the needs of the communities, from social and environmental impact assessments, including gender impact, built on participatory processes.

One of the initiatives that materializes this commitment is Elfa Communities, our strategic calendar of social actions. In 2024, we allocated our resources to two key initiatives: the Menstrual Dignity project, which involved the distribution of essential items for women's hygiene, and the Solidarity Easter project, which involved the distribution of chocolates to children in the cities of São Paulo (SP) and João Pessoa (PB). We also set up an emergency support committee for the state of Rio Grande do Sul when it was hit by floods in April 2024.



**Our Company has donated more than R\$80.000 to assist the victims of the floods in Rio Grande do Sul, including the provision of food baskets, blankets, water, and vaccination boosters.**





We have also broadened our activities by fomenting social and cultural projects via the Sports Fund, the Rouanet Law, the Fund for Children and Adolescents, the National Program to Support Oncological Care (Pronon), the Elderly Fund and the National Program to Support Healthcare for People with Disabilities (Pronas/PCD).

Transparency in the management of resources is one of the pillars of our social work. We continuously monitor the impact generated by the supported institutions, via periodic reports detailing the use of resources and the results achieved. We also make regular visits to understand the challenges faced and ensure that our investments are aligned with the Company's objectives.

To assess the effectiveness of our initiatives, we monitor indicators such as the amount donated, the number of institutions supported and the social impacts reported.

We also seek to reinforce the involvement of our employees through volunteer work on various fronts, fomenting active participation in social projects. This approach has the power to bolster our positive impact and engagement with society.

Our intention for the coming years includes raising the volume of funds allocated to social projects and increasing the number of beneficiaries, optimizing the allocation of funds and ensuring that our social investments have an increasingly significant and lasting impact.

#### ENTITIES BENEFITING FROM TAX INCENTIVES IN 2024

- Brazilian Rugby Confederation (SP)
- Canto Cidadão (SP)
- Pequeno Príncipe Hospital (PR)
- Beneficência Social Bom Samaritano (MG)
- Ladies' Benevolent Society - Sírio-Libanês Hospital (SP)
- Apae Itaúna (MG)



# Environmental management

*In this chapter:*

**ENERGY** →

**CLIMATE EMISSIONS  
AND CHANGES** →

**WASTE AND LIFE CYCLE** →

**WATER & EFFLUENTS** →



# Energy

● GRI 3-3 (Energy management)

At the Elfa Group, we have made significant progress in implementing an efficient and sustainable energy management model, further bolstering our commitment to consume 100% of our energy from renewable sources by 2030.

The transition to a more sustainable energy model has posed challenges, particularly in the context of reviewing supply contracts. Integration between different areas has been vital to ensure planning is aligned with our ESG guidelines, facilitating the adoption of innovative practices and enhancing energy governance. The involvement of sectors such as operations, finance and ESG has been decisive in optimizing processes and boosting efficiency gains.

As we look to the future, we are committed to expanding the use of renewable sources and enhancing our energy management practices. We are continuously investing in infrastructure and technology, thereby strengthening our role in fostering a future with reduced environmental impact.

## Our energy reduction initiatives

● GRI 302-4

In 2024, we promoted relevant actions to lower energy consumption, reaffirming our commitment to sustainability. We conducted a comprehensive analysis of consumption patterns in our units, identifying opportunities for optimization and cost-savings. Continuous invoice monitoring and the implementation of targeted strategies provide us with enhanced control over our resources and operational efficiency.

A pilot energy efficiency project was implemented at the Goiás unit, with a focus on reducing waste, optimizing consumption and managing costs smartly. We have adopted technological solutions such as automated air conditioning controllers, smart risk sensors and IoT communication protocols. This initiative enabled the unit to map its consumption profile in detail, eliminate waste, adjust opening hours, control peak demand, conduct a more accurate tariff analysis, and consolidate

data for strategic decisions. As a result of these efforts, we have achieved annual savings of 21% in electricity costs, which drove the expansion of the model to other air-conditioned units as from 2025.

At the same time, we began our energy transition with a focus on adopting clean and renewable sources. We have made progress with the migration of units to the Free Energy Market and by joining Distributed Generation consortia for lower consumption operations. By the end of 2024, 37% of our units were operating under this new model, bolstering our sustainable energy matrix and reducing our reliance on fossil sources. This strategy boosts efficiency, ensures greater cost predictability and reinforces our commitment to ESG practices, especially in terms of carbon emissions mitigation.



# 21%

reduction in operating costs  
were achieved through the  
energy efficiency project

## Our energy consumption

● GRI 302-1, 302-2

We measure our energy consumption inside and outside the Elfa Group, specifically considering the use of fuels. This monitoring contributes to more accurate energy management in line with good environmental monitoring practices. We also declare that we do not sell any surplus electricity, heating, cooling or self-generated steam, evidencing that all the energy produced or acquired is used entirely for our operations.

37%

of our units run  
on clean and  
renewable energy

### Total energy consumption (MJ)

Type of energy	2023	2024
Total energy consumed within the organization	50,100,000	21,245,085
Total energy consumed outside the organization	112,054,260	115,668,251

### Non-renewable fuels (MJ)

	2023	2024
LPG	2,695,000	404,000
Diesel <i>oil</i>	3,473,000	3,348,000
Automotive gasoline	19,552,000	1,844,000
<b>Total</b>	<b>25,720,000</b>	<b>5,596,000</b>

The data is consolidated by calculating the consumption density (kg/un) \* PCI (GJ/t) \* 10<sup>-3</sup>. The value in GJ has been converted to MJ to match the format reported in previous sustainability reports.

### Renewable fuels (MJ)

	2023	2024
Electricity (deriving from concessionaire)	22,518,000	22,085.06
Hydrous ethanol	2,066,000	15,627,000
<b>Total</b>	<b>24,584,000</b>	<b>15,649,085</b>

The data is consolidated by calculating the consumption density (kg/un) \* PCI (GJ/t) \* 10<sup>-3</sup>. The value in GJ has been converted to MJ to match the format reported in previous sustainability reports.





# Emissions and climate change

## ● GRI 3-3 (Gas emissions and climate change)

Managing greenhouse gas (GHG) emissions and addressing the impact of climate change on our operations compose one of Elfa Group material topics, therefore, these are a core aspect of our sustainability strategy. In this context, our main commitment is to neutralize CO<sub>2</sub> scopes 1 and 2 emissions by 2030, in addition to advancing in measuring and mitigating scope 3 indirect emissions. In this regard, we have bolstered climate governance, refined our emissions inventory, and implemented actions to lessen our environmental impact.

We currently monitor our emissions through an annual inventory in line with the GHG Protocol methodology, covering scopes 1 (direct emissions from fossil fuels), 2 (indirect emissions from electricity acquired) and 3 (indirect emissions). In 2024, we advanced the data collection digitization, enhancing the accuracy and reliability of the information reported.

For Scope 2 offset, in 2024, we acquired 6,130 I-RECs (International Renewable Energy Certificates), where each 1 I-REC corresponds to 1MWh generated from renewable energy. In addition, we acquired 739 carbon credits from projects certified by the CDM Registry Administrator of the United Nations Framework Convention on Climate Change (UNFCCC), contributing to the neutralization of our Scope 1 emissions.



**Our first electric vehicle went into operation in 2024, a pilot test of its efficacy on short, urban routes. By 2025, another two electric vehicles will make up our fleet**

### ETHANOL IN VEHICLES

# 70%

**lower emissions from our own fleet in 2024, by adopting the ethanol renewable fuel**

# +600

**tCO<sub>2</sub> avoided**



**Com Etanol, vamos sempre em frente!**

EG

elfa





The effectiveness of our initiatives is verified through audits conducted every two months and annual independent reviews. These measures ensure the accuracy and transparency of the data reported. We also implement in-house awareness campaigns, emphasizing the significance of reducing emissions and adapting to climate change.

Regarding the insights garnered, we identified that ongoing monitoring enables us to respond more nimbly and efficiently to climate-related challenges. Integrating the climate strategy with other areas of the Company has bolstered our governance and heightened the impact of the actions implemented.

### Our emissions inventory

● GRI 305-1, 305-2, 305-3, 305-5

Our analysis of greenhouse gas (GHG) emissions in 2024 evidenced substantial advances, attributable to a series of

methodically designed initiatives aimed at mitigating the environmental impacts of our operations. In Scope 1, we achieved a 70% reduction in emissions from our own fleet - our main source - by adopting biofuels. This measure contributed to a 44% drop in emissions in this scope compared to 2023 and a 65% decrease compared to the base year of 2022. In Scope 3, the restructuring of logistics and the enhanced efficiency of the distribution network led to a 10% reduction in emissions from the Elfa fleet and a 32.6% decrease in emissions from business trips. On a consolidated basis, our emissions went down 5% compared to 2023 and 10% versus 2022, evidencing our ongoing commitment to mitigating climate change.

Among the initiatives that have contributed to these results is the consolidation of some distribution centers, which enabled us to optimize transport routes, reduce the number of drives and, accordingly, lower carbon emissions.

### Emissions in tonnes of CO<sub>2</sub> equivalent (tCO<sub>2</sub>e)

	2022	2023	2024
Scope 1 <sup>1</sup>	2,132	1,325	739
Scope 2	268	238	326
Scope 3 <sup>2</sup>	7,301	7,629	7,593
Total	9,701	9,192	8,658
Biogenic emissions (Scope 1)	504.4	456.5	1,122
Biogenic emissions (Scope 3) <sup>3</sup>	553.2	708.8	879
<b>Total biogenic emissions</b>	<b>1,057.6</b>	<b>1,165.3</b>	<b>2,001</b>

The base year for our GHG emission reduction targets is 2022. The Company's greenhouse gas emissions were reported on a consolidated basis, considering the three scopes defined by the GHG Protocol methodology, fully adopted for both emission factors and global warming potentials (GWP), ensuring compliance with international standards. The operational control was the consolidation approach adopted, which ensures that all emissions under the Company's direct responsibility are duly accounted for. Scope 1 includes direct emissions of CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O and HFCs. Scope 2 considers indirect<sub>CO2</sub> emissions associated with the electricity acquired, excluding low-carbon attributes. Scope 3 comprises CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O in the transportation and upstream distribution categories and business trips.

# Waste and **life cycle**

● GRI 3-3 (Waste management and life cycle management), 306-1, 306-2, 306-3, 306-4, 306-5

Waste and life cycle management is one of Elfa Group's sustainability pillars. Our management model is aligned with the National Solid Waste Policy (PNRS) and best practices in the sector. These practices range from minimizing waste generation to ensuring the traceability of materials and the environmentally appropriate disposal of discarded materials.

The analysis of the environmental impacts of our chain has highlighted both opportunities and challenges. One of the most significant advancements has been the increased use of returnable and recyclable packaging,



**In 2024, we made progress in waste management with a focus on reverse logistics, returnable packaging and traceability, reinforcing our commitment to sustainability**

which has led to waste reduction and reverse logistics optimization. On the other hand, we identified the need to structure monitoring processes and enhance compliance with regulations.

The waste generated by the Company derives from different stages of its operations. Incoming materials include packaging used to transport products, while during processing and distribution there is waste related to the replacement of packaging and the use of operational inputs. In the production units, waste comes from the assembly of packaging, generating cardboard scraps. Furthermore, in the materials outbound, we dispose of products that do not meet quality

standards and hazardous waste, including expired medicines and hospital supplies, which require specialized disposal.

Our waste is treated adopting four main methods: recycling, prioritized whenever possible to reduce environmental impact; co-processing, employed as an alternative for reusing materials; landfill, applied for non-recyclable waste; and incineration, for hazardous waste such as hospital products.

To address the challenges related to this issue, in 2024 we began implementing a waste management project at our largest distribution center, located in Brasília. The pilot program entailed a thorough diagnosis, employee training, the establishment of selective collection processes, and the implementation of a reverse logistics system to ensure the proper disposal of inputs returned to manufacturers. Based on the initial results, the 2025 project is being expanded to other units with a suitable profile for adhesion.





In our interaction with value chain, we have bolstered our reverse logistics processes for Styrofoam packaging, rigid ice, and isothermal boxes utilized to transport heat-sensitive products. These initiatives required active collaboration between carriers and business partners to ensure the return and reintroduction of materials into the operational flow, fostering circularity and reducing environmental impacts. We have also adopted 100% recyclable and returnable packaging for deliveries, replacing materials such as Styrofoam and cooling element, ensuring a sustainable logistics cycle.

We monitor the performance of these measures through audits and documentary records, including the Waste Transportation Manifest (MTR) and the Final Disposal Certificate (CDF). The traceability of recyclable waste has been enhanced, enabling accurate monitoring of volumes disposed and ensuring the appropriate management of these materials.

For the upcoming years, our goal is to consolidate an integrated waste management system, composed of three pillars: reverse logistics, with an increased return of inputs for recycling; environmental compliance, with standardization of processes and qualification of suppliers; and structured management of selective collection.

The Company has enhanced its impact indicator monitoring by digitizing data control and monitoring recycling, incineration, and landfill disposal volumes. In 2024, we directed 225 tonnes of waste to final disposal, of which 81 tonnes directed to landfills and 144 tonnes of hazardous materials incinerated in accordance with our in-house policy. We also recycled 357 tonnes of cardboard, plastic and pallets and directed 46 tonnes to co-processing.

We are committed to continuously enhancing our waste management processes, widening the involvement of the value chain, and investing in breakthrough solutions for efficient operations in accordance with the circular economy principles.

## LESS PLASTIC, MORE AWARENESS

In 2024, we launched a campaign to eliminate the use of single-use plastics in offices. The initiative commenced by replacing cups and cutlery with reusable utensils. This transition was accompanied by the distribution of biodegradable mugs to all office personnel, a simple gesture that resulted in a meaningful impact: the office eliminated the disposal of more than 600 kg of plastic, which is equivalent to nearly



370,000 plastic cups. The initiative, which began in the offices, quickly gained voluntary support in the distribution centers. Besides reducing environmental impacts, the campaign has generated economic benefits, with the replacement of disposable items resulting in annual savings exceeding R\$10,000. This initiative exemplifies how a commitment to sustainability can enhance our culture and create value across our operations.





# Returnable packages

Efficiency, sustainability and innovation in the transportation of medicines

## USE IN FIGURES:



**310** returnable boxes in circulation



**+30,000** shipments made

Scope:



**13** Elfa Group's operating units throughout the country

## ADVANTAGES AND BENEFITS



Replacement of Styrofoam (Styrofoam) and cooling element (RE) boxes with 100% recyclable and reusable packaging.



Reduction of waste generation and energy consumption in cooling processes.



Direct contribution to the neutralization target of CO<sub>2</sub> by 2030.



Several shipments possible in a single day or week.



PCM SB technology (biodegradable and non-toxic) to maintain temperatures between 2 °C to 8 °C and 15 °C to 25 °C for up to 96 hours.



Carbon fiber structure: lighter and more resistant.

## HOW REUSE WORKS



Real-time remote monitoring of each returnable package used: geolocation, temperature and security.



Completion of a delivery via a logistics tracking application.



Assessment of the box physical and regulatory condition.



Rerouting for a new drive, if approved.

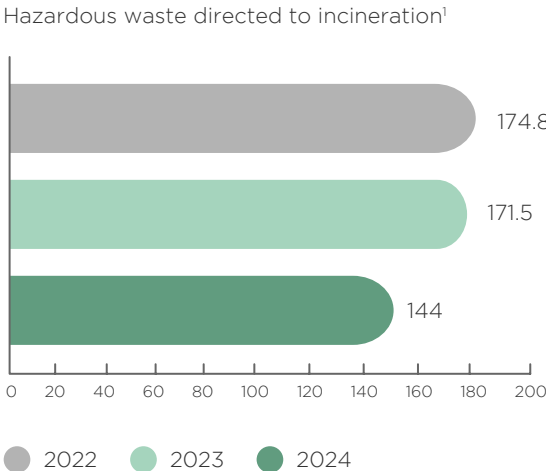


## Waste generated

We monitor the volume of waste across all our units on a monthly basis through detailed mapping. The data is collected based on invoices for the sale of recyclable waste and Waste Transport Manifests (MTRs), which ensure that the materials are disposed of correctly. The condominium where our units are located manages common waste, such as organic waste and materials disposed of in toilets. This waste is not included in the figures reported. Therefore, the data reported reflects only the waste for which we are directly responsible.

Regarding recyclable waste, the previously reported figures vary due to the implementation of a new waste management project that has enhanced control and facilitated a more accurate and comprehensive survey across all Elfa Group units. This has bolstered the waste traceability and uplifted our monitoring capacity, ensuring greater efficiency in managing discarded materials.

### Total weight of hazardous waste generated in the Company's own activities, except effluents (tonnes)

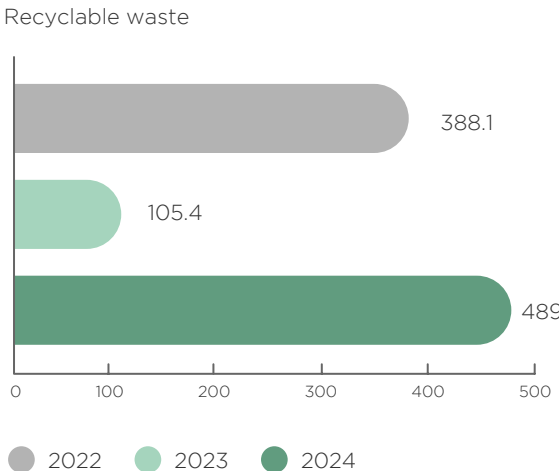


<sup>1</sup>Our DCs are the units liable for directing materials for incineration. Waste incineration is a crucial regulatory issue, especially since we deal with medicines and health services. Both laboratories and suppliers of nutritional products, for example, require incineration to avoid the risk of contamination.



**Waste mapping was conducted at 100% of the Elfa Group's units**

### Total weight of non-hazardous waste generated in the Company's activities, except effluents (tonnes)

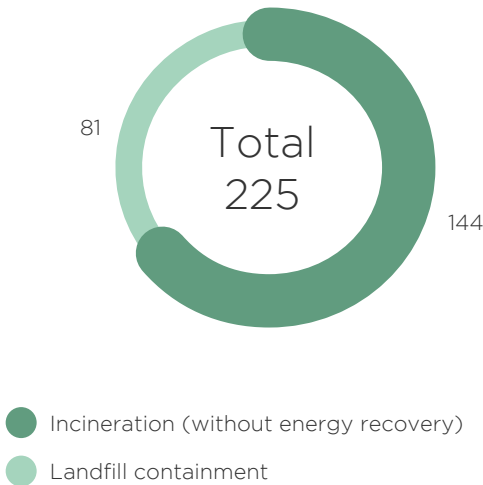


In previous years, only the Descarpack branch was reported. In 2024, this figure accounts for the Elfa Group's other distribution centers.

### Total weight of hazardous and non-hazardous waste generated in the Company's activities (tonnes)

	2022	2023	2024
Hazardous waste	174.8	171.6	144
Non-hazardous waste	388.1	105.4	489
<b>Total</b>	<b>562.9</b>	<b>277.0</b>	<b>633</b>

### Types of disposal (tonnes)



# Water and effluents

● GRI 303-1, 303-2, 303-5

The Elfa Group's water management strategy is guided by the principles of conscious consumption and regulatory compliance. This ensures that water supply and discharge are carried out efficiently and safely. Our water is withdrawn from public supply lines and artesian or deep wells, and is strictly allocated for human use in restroom facilities and food storage areas. As our operations do not involve industrial or production processes, consumption volumes are low and do not generate significant environmental impacts.

Although some of our facilities are located in regions classified as water-stressed areas, we do not have direct interaction with sensitive watersheds, nor do we utilize water resources in a manner that could compromise their availability. Our consumption is restricted to basic operating needs, with no dining halls in the units and no processes that require large volumes of water.

The Company ensures that effluents are disposed of entirely through the sewage collection system, in accordance with current state and municipal regulations. All our units are located in regions with adequate infrastructure for water discharge, ensuring that the water used is handled responsibly and in accordance with applicable environmental requirements.

In 2024, our water consumption totaled 16,515<sup>m³</sup>, of which 7,086<sup>m³</sup> was in areas classified as "water stress".

During the reporting period, we did not identify any risks or incidents associated with the storage or distribution of water in our operations. Our consumption is monitored through monthly invoices sent by the units to the ESG area, allowing detailed monitoring of the volumes used. In some locations, water supply is included in the maintenance fees of logistics centers or office buildings,

without individual billing, which restricts the scope of the data reported. By December 2024, consolidated consumption accounted for 47% of active units.

We continue to follow the sector's best practices and explore opportunities to further optimize our water efficiency, reinforcing our commitment to responsible environmental management.



## 16,515 m<sup>3</sup>

of water consumed

## 7,086 m<sup>3</sup>

in areas of water shortage\*

\*Our operations have no impact on river basins.

# Exhibit

*In this chapter:*

**INDICATORS BOOKLET** →

**GRI CONTENT INDEX** →





# Indicators **booklet**

## 2-7 Number of employees without fixed working hours

North	3
Northeast	110
Mid-West	80
Southeast	394
South	109
<b>Total</b>	<b>696</b>

## 2-8 - Workers who are not employees

We consider full-time and part-time workers. The calculation followed its own methodology based on the reporting period, during which there were no significant fluctuations in the number of employees.

	2023	2024
Trainees	43	35
Contractors	128	150
<b>Total</b>	<b>171</b>	<b>185</b>

## 2-14 Role of the highest governance body in sustainability reporting

The Board of Directors is liable for analyzing and approving the information in the organization's reports, ensuring its communication and dissemination, besides promoting feedback and ongoing improvement.

## 2-16 Communication of critical concerns

Crucial concerns are communicated to the Board of Directors through periodic reports and presentations, governance committees, strategic analyses, business plans, reviews of legal and regulatory issues, as well as crisis and emergency communications. During the reporting period, no crucial concerns were recorded.

## 2-17 Collective knowledge of the highest governance body

Currently, there are no specific measures in place to develop the skills and experience of the Board of Directors on sustainable development. Recognizing

the relevance of this issue, we plan to include actions and strategies every year aimed at improving our Board of Directors' understanding of sustainable development.

## 2-27 - Compliance with laws and regulations and 416-2 - Cases of non-compliance in relation to health and safety impacts caused by products and services

In 2024, we recorded 11 cases of non-compliance with laws, regulations or voluntary codes, five of which were accompanied by fines or sanctions. The incidents involved sanitary aspects, the absence of technical professionals in specific units, failures in building safety requirements and pending documentation with regulatory bodies. The penalties amounted to R\$28,338.56, part of which was paid in previous years, and corrective measures were adopted in all cases. Some situations resulted in summons or notifications without sanctions being applied, and were resolved within the established deadlines.

## 2-28 Membership associations

We participate in strategic associations and organizations, both nationally and internationally. Main entities include: Brazilian Logistics Association (Abralog); Brazilian Association of Distributors of Specialized, Exceptional and Hospital Medicines (Abradimex); and Brazilian Association of Importers and Distributors of Health Products (Abraidí).

## 2-29 - Stakeholder engagement

The involvement of our stakeholders plays an essential role in building and enhancing our ESG strategies. We engage in continuous dialogue with business partners, shareholders, investors, and NGOs to ensure that their expectations and needs are considered in the formulation of sustainable initiatives.

To bolster this relationship, we invest in seamless and diversified communication. Depending on the occasion, we apply our sustainability report, collaborative

consultations, and awareness programs. This engagement enables us to identify both actual and potential impacts, as well as to define effective strategies for mitigating risks and maximizing opportunities.

Active listening to stakeholders also directly influences the prioritization of ESG topics within the Company. The perceptions gathered throughout the year are analyzed and contribute to adjustments in initiatives, ensuring that we act in line with the expectations of the market and society.

### **201-3 Defined benefit plan obligations and other retirement plans**

We do not offer a defined benefit plan or other retirement plans. However, Elfa Group employees have access to a benefits package including various initiatives concerned with well-being.

### **207-2 - Governance, control and tax risk management**

Our tax governance is led by the Board of Directors, which ensures compliance with the tax strategy. The integration of the tax strategy is achieved through the involvement of senior management, a tax compliance policy, the incorporation of tax management

into business processes, and the continuous assessment of tax risks. These risks are identified by analyzing the organizational structure, monitoring tax laws and regulations and assessing transactions and partnerships. Managing and monitoring these risks involves a tax analysis system, ongoing communication with the tax authorities and the support of specialized consultants.

We verify compliance between our governance structure and fiscal control practices by clearly understanding its organizational structure, defining responsibilities, assessing its governance policies and monitoring tax control practices. Mechanisms such as the Ethics and Compliance Hotline, the Internal Ombudsman, the open door policy and independent reviews and audits are available to report concerns about fiscal integrity.

Tax reports are verified through external audits, regular reviews, comparison with tax regulations and analysis of supporting documentation. The Elfa Group's Financial Statements, audited by an independent company, are published on the Investor Relations website at the following link: <https://ri.grupoelfa.com.br/en/financial-information/results-center/> ↗.

Our tax governance follows a strict approval process for issues related to tax planning, requiring at least two favorable opinions with a 60% success rate or a single assessment exceeding 75%. When there are risks involved, tax planning undergoes a joint assessment between the legal team and the finance department and, in many cases, is submitted for deliberation by the Board of Directors.

### **207-3 Stakeholder engagement and management of tax concerns**

We deal with fiscal and tax issues when engaging with our stakeholders in a transparent manner and in line with *compliance* guidelines. It is essential to ensure that relations with tax authorities are conducted with at least two employees present to ensure compliance with anti-corruption policies and to avoid any potential misinterpretations. In addition, any contact with public officials must be recorded in the Compliance Database to ensure traceability and employee protection.

We also actively participate in discussions on tax policies through Abradimex, in technical meetings on the sector. Relevant tax issues are monitored by the Risk Committee, under the management of the Compliance team.

The concerns of our stakeholders influence the Elfa Group's tax strategy, but all decisions are backed by experts and offices approved by Patria Investimentos.

### **301-3 - Reused items**

Reused materials are measured by weighing, counting and inventorying. Among the items collected are cardboard, plastic, styrofoam, pallets, icefoam, PPE and electronics. The initiative is part of our ESG project, which focuses on reducing the consumption of new inputs and optimizing costs. We seek to enhance the reuse of materials, especially by shredding cardboard. In 2024, we recorded a total of 20.89 tonnes of reused products and packaging, 3.9 tonnes of cooling elements and 16.99 tonnes of EPS.

401-3 Parental leave

Total number of employees eligible to maternity/ paternity leave	
♂	1,053
♀	1,309
Total employees who took parental leave during current year	
♂	14
♀	42
Total employees expected to return in the current year	
♂	16
♀	41
Total employees who returned to work, during the reporting period, after the end of parental leave	
♂	16
♀	41
Total employees who did not return to work, during the reporting period, after the end of parental leave	
♂	0
♀	0
Total employees who returned to work after parental leave and remained employed 12 months after returning to work	
♂	2
♀	60

Rate of return	
♂	100
♀	100
Rate of retention	
♂	0
♀	315.8

The GRI 401-3 content will be reported with historical data as from 2024, as this is a new indicator to be mapped by the Elfa Group.

405-1 Diversity of governance bodies

(complement) The members of the Board of Directors are white, and there are no representatives of minority or vulnerable groups on the body in 2023 and 2024.

406-1 - Cases of discrimination

During the reporting period, one case of discrimination was reported in the Elfa Group, which, after investigation, was found with grounds. The Compliance area received the complaint and conducted a detailed analysis, including the evaluation of evidence, interviews with the parties involved and witnesses, ensuring a thorough investigation of the facts.

Given the complexity of the case, the matter was referred to the Ethics Committee, which decided on the appropriate disciplinary measures, reinforcing the Company's commitment to an ethical and inclusive workplace. The action plan implemented is being monitored regularly through in-house management review processes, ensuring that the diversity and respect guidelines are continually bolstered. The case was resolved in accordance with established protocols, evidencing the seriousness with which the Company deals with issues of discrimination.

407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk

We did not identify operations or suppliers with risks of violating workers' rights to exercise freedom of association or collective bargaining. This topic is considered not applicable, as we conduct a prior analysis of our suppliers, especially with regard to media exposure. All records and public mentions are carefully assessed, taking into account the potential risks.

408-1 - Operations and suppliers with a significant risk of incidents of child labor and 409-1 - Operations and suppliers with a significant risk of forced or compulsory labor

We have no operations with a significant risk of child labor, young workers exposed to hazardous conditions, forced or compulsory labor. To ensure compliance with the principles of social responsibility, labor legislation and human rights, we adopt strict prevention and monitoring measures. We conduct careful checks to identify whether suppliers or partners have any relation with these practices. If a risk is identified, the contract will not be signed or will be suspended immediately.

417-2 Incidents of non-compliance concerning product and service information and labeling

In 2024, the Elfa Group did not record any cases of non-compliance related to product and service information and labeling. There were no fines, penalties, warnings or non-compliance with voluntary codes. During the period, all operations strictly adhered to regulatory standards.

# GRI Content Index

<b>Use statement</b>	Elfa Group has reported based on the GRI Standards for the period from January 1 to December 31, 2024.
<b>GRI 1 adopted</b>	GRI 1: General Disclosures 2021
<b>Applicable GRI Sector Standards</b>	Not applicable

GRI Standard/ Another Source	Content	Answer/location	Omission			Reference No. of GRI Sector Standard	SDG
			Omitted requirements	Reason	Explanation		
General disclosures							
The organization and its reporting practices							
GRI 2: General disclosures 2021	2-1 Organizational details	2					
	2-2 Entities included in the organization’s sustainability reporting	2, 5					
	2-3 Reporting period, frequency and contact point	2					
	2-4 Restatements of information	This report does not contain any restatements of information previously published in previous reports.					
	2-5 External assurance	There was no external assurance of the Sustainability Report.					
Activities and workers							
GRI 2: General disclosures 2021	2-6 Activities, value chain and other business relations	8, 9, 28					
	2-7 Employees	40, 41, 66					8, 10
	2-8 Non-employee workers	66					8



GRI Standard/ Another Source	Content	Answer/location	Omission			Reference No. of GRI Sector Standard	SDG
			Omitted requirements	Reason	Explanation		
Governance							
GRI 2: General disclosures 2021	2-9 Governance structure and composition	19, 20				5, 16	
	2-10 Nomination and selection for the highest governance body	19, 20				5, 16	
	2-11 1 Chair of the highest governance body	19				16	
	2-12 Roles of the highest governance body in overseeing the management of impacts	19				16	
	2-13 Delegation of responsibility for managing impacts	19, 34					
	2-14 Role of the highest governance body in sustainability reporting	35, 66					
	2-15 Conflicts of interest	22				16	
	2-16 Communication of critical concerns	66					
	2-17 Collective knowledge of the highest governance body	66					
	2-18 Performance review of the highest governance body	19					
	2-19 Remuneration policies	21					
	2-20 Process to determine remuneration	20					
	2-21 Annual total remuneration ratio	Confidential information					
Strategy, policies and practices							
GRI 2: General disclosures 2021	2-22 Statement of sustainable development strategy	5					
	2-23 Policy commitments	41				16	
	2-24 Embedding policy commitments	41					

GRI Standard/ Another Source	Content	Answer/location	Omission			Reference No. of GRI Sector Standard	SDG
			Omitted requirements	Reason	Explanation		
GRI 2: General disclosures 2021	2-25 Processes to remediate negative impacts	22					
	2-26 Mechanisms for advice and presentation of concerns	41					16
	2-27 Compliance with laws and regulations	66					
	2-28 Membership associations	66					
Stakeholder engagement							
GRI 2: General disclosures 2021	2-29 Approach to stakeholder engagement	34, 66					
	2-30 Collective bargaining agreements	One hundred percent of our workforce is covered by collective bargaining agreements.					8
Material topics							
GRI 3: Material topics 2021	3-1 Process to determine material topics	35					
	3-2 List of topic materials	36					
Anti-corruption and compliance							
GRI 3: Material topics 2021	3-3 Management of material topics	22					
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	22, 23, 24					16
	205-2 Communication and training about anti-corruption policies and procedures	22					16
	205-3 Confirmed incidents of corruption and actions taken	22					16

GRI Standard/ Another Source	Content	Answer/location	Omission			Reference No. of GRI Sector Standard	SDG
			Omitted requirements	Reason	Explanation		
Transparency and ethical business conduct							
GRI 3: Material topics 2021	3-3 Management of material topics	22					
GRI 207: Taxes 2019	207-2 Tax governance, control and risk management	67					1, 10, 17
	207-3 Stakeholder engagement and management of concerns related to tax	67					
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	43					
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	48					
GRI 407: Freedom of association and collective bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	68					8
Supply chain management							
GRI 3: Material topics 2021	3-3 Management of material topics	28					
GRI 308: Suppliers environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria	28					
	308-2 Negative environmental impacts in the supply chain and actions taken	28					
GRI 414: Supplier social assessment 2016	414-1 New suppliers that were screened using social criteria	28					5, 8, 16
	414-2 Negative social impacts in the supply chain and actions taken	28					5, 8, 16

GRI Standard/ Another Source	Content	Answer/location	Omission			Reference No. of GRI Sector Standard	SDG
			Omitted requirements	Reason	Explanation		
Human rights and diversity & inclusion							
GRI 3: Material topics 2021	3-3 Management of material topics	40					
GRI 401: Employment 2016	401-3 Parental leave	68					5, 8
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	44, 45, 46, 68					5, 8
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	68					5, 8
GRI 408: Child labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	68					5, 8, 16
GRI 409: Forced or compulsory labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	68					5, 8
Employee engagement and development							
GRI 3: Material topics 2021	3-3 Management of material topics	47					
GRI 201: Economic performance 2016	201-3 Defined benefit plan obligations and other retirement plans	67					
GRI 404: Training and education 2016	404-1 Average hours of training per year, by employee	45, 46, 48, 49					4, 5, 8, 10
	404-2 Programs for upgrading employee skills and transition assistance programs	45, 48					8
	404-3 Percentage of employees receiving regular performance and career development reviews	45, 46, 50					5, 8, 10
Waste management and life cycle management							
GRI 3: Material topics 2021	3-3 Management of material topics	60					
GRI 301: Materials 2016	301-3 Reclaimed products and their packaging materials	68					8, 9



GRI Standard/ Another Source	Content	Answer/location	Omission			Reference No. of GRI Sector Standard	SDG
			Omitted requirements	Reason	Explanation		
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	60, 61, 62, 63					3, 6, 11, 12
	306-2 Management of significant waste-related impacts	60, 61, 62, 63					3, 6, 8, 11, 12
	306-3 Waste generated	60, 61, 62, 63					3, 6, 11, 12
GRI 306: Waste 2020	306-4 Waste diverted from final disposal	60, 61, 62, 63					3, 11, 12
	306-5 Waste directed to final disposal	60, 61, 62, 63					3, 6, 11, 12, 15
<b>Relations with local communities</b>							
GRI 3: Material topics 2021	3-3 Management of material topics	53					
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments and development programs	53					
<b>Occupational health and safety</b>							
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	51, 52					8
	403-2 Hazard identification, risk assessment and incident investigation	51, 52					8
	403-3 Occupational health services	51, 52					8
	403-4 Worker participation, consultation, and communication on occupational health and safety	51, 52					8, 16

GRI Standard/ Another Source	Content	Answer/location	Omission			Reference No. of GRI Sector Standard	SDG
			Omitted requirements	Reason	Explanation		
GRI 403: Occupational health and safety 2018	403-5 Worker training on occupational health and safety	51, 52				9	
	403-6 Promotion of worker health	51, 52				3	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	51, 52				8	
	403-8 Workers covered by an occupational health and safety management system	51, 52				8	
	403-9 Work-related injuries	51, 52				3, 8, 16	
	403-10 Work-related ill health	51, 52				3, 8, 16	
<b>Affordable healthcare for all</b>							
GRI 3: Material topics 2021	3-3 Management of material topics	51					
<b>Business model resilience</b>							
GRI 3: Material topics 2021	3-3 Management of material topics	13					
<b>Sales practices</b>							
GRI 3: Material topics 2021	3-3 Management of material topics	11					
<b>Competitive behavior</b>							
GRI 3: Material topics 2021	3-3 Management of material topics	11					
<b>Product safety and customer well-being</b>							
GRI 3: Material topics 2021	3-3 Management of material topics	26					

GRI Standard/ Another Source	Content	Answer/location	Omission			Reference No. of GRI Sector Standard	SDG
			Omitted requirements	Reason	Explanation		
GRI 416: Consumer health and safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of product and service categories	66					16
GRI 417: Marketing and labeling 2016	417-2 Product safety and customer well-being	69					
<b>Gas emissions and climate change</b>							
GRI 3: Material topics 2021	3-3 Management of material topics	58					
GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	59					3, 12, 13, 14, 15
	305-2 Indirect (Scope 2) GHG emissions deriving from energy acquisition	59					3, 12, 13, 14, 15
	305-3 Other indirect (Scope 3) GHG emissions	59					3, 12, 13, 14, 15
GRI 305: Emissions	305-4 Greenhouse gas (GHG) emissions intensity	To date, we do not have a mapping of the greenhouse gas emissions intensity.					13, 14, 15
	305-5 Reduction of GHG emissions	59					
	305-6 Emissions of ozone-depleting substances (ODS)	Data unavailable.					
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	We do not generate significant emissions of NOx, SOx and others.					

GRI Standard/ Another Source	Content	Answer/location	Omission			Reference No. of GRI Sector Standard	SDG
			Omitted requirements	Reason	Explanation		
Energy management							
GRI 3: Material topics 2021	3-3 Management of material topics	56					
GRI 302: Energy 2016	302-1 Energy consumption within the organization	57					7, 8, 12, 13
	302-2 Energy consumption outside of the organization	57					7, 8, 12, 13
	302-3 Energy intensity	We do not have a pre-established energy intensity indicator.					7, 8, 12, 13
GRI 302: Energy 2016	302-4 Reduction of energy consumption	52					7, 8, 12, 13
	302-5 Reductions in energy requirements of products and services	We have not mapped this indicator.					7, 8, 12, 13
Water and effluents							
GRI 303: Water and effluents 2018	303-1 Interaction with water as a shared resource	64					6, 12
	303-2 Management of water discharge-related impacts	64					6
	303-5 Water consumption	64					6
Data security and privacy							
GRI 3: Material topics 2021	3-3 Management of material topics	25					
GRI 418: Customer privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	25					16



# Credits

## Coordination

People & Management and Sustainability Executive Board

## Consultancy, Project Management, Content and Design

Grupo Report

## Indicators Collection

Grupo Report (Central ESG)

## Report Team

Akemi Takenaka, Camila Henriqson, Carolina Blois, Gustavo Magaldi, Karen Saji and Nathalia Scotuzzi

## Photos

Elfa / Freepik image database

## Review

Ana Cardoso

