

# Sustainability Report 2024



ORIZON

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## Corporate information



# Welcome GRI 2-3

**We present the Orizon Group's 2024 Sustainability Report, an invitation to take a closer look at our journey towards a more sustainable future.**

Including information on initiatives, projects and strategy, the Orizon Group reports its annual results, reinforcing its commitment to transparency, corporate governance and building a positive impact on society and the environment. The report gathers information on the Company's economic, social and financial performance for the period from January 1 to December 31, 2024.

By adopting the guidelines of the Global Reporting Initiative (GRI), as detailed in the GRI Content Index, available on page 84, the content prioritizes the topics considered most relevant by Orizon stakeholders according to its materiality matrix. Therefore, it includes indicators from both the GRI and the

Sustainability Accounting Standards Board (SASB) and Task Force on Climate-related Financial Disclosures (TCFD) methodologies, selected according to the material topics presented below. The report also draws inspiration from the principles proposed by the International Integrated Reporting Council (IIRC).

While the Company's financial reports are published quarterly, the sustainability report is published annually and includes the same entities considered in the financial statements. There are no differences in the reporting approach between the entities, and mergers, acquisitions or divestments have not impacted the inclusion of the information. GRI 2-2

Where applicable, the different approaches and reformulations of information are described and signaled in the footnotes of the indicators, ensuring the transparency and traceability of the data reported. GRI 2-4

Follow our advances, challenges and initiatives and find out how we keep evolving.  
Good reading!

Learn more

For further information on the report or on Orizon's sustainability strategy and management, please contact [sustentabilidade@orizonvr.com.br](mailto:sustentabilidade@orizonvr.com.br)



# Message from CEO

GRI 2-22

We are pleased to present our fourth Sustainability Report, which highlights our advances on the ESG agenda, our notable business achievements, and our challenges for 2024. This publication illustrates how our sustainability strategy has contributed to create value for the communities surrounding our operations, employees, partners, and society at large. We are proud to affirm that our activities have a positive impact on the environment, energy transition and the decarbonization journey.

In 2024, we achieved a level of maturation with the consolidation of businesses, reaffirming our position as a global company in the carbon credits market. We refined our processes, sustained economic growth, invested in innovation, and organizational culture. Social investment has increased, the number of

people benefiting from the Orizon Social Institute's programs has grown and interaction with the communities in which we operate has thrived. In 2024, the Orizon Institute benefited nearly 50,000 people in 58 municipalities.

All these deliveries are anchored in solid financial results. We ended the year with net revenues of R\$903.5 million, 16% higher than in previous year, bolstered by price appreciation in the final disposal segment, growth in revenues from biogas and biomethane and the trading of 1.2 million carbon credits. Adjusted Ebitda totaled R\$433.6 million, up 38% and with a margin of 48%, while net income reached R\$74.5 million.



We have made 12 acquisitions over the last three years - in 2024, for instance, we acquired and took over the operations of the Jaboatão de Guararapes (PE) and João Pessoa (PB) TPPs - and expanded from five to 17 Ecoparks, present in 12 Brazilian states.

The challenge is to ensure growth with quality and sustainability, for this reason we have reformulated our People and Management model, set up a committee for this topic and promoted cultural integration.



Among the advances within the scope of Orizon Group's performance, it is worth mentioning the integration of the new Ecoparks in Rodolfo Fernandes (RN) and Juazeiro do Norte (CE), enabling it to serve nearly 100 municipalities that directed waste to dumpsites. Other highlights in 2024 included the acquisition of Asja Pernambuco, Asja Paraíba, Oeste Ambiental and the partnership initiated with Gás Verde to build two biomethane plants by setting up two new companies. Therefore, we are contributing to Brazil's Sanitation Framework and the National Solid Waste Plan (PNRS), the main objective of which is to eliminate dumpsites.

During 2024, we initiated our final disposal prices repositioning. The plants have matured with processes optimization, greater productivity and competitiveness, contributing to enhanced performance of the Company. This effort enabled us to sign long-term contracts at the Ecoparks in Itapevi (SP) and Tremembé (SP). We are leading the way on the market of biomethane from landfills and, on this front, we are keeping to the schedule of groundbreaking projects, both at the biomethane plant in Jaboatão de Guararapes (PE) and Paulínia (SP), and at the waste-to-energy plant in Barueri (SP).

The new units in Jaboatão and Paulínia are due to come into operation in 2025.

In the carbon market, we expanded our global operations and entered into new international contracts. This growth is in line with the evolution of carbon market regulations in Brazil and the greater global demand for emission compensation mechanisms. This favorable scenario builds up Orizon's position, which already relies on structured operations and certified to operate both in the voluntary market and in the future regulated market. In this regard, we obtained Gold Standard certification for four carbon credit projects in the Ecoparks of Maceió (AL), Rosário do Catete (SE), Jaboatão dos Guararapes (PE) and João Pessoa (PB).

Innovation was a key driver to results. One notable example is the adaptation of mechanized sorting technology in Recife, which was adjusted to suit the typology of Brazilian waste, thereby increasing efficiency. We have also improved the production of refuse-derived fuel for cement plants.

In the social front, the Orizon Social Institute had a hectic year, intensifying its projects and impact,

driven by the expansion of its projects, including the Sustainable Community Challenge and the Orizon X Journey. Our growth is built on social responsibility, ethics, compliance and sustainability. Cultural integration, driven by a new People and Management model, which includes attraction and development programs, valuing employee training, incrementing opportunities and enhancing the benefits package, coupled with employee commitment and reinforcing relations with partners and communities, are paramount to building the future we desire.

**Enjoy the reading!**

**Milton Pilão Júnior**  
Orizon Group CEO



**Operations in  
the global carbon  
market has been  
expanded with  
new international  
contracts**



# 2024 Highlights



## Financial Performance

Net revenues of

**R\$903.5 million**

up 16% from 2023

Adjusted Ebitda of

**R\$433.6 million,**

38% higher than in 2023

Net income of

**R\$74.5 million**

evidences operational resilience

## Acquisitions and Expansions



Investment of **R\$83.6 million** in expansions and **R\$42.6 million** in slurry treatment



**Biogas and biomethane:** Investment of **R\$194.4 million** in new biomethane plants and **R\$7.9 million** in biogas



Conclusion of a contract for the purchase and sale of biomethane to be generated at Itapevi (SP) and Tremembé (SP) Ecoparks



The acquisition of two new landfills (RN and CE) is completed, to serve between **1 to 2 million people**



Acquisition of **two biogas-fired thermal power plants** (PB and PE)



Partnerships for **biogas acquisition** in the landfills of Curitiba (PR), Ribeirão Preto (SP) and Bauru (SP)



Investment of **R\$151.1 million** in WtE at Barueri URE

## Operational Performance

**Biogas capture:**  
monthly average at Nm<sup>3</sup>/h

**14% higher** than in 2023

**129.1 million tonnes** of waste processed, a volume 15% higher than in 2023

Own production of  
**384,400 MWh** of renewable energy in 2024

Production of **36.1 million tonnes** of RDF

**Expansion in the carbon credits market:** certification of four new projects

**Carbon credits generated:**  
**17%** higher than in 2023, reaching 3.6 million tCO<sub>2</sub>e

**11,417 tonnes** of recycled items at UTMs

## ESG & Sustainability



Development of the **Decarbonization Plan** with progressive targets to minimize environmental impact



Investments in **energy efficiency** including renewable energy projects and optimizing the use of water resources



**Expansion of the Orizon Social Institute**, impacting more than **50,000 people**



**Launch of the Orizon Inova program**, stimulating innovation and ongoing improvement in in-house processes





We are a Brazilian company that is at the forefront of waste recovery processes. We are committed to promoting sustainable development for both society and the economy.

# Orizon Group





# Who we are

GRI 2-1, 2-6

Orizon Valorização de Resíduos S.A., known as the Orizon Group, is a publicly-held corporation based in São Paulo. An innovative company in Brazil's solid waste recovery industry, it develops sustainable solutions that promote the country's energy transition and circular economy. Its operations include the proper final disposal of waste, the recovery of recyclable materials, the production of biogas, electricity, biomethane, the production of refuse-derived fuel (RDF) blending, recycling credit and TWM (Total Waste Management) and organic fertilizer.

A benchmark in the sector, the Company stands out in the generation of renewable electricity and the trading of carbon credits, consolidating its position as a relevant player in this market. With internationally recognized certifications, the Company assures the integrity of its projects, reinforcing its position as an agent in the decarbonization of the economy.

In addition to ensuring environmental safety in waste disposal, the Company employs cutting-edge technologies to maximize material recovery. Its Mechanized Sorting Units (UTMs) ensure the efficient separation of recyclables, boosting the circular economy by reintroducing materials that would otherwise be discarded back into the market. This model reinforces the Company's commitment to transforming waste into resources and mitigating environmental impacts.

In 2024, the Company expanded its presence to 12 Brazilian states, integrating the Ecoparks of Rodolfo Fernandes (RN) and Juazeiro do Norte (CE), and reaching a total of 17 production units. The acquisitions were announced in August 2024. Other notable achievements include the acquisition of Asja Pernambuco and Asja Paraíba, as well as the partnership with Gás Verde to build two biomethane plants by setting up two new companies. In Rio Grande do Norte, Orizon invested in a strategic asset, ensuring the only proper waste disposal in the region and enabling the closure of dumpsites. In Ceará, Juazeiro do Norte Ecopark is building up its presence in the sector.

In line with its sustainability agenda, in 2024 Orizon obtained certification for four new carbon credit projects in the Ecoparks of Maceió (AL), Rosário do Catete (SE), Jaboatão dos Guararapes (PE) and João Pessoa (PB).

## Competitive advantages

**Market direction**, with great growth prospects supported by solid fundamentals and a favorable regulatory framework;

**Resilient business model** with predictable revenues and solid financial performance;

**Barriers for new entrants**, protecting current sector players;

**Organic growth paths**, providing great advantages for an already attractive topic;

**Wide opportunity for synergies**, supported by Orizon's proven integration and possibilities for improvement;

**Experienced management team**, with a solid ESG culture, supporting a state-of-the-art infrastructure that offers high quality services.

# Orizon Solutions Ecosystem

The Orizon Group operates an integrated ecosystem of sustainable solutions, transforming solid and industrial urban waste into strategic resources. Combining innovation, technology and operational efficiency, the Company enhances waste recovery, contributing to the circular economy, the energy transition and the industry decarbonization.

**The main solutions developed by Orizon in this ecosystem are presented below:**

## Ecoparks

Orizon Ecoparks are environmentally licensed units for the safe final disposal and recovery of solid urban waste and residues. The Company applies advanced technological processes to recover recyclables, produce renewable energy and biofuels, and generate carbon credits. By reducing greenhouse gas (GHG) emissions and shutting down dumpsites, the Ecoparks play a pivotal role in responsible environmental management.

## BioE: Renewable electricity, biomethane

The Orizon Group captures and processes the biogas generated in the Ecoparks, which can be used to generate renewable electricity or purified to produce biomethane. This renewable natural gas replaces fossil fuels, such as vehicular natural gas (VNG), diesel and liquefied petroleum gas (LPG), and bolsters the low-carbon economy by significantly lowering GHG emissions.

To expand its operations in this sector, Orizon created BioE - Orizon Energia e Gás Renovável in 2022, specializing in the production of biomethane and other renewable energy sources. BioE has been strategically consolidating its market presence with long-term contracts and new biogas and biomethane projects. These efforts are aimed at broadening the supply of renewable fuels for industry while promoting the decarbonization of various sectors.





### Mechanized Sorting Unit (UTM)

At Orizon's Mechanized Sorting Units (UTMs), recyclable waste is separated and recovered, generating recycling credits, ensuring greater efficiency and reducing waste. With a sorting capacity of 100 tonnes/hour, Orizon's process relies on the semi-mechanized sorting of more than 20 types of materials, which are directed to recycling industries, helping to increase reuse rates, enabling the reintroduction of materials into the production chain, building up the circular economy and lessening the need to extract natural resources. It also has a positive impact on social inclusion in the country, by creating more than 200 formal jobs.

### Blending

What cannot be recycled and has high calorific value undergoes the blending process, an environmentally safe and effective solution for businesses seeking to responsibly dispose of their waste. This process promotes the total circularity of discarded materials, either through the production of Refuse-Derived Fuel (RDF) or by transforming them into inputs for new products. Conducted with technical rigor, blending consists of the structured mixing of waste, transforming it into inputs for industries.

### Refuse-Derived Fuel (RDF)

Refuse-derived fuel (RDF) is a sustainable alternative for powering industrial furnaces, especially in the cement and boilerwork sectors. Produced by processing high-calorific waste, it undergoes a blending stage with sample collection for laboratory analysis, ensuring quality standards and high energy power, which enhances the industry's energy efficiency by enabling the use of a renewable and controlled fuel. After sorting and crushing to obtain standardized granulometry, the material is submitted to strict quality control. The resulting RDF is used as an alternative fuel in clinker furnaces, replacing fossil sources, reducing reliance on these fuels and decreasing  $\text{CO}_2$  emissions. This process is one of the main contributors to the cement sector's decarbonization goals, by lowering greenhouse gas emissions and promoting the circularity of waste in the production cycle.

### Organic fertilizer

Orizon produces organic fertilizers from the composting and the processing of sludge from Effluent Treatment Plants (ETE). With its high organic matter content, the product improves soil quality, reducing the need for mineral fertilizers, which rely on fossil fuels. The fertilizer produced in the Orizon Ecoparks leverages the circular economy in agribusiness, offering a sustainable alternative for farmers and large producers. With a booming market, the Company invests in widening its production capacity and enhancing the quality of its raw materials.



## Carbon Credits

Orizon is a reference in generating high-quality carbon credits, certified by recognized methodologies. These credits derive from the capture and destruction of methane, a primary greenhouse gas, and the replacement of fossil fuels with renewable fuels energy sources, thereby underscoring the Company's commitment to facilitating the transition to a low-carbon economy. Orizon has methodologies approved by the Integrity Council for the Voluntary Carbon Market (ICVCM). The credibility of the process of generating carbon credits in its operations was attested to again in 2024, with four Gold Standard certified projects.

## Waste to Energy (WTE)

The Orizon Group is investing in the construction of its first Waste to Energy (WTE) plant in Latin America, located in Barueri (SP). Expected to start operating in 2027, the plant will have the capacity to process 300,000 tonnes of solid waste per year, converting solid urban waste into renewable energy. The plant will have an installed capacity of 20 MW, enough to supply approximately 320,000 people.

## Total Waste Management (TWM)

Through its TWM solution, the Orizon Group offers a fully-fledged and customized industrial waste management model, with a focus on efficiency, compliance and sustainability. We oversee the full spectrum of waste logistics, from in-house management to final disposal, besides managing infrastructure for optimal storage and providing technical support to ensure compliance with environmental regulations.

With TWM, it is possible to transform operational challenges into sustainable solutions, reduce risks and bolster environmental performance with safety and traceability.





# Nationwide presence



## SÃO PAULO - Orizon Headquarters

3 Ecoparks, 1 URE and 2 processing units

Itapevi   

Paulínia    




Tremembé    

Sorocaba  

Barueri (WTE, as of 2027)

## RIO DE JANEIRO


4 Ecoparks, 1 ETR and 1 processing unit

Barra Mansa   

Nova Iguaçu    

São Gonçalo    

Itaboraí<sup>1</sup>

Duque de Caxias ETR 

Magé 

<sup>1</sup> In this unit, we only carry out environmental monitoring of the area.

## MINAS GERAIS

1 Ecopark

Santa Luzia 

## GOIÁS

1 Ecopark

Aparecida de Goiânia 


## MATO GROSSO

1 Ecopark

Pantanal 

## RONDÔNIA

1 Ecopark

Porto Velho 

## PARAÍBA

1 Ecopark

João Pessoa    

## PERNAMBUCO

1 Ecopark

Jaboatão     



## ALAGOAS

1 Ecopark

Maceió    


## SERGIPE

1 Ecopark and 1 ETR

Rosário do Catete  

## CEARÁ

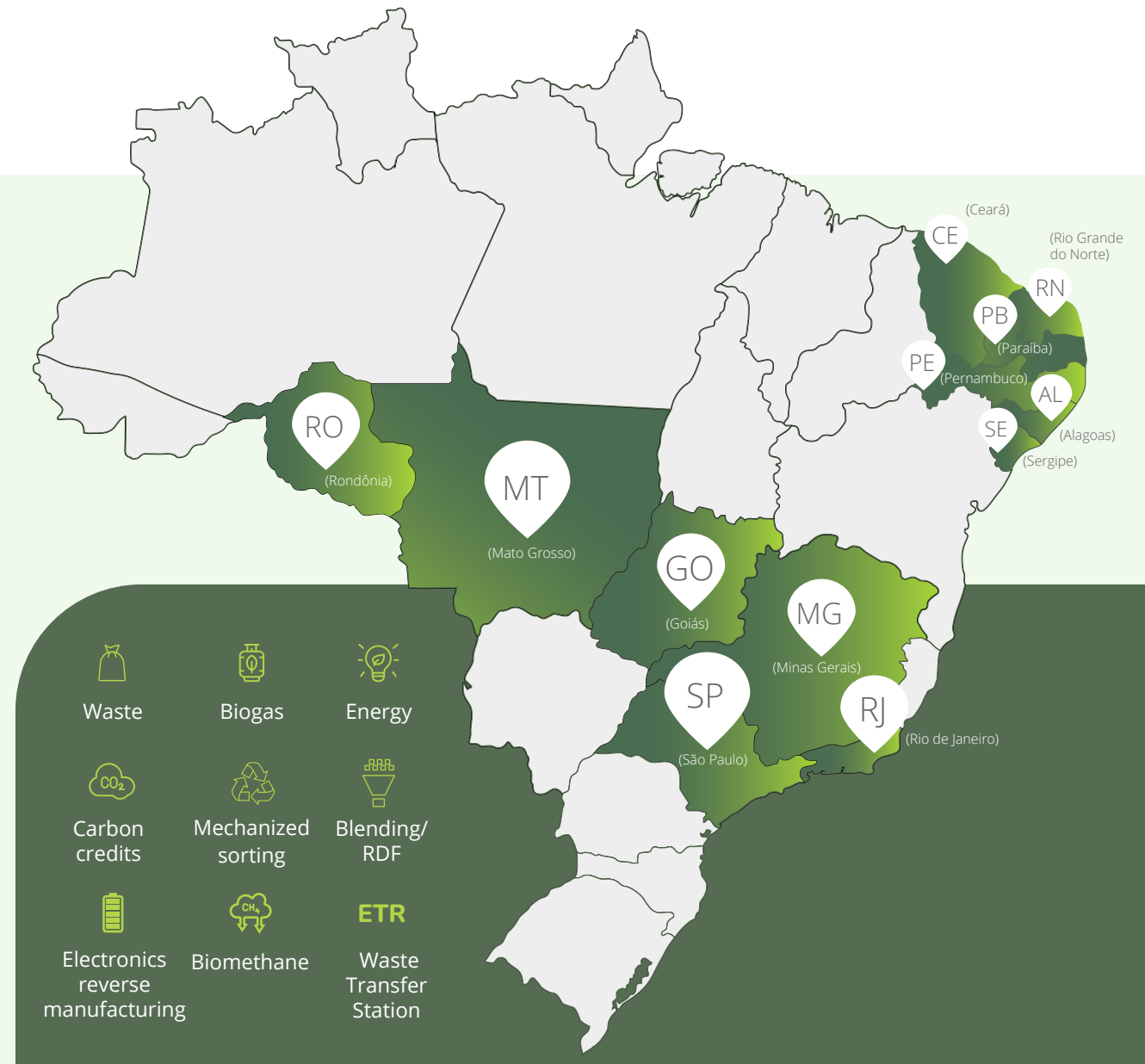
1 Ecopark

Juazeiro do Norte 

## RIO GRANDE DO NORTE

1 Ecopark

Rodolfo Fernandes 



## Inputs

**Financial capital**

- Balanced financing between own resources and third parties (financial institutions, partner companies and shareholders).

**Intellectual capital**

- Innovation area specializing in circular and low-carbon economy.
- Own technology.

**Manufactured capital**

- 17 operating Ecoparks.
- Solid urban and industrial waste (solid and liquid – Classes I and II).

**Human capital**

- Multidisciplinary technical team composed of 2,031 employees.
- Inclusion of former waste pickers in operations.

**Social and relationship capital**

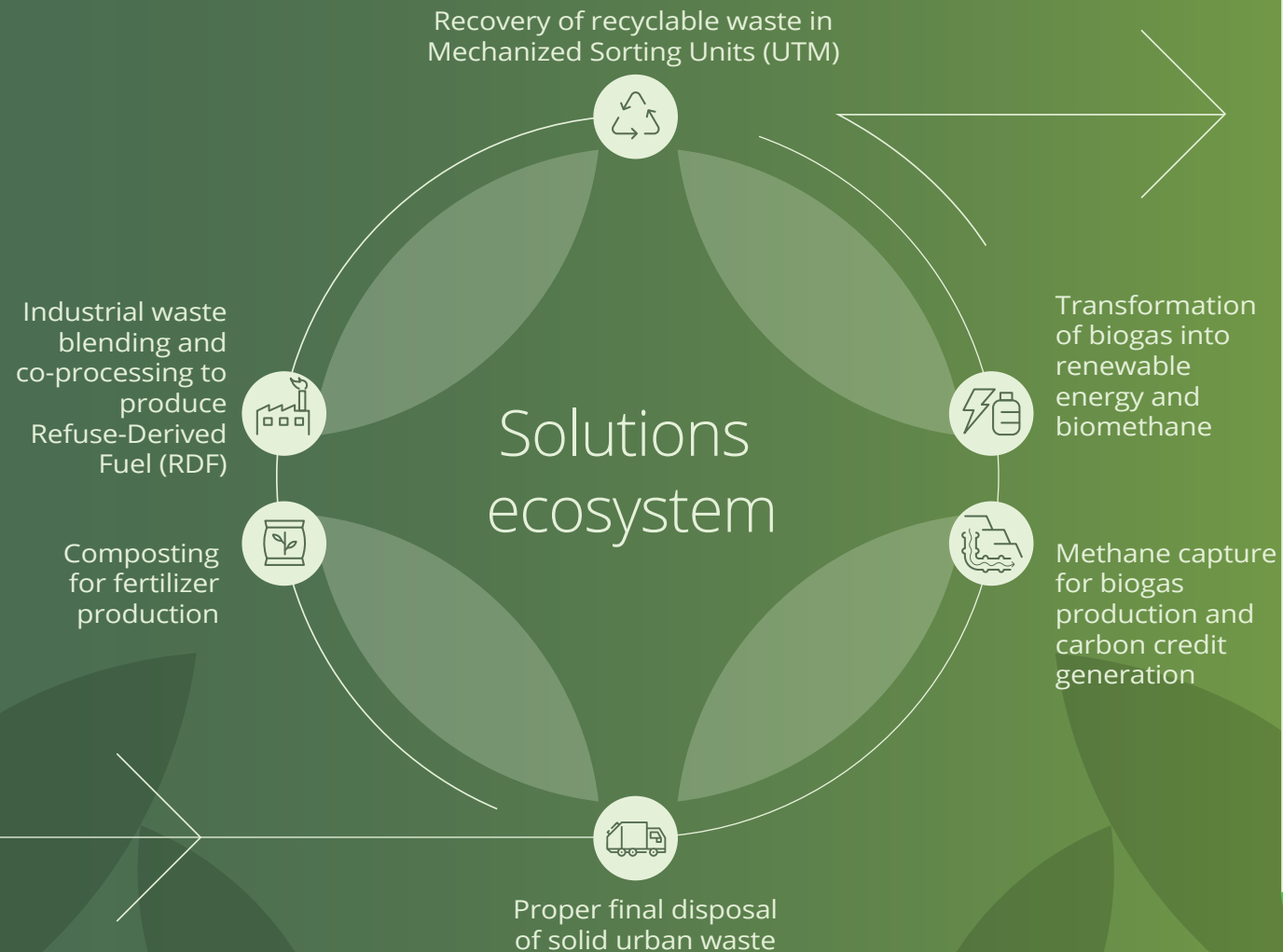
- Government and oversight bodies.
- People impacted in surrounding communities.
- Social investments via incentive laws.
- R\$ 1,403,250.57 invested in socio-environmental projects by the Orizon Social Institute in 2024.

**Natural capital**

- Organic waste, including sewage sludge and pruning waste.

# Business model

**We transform waste into value to foster the circular economy and a more sustainable future.**



## Impacts

**Financial capital**

- Net revenues of R\$903.5 million
- Adjusted EBITDA of R\$433.6 million
- Generation of carbon credits and renewable energy, bolstering the low-carbon economy.

**Intellectual capital**

- Environmental certifications that reinforce traceability and credibility in the sector.
- Greater energy efficiency and waste recovery through innovation and research.

**Manufactured capital**

- Integrated management of urban and industrial waste and reverse logistics.
- Recyclable materials benefited.
- Generation of biogas, biomethane and renewable electricity.
- Production of refuse-derived fuel (RDF) and organic fertilizers.
- Generation of carbon credits.
- Customized TWM (Total Waste Management).

**Human capital**

- Job creation and inclusion of workers from the informal waste chain (former waste pickers).
- Training and capacity-building programs that ensure better qualified teams.

**Social and relationship capital**

- Consolidation of the Orizon Group as a benchmark in the waste recovery process.
- Surrounding communities engagement.

**Natural capital**

- 31,639 tCO<sub>2</sub> eq/year of emissions avoided in relation to electricity generated.
- 4,844,203 tCO<sub>2</sub>e avoided (methane destroyed).
- Lower reliance on fossil fuels by producing biomethane and renewable energy.
- Reduction of waste directed to landfills.



# ESG Journey

The Orizon Group is committed to sustainability, which is reflected in a series of structured actions and concrete targets continuously monitored in accordance with global standards. Since the establishment of the ESG Committee, which reports directly to the CEO, the governance of this issue has been bolstered, assuring that as from 2023, indicators will be monitored, strategic guidelines will be defined, and transparency in reporting. In 2024, the Company made further progress in this structuring by implementing a system to standardize and ensure greater accuracy in ESG data.

During the year, the Company also intensified its in-house engagement initiatives promoting the inaugural ESG Week, an event that gathered specialists, including the Global Compact, and offered training for various stakeholders, such as managers and the executive board. In addition, the ESG Circuit, which kicked off at the Northeast units, was expanded

to the entire Company, reinforcing the culture of sustainability among employees.

As a signatory of the United Nations Global Compact, Orizon continues to reiterate its commitment to the UN Sustainable Development Goals (SDGs), prioritizing nine SDGs that it considers to be most aligned with its operations.

The enhancement of this initiative was consolidated through the formulation of the Orizon 2030 Strategy, which was developed by the Company's senior management and supported by external consultancy. The Company has set out its vision for the future:

**"To be a leader in waste disposal and recovery through sustainable solutions for our customers and shareholders, making a decisive contribution to the energy transition and circular economy".**



This strategy has been meticulously delineated into specific initiatives to ensure sustainable growth and the establishment of excellence in 2025. The Company is focusing its efforts on building up its operational capacity, driving innovation in the circular economy and devising solutions that promote positive environmental and social impacts.

Based on this direction, Orizon has set out clear and measurable ESG commitments. Below is a table showing the progress status of these initiatives throughout 2024.

ESG Commitments – Status

E

Environmental

- ✔ Increase the volume of waste recovered by 10% compared to 2023.
- ✔ Conduct the fauna and flora inventory in three additional operating units.
- ✔ Offset 20% of the Orizon Group's 2023 Scopes 1 and 2 direct emissions.
- ✔ Invest at least 10% of the gross revenue from the sale of carbon credits in social and environmental impact projects, via the Orizon Social Institute.
- ✔ Draw up a Decarbonization Plan.
- ✔ Increase by 50% the number of units consuming renewable energy.
- ✔ Certify 100% of the renewable energy consumed.

S

Social

- ✔ Conduct the Diversity Course in 100% of operating units.
- ✘ Link ESG Goals to the Leadership Performance Review System. <sup>1</sup>
- ✔ Conduct social and environmental impact initiatives, through the Orizon Social Institute, in 80% of the territories where the Orizon Group operates.
- ✔ Conduct health and well-being initiatives at 100% of the Orizon Group's operating units.
- ✘ Reduce work-related injuries by 30% compared to 2023. <sup>2</sup>

G

Governance

- ✔ Draw up and disseminate the Human Rights Policy and labor policies.
- ✔ Draw up and disseminate the Diversity and Inclusion Policy.
- ✔ Draw up and disseminate Governance Procedures.
- ✔ Draw up quarterly reports and deliberations on the ESG Channel to the CEO.
- ✔ Reduce the number of non-conformities identified in audits by 10% compared to the previous audit.
- ✔ Draw up a Stakeholder Engagement Plan for 20% of the units.

<sup>1</sup> The Leadership Performance Review was implemented to cover management aspects and we are therefore structuring the best way to permeate ESG aspects, not only at the leadership level, but throughout the Company.








<sup>2</sup> The Company has adopted a prevention strategy in its operating units, through the development of an Action Plan monitored by senior management.





# 2025 ESG goals

In 2024, we reaffirmed our commitment to the ESG Agenda, improving indicator management and strategic planning in the area. The goals we present below reflect our dedication to reinforcing responsible practices, mitigating impacts, and consolidating ethical and transparent governance. These objectives will develop into policies and actions that create value for the Company.

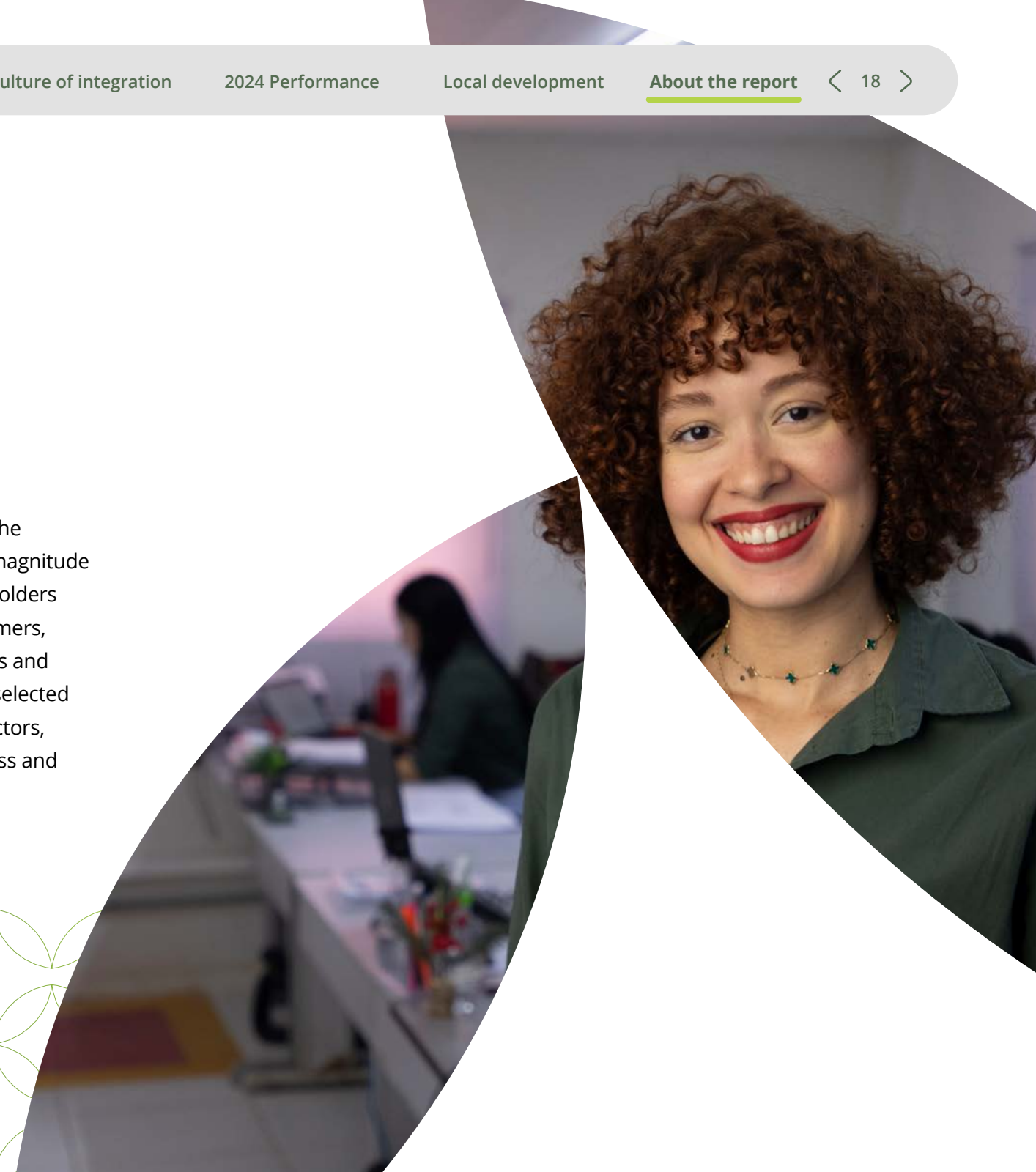
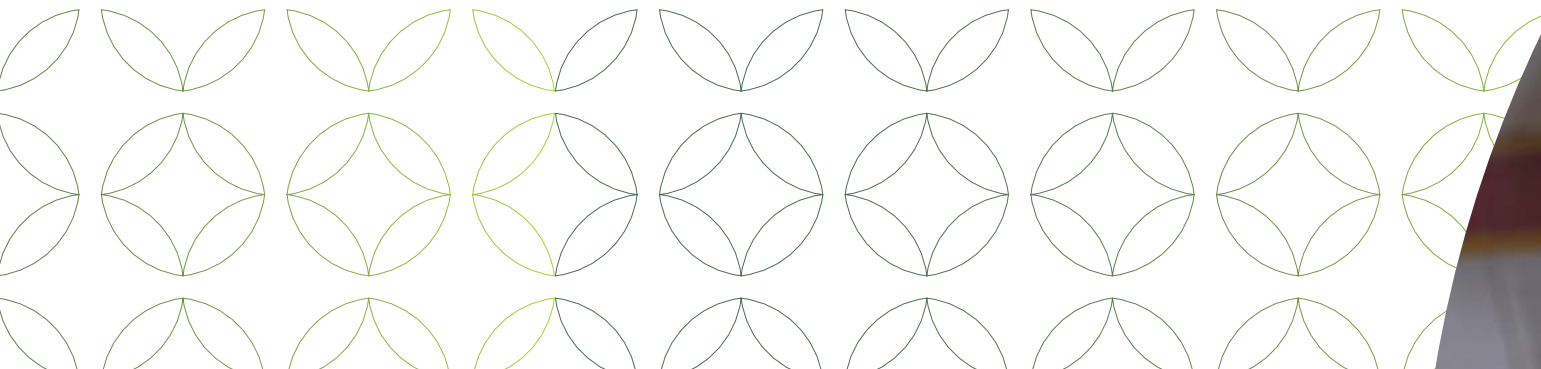
	<b>CIRCULAR ECONOMY</b>	Increase the volume of landfill avoided by 20% compared to 2024 in Circular Economy units.
	<b>CLIMATE STRATEGY</b>	Offset 25% of the Orizon Group's Scopes 1 and 2 direct emissions. Make use of biogas to produce 150,000 m <sup>3</sup> /day of renewable fuel by December 2025.
	<b>BIODIVERSITY</b>	Foment an increase in the areas occupied by native forests in the municipalities where Orizon's Ecoparks are located.
	<b>LOCAL DEVELOPMENT</b>	Conduct social and environmental impact actions, through the Orizon Social Institute, in 90% of the territories where the Orizon Group operates.
	<b>DIVERSITY &amp; INCLUSION</b>	Structure a training program for women in operations.
	<b>HEALTH &amp; SAFETY</b>	Reduce the Frequency Rate for accidents (open CAT) by 15%.
	<b>GOVERNANCE</b>	Promote the adoption of long-term incentive policies, through stock option programs, remuneration linked to shares, and/or remuneration deferral models to be established by the Board of Directors, ensuring that the interests of executives and employees are aligned with the sustainable value creation and the Company's long-term objectives.

# Materiality matrix

GRI 2-29, 3-1, 3-2


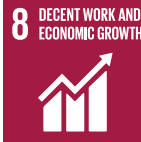





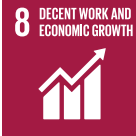



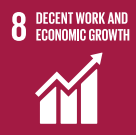


Approved in August 2022, the matrix envisages the double materiality approach. To define it, the Orizon Group applied public consultations, surveys and opinion polls to identify the impacts, considering the Company's activities.

Prioritization of the topics was based on the probability and severity, probability and magnitude criteria, as well as relevance to the stakeholders consulted: shareholders, investors, customers, consumers, employees, local communities and the government. The ten material topics selected next were approved by the Board of Directors, which monitored and validated the process and methodology adopted.





## Material topics GRI 3-2

TOPICS	DESCRIPTION	SDG
<b>Employee attraction, development and retention</b>	Talent attraction and retention, reinforcing culture, structuring career plans, recognition, remuneration, benefits, employee engagement and training strategies.	 
<b>Biodiversity &amp; ecosystems</b>	Protection, conservation, restoration and regeneration of biodiversity and ecosystems, including risks of contamination and mitigation of impacts on natural resources, local flora and fauna, related to the licensing, operation, shutdown and expansion of new Ecoparks.	
<b>Local development</b>	Reinforcement of dialogue and communication channels with social participation, management and mitigation of impacts, development of environmental education initiatives and support for local development.	      
<b>Energy efficiency</b>	Prioritization in the use and production of renewable energy, reducing and optimizing energy consumption in operations and transport.	   

<b>Climate Strategy</b>	Identification and management of risks and opportunities connected with climate change that could impact the business model, including laws, regulations, carbon credits, commitments, targets and climate governance. Greenhouse gas emissions in operations, transportation and the value chain.	
<b>Ethics, integrity and compliance</b>	Accounting transparency, compliance with standards, laws and anti-corruption practices, promotion of the code of conduct and ethical attributes in organizational processes and combating antitrust practices and bribery in the public and private levels.	
<b>Management and recovery of waste and residues</b>	Solid waste management, reduction and recovery systems. Reinforcement of the recycling chain, carbon credit market, energy transformation (WtE), renewable energy and gas generation, proper disposal of solid urban waste and hazardous waste, among others.	     
<b>Health &amp; well-being</b>	Assurance of employee well-being and health by managing the organizational environment, prioritizing mental and physical health of employees and their families.	 
<b>Security and emergency management</b>	Prevention and mitigation of incidents, including after shutdown, with emergency and contingency plans. Protocols and processes ensuring safe operations, identify and mitigate risks of contamination, including by air polluting particles and effluents. Engagement for a safety culture in the organization.	
<b>Transparency and relationship with priority stakeholders</b>	Promotion of transparency in relationships, communication and engagement with different stakeholders.	 

Where many see problems, we see solutions. Where others see losses, we see potential. And where most see only the present, we see the #FUTURE!

# Waste recovery





# Sustainable solutions

GRI 3-3: Management and recovery of waste and residues, 306-2

Orizon Group's original core business, the final disposal of waste, remains a pillar of the Company. This consolidates its position as a sustainable solution for the management, recycling, and proper final disposal of waste and residues. The Company's actions contribute directly to reducing environmental impacts, to the circular economy and to complying with the Brazilian Sanitation Framework, which determines the shutdown of dumpsites in the country.

Orizon's sustainable solutions are tailored to meet the needs of both the public and private sectors, with a focus on enhancing ecosystem protection and promoting public health. Each type of waste requires specific disposal techniques, applied in accordance with the National Solid Waste Policy (PNRS).

With the growing demand for effective solutions in urban and industrial waste management, Orizon stands out by transforming environmental liabilities into strategic resources. The Company operates an integrated ecosystem that combines infrastructure, technology and innovation to ensure maximum recovery and use of materials. Its 17 Ecoparks, spread across 12 Brazilian states, are environmentally licensed structures where solutions are employed for proper disposal, recovery of recyclables and generation of renewable energy.

At Orizon, waste recovery is a comprehensive process that extends beyond final disposal. The Company is committed to investing in technologies for the effective sorting, reuse, and conversion of waste into new raw materials and energy sources. In 2024, improvements to the Mechanized Sorting Units (UTMs) resulted in more efficient sorting and

The Company invests in technologies for sorting, reusing and converting waste into new raw materials and energy sources.

a greater volume of reused materials, reducing waste and bolstering circular economy. In addition, advances in the blending process for the production of Refuse-Derived Fuel (RDF) have enabled a higher standard of quality, intensifying the competitiveness of the input compared to fossil fuels in the cement industry: strategic long-term contracts have been signed with industries, replacing fossil fuels such as petroleum coke.

For 2025, Orizon foresees to expand its infrastructure, broaden waste recovery, and make new investments in reuse and energy conversion technologies. These initiatives are intended to consolidate its leadership in the sector and reinforce its role in decarbonization and the energy transition in Brazil.

# Destinação final de resíduos sólidos urbanos

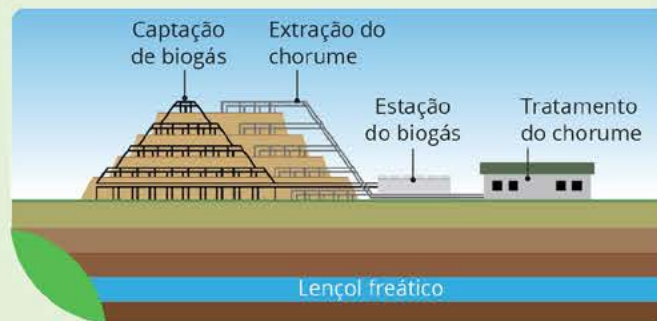
## Inadequada



### Lixão

- ❌ Cobertura dos resíduos
- ❌ Solo impermeabilizado
- ❌ Tratamento do chorume
- ❌ Captação de biogás

## Adequada



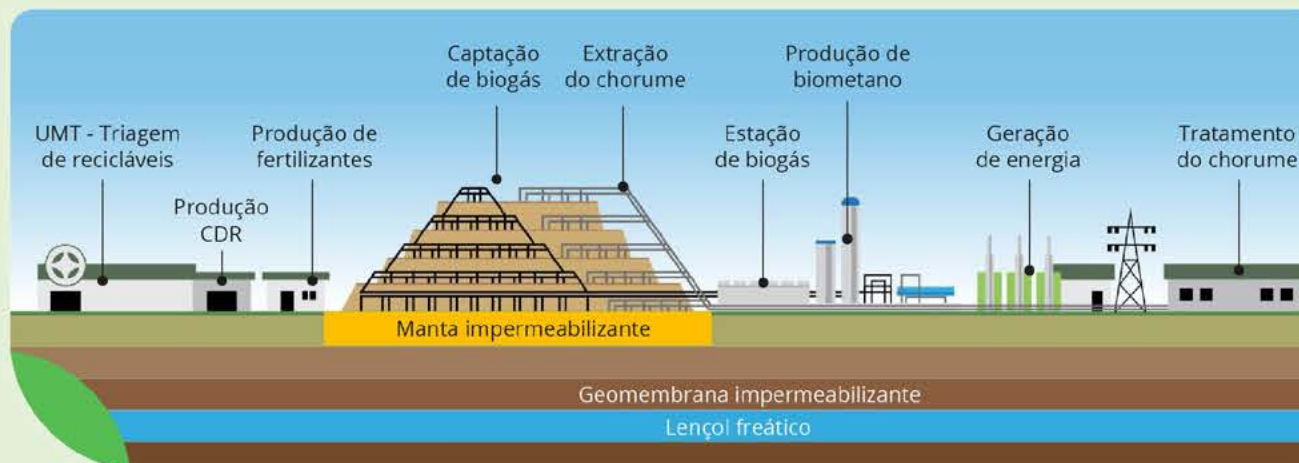
### Aterro sanitário

- ✅ Cobertura dos resíduos
- ✅ Solo impermeabilizado
- ✅ Tratamento do chorume
- ✅ Captação de biogás
- ✅ Avaliação de impacto ambiental
- ✅ Licenciamento ambiental



### Aterro controlado

- ✅ Cobertura dos resíduos
- ❌ Solo impermeabilizado
- ❌ Tratamento do chorume
- ❌ Captação de biogás
- ❌ Avaliação de impacto ambiental



### Ecoparque (Soluções completas)

- ✅ Cobertura de resíduos
- ✅ Solo impermeabilizado
- ✅ Tratamento do chorume
- ✅ Captação de biogás
- ✅ Geração de energia
- ✅ Produção de biometano
- ✅ Triagem de recicláveis
- ✅ Produção de fertilizantes
- ✅ Avaliação de impacto ambiental
- ✅ Licenciamento ambiental

# Circular economy

GRI 3-3: Management and recovery of waste and residues

Orizon Group consolidates its position as a benchmark in Brazil's circular economy. Its operations in this business unit involve a suite of sustainable solutions that are essential for society and the market, supporting businesses and institutions in meeting ESG (Environmental, Social and Governance) targets.


The Company's strategic decision to invest in the circular economy since its inception has been its competitive advantage, anticipating trends and leveraging its positive impact. With the growing urgency for environmental and governance solutions, the market has adopted sustainable strategies, which attracts investors and drives businesses in line with this model.

Among the main initiatives are sorting recyclable material and reverse manufacturing, activities that promote the circularity of materials, allowing them to

return to industry for new cycles of production and reuse. This process significantly reduces pollution, waste and improper disposal of materials, as well as minimizing the need to extract virgin raw materials.

In 2024, Orizon consolidated its circular economy unit as financially self-sustainable, ensuring continued growth and bolstering its strategic performance. This advance was driven by operational improvements, such as the greater efficiency of the Mechanized Sorting Units (UTMs), which enabled to surpass the 10% growth target for the recovery of recyclable materials.

The Company has also expanded its activities in the production of fertilizer, with emphasis on the processing of sludge from Effluent Treatment Plants (ETES).



Recovering recyclable waste is a key initiative in Orizon's Circular Economy

## BLENDING

Blending is a safe and efficient solution offered by Orizon for the responsible disposal of waste, promoting its circularity through the production of Refuse-Derived Fuel (RDF). The process is conducted with technical rigor, in compliance with environmental and compliance standards, reinforcing Orizon's commitment to sustainability.

In 2024, 101,916.8 tonnes of industrial waste were received, which, after blending for co-processing, generated 28,881 tonnes of RDF.



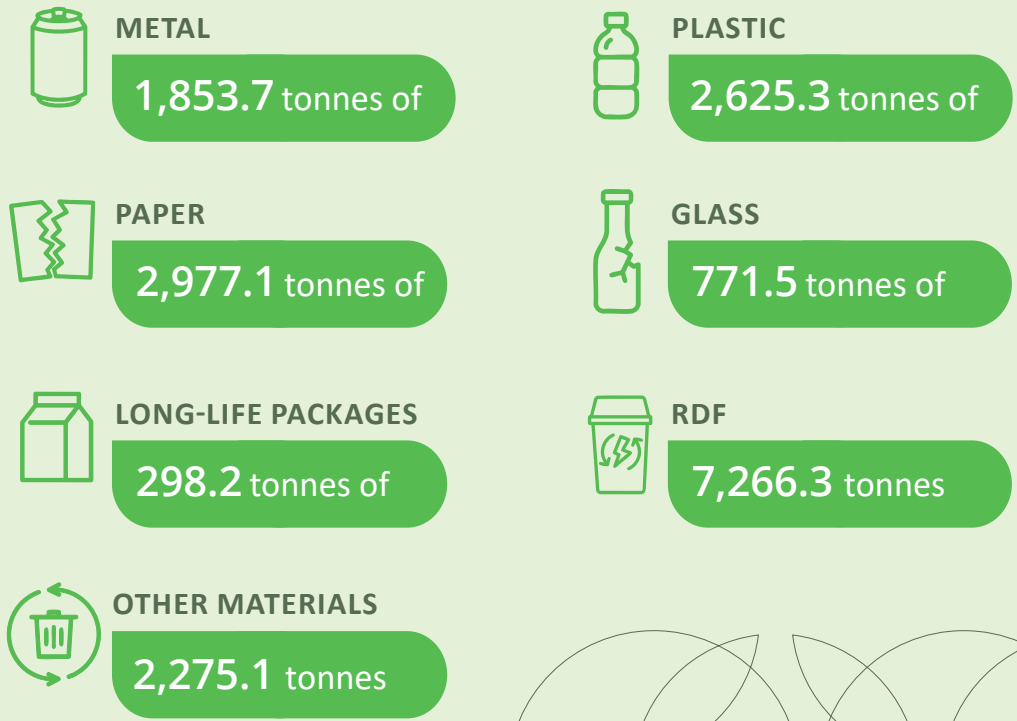
This process gained scale over the course of 2024, broadening the use of waste and creating opportunities in the circular economy.

The circular economy not only contributes to environmental sustainability, but also reinforces social inclusion and job creation through the recovery of waste and awareness of the importance of recycling. On this front, the Orizon Group stands out for its positive social impact, involving communities nearby the projects in the preservation of natural resources and biodiversity.

The circular economy market is in a continuous process of regulation and maturation. Acting strategically in this context, Orizon establishes partnerships, fosters market development and invests in professionals training. Its commitment to innovation and sustainability reinforces its role as a key player in building a more sustainable and efficient future.

RECOVERED WASTE

In 2024, the total waste recovered was **18,067.2** tonnes, distributed among the following materials:



The recyclables recovery rate at the Jaboatão UTM in 2024 was **6.6%** <sup>1</sup>

<sup>1</sup> In addition to working with packaging - eligible to be certified as recycling credits - Jaboatão UTM recovers other recyclable materials, such as timber, pots and rubber.

# Energy transition

GRI 3-3: Energy efficiency

The Orizon Group's investments in waste recovery for large-scale renewable energy production reflect the Company's commitment to the energy transition and tackling climate change. The Company has made progress in replacing fossil fuels with sustainable alternatives, with a focus on biomethane, which is consolidating itself as one of the main vectors of this transformation.

Waste and residues disposed of by society often becomes an urban liability, due to the scarcity of areas for final disposal or irregular disposal, causing damage to ecosystems and public health. Conceived to act in favor of society and sustainability, Orizon has invested resources, expertise and technology in waste recovery, recycling, giving the environmentally appropriate final disposal, processing, transforming and returning to society renewable energy in the form of biomethane.

In 2024, the Company consolidated its role in the energy transition, contributing to the replacement of fossil fuels in the Brazilian energy matrix. A milestone was the acquisition of two biogas-fired thermal power plants, located in the states of Paraíba and Pernambuco, ensuring greater energy usage from waste and reinforcing the Company's portfolio. Another highlight was the establishment of a partnership with Gás Verde to produce biomethane ([read more on the next page](#)).

The Orizon Group has advanced its biomethane expansion plan: in 2024, long-term contracts were signed to supply the fuel in various locations, facilitated by the operations of the São Paulo Ecoparks of Tremembé, and Itapevi, with estimated production between 25,000 and 35,000 m<sup>3</sup>/day of biomethane.

In addition, the new plants in Jabotão dos Guararapes (PE) and Paulínia (SP) are due to come into operation in 2025. The Company is also planning ten new biomethane plants over the upcoming years, with a potential capacity to generate 1.25 million m<sup>3</sup>/day of renewable gas.

## Support to the Carbon Neutral Cities project

In 2024, Orizon supported the "Science Center for Development (CCD) Carbon Neutral Cities" project, an initiative of the Technological Research Institute (IPT) and the São Paulo State Research Foundation (Fapesp) aimed at tackling climate change in cities.

As a partner organization, Orizon contributes to the development of leading-edge technologies, such as bioengineering, digital twins, and green computing, which are applied to reducing greenhouse gas emissions. The project reinforces the strategic role of the waste sector in building sustainable solutions.





BioE, the Orizon Group's subsidiary dedicated to production of renewable energy and fuels, was a key player in this expansion. Created to lead biogas and biomethane projects, the Company has bolstered its position in the market by signing new contracts to supply biomethane to major distributors and trading companies, evidencing the demand for this fuel and driving the energy transition.

In September 2024, for example, BioE signed a strategic partnership to explore biogas from the landfills at Fazenda Rio Grande (in the metropolitan region of Curitiba - PR) and Guatapar  (in the metropolitan region of Ribeir o Preto - SP). The following month, a similar partnership was signed for the exploration of biogas from the Piratininga landfill, in the region of Bauru (SP). The plants startup is scheduled for 2028 and the biogas purchase and sale contracts have a 20-year term. Estimated daily production is nearly 150,000 m<sup>3</sup> of biomethane for the contract signed in September and nearly 25,000 m<sup>3</sup> of biomethane with the partnership signed in October.

In December, BioE concluded with GN Verde Participa  es S.A. ("G s Verde") the setup of two companies to build and operate biomethane plants in the S o Gon alo and Nova Igua u (RJ) Ecoparks.

Another strategic advance was the continuation of the construction of the Barueri Energy Recovery Unit (URE), a groundbreaking waste-to-energy project , which from 2027 will convert solid urban waste into electricity, avoiding inappropriate waste disposal and promoting a sustainable energy generation model.

The regulatory scenario was also favorable for the energy transition in 2024. The Fuel of the Future Law (Law No. 14.993, of October 8, 2024) was enacted, establishing incentives for the use of renewable fuels, including biomethane, which should further broaden opportunities for the Company.





# Carbon credits

The Orizon Group's performance in the carbon credits market advanced significantly in 2024, consolidating the Company as one of the main generators of credits in Brazil. Its growth keeps the pace with the evolution of carbon market regulations in the country and the higher global demand for high quality carbon credits. In 2024, Orizon generated 3.6 million of tCO<sub>2</sub>e in carbon credits.

In the global context, the 2024 COP29 November meeting highlighted the importance of a comprehensive regulatory framework for carbon trading, leading to a surge in interest in certified credits. The advances of Paris Agreement's Articles 6.2 (clarifying how countries will authorize and trace carbon credits) and 6.4 (the countries agreed with standards for a centralized carbon market within

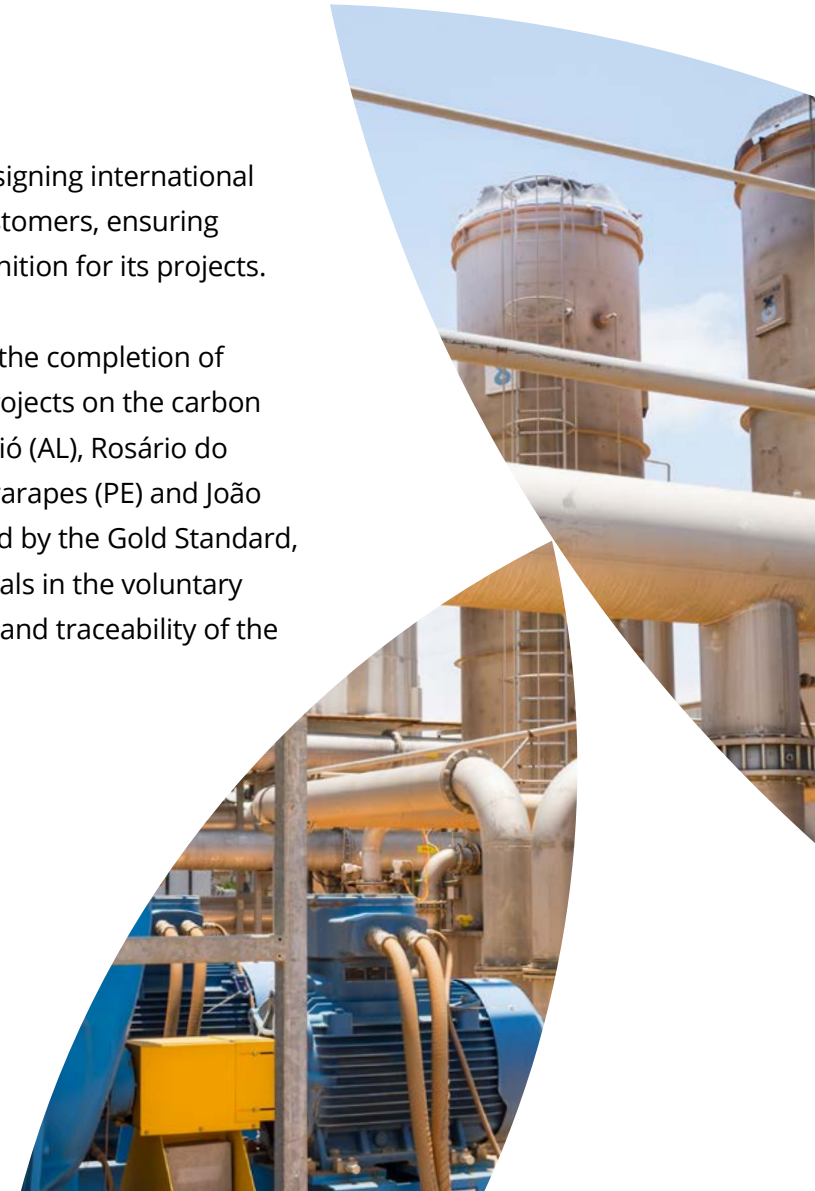
the UN) are particularly noteworthy. In Brazil, the expectation for the carbon market regulation builds up Orizon's position, which already has structured operations to operate both in the voluntary market and in the future regulated market.

The Company trades its credits on the voluntary market, with 1.2 million credits traded of CO<sub>2</sub> in 2024.

The Company has excelled in signing international contracts directly with end customers, ensuring greater profitability and recognition for its projects.

The expansion strategy led to the completion of the registration of four new projects on the carbon market. The Ecoparks of Maceió (AL), Rosário do Catete (SE), Jaboatão dos Guararapes (PE) and João Pessoa (PB) have been certified by the Gold Standard, one of the most recognized seals in the voluntary market, ensuring the integrity and traceability of the credits generated.

**4 new** carbon  
market projects  
registered in 2024



In 2024, the Company once again carried out its Greenhouse Gas (GHG) emissions inventory, now including scope 3.



Offsetting 20% of scope 1 and 2 emissions referring to 2023 = 14,173 tCO<sub>2</sub>e

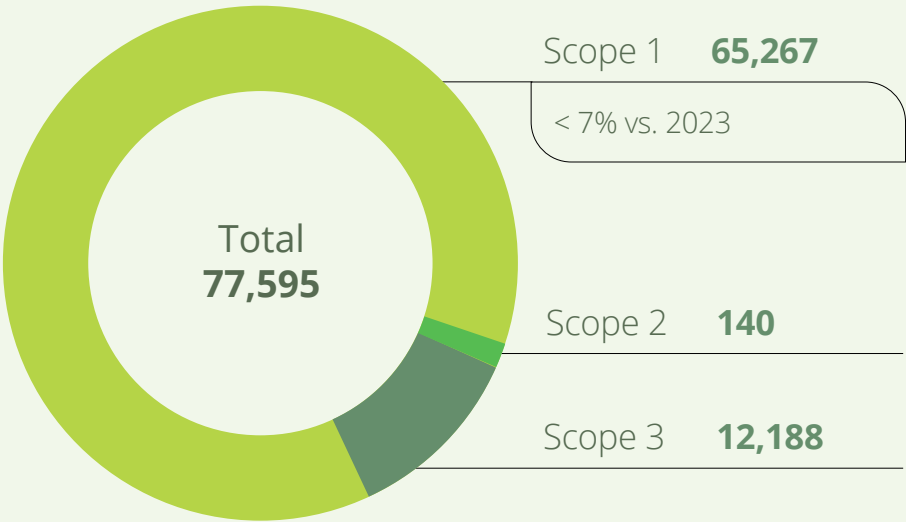
TOTAL ENERGY CONSUMPTION (MWh)

17,233



85% of certified renewable energy (I-REC)

GREENHOUSE GAS EMISSIONS (tCO<sub>2</sub>e)



EMISSIONS AVOIDED (tCO<sub>2</sub>e)

4,875,842



31,639

Renewable energy generation

4,844,203

Methane Destroyed

# Certification and credibility

In addition to the Gold Standard, the Orizon Group's methodology has been approved by the Integrity Council for the Voluntary Carbon Market. The Company has also submitted an application to have its projects included in the Paris Agreement Crediting Mechanism (PACM). The approval will facilitate the provision of high-integrity credits on the market.

Also in 2024, the credibility of the Company's projects was reiterated by an independent audit by BeZero (an entity that assigns ratings for carbon projects), which rated an A grade to the certification of the credits generated in the Candeias project, located in the Jaboatão dos Guararapes Ecopark.

Only four landfills in the world, including the one in Jaboatão de Guararapes, have achieved this rating of excellence, and the Orizon Group's Ecopark was the only one in Latin America to reach this level. The audit attested to the quality of the projects in 2024, ensuring that the credits traded have additionality, traceability and a positive environmental and social impact.

## Capture and control of emissions

The Orizon Group's Ecoparks rely on advanced systems for capturing and converting methane ( $\text{CH}_4$ ), a gas with a high global warming potential. The capture and combustion of this gas converts it into carbon dioxide ( $\text{CO}_2$ ), significantly reducing potential emissions. The Global Warming Potential (GWP) of methane is 28 times greater than  $\text{CO}_2$  on a 100-year basis and more than 80 times higher on a 20-year basis, making this conversion an extremely important solution for climate mitigation.

In addition, the biogas captured in the Ecoparks is purified and converted into biomethane, a renewable fuel that replaces fossil sources in the energy matrix. Every tonne of  $\text{CO}_2$  equivalent that is no longer released into the atmosphere corresponds to a certified carbon credit, enhancing the Orizon Group's contribution to global decarbonization.

With a consolidated strategy, recognized certifications and a structure ready for the regulated market, the Orizon Group continues to expand its operations in carbon credits, in line with international best practices and contributing to a more sustainable, low-carbon economy.







Governance and ethics are priority values. We deliver innovation, technology and resources for the development of sustainable businesses in varied production and consumption chains.

## Corporate governance



# Organizational structure

GRI 2-9

The Orizon Group maintains solid and transparent corporate governance, based on ethics, accountability and social and environmental responsibility. This framework bolsters strategic decisions, ensures regulatory compliance and reaffirms its commitments to society. With an organizational culture aligned with best practices, the organization adopts policies, procedures and compliance standards. [GRI 2-15](#)

Orizon's governance structure is made up of partners and/or shareholders, the Board of Directors, the Fiscal Council and advisory committees to the Board of Directors, including the Ethics Committee and the Audit Committee, as well as the ESG Committee, which directly advises the CEO. In addition, the Company's Corporate Governance relies on control and compliance mechanisms. The oversight of social,

economic, environmental and legal impacts is carried out by the Board of Directors and, in certain cases and when installed, the Fiscal Council.

The appointment and selection of the members of the Company's Board of Directors observe criteria set out in a formal policy, pursuant to the best corporate governance practices, applicable legislation, and B3's Novo Mercado rules, as approved by the CVM (Brazilian Securities and Exchange Commission). The composition of the Board is designed to ensure independence, diversity, and integrity. As a means of enhancing governance, the Company is implementing a process to assess the performance of the Board of Directors with regard to managing economic, environmental, and social impacts. [GRI 2-10, 2-17, 2-18](#)



Compliance policies, procedures and standards prevent and mitigate conflicts of interest

# Board of Directors

The highest governance body, the Board of Directors is elected at the General Shareholders' Meeting for a two-year term of office, and is composed of seven members, three of them are independent.

The chairman of the Board of Directors does not hold executive position in the Company. However, by the end of 2024, three board members had accumulated executive positions in other companies of the same economic group. As far as diversity is concerned, three board members pertain to under-represented groups, considering the age group and gender criteria. GRI 2-11

MEMBERS	TITLE
Ismar Machado Assaly	Chairman of the Board of Directors
Fábio Vettori	Vice-Chairman of the Board of Directors
Dalton Assumpção Canelhas Filho	Board member
Milton Pilão Júnior	Board member
Karla Bertocco Trindade	Independent board member
Jerson Kelman	Independent board member

# Responsibility for impact management

GRI 2-12, 2-13, 2-16

Orizon's Board of Directors is responsible for overseeing the economic, environmental, and social impacts relevant to business sustainability. The ESG Committee provides support by conducting strategic analyses of issues connected with the environmental, social, and governance agenda. Situations with a potentially significant impact on the business are brought to the Board of Directors' deliberation. In the event of any impact on the Orizon Group regarding sustainable development, the Board of Directors will be responsible for addressing the situation and assisting in an action plan.

The practical management of impacts is delegated to the Executive Management of Compliance, Risks and Internal Controls and other managers - risk owners, who are responsible for unfolding the Board's guidelines into plans for control and mitigation.

These involve the technical areas liable for identifying, assessing, mitigating, and monitoring impacts in each of the Group's business units.

This structure ensures adequate synergy between the strategic and operational levels in order to promote effective impact management, integrating operations sustainability-related issues. Information on impact management is reported to the Board of Directors, the executive board and the audit committee during monthly meetings.

Learn more

For more information on the Board of Directors and the Company's other governance bodies, including the CVs of their members, please visit this [link](#)



# Ethics, integrity & compliance

GRI 3-3: Ethics, integrity and compliance, 2-23, 2-24

The Orizon Group maintains a structured Compliance Program to ensure transparency, ethics and integrity across all its operations. The program includes policies approved by the Board of Directors, such as:

[Anti-corruption Policy](#), [Donations and Sponsorship Policy](#), [Policy for Interaction with Public Officials](#), [Gifts and Entertainment Policy](#) and [Outcome Management Policy](#).

These policies set out clear guidelines for the Company's business and operational relations, ensuring that its commitments are aligned with organizational strategies and built into contractual clauses. The Anti-Corruption Policy, for instance, expressly prohibits any promise, offer, delivery, receipt, or authorization of undue advantages by employees and contractors. This ensures

compliance with current legislation, including the Anti-Corruption Law. Furthermore, all corrupt practices, including those that do not involve public officials, are strictly forbidden, as they contravene the Company's values. The process of assessing and mitigating this risk relies on background checks - BKGs. The purpose of these analyses is to identify potential risks and adopt preventive measures to mitigate undue exposure. [GRI 205-1](#)

Learn more

All the policies are available at the portal [ri.orizonvr.com.br](https://ri.orizonvr.com.br).



The Company also considers as a strength its [Code of Ethics and Conduct](#), a document that sets out principles and guidelines relating to integrity in the workplace, trust, transparency and dignity in internal and external relations, as well as rules on the use of social media and the protection of confidential information. It applies to all employees, suppliers, partners and other stakeholders who interact with the Company, including the Board of Directors. The publication reiterates the Company's commitments to comply with the laws and socio-environmental responsibility, guiding interactions in the workplace and in the market.

These ethical commitments, as well as compliance and integrity practices, are also required of our suppliers and partners. In addition, guidelines are outlined for confidentiality and protection of information pursuant to the General Data Protection Law.

To bolster listening to its stakeholders on this issue, the Company provides a secure and independent ethics channel for whistleblowing, ensuring confidentiality and non-retaliation against whistleblowers (read more in Whistleblowing Channel).

### Training and a culture of integrity GRI 2-24

To ensure that its values are understood and applied on a daily basis, Orizon promotes the dissemination of the Code on various platforms, including a [booklet](#), institutional videos and in-house communication. The adherence to its guidelines is mandatory for all employees and partners, ensuring an organizational culture in line with the best governance practices. In 2024, as part of the Compliance Program, face-to-face and online training was also conducted, covering topics such as ethical conduct, anti-corruption, conflicts of interest and corporate governance. GRI 205-2

In December 2024, the Company launched Integra Orizon, a program that underscores the integrity of its processes and integration across all areas. This initiative fosters synergy and reinforces the Company's culture of ethics and compliance. Concurrently, the Company published the latest version of the Code of Ethics and Conduct, which was approved by the Board of Directors, introducing new values and business principles, which are being disseminated to all employees and stakeholders. This initiative was paramount to consolidating Orizon's

structures after a period of accelerated growth over the last three years, when the Company expanded from five para 17 Ecoparks.

### Whistleblowing Channel GRI 2-26

The Orizon Group provides mechanisms for people to seek advice on implementing responsible policies and practices, including manuals, documentation and a whistleblowing channel. Secure and independent, this channel is managed by an external company to assure impartiality and confidentiality. It is accessible to employees, partners and other stakeholders, allowing anonymous reports and ensuring the whistleblowers protection.

The Compliance department analyzes the reported incidents, and the Ethics and Audit committees receive quarterly reports of the investigation's results. These committees ensure that corrective measures are adopted when necessary.

Learn more

**The Orizon Group's Whistleblowing Channel can be accessed by the following means:**

**Website:** [www.contatoseguro.com.br/orizon](http://www.contatoseguro.com.br/orizon)

**Telephone:** 0800 512 6644

**Application:** Available for download from the App Store and Google Play

## Vision

To be a leader in waste disposal and recovery by creating value for our customers and shareholders, making a decisive contribution to the energy transition and circular economy.

## Purpose




Caring for the health of the planet by transforming today's waste into tomorrow's value.

## Values

We believe that the following values should serve as the foundation for everyone's actions on a daily basis:

-  Act with leadership and a sense of ownership;
-  Serve our customers with excellence;
-  Deliver results consistently;
-  To be a socially responsible and sustainable company;
-  Act with integrity in all our relationships;
-  Care for and develop our people.

## Business Principles

-  Sustainable practices are our main pillar;
-  QSEH (Quality, Safety, Environment and Health) culture as a non-negotiable value;
-  Protection and continuous development of the communities where we operate;
-  Employee training and appreciation;
-  Adequate return for shareholders and investors;
-  Excellence in corporate governance.



# Risk management

The Orizon Group adopts a continuous approach to risk management, ensuring the Company's financial and operational resilience. The Risk Matrix is developed in accordance with best corporate governance practices and is subject to periodic revisions to align with the evolving challenges and opportunities of the business environment. This process involves the participation of all the Company's business areas, guided by the Compliance, Risks and Internal Controls Department. It is then submitted for validation to the Audit Committee and Board of Directors. This ensures that all transactions and activities are analyzed from the perspective of risk prevention and mitigation.

The Company relies on a Risk Management Policy to guide the identification, assessment, treatment and monitoring of risks, reinforcing transparency

and the Company's commitment to ethics, integrity and regulatory compliance. This structured model allows the Orizon Group to act proactively, minimizing adverse impacts and ensuring business continuity.

The Orizon Group's methodology is based on internationally recognized standards and follows the principles of the Enterprise Risk Management Framework of the Committee of Sponsoring Organizations of the Treadway Commission (ERM-COSO) and the ISO 31000:2018 standard. This ensures that risks are managed in an integrated and strategic manner.

**All Orizon's transactions and activities are analyzed from the perspective of risk prevention and mitigation**

The process is built on the three-line of defense model:

## 1<sup>st</sup> LINE OF DEFENSE

This is the frontline of the Company's business. These refer to the risk owners, who are directly responsible for executing the controls and implementing the responses to the risks.

These are those responsible for the Company's controls, with powers to set risk management guidelines and oversee compliance. This category includes the Compliance, Risks and Internal Controls Department, which reports to the Audit Committee and the Chairman of the Board of Directors.

## 2<sup>nd</sup> LINE OF DEFENSE

## 3<sup>rd</sup> LINE OF DEFENSE

The third line of defense refers to Internal Audit, which is liable for assessing, testing and overseeing the adhesion, compliance and effectiveness of internal controls and governance. The Internal Audit reports to the Board of Directors, through the Audit Committee.

The Audit Committee plays a fundamental role in this process, ensuring that the main risks are properly managed and that any vulnerabilities are identified and dealt with. The committee is liable for analyzing internal audit reports, assessing the identified risks, proposed actions and controls, besides interim financial statements, and shares its recommendations with the Company's senior management.

# Main risks and mitigation strategies

The Orizon Group's Risk Matrix classifies the main risks into strategic categories, enabling preventive and effective action. The main fronts monitored include:

-  **Financial risks:** liquidity risk; credit risk; price risk; interest rate risk; capital management risk.
-  **Environmental and regulatory risks:** changes in environmental regulations and climate impacts on operations;
-  **Operational and safety risks:** process interruptions, technical failures and occupational safety management;
-  **Cyber risks:** system vulnerabilities, data leaks and cyber attacks.
-  **Compliance and integrity risks:** compliance with anti-corruption standards, laws and policies;

All the risks identified are broken down for the appropriate analysis and definition of actions. The risks and respective control measures are addressed in risk management instruments adopted at various levels and monitored by the Company's Integrated Management System (SGI) and Internal Controls. These instruments follow the assumptions of the international reference standards for management, such as ISO 9001, ISO 14001, ISO 45001 and ISO 31000, in line with recommendations stated in Performance Standards 1, 2, 3 and 4 of the International Finance Corporation (IFC).

## Climate risks TCFD 3.A, 3.B, 3.C

Within the scope of environmental risks, there is a specific bias towards climate-related risks approach, which also considers the guidelines of the Task Force on Climate-related Financial Disclosures (TCFD), embedded into Orizon Group's strategy. In addition, to maintain compliance with HSE regulatory requirements, we adopt a legal requirement management platform, which is continuously monitored and updated.

The management of risks arising from climate change includes the identification and assessment of physical risks (such as extreme weather events, floods, droughts and higher temperatures) and transitional risks (regulatory changes), as well as the establishment of actions to mitigate, transfer, accept or control risks.

The relevance of climate risks and the definition of the approach to each risk are fully embedded into the Corporate Risk Matrix, considering criteria of likelihood of occurrence and severity of impacts, ensuring its prioritization according to related impacts.



Climate risks are addressed in an integrated and proactive manner by the Company, which are also considered in the environmental aspects and impacts (LAI) and OHS hazards and risks (LPD) surveys, so that to foster resilience and anticipation of regulatory, operational and financial challenges. Furthermore, this integration contributes to transforming climate challenges into opportunities, especially in the context of ESG and sustainability strategies.

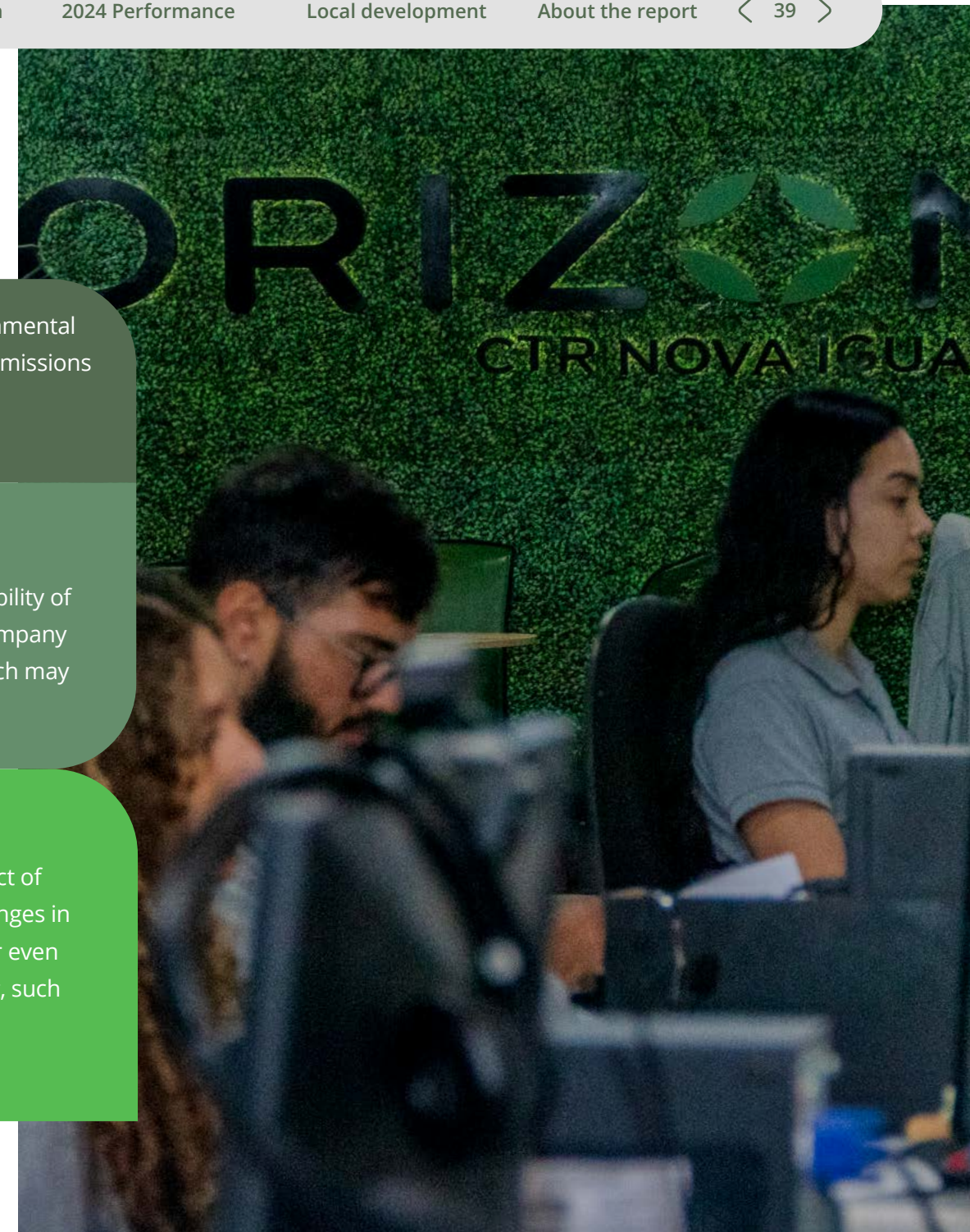
Below are the main risks related to climate change considered by the Company:

[GRI 201-2, 3-3 Climate Strategy](#)

**High impact risks:** the possibility of increased environmental regulations, requirements to reduce greenhouse gas emissions and eventual operating costs related to the necessary adaptations.

**Physical risks:** extreme weather events, droughts and changes in rainfall patterns, which can affect the availability of natural resources, especially water and energy. The Company considers eventual impacts due to climate change, which may influence operating costs and business continuity.

**Transition risks:** include regulatory changes, new environmental compliance requirements and the impact of carbon pricing. The regulatory scenario can lead to changes in the market, influencing the demand for new services or even causing higher operating costs or effects on accounting, such as those arising from CPC 10 or IFRS S1 and S2.





## Tax risks GRI 207-1, 207-2

The Fiscal Council and the Board of Directors are the Company bodies liable for ensuring and advising on compliance with the Company's tax strategy. This strategy is embedded into the organization through the involvement of senior management, incorporation into business processes and continuous assessment of tax risks.

Tax risks are identified by assessing the organizational structure, tax laws and regulations, internal audits, evaluating transactions and partnerships and analyzing international implications. These risks are managed and monitored and supported by professional consultants.

Tax risks are identified through:



**Analysis of the organizational structure** and applicable tax laws and regulations;



**Internal audits** and assessments of transactions and partnerships;



**Analysis of international implications** in financial and operational processes.



**Processes** conducted by the Audit Committee (Caud).

The management and monitoring of these risks are supported by specialized consultants, ensuring compliance and mitigating eventual impacts.

To ensure transparency and efficiency in tax governance, the Company has adopted a clear definition of responsibilities within the corporate structure, the assessment and review of governance policies and internal audits, and efficient communication processes to ensure alignment between sectors.

The Company has made available channels for reporting concerns regarding business conduct and fiscal integrity. These include an ethics and compliance hotline, independent reviews and audits, the Ethics and Compliance Committee, also training on this topic. Tax reports are verified through external tax audits and internal audits.

The Company provides channels for reporting concerns about business conduct and fiscal integrity





Every process of evolution is driven by change. Change is essential for transformation. This is the foundation of our actions.

# Culture of integration







# Talent attraction and development

GRI 3-3: Employee attraction, development and retention

The Orizon Group has made acquisitions over the past three years, expanding from five to 17 Ecoparks, and has set up three divisions involving different people, cultures and technologies. The Company's rapid growth requires a structured people management process, which is guided by policies and supporting documents. The Recruitment and Selection Procedure is a key component, as it defines parameters for conducting selection processes. Additionally, the Training, Awareness and Competence Procedure directs the survey of needs for implementing training actions. Furthermore, all employees are covered by collective bargaining agreements, are represented by unions, and have the right to fully participate in union activities or oppose thereto and make union contributions. [GRI 2-30, 407-1](#)

In 2024, the Company reformulated its People and Management model, adopting new programs aimed at development, integration, and reinforcement of the employees' sense of belonging. Another key concern is the remuneration package, which includes aligning job and salary structures, as well as benefits. [GRI 401-2](#)

**New People and Management model relies on integration and development programs**



The initiatives include Unconscious Bias Training and Café com a Gente (Coffee with Us). The first seeks to make employees aware of unconscious biases that can influence decisions and interactions in the corporate environment, promoting a more inclusive and equitable environment. The Café com a Gente, launched in August, was designed to bolster dialogue between employees and the department.

The Company also develops skills improvement programs, which covers mandatory in-house courses (e.g., technical, behavioral, and NR) as well as financial support for external courses, such as languages, leadership development, and behavioral and technical skills.

The positive impacts identified in terms of management, development and attracting talent include hiring locally, training employees, broadening opportunities with the expansion of the business and enhancing the benefits package, including health and well-being. Key issues include high turnover in operational positions, low competitiveness for

strategic positions due to remuneration and benefits, and the difficulty of retention due to factors such as access to units and external working conditions.

To mitigate negative impacts, the Company conducts satisfaction surveys, performance management, a diversity and engagement census. These surveys and indicators, such as engagement and e-NPS, serve as mechanisms for monitoring actions taken, including improving working conditions, reviewing benefits, promoting mental health, and initiatives to reinforce a sense of belonging.

**Launched in August, Café com a Gente reinforced the dialogue with employees**

In this context, the Company also deepened its understanding of its staff level of engagement. As part of this effort, the first **Engagement Survey took place**. The survey - which recorded 82% adhesion and 84% favorability - will subsidize the elaboration of an action plan for 2025. Among the positive results of the survey are:



Good **participation** in its first survey cycle



**Resources category:** results above the Brazil Standard (+3pp), +80% favorability in the areas of structure, equipment and resources



**Engagement and corporate image** were the top categories, with 90% favorability



**Proud to belong** to the Company (94%, +1 pp vs Brazil) and feeling of personal fulfillment at work (86%, -1 pp vs Brazil)



People's confidence **in being themselves** (90%, +2 pp vs Brazil)

Among the key areas for attention and enhancement are the differences in perceptions between Administrative, Operations, Management, and non-management roles, and the lower favorability of the topics Career, Senior Leadership, Collaboration, Well-being, and Autonomy among individuals who aspire to depart from the Company within three years.

## ABOUT THE SURVEY - GENERAL INFORMATION

### APPLICATION



From  
November  
**4 to 22**

### QUESTIONNAIRE



**37 questions**  
**15 categories**  
+ 2 open questions  
+ eNPS  
+ question about retention



**1,823 invitees**  
**1,494 respondents**  
**56% of Operation**



**82% adhesion**

-3pp below the Brazilian market

# Integration Journey

The Orizon Group ended 2024 with 2,031 employees, 3.8% more than at the end of the previous period. In addition, Orizon recorded a total of 91 workers who are not directly employed by the Company, including 22 trainees and 69 apprentices. To ensure continuous growth, a structured expansion is essential. This expansion must include team integration, the standardization of practices and processes, and the consolidation of organizational rituals. To that end, the Organizational Culture area has been implemented to cultivate a sense of belonging, engagement, and unification within the Orizon Culture. [GRI 2-7, 2-8](#)

In this context, 2024 was marked by the integration journey, which involved disseminating an integration culture and harmonizing the various cultures within the Company. This process, which was driven by initiatives in the People and Management area, focused on recognizing, consolidating, and sharing in-house knowledge that had been accumulated. It also valued the commitment of employees to achieving goals and results, a core aspect of the Orizon Group's organizational culture.

## Succession plan

A Succession Plan is planned for 2025, with a focus on preparing employees for strategic positions. On a broader scale, the Orizon Group foresees a growth path accompanied by challenges related to organizational structure, personnel, and processes.

The Board of Executive Officers and middle management collaborate to develop a five-year strategic plan, which envisages defining individual and collective goals, identifying talent, and reorganizing the organizational chart to enable planned growth. As part of this restructuring, an external consultancy was engaged and a People Committee was set up to support the definition of the management model, performance indicators (KPIs), and bonus policies for the coming years.

**The succession plan will prepare employees for strategic positions**

## Remuneration GRI 2-19, 2-20

The remuneration policy for the Orizon Group's leadership consists of fixed and variable remuneration. Fixed remuneration comprises a monthly salary and a benefits package, while variable remuneration includes the profit-sharing program. The Company has adopted a policy that defines guidelines and rules for structuring the remuneration and benefits granted to executive officers, members of the Board of Directors, the Fiscal Council, when instated, and the committees set up.

Developing remuneration policies involves analyzing the market and defining remuneration packages in line with industry practices. This process is overseen by the General Shareholders' Meeting, which also considers contributions from stakeholders during deliberations. Shareholders vote on the remuneration proposals during the General Meeting and can approve, reject or abstain.



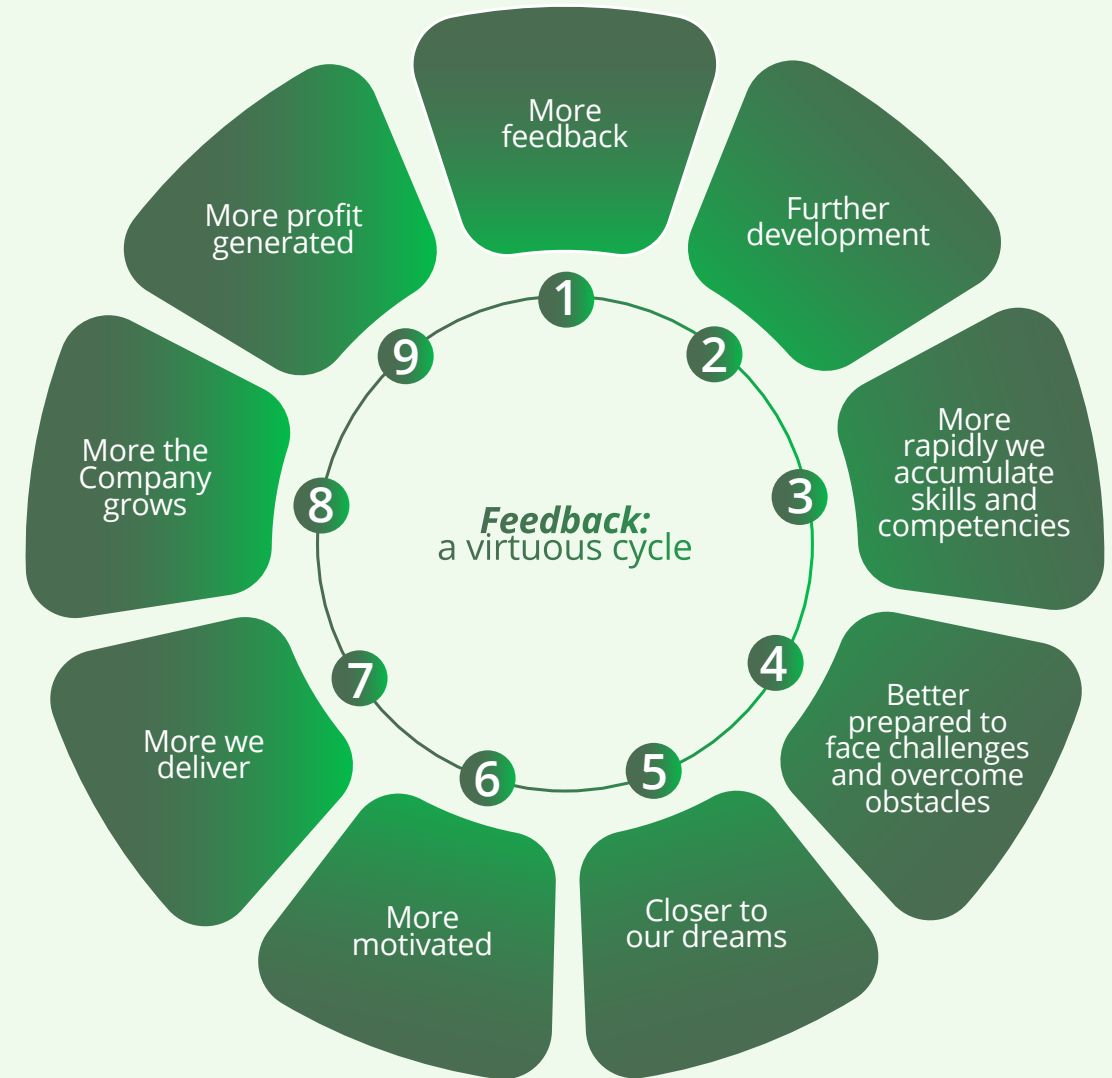
# Performance Management

Another advance in Orizon's People and Management model in 2024 was the implementation of the Performance Management System. Initially aimed at leaders, it consists of assessing, identifying and measuring the development and performance of teams and employees, strategically aligning the individual objectives of employees and Orizon, ensuring that both move in the same direction.

This initiative was a milestone in evaluating and defining the strategic people map. It covered 140 of the approximately 2,000 employees, corresponding to 100% of those in the executive officer, managerial, head/coordinator, and technician/supervisor categories. From there, an important survey was drawn up to guide actions. [GRI 404-3](#)

## Culture of feedback

The Culture of Feedback is among the initiatives linked to the Performance Management System. To replicate this cultural principle, the Leadership Meeting was created, which led the Development team to all the Company's units to train and prepare managers to give and receive feedback. The idea is for leaders to act as guardians and promoters of the Orizon Group's culture, values, and processes. They should help engage their teams in the Company's purpose and retain and develop talent.



# Diversity & Inclusion

The year was marked by the development of the foundations for the Orizon Group's culture of diversity and inclusion (D&I). The People and Management area reinforced the Organizational Human Development (DHO) cell, embedding the issue into its strategy. Spaces were created for employees to share experiences and learn, and training was given to leaders and teams.

## Orizon Diversity & Inclusion Census

A significant milestone in this journey was the inaugural Orizon Diversity & Inclusion Census, a statistical study designed to assess the representation of diverse groups within the Company and provide concrete data to enhance inclusion practices. The survey was conducted using a digital, confidential and anonymous form, developed by a specialized consultancy and filled in by the employees.

The results indicated significant racial diversity in the operation, with a good representation of Black employees. However, a challenge was identified in the occupation of leadership positions by this group. In terms of gender diversity, the administrative workforce was balanced, but female representation is still low in the operating units and in leadership positions.

The survey reinforces the relevance of Orizon Group's [Human Rights , Diversity & Inclusion Policy](#) , which sets out guidelines for a more diverse and equal environment, providing support through whistleblowing channels and ensuring compliance with applicable laws. [GRI 2-23](#)

The census will serve as a foundation for the development of structured programs and strategic goals, consolidating a more inclusive and accessible organizational environment within the Orizon Group.

To further this agenda, Orizon launched the **Diversity Dialogue** a space for continuous learning about equity and inclusion, providing reflections on different social and structural contexts. In 2024, the initiative discussed LGBTphobia and violations of the elderly's rights.



The year was marked by the inaugural Orizon Diversity & Inclusion Census.

# Health, safety and well-being

GRI 3-3: Security and emergency management, 3-3: Health and well-being, 403-1, 403-4, 403-7, 403-8, SASB IF-WM-320a.1

The Orizon Group is committed to continuously investing in the training and guidance of direct employees and suppliers within the value chain to promote health, safety, and well-being. This initiative is designed to foster team engagement and cultivate among them a company culture that prioritizes these values. In the various initiatives related to this topic, teams are trained to recognize and anticipate the risks involved in operations.

The entire Orizon Group workforce (2,031 employees and 91 workers) is part of the Occupational Health and Safety Management System (SGSST), which follows recognized standards and guidelines, including national and international regulations on occupational health and safety. Based on identifying occupational risks, implementing preventive and corrective measures, internal audits and monitoring

indicators, it prioritizes the prevention of work-related injuries and ill-health.

The Company relies on an internal audit program and plan under the responsibility of the Integrated Management System (SGI) team, whose criteria follow the assumptions of ABNT-NBR 45.001:2018 and the Regulatory Standards (NRs) of the Ministry of Labor and Employment (MTE). The Company also fully abides by the laws, ordinances and specific technical instructions of each state and municipality where it operates.

Health and safety policies and guidelines are regularly reviewed to ensure that they are in line with sector best practices. Periodic safety training, regular inspections are also conducted, assessment of legal compliance and the adoption of risk control

technologies. In addition, employees take part in safety awareness campaigns and are encouraged to report unsafe conditions.

Safety management is conducted in-house, while health management is carried out through strategic partnerships, with rigorous engagement and evaluation processes.

The Company operates built on the pillars of its Quality, Safety, Environment and Health (QSEH) Policy, requiring all contractors providing services at its units to fully comply with the established safety protocols.

**With regular training and awareness campaigns, employees are encouraged to report unsafe conditions**



The Risk Management Program (PGR), required by Regulatory Standard NR-1, includes a risk inventory and action plan. Hazards are identified and occupational risks are assessed through technical analysis, regular inspections and records of incidents. In this process, structured risk assessment methodologies are adopted, such as preliminary hazard analysis and routine inspections.

Among the initiatives in the safety front, it is worth noting the work of the Internal Accident Prevention Committees (Cipa), composed of employee representatives and representatives appointed by the Company. The committee members hold monthly meetings to discuss improvements, monitor the results of corrective actions and, when necessary, carry out field visits. Discussions also take place on preventive measures, incident investigation and improvement proposals. All operating and administrative units are represented. Decisions relating to health and safety are formalized in minutes and reports submitted to the Company's management.

Other relevant initiatives include: Emergency Brigade, the Internal Accident Prevention Week (Sipat), the preparation and review of the Hazard and Damage Survey (LPD) and the Safety Tour inspections.

It is worth noting that the members of Cipa and the Emergency Brigade have the autonomy to intervene in situations of imminent risk. Communication on health and safety takes place through bulletin boards, corporate TV, regular meetings and in-house digital channels.

To ensure the health, safety and well-being of employees, personal and collective protective equipment (PPE and CPE) is provided, with guidance on its use, conservation and storage. In addition, all workers have the right to refuse activities in risky situations and must report the incident for investigation and the adoption of remedy measures. They are also protected against retaliations, in accordance with compliance guidelines. No road accidents or incidents were recorded during the reporting period. [SASB IF-WM-320a.3](#)



# Team training GRI 403-5

The training is applied regularly according to each operating unit's needs. It includes topics such as safety integration, work and safety orders, personal protective equipment (PPE), safety in electricity, machinery and equipment operation, safety in confined spaces, working at heights, and interpreting the Hazard and Damage Survey (LPD).

The content covered in the training programs is selected through in-house procedures to survey needs, ensuring that it addresses risks specific to the activities performed. In addition, the Company conducts simulations and practical training to ensure that workers know how to act in risky situations.

The effectiveness of the training is assessed through attendance records, practical application of the concepts in the workplace and internal safety audits.

## HEALTH SERVICES GRI 403-3, 403-6

The Orizon Group maintains employee health monitoring programs, including control of exposure to harmful agents, vaccination campaigns and preventive actions aimed at reducing work-related ill-health.

The occupational health services available include medical examinations on admission, periodic examinations, dismissal examinations and return to work examinations, as well as monitoring workers exposed to specific risks. In addition, they cover actions focused on ergonomics to minimize impacts on workers' health, medical support for sick leave due to occupational problems and emergency care within the operating units.

Access to services is facilitated by the People and Management area, which makes appointments and provides contact channels for guidance. The Company assures the confidentiality of employees' medical information, following data protection regulations. Among the benefits offered is Teladoc, a telemedicine system that allows online medical consultations for less complex issues. Health plans are also avail-

able for all units, with regional operators.

The team specializing in occupational health monitors the actions implemented and works to promote healthy practices in the workplace. Orizon also runs monthly health and well-being awareness campaigns, fostering healthy habits among its employees. The campaigns carried out throughout the year address relevant issues to raise awareness, in line with the guidelines of the World Health Organization (WHO). Topics include White January (on mental and emotional health), Green April (workplace safety), Yellow May (traffic safety), Yellow September (on mental health and suicide prevention), Pink October (on breast cancer prevention and early diagnosis) and Blue November (on prostate cancer prevention and early diagnosis). During the campaign months, employees who undergo preventive examinations have their costs partially covered by the Company.





## Emergency management

The Orizon Group works with external consultants to monitor and control its main asset with potential socio-environmental impact, the Ecoparks. A landfill operated on this model undergoes continuous elevation, requiring ongoing geotechnical monitoring.

To ensure the massif stability, the Company uses drones and specialized software that capture and process images of the areas, converting them into geospatial data. This technology enables accurate analysis of structural and environmental safety, ensuring the protection of facilities and the surrounding area.

In-house training and capacity-building in safety and emergency management are extended to outsourced service providers who pass through or have access to the Company's units.

Drivers of trucks or trailers that transport slurry for external treatment receive the same guidance as the internal teams. These professionals receive extensive training in the cargo particularities, proper behavior inside the plants, the Company's safety standards, and the transportation operation, including loading and unloading.

The Compliance area oversees planning and safety of operations or transportation, which involve engaging manufacturers and contractors. Safety is one of the items analyzed.

**Drones and specialized software monitor the stability of landfill massifs.**



**Protecting the planet means taking care of future generations!**

At our organization, we are committed to fostering a circular relationship between people and the environment.

# 2024

## Performance



# Financial results

Orizon Group's financial performance in 2024 confirms the sustained growth trajectory evident in recent years. Quarterly results went up in the main indicators: net revenues, for instance, grew quarter on quarter compared to the previous year, by 11% (1Q), 10% (2Q), 29% (3Q) and 16% (4Q). Year to date, the Company's net revenues grew by 16% versus the previous year. The highlights of this growth include final disposal, which has recorded a 9% improvement in the average price over the course of 2024, and the energy, biogas, and carbon credits line, which has incorporated the recognition of R\$37.4 million in carbon credits traded.

Efficiency is also evident in the operating costs and expenses, which, excluding depreciation and provisions for landfill shutdowns, came in line with 2023, at nearly R\$494 million, despite the operations expansion.

Gross profit, excluding depreciation and provisions for landfill shutdowns, totaled R\$544 million, or 34% growth compared to 2023. The adjusted gross margin increased by 8 percentage points, from 52.2% to 60.2%. Adjusted Ebitda went up 38% to R\$433,597,000 in 2024 versus 2023.

In 2024, the Orizon Group began a strategy that will continue in the coming years, related to the maturation of final disposal prices. The Company has realigned final disposal prices in most of the Ecoparks.

**R\$413.5  
million**  
of gross profit  
in 2024.



This increase in the average final price of waste, the volume growth, higher revenues from greater biogas capture all contributed to the Company's overall result in 2024.

The Circular Economy division has reached its financial breakeven point, generating a return on investment, with prospects to continue building profit for the Company in the coming years.

A highlight was the signing of new long-term contracts for the sale of biomethane - with a 10- year duration - set by Brazilian inflation, resulting in a premium for the biomethane molecule.

## Circular Economy Division consolidated itself in 2024, reaching its financial breakeven

### GREEN DEBT

Among the Orizon Group's sources of financing, nearly 57% fall into two modes: Green Bonds and Sustainability-Linked Loan.

The Green Bonds comply with the best national and international practices, including the Guide to Sustainable Debt in Brazil (2023), the Guide to ESG Bond Offerings (2022), the European Union's Sustainable Finance Taxonomy (2020), the Green Bond Principles (2021), and the Green Loan Principles (2023), attested by an independent opinion.

On the other hand, Sustainability-Linked Loans are assessed and aligned with the Sustainability-Linked Loan Principles (SLLPs), envisaging an analysis of the key performance indicators and sustainability performance calibration. Additionally, a corporate analysis of the Company has been conducted, including research into ESG disputes in which the Company has been involved, attested by an independent opinion. These results reflect the consistency of the business model, compliance, best management practices, credibility, certification and security of the Orizon Group's operations. These types

of financing are linked to the production of more benefits for society, biodiversity and the planet's sustainability.

Orizon has already issued two green bonds: the 4th issue of Orizon Meio Ambiente S.A., in 2021, and the 1st issue of Barueri Energia Renovável S.A., in 2024, both aimed at financing projects with proven environmental benefits.

The financing connected with the Sustainability-Linked Loan (SLL), contracted with the IFC, provides for a reduction in the loan spread if previously defined targets are met. Additionally, when signing the loan, Orizon undertook to adjust its processes and procedures to comply with the IFC Performance Standards applicable to its operation.

In October 2024, S&P Global Ratings ("S&P") reaffirmed the Company's ratings and OMA's fourth issue of debentures at 'brAA+', at Brazil National Scale, changing the outlook to negative. According to the agency's report, the rating was maintained in light of the expected leverage reduction with the biomethane plants startup, as well as the Company's appropriate liquidity position and solid capital structure to execute its Capex plan.



# Environmental performance

GRI 3-3: Energy efficiency, 3-3: Climate strategy, SASB IF-WM-110a.3

In 2024, the Orizon Group made significant strides in environmental and climate management by adopting more efficient technologies to reduce its impact and bolster resilience to climate change. All units operate in accordance with environmental conditions, and the Company utilizes tools such as the Aqueduct Water Risk Atlas and the Water Risk Filter to analyze water resource use and broaden water reuse.

Orizon has reinforced its climate strategy by prioritizing the use and production of renewable energy, as well as optimizing energy efficiency and fleet. The Company's approach to energy efficiency is guided by the Sustainability Policy and the public commitment to increase the replacement of fossil-based energy with renewable energy, building positive impacts. To mitigate potential and actual negative impacts, the Company relies on an area dedicated to energy consumption management, liable for monitoring all units.

Among the objectives set is an increase in the number of units using renewable energy. The Company has also established processes to monitor the impact of its actions, particularly with regard to greenhouse gas emissions. In 2024, the Company began developing its Decarbonization Plan, setting progressive targets to mitigate environmental impacts.

The Company has also expanded its operations in the carbon market, investing in biogas and renewable energy, as well as methane capture and optimizing organic waste management. In addition, it participated in significant events such as the Climate and Clean Air Conference 2024 and COP29, thereby consolidating strategic partnerships.

For 2025, Orizon plans to broaden its carbon projects, enhance emissions capture and consolidate new energy efficiency technologies, ensuring more sustainable growth in line with global climate goals.



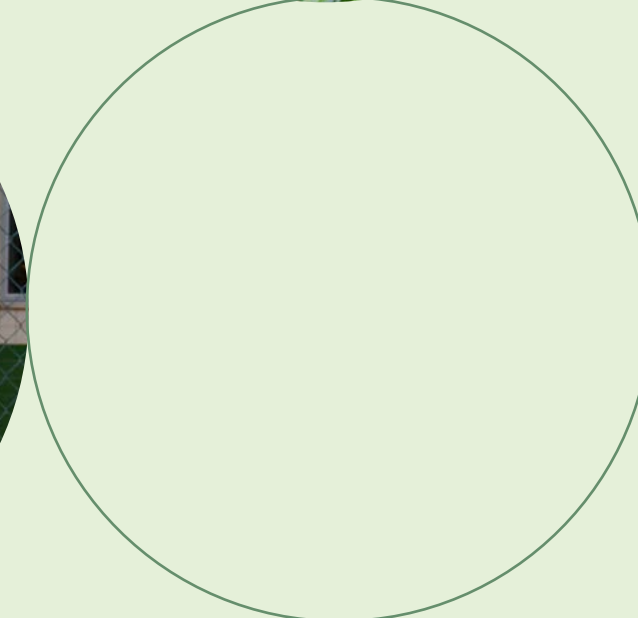
# Biodiversity & ecosystems

GRI 3-3: Biodiversity & ecosystems, 101-1, 101-2, 101-4, 101-5, 101-6


The Orizon Group maintains initiatives to enhance biodiversity and combat climate change, working with forest restoration, carbon capture and the recovery of natural habitats. It also invests in biogas and biomethane, lessening environmental impacts and generating clean energy. Periodic reports ensure monitoring and reporting to environmental agencies.

The installation of the units follows legal requirements, with environmental licensing, impact assessments and continuous monitoring. In the event of a risk to biodiversity, the Company adopts measures in line with the Kunming-Montreal Global Biodiversity Framework, applicable to operations and direct suppliers.

Orizon applies technical measures in line with the Kunming-Montreal Global Biodiversity Framework







The Orizon Group preserves protected areas, prepares prior environmental studies and adopts mitigating and compensatory measures to restore habitats.

To mitigate the impacts, the environmental agency determines the compensatory measures that Orizon must implement. When eliminating impacts is not feasible, mitigation measures are proposed by the environmental agency. In line with this assumption, the Company promotes environmental recovery or rehabilitation in the affected areas, planting species, training employees in the specific subject, partnerships with NGOs and communities.

The environmental actions carried out include community gardens, restoring squares and other areas, monitoring APP and legal reserves, planting green belts and educational programs. At the Orizon units, there is a total of 103.8 hectares of recovery area, 178.35 hectares of permanent preservation area and 650.45 hectares of legal reserve. In addition, 39 hectares of seedlings were planted in the green belt in 2024.

The units with the greatest impact on biodiversity are: Nova Iguaçu (RJ), with 1,436.27 hectares (total area of the project); Aparecida de Goiânia (GO), with 937.44 hectares (total area of the project); Rosário do Catete (SE), with 131.801 hectares (total area of the project); Porto Velho (RO), with 119.84 hectares

(total area of the project); Cuiabá (MT), with 111.28 hectares (total area of the project); Tremembé (SP), with 51.27 hectares (total area of the project); and Itapevi (SP), with 11.15 hectares (total area of the project). However, all units are implementing compensation and restoration measures, as agreed with the environmental agency, to mitigate their environmental impacts, except for Nova Iguaçu, which is awaiting approval of the fauna study. These units are considered impactful due to their size and interactions with biodiversity. Other units were considered less impactful, according to technical studies.

Some areas show high ecosystem integrity and there are no records of accelerated deterioration. Monitored regularly, these areas may be subject to the introduction of invasive exotic species. If this happens, actions are taken to eliminate these species. There are neither interactions with high-water risk regions, such as droughts or floods, nor water withdrawal in volumes to affect biodiversity. In addition, there is no impact on the provision of essential ecosystem services for Indigenous peoples, local communities or other stakeholders.



## Waste management

GRI 3-3: Management and recovery of waste and residues

The Orizon Group adopts policies and guidelines related to waste management, ensuring compliance with state, municipal and federal laws applicable to the generation, storage, treatment and final disposal. The Waste Management Plans define specific objectives and targets for each operating unit, considering the particularities of its activities. The Solid Waste Management Plan is reviewed annually, and the analysis of the previous year's goals and objectives serves as a basis for ongoing improvement.

There is a strict control system in place for the types of waste generated by the Company and its volumes at all operating units. Some types of waste can be managed by third parties. However, the majority are treated in own units. [GRI 306-1, 306-2](#)

Waste data is collected and monitored through the following procedures: Waste Management Plans, analysis of the types and volumes of waste generated, issuance of Shipping Manifests and environmental licenses, classification of waste supported by laboratory analysis and weighing of materials before final disposal.

The Company's total waste disposal capacity is 36,934.31 tonnes per day. This capacity is related to the receipt of waste from customers served. [IP6](#)





## Licensing, monitoring and operational safety

To reduce waste generation, the Company adopts measures such as education and training on proper management, recycling and reuse of materials, and assessment of the life cycle of waste. Construction waste (clean rubble) generated internally is used to maintain internal access roads.

Among the potential positive impacts identified are the creation of job opportunities in recycling cooperatives, the reduction of pollution through environmentally appropriate disposal and the conservation of natural resources through waste recycling.

To prevent or mitigate these impacts and deal with the challenges that already exist, the Company carries out complete management of the waste generated, monitoring its flow inside and outside the units. Partnerships are entered into with specialized suppliers to ensure effective treatment and disposal solutions, with strict control of the volumes generated. The effectiveness of the actions is verified through monitoring reports sent to the appropriate environmental agencies.

All units are licensed and based on environmental studies, ensuring safety and impact mitigation. The Company follows strict social and environmental protocols, abiding by current legislation and innovating in waste recovery and renewable energy production.

Environmental monitoring in the Ecoparks is continuous, covering air, soil, water, fauna and vegetation. Groundwater and surface water are analyzed according to environmental guidelines, and slurry is treated or directed to specialized external units, ensuring regulatory compliance.

The geotechnical stability of the massifs is ensured by ongoing monitoring with piezometers and surface markers, besides periodic reports to environmental agencies.



# Water management

GRI 303-1, 303-2, 303-3, 303-5

The Orizon Group employs water resources from various sources, such as groundwater, surface water, public supply and treated effluents. These resources are used for activities such as irrigation, cleaning, firefighting, humidifying roads and administrative processes. To ensure environmental compliance, the Company continuously monitors its water impacts. This monitoring includes analysis of the quality of surface water and groundwater, as well as the efficiency of the effluent treatment systems.

The water consumption at all units is also continuously monitored and reported to the corporate environment area, which conducts the compilation and overall control at the Company.

During the reporting period, total water consumption was 892.63 megaliters. Of this volume, 256 megaliters were earmarked for distribution as a donation to local communities. Orizon operates in only one area

classified as having medium to high water stress, where consumption recorded was 5.6 megaliters in 2024.

The main impacts identified in Orizon's water management are reduced water resources and altered water quality, with eventual impacts on communities and public agencies. To mitigate these effects, the Company adopts consumption reduction measures, continuous monitoring and transparent reporting, in line with the goals of federal and municipal government agencies.

**Slurry** - The volume of slurry treated in internal treatment plants totaled 1,144,555 m<sup>3</sup> in 2024, accounting for 87% of the total volume generated. Of this amount, 240,526.93 m<sup>3</sup> was transformed into reuse water and used in the Ecopark's own operations, helping to reduce the consumption of natural resources. The volume directed to external treatment amounted to 490,315.20 tonnes.

In addition, the slurry directed to external treatment at a duly licensed plant totaled 490,315.20 tonnes. The volume of reuse water used after slurry treatment was 240,526.93 m<sup>3</sup>.

## Water discharge GRI 303-4

The units discharge effluent into the sewage collection system or into receiving bodies, where it is only discharged after treatment in accordance with the parameters established by the environmental licenses and regulations in force. Ongoing monitoring ensures compliance with legislation and avoids impacts on water quality. All operations follow strict regulatory requirements, with no exceptions.

The only unit located in medium/high water-stressed area is the Barueri URE, located in the Upper Tietê basin. However, no effluents are discharged into water bodies at this unit, as they are sent to the public sanitation company. The Company has not detected substances to cause irreversible damage to the water body, the ecosystem or human health. No cases of non-compliance were recorded in the reporting period.



**892.63 megaliters of water consumed in the year.**



# Strategic innovation

The Orizon Group believes in innovation and technology as integral part of its business model. A leading company in Brazil's waste recovery industry, it develops solutions that combine efficiency and environmental responsibility, thereby driving a sustainable future.

On the innovation and technology front, in 2024 the Company joined the CCD Carbon Neutral Cities, a sector project of the São Paulo State Department of Science, Technology and Innovation (SCTI) led by the Institute for Technological Research (IPT). The aim is to help cities combat climate change by proposing solutions focused on controlling carbon emissions, especially carbon dioxide and methane.

Orizon is one of the nine companies representing the industrial sector in the initiative's action plan and one of the companies that has earmarked funds to carry out the program. In this regard, it is researching lines

of credit, keeping contact with resource providers and development institutions, such as the Financier of Studies and Research (Finep). As the project's participant, the Company has access to and can share resources, technology, methods, research and knowledge. It reinforces Greenhouse Gas (GHG) emission control policies and contributes to the advancement of processes, standards, regulations and metrics. Therefore, the benefit is extended to all its units and the communities where it operates.

The inaugural project develops research in participating cities, defining a zero net carbon route. The initiative combines advanced urban planning, state-of-the-art technologies and digital transformation. Among the focuses are the transition of transport systems, energy efficiency, integrated waste management, the promotion of recycling and the renewal of urban infrastructure to sustainable standards.

## ORIZON INOVA PROGRAM

As part of the structuring of the Research, Development and Innovation area (RD&I), the Orizon Group launched Orizon Inova in 2024, its first program aimed at fomenting an innovative culture within the organization. The initiative encourages employees to contribute with ideas and projects, promoting an environment of ongoing improvement. During the program's inaugural cycle, focused on process optimization, we saw a positive engagement from the units coming from different regions and resulted in the registration of various proposals, three of which were selected as finalists and are currently being implemented and closely monitored to ensure optimal results.

Over the course of the year, a new organizational chart was defined for the RD&I area, which now operates with three strategic pillars:



**Looking inwards:** stimulates employee engagement in innovation, encouraging them to contribute with ideas and projects.



**Looking outwards:** foments open innovation by promoting partnerships with universities and other institutions for research and development.



**Seeking finance:** makes resources available for the first two pillars, exploring lines of incentives such as the Lei do Bem and other sources of credit.

We believe in the sustainable development of cities,  
investing in innovation and technology.

# Local development



# Transparency in relationships

GRI 3-3: Transparency and relationship with priority stakeholders 2-25, 2-28, 2-29

As a publicly-held company, the Orizon Group ensures a continuous flow of information to the market and society, bolstering transparency and the involvement of stakeholders. This commitment is reflected in the disclosure of material facts, the issuing of informative notes and the public accountability, ensuring responsible and accessible communication.

Orizon maintains an active engagement with its various stakeholders, including business partners, customers, employees, governments, communities, NGOs, shareholders, investors, unions and suppliers. This relationship is promoted through diversified communication channels, social responsibility initiatives, training, open innovation and sustainability reports, ensuring a continuous and structured exchange.

With a focus on transparency and active listening, the Company seeks to build up relationships, anticipate demands, mitigate impacts, drive innovation and meet regulatory requirements. The approach adopted prioritizes open communication, collaborative dialogue and joint construction of solutions, promoting more meaningful engagement aligned with the needs of each stakeholder.

The relationship with investors is broad and inclusive, using online platforms, e-mails, events, conferences and thematic meetings. This strategy reinforces transparency, sustainability and corporate responsibility, ensuring that information about the Company is accessible and up-to-date.

In addition, the Orizon Group participates in various national and international associations and organizations, working to advocate for sector interests, technological development and governance. Among the main entities to which the Company is a party are:

-  **Brazilian Association of Infrastructure and Base Industries** (Abdib)
-  **Brazilian Waste and Environment Association** (Abrema)
-  **Brazilian Biogas Association** (Abiogás)
-  **American Chamber of Commerce** (Amcham Brasil)\*
-  **Brazilian Institute for Self-Regulation in the Infrastructure Sector** (Ibriic)
-  **Instituto Viva Cidades**
-  **International Solid Waste Association** (ISWA)

\*From January 2025.



# Community engagement and social impact

GRI 3-3: Local development, 413-1, 413-2

The Orizon Group has increased its participation in social projects and local initiatives. In 2024, incentivized social investments totaled nearly R\$595,000, including two projects made feasible through the Rouanet Law (No. 8.313/1991) and one that resorted to the Sports Incentive Law (Law No. 11.438/2006). Namely:



TV Cultura documentary "O Lixo Também é Seu - Parceria com Solvi" (Trash is yours too - Partnership with Solvi) Exhibition scheduled for May 2025. R\$350,000 invested via the Rouanet Law.



Exclusive Orizon project "Realidade Virtual (Dimensão 3D) sobre Resíduos" (Virtual Reality (3D Dimension) on Waste) for public network students of two schools in the cities of Paulínia (SP) and Maceió (AL). Execution by Luste Editorial scheduled for the second half of 2025. R\$170,000 invested via the Rouanet Law.



Urece Sports and Culture Project, to be held in the city of Nova Iguaçu (RJ), made feasible through the Sports Incentive Law with R\$75,000 funds.

In 2024, the Orizon Group's Social Communication area improved its dialogue with the communities nearby its operations, reinforcing transparency and bolstering local relations. Some forms of dialogue take place through presentations, forums and meetings with residents and representatives of the territories in which Orizon operates. Listening to the surrounding communities is essential for reinforcing ties and understanding regional demands, allowing for closer and more socially responsible action.

As part of this commitment, the Ombudsman's communication channels and coverage were extended to 100% of the operating units, ensuring a more comprehensive service and connecting various regions of the country. The Company provides formal channels for the community to register complaints or requests, including the Ombudsman's Office (0800 024 6114), WhatsApp (11 91087-9116), e-mail ([comunicacao.social@orizonvr.com.br](mailto:comunicacao.social@orizonvr.com.br)).

A physical complaints form is also available at the units entrance. This form allows individuals to register their complaints or questions, which will then be answered by the unit in charge.



**100% of operating units have access to communication and ombudsman channels**

Another relevant advance was the drafting of the Stakeholder Engagement Plan, based on the Performance Standards of the International Finance Corporation (IFC). These standards, developed by the World Bank, have gained widespread adoption as a benchmark for managing social and environmental impacts, enhancing organizational relationships with stakeholders, and establishing seamless communication routines.

In 2024, the Company had 20 facilities located in or nearby areas of high population density, 17 of which are within urbanized areas or located within five kilometers of these areas. The classification of urbanized areas was based on data from the Brazilian Institute of Geography and Statistics (IBGE), through impact assessments and/or development programs targeting the local community. Both the stakeholder engagement plan and the community development plan are based on mapping the needs of these stakeholders. A plan to monitor social risks is estimated from 2025. [SASB IF-WM-120a.2](#)

The Company has identified operations that generate significant negative impacts on local communities, mainly related to truck traffic on access roads to operating units, such as noise pollution and social conflicts. The potential impacts are related to the very nature of landfills, such as altering the landscape and, in isolated cases, generating odors perceived by residents.

Mitigation of these impacts includes sending water trucks, notifying carriers of irregularities and internal campaigns on the proper transportation of waste. In addition, the units accessed by dirt roads receive frequent maintenance to reduce impacts on the local infrastructure.

The effectiveness of social engagement actions is monitored through consultations with stakeholders, held in face-to-face meetings, calls and institutional messaging apps. The demands of stakeholders are considered in these interactions, and feedback is collected through the same channels used in the consultations.

Recognizing its responsibility towards the communities surrounding the Ecoparks, Orizon prioritizes the hiring of local residents and promotes social, sporting, environmental and cultural initiatives. These actions aim to develop, train and create opportunities.

**The Stakeholder Engagement Plan is drawn up in accordance with the Performance Standards of the International Finance Corporation (IFC).**



Phased process

To ensure a close and effective relationship with communities, Orizon adopts a structured process, divided into three main stages:



SERVICE CHANNELS

Communication channels establish an accessible and efficient relationship, offering diversified contact options:



**SAC:** [sac@orizonvr.com.br](mailto:sac@orizonvr.com.br)  
**Ombudsman:** 0800 024 6114  
**Corporate Mobile:** 11 91087 9116



# Supply chain

Supplier management is paramount for operational efficiency, sustainability and business transparency. The Orizon Group has a chain of 32,418 suppliers, including inputs such as geomembrane, sulphuric acid, citric acid, diesel oil, equipment rental and technological consultancy services. The value chain remained relatively stable in 2024, with a distribution of suppliers across local, national, and international markets, from small, medium to large size, and specialized in various activities, including product, services, and inputs. The downstream entities of the organization include the end consumers. The business partners considered relevant are municipal governments and joint ventures. [GRI 2-6](#)

The Company adopts best practices that support local development, sustainable innovation, and social and environmental responsibility, ensuring an ethical and efficient supply chain that aligns with the principles of sustainable development. During the reporting period, for instance, 80% of procurement was made with local suppliers, which in this case are Brazilian companies. Other initiatives of the year include: [GRI 204-1](#)

**Risk and compliance analysis:** before contracting new suppliers, the Orizon Group conducts a rigorous risk and compliance analysis. This process includes checks based on specific social criteria to ensure that suppliers are not involved in prohibited practices such as child and forced labor. Therefore, the Company assures that its supply chain is aligned with ethical and legal principles. However, the Company's business management system (ERP) currently lacks data on the number and percentage of suppliers selected based on social criteria. The Company has neither operations nor suppliers that pose a risk of violating workers' rights to exercise freedom of association or collective bargaining. No operations or suppliers with a significant risk of child, forced or compulsory labor were identified during the year. To reduce the risks in its operations and supply chain, the Company adopts preventive measures and continuous monitoring, including prior analysis of suppliers. [GRI 407-1, 408-1, 409-1, 414-1](#)

**Contractual clauses and document review:** all contracts signed with suppliers include compliance clauses providing for requirements related to ethical conduct, sustainability and social responsibility. Before signature, contracts undergo detailed reviews to ensure that they comply with current internal rules and regulations.



# Orizon Social Institute

The Orizon Social Institute, the private social investment arm of the Orizon Group, experienced a period of heightened activity in 2024, developing new projects and initiatives in various territories where Orizon Group is based, besides carrying on other projects initiated in the previous year.

The Institute's main areas of activity are: Environmental Education, Communities and Local Development, Circularity and Low Carbon Culture and Young Talents.

In the area of Young Talents, the Institute launched the Geração 360° Award, developed in partnership with Enactus Brasil, which aims to recognize and support university students interested in innovating and working with the circular and low-carbon economy.

The Inspiral project was also launched in the area of Circularity and Low Carbon Culture, which employs art to arouse interest, inspire, and direct participants' attention to pressing

socio-environmental issues such as sustainability, the circular economy, and climate change.

The Environmental Education Networked Schools event was designed to equip basic education professionals with the skills to incorporate environmental education into their pedagogical practices, offering the necessary resources and insights on contemporary issues, such as climate change, renewable energies, and the circular economy.

The major accomplishment of the year was to enhance the impact and greater reach of the beneficiaries through the execution of its projects. In 2024, the Orizon Institute managed to directly benefit more than 10,000 people and indirectly benefit nearly 40,000 people in 58 municipalities. In the two years that the Institute has been operating, more than R\$2.6 million has been leveraged in socio-environmental investment alone. The outlook for 2025 is to initiate new cycles and partnerships and expand its operations.



**In 2024, the Orizon Institute managed to directly benefit more than 10,000 people and indirectly benefit nearly 40,000 people in 58 municipalities.**





# Outstanding Initiatives

## Sustainable Community Challenge

In 2024, the 2nd edition of the call for tenders was issued, supporting local projects with a focus on environmental sustainability. The municipalities qualified for the projects were Aparecida de Goiânia (GO), Barueri (SP), Rosário do Catete (SE) and Santa Luzia (MG). The eight initiatives selected received funds and technical support for the development and implementation of their projects.



## Orizon X Journey

The Orizon X Journey project had its 2nd edition in 2024 and, applying the methodology of the NGO LiveLab, has been a great success in Brazilian public schools. The aim is to engage young people, educators and community leaders in fostering sustainable and regenerative initiatives in their schools and communities. The entire school community is mobilized and invited to get involved in competitions with socio-environmental topics. The methodology is "coopetition" (cooperation + competition), in which some of the results can be the revamp of a space in the school or community, campaigns to collect food and cleaning materials, the cultivation of a community garden, among others. In 2024, the project had a direct and indirect impact on 19,940 people in the municipalities of Barra Mansa (RJ), Barueri (SP), Cuiabá (MT) and Jaboatão dos Guararapes (PE).

## Geração 360° Award

The circular economy was the topic of the Geração 360° Award. Developed in partnership with Enactus Brasil - an international non-profit organization in 35 countries - the initiative aims to encourage young university students to create circular economy projects. Topics such as innovation, entrepreneurship, and sustainability are addressed, aiming at inspiring interest in social and environmental issues and fostering the development of professionals to become agents of transformation. Teams are set up with students from different regions, who take part in a prototype ideation marathon, and for ideas to become reality, the finalist and winning teams receive support grant and prizes, respectively, to develop their projects. The first edition was held in the regions of Paulínia (SP), João Pessoa (PB) and Porto Velho (RO), open to students from other locations.



### Inspirar

Through artistic tools, the Inspirar project seeks to arouse interest and sensitize participants to socio-environmental issues. Through strategic partnerships and specialized contracts, the project promotes various activities that celebrate art and culture. In the second half of 2024, a tour took place with the play "Plastic, a contemporary myth", created by artist Pamella Villanova. The play toured six territories: Itapevi (SP), Jaboatão dos Guararapes (PE), Nova Iguaçu (RJ), Paulínia (SP), Sorocaba (SP) and Tremembé (SP), and featured 12 presentations and 35 participating institutions.

### Circular Experience

The Circular Experience project targets young people from the 6th year of elementary school, high school, technical school and university, as well as interest groups. The aim is for participants to learn more about the circular economy and waste management and to arouse their curiosity. In 2024, the Circular Experience Project was consolidated as a space for dialogue and practical learning, giving educators and students the opportunity to explore the concepts presented and experience the operation of an Ecopark. In total, 92 visits were made to eight different Ecoparks, directly and indirectly benefiting 10,530 people.

### Networked Schools - Training for the Climate

The project was launched in the second half of 2024. The inaugural edition was open to managers and educators from across the country, aiming at inspiring educators to integrate environmental education into school curricula in a cross-disciplinary manner through socio-environmental projects and educational plans that promote sustainability in schools. Four meetings were held during the year, addressing issues of environmental education, circular economy, climate change and education. At the conclusion of each meeting, the participants compiled their ideas and perceptions in a logbook, which also documented the training process. This logbook was intended to serve as a guiding tool, akin to a work plan to be implemented in schools.



Every process of evolution is driven by change. Change is essential for transformation. This is the foundation of our actions.

## About the report





# Indicators Booklet

## About the report

The information disclosed in this report was approved by the Board of Directors after an analysis process that included reviews and adjustments by the Sustainability Reporting Committee, ensuring that the data reflects the Company's strategy and commitments. [GRI 2-14](#)

## Own indicators

### Installed power for energy generation from biogas [IP10](#)

INSTALLED POWER AND ELECTRICITY GENERATION FROM BIOGAS		2024
Installed power for energy generation from biogas (MW)		91.8

### Installed capacity for renewable electricity generation per unit (MW)

UNITS WITH POWER GENERATION <sup>1</sup>		2024
Nova Iguaçu		21.8
São Gonçalo		8.5
Barra Mansa		2.1
Jaboatão dos Guararapes		28.5
João Pessoa		5.7
Tremembé		2.8
Paulínia		22.4
<b>TOTAL</b>		<b>91.8</b>

<sup>1</sup> The generation units located in Nova Iguaçu, São Gonçalo, Barra Mansa, Tremembé and Paulínia are owned by third parties or operated under a partnership regime.



# People

## Employees by region and gender <sup>1,2</sup> GRI 2-7

	2022			2023			2024		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
North	0	0	0	28	6	34	33	6	39
Northeast	540	158	698	547	130	677	621	142	763
Mid-West	30	6	36	58	12	70	64	14	78
Southeast	922	229	1,151	920	255	1,175	882	269	1,151
<b>TOTAL</b>	<b>1,492</b>	<b>393</b>	<b>1,885</b>	<b>1,553</b>	<b>403</b>	<b>1,956</b>	<b>1,600</b>	<b>431</b>	<b>2,031</b>

<sup>1</sup> There are no employees in the South region.

<sup>2</sup> The figures refer to the December 2024 payroll.

## Employees by type of contract and type of employment in 2024 by gender and region <sup>1,2</sup> GRI 2-7

BY GENDER	INDETERMINATE DURATION AND FULL-TIME	DETERMINED DURATION AND PART-TIME	TOTAL
Men	1,563	37	1,600
Women	377	54	431
<b>TOTAL</b>	<b>1,940</b>	<b>91</b>	<b>2,031</b>
BY REGION	INDETERMINATE DURATION AND FULL-TIME	DETERMINED DURATION AND PART-TIME	TOTAL
North	35	4	39
Northeast	731	32	763
Mid-West	76	2	78
Southeast	1,098	53	1,151
<b>TOTAL</b>	<b>1,940</b>	<b>91</b>	<b>2,031</b>

<sup>1</sup> In 2022, all Orizon employees were hired on an indeterminate, full-time basis. In 2023 the data was unavailable.

<sup>2</sup> There are no employees without guaranteed workload.

Percentage of total annual remuneration <sup>1, 2</sup> GRI 2-21

AMOUNT	2024
Percentage	33.97
Ratio of percentage increase of highest-paid remuneration by percentage increase of total average remuneration	0.22

<sup>1</sup> Average employee remuneration came above inflation and collective bargaining agreements, due to in-house recognition mobility (promotions and merits) combined with the acquisition of new plants.

<sup>2</sup> Information released for the first time, so there is no historical data.

New hires and employee turnover by age group, gender and region <sup>1, 2, 3</sup> GRI 401-1

AGE GROUP	HIRES	RATE OF NEW EMPLOYEE HIRES	DISMISSALS	TURNOVER RATE
Under 30 years old	287	52.18	217	45.82
Between 30 and 50 years old	295	26.01	322	27.20
Over 50 years old	49	14.12	59	15.56
GENDER	HIRES	RATE OF NEW EMPLOYEE HIRES	DISMISSALS	TURNOVER RATE
Men	447	27.94	443	27.81
Women	184	42.69	155	39.33
REGION	HIRES	RATE OF NEW EMPLOYEE HIRES	DISMISSALS	TURNOVER RATE
North	28	71.79	23	65.38
Northeast	231	30.28	195	27.92
Mid-West	47	60.26	41	56.41
Southeast	325	28.24	339	28.84
TOTAL	631	31.07	598	30.26

<sup>1</sup> There are no employees in the South region.

<sup>2</sup> The track record of admissions and hires comprises all the months of the year 2024.

<sup>3</sup> In 2023, no data was available. In 2022, the turnover rate was 3.53%.

Parental leave <sup>1</sup> GRI 401-3

	2022		2023		2024	
	Women	Men	Women	Men	Women	Men
Total number of employees eligible to maternity/paternity leave	416	1,580	381	1,472	377	1,563
Total no. of employees who took parental leave	12	13	10	48	5	46
Total number of employees who returned to work, after the end of leave	12	13	6	48	5	46
Total number of employees who returned to work after leave and remained for 12 months	12	13	6	41	5	31
Rate of return	100%	100%	60%	100%	100%	100%
Rate of retention	-	-	100%	85.42%	100%	100%

<sup>1</sup> In 2022, return and retention rate data was not available.

Percentage of members of governance bodies, by gender and age group in 2024 <sup>1,2</sup> GRI 405-1

GENDER	BOARD OF DIRECTORS
Men	85.71%
Women	14.29%
TOTAL	100.00%

AGE GROUP	BOARD OF DIRECTORS
Between 30 and 50 years old	42.86%
Over 50 years old	57.14%
TOTAL	100.00%

<sup>1</sup> This data was not available in previous cycles.

<sup>2</sup> There are neither members of the Board of Directors under the age of 30, nor individuals from minority and/or vulnerable groups among its members.



## Percentage of employees in 2024 by employee category, gender, age group and minority group <sup>1</sup> GRI 405-1

BY GENDER	MEN	WOMEN	TOTAL	
Board of Executive Officers	87.50%	12.50%	100.00%	
Management	70.37%	29.63%	100.00%	
Head/Coordination	48.65%	51.35%	100.00%	
Technical/Supervision	62.65%	37.35%	100.00%	
Administrative	52.52%	47.48%	100.00%	
Operations	93.19%	6.81%	100.00%	
TOTAL	78.59%	21.41%	100.00%	
BY AGE GROUP	UNDER 30 YEARS OLD	BETWEEN 30 AND 50 YEARS OLD	OVER 50 YEARS OLD	TOTAL
Board of Executive Officers	0.00%	42.86%	57.14%	100.00%
Management	1.85%	77.78%	20.37%	100.00%
Head/Coordination	8.11%	81.08%	10.81%	100.00%
Technical/Supervision	19.28%	66.27%	14.46%	100.00%
Administrative	43.83%	44.70%	11.48%	100.00%
Operations	22.56%	57.34%	20.10%	100.00%
TOTAL	27.70%	54.99%	17.32%	100.00%
BY MINORITY AND/OR VULNERABLE GROUPS			BLACK	PWD
Board of Executive Officers			0.00%	0.00%
Management			16.00%	0.00%
Head/Coordination			18.00%	0.00%
Technical/Supervision			43.00%	2.00%
Administrative			51.65%	12.00%
Operations			55.37%	8.00%
TOTAL			53.11%	1.11%

<sup>1</sup> This data was not available in previous cycles.

# Health and safety GRI 403-2, 403-7

The Orizon Group identifies hazards and assesses occupational risks through technical analysis, regular inspections and records of incidents. In this process, the Company adopts structured risk assessment methodologies, such as preliminary hazard analysis and routine inspections. Workers actively participate in identifying risks in their workplaces and work processes, helping to mitigate hazards. The results of these investigations are documented and used to continuously improve working conditions. Risks are mapped considering workers' exposure to chemical agents (dust, vapors, gases), physical agents (noise, heat, vibration, humidity) and biological agents (viruses, bacteria), ergonomic factors (repetitive movements, shift work), mechanical and operational risks, as well as safety in machinery and equipment (working at heights, confined spaces, machinery and equipment operation). Incidents and accidents are recorded and investigated to identify their causes and adopt remedy and preventive measures. Prevention measures include regular inspections, specific training, safety analysis of tasks and the issuing of special work permits for high-risk activities.

## Work-related injuries <sup>1, 2, 3</sup> GRI 403-9 | SASB IF-WM-320a.1

	2023	2024
Basis of No. of hours worked	1,000,000	1,000,000
No. of work-related injuries (accidents with and without lost time)	63	94
Frequency rate (accidents with and without lost time)	12.26	19.37
Days of leave	-	281
Accident severity rate	-	62.50

<sup>1</sup> No fatalities were registered during the years 2022, 2023 and 2024. In 2023, data on days of leave and accident severity rates were not available. Furthermore, in 2022, the base used for the number of hours worked was 2,000,000. For this reason, historical data has not been considered as it is not comparable.

<sup>2</sup> The types of accidents managed by the Orizon Group include typical accidents that occur during work activity, commuting accidents that occur between home and work, property accidents that involve damage to property, and accidents involving third parties that occur in operating units. All accidents are identified and classified in the Hazard and Damage Assessment (LPD).

<sup>3</sup> The methodology adopted to identify hazards and risks follows the procedure PGE-QUA-016 - Aspect, Impact, Hazard and Damage Management, which provides for the immediate suspension of activities when the risk is considered high. The compilation of work-related injury data is based on the internal procedures PGE-SSO-001 - Guidelines for the Communication, Analysis and Investigation of Incidents and Accidents, and on the ABNT-NBR 14.280:2001 standard - Workplace Accident Report - Procedure and Classification.

# Local development

## Investments in infrastructure and services support <sup>1, 2, 3</sup> GRI 203-1

PROJECT	DESCRIPTION	LOCATION	INVESTMENT	STATUS
Square Revitalization	Cleaning, seedlings planting, installation of garbage cans and environmental talks.	Sumaré	R\$1,000	Concluded
Basic sanitation support	Daily provision of a septic tank cleaning truck for families without a sewage system.	Maceió	R\$54,000	Concluded
Selective collection awareness campaign	Sponsorship for the expansion of selective collection, including <i>jingle</i> , sound truck, leafleting and truck signage.	Barueri	R\$150,000	Concluded
Community race sponsorship	Support for the district traditional race, which has been organized by the local association for 8 years.	Barra Mansa	R\$5,000	Concluded
Road Paving	Paving of a 50-meter stretch of dirt road, requested by residents.	Santa Luzia	R\$6,000	Concluded
Ecopoints donation	Delivery of 10 ecopoints to foment municipal selective collection.	Porto Velho	R\$100,000	Concluded
Children's theater about recycling	A theater play for children aged 5 and 6 in public schools.	Tremembé, Paulínia and Itapevi	R\$5,500	Concluded
Donation of toys for social projects	Three institutions benefited for children's day party	São Gonçalo	R\$3,000	Concluded
Construction of a vegetable garden	Environmental project at school	João Pessoa	R\$1,000	Concluded

<sup>1</sup> No negative impacts were identified.

<sup>2</sup> Except for the Donation of Ecopoints, other investments have neither commercial nature nor compensation and were made through the Company's direct financing.

<sup>3</sup> The initiatives were based on local diagnoses and partnerships, and were connected with the sustainability strategy only through the topic of the proposed actions.

## Number of customers and total quantity of materials managed in 2024 <sup>1</sup> SASB IF-WM-000.A, IF-WM-000.D

CUSTOMER CATEGORY	NUMBER OF CUSTOMERS	QUANTITY (T)
Municipal	123	7,137
Commercial, industrial and residential	1,437	1,512
TOTAL	1,560	8,649

<sup>1</sup> Information released for the first time, so there is no historical data.



# Environmental performance

## Energy consumption within the organization GRI 302-1

RENEWABLE ENERGY CONSUMPTION <sup>1, 2</sup>	2024
UNIT	CONSUMPTION (GJ)
Pantanal Ecopark	70.58
Alcântara CTR	5,666.44
NI CTR	25,077.25
Santa Luzia CTR	20.51
Orizon Ecopesa	7,454.59
Paulínia SPE	1,226.60
Rosário do Catete	4,023.16
Maceió SPE	3,643.41
Sorocaba SPE	5,716.66
TOTAL CONSUMPTION OF RENEWABLE ENERGY	52,899.20

<sup>1</sup> This is the first time that energy consumption will be reported, therefore, there is no historical data available.

<sup>2</sup> The original data was in MWh and was converted to GJ using the factor 1 MWh = 3.6 GJ, as required by the GRI standard.

Water management

Water discharge (ML) <sup>1,2</sup> GRI 303-4

	BARRA MANSA ECOPARK	SÃO GONÇALO ECOPARK	NOVA IGUAÇU ECOPARK	MACEIÓ ECOPARK	JABOATÃO ECOPARK
2023 Volume	32.415	48.728	273.587	81.640	306.300
2024 Volume	43.768	43.501	226.752	68.901	159.183
Class of receiving water body	Freshwater - Class III	Freshwater - Class II	Freshwater - Class II	Freshwater - Class II	Freshwater - Class II
Type of treatment	Reverse osmosis	Reverse osmosis	Physical, chemical and biological	Physical-chemical and biological, reverse osmosis and nanofiltration	Nanofiltration
Type of disposal	Surface water	Surface water	Surface water	Surface water	Surface water
Water Stressed Area	Low	Medium Low	Medium Low	None	Medium Low
Catchment basin	Paraíba	Guaxindiba and Alcântara	Guanabara and Guandu	Riacho Doce and Garça	Rio Jaboatão

<sup>1</sup> The João Pessoa and Sergipe Ecoparks do not discharge into water bodies, as the treated effluent is used internally. GRI 2-4

<sup>2</sup> Data was not available for 2022.

List of catchment basins

LOCATION	WATER STRESS	CATCHMENT BASIN
Pantanal	Low	Rio Cuiabá
Duque de Caxias	Medium Low	Guanabara
Barueri URE	Medium High	Upper Tietê metropolitan area
São Gonçalo	Medium Low	Guaxindiba and Alcântara
Sergipe	Medium Low	Rio Siriri
Barra Mansa	Low	Paraíba
Paulínia	Medium Low	-
Nova Iguaçu	Medium Low	Guanabara and Guandu
Jaboatão	Medium Low	Rio Jaboatão
Porto Velho	Medium Low	Rio Madeira
Jaboatão UTM	Medium Low	Rio Cuiabá
Tremembé	Medium Low	Paraíba
Santa Luzia	Medium High	São Francisco
Maceió	None	Riacho Doce and Garça
João Pessoa	Medium High	Gramame
Itapevi	Medium High	Upper Tietê metropolitan area
Goiânia	Low	Paranáiba
Sorocaba	Medium Low	Sorocaba
Magé	Medium Low	Guanabara

Emissions

Direct (Scope 1) Greenhouse Gas Emissions <sup>1, 2</sup> GRI 305-1, 305-5 | TCFD 4.B

TOTAL EMISSIONS (tCO <sub>2</sub> e)	2023	2024
TOTAL	70,127.79	65,724.77

<sup>1</sup> The operational control is the consolidation approach adopted to calculate emissions. Gases included in the calculation: CO<sub>2</sub> - carbon dioxide; CH<sub>4</sub> - methane; N<sub>2</sub>O - nitrous oxide; HFCs - Hydrofluorocarbons. The methodology for calculating Orizon's GHG emissions is based on the Brazilian GHG Protocol Program, which in turn employs as basis for calculation studies presented in the IPCC - Guidelines For National Greenhouse Gases Inventories.

<sup>2</sup> Due to methodological changes and Orizon's significant growth in 2022, this year was defined as the base year for monitoring the Company's emissions.

Indirect (Scope 2) Greenhouse Gas Emissions <sup>1, 2</sup> (tCO<sub>2</sub>e) GRI 305-2, 305-5 | TCFD 4.B

	2023	2024
Electricity (Location approach)	736.96	128.01

<sup>1</sup> The operational control is the consolidation approach adopted to calculate emissions. Gases included in the calculation: CO<sub>2</sub> - carbon dioxide; CH<sub>4</sub> - methane; N<sub>2</sub>O - nitrous oxide; HFCs - Hydrofluorocarbons. The methodology for calculating Orizon's GHG emissions is based on the Brazilian GHG Protocol Program, which in turn employs as basis for calculation studies presented in the IPCC - Guidelines For National Greenhouse Gases Inventories.

<sup>2</sup> Due to methodological changes and Orizon's significant growth in 2022, this year was defined as the base year for monitoring the Company's emissions.



Other indirect (Scope 3) greenhouse gas emissions <sup>1, 2</sup>

GRI 305-3 | TCFD 4.B

	2024
Total scope 3 emissions (tCO <sub>2</sub> e)	10,942.258

<sup>1</sup> This is the first time Scope 3 emissions will be reported, therefore, there is no historical data available.

<sup>2</sup> The operational control is the consolidation approach adopted to calculate emissions. Gases included in the calculation: CO<sub>2</sub> - carbon dioxide; CH<sub>4</sub> - methane; N<sub>2</sub>O - nitrous oxide; HFCs - Hydrofluorocarbons. The methodology for calculating Orizon's GHG emissions is based on the Brazilian GHG Protocol Program, which in turn employs as basis for calculation studies presented in the IPCC - Guidelines For National Greenhouse Gases Inventories.

GHG emissions avoided (TCO<sub>2</sub>e), Carbon emissions avoided in relation to electricity generated and CO<sub>2</sub>e avoided (methane captured) IP3, IP16, IP16

GHG EMISSIONS AVOIDED	2024
Carbon emissions avoided in relation to electricity generated (tCO <sub>2</sub> e/year)	31,639
CO <sub>2</sub> e avoided (methane destroyed) (tCO <sub>2</sub> e) <sup>1</sup>	4,844,203

<sup>1</sup> The equivalent value in tCO<sub>2</sub> refers to 180,475 tCH<sub>4</sub> in methane destroyed.

Waste

The Company generates waste at different stages of the production and administrative processes, such as in incoming materials, where packaging and chemical waste used in equipment maintenance and laboratory analysis are generated. At the end of the process, production waste and hazardous waste are generated. The maintenance of machinery and equipment also generates specific waste, such as slurry and biogas. [GRI 306-1](#)

Number of landfills, transfer stations, recycling centers, composting centers, incinerators and all other facilities [SASB IF-WM-000.C](#)

TYPE OF FACILITY	QUANTITY
Landfills (active and closed)	17
Waste transfer stations	2
Recycling centers	3
Composting centers	1
Biogas plants	11
Biomethane plant	1
Renewable energy generation plants	7

Incidents and compliance

[SASB IF-WM-150a.2](#), [IF-WM-150a.3](#)

During the reporting period, corrective actions were not required for Orizon Group landfill releases. In addition, no measures were required to mitigate environmental impacts, as no releases demanding recovery, remedy or removal of materials were identified.

In the municipality of Barra Mansa (Rio de Janeiro), the exceptional volume of rainfall weakened the external slope of the slurry storage lagoon. As an immediate corrective measure, the Company restored the slope and removed the slurry to other lagoons. At Sergipe Ecopark, the Company received a notification of groundwater contamination from the environmental agency, however no technical reports were presented to evidence the allegation. The Company formally requested the documents, but up to date received no response. Thus, the allegation remains without technical evidence.

# GRI Content Index

Use statement	The Orizon Group reported the information mentioned in this GRI content index for the period from January 1,2024 to December 31, 2024 based on GRI Standards.
GRI 1 adopted	GRI 1: General Disclosures 2021

GENERAL DISCLOSURES			
GRI	Content	Location	SDG
The organization and its reporting practices			
GRI 2: General disclosures 2021	2-1 Name of the organization	9	
	2-2 Entities included in the organization’s sustainability reporting	Entities directly controlled by holding – Orizon Meio Ambiente S.A., Foxx Holding S.A., Fundo de Investimento em Direitos Creditórios Orizon, Orizon Energia e Gás Renovável Ltda. and Orizon Economia Circular Ltda – and those the Orizon Group holds stake in joint ventures: SES Hastec, Vamtec Orizon, Unidade Termelétrica Paulínia, Central de Tratamento de Resíduos Santa Luzia, OneBio, Sociedade de Propósito Específico Biovalore I S.A. and Sociedade de Propósito Específico Biovalore II S.A.	
	2-3 Reporting period, frequency and contact point	3	
	2-4 Restatements of information	3, 80, 87	
	2-5 External assurance	None.	



GENERAL DISCLOSURES

GRI	Content	Location	SDG
Activities and workers			
GRI 2: General disclosures 2021	2-6 Activities, value chain and other business relations	9, 67	
	2-7 Employees	45, 73	8, 10
	2-8 Workers who are not employees	45	8
Governance			
GRI 2: General disclosures 2021	2-9 Governance structure and composition	32	5, 16
	2-10 Nomination and selection for the highest governance body	32	5, 16
	2-11 Chair of the highest governance body	33	16
	2-12 Roles of the highest governance body in overseeing the management of impacts	33	16
	2-13 Delegation of responsibility for managing impacts	33	
	2-14 Role of the highest governance body in sustainability reporting	72	
	2-15 Conflicts of interest	32	16
	2-16 Communication of critical concerns	33	
	2-17 Collective knowledge of the highest governance body	32	
	2-18 Performance review of the highest governance body	32	
	2-19 Remuneration policies	45	
	2-20 Process to determine remuneration	45	
	2-21 Annual total remuneration ratio	74	

GENERAL DISCLOSURES

GRI	Content	Location	SDG
Strategy, policies and practices			
GRI 2: General disclosures 2021	2-22 Declaration on sustainable development strategy	4	
	2-23 Policy commitments	34, 47	16
	2-24 Embedding policy commitments	34, 35	
	2-25 Processes to remediate negative impacts	63	
	2-26 Advice mechanisms and presentation of concerns	35	16
	2-27 Compliance with laws and regulations	None.	
	2-28 Membership associations	63	
Stakeholder engagement			
GRI 2: General disclosures 2021	2-29 Approach to stakeholder engagement	18, 63	
	2-30 Collective bargaining agreements	42	8

MATERIAL TOPICS

GRI	Content	Location	SDG
GRI 3: Material topics 2021	3-1 Process to determine material topics	18	
	3-2 List of topic materials	18, 19	
Management and recovery of waste and residues			
GRI 3: Material topics 2021	3-3 Management of material topics	22, 24, 58	

MATERIAL TOPICS			
GRI	Content	Location	SDG
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	58, 83	
	306-2 Management of significant waste-related impacts	22, 58	
Biodiversity & ecosystems			
GRI 3: Material topics 2021	3-3 Management of material topics	56	
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	60	6, 12
	303-2 Management of water discharge-related impacts	60	6
	303-3 Water withdrawal	60	6, 8, 12
	303-4 Water discharge	60, 80	6
	303-5 Water consumption	60	6
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	56	
	101-2 Impact management on biodiversity	56	
	101-4 Identification of impacts on biodiversity	56	
	101-5 Sites with impacts on biodiversity	56	
GRI 101: Biodiversity 2024	101-6 Direct factors of biodiversity loss	56	



MATERIAL TOPICS

GRI	Content	Location	SDG
Climate Strategy			
GRI 3: Material topics 2021	3-3 Management of material topics	39, 55	
GRI 201: Market presence 2016	201-2 Financial implications and other risks and opportunities due to climate change	39	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	81	7, 8, 12, 13
	305-2 Indirect (Scope 2) GHG emissions deriving from energy acquisition	81	3, 12, 13, 14, 15
	305-3 Other indirect (Scope 3) GHG emissions	82	3, 12, 13, 14, 15
	305-5 Reduction of GHG emissions	81	13, 14, 15
Energy efficiency			
GRI 3: Material topics 2021	3-3 Management of material topics	26, 55	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	79	7, 8, 12, 13
Employee attraction, development and retention			
GRI 3: Material topics 2021	3-3 Management of material topics	42	
GRI 401: Employment 2016	401-1: New employee hires and employee turnover	74	4, 5, 8, 10
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	42	3, 5, 8
	401-3 Parental leave	75	5, 8

MATERIAL TOPICS			
GRI	Content	Location	SDG
GRI 404: Training and education 2016	404-2: Programs for improving employee skills and career transition assistance	At the end of 2024, Orizon did not provide specific assistance for career transition or retirement, as it was not focused on reducing staff, but it recognizes the importance of the issue and is assessing alternatives for future implementation.	8
	404-3: Percentage of employees receiving regular performance and career development reviews	46	5, 8, 10
GRI 405: Diversity and equal opportunity 2016	405-1: Diversity of governance bodies and employees	75, 76	5, 8
GRI 407: Freedom of association and collective bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	42, 67	8
Local Development			
GRI 3: Material topics 2021	3-3 Management of material topics	64	
GRI 202: Market presence 2016	202-2 Proportion of senior management hired from the local community	No officer has been hired in the unit community.	8
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services support	78	5, 9, 11
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	67	8
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments and development programs	64	
	413-2 Operations with significant actual or potential negative impacts on local communities	64	1, 2
Health and well-being			
GRI 3: Material topics 2021	3-3 Management of material topics	48	

MATERIAL TOPICS			
GRI	Content	Location	SDG
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	48	3, 8, 16
	403-2 Hazard identification, risk assessment and incident investigation	77	3, 8
	403-3 Occupational health services	50	3, 8
	403-4 Worker participation, consultation, and communication on occupational health and safety	48	8, 16
	403-5 Worker training on occupational health and safety	50	8
	403-6 Promotion of worker health	50	3
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	48, 77	8
	403-8 Workers covered by an occupational health and safety management system	48	8
Security and emergency management			
GRI 3: Material topics 2021	3-3 Management of material topics	48	
GRI 403: Occupational health and safety 2018	403-9 Work-related injuries	77	3, 8, 16
	403-10 Work-related ill health	None.	3, 8, 16
Ethics, integrity and compliance			
GRI 3: Material topics 2021	3-3 Management of material topics	34	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	34	16
	205-2 Communication and training about anti-corruption policies and procedures	35	16
	205-3 Confirmed incidents of corruption and actions taken	No record.	16



MATERIAL TOPICS			
GRI	Content	Location	SDG
GRI 206: Anti-competitive behavior 2016	206-1 Legal actions for anti-competitive behavior, antitrust and monopoly practices	None.	16
GRI 207: Taxes 2019	207-1 Tax approach	40	1, 10, 17
	207-2 Governance, control and tax risk management	40	1, 10, 17
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	None.	5, 8
GRI 408: Child labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	67	8
GRI 409: Forced or compulsory labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	67	8
Transparency and relationship with priority stakeholders			
GRI 3: Material topics 2021	3-3 Management of material topics	63	
GRI 414: Supplier social assessment 2016	414-1 New suppliers that were screened using social criteria	67	
GRI 415: Public Policies 2016	415-1 Political contributions	None.	

# SASB indicators content index

TOPIC	CODE	HEADING	GRI CORRELATION	LOCATION
<b>Waste Management Sector</b>				
Greenhouse gas emissions	IF-WM-110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emission reduction goals, and a performance review related to these goals.	3-3 Climate strategy	55
Air quality	IF-WM-120a.2	Number of facilities in or near areas of high population density		65
	IF-WM-120a.3	Number of incidents of non-compliance connected with air quality permits, standards and regulations		None.
Slurry and hazardous waste management	IF-WM-150a.2	Number of corrective actions implemented for discharges in landfills		83
	IF-WM-150a.3	Number of non-compliance incidents associated with environmental impacts (excluding air pollution)		83
Occupational health and safety	IF-WM-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate and (3) near miss rate (NMFR) for (a) direct employees and (b) contractors	403-9 (partial)	48, 77
	IF-WM-320a.3	Description of efforts to assess, monitor and mitigate acute and chronic respiratory health conditions	3-3 Health, well-being and safety	49
Activity Metric	IF-WM-000.A	Number of customers per category: (1) municipal, (2) commercial, (3) industrial, (4) residential and (5) other		78
	IF-WM-000.C	Number of: (1) landfills, (2) transfer stations, (3) recycling centers, (4) composting centers, (5) incinerators and (6) all other facilities		83
	IF-WM-000.D	Total quantity of materials managed, by customer category: (1) municipal, (2) commercial, (3) industrial, (4) residential and (5) other		78

# TCFD content index

RECOMMENDATION	RECOMMENDED DISCLOSURE	PAGINATION
Risk Management	a. Describe the organization's processes used to identify and assess climate change-related risks.	38
	b. Describe the processes used by the organization to manage climate change-related risks.	38
	c. Describe how the processes adopted by the organization to identify, assess and manage climate-related risks are embedded into the organization's overall risk management.	38
Metrics and targets	b. Report Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas emissions and the risks related thereto.	81, 82



# Credits

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ORIZON