Sustainability Report

2022





Message from Management

GRI 2-22

2022 was a historic year for the Priner Group, marked by a growth that confirmed the assertiveness of our strategic plan. We deliver targets set when going public – three years early – and we know we can do more. We have significantly expanded our service portfolio and done the most hours of training in our history. In this expansionist movement, we exceeded the mark of 5,000 employees and consolidated ourselves as a technical and quality reference in all the services in which we provide.

We started our presence in the infrastructure segment, which accounted for 17.5% of our net accounting revenue in this first year. Still, in the path of diversification, the Inspection Business Unit (BU) represented 11% of the adjusted EBITDA, establishing itself as a complete Integrity Engineering company operating in Brazil.

For the first time, we have published the growth rates of our acquisitions (M&As), demonstrating success in bringing sustainable growth amidst different corporate cultures. BU Isolation, which came from the acquisition of Isolafácil, grew almost 1,000% in six years – and in 2022, took the first steps towards export. UN Industrial Services has left behind its exclusive focus on access and has become so complete in complementary maintenance services that today, it serves the main Brazilian industries and about 40 offshore oil production units.

Since going public in 2020, EBITDA has grown by 405%, and revenue has jumped by 195%, confirming the talent of our employees in creating leaner and more efficient processes. Growth has come with increased consolidated ROIC – Return on Invested Capital – and gross margins in all services, something absolutely unusual in the service segment. These numbers prove the innovative and strategic soul inhabiting our teams. With each acquisition, we get even better due to the "mix" and the incredible contribution that the new teams add.

Making this growth sustainable poses a number of challenges. In people-intensive segments, the big-

gest is in human attraction and development. In the Brazilian context, marked by the lack of technical training, especially in areas related to Engineering, the difficulty is amplified. To overcome it, we have invested in the structuring and execution of programs aimed at recruiting professionals in different functional categories and career stages. Among the highlights are our Trainee Program, which had its first class formed in 2022, and the Root Priner – existing for 20 years, with a strong social impact generated by including young people in the job market.

On another front, we have been committed to keeping the Company attractive to the most experienced professionals, designing compensation and career progression plans that ensure loyalty and talent prosperity in our staff. In 2022, this mission was strengthened by the performance of our People Committee, formed by two members of the Board of Directors and an external consultant, with extensive human capital management experience.

This Committee, as well as the Audit Committee, has contributed decisively to the evolution of our policies and practices. This is because they address strategic issues to our competitiveness, while making our corporate governance mechanisms more robust. The continuous cooperation between the Board of Directors, Advisory Committees and the Board of Executive Officers seeks positive results for shareholders as long as they are in balance with society, ethics and the environment.

With this vision, we continue to accelerate our ESG Journey, which has a specially dedicated area, with transversal performance, in our administrative structure. After the first steps taken in the previous year, in 2022 we dedicated ourselves to establishing corporate guidelines, with emphasis on the Sustainable Management Policy, from which People Management and Environmental Management Policies were derived, in addition to Private Social Investment guidelines. All of these documents present our commitments and intentions towards sustainability.

We know, however, that commitments need to be broken down into actions. To this end, we created our ESG Forum – a multidisciplinary group made up of managers and professionals from various areas of the

Company – whose main task is to make our policies materialize on the various work fronts.

With regard to social impact, for example, we advanced with the realization of our first Diversity Census, which allowed us to better understand the profile of our employees. The results will contribute to guiding our actions in the coming years to establish the Priner Group as an effectively diverse and inclusive place where respect for differences continues as an inseparable trait of our corporate culture.

Respect that extends to the environment, an area in which management continues to be conducted in an attentive and shared manner with clients – who have in the maintenance of their assets one of the great levers to reduce environmental impact. We are certain that together with Quality, attested by our various certifications, we take care of the ecosystem as a relevant differential of our business.

For this and so many other reasons, our expectation for 2023 could not be more optimistic. We are a group of people who will continue to grow sustainably in all aspects, because this is what we believe, this is how we work and this is how we dream when starting this journey.

We will maintain our strong pace of work, always guided by a solid growth strategy, financial discipline and human development. To all the people around us – especially our employees who bring us their energy, to the suppliers who share our challenges and to the customers who welcome us into their homes, our thanks for the confidence.



Pedro Chermont
Chairman of the
Board of Directors



Túlio Cintra CEO of Priner Group

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The Company







Operating in several regions of Brazil, the Priner Group brings together companies specialized in Maintenance Engineering solutions, which serve clients from different segments of the basic industry, goods and transformation, and infrastructure – such as oil and gas, petrochemical, naval, chemical, offshore, paper and pulp, mining and steel, offering integrated and customized services, as shown in the infographic on the next page. The Company is publicly traded, with shares traded on B3's Novo Mercado, and reached, at the end of 2022, Adjusted Net Operating Revenue of BRL813.5 million with 5,437 employees - an increase of 87.9% and 57% compared to the previous year, respectively.

The Priner Group maintains administrative and operational activities in the states of Rio de Janeiro (Macaé and Rio de Janeiro), Bahia (Camaçari), Minas Gerais (Belo Horizonte) and São Paulo (Barueri, Mogi das Cruzes and Piracicaba), in addition to services performed at customer facilities throughout the country.

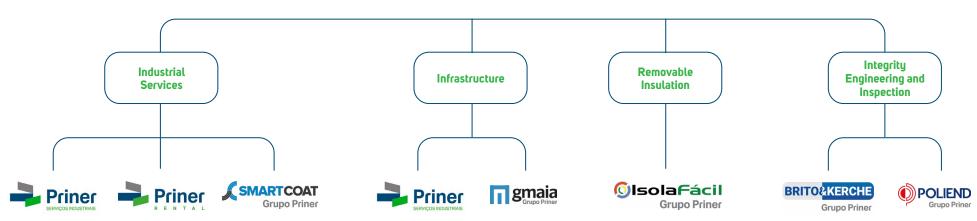
Throughout its history, which began in 1982, the Company develops its activities based on safety, quality, reliability, efficiency and agility, resulting from combining highly qualified professionals and advanced technological solutions. The ethical commitment and respect for people and the environment are added to these differentials, established in its Sustainable. Management Policy (learn more on page 13).



BRL813.5 million

IN NET OPERATING REVENUE





Our solutions

Access

- Project, design, assembly and location of scaffolding.
- Fitting-scaffolding.
- · Aluminum systems.
- Suspended access on PrinerDeck platform.
- Suspended floors.
- Rope access.
- Tensioned network system.

Habitat

- Pressurised compartment for hot work in classified areas, for the protection of assets and people.
- Safecool air conditioning system.

Industrial Painting

- Autoblast, selfpropelled dry jet machine.
- Mechanical surface preparation.
- Automatic and semi-automatic abrasive jet.
- Ultra-High-Pressure Hydroblasting (UAP).
- Airless painting.
- Robotic units.
- Jet booths and painting on site and temporary.

Thermal Insulation

- Removable and fixed design, manufacture and assembly of thermal and acoustic insulation
- Assembly and maintenance of thermal insulation.
- Assembly of aluminum, thermoplastic, stainless steel coating, among others.
- Passive fire protection.
- Application of refractory materials.

Integrity Engineering and Inspection

- Inspection and quality control services of industrial products.
- Conventional and advanced non-destructive testing (NDT)
- Welding engineering.
- Manufacturing inspection and due diligence.
- Equipment integrity inspection.
- Drone inspection and robotic scanners.
- Study of FFS Fitness for Service and RBI - Risk Based Inspection.
- Failure analysis.

Structural Recovery

- Recovery and reinforcement of concrete structures.
- Injection of resins for flow sealing, void filling and soil reinforcement.
- Waterproofing.
- Plugging of galleries.
- Support, consulting, testing and technical specifications.
- · Hydrodemolition.



The integrated offer of a wide range of complementary services is the cornerstone of the business model adopted by the Priner Group. With business units divided into four segments – industrial services, infrastructure, removable insulation and integrity engineering and inspection – the Company seeks to offer customized and intelligent solutions to different client profiles, to support them in the preservation, valuation and safety of assets. The anchors of this model are two fundamental competitive differentials: the technical qualification of its professionals and the availability of equipment and management tools with a high technological level, resulting from a consistent policy of investments in human capital and service infrastructure. In 2022 alone, approximately BRL82.7 million were invested in professional training, innovative technologies and other resources necessary for operations.

Focused on sustainable growth, the Priner Group works to expand its client portfolio, diversify its portfolio and expand its geographic scope in order to extend the benefit of its solutions to an increasing number of companies,

industrial segments and regions of Brazil. To this end, it has combined organic growth with the acquisition of companies that have high potential for synergy and complementarity to the businesses already developed.

In this sense, in February 2022, the Company acquired 55% of the shares of Brito&Kerche, headquartered in Rio de Janeiro (RJ), with a main focus on the areas of Non-Destructive Testing (NDT) and Mechanical Integrity Engineering of industrial assets. In May, it was announced the purchase of 51% of the shares of gmaia, headquartered in Belo Horizonte (MG) and specialized in waterproofing, protection, reinforcement and recovery of structures.

Also in 2022, in December, Priner merged the subsidiary Poliend and acquired the other 45% of Brito&Kerche's shares. These movements aim to simplify the organizational structure, through the consolidation of certain activities and, consequently, reduce financial and operational costs, ensuring greater administrative efficiency, improving intra-company synergy and preparing the Company for the arrival of new acquired companies.

Foundations of the business



People

We train our employees and offer resources to provide quality services safely.



Technology

We bring more productivity and efficiency through



Processes

We stimulate analytical culture, effective planning, management by indicators and contract performance.

Subsequent facts

As a fact subsequent to the period reported in this Report, in January 2023, the Priner Group expanded the range of solutions offered to customers by the infrastructure business unit, through the acquisition of 100% of SOEGEO, a geotechnical company – purchased by gmaia, a subsidiary of the Priner Group. Founded in 2012 by professionals who had accumulated three decades of experience in the area, the company stands out for its technical and innovation capacity, which ensure excellence in its deliveries.

Two more acquisitions were announced by the Company on February 28, 2023: Tresca and Labteste.

Tresca, created in 1994, is dedicated to advanced engineering services in the areas of computer simulation for mechanical, thermal and fluidodynamic applications, with its own know-how, developed by its founding partner.

The company created proprietary software aimed at fracture mechanics, without a national similar.

Labteste, in turn, is a highly qualified metallurgical laboratory, specialized in material analysis and testing services. The business was started in 2004, also from the experience of its founder, who has been working for thirty years in the area of mechanical testing, chemical and metallographic analysis.

Recognized for excellence in their respective areas of expertise, these three new companies add immediate complementarity to the Priner Group's portfolio. With these acquisitions, the Company strengthens its position in a segment with attractive profitability and high entry barrier, taking another step towards the construction of the most complete engineering solutions company operating in Brazil.



Integrated Management

The Priner Group is constantly improving its management system and seeks maximum integration between all business units. In search of continuous improvement of its processes, an Integrated Management System (IMS) operates in part of the units, supporting the management of certifications in Quality Management (ISO 9001), Environmental Management (ISO 14001) and Occupational Health and Safety Management (ISO 45001). In this way, the company offers services that meet the specifications and needs of clients, in addition to promoting internal and external actions that ensure safe and healthy working conditions for employees – acting in a preventive manner to avoid accidents and work-related diseases

The certifications obtained by systems and operations constitute a relevant competitive differential of the Company in the markets in which it operates, as they reinforce the commitment to innovation, qual-

ity and sustainability, in addition to attesting to the technical credibility of the services provided. Among the Company's main credentials is AMPP QP 1¹ (Association for Materials Protection and Performance), which evaluates the practices of companies in the coating sector in key areas of their business – management procedures, quality control and compliance with health and safety and environmental parameters –, with international recognition.

In the thermal insulation segment, Darmatt® and Darshield® products are Lloyd's Register certified and approved by other certification authorities such as ABS Group and DNV - Det Norske Veritas.

In the engineering and civil construction segment, gmaia was certified in ISO 37301 by QMS Certification, the first company in the industry to obtain certification in Brazil, reinforcing its commitment to good compliance practices.

In addition to the 37031 aggregate with gmaia, the Priner Group now has, in 2022, two new international certifications for the integrity engineering and inspection business unit. These certifications were achieved by professionals who are part of the Company's team. They are as follows:

- ICP API 570 Inspection in piping services, in the asset integrity category.
- TFM/FMC Level 2 PCN BINDT attests
 to technical sophistication in the detection
 and mapping of discontinuities, considering
 both the equipment manufacturing
 process and the evaluation of assets
 in use, which generates support and
 information for integrity engineering.

¹ The acronym refers to the term Quality Procedures - Field Coating Application .



Sustainability represents a fundamental pillar of the corporate culture of the Priner Group, which is reflected in the continuous search for the balance between economic and financial results, corporate governance, environmental conservation and social responsibility.

In line with its purpose of building and preserving industrial assets, developing people, protecting lives and the environment, the Company recognizes that business expansion must be in line with the precepts of sustainable development and, in this direction, has been acting to consistently strengthen and accelerate its ESG journey.

ESG Journey



- » Evolution of PVV Identity
- » ESG Agenda Strategy Alignment
- » Start of ESG Journey
- » Acculturation
- » Maturity Diagnosis

- » Consolidation of Materiality
- » Publication of the 1st Sustainability Report
- » Calibration of the ESG Action Plan
- » Beginning of the Journey in Diversity, Equity and Inclusion (Dei)
- » Leadership Training in DEI
- » Conducting the 1st Diversity Census
- » ESG Governance Structuring
- » Creation of the ESG Forum
- » Development and Validation of Fundamental Corporate Policies

An important step in this journey marked 2022: the preparation of the Company's Sustainable Management Policy. Approved by the Board of Directors, the document establishes guidelines, commitments and intentions of the Priner Group concerning sustainability. The box on the side presents the content of the Policy, to be implemented and widely disseminated, with stakeholders, throughout 2023.

The commitments made in the Sustainable Management Policy are reflected in derived guidelines, also approved by the Board in 2022, regarding priority topics for the Company's ESG agenda: People Management and Environmental Management. In addition, it anchored the drafting of an internal guideline for Private Social Investment.

Together with the definitions of these Policies, the Priner Group advanced in the sustainability governance structure by creating the ESG Forum. Multidisciplinary, the Forum comprises members of the Board of Executive Officers and professionals from different areas and business units, whose mission is to support the execution of the ESG Action Plan.



Sustainable Management Policy

- Conduct all business and the relationship with its stakeholders ethically and integrally, guided by the best corporate governance practices.
- Seek competitiveness in the segments in which it operates, combining operational excellence, innovative solutions and socio-environmental responsibility.
- Promote respect for human rights among the various audiences with whom it interacts.
- Promote healthy, safe and inclusive working conditions and the professional development of all employees.
- Keep open the channels of dialogue with the communities where the Company is inserted, supporting local communities' socioeconomic inclusion and environmental conservation.
- Identify and minimize negative impacts caused to the environment and society by its activities and enhance, whenever possible and applicable, socio-environmental gains resulting from its actions.
- / Improve and implement programs and actions that contribute to combating climate change.
- 8 Foster good socio-environmental and governance practices in the value chain.
- Cooperate with other social agents, engaging in the construction of sustainable development.

Ethics and Governance





Ethical conduct guides the Company's actions, which seeks to act following high standards of integrity, transparency and reliability, developing procedures and policies consistent with its Compliance Program and with current Brazilian legislation. This conduct is supported by corporate guidelines and procedures related to the subject, particularly the Code of Ethics and Conduct and the Policy of Integrity Against Corruption and Bribery, applicable to all companies of the Priner Group. Among the guidelines established by these documents, the following stand out:

- Disclosure of policies to employees, administrators, service providers, suppliers and business partners of the Company;
- Conducting due diligence to assess the integrity of any and all societies (including their partners) that is the

- subject of a merger and acquisition operation by the Company;
- Operation of the Whistleblowing Channel, managed by an independent outsourced company;
- Conducting periodic training on the Code of Ethics;
- Formalization of the Priner Group's compliance program.

The Company also has a Policy on Transactions with Related Parties, which aims to ensure that operations with a potential risk of conflict-of-interest respect pre-established rules to safeguard the rights of the Company and its shareholders. The Board of Directors is responsible for evaluating and approving transactions that may characterize situations of this nature and informing shareholders of contracts entered into with related parties.



Corporate guidelines

- Code of Ethics and Conduc
- Relevant Information Disclosure Policy
- Risk Management Policy
- Environmental Management Policy People
 Management Policy Sustainable Management Policy
- Policy for Integrity Against Corruption and Bribery
- Securities Trading Policy
- Website Privacy Policy
- Privacy and Personal Data Protection Police
- Quarterly Market Announcement Publication Policy
- Key People Compensation Policy
- Information Security Policy
- Related-Party Transaction Policy
- Policy Appointment of Members of the Board of Directors, Committee and Board of Executive Officers
- Policy for Hiring Independent External Auditors
- Compliance program

The updated Policies can be accessed on the Investor Relations *website*.

Compliance program

The Priner Group Compliance Program, a set of internal integrity and compliance mechanisms, is structured in three fundamental axes of action – prevent, detect and respond – and integrates several mechanisms, as shown in the following infographic.

Program Bases





Policu











Controls

Control





Audits: External and Internal

Governance

- 1. Board of Directors
- 2. Audit Committee
- 3. People Committee
- 4. Secretary of Governance
- 5. Statutory Board

gmaia has ISO Anti-Bribery

gmaia, a subsidiary of the Priner Group, is certified to ISO 37001:2016 — Anti-Bribery Management System. This achievement confirms an important value for the company and the Company as a whole: integrity in all its operations.

Code of Ethics

To guide the conduct of business and relationships developed by the Company, the Code of Ethics establishes the fundamental principles of integrity to be followed by all employees – direct and indirect – suppliers, administrators and other partners of the Priner Group. Thus, it serves as a parameter for all decisions and actions taken in the context of their activities, indicating the minimum and non-negotiable standards of conduct to be followed.

To ensure due compliance with the Code and other related policies, the Company has an Ethics Committee², formed by members of the Board of Executive Officers and a member of the Board of Directors. The Committee must evaluate and deal with manifestations of non-compliance with the guidelines received through the Complaints Channel, which is managed by a specialized external company – as presented on the following page –and deliberate on matters that may generate doubts of interpretation.

Ensuring the privacy and protection of the people and issues involved, the Company encourages all employees, as well as other stakeholders, to report any situation that indicates a violation or potential violation of ethical principles, policies, rules, laws and regulations or any other improper and/or illegal conduct.



The Company shares the Code of Ethics with its stakeholders to ensure the integrity of business conduct and relationships.

² Considering that the Ethics Committee was created as an internal committee responsible for handling complaints in 2023 its nomenclature was rectified to: Internal Ethics Committee.

Complaints Channel

The Priner Group has an automated and exclusive Complaints Channel available to receive reports of violations of the Code of Ethics and Conduct and other corporate policies. An external and independent company carries out the services and records, which acts confidentially and impartially. Thus, the Channel – available to internal and external audiences - supports the capture of reports of violation of rules of conduct and/ or laws in force anonymously or identified, ensuring the impartiality of the facts and non-retaliation. The handling of complaints received follows a pre-established internal flow, being investigated by the Ethics Committee, as shown in the infographic on the side. Records of complaints, suggestions and questions can be made by telephone, the website or the application. Ombudspersons are available 24 hours a day, 7 days a week, 365 days a year. Calls are always free from anywhere in the country, and no identification of the whistleblower is required (guarantee of anonymity).





Listed on the Novo Mercado, a segment of B3 made up of companies with governance practices superior to those required by law, the Priner Group adopts a management structure dedicated to ensuring transparency, ensuring the right of its shareholders, avoiding conflicts of interest and sharing strategic decisions with key stakeholders in the business. The Company's highest decision-making body, the Board of Directors, acts as a link between shareholders and the Group, supporting the Board of Executive Officers in defining the corporate strategy.

The directors are responsible for electing and dismissing directors, aligning the organizational strategy with its executives, approving the annual budget and monitoring the evolution of execution, as well as investments and expansion projects of the Priner Group. As provided for in the Articles of Incorporation, all members must be elected and dismissed by the General Meeting, with a unified term of office of two years, and reelection being allowed. Likewise, the positions of Chairman of the Board of Directors and Chief Executive Officer cannot be accumulated by the same manager, except in the event of vacancy, subject to the terms of the Novo Mercado Regulation.

To support the Board of Directors in resolving and analyzing strategic issues, the Company maintained, at the end of 2022, two advisory bodies: the Audit Committee and the People Committee. At the end of the year, the Board consisted of five members, three of whom were independent – among them was a female director, strengthening gender diversity in leadership positions in the Priner Group.

Composition of the Board of Directors

(on 12/31/2022)

Pedro Henrique Chermont de Miranda	Chairman
Bruno de Mello Pereira	Deputy Chairman
Carla Barretto	Independent Director
Eduardo Khair Chalita	Independent Director
Roberto Carmelo de Oliveira	Independent Director

Detailed information on each member of the Board of Directors can be accessed on the Company's *website*. The criteria for appointing members of the Board of Directors can be verified in the Policy for Appointing Members of the Board of Directors, Committees and Statutory Board of Executive Officers available on the *website*.



Audit Committee

As part of its Governance structure, the Priner Group maintains a non-statutory Audit Committee, which acts as an advisory body to the Board of Directors, to which it reports. Thus, concerning the External Audit, the Committee is responsible for inspecting and supervising the activities of the independent auditors, evaluating the quality of the services provided and their adequacy to the needs of the Company, in addition to preparing an opinion and annual report to be delivered together with the Financial Statements, for the evaluation of the Board of Directors. Concerning Internal Audits, the Committee is responsible for receiving periodic audit reports, evaluating the effectiveness and advising the Board of Directors on the supervision of corporate risk monitoring activities.

Composition of the Audit Committee

(on 12/31/2022)

Luciana Doria Wilson	Expert Member - Committee Coordinator
Bruno de Mello Pereira	Independent Director
Roberto Carmelo de Oliveira	Independent Director

People Committee

Established in 2022, on a non-statutory basis, the People Committee is the body responsible for monitoring, evaluating, recommending and advising the Board of Directors on strategies related to people management, such as attraction, human development, remuneration, evaluation, succession and diversity plan, equity and inclusion, among others.

The Committee must also support, among other actions, the Board of Directors on the following fronts:

- Appointment of its members and other members of the Advisory Committees and Statutory Board;
- Assessment of whether directors declared independent remain within the Company's independence criteria;
- The proposition of the global remuneration of the Company's managers.

The Committee consists of three effective members, elected by the Company's Board of Directors, two directors and one expert/external member. The term of office is two years, following the term of office of the directors, and may be renewed.

Composition of the People Committee

(on 12/31/2022)

Carla Barretto	Independent Director – Committee Coordinator	
Eduardo Khair Chalita	Independent Director	
Lia Cristina Santos Alicke de Azevedo	Expert Member	

Board of Executive Officers

Elected by the Board of Directors, the Statutory Board of Executive Officers aims to ensure the regular functioning of the Company and conduct corporate strategies following the general guidelines defined by the body. As of December 31st, 2022, the Priner Group had three statutory directors, to which were added nine other non-statutory directors. Together, all of them are responsible for

the execution of strategic planning and the day-to-day conduct of business.

According to the Articles of Incorporation, the members of the Statutory Board of Executive Officers are elected for one year, reelection being allowed, and may accumulate more than one function, provided that the minimum number is observed

 In line with the guidelines of the Board of Directors, the Board of Executive Officers conducts the execution of the corporate strategy with the teams.

To improve the Company's corporate governance structure and processes, the Governance Secretariat was implemented in 2022 to support the members of the Management bodies in performing their functions, including assisting in defining the topics to be resolved following the best practices and current legislation. In the same year, a governance portal was hired to optimize communication between the Board of Directors, the Audit Committee, the People Committee and the Statutory Board.

Members of the Board of Executive Officers

(on 12/31/2022)

Túlio Cintra*
Chief Executive Officer

Bernardo de Miranda Miller Chief Infrastructure Officer

Carlos Leandro de Toledo Officer

Carlos Alberto Silva
Chief RemovableOlosulation Officer

Gustavo Castro de Brito Officer

Gustavo Maia Officer

Luiz Antonio Angelica
Officer

Marcelo Gonçalves Costa*
Chief Finance and IR Officer

Ricardo Barbosa Viana Chief Integrity-Engineering and Inspection Officer

Rodrigo Medrado Kerche Officer

Rose Dias Alves Chief People and Management Officer

Yoshiro Marcelo Sakaki Leal* Chief Industrial Services Officer

Statutory Officers

Risk management

To identify and manage the multiple risks that may impact the business to enable an effective response to interrelated effects, the Priner Group has established a Risk Management Policy, which guides the monitoring of uncertain events with the potential to affect the fulfillment of corporate objectives. In line with this Policy, the Company's organizational structure enables the prevention and detection of fraud and errors to mitigate the risks inherent in the activities through the effective participation of the Board of Directors, the Audit Committee, the Board of Executive Officers and Internal Audit.

Thus, the Company's management seeks protection for the main risks to which it is exposed, highlighted in the following categories:

- Strategic risk: risks associated with the Company's strategy in the search for creation, protection and value growth. They are caused by events of changes in the external environment, such as political, economic and social, market, competitors, mergers and acquisitions, availability of professionals, equipment and inputs, innovations, technologies and portfolio of products and services, and by the quality in the management of internal events related to their finances and operations..
- Operational risk: arises from the inadequacy or failure in the management of internal processes and people, which may hinder or prevent the achievement of the Company's objectives. These risks are associated with the business's operation and the management of business support areas.
- **Cyber risk:** the possibility of a given threat to exploit vulnerabilities of an asset or a set of assets, impacting the confidentiality, integrity and availability of information.
- **Compliance risk:** risk of imposition of legal or regulatory sanctions, financial loss or reputation that the Company may suffer as a result of non-compliance with laws, agree-

- ments, regulations, Code of Ethics and internal Policies and procedures.
- **Liquidity risk:** the possibility of loss arising from the inability to carry out a transaction in a reasonable time and without significant loss of value or the possibility of lack of resources to honor the commitments assumed due to the mismatch between assets and liabilities
- Foreign exchange exposure risk: arises from the possibility of losses that may be caused by changes in exchange behavior, considering the Company's exposure to commitments assumed in foreign currency.
- **Interest rate risk:** arises from the Company's exposure to changes in interest rates, impacting revenues from financial investments and bank loan costs, directly affecting the profit and loss accounts.
- Credit risk: the measure of uncertainty related to the probability that the counterparty of a transaction, or an issuer of a debt security, will not honor its financial commitments to the Company, generating financial losses.

At the end of 2022, the Company began the process of reviewing and updating its corporate risk matrix, to be carried out with the support of a specialized consultancy involving Senior Management and several areas of the Priner Group. As foreseen in the project schedule, the new matrix will be consolidated throughout 2023.

In addition, the Company hires an independent internal audit firm to provide internal control and compliance verification services and ensure quality and effectiveness in the corporate risk management and governance process. This process provides the Audit Committee with independent, impartial and timely assessments - in 2022, it was executed by Crowe Macro Auditores Independentes Sociedade Simples. To comply with the current legal requirements of the Brazilian Securities and Exchange Commission (CVM, Comissão de Valores Mobiliários), the Priner Group also has external consulting previously approved by the Board of Directors, to issue the review report on the individual and consolidated interim financial information, each quarter, in addition to the Annual Financial Statements - in 2022, this service was provided by BDO RCS Auditores Independentes.



The company's monitoring enables the prevention and detection of negative impacts, fraud and errors, to mitigate the risks inherent to the activities.

Value relationships





For the Priner Group, human development is at the heart of corporate culture and strategy, representing an essential commitment to achieving sustainable results – which are also reflected in positive social impact. By recognizing the importance of those who work to achieve its purpose, the Company is increasingly committed to building and maintaining a solid culture anchored in absolute respect for people.

As part of this movement, the Priner Group's *People Management Policy* was prepared in 2022. It is a document that combines the main corporate guidelines related to the subject applicable to all its units. To promote a prosperous and welcoming working environment based on respect for individuality, the Policy reaffirms the Company's commitments in seven fundamental axes, as shown in the infographic on the side. The Board of Directors approved the document after evaluation by the People Committee.



Axes of the People Management Policy



Ethics and Integrity



Occupational Health and Safety



Diversity, Equity, and Inclusion



Recruitment and Selection



Organizational
Human Development
and Career



Compensation



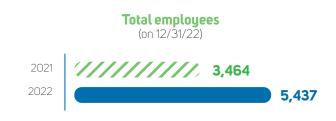
Internal Communication and Corporate
Education Platform

This chapter will report information on how to manage and perform on these topics.

The Company values maintaining an integral and transparent relationship with all people. It acts to keep its employees duly informed and oriented on corporate strategy, business objectives and related challenges.

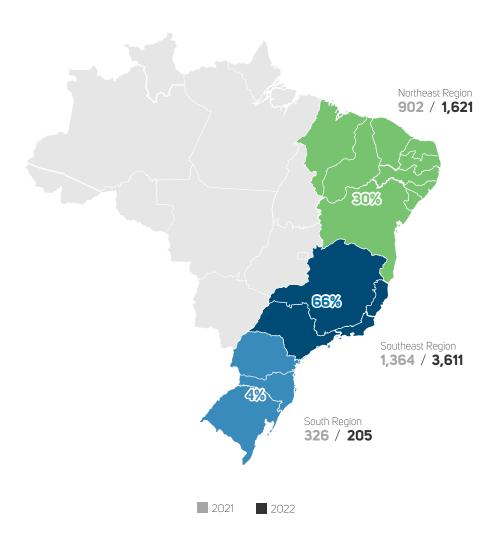
Profile of the staff

At the end of 2022, 5,437³ people were part of the staff of the Priner Group⁴. This quota is 57% higher than that recorded in 2021, an increase justified by new hires, necessary for the execution of contracts signed with clients, and by the acquisitions made throughout the year, which added 569 professionals to the Company's staff.



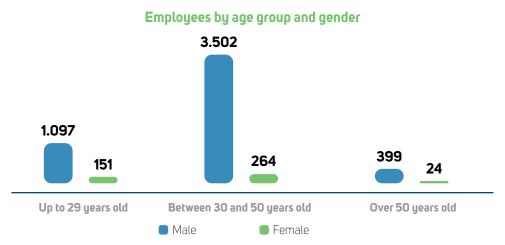
³ All employees are covered by agreement and/or collective agreement. The total reported is higher than that published in the 2022 Financial Statements for adding those on leave to active employees and on vacation (a group not accounted for in the DFs.)

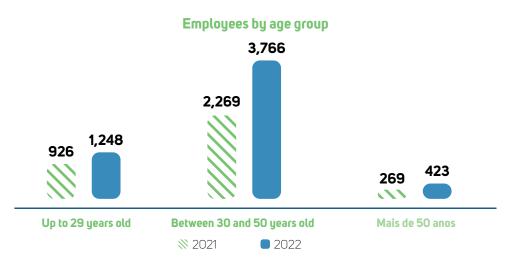
Employees by region (on 12/31/22)



⁴ Only seven with an intermittent employment contract, and all others full-time.

Profile of the staff (on 12/31/22)





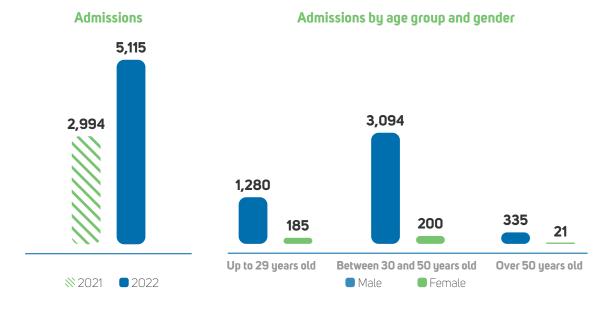
Employees by education level

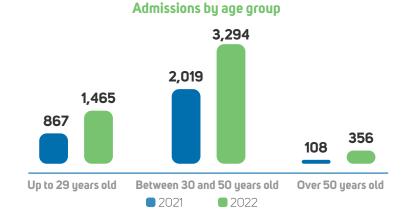
Incomplete elementary school	614
Complete elementary school	92
Incomplete high school	191
Complete high school	4,116
Incomplete higher education	62
Complete higher education	314
Postgraduate (Specialization, Master's Degree, PhD)	48

Employees by gender and functional category

Functional category	Male	Female	Total
Board of Executive Officers	11	1	12
Management	19	7	26
Coordination	33	9	42
Engineering	42	21	63
Supervision	54	11	65
Technician	512	103	615
Administrative	128	214	342
Trainee	10	3	13
Operational	4,187	72	4,259

In 2022, the Priner Group closed the year, once again, with a positive balance in job creation: there were 5,115 admissions and 3,522 dismissals⁵, increasing 1,593 vacancies. Although the highest concentration of new hires occurred in the Southeast and Northeast regions, the selection processes increasingly opened opportunities for people from all over the country. The investment made in the automation of recruitment and selection processes through the acquisition of a national platform contributed decisively to this regard which allowed to expand the prospecting of candidates throughout the national territory free of charge, requiring no financial investment for the candidates.



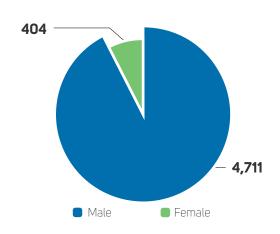


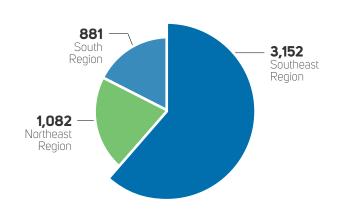
⁵ The high number of admissions and dismissals in the period is related to the nature of the service provision segment for the aintenance of industrial assets and infrastructure.

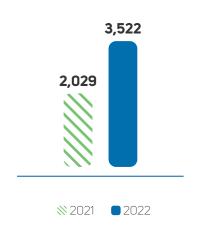
Admissions by gender

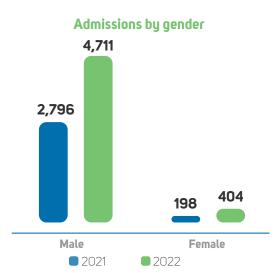
Admissions by region

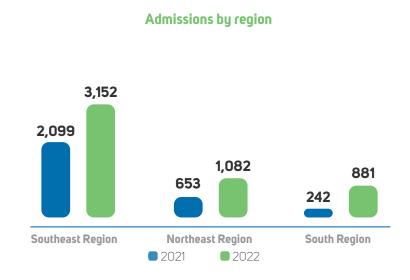
Dismissals

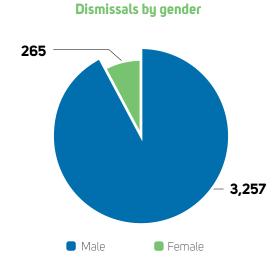






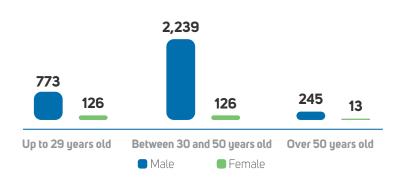


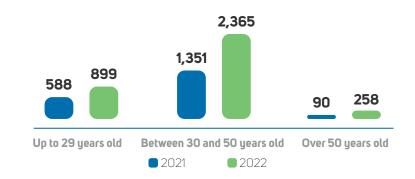




Dismissals by age group and gender

Dismissals by age group





Dismissals by gender Dismissals by region Dismissals by region 370 3,257 Northeast Region 2,184 1,902 1,775 968 — South 968 Region 265 370 246 **2,184**Southeast Region Male Female **Southeast Region** South Region Northeast Region

2022

2021

2022

2021

Diversity, equity, and inclusion

GRI 405-1

As foreseen in its People Management Policy, the Priner Group recognizes diversity as a value. It seeks to promote an inclusive and equitable organizational culture by being engaged in contributing to a fairer society. The Company believes that diversity stimulates creativity and innovation, provides a positive experience for people and promotes an organizational climate that reflects respect, appreciation and the development of potentialities – regardless of gender, ethnicity, age group, disability, sexual orientation and any other characteristics or individual choices

To move in this direction, in 2022, the Priner Group carried out its first Diversity Census, inviting its employees, confidentially and voluntarily, to answer some questions about aspects of diversity and workplace inclusion experiences. The objective was to deepen knowledge about the people who work at the Company to provide an increasingly inclusive environment for everyone. As a way to engage and encourage employees to participate in the Census, a large internal communication campaign was carried out, which unfolded in the Daily Safety Dialogues (DDS), addressing the theme Diversity and Inclusion, clarifying doubts

and reinforcing the importance of this movement for the Priner Group.

The preparation for the Diversity Census also included the training of our leaders. Five training classes were held, encompassing 150 leaders to address concepts, positioning, unconscious biases, inclusive

leadership and the impact of diversity on business, among other topics.

As a result, 2,045 professionals (38%) responded to the survey, forming a diagnostic sample that will contribute to the first actions aimed at the Company's evolution, to be carried out as part of the Priner Group's ESG Journey.





Black Awareness Day

Reinforcing the Company's commitment to combat discrimination, on November 29th, 2022, the online lecture "Structural Racism and Anti-Racist Practices: A subject beyond November 20th" was promoted. Through the event, employees had the opportunity to learn a little more about the discrimination system, barriers and privileges, as well as concepts about structural racism, individual racism and institutional racism. Everyone also received important tips for adopting anti-racist practices in daily life and the indication of books on the subject.



LIBRAS for inclusion

In 2022, the presentation of the Virtual Choir "Voices of the Priner Group" received special reinforcement at the online closing event of the year: the inclusion of singing in the LIBRAS (Brazilian Sign Language). Thus, in addition to the 31 volunteer participants (sopranos, contraltos, basses and tenors), the group had three choristers in LIBRAS. To watch the version of the song "I deserve to be happy", by Mumuzinho, sung by the Choir, *click here*.

This was another initiative to include employees with hearing impairment, which added to the inclusion of translation in LIBRAS or subtitles in videos in lectures, events and meetings.

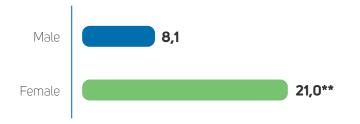
Development and career

GRI 3-3; 404-1

In line with the new People Management Policy, the Priner Group supports the development of its professionals, valuing the evolution of technical and behavioral skills. Thus, the Company seeks to present employees with challenges that contribute to the improvement of individual and collective competencies – necessary for the growth and consolidation of the business – encouraging lifelong learning to boost not only better execution of work but also personal development.

In 2022, 49,706 hours were dedicated to educational actions, an overall average of 9.5 hours per employee. In addition to technical and regulatory training, these actions required about BRL1.9 million in investment. In addition to these actions, several mandatory pieces of training are carried out, which ensure compliance with regulatory and technical standards, including those related to Occupational Health and Safety⁶.

Overall average hours of training*



Average hours of training by gender and the functional category *

Functional category	Male	Female	General
Board of Executive Officers	24.3	355.2**	52.1
Management	26.3	47.0	32.0
Coordination	20.5	22.0	21.0
Engineering	26.1	31.1	27.5
Supervision	19.4	168.2**	44.5
Technician	1.2	4.2	1.5
Administrative	8.3	7.2	7.4
Trainee	215.2	218.0	215.5
Operational	8.2	45.0	8.3

^{*} Excluded mandatory normative training.

To encourage constant development and career evolution, the Company conducts individual dialogues and evaluations, strengthening the ties between managers and their teams, to align expectations and results. Thus, it encourages leaders to promote the continuous process of people's development to ensure sustainable growth and the achievement of corporate objectives in the long term.

⁶ The Company is working to integrate the records of these pieces of training to the others to report them in a consolidated manner from 2023.

^{**} High data due to the respective categories including a much lower proportion of females.

To contemplate learning at different levels, the Priner Group offers from facilitated access to graduate programs, through partnerships with local universities, to participation in faster training, such as technical courses and workshops. On another front, the Corporate Education platform provides development programs to employees, divided into five pillars:

- **Future Generation:** programs aimed at developing Young Talents with the Trainee, Root Priner and Internship programs. The latter, in 2022, had 16 trainees in the units of industrial services and integrity engineering and inspection, which reached 80% of use, on average, at the end of the Program. Learn more about Trainee on page 35 and Root Priner on page 42.
- Leaders: includes the training of leaders in People Management, strategically. Throughout 2022, there were 196 participants and 1,623 hours of training in the Leadership Acceleration program aimed at the public at the beginning of the management career path. There were 1,800 hours of training in the Inspiring Leadership program for employees in middle leadership positions for 60 participants.
- Jornada do Conhecimento: programas voltados para o desenvolvimento em temáticas de tecnologia, autodesenvolvimento e formação profissional. Em 2022 foram desenvolvidas três trilhas de aprendizagem nas áreas de inspeção e engenharia.
- **Knowledge Journey:** programs aimed at technological development, self-development and professional training themes.

- In 2022, three learning paths were developed in the areas of inspection and engineering.
- Continuing Education: educational actions aimed at employees' technical and behavioral improvement. In all, 6,202 people participated in short courses, totaling 7,033 hours



Priner Trainee

As a lever for the strengthening of culture, the Priner Group has in its Trainee Program one of the strategies that aims to be a source of entry of new talents, enabling these young people to experience the reality of our business, to prepare them to assume future management positions, in addition to developing a systemic vision, with behaviors, attitudes and performance necessary for the growth and profitability of the Group.

The Program lasts nine months, with the strong participation of the manager responsible for the preparation of a Prior Development Plan, constant feedback on systematic Performance Evaluation, monitoring in the execution and delivery of an Innovation/Improvement Project, and exchange in the localities (visit to branches and works of multiple disciplines).

On August 24, 2022, the closing ceremony of the first class of Trainees was held, pre-

senting the projects and improvements prepared for their respective areas of expertise, where they experienced our business. The tutors of the projects, members of the Board of Directors for weightings and evaluation of the proposals, and guests were present. The first group included six professionals who, after immersions and training, were allocated to our business units distributed among the States of Bahia, Rio de Janeiro and São Paulo.

In November, the Priner Group received its second class of Trainees, composed of 13 people. This last edition was focused on recent graduates in the areas of Accounting, Administration, Financial Management, Computer Engineering, Production, Mechanics and Civil, expanding the perspective of operation to areas of strategic support, in addition to operations, which remains as a differential for business growth.



Internal Communication Platform

In the search for best practices for effective and transparent communication, encouraging and supporting the development of its professionals, the Priner Group combines Corporate Education and Internal Communication. As a result of this integration, in 2022 it implemented the Conecta Priner digital platform to share knowledge among employees, stimulating their development and protagonism. The initiative offers content that adheres to the needs of the business, boosting the collaborative construction and sustaining the Company's growth strategy.

Also throughout the year, the Internal Communication area advanced new steps to become even more strategic, from a participatory action and in partnership with work teams and leaders to:

- Disseminate the Company's purpose, vision, values and good practices;
- Strengthen the identity of the Priner Group;

- Provide access to information;
- Strengthen official channels of communication;
- Standardize message flows;
- Expanding the sense of belonging; and
- Drive employee onboarding and engagement.

Conecta Priner 2022



5,283 CERTIFICATES DELIVERED

5,614 HOURS FULFILLED



Compensation

GRI 401-2

The compensation system adopted by the Priner Group seeks to align the compensation and benefits practices that provide conditions for the attraction, loyalty and development of employees, reflecting the commitment to a culture of opportunities, engagement and appreciation. Among the criteria evaluated to define compensation, in addition to market references, are the analysis of responsibilities, challenges and competencies and the ability to generate tangible and intangible results for the Company.

The total compensation of professionals is composed of fixed and variable compensation and benefits.

To increase the Company's competitiveness in the labor market, the compensation package includes the following benefits:

- Health and dental plan;
- Group life insurance fully funded by the Company;
- Food voucher;
- Profit Sharing Program;
- Meal voucher or cafeteria;
- Transportation voucher;
- Chartered transportation, when applicable;
- Education assistance;
- Partnership with universities for employee discounts;
- Automatic-paycheck-deduction loan;
- Pharmacy card.



Health and safety

GRI 3-3; 403-1; 403-2; 403-3; 403-4; 403-5; 403-6; 403-8; 403-9

Protecting people is an inseparable part of the Priner Group's ethical commitment, which seeks to comply with the highest levels of safety following the legislation and good market practices. Thus, the Company continuously develops a series of programs and preventive actions to disseminate and strengthen the health and safety culture among all employees.

These initiatives are based on the mapping and in-depth analysis of risks related to the theme – such as occupational diseases and injuries, which indicate management priorities and facilitate the recognition, by employees, of the main exposure factors, allowing a preventive approach to mitigate risks, increasing everyone's engagement and commitment. Reinforcing the culture of occupational health and safety, operations undergo audit and inspection processes to verify performance and meet contractual and safety requirements. This whole process has the effective involvement of Senior Management.

Focused on ensuring safe and healthy conditions that promote people's physical and mental integrity in the workplace, the Priner Group invests in training, campaigns, equipment and technology. In 2022 alone, about 65 pieces of training were dedicated to the theme – including those mandatory for developing activities, such as those related to Regulatory Standards (NRs).

2022 Highlights

- **Pit stop:** fast and mandatory stops when activities Immediately Dangerous to Life and Health (IPVS) are found.
- Care +: channel of behavioral dialogue carried out in field operations.
- Actions for life: 10 guidelines that guide everyone's safe behavior (see infographic below).
- Field and certification audits: systemic assessments of the compliance of operations, processes and management systems concerning OHS.
- Normative and technical training: training of employees to recognize, evaluate and control the risks present in the work environment.

- Safety campaigns:
 dissemination of information
 and guidelines to reinforce
 the safety culture.
- Awards: recognition of employees for outstanding safety.
- Internal Week for the Prevention of Work Accidents (SIPAT): event dedicated to strengthening the safety culture in operations.
- Fostering human reliability: awareness of safe work.
- Yellow May: engagement in the national campaign to raise awareness about traffic safety.



Fostering Human Reliability

To encourage safe behavior among all employees, the Priner Group developed a special campaign in 2022, focusing on human reliability. The objective was to alert teams to the main causes of accidents and incidents related to human failures, such as:

- Lack of attention to risks;
- Insufficient information and/or guidance;
- Inadequate ergonomic conditions;
- Inadequate motivations;
- Negligence, recklessness and malpractice; and
- Physical and/or mental incapacity.



Considering all operational units, 46 occupational accidents were recorded throughout the year, of which nine led to the employee's removal for recovery – against three recorded in the previous year. The significant increase in short-term work and the time required to acculturate health and safety practices contributed to this performance when compared to 2021. Anchored in its historical safety culture, the Company is committed to developing effective initiatives to prevent the atypical scenario from impairing its performance in this regard.

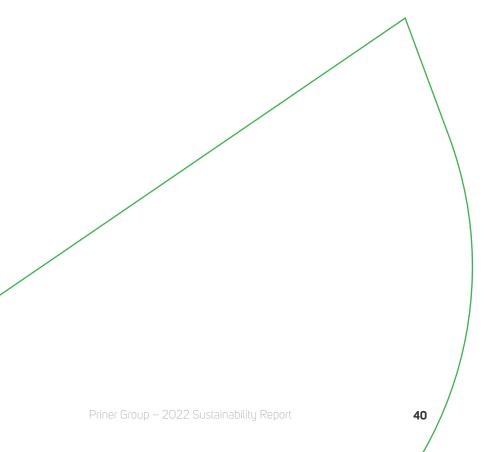
To assist in preventing work-related accidents and diseases, the Priner Group has 10 Internal Accident Prevention Commissions (CIPAs) – which total 50 members. The CIPAs survey risk situations, in addition to working on investigations of accidents and incidents, supporting the Board of Executive Officers in the evaluation and decision-making related to the topic.

OHS Indicators

	2021	2022
Number of worked hours	6.4 million	10.9 million
Number of days lost – lost-time work accidents	35	60
Number of fatal accidents (deaths)	0	0
Number of accidents with serious consequences (except deaths)	3	9
Number of near misses	13	38
Attendance Rate (TF) of own employees *	3.03	4.20

^{*} O cálculo de TF considera acidentes com e sem afastamento.

Lost-time accidents	2021	2022
Number of accidents at work (typical)	3	9
Accidents without leave	2021	2022



Occupational health

In the Priner Group, Occupational Health focuses on actions aimed at preventing occupational diseases and disabilities, promoting preventive health and preserving the employee's life. In this sense, in 2022, training and lectures related to the theme were carried out, as well as internal communication campaigns addressing health aspects, including guidelines for healthy habits. Some of these initiatives are highlighted below:

- White January: Focusing on mental health, the Company held a special lecture on January 20th in partnership with D'or Consultoria. Conducted by psychologist Ana Tano, the conversation invited employees to reflect on self-care and preventing stress and anxiety, among other aspects.
- Skin care: Priner Group's employees received guidance in January on skin cancer prevention, in which important habits such as daily use of sunscreen, intake of liquids and healthy foods and sun exposure at an appropriate time, among others, were highlighted.
- Impact of drugs: In February, the theme was guided by an Occupational Health approach, emphasizing the risks generated by the consumption of drugs, legal and illegal, to health, and safety at work and social life.
- Combating hypertension: On the National Day for Preventing and Combating Arterial Hypertension, celebrated on April 26th, care was highlighted to prevent the disease, such as regular physical activity, healthy eating, adequate sleep conditions and mental health

- Obesity: With a focus on knowledge, care and respect, the Company promoted a virtual event dedicated to the theme. The dialogue was conducted by nutritionist Sara Andrade Rocha and addressed the importance of maintaining healthy habits to avoid the disease and its consequences, combating related stigmas.
- 21-day Challenge: Launched after the obesity event, the initiative invited employees to maintain healthy habits, accompanied by the nutritionist. The follow-up included group in messaging app, daily food tips, a shopping list, practical recipes, and a qualitative menu for the 21 days of challenge. One hundred thirty-two people participated in the Challenge.
- Yellow September: In the month dedicated to suicide prevention, employees gathered at the Camaçari unit (BA), on September 14th, to follow Rosana Bagdeve's lecture, which was also broadcast live on Conecta Priner, an internal communication platform. The specialist addressed emotions and feelings, highlighting the importance of self-knowledge to ensure mental health.

- Pink October: With the attention focused on women's health, the Priner Group employees participated in a conversation with the professional Nágila Damasceno, on October 25th. The event had a face-to-face edition in Camaçari (BA), with online transmission to the other units. Some collaborators also shared reflections and had their doubts clarified, making the moment even more enriching.
- Blue November: An online conversation circle to talk about men's health integrally, considering, in addition to the physical body, male emotions, was the highlight of this meeting. Participated in the chat, on the 25th, the Occupational Physician Clóvis Filho; Ricardo Viana, Director of Integrity Engineering and Inspection; and Leandro Uchoas, a specialist who conducts dialogues on masculinity
- Red December: Say No to AIDS! guided employees on how the treatment of Sexually Transmitted Infections (STIs) interrupts the chain of transmission and provides improved quality of life.



Aware of its relevance in the socioeconomic context in the regions where it operates, the Priner Group strives to boost prosperity, contributing to sustainable development, especially in the surrounding communities. Based on this premise, in 2022, the Company established its Social Investment Guideline, applicable to all its units, which guides its initiatives aimed at social investment – which should be strengthened from 2023. In this way, the Root Priner Program stands out, which for 20 years has contributed to the professional inclusion of young people in the regions where the Company operates. In 2022, five classes were developed, with 123 young people enrolled and 108 graduates, totaling more than 30,000 hours of training in the States of Bahia, Paraná and Rio de Janeiro

The Root Priner was started in 2002 to promote the insertion of young people between 18 and 25 years old into the labor market. More than a thousand participants have already passed through the Program in various regions of Brazil, receiving support for professional training in Scaffolding, Industrial Painting, Thermal Insulation and Boilermaking disciplines, as well as behavioral skills, quality, health, safety and environment, through theoretical and practical modules. Thus, the Program expands access to opportunities, fostering employment and income generation, contributing to social inclusion and sustainable regional development.











In 2022, the Root Priner Program achieved certification as a finalist in the development modality at the Luiz Tarquínio Human Being Award, given by the Brazilian Association of Human Resources of Bahia (ABRH Bahia), in recognition of best practices in people development. The award ceremony was held in Salvador (BA).





Children's Day

On October 7, 2022, the Priner Group units received very special visits: the employees' children. The children had the opportunity to know a little more about the work of the parents and understand, playfully, the "fantastic world of the Priner Group". In addition to the action with the professionals' children, Children's Day in 2022 was marked by solidarity, with the collection of clothes and toys in the units, donated to local institutions.



Fundamental to the Company's growth plans, investors represent an important stakeholder for the Priner Group. At the end of 2022, its shareholding base consisted of 12,935 investors, of which 99% were individuals and 1% legal entities.

The Investor Relations area is the main communication channel with the financial market. It is committed to providing increasingly clear content on financial results in an accessible and practical way that supports them in decision-making.

In addition, the Company's IR website provides corporate content, relevant facts, notices to shareholders, market communications and periodic performance reports, among other materials. Thus, they complement the information made available to official platforms, such as the repositories of B3 and the Brazilian Securities and Exchange Commission (CVM). On the website, we have Fale com RI (Talk with IR), enabling this direct contact with the area – in 2022, 56 emails were received, and all were answered.





Considered decisive for business sustainability, the Priner Group's supply chain involves organizations of different sizes, sectors and regions in the country and abroad – 92% of total acquisitions occur in Brazil. In 2022, approximately BRL332.6 million were allocated to the payment of suppliers of goods and services⁷.

Priner Group's supplier contracting practices consider technical, economic and, whenever applicable, social and environmental aspects so that all units are advised to replace suppliers in case of non-compliance with legislation on civil, environmental, labor and tax aspects. According to the supplier qualification process and ISO 9001, all those defined as critical are periodically evaluated and must adhere to the Company's Code of Ethics.

In 2022, considering the context of business expansion, especially the integration of new companies, the Supply area and processes were revised for standardization and synergy in the acquisition of goods and services, which began to be controlled in an integrated manner via the Contract Management System.

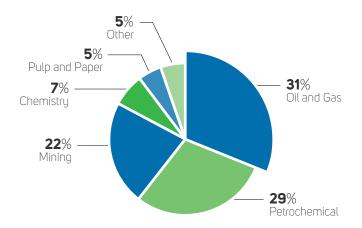


⁷ In the 2021 Sustainability Report, the total amount paid to suppliers in the period was wrongly reported. Instead of BRL992.7 million, the correct amount is BRL207.4 million.



The Priner Group seeks to build solid and lasting relationships with its clients, allowing them to participate in the planning and development of important projects, enhancing the partnership and providing services in the long term. Reliability, efficiency, agility and experience are essential factors in this relationship, understood as differentials for the capture and loyalty of the commercial portfolio – which includes, especially, Oil & Gas, Petrochemical, Chemical, Paper and Pulp, Steel and Mining industries.

Revenue by client segment – 2022



The Company adopts customized relationship practices, considering the different client profiles and focusing on agility, quality and safety. About 99% of the Group's revenue comes from businesses carried out in Brazil, in addition to the supply of products to Panama and Colombia.

As a way to improve the client experience, in 2022 the Priner Group began the implementation of a new CRM (Customer Relationship Management) to enhance up and cross-selling with technical, secure and integrated solutions. The main benefits of the platform are as follows:

- Total sharing of the client base and opportunities between the Business Units;
- Organization of accounts and contacts in an accessible way, in real-time, accelerating and simplifying the sales process;
- Updated information about clients and their interactions with the company, fostering loyalty;
- Lead generation for the sales team quickly and easily.



Environmental management







GRI 2-23; 3-3

In 2022, the Priner Group established its *Environmental Management Policy*, which reiterates respect for the environment as a fundamental commitment of the Company, to permeate all its activities in the various sectors and regions in which it operates. Approved by the Board of Directors, the document directs guidelines to ensure the continuous improvement of environmental management, focusing on minimizing negative impacts and enhancing the positive ones resulting from the Company's operations.

The four axes of the Policy are described in the infographic below.



In all its activities, the Company seeks to identify the risks and environmental impacts involved, to develop preventive and mitigating actions.



2

Rational use of natural

The Company values eco-efficiency in its operations, in order to enable natural resources to be used rationally, avoiding waste and unnecessary impacts on the environment.



3

Environmental monitoring

To ensure continuous improvement of its environmental performance the Priner Group establishes and monitors environmental quality indicators in its business. Water, energy, waste, and Greenhouse Gas (GHG) emissions are among the monitored aspects. Continuous monitoring of these indicators allows us to seek solutions that make operations increasingly sustainable.



4

Promotion of good practices

The Company strives to raise awareness and listen to its various audiences about the relevance of actions for environmental management. Thus, it acts in order to engage its employees through training, campaigns and educational projects and is dedicated to disseminating good environmental practices among clients, suppliers and local communities.





In addition to internal initiatives dedicated to environmental conservation, the Priner Group contributes to sustainability in its value chain since the solutions offered to the market help to extend the useful life of equipment and facilities and improve industrial infrastructure, generating gains in energy efficiency, reducing the consumption of natural resources and the disposal of materials.

Internally, the accelerated growth of the Priner Group has required constant adaptation of management systems to identify and evaluate the environmental aspects and impacts present in the different segments and regions of operation. From this movement, processes are regularly reviewed to minimize the impacts of activities on the environment, ensuring legal compliance.

To expand our environmental management performance, since 2021, we have been evaluating the Company's existing practices concerning market references, including the definition of new metrics for impact monitoring, focusing on developing new environmental conservation strategies and improving the management system.

Below, we highlight the main environmental aspects of our operations related to all units of the Group.



Certifications

In the Priner Group, the Priner SI Camaçari and Smartcoat Macaé units are certified according to NBR ISO 14001, referring to the Environmental Management System.

The others, although not certified, adopt similar procedures, focused on legal compliance and reducing negative impacts on the ecosustem.

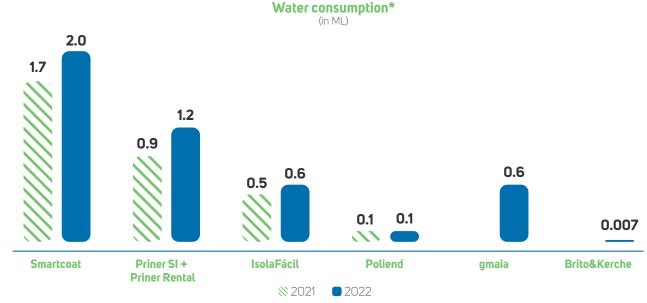
Water and effluents

GRI 303-1; 303-3

The water is used in the administrative processes of the Priner Group for human consumption, cleaning of the facilities and maintenance of gardens. In operational processes, consumption occurs at client facilities, in addition to the operational base maintained by the Company for surface treatment activities through washing, wet blasting and ultra-high pressure. It is the local sanitation companies that supply all the water consumed in the Group's units.

The water supply for our onshore and offshore service provision is the responsibility of our Clients. In the offshore environment, the water used can be captured from the sea and treated or supplied by tugboats.

The Priner Group performs periodic maintenance on its hydrosanitary system to combat leaks, in addition to employee awareness campaigns regarding rational use, aiming to reduce the consumption of this natural resource in their routines. In its facilities, the public supply system collects the water used in the processes, with its sanitary effluent discarded in the public collection network. Rainwater is conducted into the rainfall network.



^{*} The headquarters and unit of Brito&Kerche, in Rio de Janeiro (RJ), Priner Rental in Macaé (RJ) and Priner SI and Priner Rental in Barueri (SP) are located within condominiums and do not have an individual hydrometer, which makes it impossible to obtain water data.

In 2022, the monitored water consumption in the Group's units was 3.9 megaliters, which slightly increased compared to the previous year (3.2 megaliters). Added to the consumption of Brito&Kerche and gmaia, acquired in the period, the total reached 4.5 megaliters.

The Company performs water and oil separation in the washing and lubrication of equipment, making the appropriate collection and disposal with licensed companies. To reduce the use of oils in the lubrication of parts, the Priner Group has invested in fitting scaffolding for the industrial environment for some years. These structures dispense with the use of clamps and screw-on gloves and use a system of fitting wedges that, in addition to dispensing maintenance with lubricating oils, provide productivity and competitiveness gains.

Energy

GRI 302-

In the Priner Group, energy consumption encompasses electricity and fossil fuels needed to power buildings, production units, equipment and vehicles. Thus, the search for energy efficiency and an increasingly renewable matrix – especially for expanding the use of photovoltaic energy – has been a constant in our activities, focusing on sustainability, availability of resources and cost reduction.

In 2022, energy consumption in the Priner Group units reached 18,287.6 giga joules (GJ) – 13,572.4 GJ of non-renewable fuels, 1,537.8 GJ of renewable fuels and 3,177.4 GJ of electricity. The total is 43% higher than in the previous year – among the largest increases in consumption is gasoline (83%), caused by the increase in the fleet.

Consumption of non-renewable fuels

(in G.J)

Fuel	2021	2022	Variation (2022x2021)
Diesel	3,112.8	4,033.8	30%
Gasoline	4,876.6	8,940.4	83%
LPG	532.3	527.9	-1%
GNV	2.3	70.3	2,955%

Renewable fuel consumption

(in GJ)

Fuel	2021	2022	Variation (2022x2021)
Ethanol	1,236.9	1,537.8	24%

Electricity consumption

(in GJ)

Fuel	2021	2022	Variation (2022x2021)
Ethanol	3,065.6	3,177.4	4%



Materials

GRI 301-1

The Priner Group invests resources to adopt formwork, shoring and metal structures to reduce the use of wood in the production process and decrease the environmental impact of its activities. Thus, it has gradually replaced the wooden floors of scaffolding with metallic floors – more durable and ecologically suitable, contributing to the reduction of forest material extraction and waste generation. At the end of 2022, metal floors represented 76.13% and wood floors 23.87% throughout the Group.

To ensure traceability, the Company acquires inputs from duly registered companies. In this sense, all the woods still used in its activities come from legal sources and are licensed by the Ministry of the Environment – Brazilian Institute of Environment and Renewable Natural Resources (Ibama).

This includes the storage of copies of legal documentation related to the ori-

gin, transportation and registration of its suppliers, with emphasis on the Forest Origin Document (DOF, Documento de Origem Florestal).

The supplier qualification process is carried out at the time of registration, and those classified as critical are periodically evaluated following the quality standards established by ISO 9001.

Among the materials most used by the Company in 2022, polyester and ceramic fiber blankets, glass and ore abrasives, paints, solvents and aluminum parts stand out. To maintain the completeness and comparability of the consumption data of the materials over time in the different operations, the Priner Group started reassessing the metrics related to the theme so that the resulting indicators would be presented in the next reporting cycle.



Waste

GRI 306-1; 306-2; 306-3; 306-4; 306-5

The reuse and recycling of materials is a guideline in the Priner Group, so that they return to the production processes – internal or external – or proceed to the proper disposal. An example is the separation and correct destination of lubricating oils sent to duly licensed companies. Similarly, scaffolding pipes are transformed into smaller parts or sent for recycling when they become unsuitable for reuse

At disposal, carbon steel parts are sent to steel mills and transformed into other products. Aluminum floors and beams are reprocessed in power plants, returning to the Company as materials with the same characteristics. Wood floors are intended for accredited partners who transform this waste into a source of energy.

It should be noted that it is the responsibility of the Priner Group's clients to dispose of most of the waste generated by the Company's activities when carried out in the industrial units of the contractors

Below, we highlight how waste management is carried out in the operational units, always under the current environmental legislation:

- Common waste is collected and destined by the respective municipal public agencies, except in the units of Macaé (RJ), Rio de Janeiro (RJ) and Mogi das Cruzes (SP);
- At the Macaé (RJ) bases, all waste generated is separated by type (Class I and II) and collected by a duly licensed carrier;
- At the base of Camaçari (BA), all waste generated is separated by type (Class I and II) and uncontaminated recyclable waste (paper, cardboard and plastic) is sent to the Camaçari Recycled Materials Cooperative.
- Contaminated hazardous waste, in turn, is transported by a specialized

- company duly licensed and forwarded for co-processing;
- At the base of Barueri (SP), all waste generated is separated by typology (Class I and II) and collected by a duly licensed carrier and properly disposed of;
- In the operational unit of Mogi das Cruzes (SP), waste is collected periodically, by a specialized transport company duly licensed, for proper disposal;
- The unit of Rio de Janeiro (RJ) is located in a business condominium, which is responsible for the segregation and proper disposal of waste generated by the condominium members.

The Industrial Services Unit invests in new access technologies and in the acquisition of metal floors, which have greater durability and are recyclable, thus reducing the purchase of wooden planks.

The fiber mats used as raw material in the manufacture of removable insulation are received and manufactured in production. Shavings are discarded as urban solid waste (non-hazardous). The metal meshes are sent for recycling as scrap, generating revenue from the sale of this material.

Continuous improvement

Among the initiatives developed by the Priner Group to reduce the impact on the generation and disposal of waste, the following stand out:

From the Plastic Reality Campaign started in 2021, the Group promoted the removal of disposable plastic cups in most of its units, with awareness and incentives for the use of returnables by employees and visitors.

In all, in the accumulated of 2022, the volume of waste produced by the Priner Group was 276.8 tons, 274.2 tons of non-hazard-ous waste (recyclable and non-recyclable) and 2.6 tons of hazardous waste.

Hazardous waste destined

(in tonnes)

Туре	2021	2022
Filter materials (including oil filters), tow, blankets, cleaning cloths and protective clothing contaminated by hazardous substances, washing liquids and aqueous organic effluents.	90.4	43.4

Other hazardous wastes

Туре	2021	2022
Oil and Water Separator (OAS) – in liters	=	20.2
Flowering lamps – units	-	162

Non-hazardous waste destined

(in tonnes)

Туре	2021	2022
Cardboard/Paper	1.8	2.9
Plastic	1.0	1.6
Metal (scrap)	34.4	234.4
Wood	6.7	7.8
Construction and demolition rubble / waste	-	67.4
Common Trash	5.6	193.2
Total	49.5	274.2

Abrasive Recovery Project

In one of the main clients of the Priner Group in Santo André (SP), the local team identified a way to reduce the amount of waste generated in the blasting activity by recovering Cobau, an abrasive mineral

In the activity of wet abrasive blasting, Cobau has a fundamental role in treating surfaces, as it contributes to the removal of residues such as aged paints and corrosion, which promotes cleaning for later painting on metal surfaces.

After the abrasive is used, the material is collected and taken to the operation site, where it is spread appropriately for drying. Then, it goes to a suspended sieve in a structure mounted with scaffolding that, with the help of gravity and small movements, causes the basaltic granules to flow – occurring the separation of the residues.

In addition to reducing costs by reusing the abrasive – around 41% – the project contributes to the reduction in carbon dioxide emissions, from the reduction of freight to ship the product, in addition to the reduction of waste that would be discarded and now are reused.

Solvent Recycling Project

Since July 2022, the operation in one of the main clients of the Priner Group, in Camaçari (BA), started to count on the results of the Solvent Recycler, an innovation project developed through a joint initiative of the local operations team and the Engineering team.

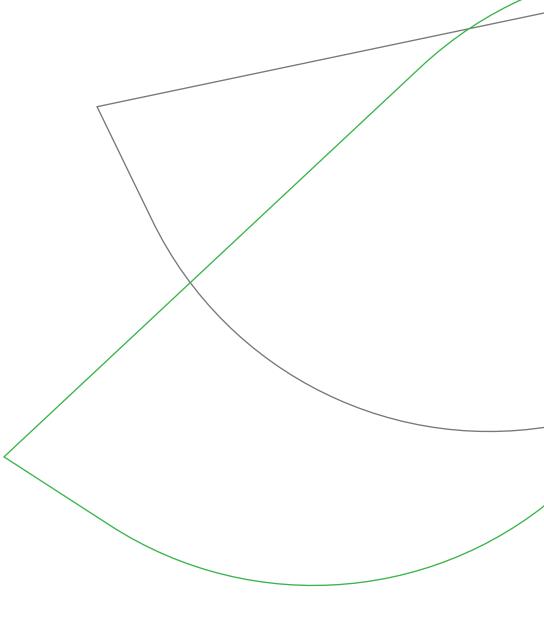
The project consists of separating the cleaning solvent from other contaminants, such as paint sludge, causing only the solid waste to be discarded. This initiative allows the solvent already used and loaded into the machine to be recovered to return to use in the operational area.

Between the end of July and the beginning of August, the project allowed the recovery of 73.2% of the solvent used (331 of the 452 liters consumed), generating monthly savings of BRL2,800. The new process increases the life cycle of the solvent, postponing new purchases in such a way that, depending on the monthly volume purchased, the return on investment in a solvent recycling machine can occur in up to four months.

Atmospheric emissions

In line with the strategic plan, the Company intends to develop projects to reduce sources of harmful atmospheric substances – especially Greenhouse Gases (GHG) – resulting from its activities.





Business performance







A reference in industrial maintenance in Brazil, the Priner Group reached the end of 2022, positioned among the largest specialized service providers in the segment, offering clients complete and integrated solutions in access, coating, insulation, structural recovery and inspection, among others. As a result of its growth and diversification strategy, the Company won important contracts throughout the year, which strengthened its market presence and ratified its ability to meet the growing demand in the most diverse sectors – such as Oil & Gas, Petrochemical, Chemical, Paper and Pulp, Sucroenergetic and Manufacturing Goods. At the beginning of the fourth quarter of 2022, the Priner Group's contract backlog reached a record high of BRL1.2 billion.

Among the great highlights of the year is the expansion of service to the infrastructure industry, which – as well as the manufacturing units – is exposed to the weather, requiring frequent repairs. In 2022, since the acquisition of gmaia, a company with solid performance in the sector, the Priner Group has established itself as an important player in this niche, with a special focus on dams, hydroelectric plants, railways, bridges, piers and tunnels. Learn more about our solutions in *Chapter 1 - page 8*.



To offer increasingly suitable solutions to the various customers that make up its portfolio, the Priner Group has strategic international partners, which allow inserting innovative and highly qualified solutions in the Brazilian market – such as pressurized cabinets and removable insulation. Among the main partners active in 2022, the following stand out:

- **SafeHouse:** a Scottish company founded in 2001, operates in over 35 countries. The main service provided together is Habitat;
- Web Systems International: Scottish company founded in 2006, specializing in innovative access solutions, such as alternatives to suspended scaffolding, in underdeck areas;
- **Darchem Engineering:** an English company founded in 1954, specializing in insulation technology and fire systems, the leader in technology for high temperatures in several areas.

Macroeconomic and sectoral context

The persistence of the Covid-19 pandemic, the war between Ukraine and Russia, the increased cost of living and the worsening of financial conditions in several countries impacted global economic activity in 2022. The International Monetary Fund predicts that global growth has slowed from 6% in 2021 to 3.2% in 2022. Global inflation is expected to increase from 4.7% in 2021 to 8.8% in 2022. There has been an increase in food and energy prices due to a reduced supply of raw materials supplied by the region in conflict, rising interest rates in developed economies such as the United States, and bottlenecks in global supply chains.

In Brazil, the end of the restrictive measures caused by the pandemic and economic stimuli positively impacted the economy. The country's Gross Domestic Product (GDP) grew 2.9% in 2022, according to

the Brazilian Institute of Geography and Statistics (IBGE).

On the other hand, inflation represented an important concern in the period, reaching 12.1% per year near the middle of the year, cooling in the second half, and ending the year at 5.8% - 0.8 p.p. above the inflation target established by the Central Bank. Although more controlled, inflationary pressure caused the base interest rate (Selic) to be raised – 13.75%. The dollar (Ptax) ended 2022 at BRL5.22 – 6.5% lower than that recorded at the end of 2021.

In the industrial sector, the year registered a 0.7% drop in industry activity, according to the Brazilian Institute of Geography and Statistics (IBGE). Still, real industry revenues rose 2.8% year-on-year, according to data from the National Confederation of Industry (CNI).



2022 was the best year in the Priner Group's history regarding revenue growth, operating and net results, return on investments and winning new contracts. The Company continued to invest in innovative equipment and technologies, as well as in process review and automation, and the development of people and systems to offer quality services with high added value, in addition to innovative, safer and more productive solutions for its clients. The synergy between the Group's business units (BUs) was essential for accelerating the expansion of the volume of activities that, combined with the improvement of productivity, the result of assertive investments and the optimization of processes, leveraged the results to record levels in our history.

The Priner Group is in a privileged position at the end of 2022 due to winning new contracts, increasing the services' diversification, gradually improving productivity and reinforcing our operational and governance structures. Adding to this fact, the prospects of the segments served, especially the Brazilian offshore, we are optimistic for 2023 and will continue to be firm in our growth path with diversification, aiming at reducing risks and ensuring a gradual and continuous increase in the Return on Invested Capital (ROIC).

Certified partners

In 2022, the Priner Group Infrastructure Unit provided, at the Barueri branch, theoretical and practical training for the assembly of the PrinerDeck suspended access system to partner companies throughout Brazil, specialized in work at height and mountaineering. In addition to sharing knowledge, the participants were able to know in practice the advantages of the system and earned the Certified Installer seal, given by the Company, to act as a partner in the different regions of the country. The PrinerDeck system is an access platform, suspended – composed of floors and metal beams – of temporary use, lightweight and quick installation, being the best solution for activities in special works of art (bridges, viaducts, piers) and offshore.



Accelerated Expansion

Despite the pandemic, the Priner Group presented an average annual growth of 25% in net revenue in the last five years due to investments in people, solutions, technology and new businesses.

The Company's main growth vectors are as follows:

- Expansion of the portfolio in clients and market segments in which the Company already operates and which have significant growth potential, such as Oil & Gas, which is already being boosted and will continue at a strong pace of growth due to the resumption of Petrobras investments; Petrochemical, which should undergo restructuring as the main Brazilian player; and Mining, which has accelerated investments in maintenance.
- Entry into new sectors in an organic way, expanding the presence in sectors of the economy that still does not operate, such as: sugar-energy, automobile and power generation both in thermoelectric plants and in wind units, both expanding in Brazil.
- Increase in the service portfolio via acquisitions (M&As) and organically, seeking strategic opportunities to increase the service portfolio and geographic coverage. To this end, the Company has mapped new markets and complementary activities, aiming to increase the diversity of the services offered, contributing to the convenience of clients and increasing entry barriers for potential competitors.

- With relevant investments in the infrastructure and asset integrity segments, we have expanded our addressable market, ensuring new growth opportunities for the group.
- Investments in technology, people, project management and security policies, in order to expand the capacity to offer unique and high-value-added services, with greater security and productivity.
- Professional qualification (intellectual capital), strengthening the policy of training new employees, improving the current framework, and investing in continuing education enhance this important competitive differential.





2022 will be marked in the Company's history with record Net Revenue and EBITDA generation (accounting and adjusted): BRL813.5 million, BRL130.8 million (16.1% margin) and BRL87.4 million (12.3% margin), respectively.

The following table shows the composition of the Accounting and Adjusted EBITDA for 2021 and 2022, the latter with adjustments referring to the pro rata calculation of gmaia's results.

Presentation of EBITDA

(BRL Million)

	12M21	1022	2022	3Q22	4022	12M22
Net Income/(Loss)	14.5	5.2	10.9	36.4	12.4	64.9
(+) Taxes on Profit	1.7	3.9	4.7	7.6	3.0	19.2
(+) Financial Income, Net	4.3	1.4	3.8	6.5	8.6	20.3
(+) Depreciation and Amortization	20.9	5.9	6.4	6.9	7.0	26.3
Accounting EBITDA	41.4	16.5	25.9	57.4	30.9	130.8
Accounting EBITDA margin	9.6%	12.8%	14.1%	22.6%	12.6%	16.1%
Adjustments						
(-) Total gmaia EBITDA			7.5	35.0	9.9	52.4
(+) Acquired gmaia EBITDA			1.3	3.9	3.9	9.0
Adjusted EBITDA	41.4	16.5	19.7	26.3	24.9	87.4
Adjusted EBITDA Margin	9.6%	12.8%	11.6%	13.7%	11.3%	12.3%
Total ROL	433.1	129.3	183.9	254.4	245.8	813.5
Adjusted ROL (disregarding gmaia occasional contracts)	433.1	129.3	170.5	191.3	219.7	710.8



Notes:

- (1) Acquired gmaia EBITDA: for purposes of simplification, management adopted the concept of linearization of results and considered EBITDA as a proxy for cash generation. To this end, it used 1/7 of BRL9 million monthly, since the acquisition occurred at the end of May and this amount refers to the period from June to December 2022.
- (2) Adjusted EBITDA: equivalent to accounting EBITDA, excluding total gmaia EBITDA and including acquired gmaia EBITDA.
- (3) Adjusted EBITDA Margin: for simplification purposes, it was calculated based on adjusted EBITDA and ROL disregarding the occasional contracts of gmaia.

In 2022, operating cash flow (before investments, share repurchases and dividend/JCP distribution) exceeded BRL32 million. Capital investments, net of write-offs, totaled BRL78.7 million, 91% in operational equipment (access, painting, inspection and insulation) and 9% in computer equipment, improvements, furniture, and utensils. M&A operations totaled BRL43.0 million, BRL13.0 million were distributed as dividends and interest on equity and BRL5.4 million were invested in acquiring own shares. At the end of the year, the Priner Group presented a Consolidated Net Financial Position of - BRL46.8 million and cash and cash equivalents of BRL117.2 million, with 1,800,000 own treasury shares, equivalent to 4.63% of the issued shares.

The increase in CAPEX carried out in 2022 aimed to meet the growing increase in demand, proven by the record amount of new contracts won (BRL1,117.9 million). The attractive rates of return of our organic investment projects contributed to expanding the return on invested capital.

At the end of the year, the adjusted ROIC reached 14.4%, an increase of 7.9 p.p. compared to 2021, with the main drivers being the increase in the representativeness of activities added to our portfolio (Integrity Engineering M&As, Removable Isolation and Infrastructure), the attractive financial return of the organic investment projects carried out and gains in scale, the result of organic expansion

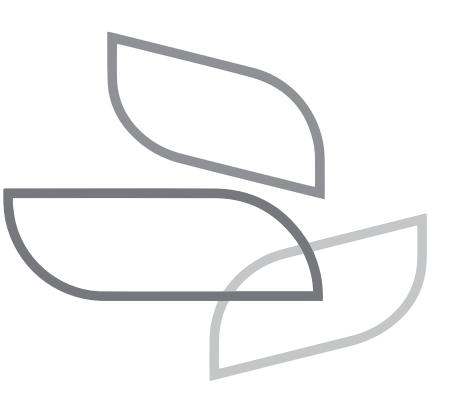


Capital market

The Company held its IPO (Initial Public Offering) in February 2020. At the end of 2022, Priner's common shares (B3: PRNR3) were quoted at BRL6.70, so that the Company's market value was equivalent to BRL260.7 million.

In May 2021, the Board of Directors approved the first Share Repurchase Program, limited to 800,000 shares, completed in October 2021, at an average cost of BRL8.18 per share. In January 2022, the Board of Directors approved the second program, of 1,000,000 shares, completed in July 2022, at an average cost of BRL5.44 per share.

About the Report



Profile of the report

GRI 2-2; 2-3; 2-4; 3-1; 3-2

This is the second edition of Priner's Sustainability Report, guided by the Global Reporting Initiative (GRI) guidelines – in its Standard version. The publication presents information on corporate management, policies and practices from January 1st to December 31st, 2022, referring to the companies that were part of the Priner Group and most of their operations in the period, as presented in the 2022 Financial Statements.

As recommended by GRI, the Company sought to report sustainability topics that reflect the impact of its performance in different segments from a comprehensive management and performance context in this edition. The definition of the topics reported in this Report was based on the analysis of internal policies and practices, the availability of information, the positioning of other organizations in the sector and interviews with stakeholders, and the strategy defined by the Company.

PUBLICATION

The Priner Group's Sustainability Reports are published annually and can be accessed on our website. The last edition was published in June 2022, referring to 2021. Considerations about the publication can be communicated by email ri@priner.com.br.

Stakeholder engagement

GRI 2-29; 3-1

In this reporting cycle, the Priner Group maintained the materiality carried out in the previous year, for which consultation was carried out with the main agents of its sector of operation and interviews with key people to identify what were the information demands of the Company's main stakeholders. Using the criteria adopted by the GRI as a basis for defining the topics to be addressed in the Report, stakeholders were asked about the issues related to sustainability that most aroused their interest.

According to the Company's ESG Action Plan, a new materiality process will be developed throughout 2023, expanding stakeholder engagement to define relevant topics – both for management and reporting.

Relevant topics

GRI 3-2

This Report considers the relevant topics indicated by the materiality process conducted by the Priner Group in 2021, highlighted in the table below, together with the related GRI indicators and Sustainable Development Goals. Subsequently, the GRI Summary indicates the location of responses to indicators throughout the pages – and, in some cases, the Summary presents the answer.

Pillar	Торіс	Indicator(s) GRI	Related SDG	
Daytaayahin far ayasaayitu	Ethical conduct	205-2; 205-3	16	
Partnership for prosperity	Promotion of sustainability	204-1; 414-1	8	
People	Health and safety of teams	403-1; 403-2; 403-3; 403-4; 403-5; 403-6; 403-8; 403-9	3; 8	
	Promotion of human development	401-2; 404-1	4; 8	
Planet	Environmental management	301-1; 302-1; 303-1; 303-3; 305-1;305-2; 306-1; 306-2; 306-3; 306-4; 306-5	6; 7; 12	
Derformance	Operational excellence	3-3	8; 9	
Performance	Financial performance	201-1	8	

GRI Summary

Statement of Use: Priner S.A. has prepared this report in accordance with GRI reporting standards for the period from January 1st, 2022 to December 31st, 2022.

GRI Standard	Content	Page / URL	Requirements omitted	Reason/explanation
The organization and its reporting	g practices			
GRI 2: 2021 General Contents	2-1 Organization details	6		
GRI 2: 2021 General Contents	2-2 Entities included in the organization's sustainability report	64		
GRI 2: 2021 General Contents	2-3 Reporting period, frequency and point of contact	64		
GRI 2: 2021 General Contents	2-4 Reformulations of information	64		
GRI 2: 2021 General Contents	2-5 External check	The report has not been verified by an independent third party		
Activities and workers				
GRI 2: 2021 General Contents	2-6 Activities, value chain and other business relationships	6; 9; 45; 46		
GRI 2: 2021 General Contents	2-7 Employees	25		
GRI 2: 2021 General Contents	2-8 Workers who are not employed	25		
Governance				
GRI 2: 2021 General Contents	2-9 Governance structure and its composition	19		
GRI 2: 2021 General Contents	2-10 Appointment and selection to the highest governance body	19		
GRI 2: 2021 General Contents	2-11 Chairman of the highest governance body	19		
GRI 2: 2021 General Contents	2-12 Role played by the highest governance body in overseeing impact management	19		
GRI 2: 2021 General Contents	2-13 Delegation of responsibility for impact management	19		
GRI 2: 2021 General Contents	2-14 Role played by the highest governance body in sustainability reporting	19		
GRI 2: 2021 General Contents	2-15 Conflicts of interest	15		
GRI 2: 2021 General Contents	2-16 Communication of Crucial Concerns	19		
GRI 2: 2021 General Contents	2-17 Collective knowledge of the highest governance body	19		
GRI 2: 2021 General Contents	2-18 Evaluation of the performance of the highest governance body	19		
GRI 2: 2021 General Contents	2-19 Compensation Policies	The compensation policy is available at https://api.mziq.com/ mzfilemanager/v2/d/6aff4303-d559-4771-901f-8de7d8a88ef5/ c0345371-bd82-e920-b378-9277890d7d8f?origin=1	,	
GRI 2: 2021 General Contents	2-20 Process for determining compensation	The compensation policy is available at https://api.mziq.com/ mzfilemanager/v2/d/6aff4303-d559-4771-901f-8de7d8a88ef5/ c0345371-bd82-e920-b378-9277890d7d8f?origin=1	,	
GRI 2: 2021 General Contents	2-21 Proportion of total annual compensation			The Company considers this information confidential.

GRI Standard	Content	Page / U	JRL	Requirements omitted	Reason/explanation
Strategy, policies and practices					
GRI 2: 2021 General Contents	2-22 Declaration on Sustainable Development Strategy	2			
GRI 2: 2021 General Contents	2-23 Policy commitments	12; 15; 48			
GRI 2: 2021 General Contents	2-24 Incorporation of policy commitments	15			
GRI 2: 2021 General Contents	2-25 Processes for Repairing Negative Impacts	15			
GRI 2: 2021 General Contents	2-26 Mechanisms for advice and presentation of concerns	15			
GRI 2: 2021 General Contents	2-27 Compliance with Laws and Regulations				The Company considers this information confidential.
					Regional Council of Engineering and Agronomy (CREA).
					National Association of Rope Access Companies (ANEAC).
GRI 2: 2021 General Contents	2-28 Membership in associations	-			Brazilian Association of Corrosion (ABRACO).
					Brazilian Association of Non-Destructive Testing and Inspection (ABENDI). Employers' Unions according to the regions of operation. National Employment System (SINE).
GRI 2: 2021 General Contents	2-29 Approach to stakeholder engagement	65			
GRI 2: 2021 General Contents	2-30 Collective bargaining agreements	25			
Main themes					
GRI 3: 2021 Main Themes	3-1 Process of defining main themes	64; 65			
GRI 3: 2021 Main Themes	3-2 List of main themes	64; 65			
GRI 3: 2021 Main Themes	3-3 Management of main themes	15; 33; 38; 45; 48; 56; 60			
Economic Performance					
GRI 201: 2016 Economic Performance	201-1 Direct economic value generated and distributed	62			

GRI Standard	Content		Page / URL	Requirements omitted	Reason/explanation
Purchase Practices					
GRI 204: 2016 Procurement Practices	204-1 Proportion of spending on local suppliers	45			
Anti-corruption					
GRI 205: 2016 Anti-corruption	205-2 Communication and capacity building on anti-corruption policies and procedures	15			
GRI 205: 2016 Anti-corruption	205-3 Confirmed incidents of corruption and actions taken				The Company was restructuring the Complaints Channel, to improve the classification of manifestations, and will resume reporting in the next Report.
Materials					
GRI 301: 2016 Materials	301-1 Materials used, broken down by weight or volume	52			
Energy					
GRI 302: 2016 Energy	302-1 Energy consumption within the organization	51			
Water and Effluents					
GRI 303: 2018 Water and effluents	303-1 Interactions with Water as a Shared Resource	50			
GRI 303: 2018 Water and effluents	303-3 Water withdrawal	50			
Emissions					
GRI 305: 2016 Emissions	305-1 Direct Emissions of Greenhouse Gases (GHG) (Scope 1)	-			The Company does not yet monitor emissions from its operations. However, it intends to develop projects to reduce the emission sources of Greenhouse Gases (GHG) resulting from its activities.
GRI 305: 2016 Emissions	305-2 Indirect Greenhouse Gas (GHG) emissions from energy acquisition (Scope 2)	-			

GRI Standard	Content		Page / URL	Requirements omitted	Reason/explanation
Waste					
GRI 306: 2020 Waste	306-1 Waste generation and significant waste-related impacts	53			
GRI 306: 2020 Waste	306-2 Management of significant waste-related impacts	53			
GRI 306: 2020 Waste	306-3 Waste generated	53			
GRI 306: 2020 Waste	306-4 Waste not destined for final disposal	53			
GRI 306: 2020 Waste	306-5 Waste destined for final disposal	53			
Employment					
GRI 401: 2016 Employment	401-1 New hires and employee turnover	28			
GRI 401: 2016 Employment	401-2 Benefits offered to employees	37			
Occupational Health and Safety					
GRI 403: 2018 Occupational Health and Safety	403-1 Occupational health and safety management system	38			
GRI 403: 2018 Occupational Health and Safety	403-2 Hazard Identification, Risk Assessment and Incident Investigation	38			
GRI 403: 2018 Occupational Health and Safety	403-3 Occupational health services	38			
GRI 403: 2018 Occupational Health and Safety	403-4 Worker participation, consultation and communication to workers concerning occupational health and safety	38			
GRI 403: 2018 Occupational Health and Safety	403-5 Training of workers in occupational health and safety	38			
GRI 403: 2018 Occupational Health and Safety	403-6: Promotion of worker health	38			
GRI 403: 2018 Occupational Health and Safety	403-8 Workers covered by an occupational health and safety management system	38			
GRI 403: 2018 Occupational Health and Safety	403-9 Occupational accidents	38			Partial. The Company does not monitor accidents at work of third parties.
Training and Education					
GRI 404: 2016 Training and Education	404-1 Average number of training hours per employee	33			

GRI Standard	Content	Page / URL	Requirements omitted	Reason/explanation
Diversity and Equal Opportunities	S			
GRI 405: 2016 Diversity and Equal Opportunities	405-1 Diversity of governance bodies and employees	31		
Non-Discrimination				
GRI 406: 2016 Non- Discrimination	406-1 Cases of discrimination and corrective measures taken			The Company was restructuring the Complaints Channel, to improve the classification of manifestations, and will resume reporting in the next Report.
Local Communities				
GRI 413: 2016 Local Communities	413-1 Operations with local community engagement, impact assessment and local development programs	42	а	Partial response. The Company does not evaluate, in a structured manner, the impacts of its operations and does not yet have a community engagement plan.
Social Assessment of Suppliers				
GRI 414: 2016 Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	45		
Client Privacy				
GRI 418: 2016 Client Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of client data	There were no data breaches in the reported period.		



2022 Sustainability Report

Coordination: People & Management Board

GRI Consulting and Editorial Production:

We Projetos Estratégicos em ESG – Images: Priner Collection