

## 2024 SUSTAINABILITY REPORT

PRNR

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### HIGHLIGHTS 2024

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Successful acquisitions

BRL 1.2 billion

BRL 160.6 million of pro forma EBITDA

Follow-on offering raising
BRL 82 million



NPS in the **Quality Zone** 

6,958 employees

+ **23,000** hours invested in training

+ BRL 900,000 earmarked for social projects



## Expansion of solar energy

Seal of Recognition **EcoVadis** 

46 projects in the Inovar (Innovate) Program

Prine

2nd Inventory of GHG Emissions

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### **INVITATION** TO READ GRI 2-22

#### Dear readers,

I introduce the 4th edition of the Sustainability Report with pride in the ability of our Priner team to overcome adversities and consolidate its position as a benchmark in the specialized engineering sector.



We surpassed ourselves in the second half of 2024, generating 100% of net profit and an EBITDA of BRL 160.6 million By the end of the first half of 2024, we experienced losses and operated below the expectations set in our planning. Even in this context, I never sensed any lack of motivation among the team, but rather a fierce drive to turn the situation around. Once we overcame the challenges of project delays, it was like opening the floodgates, unleashing a surge of momentum. Our teams outdid themselves in the second half of the year, generating 100% of net profit and 75% of annual EBITDA in six months.

While the country faces structural challenges and low economic predictability, our positive performance, year after year, reflects our assertive choices. This is due to collective decisions, grounded on the knowledge and dedication of our teams. No one can always get it right, but as a team we can.

Priner has evolved with new acquisitions - Welding and Real Estruturas, companies that have enabled us to enter new markets, such as the sugar and energy sector, and strengthen our presence in the vast mining sector. This additional diversification has given us even more resilience and expanded our opportunities for sustainable growth.

We remain committed to successfully integrating different organizational cultures, while continuing to evolve the "Priner way of being and doing". We are currently working on a beautiful project to maximize team integration, increase the synergies between the Business Units and implement improvements brought about by the experienced teams that have joined our dream. Tomorrow's Priner will always be better: more connected, more fluid, more analytical, and more human in its relationships.

Our governance has matured significantly, with the Board of Directors becoming more familiar with the particularities of our Business Units. This progress has enabled more strategic discussions and deeper collaboration between leadership and the Board, ensuring alignment with our long term goals.

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Sustainability is at the core of our operations in all its dimensions. Two fundamental topics in the social aspect are Promoting Human Development and Team Health and Safety. In this context, we invest our time and resources to empower, develop, support and value our people. In addition, we continue to invest in social initiatives and improve our policies, communications and practices regarding diversity and inclusion.

In the environmental aspect, we seek opportunities to increase our use of renewable energy sources and we have waste disposal methods. We are

Our growth strategy will continue to focus on specialization, operational excellence and the exploration of high

value-added niches

deepening our understanding of best corporate practices and improving our methods of collecting indicators to more accurately reflect our real impact.

Our growth strategy will continue to focus on specialization, operational excellence and the exploration of high value-added niches. We will grow with sustainability, maintaining our commitment to employees, customers, investors, suppliers, partners and communities.

Priner is a company built on the pillars of discipline, teamwork and doing things the right way in the eyes of all the stakeholders, whom I thank for joining us on this journey. We will continue to turn challenges into achievements, always guided by our commitment to excellence.

Enjoy your reading!

Tulio Cintra, CEO Priner

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#### MATERIAL TOPICS

Operational Excellence and Financial Performance GRI 2-1, 2-2, 2-6, 2-9, 2-10, 2-11, 2-28, 2-29, 3-3, 201-1, 203-1

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END-TO-END SOLUTIONS

delays in offshore demands and market fluctuations, we closed 2024 celebrating outstanding operational and financial results. The recovery in the second half was marked by record performance, driven by the rebound in offshore demand, the collective effort of our teams to manage costs and improve margins, and, most notably, by the new acquisitions completed in August.

The arrival of **Welding** and **Real Estruturas** was fundamental for sectoral and territorial expansion as well as portfolio diversification. It also expanded Priner's presence in the sugar and energy and mining sectors. It also led to a 22% increase in consolidated revenue, strengthening our position as the most complete Company in specialized services for large industries and preparing us to explore new strategic markets. With more than 35 years of experience and operations in sectors such as sugar and energy, pulp and paper, mining, and wind power, Welding increases Priner's presence in regions and industries with high demand for integrated and technological services. By adding expertise in inspection, engineering and lab services, the acquisition strengthens the Integrity Engineering and Inspection Business Unit.

Real Estruturas, recognized for its excellence in electromechanical and industrial assembly services, expands our capacity to serve large infrastructure projects and industries such as mining and steelmaking. With more than 25 years in the market, Real expands Priner's presence in highly complex projects, such as the assembly of belt conveyors and the manufacture of tanks, integrating technical know-how and efficient management.



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Through successful merger and acquisition (M&A) processes, we reaffirm the excellence of our management, led by Executive Board members, Committees and the Board of Directors, who possess extensive market knowledge, a longterm strategic vision and the ability to navigate challenging scenarios. The growing involvement of leadership in the various stages of the Company's strategic planning, negotiations and decisionmaking has been essential in building a strong brand and a positive reputation.

"In yet another successful year, Priner has showed its competence in securing new contracts and its ability to make strategic acquisitions that drive the company's growth and diversify its portfolio. Its governance combines the boldness required to make tough decisions, the discipline to stay strategically focused and unwavering confidence in the business," said Bruno Pereira, a member of Priner's Board of Directors.



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### INTELLIGENT DECISIONS, IMPACTFUL RESULTS

In 2024, Priner recorded net revenue of BRL 1.2 billion and EBITDA of BRL 160.6 million, serving clients in sectors such as chemicals and petrochemicals, sugar and energy, naval and offshore steelmaking, paper and pulp, mining and infrastructure.

Our strategy of sustainable growth with the new acquisitions, the robustness of the governance decisions and the recognition of our operational efficiency are the keys to entering into new markets, gaining new clients and greater negotiating power.

The purchase of Real has enabled Priner to enter yet another sector with higher margins, and we are in line with the plan presented to the market in 2021," explained Tulio Cintra, our CEO. Real reached a net revenue of BRL 350 million in 2023, adjusted EBITDA of BRL 61 million and net profit of BRL 34 million. The history of acquisitions, which intensified in 2020 with the IPO (Initial Public Offering) when we became a publicly traded company (listed as PRNR3 on B3's Novo Mercado), is an important milestone in our journey. The incorporation of new companies enhances our technical capacity, expertise and operational efficiency, while also contributing to the growth of our client base.



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#### Key financial strengths in 2024:

- Successful acquisitions, proving the assertiveness of investments and growth potential.
- Ability to **invest** with expanding margins and return on invested capital (ROIC).
- Business resilience amid the macroeconomic environment, demonstrated by strong revenue growth outpacing GDP and the expansion of EBITDA margin.
- Robust capital structure to seize future opportunities.
- > **Follow-on** offering raising BRL 82 million
- > **EBITDA** of BRL 160.6 million

#### NET REVENUE BY ACTIVITY (BRL million)



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## Grow, integrate and **diversify**

The origins of the business date back to 1982, when we started as a Scaffolding Maintenance and Assembly Unit, with the spin-off in 2013 marking a significant milestone. Following this move, we began to evolve rapidly to become a benchmark in integrated maintenance and infrastructure engineering solutions in Brazil. The M&A phase begins with the purchase of Isolafácil and Smartcoat in 2017; followed by Poliend in 2020; Brito&Kerche and gmaia in 2022; in 2023, Soegeo, Labteste, Tresca and Semar; and, the following year, Welding and Real Estruturas (**check out the timeline on our website**).

Currently headquartered in the city of Rio de Janeiro, with offices in Bahia, Minas Gerais, Rio de Janeiro and São Paulo, we operate across a range of industrial sectors—including petrochemicals, steelmaking, sugar and energy, mining, pulp and paper, and oil and gas—as well as in infrastructure projects such as viaducts, ports, and dams.

#### GROWTH PHASES AND BUSINESS EVOLUTION



#### 4th PHASE (Cycle 2025 - 2027)

#### **3rd PHASE**

- Electromechanical Assembly
- Manufacturing and assembly of metal structures

#### 2nd PHASE

- Structural Recovery
- "Light" geotechnics Step 1
- Resin injection (soil or rock masses, sidewalks, special engineering structures, such as bridges and viaducts)
- Sealing and waterproofing
- Integrity Engineering
- Materials engineering (labs under expansion)
- Expertise in advanced tests

#### 1st PHASE

- Aluminum access structures and suspended access technology
- Offshore painting using Ultra High Pressure (UHP)
- Fixed and removable insulation
- Pressurized work habitat
- Non-Destructive Testing (NDT) inspection
- Robotics and mechanization solutions for paint jobs and insulation

#### ORIGIN

Access Engineering specializing in industrial scaffolding

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### Active participation in the sector network

Priner is a member of several strategic national and international associations and organizations, including the National Association of Rope Access Companies (Aneac), the Brazilian Corrosion Association (Abraco), the Brazilian Association of Formwork, Shoring and Access Companies (Abrasfe), the Brazilian Association of Non-Destructive Testing and Inspection (Abendi), the Association for Materials Protection and Performance (AMPP), the Dropped Objects Prevention Scheme (DROPS), the Brazilian Employment System (Sine), the Brazilian Center of Company School Integration (CIEE), the Brazilian Workers' Services Program (PAT) and the Brazilian Human Resources Association (ABRH). We also maintain business partnerships with WebDeck<sup>®</sup>, SafeHouse® and Darchem®.

We also actively participate in associations and organizations that uphold interests related to our sector, such as the Brazilian Association of Maintenance and Asset Management (Abraman); the Brazilian Association of Outsourced Services and Temporary Work Companies (Asserttem); and the American Chamber of Commerce (AmCham). This work is aligned with our commitments and strategic objectives, such as innovation, sustainability, sound management practices and compliance with applicable laws and regulations. Through the associations, we strengthen our presence in the sector and our commitment to sustainable development and responsible governance.

#### EMPOWERING PARTNERSHIPS

We highlight the technical cooperation partnership with **Abendi**, which enables us to train professionals using our expertise in the most cutting-edge technologies, with the association serving as the certifying body. This partnership raises the quality standards of professionals in the market, ensuring the necessary safety for the best outcome. In addition, it contributes to research and development projects for new technologies.

We are also excited to announce a strategic partnership with **PIPECARE**, one of the global leaders in intelligent inline inspection (ILI) solutions for pipelines. PIPECARE stands out for its precision and reliability in generating critical data for maintenance and repair programs, bringing technical excellence and technological expertise that complement Priner's operational robustness and nationwide reach. With this alliance, we have expanded our operations in the pipeline segment, offering highly specialized inspection services to oil and gas pipeline operators across Brazil.



### **OPERATIONAL EXCELLENCE** FOR CUSTOMERS

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#### Our diversified structure allows us to meet complex demands, and the wide range of services includes integrated solutions for industrial maintenance and infrastructure, offered by four Business Units (**see the full list of services on our website**).



- 1. Industrial Services: solutions such as access (scaffolding, platforms and rope systems), paintwork (surface treatments, airless painting and anticorrosive protection) and thermal insulation (conventional systems, thermal jackets and refractories).
- 2. Integrity Engineering and Inspection: advanced testing, failure analysis and asset integrity assessment, mechanical integrity consulting.
- **3. Infrastructure:** structural recovery projects, reinforcement and waterproofing of structures, geotechnical services.
- 4. Industrial Assembly: electromechanical services, assembly of equipment and piping systems.

#### **NEW BU:** INDUSTRIAL ASSEMBLY

The new Business Unit (BU) was consolidated after the acquisition of Real Estruturas in 2024. With over 25 years of experience, Real specializes in electromechanical services such as equipment assembly, belt conveyors, piping systems and tank manufacturing. The strategic acquisition marked Priner's entry into the industrial assembly segment, and the ongoing integration enables us to offer comprehensive solutions for industrial projects by combining the other services provided by our Business Units. The new operational capabilities also enable us to address highly complex demands in sectors such as mining, steelmaking and infrastructure.

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#### PRINER IN THE NPS QUALITY ZONE

The pursuit of operational excellence is also linked to the continuous improvement of service quality. In 2024, the efforts made to increase customer satisfaction placed us in the Quality Zone of the Net Promoter Score (NPS) with a score of 73 points. The global metric assesses customer satisfaction based on the likelihood of them recommending the company's services, from 0 to 100.

The scores are divided into four zones: Enchantment (91-100); Excellence (76-90); Quality (51-75) and Improvement (1-50). The survey, carried out by the company Track.co, collected 133 responses out of 466 questionnaires sent out, representing a response rate of 28.54% (in 2023, the rate was 37.7%). In addition to providing scores, 41 participating customers shared comments, enriching the qualitative analysis.



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# **SUSTAINABILITY** AT THE HEART OF OUR BUSINESS

Our mission is to build and preserve industrial assets through the development of people, protecting lives and the environment. To achieve this, we have developed a business model that seamlessly combines technical expertise with sustainability as a core element. By offering services that integrate asset and structure maintenance and recovery, we help prevent replacement or obsolescence, thereby promoting energy efficiency, extending asset life cycles and reducing waste and the use of natural resources.

This is how we align our operations with ESG (environmental, social and governance) principles, consolidating our role in building a safer, more efficient and sustainable future.

The commitment to innovation and quality is reflected in a diversified portfolio, niche services, interconnected segments and through operational excellence. All of this represents a significant investment in developing people's skills and expertise, prioritizing their safety and well-being to ensure efficient and sustainable collaboration over the long term.

Governance is our basis for strategic decisionmaking, with quality management focusing on implementing effective processes to support these decisions and meet stakeholder expectations. Quality management positively influences the organizational culture and the overall performance of the organization, fostering robust governance.

Our management is based on ISO 9001, 14001, 17025, 37301 and 45001 standards, with certifications that ensure quality, environmental commitment, compliance management and operational health and safety, reinforcing our commitment to the integrity and well-being of everyone.



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#### **CERTIFICATIONS MAINTAINED** AND RENEWED IN 2024

#### INDUSTRIAL SERVICES UNIT:

 Priner SI, Macaé – RJ Maintenance of the Quality Management System (QMS) - ISO 9001

#### • Priner SI, Camaçari – BA

Recertification of the Integrated Management System (IMS) in accordance with the ISO 9001, ISO 14001 and ISO 45001 standards

#### Isolafácil, Mogi das Cruzes – SP

Maintenance of the Quality Management System (QMS) - ISO 9001

#### • Smartcoat, Macaé – RJ

Recertification of the Integrated Management System (IMS) in accordance with the ISO 9001, ISO 14001 and ISO 45001 standards

#### INFRASTRUCTURE UNIT:

 gmaia, Belo Horizonte – MG Maintenance of the Compliance Management System - ISO 37301

Maintenance of the Quality Management System (QMS) - ISO 9001

GPTW - Great Place to Work

#### INTEGRITY AND INSPECTION ENGINEERING UNIT:

#### • Priner SI, Piracicaba – SP

Maintenance of the Quality Management System (QMS) - ISO 9001 and Environmental Management System - ISO 14001

#### Priner SI, Santa Bárbara do Oeste – SP

Migration of the ISO 17025 accreditation - Quality Management System for Laboratories, from Labteste to the Integrity Engineering and Inspection BU and post-audit maintenance of the ISO 17025 accreditation

#### • Priner SI, Sertãozinho – SP

Maintenance of the Quality Management System (QMS) - ISO 9001

Accreditation of the Quality Management System for Laboratories - ISO 17025

#### INDUSTRIAL ASSEMBLY UNIT:

 Real Estruturas, Contagem – MG Maintenance of the Quality Management System (QMS) - ISO 9001

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#### Our mission

"Build and preserve industrial assets through the development of people and protecting lives and the environment."



#### **Our values**

#### Safety

We are strict when it comes to compliance with the highest safety standards.

#### People

We value every individual, promote diversity and inclusion and are passionate about development of others.

#### Innovation

We search for the best solutions to maximize results for every client.

#### **Ethics and transparency**

We operate ethically and transparently in all circumstances.

#### Quality

We honor our deliveries and value the quality of our services, products and information.



#### Vision

"Expand our market through an innovative portfolio, enabling Priner to become a choice of value and reliability to our stakeholders."

### PROFILE AND GOVERNANCE

#### MATERIAL TOPICS

Ethical Conduct and Operational Excellence

GRI 2-9, 2-10, 2-12, 2-13, 2-15, 2-16, 2-17, 2-18, 2-23, 2-24, 2-26, 2-27, 2-28, 2-30, 3-3, 205-2, 418-1





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### **STRONG GOVERNANCE,** EVOLVING ETHICS

In 2024, we made significant progress in strengthening our governance, particularly in enhancing ethical conduct and compliance processes – essential elements for sustaining our growth and reputation in the market. One of the key highlights was the launch of the **Compliance in Focus** Program, which featured enhanced training on the pillars of the Compliance Program, addressing topics such as harassment, risk management and the Code of Ethics and Conduct.

Editions of Compliance in Focus were held, with virtual meetings on the topics of "Risk Management" and the "Reporting and Ombudsman Channel at Priner". The Program is also featured in our e-magazine, where, in 2024, some representatives of the Board were invited to emphasize top management's commitment to compliance. An additional milestone was the revision of all compliance policies, including the Compliance Program and the Integrity Policy Against Corruption and Bribery, as well as the implementation of the **Human Rights Policy**, reinforcing our commitment to ethical and social values. Furthermore, we maintained the ISO 37301 Compliance Management System certification at one of our units.



The pillars of our Compliance Program: **Prevent, Detect and Respond**. This is how we guarantee compliance and integrity in our processes.



## Policies for responsible management

We have a comprehensive set of policies and guidelines that establish commitments with responsible business conduct. A few of the top ones are the Code of Ethics and Conduct, the Integrity Policy against Corruption and Bribery, the Information Security Policy, the Privacy and Personal Data Protection Policy, the Sustainable Management Policy, the Human Rights Policy and the Compliance Program.

The Human Rights Policy is aligned with internationally recognized intergovernmental instruments, such as the United Nations Guiding Principles on Business and Human Rights, the International Labour Organization (ILO) Labour Standards and the United Nations Global Compact.

To ensure transparency, we make all our policies available to the public on our website (**see our policies**). In addition to being easily accessible, we also enhance communication through channels such as internal announcements and social media.

#### **CONFLICT OF INTEREST**

To prevent and handle conflicts of interest, we have put in place policies and procedures and employee education and training. In addition, we have tools that support mitigation and our Code of Ethics and Conduct outlines the criteria for identifying and managing these issues.

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## **7th edition** of the Code of Ethics and Conduct

In 2024, our Code of Ethics and Conduct was reviewed and is now in its 7th edition, approved in June. The changes were:

- Separating the Reporting and Ombudsman channels to enhance management efficiency and effectiveness.
- A change of the entity in charge of implementing and enforcing the Code (Internal Controls and Compliance management).
- > A change in the breakdown of our Internal Ethics Committee to create a new structure to reflect current governance and strategic alignment needs.

The changes reflect our commitment to transparency and the promotion of an ethical corporate culture, ensuring that the Code's guidelines remain aligned with best market practices and current organizational challenges. To this end, the Internal Ethics Committee started holding regular monthly meetings, enhancing its involvement in matters related to the Reporting Channel.



#### **OMBUDSMAN CHANNEL & REPORTING CHANNEL**

In June 2024, we separated the Ombudsman and Reporting channels to make the services faster and more efficient. This separation created a dedicated channel for each voice, aimed at facilitating more open and effective dialogue between the parties. Both are managed by an external company to ensure confidentiality and anonymity.

The **Ombudsman Channel** handles issues such as the organizational environment, inappropriate behavior, process failures, quality of service, complaints and suggestions. As an action plan to address these issues, the People and Management team organizes training sessions and discussion groups on behavioral relationships, reinforcing our commitment to a more ethical and respectful work environment.

The **Reporting Channel** deals with misconduct that violates the Code of Ethics and Conduct, such as moral and sexual harassment, conflicts of interest, fraud and/or theft and corruption. The compliance team is responsible for providing training on the Code, as well as on the functionality and implications of the Reporting Channel.

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### FOSTERING COMPLIANCE

In 2024, we took an important step towards strengthening our compliance culture, including carrying out Compliance on-site training as soon as the new companies were acquired. This strategic initiative was aimed at getting the teams quickly on board with the guidelines of the Code of Ethics and Conduct and the pillars of the Compliance Program.

At Welding, 66% of employees participated in training in July, while at Real, 77% of employees were trained within a week in November. This reinforces our commitment to the training pillar and strengthens our dedication to ethical conduct from the very beginning of the onboarding process.

Throughout 2024, we trained a total of 7,681 employees, taking into account everyone who was part of our workforce during the year. In the last two years, by December, 79% of employees had been trained in the Code of Ethics and Conduct. In addition, managers received training on compliance and moral and sexual harassment, and we attended the integrated Internal Week for the Prevention of Accidents at Work (SIPAT) and gave a talk on "Harassment in the Workplace". 7,681

**employees trained** in compliance issues during 2024

We are also aware of our challenges, such as the need to expand the reach of governance initiatives in remote locations, taking into account the limitations of internet access and the complexity of travel.



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# STRENGTHENING COMPLIANCE WITH COMMUNICATION

Recognizing the importance of internal communication as a valuable ally, we are committed to implementing initiatives like podcasts and monthly updates that address ethics and conduct. As such, we continue to strengthen our values in the various means of communication, both internally and externally. Follow the topics for 2024:



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### Focus on risk mitigation

Risk management at Priner is a dynamic process that undergoes constant revision to ensure it is adapted to new market requirements and regulations. We made significant progress in 2024 after adopting a due diligence tool for third parties, which assesses aspects of compliance and risk. The aim is to mitigate integrity risks in our operations and promote the continuous improvement of the due diligence process, which covers the entire value chain of the organization, including not only suppliers, but also customers and strategic partners.

Our aim is to **mitigate integrity risks** in our operations and **constantly improve** the due diligence process, covering the entire value chain. Internal control processes involve continuous assessment to check that they are suitable and effective in the task of anticipating and mitigating risk. For its implementation, the participation of leaders is essential, both in monitoring and in training the teams. The monitoring enables us to pinpoint opportunities for improvement and correction in internal processes and controls.

Monitoring is also carried out by means of an independent internal audit. The purpose of Internal Audit is to enhance the Company's ability to create, protect and sustain value by providing senior management with an independent, objective perspective based on risk analysis. This work provides input for decision-making, helps the Company reach its objectives and improves the effectiveness of the governance system.

We minimize the impact of risks through our Risk Management Policy, which directs and enables us to act preventively in order to effectively verify and manage the aspects that could impact our business. In addition to the Policy, our Risk Matrix, revised in 2023, includes the following risk categories:

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#### PRINER RISK CATEGORIES

Strategic

Risks associated with the Company's strategy to create, protect and increase value. These risks result from external events such as political, economic and social changes, competition, mergers and acquisitions, technological innovations, pandemics, wars and product and service portfolio management, as well as internal aspects related to financial and operational management.

#### 

Risks associated with a lack of transparency in financial controls, the possibility of issuing incomplete, incorrect or inaccurate reports (financial, regulatory, tax, statutory and sustainability), subjecting the Priner to fines, penalties and other sanctions.

#### Cybernetic

Possibility of exploiting vulnerabilities in digital assets, affecting the confidentiality, integrity and availability of information.

#### Operational

Risks caused by the mismanagement of internal processes and human resources, compromising the achievement of organizational objectives. These include both the operation of the business and the management of support areas.

#### Sustainability

Risks related to losses due to negative environmental and social impacts, including damage to biodiversity, native communities, human health and cultural properties.

#### Compliance

Risks of legal or regulatory sanctions, financial losses or reputational damage due to non-compliance with laws, regulations, agreements, the Code of Ethics and Conduct, internal policies and procedures. In 2024, Priner received four fines for noncompliance with laws and regulations, and the total number of non-monetary sanctions imposed for this reason was zero. The total amount paid in fines was BRL 360,000, which is not considered significant to our operations. The non-compliance also did not impact operations, and corrective measures have been implemented.

The criteria used by the organization to define whether a case of non-compliance is significant include the metric stipulated in the Reference Form for legal and administrative actions (**see the full document online**). Cases involving financial losses of more than BRL 250.5 million, individually, or causing damage to the company's image are considered significant.



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### CORPORATE GOVERNANCE, OUR DIFFERENTIAL

Our governance stands as a key competitive advantage and we remain committed to continuous improvement. The governing bodies actively participate in the Company's strategic decisionmaking, ensuring market transparency and alignment with best corporate practices.

The shareholders, the Board of Directors (BoD) and our two advisory committees - People and Audit, non-statutory bodies - plus the internal and external audits, both independent, and the Statutory Board, including the CEO, make up our governance structure.

We follow a formal process for the nomination and selection of representatives of governance bodies, such as the Board of Directors and its Committees. This selection follows guidelines that assess competencies, independence, diversity, experience and time commitment, ensuring efficient and strategic management focused on creating sustainable value for our stakeholders. PERCENTAGE OF INDIVIDUALS IN THE ORGANIZATION'S GOVERNANCE BODIES BY GENDER GRI 405-1



#### **BOARD OF DIRECTORS**





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### Joint action, effective improvements

We are proud to say that, in 2024, there was a significant alignment and collaboration between high governance and executive leadership, yielding excellent results. The challenge proposed by the Audit and People Committees to management aimed at implementing process improvements.

The involvement of governance bodies in the Board of Directors' agendas and the development of strategic planning has been strengthened,

#### **STRATEGIC PLANNING 2024**

In 2024, Priner carried out its Strategic Planning in an innovative format, with the participation of the Board of Directors, Advisory Committees, Statutory Directors and Business Unit Leaders. The aim was to outline the long-term and 2025 strategies, consolidating sustainable growth guidelines and strengtening our commitment to corporate governance.

resulting in greater efficiency in our decision-making

the maturation and closer collaboration between the

Committees, the Board and corporate management:

> C-Level succession assessment on the Board

> Launch of the Long Term Initiative (LTI) (see

more on page 57).

of Directors' agenda.

> Cultural Evolution Project

(see more on page 51).

processes. Noteworthy in 2024 are the results of

"One of the Board's roles is to challenge the Company's management by encouraging reflection and presenting broader perspectives, driving the team toward progress and innovation. This task, when fully developed with the Board of Directors, can take the Company to new scenarios and new frontiers. I believe that in our last planning cycle we made a lot of progress in this direction," stated Eduardo Chalita, Independent Board Member at Priner.

"The Board's involvement is of fundamental importance in aligning the strategy and defining the Company's objectives for the coming years. In this past cycle, we saw increased participation from a larger number of leaders, which has made the process more transparent and helped drive the implementation of actions across teams," added Yoshiro Sakaki, Director of the Industrial Services Unit.

## Who assesses the **senior management?**

The assessment of the Board of Directors is conducted collectively by its members, with the support of the Governance Department. During this process, agenda items and schedules are analyzed and opportunities for improvement are identified. Therefore, the Board of Directors evaluates the CEO and assesses the evaluation of the Statutory Board. Assessment processes are conducted internally, with metrics from external consultants.

Based on the results, we have put in place measures such as creating committees, reviewing policies, debating new agendas, greater engagement with stakeholders and developing coordinated action plans, we reiterate our commitment to the steady improvement of our governance.



held by the **Governance Department** with internal bodies

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# SIDE BY SIDE WITH

The Investor Relations (IR) area plays an essential role as the main channel of communication with the financial market, ensuring the transparency and accessibility of our financial information (**see more on our website**).

Priner's shares are listed on the Novo Mercado, B3's highest governance index, and at the end of December 2024 were quoted at BRL 13.41 (an appreciation of 15% over the previous year).

### BRL 82 million

net funding resulting from the follow-on offering, used for **strategic acquisitions** in 2024



In February 2024, we conducted a follow-on offering, raising net proceeds of BRL 82 million, which were used in the acquisitions made during the year (Welding Inspeções and Real Estruturas).

For the purpose of strengtening our ties with investors and presenting the latest developments in our expansion, we held an event in November with the participation of Tulio Cintra (CEO), Marcelo Costa (CFO and DRI), Ricardo Viana (Director of Integrity Engineering and Inspection), Daniel Moraes Belém (Director of Industrial Assembly) and Benedito Campanha (Director of Welding Inspections). **Click here** to watch the recording of the presentation. It is important to note that, in January 2025, we were included in the **Small Cap Index** (SMLL), a theoretical stock portfolio composed of the most liquid assets of companies with small to medium market capitalization. Its purpose is to evaluate the performance of listed companies (the most representative) over time, measuring their behavior according to methodologies established by the market.

The inclusion in the index is the result of a gradual increase in the liquidity of Priner's shares. This presence increases the Company's visibility, contributing to a further expansion of the investor base and increasing our liquidity. We remain focused on our strategy and thank our shareholders for the trust they have placed in us. Prin

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### SUSTAINABLE GROWTH

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#### MATERIAL TOPICS

Prine?

Prine:

Promoting Sustainability, Environmental Management, Ethical Conduct and Operational Excellence

GRI 2-13, 2-22, 2-23, 2-24, 2-25, 3-3, 204-1, 302-1, 303-5, 305-1, 305-2, 306-3, 306-4, 306-5

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### SUSTAINABILITY AS A STRATEGIC PILLAR

Our commitment to sustainable growth drives our actions, guides our operations towards greater efficiency, reduces environmental impacts, upholds health and safety and innovation in industrial processes. Guided by the **Sustainable Management Policy**, we made progress in the ESG Journey in 2024 by holding the ESG Forum and continuing the dynamics in Work Groups (WGs) aimed at development, raising awareness, engagement and collective construction.

In 2024, the Forum consolidated the **ESG 2024 Action Plan (AP),** taking Priner's Policy and material topics as a starting point (read more in the chapter on our Materiality), and developing these guidelines into effective actions. The AP was drawn up collaboratively by the members of the Forum, who are responsible for ensuring compliance with the Plan and reporting on the progress of the initiatives at each bi-monthly meeting. This process has brought leaders closer to the ESG agenda, reinforcing the cross-functional nature of sustainability at Priner and emphasizing that it is a shared responsibility. "The ESG Forum provided a space for exchanging knowledge, learning and creating new perspectives regarding issues of growing relevance to companies and society. In addition to theoretical learning, the opportunity to share opinions with other participants and exchange experiences was one of the most valuable moments. During these conversations, I was able to identify common ground, but I was also able to reflect on new approaches and perspectives to challenges that are becoming increasingly more urgent in the corporate environment." - Durval Prado, Operational Manager.

The **Education for Sustainability Program** has been restructured to better suit our business model and reach all our employees. Based on three pillars, it seeks to connect actions in different formats, languages and dynamics to raise awareness, engage and strengthen ESG issues in our Company's day-to-day operations. In 2024, **Sustenta Priner** (Priner Sustains), part of the Realiza (Realize) pillar under the digital education aspect, gained prominence with the in-house production of short videos, providing knowledge in a fun way and with our Priner way of being and doing.

Our Education for Sustainability Program is based on three pillars:



the Priner ESG Journey.



In terms of policies that underpin cross-functional sustainability actions, the latest was the publication of our **Human Rights Policy**, available online. This policy provides guidelines that apply uniformly across all our activities and business relationships, including those involving employees, suppliers, customers, managers and investors. Our Business

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## Investment in **best practices**

In yet another year of participation in the assessment of sustainable corporate practices, conducted by the global platform EcoVadis, we have raised our score and achieved the **Seal of Recognition**. This achievement reflects our ongoing commitment to promoting more consistent actions, assessed using criteria based on four pillars - the environment, labor practices and human rights, ethics and sustainable procurement.

Collaborative action between people from different areas who are directly involved in the management of business practices and indicators is essential to the progression of our journey, generating greater efficiency and internal engagement in answering the EcoVadis questionnaire.

The results of the analysis help us to pinpoint areas for improvement, disclose our results better internally and externally, disseminate responsible practices, and strengthen the company's transparency and credibility in the global market. COMMITTED ECOVACIS Sustainability Rating OCT 2024

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#### Being sustainable to us is:

offering services related to the construction and maintenance of assets that are fundamental allies in reducing impacts.

enabling our management to develop people, protect lives and the environment.

 integrating sustainability as a fundamental pillar of our organizational culture to ensure the continuity of our operations and business. Our Business

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### AUTOMATION FOR OPERATIONAL INTELLIGENCE

The automation of processes was one of the highlights of internal improvements made to ensure greater work efficiency, broadening the possibilities for analysis and the generation of qualified data. The initiative also generates efficiency and sets our business apart as it increases competitiveness and supports the company's expansion.

In 2024, we worked on 73 projects divided into Artificial Intelligence, Robotic Process Automation (RPA), flow automation, operations support systems and new indicators in Power Bl. We implemented Business Process Management (BPM) tools, which are project management systems that have enhanced the use of our Enterprise Resource Planning (ERP), allowing for greater speed in quotations, contract management and control of indicators. The solution also enabled better centralization of information, increasing transparency and efficiency in our workflows.

### **Continuous improvement** in service

Committed to innovation in our service to our stakeholders, we have launched two new service channels. We now have a **Chatbot on the website**, which directs users to the specialist area according to the service they require. We have also set up a **Call Center (0800 343 4021),** which makes it easier to get in touch and forwards calls to the right departments. The initiative is the result of a partnership between teams that provides more efficiency and speed in customer care.



related to the **automation of processes** implemented in 2024



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## Home-grown innovation

The competence and innovative capacity of our teams are a great source of pride for us and contribute directly to the Company's success. Developed in-house, the **Sistema Priner de Integridade - SPI (Priner Integrity System)** is one example. The Integrity and Inspection software suite combines asset control, inspection plans, equipment calibration, team allocation, logistics, issuing reports, executing recommendations etc. in a single application. And a second phase is under study to include AI to automate the entire service process, from registering a new proposal to issuing an invoice.

## Innovation as a **competitive differentiator**

In partnership with one of our clients, we developed and implemented a **Painting Robot.** This technology can increase the efficiency of painting storage tanks by up to five times, reducing the exposure of employees to risky environments, with high precision in the application, ensuring greater quality and savings in resources and less waste. The technology can also be used to paint ships.

The solution we offer with the robot represents a new standard of productivity for sectors such as oil and gas, shipyards and petrochemicals, combining lower cost and less environmental impact. "It is a trend to have this technological environment working in our favor because, in addition to ensuring excellent quality and significantly increasing productivity, we also enhance safety in the execution of activities," said Alan Gomes, Quality Inspector who participated in the project.



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### BIG CHANGES **START WITH GOOD IDEAS**

The **Inovar (Inovate) Program**, launched in 2024, aims to encourage innovation in processes, products and services, driving continuous improvements that result in greater productivity, safety, lower costs and less environmental impact, and an increase in the organization's competitiveness in the market. Its foundations are: innovation, creativity, leadership, engagement and sustainability. In the first cycle, 46 ideas were received, 16 of which were approved and six implemented within the deadline. Another ten ideas are still in development and the expectation is to complete them by 2025.

"The great differential of the program goes beyond encouraging the creation of new solutions, but ensuring that they are implemented and bring robust results for the company, as well as financial recognition for the finalists. We've learned a lot from this first cycle and we believe we'll see important developments every year," stated Manuel Rohe, R&D Coordinator and head of the Inovar Program.



### WINNER OF THE INOVAR PROGRAM

The winning idea in the Inovar 2024 Program was a packaging management app. The control of packaging, which consists of containers, solvent baskets and metal boxes, used in the offshore routine, was previously done on spreadsheets. The project proposed the creation of a system that centralizes this control based on the entry of dispatch notes recorded in our ERP. It is now possible to monitor the location of each package in real time, in a single location, access certificates, the expiry date of inspections and measurement reports.

Marcio Oliveira, Head of Logistics Operations and winner of the prize, tells us: "It was gratifying to be recognized, I received a lot of support and encouragement from my leadership to sign up. We have an intense routine of packaging control and perform a very manual task with entries and verifications. Now, the system has made the process real-time and up-to-date. The result underscores a phrase that a colleague of mine always says, "Together, we assemble, paint and isolate our story. That's our Priner!"
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## **ENVIRONMENTAL MANAGEMENT** COMBINED WITH EFFICIENCY

In 2024, we reinforced our environmental commitment with consolidated initiatives. We expanded our use of renewable energy, installing solar systems in three units in the state of São Paulo, approved our system in Macaé (RJ) and entered the free energy market in Bahia. The expansion plan for this project includes implementing solar systems in other locations, with the objective of reducing our emissions, raising awareness of the issue of climate change and decarbonization and increasing operational efficiency of our business.

At the operating bases, in addition to the continued use and installation of oil and water separators, we have continued to use solvent recyclers in contracts involving industrial painting, reaching a total of 1,669 liters of solvent recycled by 2024. The constancy and continuity of these practices help to raise awareness and underscore our commitment to environmental preservation. We have established an Environmental Management Program (EMP) aimed at strengthening our company's environmental governance, ensuring control, standardization and reliability of environmental indicators. The EMP guides the methodology for managing these environmental indicators, from identifying data sources to continuous monitoring, establishing parameters for measuring, collecting and standardizing information, ensuring greater precision and transparency in data consolidation.

Another important initiative in 2024 was the expansion of ISO 14001 certification across our units, further reinforcing our commitment to international environmental management standards.

With regard to the consumption of fossil and renewable fuels in our activities, efforts continue to improve the monitoring of indicators with the aim of putting in place actions targeted at ecoefficiency. The objectives include expanding the

### KEY ELEMENTS OF ENVIRONMENTAL MANAGEMENT POLICY



use of renewable fuels such as ethanol, monitoring consumption indicators to propose strategies for reducing and using these resources efficiently, and putting in place actions to encourage the use of more sustainable technologies, including environmental and safety criteria in the acquisition of assets.

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### Keeping an eye on **GHG emissions**

In 2024, Priner completed its **2nd Greenhouse Gas Emissions Inventory**, reporting 3,355.48 tons of carbon equivalent. This represents a reduction in emissions compared to 2023, when 3,787.65 tons of carbon equivalent were recorded.

Most of these emissions come from direct sources, such as stationary machinery (54.54%) and fossil fuel vehicles (43.03%). To mitigate these impacts, we are looking for alternative technologies that can replace the burning of fossil fuel, expanding the use of ethanol and investing in solar energy.

The inventory was drawn up based on the principles and guidelines established by the GHG Protocol methodology of the Brazilian GHG Protocol Program (PBGHGP) for accounting, quantification and publication of Corporate Greenhouse Gas Emissions Inventories. For the calculations and some conversions, equations from the Intergovernmental Panel on Climate Change (IPCC) and the National Energy Balance were used, as well as emission factors from the official GHG Protocol tool (version 2025.0), the Ministry of Science, Technology and Innovation/ SIRENE (2024) and the IPCC (2006; 2019). The

### SCOPE 1 AND 2 EMISSIONS GRI 305-1, 305-2

Scope 1 emissions	2023		2024	
Category	Total emissions (tCO <sub>2</sub> e)	Biogenic emissions (tons)	Total emissions (tCO <sub>2</sub> e)	Biogenic emissions (tons)
Stationary combustion	2,719.91	322.26	1,829.97	269.81
Mobile combustion	961.59	246.45	1,443.95	586.94
Fugitive emissions	30.52	0	0.19	0
Industrial activities	7.97	0	0.015	0
Waste and effluents	22.19	0	4.63	0
Total	3,742.18	568.71	3,278.76	853.75

\*Gases included in the calculation: carbon dioxide ( $CO_2$ ), methane ( $CH_4$ ), nitrous oxide ( $N_2O$ ), hydrofluorocarbons (HFC). The companies acquired in 2024, Welding and Real Estruturas, were not included in this survey.

global warming potential (GWP) used in the calculations follows the IPCC Fifth Assessment Report: Climate Change 2013 (AR5).

The approach adopted to carry out the calculations was operational control, recording emissions from the operations under the company's management. After the 2024 inventory was completed, the data was assessed by an external consulting firm for validation.

Scope 2 emissions	2023	2024
Purchase of electricity	45.47	76.72

The carbon dioxide emissions survey  $(CO_2)$  was taken into account for the calculation.

The companies acquired in 2024, Welding and Real Estruturas, were not included in this survey.

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### **Responsible** water use

Between 2022 and 2024, our water consumption increased due to business growth and the expansion of our workforce. Our main source of consumption is the local utilities, and disposal occurs through sanitary effluents from the administrative units and chemical toilets at the construction sites. In 2024, water storage did not generate considerable environmental impacts and was used to ensure the continuity of operations in the event of supply cuts.

To encourage the responsible use of this resource, we measure and analyze consumption and implement water efficiency actions, including training, awareness campaigns and reuse initiatives. The usage is monitored on a monthly basis using indicators reported in environmental forums, with sustainable initiatives such as the reuse of water from air conditioning units and consumption reduction devices. The methodology for managing environmental indicators is aligned with the Environmental Management Program, including identifying data sources, defining measurement parameters, collecting and standardizing data, consolidating indicators and ongoing monitoring.



### TOTAL WATER USAGE (ML) GRI 303-5

Type of consumption	2022	2023	2024
Total water withdrawal	-	-	8.03
Total water discharge	-	-	0.77
Water consumption	5.95	7.58	8.80

In an effort to improve the quality of the information we disclose in order to comply with the GRI, the value of water consumption is now segregated into withdrawal and discharge. This data is being reported for the first time in this report. The consumption of Real Estruturas, acquired in 2024, has not been accounted for.

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### Proper waste disposal GRI 306-3, 306-4, 306-5

We stand by our commitment to the circular economy, prioritizing reuse and recycling, employee training and the improvement of internal control procedures. In 2024, we expanded partnerships with local co-ops for the proper disposal of waste and made progress towards better results in general.

Energy recovery grew by 400%, accompanied by a 69.5% increase in recycling and a 4.7% decrease in waste sent to landfill. In terms of total waste generation, we recorded an increase of 32.5% compared to 2023, reaching 514.1 tons; hazardous waste was reduced by 3.5%, and non-hazardous waste increased by 37.3%.

Actions implemented include the revision of the Solid Waste Management Program (SWMP), which defines procedures for handling, collection, storage and proper disposal, automation in the reading of waste transport documents, educational campaigns and improvement of the dashboard for analysis and tracking of indicators, in the quest to reduce environmental impacts.

### WASTE DIRECTED TO DISPOSAL

GRI 306-5

### TOTAL WEIGHT (tons)

Non-hazardous waste	2023	2024
Common waste	116.60	121.60
Construction debris	31.40	19.30
Total	148.00	140.90
Hazardous waste	2023	2024
Hazardous waste Mix of contaminates	<b>2023</b> 155.25	<b>2024</b> 48.50

The companies acquired in 2024, Welding and Real Estruturas, were not included in this survey.

Read more about the disposal of waste in the GRI Annex on **page 83**.

#### WASTE DIVERTED FROM DISPOSAL

GRI 306-4

### TOTAL WEIGHT (tons)

Non-hazardous waste	2023	2024
Timber	30.50	69.60
Plastics	7.40	6.10
Iron scraps	23.50	128.10
Tires	0.50	0
Clean, uncontaminated uniforms	0.22	0
Paper and cardboard	12.07	9.40
Total	74.82	213.20
Total Hazardous waste	74.82 2023	213.20 2024
Hazardous waste	2023	2024
Hazardous waste Mix of contaminates	<b>2023</b> 11.58	<b>2024</b> 96.30
Hazardous waste Mix of contaminates Electronics	<b>2023</b> 11.58 0.29	<b>2024</b> 96.30 0.50

The companies acquired in 2024, Welding and Real Estruturas, were not included in this survey.

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## **CAMPAIGNS**, RAISING AWARENESS AND ENGAGEMENT

Throughout the year, we run various environmental awareness campaigns. The messages were designed to reflect real-life situations relevant to our employees' everyday life—a continued effort by our organizational communication team to inform and engage our workforce.

Eco-efficiency campaigns have encouraged the reuse of water from air-conditioning systems at select locations, leading to the creation of a wooded area by one of our customers, fostering environmental education. In 2024, we also encouraged our teams to use reusable items and reduce plastic consumption, especially single-use disposables, in the administrative facilities.

As part of our awareness and engagement efforts, we supported the **Essa Praia Também é Minha** ("This Beach Is Also Mine") project for the first time. The initiative promotes environmental education through beach clean-up activities, offering our employees—and their families—the opportunity to volunteer and actively contribute to preserving the space that belongs to all of us.



"Priner has grown significantly, based on sustainable principles, and representing the company in this project was very important to me, not only as a professional, but also as a citizen"

**Tissiane Matos** Occupational Safety Manager

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## CAMPAIGNS THAT STRENGTHEN THE ENVIRONMENTAL DIMENSION

March



projected by the UN for 2050, and emphasized that three in ten people still lack access to drinking water. The action raised awareness about the responsible use of this essential resource.





The communication strengthened the solidarity campaign to collect donations, highlighting the impacts of climate change and issuing another important warning on the topic.

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### August

#### **ENERGY EFFICIENCY**

Tips for reducing energy consumption when not in use.



were published, such as turning off lights, taking advantage of natural lighting and unplugging appliances



#### SMALL ATTITUDES, **BIG RESULTS**

Campaign that encourages and promotes the replacement of disposable materials with reusable ones, such as glasses, cups and bottles, fostering a more sustainable environment.

### September



#### **ZERO WASTE METHODOLOGY**

A lecture was held to introduce the concept of Zero Waste, aiming to enhance practical knowledge for everyday application.



December

#### **ENVIRONMENT** PARA EXISTIR WEEK É PRECISO RESTAURAR

-

The campaign addressed the urgency of the environmental crisis and the need to reduce carbon emissions by 2030, in line with the UN's 2030 Agenda. Employees

were encouraged to adopt sustainable practices at work and in their daily lives.





### **RAISING AWARENESS ABOUT ETHANOL USE**

Ethanol stands out as a sustainable alternative, reducing GHG emissions by up to 90% (data from the International Energy Agency - IEA). The campaign encouraged its adoption in company vehicles and for personal ones, underlining the importance of preventive maintenance and of refueling at reliable service stations.

> July, October, November

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## CRITERIA FOR SELECTING SUPPLIERS

We have the support of 19,203 active suppliers, to whom we will make payments of around BRL 638 million in 2024. These suppliers provide a variety of products and services, such as personal protective equipment (PPE), paints and solvents, people logistics, assets, tools, equipment and benefits, with a wide diversity in terms of location and size.

We are constantly studying and reviewing our practices in order to get closer to our supply chain and expand the ESG criteria in the selection and qualification of suppliers. Due to the nature of our operations, which are carried out on customers' premises - often in industrial plants located in remote regions - there is frequent use of small local suppliers, which boosts the regional economy. This supply model is an intrinsic feature of the business and reflects our commitment to the development of the communities where we operate.

With the aim of expanding this impact, we started a project to map suppliers geographically, prioritizing those located within a radius of 50 km from the operational bases. This initiative aims to further strengthen small suppliers and foster local economic

development, in line with our commitment to sustainability and social responsibility. The project is expected to be completed by 2025, consolidating the strategy of valuing regional suppliers in the procurement of materials and services.

Training was prioritized, with specific training for buyers in areas such as compliance, tax and legal. These programs have contributed to mitigating contractual and operational risks, as well as strengthening the teams' performance in complex scenarios.





## ATTENTION TO LOCAL SUPPLIERS

By 2024, we have earmarked 65% of the operating units' procurement budget for local suppliers. We define "local" as the state in which the operating unit is located, taking into account those where spending on suppliers exceeds BRL 20 million.



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## PEOPLE AT THE CORE

### MATERIAL TOPICS

Promoting Human Development and Team Health and Safety

GRI 2-7, 2-8, 2-20, 2-30, 3-3, 203-1, 204-1, 413-1, 414-1, 401-1, 401-2, 404-1, 404-2, 405-1, 406-1

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## DEVELOPING PEOPLE FOR A SUSTAINABLE AND INNOVATIVE FUTURE

We believe investing in human development is essential to sustain our growth and foster innovation. With the arrival of new teams and the achievement of the 6,958 employee mark, we have reinforced our **People Management Policy**, in our quest to ensure an inclusive, diverse and integrated environment

The material topic of **Promoting Human** 

**Development** is one of the strategic pillars of our business and is managed through constant investments in programs and actions to promote the development of our employees, both in terms of technical and behavioral skills, as well as recognition programs and care for people's integral health. The main initiatives that evolved in 2024 were:

Corporate Education Program, which trains and develops according to business strategies.

Expansion of the content of Conecta Priner, the online training platform that offers various training courses to employees.

Implementation of the Skills Management Program.

Leadership Development Programs.

**Developing talent:** 17% of employees made a career move in 2024.

6,958 total active employees on December 31, 2024





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# A Priner for everyone

We believe that diversity, equity and inclusion provide a fairer and more inclusive social construction, while boosting innovation, creativity and productivity. In 2024, we reinforced this topic with an educational approach, conducting inclusive recruitment training, unconscious bias workshops, conversation circles and awareness campaigns aimed at fostering respect in relationships and work environments. Under the concept "A Priner for everyone", we believe it is possible to promote inclusion and contribute to reducing discrimination, prejudice and social exclusion.

### "WOMEN WHO INSPIRE" RECEIVE CUSTOMER AWARD

Our Diversity, Equity, and Inclusion (DEI) initiatives were recognized at the EPS AWARD 2024 under the theme **Women Who Inspire**, highlighting our efforts to promote the hiring of women in operational roles. This is an action by our client, which recognizes the initiatives of Service Providers. The program has promoted inclusion and equal opportunities for women in operational environments, providing training and increasing their development and retention in various areas of activity.

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## **EXPANDING KNOWLEDGE** WITH COMMUNICATION AND TRAINING

Throughout the year, the curation of topics took into account the different ethnic, cultural and social groups that make up our teams, with campaigns and training sessions that addressed them:



- Statistics

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### Listening to **transform**

In 2023, we implemented **Climate Management**, with the Climate and Engagement survey being carried out between October 2023 and January 2024. The result revealed a high level of involvement, with a 75.7% adherence rate, above the average of 70%, the benchmark indicated by the platform used. In addition to the teams' commitment to participation, we achieved an overall satisfaction rating of 8.1, a figure that reflects the positive impact of the appreciation and engagement actions.

The research focused on topics related to the Company's strategic pillars, namely:

- > **Management:** relationship between leader and led
- > **Environment:** relationship with the work team
- > Culture: relationship with other people in the company
- > **Company:** how you perceive your company
- > Career: opportunities for development and growth



In 2024, after the survey was completed, a Work Group (WG) was set up to analyze the results and propose internal improvement actions. A work plan was drawn up and approved by the Board of Directors, with implementation monitored by the WG itself. The designed process strengthens a more collaborative and participatory management approach, helping us foster a culture of ownership and engagement. "I feel very privileged to be part of the WG and I can see a promising horizon in valuing our people," said Filipe Eduardo Ribeiro, Monitoring and Control Technician.



## **COMMUNICATION** THAT BRINGS PEOPLE TOGETHER

In a year marked by topics such as expansion, integration and geographic plurality, we expanded and innovated our form of internal communication with the launch of the e-magazine Priner&Você (Priner&You) (see here), which reaches all our teams across Brazil. First launched in August 2024 and published monthly, the magazine features a light, multimedia narrative (including audio and video) to communicate key corporate issues from all regional offices. It also shares inspiring stories about our people, fostering connection, recognition and a sense of belonging among employees, who have their journeys valued and recognized.

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# PRINER WAY OF **BEING AND DOING**

Know in order to evolve. With a career marked by acquisitions that broaden capacities and horizons, we are experiencing a unique moment: looking inwards and reflecting on what makes us Priner. Each acquired company brings its own history, practices and beliefs, contributing to a diverse and powerful cultural ecosystem. Understanding this new context is essential to upholding a culture that unites, inspires and guides.

As such, in 2024 we took a huge step towards understanding our identity by carrying out a **Cultural Analysis**. The project involved the participation of 1,464 employees, who were heard through surveys and interviews, on-site visits, analysis of institutional content and business strategy. This method has enabled us to map the main cultural convergences and differences, identifying what unites us, what sets us apart and how we can integrate based on:

> the essence of Priner – the success formula that has helped us get this far.



- > levers to enhance the desired transformation, promoting integration and collaboration.
- > challenges to be overcome to ensure cohesion and future direction, in line with the business strategy.

To support our growth strategy, we need more than just processes and results – we need direction to align the objectives to be pursued, rhythm to ensure clarity of priorities and execution timing, and belonging to foster engagement in long-term building. Based on this analysis, we are going to revise our cultural architecture so that it reflects the **Priner way of being and doing** things.

We will walk this path throughout 2025, as one Priner, strengthening our shared values while celebrating and enhancing the differences that make us unique. We will continue to invest in developing our leaders so they can embrace and promote the attributes of cultural evolution.

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In line with the Culture analysis, we will also **review our positioning** to reflect who we are.



### **REBRANDING PRINER**

And there's news to come! Aligned with our Culture analysis, we are revisiting our positioning to better reflect who we are: an innovative company that began as a scaffolding erector and has evolved into Brazil's most comprehensive provider of industrial engineering and infrastructure solutions. Known for our excellence in end-to-end delivery, this success is driven by qualified, continuously improving teams who work with integrity, proximity, and collaboration.

Throughout 2024, work was carried out in partnership with external consultants to build this new marketing strategy. All of this is the result of greater integration with the companies we have acquired over the past few years. Together with our Executive Board and Board of Directors, we defined the new positioning and the best way of communicating with our audiences by launching a new brand and identity.

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## EDUCATION For excellence

Investing in employee development is a commitment that drives us as a company and fuels our growth strategies. Whether it is through professional and technical training programs or continuous skills improvement programs. We remain committed to development, investing over **23,000 hours in corporate education** and offering 153 pieces of content on diverse topics, including 12 customized for our technical engineering and industrial maintenance specialties. We maintain our strategy of developing and fostering excellence in our teams. In 2024, we invested BRL 296,166.70 in courses, training, external workshops and graduate/ MBA programs.

The scope of our training includes techniques for own operations, compliance and ethics, diversity, equity and inclusion, health and safety at work, project management, technology, leadership, data security, communication, human rights and sustainability. We implement personalized educational actions, such as lectures and training, through the **Conecta Priner** platform, aimed at the technical and behavioral development of our employees. We rely on internal partnerships to create technical content, encouraging the teams to take a leading role and work in a collaborative and multidisciplinary manner.

### AVERAGE HOURS OF TRAINING PER EMPLOYEE BY JOB CATEGORY GRI 404-1

	2022	2023	2024
Board	52.10	22.40	35.54
Management	32.00	40.50	55.01
Coordination	21.00	25.60	27.97
Supervision	44.50	38.70	28.79
Administrative	7.40	13.00	13.88
Operational	8.30	15.70	10.14
Engineering	27.50	48.90	31.36
Technical	1.50	22.90	12.50

### AVERAGE HOURS OF TRAINING PER EMPLOYEE BY GENDER GRI 404-1



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### Skills improvement for all

Developing talent is a constant commitment and we continue focused on promoting skills improvement programs for our employees in all areas. We offer structures for the technical, professional and behavioral development, preparing them for market challenges and encouraging them to excel.

In the **Jornada do Conhecimento** (Knowledge Journey) pillar of our Corporate Education, we have specific programs such as Ser Priner (Be Priner), which trains employees in technical skills related to our main services. In 2024, in the Industrial Services Unit in the offshore sector, we trained professionals to carry out simultaneous painting and scaffolding assembly activities, expanding and strengthening our operational excellence. The syllabus covers behavioral, technical and health and safety aspects.

As part of the **Futura Geração** (Future Generation) pillar, we trained 111 young people from neighboring communities through the Raiz Priner (Priner Root) Program (**see more details on page 60**), at the Industrial Services Unit. One of the organization's strategic targets is to continue to be committed to the development of employees in leadership positions. In the **Leaders** pillar, we have programs aimed at enhancing behavioral skills and management tools. We invested 7,717.06 hours in 2024, focusing on accelerating and developing middle and senior leadership.

### IMPROVEMENTS IN COMPETENCY MAPPING

Our **Competency Management** program follows a structured flow of self-assessment, leadership assessment, feedback and the Individual Development Plan (IDP), using a systemic platform that enables us to ensure an efficient and strategic assessment. We began 2024 with a mapping of competencies by function (directors, managers, coordinators, supervisors and engineers). We consider the IDP to be an essential tool that provides a clear and strategic path for continuous development.

### LEADERSHIP FAST-TRACK PROGRAM

The **Leadership Fast-Track Program** is designed to develop new internal leaders in alignment with business strategies, fostering talent retention and growth while upholding our values. This development program covers content focused on people management, organized into three pillars: the role of leadership, the leadership agenda and strengthening connections.

#### LEADERSHIP FAST-TRACK PROGRAM

Year	Participants Module 1	Participants Module 2	Hours
2021	24	0	108
2022	222	0	999
2023	182	33	967.5
2024	143	135	1,251

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### UNINSP INNOVATES IN INSPECTION AND INTEGRITY

Committed to fostering dialogue between our pillars of operational excellence and human development, we launched the **Priner Inspection Universe (UNINSP)**, which is an inhouse training program for qualified inspectors that has trained 205 professionals.

The lesson quality is enhanced by a modern and well-equipped infrastructure, equipped with state-of-the-art labs at the Rio de Janeiro, Piracicaba and Sertãozinho headquarters. The environment is ideally structured for practical training with cutting-edge technologies such as Alternating Current Field Measurement (ACFM), Eddy Currents, Guided Waves, Internal Rotary Inspection System (IRIS), Ultrasonic Testing with TFM/FMC and High-Temperature Hydrogen Attack (HTHA) detection. We also developed customized training paths, aligned with the specific demands of each role to ensure targeted and efficient learning.

The initiative is certified by the Brazilian Association of Non-Destructive Testing and Inspection, which makes Priner an Abendi **Recognized Training Organization (RTO)**. The recognition underlines our commitment to excellence and enables us to expand our technical training to the market, positioning us as a benchmark in the training of professionals in the sector. "Priner doesn't just sell inspection engineering, it builds communities," said Gustavo Brito, Director of the Integrity Engineering and Inspection Unit.



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## **REMUNERATION AND BENEFITS** PRACTICES

We currently have a comprehensive remuneration policy, which includes fixed remuneration, variable remuneration and benefits. Full remuneration is determined based on responsibilities, skills, qualifications, performance, and the ability to overcome challenges, accurately reflecting the outcomes of the services delivered. Fixed remuneration takes into account the duties and responsibilities inherent in the jobs, while variable remuneration is designed to encourage better than expected performance in the job and to strengthen and challenge limits.

In order to recognize the importance of everyone who contributes to our development, we have invested in a policy that is in line with the Company's strategic objectives, strengthens the attraction and retention of the best professionals, compensates those who overcome challenges and achieve exceptional results in a differentiated manner and values each individual, promoting an environment where they feel recognized and encouraged to play a leading role, with a focus on organizational sustainability and the generation of value in the short and long term. Our remuneration policy reflects strategies to:

- > ensure that fixed financial compensation is equal among those who occupy the same roles, responsibilities and competencies, regardless of individual characteristics such as gender, ethnicity, age, origin, sexual orientation or religion.
- ensure that total compensation complies with corporate and labor laws and collective bargaining agreements.
- generate sustainable value in line with the Company's purpose, vision and values.
- adapt total compensation to the company's financial health.

To this end, total compensation is periodically reassessed, based on market research, in order to align it with best practices in the sector.

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To strengthen intellectual capital and maintain leadership in value generation and Company growth, we offer the **Short-Term Incentive (STI)** as a variable remuneration model. The STI is a financial reward that acts as a competitive differentiator, designed to recognize and motivate individuals to exceed their regular responsibilities, overcome challenges, and achieve business results. The STI uses five strategic guidelines that link leadership remuneration directly to the management of economic, social and environmental impacts. The topics are:

- > Financial
- > Customers, Images and Market
- Innovation, Technology and Operational Performance
- > People
- > Sustainability

Year after year, we find ways to improve the integration of metrics related to ESG criteria into the remuneration policy of our leadership, seeking to strengthen the alignment between strategic objectives and sustainable governance.

To adjust remuneration with the best market practices while considering our organizational and business context, we have advanced by implementing the **Long-Term Incentive (LTI)** as a variable remuneration model. This is a differential that enables the Company to attract and retain talent in strategic programs; increase the degree of alignment of interests between executives in strategic positions; promote commitment to generating sustainable results and long-term value creation.

Our Remuneration Policy was revised in 2024 and is available on our **website**.

The benefits package offered to full-time employees makes it possible to support their quality of life and well-being. These benefits include:

- > Healthcare
- > Dental plan
- > Life insurance
- > Grocery vouchers
- > Meal voucher or on-site cafeteria
- > Transport
- > Pharmacy card
- > Payroll loan
- > Tuition aid

For other employees, such as part-time and temporary workers, benefits vary according to location, in compliance with the law.

All our employees are covered by Collective Agreements and Conventions. In addition, the Young Apprentice and the Intern are governed by the specific laws of each program.



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## DRIVING Social Impact

Our approach to social impact involves initiatives that drive local transformation and create greater opportunities for future generations. In 2024, we supported projects through Tax Incentive Laws, as well as donations and sponsorships, allocating more than BRL 900,000 to social initiatives, an 80% increase over the previous year. The initiatives are guided by the **Social Investment Guideline**, which applies to all units. The document is under review and should be updated throughout 2025.

The positive impacts of these projects include social development, enhancing skills, fostering education, improving quality of life, environmental preservation, training and local partnerships. We invest resources, volunteer and donate services and products to support the success of the initiatives, reinforcing our commitment to sustainable development and social responsibility. -6--

"Participating in this project was a powerful reminder of how solidarity and compassion can change lives. I am truly grateful for the opportunity to be involved and I hope that more individuals and companies will be moved by this initiative and inspired to make a positive impact."

Jaysa Paula

Priner Nursing Technician





BRL 900,000

donated to **social initiatives** in 2024, 80% more than in the previous year

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#### See more about the projects and institutions supported:

- > Brasil de Tuhu: BRL 230,441 was invested, through the Culture Incentive Law, to support the musical education of public schools and social projects, fostering civic education and social interaction among children and young adults.
- > Victorem Institute: BRL 130,322 were allocated through the Sports Incentive Law, which contributed to the development of paralympic athletes, offering training and opportunities in national and international competitions.
- > Center for Care and Social Inclusion Services and Social Inclusion Center (CAIS for short in Portuguese): received BRL 126,305 from the Fund for Children and Adolescents (FIA for short in Portuguese) to provide social, educational and cultural services to children and teenagers.
- Connections for Citizenship: received BRL 65,161, through the FIA, to include socially vulnerable children and adolescents through sports, cultural and educational activities.
- Irmã Dulce Social Work: BRL 65,161 was allocated through the Elderly Fund to upgrade the Geriatrics and Gerontology Center, helping to improve the living space for the elderly.

- > Olympico Club: BRL 41,305 was invested, through the Sports Incentive Law, to enhance social inclusion and add citizen training to the club's project.
- Layback Pro: received BRL 41,305, through the Sports Incentive Law, to support surf athletes in surfing competitions.
- > José Miguel Olympio Simões Institute: supported by donations of various items totaling BRL 150,000, this institute assists families in social vulnerability, encouraging donations and solidarity actions.
- Lar Marilisa Reception Unit: received BRL 30,000 in donations of various items to help the institution in offering temporary housing, workshops, sports classes and a welcoming environment.
- Praia Para Todos (Beach for All): BRL 20,000 to foster citizenship and inclusion of people with disabilities.
- Essa Praia Também é Minha (This Beach is also Mine): promotes environmental education and beach cleaning actions, through a sponsorship of BRL 1,000 and the inclusion of volunteer collaborators.

- > Our Lady of Lourdes Nursery School: offers full-time nursery and primary education, including food and essential care, and has benefited from donations of items and volunteer services provided by our employees.
- > Humanitarian aid for Rio Grande do Sul: collected food and essential products for disaster victims, with logistics managed by the organization up to the major collection points across the country.

### SUPPORTED PROJECTS IMPACT **41,000 PEOPLE**

The Social Responsibility projects supported in 2023 by incentive laws were carried out throughout 2024 and include impacts that we are proud of. We supported six projects, reaching seven municipalities and 41,000 people.

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# Raiz Priner promotes **social** and gender inclusion

With a focus on professional training and employability, our **Raiz Priner (Priner Root) Program** exemplifies the Company's commitment to social inclusion and operates directly in the surrounding communities. Raiz Priner, which is ongoing, is part of the Future Generation pillar of Corporate Education. The program lasts approximately two months per class, with a total workload of 268 hours and offers technical training in scaffolding, industrial painting, thermal insulation, and boiler making, while also fostering behavioral skills and promoting workplace safety.

One of the highlights of 2024 was **the increase in the number of women in the program.** Out of the five classes conducted, three were mixed, resulting in the hiring of 14 women out of a total of 89 participants. This outcome highlights our commitment to diversity, equity and inclusion in operational activities—an ongoing challenge within the industry.



trained, in 5 classes (3 mixed)





## HEALTH AND SAFETY

### MATERIA TOPICS

Team Health and Safety and Promoting Human Development

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

## SEGURANÇA DO TRABALHO

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## **SAFE TEAMS**, EXCELLENT DELIVERIES

Our management is based on ISO 45001 -Occupational Health and Safety Management System, as well as preventive guidelines, both internally and from our clients, reinforcing our commitment to the integrity and well-being of everyone.

We have adopted structured processes for employee participation, consultation and communication in relation to occupational health and safety. They actively participate in the implementation and assessment of the Safety Management System, through audits, inspections, incident analysis and suggestions on preventive measures. Communication and consultation are carried out in regular meetings between managers and our teams, distribution of information materials, training on occupational risks and formal internal communication channels, ensuring that everyone has access to relevant health and safety information.



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When it comes to everyday health and safety, several specific actions stood out in 2024:

- > Use of virtual reality for immersive simulations in risk situations, providing more dynamic and in-depth learning. This technology allows employees to experience critical scenarios in a controlled environment, improving their perception of risk and decision-making in real situations.
- Monitoring by Power BI, a tool that allows analysis of key indicators such as the relationship between training hours and accident reduction. This data-driven approach contributes to more assertive and strategic decisions.
- Monitoring and critical analysis of indicators related to health and safety, promoting continuous preventive and remedial actions.
- > Conducting analysis relating to operational downtime, involving leaders and generating strategic insights for optimizing existing processes. These discussions have enabled advances in safety protocols and operational efficiency in decision-making.

Constant updates in safety training reinforce our company's commitment to protecting employees and aligning with regulatory standards. These improvements ensure that the health and safety practices, promote an increasingly safe working environment that complies with current laws.

### OUTSTANDING RECOGNITIONS AND AWARDS

**Golden Helmet** - recognition of serious work and commitment to safety: 13 years without any accidents, including both lost-time and non-lost-time incidents, in one of our contracts.



**EPS AWARDS** – **Safety:** for seven years without a lost-time accident in one of our contracts.

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## STRICT **APPROACH TO RISK** MANAGEMENT

We have put in place strict processes for identifying hazards, assessing risks and investigating incidents, always keeping the health and safety of our teams and everyone involved in operations at the forefront. In 2024, we had a reduction in the accident rate compared to the previous year. This was possible due to the adoption of mitigation measures, such as: health and safety campaigns, Cuidar+ behavioral audits, DSDs (Daily Safety Dialogues), health and safety training, periodic inspections of machinery and equipment, monthly meetings between safety teams and leaders, safety workshops, safety programs at shutdowns and offshore, and others.

We offer complete management for all occupational hazards and risks identified and classified in order to eliminate or reduce possible incidents of falls, injuries, exposure to chemical substances, accidents with equipment, electricity, traumatic injuries and accidents with vehicles, as well as other possible incidents to be specified. The objectives and targets are established on a multidisciplinary basis and reviewed annually during the global analysis of the **Risk Management Program (RMP)**, which drives the planning for the next cycle.

Hazard and risk management is based on ISO 45001 and NR-1, initially assessing hazards without control measures and then considering the residual risk after implementing the necessary actions. The definition of our controls follows a hierarchy, with defined stages for assessing the possibility of substitution, engineering control, administrative control and PPE, risk reduction or elimination.

Incident investigation follows a structured process, which includes recording and reporting the incident, initial classification, root cause analysis, identification of potential consequences and application of corrective measures. The actions implemented are monitored to ensure the effectiveness of the solutions we adopt. In addition, we ensure that any person can exercise the right of refusal.



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### **Prevention and mitigation: our allies**

Our structured approach to preventing and mitigating impacts on occupational health and safety ensures that operations and business relationships follow the best practices for protecting employees.

Mitigation strategies include the execution of minimum security requirements for suppliers and contractors, continuous monitoring of security practices, training and skill-building for partners and security audits of companies in the value chain. We detect hazards and risks associated with operations, taking into account impacts such as physical, chemical, biological, ergonomic and accident risks, as well as unsafe conditions in suppliers and business partners.

Even in situations where we have no direct control over the work or workplace, we strive to influence safe practices, demanding compliance with safety standards in contracts, offering technical support for good practices and applying remedial and educational actions in cases of non-compliance.

### PADRINHO (SPONSOR) PROGRAM

A program that deserves special mention is the **Padrinho Program**, designed to ensure a safe and efficient integration of new employees. During the first 30 days in the operational area, the employee is shadowed by an experienced professional from the area, appointed by the site's management or supervision, who guides them through the rules, safety procedures, operational practices and adaptation to the work environment. At the end of the period, the employee's performance is assessed based on safety, behavior, speed and productivity.

The Program reinforces our commitment to safety and learning, ensuring that all employees are prepared to act safely and effectively in the workplace.



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### New: **Parada (Downtime) Program**

Implemented in 2024, the **Programa de Parada** (**Downtime Program**) has become essential in ensuring employee safety during maintenance shutdowns (periods when client equipment is temporarily out of operation for preventive and/or corrective maintenance). It also supports the integrity of operations and ensures compliance with both legal requirements and client standards. In a scenario where the safety and well-being of employees must be a priority, the implementation of this program has proved fundamental, helping to reduce risks and prevent accidents, always aiming for zero accidents.

Its effectiveness is directly linked to the constant review and adaptation of safety practices, always in line with regulatory requirements and customer safety expectations. The program focuses on a strong visual identity that helps in the memorization and active perception of the safety culture at work, and is also a differentiator perceived by our clients. In addition, this commitment to safety helps to strengthen our position in the market, adding value to each operation and consolidating our image as a company that invests in people's safety.

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## NEW ERA OF Holistic Health

We promote the comprehensive healthcare of employees, from fulfilling occupational obligations by providing occupational health services to protect employees and minimize workplace risks, to offering health and dental plans, health campaigns, and the new **Viver Bem (Living Well) Program**, which addresses aspects ranging from physical to emotional well-being. As usual, we are still going strong with our health promotion and prevention campaigns.

Occupational services include monitoring the health of our teams, occupational disease prevention programs, risk management, as well as specialized medical care when necessary.

On all occasions and initiatives, we work with the absolute secrecy of employees' medical information, in accordance with the requirements of NR-07 (Regulatory Standard for the Occupational Health Medical Control Program) and the General Law on the Protection of Personal Data, ensuring confidentiality. The **Living Well Program** was structured to put in place actions aimed at **integral health**, covering physical, emotional, financial, social and spiritual aspects, anchored in four pillars.

### **"LIVING WELL"** COVERS ASPECTS OF COMPREHENSIVE HEALTH

Starting in 2025, a new benefit has been added to enhance quality of life and wellbeing, the Wellhub, which will be available to all our teams. The aim is to raise awareness of holistic health and promote a healthier work environment in all aspects.



Mental and emotional health support



Support for pregnant women, patients and the injured



Management of Medical Certificates, Leave, and Rehabilitated Employees



Quality of life and occupational health actions

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## INITIATIVES FOCUS ON RAISING AWARENESS

In 2024, the areas expanded initiatives and scopes to strengthen awareness of comprehensive health, well-being and safety. Combining topics and indicators related to health and safety, the campaigns that ran throughout the year were:

**Fighting Drugs and Alcoholism** 

This campaign highlighted the importance of raising awareness about

the risks associated with drug and alcohol use, encouraging healthy and

Focus on health care and safety during the festivities, including tips

on sun protection, hydration, sleep and prevention of alcohol and drug



#### Prevention of accidents and illnesses at work

We held an online lecture that encouraged reflection in support of an accident-free safety journey. This month's campaign also included a drawing competition for our employees' children and relatives, so that they could use their creativity to demonstrate safe behavior in the workplace.



#### Donate Blood, Save Lives

Activities to raise awareness of the importance of blood donation, highlighting solidarity and the positive impact on emergency care.

Those who take care of their mind, take care of their mind, take care of their life

safe choices.

Carnival

abuse.

Centered on emotional well-being, the campaign promoted reflection on self-discovery and emotional balance. Actions included tips for exploring emotions and seeking professional mental health support.





#### Hand protection

Guidelines to reinforce the importance of hand care, in more complex or mundane activities, and emphasis on the use of PPE.

### March





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### SIPAT EXPANDS AND ADDRESSES HOLISTIC HEALTH

For the first time, we held an **Integrated SIPAT** (Internal Week for the Prevention of Accidents at Work) at national level to discuss Comprehensive Health. Held from December 2 to 5, the event featured a schedule of online and in-person activities, addressing occupational health and safety issues in a comprehensive and systemic manner. In the 32 onsite events, we recorded 2,602 participations and in the seven virtual events, we achieved 1,263 accesses, totaling 3,865 interactions.

Our employees gained valuable insights into health and safety, starting at the individual level—encompassing physical, emotional and spiritual well-being and progressing to topics such as personal protection, daily safety practices, combating and preventing harassment and ultimately addressing planetary health. The innovative format reinforced not only our culture of occupational safety, but also the importance of a holistic approach to the health of people, society and the planet.

"The integrated SIPAT 2024 was a very positive and aggregating initiative! The event promoted awareness of occupational safety and employee health in a comprehensive manner, taking place simultaneously across all of Priner's regional offices. The central topic addressed was Comprehensive Health, where we tackled important issues by integrating different areas to further strengthen teamwork and create a safer and healthier environment. It was a great opportunity to engage employees and reinforce the culture of prevention within the company," commented Maurício Roberto, Occupational Safety Engineer.



# Learning through games

In 2024, we implemented **Capacidade em Ação** (**Capacity in Action**), an interactive card game that aims to strengthen preventive care for health and safety at work in an educational and fun way. The initiative caused the teams to engage with each other, encouraging creative learning among our employees.

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# Priner mascots hold up safety flag

Priner's mascots, **Pri and Guto**, were introduced in 2024 with the objective of strengthening our commitment with safety and the protection of life. Wearing PPE (personal protective equipment) and operational uniforms, they symbolize our dedication to safety in the workplace. Pri and Guto have physical characteristics in line with gender and race representation, reflecting our position on diversity and inclusion.

Life-size totem poles were placed at our regional offices and construction sites to familiarize our team with the mascots. The mascots' communicated in a welcoming and friendly tone, connecting employees with the characters, who became Priner's "voice and face". The strategy generated a great deal of support, especially among employees in the operational area and had a positive impact on safety campaigns.

Priner Priner And I'm Pri! Hi, I'm Guto!

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## ABOUT THE PUBLICATION

#### GRI 2-2, 2-3, 2-4, 2-14, 2-29, 3-1, 3-2

This is **Priner's 4th Sustainability Report**, published annually since 2021 to share our performance with internal and external stakeholders, focusing on environmental, social, and governance (ESG) aspects. The 2024 edition covers the period from January 1st to December 31st and includes all the companies that are part of our Organization (**see the full list on the website**), as reflected in the financial report.

The reports are analyzed and approved by the Board of Directors, ensuring that the data is accurate and in line with corporate practices. The organization's financial statements are published quarterly.



### ONLINE SUSTAINABILITY

The previous reports, as well as the financial statements, are available on the IR website: **ripriner.com.br** or more information about the report or the organization's sustainability and ESG strategies, contact us at: **contato@priner.com.br** and **ri@priner.com.br**.
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# INSIGHTS INTO MATERIALITY

Materiality is the result of an analysis of a company's maturity in relation to its existing ESG projects and practices. The aim is to understand the company's capacity to create value in the short, medium and long term—both for the business and for society—by identifying priority issues that align with its strategy and are relevant to its stakeholders.

We carried out this work in 2021, through interviews with leaders and stakeholders, workshops and internal analysis. The result was the basis for defining the **seven material topics** that are aligned with the company's vision, values and Sustainable Management Policy. The topics are:

- > Ethical conduct
- > Promoting sustainability
- > Team health and safety
- > Promoting human development
- > Environmental management
- > Operational excellence
- > Financial performance



During the preparation of the materiality, there was no systemic in-depth analysis of the positive and negative impacts of each material topic. Regarding the list of material topics from the previous report, no changes were made. Priner is preparing to comply with the International Financial Reporting Standards (IFRS) in 2026. Known as International Financial Reporting Standards, they were developed by the International Accounting Standards Board (IASB) to establish global standards for accounting procedures and trading criteria.

With regard to guidelines and commitments, we have adopted policies and practices that go beyond legal requirements to address material issues. These are dealt with in sustainability reports and public disclosures and the documents can be accessed on the website **Policies and Public Commitments**.

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# **GRI** ANNEX

This booklet contains additional information to complement the indicator responses presented in the previous sections, as well as new data that has not yet been mentioned in this publication. Our aim is to provide stakeholders with a complete overview of our performance, our management model with the ability to monitor and assess our actions and activities.

The information reported in this Global Reporting Initiative content summary covers the period from January 1 to December 31, 2024.

#### 2-1 - ORGANIZATIONAL DETAILS

Priner Serviços Industriais S.A., known as Priner, is a publicly traded, for-profit corporation. The organization's head office is located at Centro Empresarial Mário Henrique Simonsen, Avenida das Américas, 3.434, Bloco 6, 6° andar, Barra da Tijuca, CEP 22.640-102, Rio de Janeiro - RJ. Information about our branches can be found at: https://www.priner.com.br/contato/#filiais

#### 2-2 - ENTITIES INCLUDED IN THE ORGANIZATION'S SUSTAINABILITY REPORTING

Priner Serviços Industriais S.A. includes in its sustainability report all the entities it controls or in which it has a majority stake. Information on mergers, acquisitions and disposals has been incorporated into the report, including data on entities acquired over time.

Since 2016, Priner has carried out several restructuring operations and strategic acquisitions.

In January 2017, Priner Locação de Equipamentos S.A. was created through the partial spin-off of assets from the rental division. In the same year, we acquired two companies:

- > 51% of the shares of R&R Indústria, Comércio e Instalação de Isolantes Removíveis e Reutilizáveis Ltda., reaching 100% control in 2020; and
- > 75% of Smartcoat Serviços em Revestimento S.A., reaching 99.99% in 2021.

In 2020, we acquired 100% of Poliend Soldagem Treinamento e Inspeções em END (Ensaios Não Destrutivos) Ltda.

In 2022, the Company acquired two more big names in its sectors:

- > 100% of Brito e Kerche Inspeções S.A.; and
- > 51% of Construtora gmaia S.A.

In 2023, we will continue our growth trend, acquiring a 100% stake in the companies:

- Soegeo Soluções e Engenharia Geotécnica Ltda., through its subsidiary Construtora gmaia S.A.;
- > Labteste Análises e Ensaios de Materiais Metálicos Ltda.;
- > Tresca Engenharia e Integridade Ltda.; and
- > Semar Inspeções Ltda.

In 2024, we acquired a 100% stake in Welding Inspeções, Engenharia e Análise de Materiais Ltda. and Real Estruturas e Construções Ltda.

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#### 2-4 - RESTATEMENTS OF INFORMATION

The restatement covers the following indicators: 201-1, 303-5, 306-3, 306-4, 306-5, 401-1. ln 201-1, the 2023 data incorporated the changes made in the measurement methodologies or definitions, with no impact as there is guiding legislation. In 303-5, the 2022 data was adjusted to correct errors from previous periods, ensuring information security both internally and externally. In 306-3, the hazardous waste figure for 2023 was corrected for the same reason, while maintaining the same level of information security. In 306-4 and 306-5, the 2023 data has also been corrected. In 401-1, the 2023 data was adjusted to include Young Apprentices and rounded to standardize reporting. The changes to environmental disclosures 303-5, 306-3, 306-4 e 306-5 are the result of a management improvement process that detected inconsistencies in the data disclosed.

#### 2-7 – EMPLOYEES

The data was extracted from the payroll system, based on the registration status of employees on 31/Dec/2024, taking into account full-time and part-time employees, through direct counting. The most significant fluctuations compared to the previous year were in the northeast region, due to the operation wind-downs characteristic of the business, and the southeast, with the arrival of Real Estruturas.

#### EMPLOYEES BY REGION AND GENDER GRI 2-7

	2022			2023			2024		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
North	-	-	0	40	5	45	35	6	41
Northeast	-	-	1,621	1,694	145	1,839	1,141	114	1,255
Midwest	-	-	0	5	0	5	31	1	32
Southeast	-	-	3,611	3,130	435	3,565	4,836	686	5,522
South	-	-	205	107	6	113	93	15	108
Total	4,998	439	5,437	4,976	591	5,567	6,136	822	6,958

It was not possible to compare the data for 2022 because the previous reports did not include the number of people by gender in each region. Comparability is only possible from 2023.

#### EMPLOYEES BY TYPE OF CONTRACT AND GENDER GRI 2-7

	2022			2023			2024		
	Permanent term	Fixed term	Total	Permanent term	Fixed term	Total	Permanent term	Fixed term	Total
Men	-	-	4,998	4,949	27	4,976	6,089	47	6,136
Women	-	-	439	509	82	591	720	102	822
Total	-	-	5,437	5,458	109	5,567	6,809	149	6,958

It was not possible to compare the data for 2022 because the previous reports did not show the number of employees by type of contract (permanent or fixed-term). Comparability is only possible from 2023.

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#### EMPLOYEES BY TYPE OF JOB AND GENDER GRI 2-7

	2022				2023			2024		
	Full-time	Part-time	Total	<b>Full-time</b>	Part-time	Total	<b>Full-time</b>	Part-time	Total	
Men	-	-	4,998	4,949	27	4,976	6,089	47	6,136	
Women	-	-	439	509	82	591	720	102	822	
Total	-	-	5,437	5,458	109	5,567	6,809	149	6,958	

It was not possible to compare the data for 2022 because the previous reports did not show the number of employees by type of job (full- or part-time). Comparability is only possible from 2023.

#### EMPLOYEES BY TYPE OF CONTRACT AND REGION GRI 2-7

		2023		2024		
	Permanent term	Fixed term	Total	Permanent term	Fixed term	Total
North	45	0	45	41	0	41
Northeast	1,807	32	1,839	1,231	24	1,255
Midwest	5	0	5	32		32
Southeast	3,488	77	3,565	5,397	125	5,522
South	113	0	113	108		108
Total	5,458	109	5,567	6,809	149	6,958
Data reported from	2022					

Data reported from 2023.

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#### EMPLOYEES BY TYPE OF JOB AND REGION GRI 2-7

II-time Pa   45 1,807	0	<b>Total</b> 45 1,839	<b>Full-time</b> 41 1,231	Part-time 0 24	<b>Total</b> 41 1,255
1,807	32	1,839	1,231	24	1,255
					-
5	0	5	32	0	32
113	0	113	108	0	108
3,488	77 :	3,565	5,397	125	5,522
5,458	109	5,567	6,809	149	6,958
	3,488	3,488 77	3,488 77 3,565	3,488 77 3,565 5,397	3,488 77 3,565 5,397 125

Data reported from 2023.

#### EMPLOYEES BY EDUCATION LEVEL GRI 2-7

	2022	2023	2024
Incomplete primary education	614	247	547
Complete primary education	92	469	527
Incomplete high school education	191	247	403
Complete high school education	4,116	4,062	4,508
Incomplete university education	62	94	283
Complete university education	314	373	529
Postgraduate (Specialization, Master's, Doctorate)	48	75	161

#### EMPLOYEES WITHOUT GUARANTEED WORKING HOURS, BY REGION GRI 2-7

	2023	2024
North	0	0
Northeast	0	0
Midwest	0	0
Southeast	0	2
South	0	0
Total	0	2

Data reported from 2023.

An intermittent worker is a professional who provides services to a company on a non-continuous basis, i.e. with periods of activity and inactivity.

#### EMPLOYEES WITHOUT GUARANTEED **WORKING** HOURS, BY GENDER GRI 2-7

	2023	2024
Men	0	2
Women	0	0
Total	0	2

Data reported from 2023.

An intermittent worker is a professional who provides services to a company on a non-continuous basis, i.e. with periods of activity and inactivity.

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#### 2-8 - WORKERS WHO ARE NOT EMPLOYEES

The methodology used to count the number of workers who are not employees was direct counting, including workers by job and outsourced service providers. The total number of workers was based on the data collected at the end of the reporting period.

#### WORKERS WHO ARE NOT EMPLOYEES GRI 2-8

	2023	2024
Cleaning	11	18
Property security	5	13
Administrative (interns)	27	25
Total	43	56

Data reported from 2023.

#### **2-9 - GOVERNANCE STRUCTURE AND COMPOSITION**

Our Board of Directors currently comprises representatives with extensive experience in finance, human resources, sustainability and business, ensuring the technical expertise needed to manage organizational impacts and provide strategic leadership in Priner's development.

The structure of the Council is composed of:

	Time in office	Relationship with the business	External positions	Stakeholder representation
Pedro Henrique Chermont de Miranda	11 years	Not independent	Investment manager partner	Represents a non- controlling shareholder
Bruno de Mello Pereira	10 years	Not independent	Investment manager partner	Represents a non- controlling shareholder
Roberto Carmelo de Oliveira	10 years	Independent	Non-executive	Does not represent specific stakeholders
Eduardo Khair Chalita	5 years	Independent	Board member in other organizations	Does not represent specific stakeholders
Carla Gouveia Barreto	2 years	Independent	Board member in other organizations	Does not represent specific stakeholders

#### 2-11 - CHAIR OF THE HIGHEST GOVERNANCE BODY

The Chairman of the Board of Directors of Priner Serviços Industriais S.A. does not hold any executive positions in the organization, ensuring the independence of this role. To prevent and mitigate possible conflicts of interest, the organization implements clear policies and procedures, carries out regular training, has an internal ethics committee and periodically reviews its compliance policies. These actions guarantee the integrity of the governance process and ensure a transparent and ethical environment.

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#### 2-12 - ROLE OF THE HIGHEST GOVERNANCE BODY IN OVERSEEING THE MANAGEMENT OF IMPACTS

The Board of Directors is actively involved in analyzing and reviewing reports, updating policies, analyzing metrics and indicators, as well as making strategic decisions. To assess the effectiveness of Priner's processes and strategies, our Board Members convene for regular monthly meetings and participate in an immersive session during the strategic planning cycle and make extraordinary decisions as needed.

#### 2-13 - DELEGATION OF IMPACT MANAGEMENT RESPONSIBILITY

The Board of Directors delegates responsibility for managing the organization's impacts to the Statutory Board. Responsibilities include developing and implementing sustainability strategies, assessing and monitoring sustainable performance, ensuring compliance with regulations and standards, integrating sustainability into processes and operations, promoting stakeholder engagement, publishing sustainability reports, educating and raising awareness, and assessing risks and opportunities.

Information on impact management is disclosed to the governance bodies through specific reports, governance meetings and executive presentations, on a quarterly basis. Our Board of Directors holds weekly meetings to define strategies and evaluate new contracts, with all decisions made collectively.

#### 2-14 - ROLE OF THE HIGHEST GOVERNANCE BODY IN SUSTAINABILITY REPORTING

The Board of Directors is responsible for analyzing and approving the information reported in the organization's reports, including the material topics.

The analysis and approval processes involve evaluating the content by the governance body, providing feedback and granting approval for public communication and disclosure. In addition, the feedback received during the process is used to implement continuous improvements, guaranteeing the quality and integrity of the information reported, as well as the progress of the Company's ESG Journey.

#### 2-16 - COMMUNICATION OF CRITICAL CONCERNS

Relevant and critical concerns are communicated to the highest governance body, with reporting triggered in specific situations—such as significant business impacts resulting in financial loss or reputational damage, or during the presentation of the risk map. This communication is carried out through governance committees, internal and external audit reports, regular updates from senior management, financial performance presentations, strategic analyses and business plans, as well as sustainability reports. The number of crucial concerns reported in 2024 was zero.

#### 2-17 - COLLECTIVE KNOWLEDGE OF THE HIGHEST GOVERNANCE BODY

Priner has been developing measures to increase the highest governance body's knowledge of sustainable development. These measures include implementing access to up-to-date information, performance assessment and internal communication with sustainability content.

# 2-25 - PROCESSES TO REMEDIATE NEGATIVE IMPACTS

We have Emergency Response Plans for all our contracts, which take into account the possible scenarios in each location and provide for the appropriate measures, including, for example, training schedules and drills. We are working to improve our mapping and management of the impacts arising from our activities.

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#### **3-3 - MANAGEMENT OF MATERIAL TOPICS**

The negative and positive impacts related to material issues were not explored in depth in the materiality process. Responsibility for addressing these issues within the organization lies with the Coordination area and the Sustainability Coordinator, who leads ESG-related initiatives through a cross-functional approach in collaboration with other departments of the Company.

With regard to policies and commitments, the Company adopts policies and practices that go beyond legal requirements to address material issues and these actions are disclosed in sustainability reports. The public link to access the publications is: **Sustainability Report**.

#### 201-1 - DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED

#### DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED (IN BRL THOUSAND) GRI 201-1

	2022	2023	2024
Direct economic value generated - revenue	887,591	1,147,951	1,223,338
Economic value distributed - operating costs	211,196	279,427	265,841
Economic value distributed - salaries and employee benefits	390,683	539,021	581,834
Economic value distributed - payment to capital providers	79,605	122,675	159,362
Distributed economic value - investments in the community (Incentive Laws)	-	501	700
Economic value distributed - payments to the government (by country)	141,173	181,247	187,784
Economic value distributed - total	822,657	1,122,871	1,195,521
Retained economic value	64,934	25,080	27,817

This information is derived from the Company's financial statements.

The economic value generated includes gross revenue minus cancellations, as well as other financial and operating revenue.

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#### **302-1 - ENERGY CONSUMPTION** WITHIN THE ORGANIZATION

The calculations and conversion factors were based on the Brazilian Energy Balance (Balanço Energético Nacional - BEN). We aim to monitor the use of fossil and renewable fuels in our core activities, with a view to implementing actions to improve eco-efficiency.

The increase in the use of fossil fuels, particularly diesel, is due to the rise in demand for vehicles and equipment that use this fuel in our activities. Additionally, the routine for collecting data to support our indicators has been improved, ensuring that the numbers more accurately reflect the reality of our business. As a result of our internal efforts to raise awareness and promote the use of ethanol, we have observed a significant increase in the choice of this fuel for vehicle refueling.

#### CONSUMPTION BY ENERGY SOURCE (GJ) GRI 302-1

Type of consumption	2022	2023	2024
Electricity	3,177.40	4,273.87	5,120.11

The consumption of Real Estruturas, acquired in 2024, has not been accounted for.

#### TOTAL ENERGY CONSUMED WITHIN THE ORGANIZATION (GJ) GRI 302-1

Type of energy	2022	2023	2024
Non-renewable fuels consumed	13,502.10	12,601.7	26,161.36
Renewable fuels consumed	1,608.10	1,876.69	6,958.06
Electricity, heating, cooling and steam purchased for consumption	3,177.40	4,273.87	5,120.11
Sale of surplus electricity, heating, cooling or self-generated steam	0	155.81	244.30
Total	13,502.10	12,601.7	38,483.83

The consumption of Real Estruturas, acquired in 2024, has not been accounted for.

#### **RENEWABLE FUELS**

USED AND THEIR TOTAL ENERGY (GJ) GRI 302-1

Renewable fuels	2022	2023	2024
Ethanol	1,537.80	1,874.68	6,958.06
Compressed Natural Gas (CNG)	70.30	2.010	0
Total	1,608.10	1,876.69	6,958.06

The consumption of Real Estruturas, acquired in 2024, has not been accounted for.

# **FOSSIL FUELS** USED AND THEIR TOTAL ENERGY (GJ) GRI 302-1

Fossil fuels	2022	2023	2024
Diesel	4,033.80	3,634.98	15,334.70
Gasoline	8,940.40	8,307.16	10,116.38
Liquefied Petroleum Gas (GLP)	527.9	659.56	706.21
Natural Gas (NG)	-	-	4.07
Total	13,502.10	12,601.70	26,161.36

The consumption of Real Estruturas, acquired in 2024, has not been accounted for.

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#### **306-3 - WASTE GENERATED**

TOTAL WEIGHT OF HAZARDOUS WASTE GENERATED IN THE COMPANY'S ACTIVITIES, EXCEPT EFFLUENTS (tons) GRI 306-3

Hazardous waste	2022	2023	2024
Mix of contaminates	43.40	166.83	144.80
Electronics	0	0.29	0.50
Oil and grease - oils and lubricants	0	0	5.80
Oily water - a mixture of water and oil	0	0	8.90
Total	43.40	167.12	160.00

The figures for the mix of contaminates in 2023 have been corrected. The companies acquired in 2024, Welding and Real Estruturas, were not included in this survey.

#### TOTAL WEIGHT OF HAZARDOUS AND NON-HAZARDOUS WASTE GENERATED IN COMPANY ACTIVITIES (tons) GRI 306-3

Total	139.90	387.51	514.10
Non-hazardous	49.50	220.39	354.10
Hazardous	90.40	167.12	160.00
Waste	2022	2023	2024
Wests	2022	2022	2024

The data on total hazardous and non-hazardous waste generated in 2023 has been corrected.

The companies acquired in 2024, Welding and Real Estruturas, were not included in this survey.

#### TOTAL WEIGHT OF NON-HAZARDOUS WASTE GENERATED IN COMPANY ACTIVITIES, EXCEPT EFFLUENTS (tons) GRI 306-3

Non-hazardous waste	2022	2023	2024
Ordinary	193.20	109.01	121.60
Construction	67.40	30.37	19.30
Timber	7.80	30.48	69.60
Plastics	1.60	7.41	6.10
Iron scraps	1.20	29.70	128.10
Tires	0	0.50	0
Sanitized, uncontaminated uniforms	0	0.22	0
Paper and cardboard	2.90	12.70	9.40
Total	274.10	220.39	354.10

The figures for the weight of ordinary waste, construction waste and iron scraps for 2023 have been corrected.

The companies acquired in 2024, Welding and Real Estruturas, were not included in this survey.

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# 306-4 - WASTE DIVERTED FROM DISPOSAL

The reported data includes waste generated from administrative and operational activities across all our Business Units, excluding companies Welding and Real Estruturas, which were acquired in August and November 2024, respectively, and are scheduled for integration as of January 2025.

According to the GRI Standard, disposal corresponds to any operation that does not involve recovery. We have made progress in the environmentally appropriate final disposal of waste, reinforcing our commitment to mitigating environmental impacts and aligning with sustainability practices.

#### TOTAL WEIGHT OF **HAZARDOUS WASTE DIVERTED** FROM DISPOSAL, BY RECOVERY OPERATION (tons) GRI 306-4

Hazardous waste	2023	2024
Recycling	0.30	0.50
Autoclave	0.70	0
Blending for co-processing	9.41	96.30
Physico-chemical treatment	0	14.60
Total	10.41	111.40

### TOTAL WEIGHT OF **HAZARDOUS WASTE DIRECTED** TO DISPOSAL, BY RECOVERY OPERATION (tons) GRI 306-5

Hazardous waste	2023	2024
Incineration (with recovery and energy)	9.40	0
Confinement in landfill	155.20	48.50
Autoclave	0.70	0
Total	165.30	48.50

#### TOTAL WEIGHT OF **NON-HAZARDOUS WASTE DIVERTED** FROM **DISPOSAL,BY RECOVERY OPERATION** (tons) GRI 306-4

Total	49.97	213.20
Blending for co-processing	0.50	0
Energy recovery	0	69.60
Recycling	49.47	143.60
Non-hazardous waste	2023	2024

#### TOTAL WEIGHT OF **NON-HAZARDOUS WASTE DIRECTED** TO DISPOSAL, BY RECOVERY OPERATION (tons) GRI 306-5

Non-hazardous waste	2023	2024
Incineration (with energy recovery)	0.50	0
Incineration (without energy recovery)	30.17	0
Confinement in landfill	126.19	140.90
Total	156.86	140.90

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#### 401-1 - NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER

The calculation of the turnover rate changed in 2023, retroactive to 2021. The calculation of the index is the average number of employees terminated (total employees terminated in the year  $\div$  12 months) divided by the total number of active employees in the year.

#### TOTAL NUMBER AND RATE OF EMPLOYEES AND HIRES, BY AGE GROUP GRI 401-1

	2022			2023			2024		
	Total	Hires	Rate (%)	Total	Hires	Rate (%)	Total	Hires	Rate (%)
Under 30	1,248	1,465	117.4	1,410	1,211	85.88	1,776	1,600	90.09
Between 30 and 50	3,766	3,294	87.50	3,636	2,055	56.52	4,459	2,841	63.71
Over 50	423	356	84.20	521	206	39.54	723	358	49.52
Total	5,437	5,115	94.08	5,567	3,472	62.37	6,958	4,799	68.97

#### TOTAL NUMBER AND RATE OF EMPLOYEES WHO LEFT THE COMPANY, BY AGE GROUP GRI 401-1

	2022				2023			2024		
	Total	Terminations	Rate (%)	Total	Terminations	Rate (%)	Total	Terminations	Rate (%)	
Under 30	1,248	899	6.00	1,410	1,077	6.37	1,776	1,567	7.35	
Between 30 and 50	3,766	2,365	5.23	3,634	2,258	5.18	4,459	3,240	6.06	
Over 50	423	258	5.08	523	194	3.09	723	492	5.67	
Total	5,437	3,522	5.40	5,567	3,529	5.28	6,958	5,299	6.35	

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# TOTAL NUMBER AND RATE OF EMPLOYEES WHO LEFT THE COMPANY, BY GENDER GRI 401-1

Gender		2022		2023		2024			
	Total	Terminations	Rate (%)	Total	Terminations	Rate (%)	Total	Terminations	Rate (%)
Men	4,998	3,257	5.43	4,976	3,270	5.48	6,136	4,789	6.50
Women	439	265	5.03	591	259	3.65	822	510	5.17
Total	5,437	3,522	5.40	5,567	3,529	5.28	6,958	5,299	6.35

### TOTAL NUMBER AND RATE OF EMPLOYEES WHO LEFT THE COMPANY, BY REGION GRI 401-1

Region		2022		2023			2024		
	Total	Terminations	<b>Rate (%)</b>	Total	Terminations	Rate (%)	Total	Terminations	Rate (%)
North	45	0	0	45	33	6.11	41	27	5.49
Northeast	1,621	370	1.90	1,839	1,059	4.80	1,255	1,149	7.63
Midwest	0	0	0	5	0	0	32	3	0.78
Southeast	3,611	2,184	5.04	3,565	2,054	4.80	5,522	3,853	5.81
South	205	968	39.35	113	383	28.24	108	267	20.60
Total	5,437	3,522	5.40	5,567	3,529	5.28	6,958	5,299	6.35

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#### 401-3 - MATERNITY/PATERNITY LEAVE

Total number of employees entitled to take maternity/paternity leave				
Men	6,136			
Women	822			
Total number of employees who took maternity/pa	ternity leave			
Men (start and end 2024)	33			
Women (start and end 2024)	13			
Men (start in 2023 and end in 2024)	0			
Women (start in 2023 and end in 2024)	5			
Total number of employees who returned to work in ing maternity/paternity leave	n the reporting period after end-			
Men	33			
Women	18			
Rate of return				
Men	100%			
Women	100%			

As this is the first year this indicator has been published, it is not yet possible to calculate the retention rate. This data will be presented in the report for the next cycle.

#### **403-9 - WORK-RELATED INJURIES**

	2022	2023	2024
Number of hours worked	10,900,000	12,868,937	10,992,594
Basis of number of hours worked (200,000 or 1,000,000)		1,000,000	1,000,000
Rate of work-related accidents with required reporting (with deaths)	4.20	3.41	2.18

The 2024 data did not include information from Welding and Real Estruturas due to the integration process.

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## 403-10 - WORK-RELATED ILL HEALTH

In 2024, our indicator for reportable occupational diseases remained at zero, reinforcing our commitment to employee health and well-being.

#### 405-1 - DIVERSITY OF GOVERNANCE BODIES AND EMPLOYEES

PERCENTAGE OF INDIVIDUALS IN THE ORGANIZATION'S GOVERNANCE BODIES, BY AGE GROUP GRI 405-1

	%
Under 30	0
Between 30 and 50	36.36
Over 50	63.64
Total	100

Data reported from 2024.

#### PERCENTAGE OF EMPLOYEES, BY JOB CATEGORY AND GENDER GRI 405-1

	% Men	% Women	Total
Board	93.75	6.25	100
Management	74.55	25.45	100
Coordination	79.49	20.51	100
Supervision	80.62	19.38	100
Technical	61.46	38.54	100
Engineering	75.00	25.00	100
Administrative	42.24	57.76	100
Operational	97.08	2.92	100
Total percentage	88.19	11.81	100
Numerical total	6,136	822	6,958

Data reported from 2024.

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#### PERCENTAGE OF EMPLOYEES, BY JOB CATEGORY AND AGE GRI 405-1

	%
Board	
Under 30	0
Between 30 and 50	56.25
Over 50	43.75
Total	100
Management	
Under 30	0
Between 30 and 50	78.18
Over 50	21.82
Total	100
Coordination	
Under 30	5.13
Between 30 and 50	79.49
Over 50	15.38
Total	100
Supervision	
Under 30	5.43
Between 30 and 50	78.29
Over 50	16.28
Total	100
Administrative	
Under 30	53.91
Between 30 and 50	39.75
Over 50	6.34
Total	100

	%
Operational	
Under 30	22.65
Between 30 and 50	66.68
Over 50	10.67
Total	100
Technical	
Under 30	22.59
Between 30 and 50	67.77
Over 50	9.63
Total	100
Engineering	
Under 30	23.00
Between 30 and 50	70.00
Over 50	7.00
Total	100
Total	
Under 30	25.35
Between 30 and 50	63.82
Over 50	10.84
Total	100

Data reported from 2024.

#### PERCENTAGE OF EMPLOYEES FROM MINORITY AND/OR VULNERABLE GROUPS, BY JOB CATEGORY GRI 405-1

PwD	Number of employees	%
Technical/ supervision	4	3.10
Administrative	11	1.37
Operational	9	0.16
Total	24	0.37

Data reported from 2024. No information on race declared, because the employee self-declaration survey was implemented in 2024, and we still haven't reached 100% of the responses.

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#### 413-1 - OPERATIONS WITH LOCAL COMMUNITY ENGAGEMENT, IMPACT ASSESSMENTS AND DEVELOPMENT PROGRAMS

We do not carry out social and environmental impact assessments for the community. At the moment, we have a Social Investment Guideline that prioritizes the surrounding communities for the support of social projects. The materiality review process will include a stakeholder engagement stage.

At present, we have no formal committees or processes for broad consultation with local communities, nor any official forums for discussing our impacts with them. We do, however, provide formal complaints procedures via the Ombudsman Channel.

#### 418-1 - SUBSTANTIATED COMPLAINTS CONCERNING BREACHES OF CUSTOMER PRIVACY AND LOSSES OF CUSTOMER DATA

The total number of third-party complaints received and confirmed by the company was zero, as were complaints made by regulatory entities. In addition, there were no leaks, thefts or losses of customer data, totaling zero occurrences in this regard. As such, the company declares that it has not received any substantiated complaints during the period.



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GRI	
Content Index	

Statement of use	Priner has reported the information included in this GRI content index for the reporting period: January 1 to December 31, 2024, based on the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Content	Location	Sustainable Development Goals (SDGs)
General Content			
	2-1 Organizational details	6 and 74	
	2-2 Entities included in the organization's sustainability reporting	6, 72 and 74	
	2-3 Reporting period, frequency and contact point	72	
	2-4 Restatements of information	72 and 75	
	2-5 External verification	The report was not checked externally.	
	2-6 Activities, value chain and other business relationships	6	
GRI 2: General	2-7 Employees	44, 75, 76 and 77	8, 10
content 2021	2-8 Workers who are not employees	44 and 78	8
	2-9 Governance structure and composition	6, 18 and 78	5, 16
	2-10 Nomination and selection of the highest governance body	6 and 18	5, 16
	2-11 Chair of the highest governance body	6 and 78	16
	2-12 Role of highest governance body in overseeing the management of impacts	18 and 79	16
	2-13 Delegation of responsibility for managing impacts	18, 30 and 79	
	2-14 Role of highest governance body in sustainability reporting	72 and 79	
	2-15 Conflicts of interest	18	16

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PRINER 2024 Sustainability	GRI Standard	Content	Location	Development Goals (SDGs)
Our Business		2-16 Communication of critical concerns	18 and 79	
		2-17 Collective knowledge of the highest governance body	18 and 79	
		2-18 Evaluation of the performance of the highest governance body	18	
		2-20 Process to determine remuneration	44	
Profile and Governance		2-22 Statement on sustainable development strategy	3 and 30	
Governance	GRI 2: General content 2021	2-23 Policy commitments	18 and 30	16
Sustainable Growth		2-24 Embedding policy commitments	18 and 30	
GIOWIII		2-25 Processes to remediate negative impacts	30 and 79	
People		2-26 Mechanisms for seeking advice and raising concerns	18	16
at the Core		2-27 Compliance with laws and regulations	18	
Health and Safety		2-28 Membership associations	6 and 18	
		2-29 Approach to stakeholder engagement	6 and 72	
About the publication		2-30 Collective bargaining agreements	18 and 44	8
	<b>Material topics</b>			
( ≡ < 91 >	GRI 3: Material Topics 2021	3-1 Process to determine material topics	72	
		3-2 List of material topics	72	
	Ethical conduct			
	GRI 3: Material Topics 2023	3-3 Management of material topics	18 and 30	

<b>GRI Standard</b>	Content	Location	Sustainable Development Goals (SDGs)
	205-2 Communication and training about anti-corruption policies and procedures	18	16
GRI 205: Anti- corruption 2016	205-3 Confirmed incidents of corruption and actions taken	There were no confirmed cases of corruption.	16
GRI 418: Custon privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	18 and 89	16
Promoting sus	tainability		
GRI 3: Material Topics 2023	3-3 Management of material topics	30	
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	30 and 44	8
GRI 413: Local communities 20	413-1 Operations with local community engagement, impact assessments, and development programs	44 and 89	
GRI 414: Supplie social assessme 2016		44	5,8,16
Health and sat	ety of teams		
GRI 3: Material Topics 2023	3-3 Management of material topics	44 and 61	
2	403-1 Occupational health and safety management system	61	8
2 >	403-2 Hazard identification, risk assessment, and incident investigation	61	8
Occupational health and safet	403-3 Occupational health services	61	8
2018	403-4 Worker participation, consultation, and communication on occupational health and safety	61	8, 16

PRINER 2024 Sustainability	GRI Standard	Content	Location	Sustainable Development Goals (SDGs)	
Our Business	GRI 403: Occupational health and safety 2018	403-6 Promotion of worker health	61	3	
		403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	61	8	
		403-8 Workers covered by an occupational health and safety management system	61	8	
		403-9 Work-related injuries	61 and 86	3, 8, 16	
Profile and Governance		403-10 Work-related ill health	61 and 87	3, 8, 16	
Governance	Promoting human development				
Sustainable Growth	GRI 3: Material Topics 2023	3-3 Management of material topics	44 and 61		
		401-1 New employee hires and employee turnover	44, 46, 47, 84 and 85	4, 5, 8, 10	
People at the Core	GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	44	3, 5, 8	
		401-3 Maternity/paternity leave	86	5, 8	
Health and Safety	GRI 404: Training	404-1 Average hours of training per year, per employee	44 and 53	4, 5, 8, 10	
	and education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	44	8	
About the publication	GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	26, 44, 87 and 88	5,8	
(	GRI 406: Non- discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	44	5, 8	
	<b>Environmental ma</b>	anagement			
	GRI 3: Material Topics 2023	3-3 Management of material topics	30		

<b>PRINER</b> <b>2024</b> Sustainability	GRI Standard	Content	Location	Sustainable Development Goals (SDGs)	
Report	GRI 302: Energy 2016	302-1 Energy consumption within the organization	30 and 81	7, 8, 12, 13	
Our Business	GRI 303: Water and effluents 2018	303-5 Water consumption	30 and 39	6	
Our Dusiness	GRI 305: Emissions	305-1 Direct (Scope 1) GRI emissions	30 and 38	3, 12, 13, 14, 15	
Profile and Governance Sustainable Growth	2016	305-2 Energy indirect (Scope 2) GHG emissions	30 and 38	3, 12, 13, 14, 16	
		306-3 Waste generated	30, 40 and 82	3, 6, 11, 12	
	GRI 306: Waste 2020	306-4 Waste diverted from disposal	30, 40 and 83	3, 11, 12	
		306-5 Waste directed to disposal	30, 40 and 83	3, 6, 11, 12, 15	
People	Operational excellence				
at the Core	GRI 3: Material Topics 2023	3-3 Management of material topics	6, 18 and 30		
Health and Safety	GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	6 and 44	5, 9, 11	
About the publication	<b>Financial perform</b>	ance			
publication	GRI 3: Material Topics 2023	3-3 Management of material topics	6		
	GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	6 and 80	8, 9	



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