



*Annual*  
**Sustainability  
Report** *2024*



GRUPO AÇO CEARENSE



# summary

<b>Presentation</b>	<b>3</b>	<b>Care people</b>	<b>32</b>
About this report	4	Employees	33
Materiality	5	Clients	42
		Suppliers	43
		Local communities	44
<b>Messages</b>	<b>7</b>		
Message from the CEO	8	<b>Environment</b>	<b>45</b>
Message from the Commercial and Financial Vice Presidency	9	Biodiversity	46
Message from the Vice Presidency of Operations	10	Water and wastewater	48
		Waste and circular economy	50
		Climate change management	51
<b>The Aço Cearense Group</b>	<b>11</b>	<b>Attachments</b>	<b>57</b>
More than 45 years of history	14		
Companies in the Group	17	<b>GRI Content Summary</b>	<b>69</b>
Big numbers	21		
Map of operations	22		
Awards and recognitions	23		
<b>Management</b>	<b>24</b>		
Corporate governace	25		
Ethics, integrity and compliance	26		
Tax approach	28		
Quality Management System	29		
Sustainability	30		
Innovation	31		





# 01

## Presentation

About this report	04
Materiality	05





# About this *report*

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

The Aço Cearense Group is committed to contributing to the improvement of the quality of life, social inclusion and development of communities in which it operates. As part of this commitment and valuing transparency in its practices, this Sustainability Report is published.

The document was prepared based on the Standards of the Global Reporting Initiative (GRI), a widely recognized international standard for the disclosure of information related to economic, environmental and social issues. Utilizing these guidelines helps ensure that the report is comparable and relevant to all stakeholders.

This report presents the results and activities carried out in all of the Group's operations in 2024, the same period covered by the Company's financial statements. The scope includes the following companies: Aço Cearense Industrial Ltda.; Aço Cearense Comercial Ltda.; Aço Cearense Logística Ltda.; Siderúrgica Norte Brasil S.A. (SINOBRAS); and SINOBRAS Florestal Ltda.

Questions and comments about these publications are welcome and can be sent to [comunicação@acocearense.com.br](mailto:comunicação@acocearense.com.br).



# Materiality

GRI 3-1

Materiality is the process that allows the identification and prioritization of topics that generate the most relevant environmental, economic, and social impacts of an organization and that, due to their importance, influence decisions and expectations of its stakeholders. This analysis ensures that sustainability management and communication are focused on what really matters.

At Grupo Aço Cearense, the definition of materiality was conducted based on the recommendations of the Global Reporting Initiative (GRI), with a focus on impact materiality. This means that the process sought to understand how the Company's activities affect society, the environment and the economy, and not just the business itself.

The materiality process was carried out through four stages:







Material topics  
GRI 3-2

  
*Click*  
on the material topics  
to read the details  
about them.



02

# *Messages* **from the CEO**

Message from the CEO	08
Message from the Commercial and Financial Vice Presidency	09
Message from the Vice Presidency of Operations	10





# Message from the

GRI 2-22

# CEO

**The year 2024 was, without a doubt, a milestone in our company's history. Not only because of the achievements and transformations we accomplished together, but also for the celebration of our 45-year journey - a path that began with a small business and, through hard work, strength, and innovation, evolved into the largest steel group in Northern and Northeastern Brazil.**

Today, we are more than 5,000 employees who believe in the power of steel to build a solid economic foundation and world-class infrastructure for our country. We produce around 1.4 million tons of long steel for civil construction and flat steel derivatives, reaching over R\$6 billion in revenue, distributed among 16,000 clients across Brazil.

Brazil's economic performance in 2024 also deserves recognition. We demonstrated resilience, with GDP growing by 3.4%, driven by

household consumption, a strong labor market, and real increases in the minimum wage and social programs implemented by the government.

In the national steel market, we had a positive year: production grew by 5.5% and domestic sales by 8.4%, a direct result of favorable economic conditions, especially in the construction sector. These factors encouraged us to keep growing, generating value with boldness and courage.

Our commitment to sustainability also grew stronger. Investing in ESG means investing in the future - and our 2024 practices proved that it is possible to grow with social, environmental, and governance responsibility. We attracted new investors and strategic partners, anticipated regulatory requirements, and solidified our reputation as a benchmark in socio-environmental responsibility in the steel sector.

We remain firmly committed to continuous innovation. Innovation is the driving force that keeps the steel industry competitive and prepared for present and future challenges. It streamlines processes, reduces costs, promotes

efficiency and sustainability, and ensures longevity and relevance in an increasingly demanding market.

Above all, we uphold our core values - especially Safe Work and Faith in God, which are the foundation of our strength. We believe that when we grow, Brazil grows with us. It is with this conviction that we turn strategy into results, courage into action, and dreams into reality.

We close 2024 with deep gratitude to all our professionals who believe in hard work, innovation, and building a better future.

May 2025 find us even stronger, more united, and inspired to build a more sustainable future.

**Vilmar Ferreira,**  
**President of the Aço Cearense Group**



# Message from the Commercial and Financial Vice Presidency

GRI 2-22

**One of our greatest vocations is to contribute to a fairer Brazil, full of opportunities. In a world of constant transformation, we remain steadfast in our goal to positively impact the communities where we operate and generate meaningful returns to society.**

In 2024, we celebrated a journey that reflects our belief that true prosperity is collective. That's why we invested in initiatives focused on social development, environmental responsibility, and the economic and financial sustainability of our business.

Based on a thorough assessment of our environmental, social, and governance practices - the three pillars of ESG - we identified progress and opportunities to continue evolving in our contribution to a better tomorrow. This analysis will be presented throughout this report.

In the social pillar, we strengthened initiatives that promote human development and inclusion, expanding training and growth opportunities for our employees and surrounding communities. Additionally, the safety and well-being of our teams remain an absolute priority. We ran health campaigns, reduced workplace accidents, and expanded access to the Conte com a Gente program, which offers support in areas such as mental health, legal guidance, and financial consulting for employees. A culture of care is present in every unit, every decision, and every action.

We prioritize sustainable growth, aligning our initiatives with a strong commercial performance that broke impressive records in 2024 - including the highest sales day in the company's history. This was accompanied by a strategic rebranding of our brands and the launch of our e-commerce platform in Ceará, with plans for nationwide expansion.

We also continued our work with the Instituto Aço Cearense, which impacted more than 200,000

people in 2024 through investments in social projects across the states of Ceará, Pará, and Tocantins.

In the governance pillar, we structured specialized committees and strengthened our integrity system, ensuring that ethics, transparency, and accountability are at the core of our management. The ESG Working Group ensures that our goals and commitments are aligned with the best practices in the market.

Looking ahead, we remain determined to lead our business based on non-negotiable values - from the flexibility that keeps us open to innovation, to our unwavering commitment to people.

We will continue growing together, like a true alloy: strong, united, and ready to build a better tomorrow.

**Aline Ferreira,**  
**Commercial and Financial Vice President of the Aço Cearense Group**







# Message from the Vice Presidency

GRI 2-22

Operations

**Grupo Aço Cearense’s 2024 Sustainability Report celebrates a year of significant achievements and reaffirms our commitment to responsible, innovative operations aligned with the principles of sustainability. In a context of profound transformation, we remain steadfast in our mission to contribute to Brazil’s development by promoting inclusion, efficiency, and environmental respect.**

Across our operations, we made consistent progress on the ESG agenda. Our steel mill has solidified its position as the largest recycler of metal scrap in Northern and Northeastern Brazil, reinforcing our business model based on the circular economy. Our forestry unit expanded its production capacity with a focus on self-sufficiency, advancing in genetic monitoring, forming partnerships with forestry research institutions to develop region-specific clones, and reducing emissions in our processes. We maintained over 18,000 hectares dedicated to biodiversity preservation and protection of water springs in the Araguaia-Tocantins basin.

In recent years, we’ve expanded our infrastructure with a focus on efficiency and sustainability. We successfully launched Lamination II - a challenging project executed as planned. This expansion

increased our annual rolled steel production capacity from 380,000 to 850,000 tons, enabling the introduction of new products such as rebar in coils (bobbin and spooler) and wire rod.

The expansion project, which received over R\$1 billion in investments, also included the implementation of a new substation and a 230 kV transmission line, completed in March 2024. This infrastructure was designed to meet the new energy demands of our operations and enable the use of energy from the Belo Monte Hydroelectric Plant, of which our steel mill is a shareholder as a self-producer.

In our operational units, the Operational Excellence Program was expanded across multiple fronts, including studies to apply lean methodology to our processes. This allows us to continuously measure performance, focusing on customer value creation and waste elimination - reinforcing our commitment to excellence, quality, and sustainability.

Our fleet also grew to support the expansion of operations, with the acquisition of new vehicles to improve customer service speed. In 2024, we moved over 49,000 vehicles, ensuring agility and efficiency in the delivery of more than 882,000 tons of steel across the country, supported by an integrated and agile logistics system, enhanced by the creation of our dedicated logistics unit. To sustain this growth and ensure excellence at every stage, we invested in technology, automation, and artificial intelligence - improving logistics processes, reducing waste, and elevating the quality of our services and products.

On the environmental front, we earned the Gold Seal from the Brazilian GHG Protocol Program - a recognition that validates the robustness of our greenhouse gas emissions inventory and the seriousness with which we approach climate management. Our planted forests removed over 980,000 tons of CO<sub>2</sub> from the atmosphere, directly contributing to climate change mitigation.

This report presents the values and actions that support our long-term journey. As we expand our industrial presence, we do so with a focus on safety, innovation, environmental respect, operational excellence, community development, and strengthening our value chain.

Our employees are at the heart of everything we do. I extend my deepest gratitude to each one for their dedication, professionalism, and the results achieved. I also thank our clients, suppliers, and partners who walk alongside us in building a fairer, more competitive, and sustainable future.

**Ian Corrêa,**  
**Vice President of Operations of the**  
**Aço Cearense Group**





03

# The Aço Cearense Group

More than 45 years of history	14
Purpose, Mission, Vision and Values	16
Companies in the Group	17
Big numbers	21
Map of operations	22
Awards and recognitions	23



For more than 45 years in the market, the Aço Cearense Group is a Brazilian company headquartered in Fortaleza (CE) and with a trajectory marked by growth and contribution to the development of the country. With about 16 thousand customers throughout the national territory, it operates in an integrated manner in the areas of steel, metallurgy, logistics, commercialization of steel products and forestry operations.

With a production capacity of 1.4 million tons of steel per year, the Group offers a complete line of products that meets the most diverse needs of the market. Its portfolio includes solutions for civil construction, structural and metalwork, plans and derivatives, pipes and a special line of stainless steel.

The Aço Cearense Group is made up of companies that operate in an integrated manner, joining forces in different Brazilian states. In Pará, Siderúrgica Norte Brasil S.A. (SINOBRAS), stands out as the first integrated steelmaker in the North and Northeast regions of the country. Throughout its 18 years, it has played an essential role in the economic development of the region.

In the state of Tocantins, SINOBRAS Florestal supplies bio reducer for SINOBRAS' steel production. With its own eucalyptus plantation

assets, its operations extend over more than 46 thousand hectares, distributed in the municipalities of São Bento do Tocantins, Araguaatins and Ananás.

In Ceará, the company Aço Cearense integrates industrial, commercial and logistics capacities to serve the market with agility and flexibility. The industrial unit has two plants with a capacity to produce 623 thousand tons of steel per year, being the largest welded pipe industry in South America. Its products, widely used in civil construction, reach customers across the country with fractional order options and easy credit conditions. To this end, the operation has an efficient and agile logistics system, enhanced by the creation of Aço Cearense Logística, dedicated exclusively to logistics and distribution.

In addition, its sales force has a structured commercial intelligence that positions the Group as one of the largest independent distributors, processors and producers of steel and its derivatives in Brazil. Thus, it strengthens its proximity to its customers through a modern e-commerce, which offers an online catalog of steel parts, ordering options for both smaller volumes and personalized quotes, and trackable delivery to the state of Ceará, with the expectation of expanding throughout Brazil, making the purchase practical, accessible, and digital.

With a strong calling to contribute to a fairer Brazil full of opportunities, the Group has also maintained, since 2010, the Aço Cearense



Institute, focused on transformation and social inclusion. The Institute supports initiatives in the areas of education, health, culture, sports and entrepreneurship. Throughout its history, it has invested more than R\$ 35 million in social actions in Ceará, Pará and Tocantins, benefiting more than 755 thousand people.

Celebrating more than 45 years of the Aço Cearense Group is, therefore, recognizing a history built with work, innovation and commitment to the development of Brazil and its people.



Product Mix

Construction

SI50 Bar, Coil & Spooler	Column Screen
SI60 Bar, Roller and Spooler	Annealed Wire
Truss	Knitwear and Canvas
	Wire Machine

Tubes

Industrial Pipe	Rectangular Tube
Tube	Patent Tube
Square (metalon)	Oblong Tube

Plans and derivatives

Hot Thin Coil	Slitada Coil	Automatic Door Profile
Cold Thin Coil	Hot Thin Plate	Trapezoidal Tile
Galvanized Coil	Cold Thin Plate	Corrugated Tile
Zincalume Coil	Galvanized Sheet Metal	Ridge
Bobininha	Articulated Plate	Lambril

Structural and metalwork

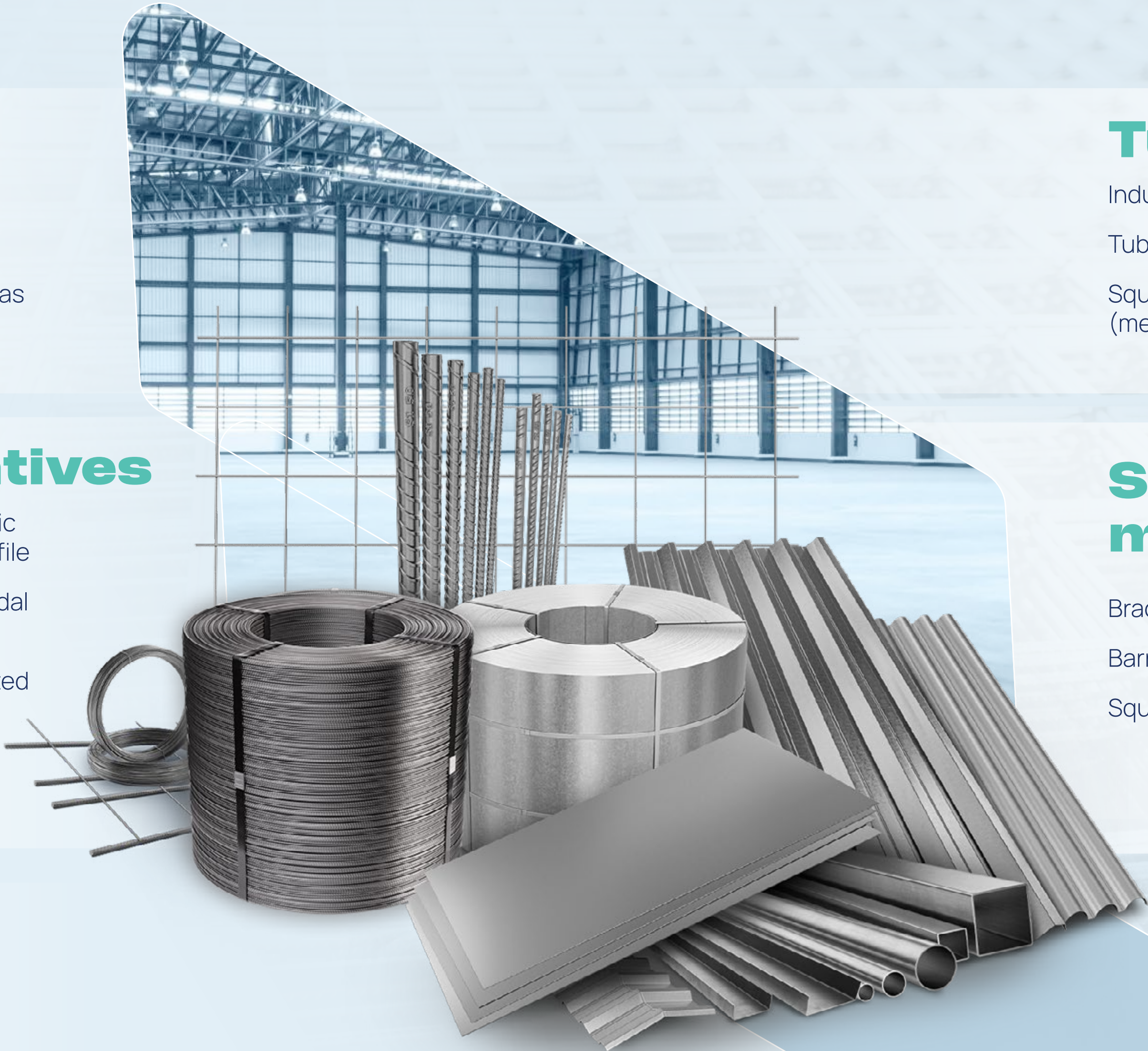
Bracket	Round Bar	Frame
Barra Chata	Simple U Profile	Door Bar
Square Bar	Stiffened U profile	

Special

Stainless Steel Sheet

Stainless Steel Coil

Stainless Steel Slitter





# More than 45 years of history

**1979**

Beginning of activities as **Ferro OK**, dedicated to the distribution of iron and steel in Fortaleza (CE).

**1984**

Evolution to **Aço Cearense**, with commercial expansion throughout the state of Ceará.

**1997**

Inauguration of the first industrial unit: **Aço Cearense Industrial**, aimed at greater agility and variety in customer service.

**2004**

Recognition as a reference in Latin America in the production of welded pipes and prominence as the largest private cargo handler in the Pecém Port Complex (CE).

**2006**

Creation of **SINOBRAS**, the first integrated steel mill in the North and Northeast, located in Marabá (PA).

**2008**

Expansion of **Aço Cearense Industrial** (+35% in the flat area) and start of steel mill and rolling mill operations at **SINOBRAS**.

**2009**

Expansion of the manufacturing area of **Aço Cearense Industrial**; investment of R\$ 250 million by **SINOBRAS** in the Belo Monte Hydroelectric Power Plant; signing of a memorandum with Vale for the Aline Project (flat steel mill in Marabá).

**2010**

**Aço Cearense** reaches 500 thousand tons of steel sold; **SINOBRAS** starts drawing operation; creation of the **WMA Institute** (future Aço Cearense Institute).

**2012**

**Aço Cearense Industrial** expands capacity to 623 thousand tons; **SINOBRAS** reaches 1 million tons of billets and starts expansion with rectangular furnaces at **SINOBRAS Florestal**.



**2013**

Signing of a memorandum with the South Korean company **Posco** to evaluate a flat steel rolling mill in Ceará; SINOBRAS reaches 1 million tons of rolled products and launches the Phase II project (US\$ 200 million).

**2015**

ISO 9001:2008 certification for **SINOBRAS** products; recognition of **Aço Cearense** for innovative IT solutions; WMA Institute is now called the **Aço Cearense Institute**.

**2020**

Launch of the first **GHG Emissions Inventory**, consolidating environmental management and commitment to the climate agenda.

**2022**

Aço Cearense Group consolidates itself as **the largest recycler of steel scrap in the North-Northeast**; signing of an agreement with Vale for a new steel mill in Marabá.

**2023**

Creation of **Aço Cearense Logística**; start of operation of **Rolling Mill 2** at **SINOBRAS**, marking expansion and increased competitiveness.

**2024**

Advances in modernization and expansion: renovation of the blast furnace, automation and expansion of the drawing at **SINOBRAS**; expansion of the Reducer Production Unit at **SINOBRAS Florestal**; movement of more than 31 thousand vehicles and delivery of more than 800 thousand tons of steel in Ceará; launch of the official **e-commerce**; Instituto Aço Cearense exceeds **R\$ 35 million invested in social actions**, benefiting more than **755 thousand people** throughout its history.





## Purpose, Mission, Vision and Values

### Purpose:

To contribute to the development of our country, fostering the growth of our customers.

### Mission:

To operate in the steel market in a sustainable way, with dynamism and excellence.

### Vision:

To surprise the market with our way of doing business, delivering results that sustain the economic and financial balance.

### Values:

Humility	Integrity	Faith in God
Focus and determination	Safe work	Respect and transparency





# Group Companies

GRI 2-6



## SINOBRAS

SINOBRAS, the first integrated steelmaker in the North and Northeast regions of Brazil, advanced in 2024 at a new productive and strategic level. By more than doubling its capacity, it went from 380 thousand to 850 thousand tons per year, significantly expanding its presence in the domestic market. This growth was accompanied by the diversification of the portfolio, with the introduction of Rebar, produced in the Coil and Spooler formats, and Wire Rod.

To sustain this expansion and ensure more security and flexibility in energy supply, the company put into operation a new substation, now with a capacity of 100 MVA and integrated into the basic grid of 230 kV. The modernization of the energy infrastructure reinforces the self-sufficiency of SINOBRAS, which consumes locally generated energy, in line with regional development commitments.

The year also marked the beginning of Phase 1 of the expansion of the wire drawing unit, which will more than double wire production capacity, from

400 to 1,000 tons per month, strengthening the company's competitiveness and its ability to serve new customers and markets.

**One of SINOBRAS's key differentiators is its emissions pathway**, based on a production process with lower carbon intensity. This includes the use of 100% bioreducer, recovery of blast furnace gas, and a high proportion of scrap metal in the process. This combination positions the company among the low-emission steel producer, reinforcing its commitment to decarbonization and setting it apart from conventional routes that rely on mineral coke.

Another important step for the future of SINOBRAS is the Nova Aciaria project, developed in partnership with Vale and planned for the municipality of Marabá (PA). With an investment of approximately US\$ 300 million, the initiative provides for the construction of an integrated steel mill for the production of steel billets, intended to complement the need for steel for SINOBRAS' strategic demand for greater production capacity. In addition, it will contribute to job creation and local economic development.

# 850,000 tons per year

in 2024, SINOBRAS more than doubled its production capacity, significantly expanding its presence in the national market





## SINOBRAS Florestal

SINOBRAS Florestal has its operation focused on the production of bioreducer from planted eucalyptus forests, with the exclusive objective of supplying SINOBRAS with bioreducer used in the blast furnace. This integration allows the Aço Cearense Group to control the entire coal supply chain, from the origin of the wood to its application in the steelmaking process.

The raw material used comes from its own eucalyptus plantations, distributed in three blocks of rural properties in the municipalities of São Bento do Tocantins, Araguatins and Ananás, in the state of Tocantins, totaling an area of more than 46 thousand hectares in 2024. The operation concentrates the silviculture, harvesting and carbonization modules, in addition to having an administrative structure, gas station and maintenance center, ensuring the continuous operation of the unit.

The unit has also made significant strides in innovation and sustainability. Key developments include the revival of the Genetic Improvement Program focused on wood productivity and quality,

the launch of its first proprietary clone, precision climate monitoring using advanced technology, and a biological control program that promotes integrated pest management. These initiatives strengthen the excellence of the forestry unit and its contribution to sustainable regional development.

In 2024, the company began a new expansion cycle with a focus on self-sufficiency in its production. New planting areas were acquired and the expansion of the Reducer Production Unit is underway, with the construction of 20 new rectangular furnaces, which are already in operation. This infrastructure was designed to optimize the use of wood and reduce greenhouse gas emissions.

Additionally, the company remains committed to environmental preservation. It maintains a protected area equivalent in size to approximately 25,740 football fields – a habitat for 11 near-threatened or vulnerable species – and preserves over 100 water springs that support the Araguaia-Tocantins basin, one of the most important in the country.

A preserved area equivalent to  
**25,740**  
soccer fields protects  
vulnerable species and  
more than 100 springs in the  
Araguaia-Tocantins basin





## Aço Cearense

Aço Cearense integrates industrial, commercial and logistics operations to serve customers throughout Brazil with efficiency and flexibility. With the possibility of fractional orders and facilitated credit conditions, it adapts its solutions to different demand profiles.

Its industrial unit concentrates the production of flat steel, with two plants that, together, have the capacity to produce 623 thousand tons per year. The unit also houses the largest welded pipe industry in South America, with products widely applied in civil construction and in several other sectors.

In 2024, the company Aço Cearense moved more than 31 thousand vehicles and delivered more than 800 thousand tons of steel. An important differential of this performance was the performance of Aço Cearense Logística, a company created in the period to integrate and optimize the Group's entire logistics chain. This structure allows for a unified view of the operation and ensures greater agility, efficiency and cost reduction, directly benefiting all the Group's

companies and expanding the capacity to respond to market demands.

To complete the production chain, the Group relies on the strength of its commercial intelligence, which positions it among the largest distributors, processors and independent producers of steel and its derivatives in Brazil. Aço Cearense Comercial, the Group's first company, founded in 1979, has a solid structure and a robust sales network that support this role. This trajectory of more than four decades demonstrates the ability to go beyond the simple commercialization of steel, offering differentiated solutions that guarantee agility in service, facilitated credit conditions and the possibility of fractional orders. In this way, the Group ensures deliveries in small quantities throughout the country, always connected to market transformations and committed to its purpose.

With this integrated approach, Aço Cearense reinforces its position as one of the main independent steel distributors and processors in the country, contributing to the competitiveness and solidity of the Aço Cearense Group.

**623,000**  
tons of annual production capacity and the largest welded pipe industry in South America reinforce Aço Cearense's leadership in the national market





*Instituto*  
**AÇO CEARENSE**

## Aço Cearense Institute

As a way to give back to society and contribute to a fairer Brazil with more opportunities, the Aço Cearense Group created the Aço Cearense Institute. Through this initiative, it transforms values into concrete actions aimed at social inclusion and the development of communities. The Institute conducts projects and supports programs in the areas of education, health, culture, sports and entrepreneurship, expanding the Group's positive impact beyond its industrial activities. Learn more on page 44 of this report.

More than  
**755,000**  
people benefited from social projects  
supported by Instituto Aço Cearense in the  
areas of education, health, culture, sports,  
and entrepreneurship



Big *numbers*

1.4 million

tons/year  
production capacity

R\$ 6.6 billion

annual revenue

+ 1 million

tons delivered

+5,000

directs jobs and

+100,000

indirects

More than  
31 thousand  
vehicles handled  
in the year –

more than 16 thousand by  
SINOBRAS and more than 15  
thousand by Aço Cearense

+16K

customers

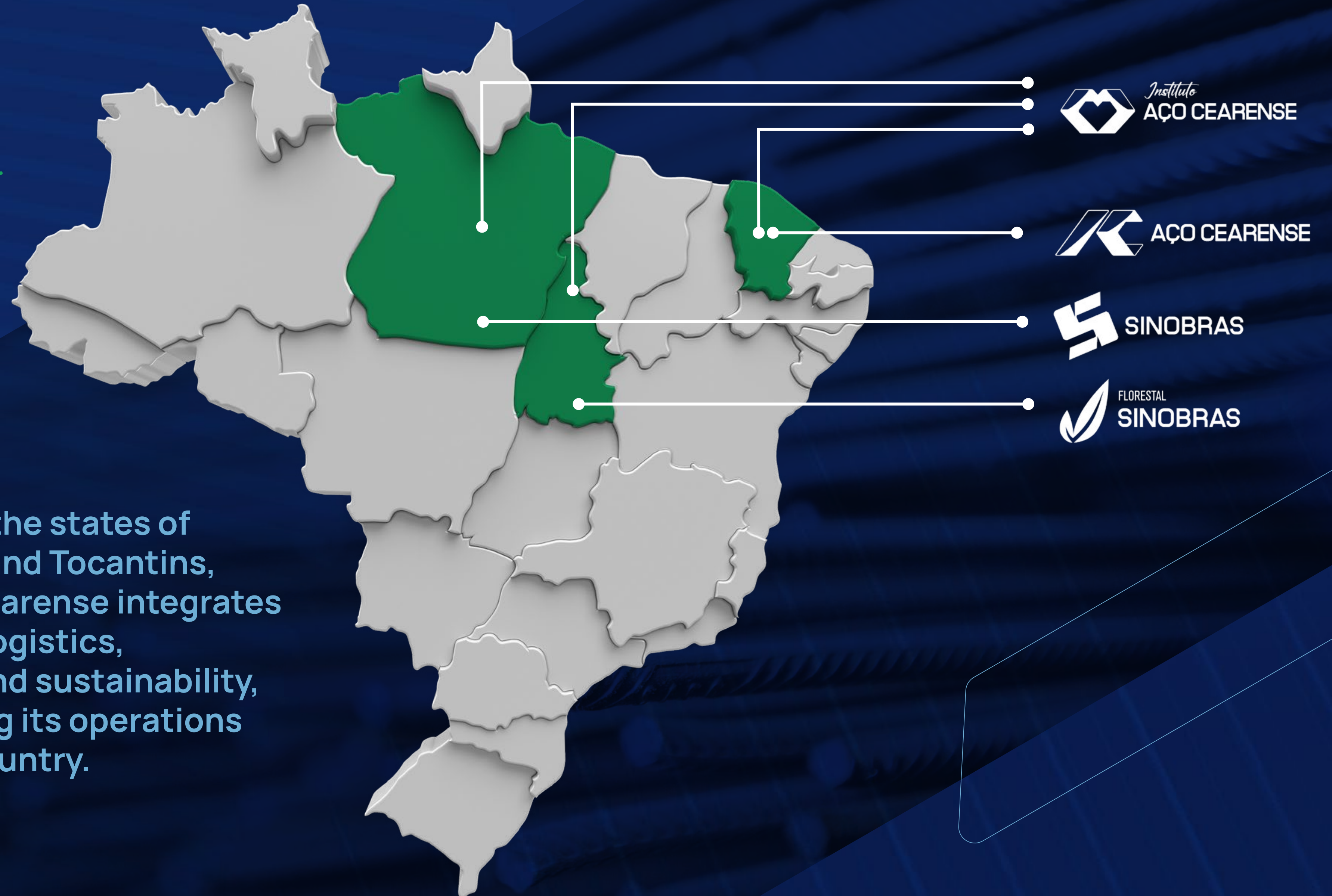
+15K

suppliers





# Map of *operations*





# Awards and recognitions



**Selo Ouro GHG Protocol** – Grupo Aço Cearense has been awarded the Gold Seal from the Brazilian GHG Protocol Program, the highest distinction in greenhouse gas emissions management. This recognition confirms the accuracy, transparency, and credibility of the company's corporate emissions inventory, reinforcing the Group's commitment to decarbonization and the sustainability of its operations.



**AEVO Intrapreneurship Awards** – The award recognizes organizations and teams that drive innovation and strengthen the role of employees in Brazil. Divided into the main categories Companies and Teams, the initiative highlighted the Aço Cearense Group in four modalities: Sustaining Innovation, Transformation Innovation, Open Innovation and ESG Innovation.



**Brazilian Association of Human Resources (ABRH) Award** – The Aço Cearense Group climbed to the podium in the Brazilian Association of Human Resources (ABRH-CE) awards, winning 2nd place in the ESG category with the Favela 3D Project and 3rd place in the Development category with the EducaSteel Project.



**INFINITE Legal Innovation Certification** – The legal team of the Aço Cearense Group was featured at the AB2L Lawtech Experience 2024, the largest innovation and technology congress in the legal sector, for the recognition of the best practices implemented in legal innovation.



**Valor 1000** – In 2024, the Aço Cearense Group was once again part of the Valor 1000 Ranking, of the Valor Econômico newspaper. In the metallurgy and steel sector, the Company is the 6th largest in the country. It also won the 17th place among the 50 largest companies in the Northeast Region and occupies the 263rd position in the general ranking of the 1000 largest companies in Brazil.



**Culture Partner Company Seal** – SINOBRAS received, from the Government of the State of Pará, the Pará Culture Seal – Culture Partner Company, through the Semear Law. The tribute reinforces the company's commitment to encouraging and supporting cultural actions in the state.





04

# Governance and *Management*

Corporate governance	25
Ethics, integrity and compliance	26
Tax approach	28
Quality Management System	29
Sustainability	30
Innovation	31



# Corporate *governance*

GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-17,  
3-3 Ethics and Governance

The governance of the Aço Cearense Group is structured to ensure transparency, accountability and solidity in its management. The structure is composed of the Board of Directors, which acts as the highest-level body, and the Executive Board, responsible for the executive conduct of operations.

The Board of Directors defines the Group's strategic guidelines and supervises the performance of the Executive Board. Its members are chosen and elected by the shareholders at the Meeting. Currently, there are no pre-defined criteria for the selection of these members. The Chairman of the Board is also the founder of the Group, which actively participates in strategic management, with a strong presence in the commercial and financial areas. Among its attributions, the definition of steel purchase strategies, pricing policies, product sales strategies and participation in the Company's main day-to-day decisions stand out.

The Executive Board is responsible for implementing the guidelines defined by the Board of Directors and for managing the operational activities of the Group's companies. With an integrated vision, it leads the execution of business strategies and promotes the continuous search for efficiency, innovation and sustainability. It also plays a key role in guiding and supervising the ESG agenda, ensuring its alignment with corporate strategy, compliance with internal guidelines, and the adoption of sustainable, ethical, and socially responsible practices in all operations. This commitment is formalized in the Company's governance structure, which has mechanisms for monitoring, engaging areas and splitting actions, ensuring that ESG principles are incorporated into strategic decisions and business routine.

As part of the evolution of governance, the Group is structuring advisory committees, which still depend on the complete formalization of their structures and attributions. These committees will have the function of supporting decision-making and strengthening management processes:

**Tax Committee:** to monitor and guide issues related to fiscal and tax management, promoting the alignment of the Group's practices with current legislation and the best practices in the market.

**Ethics Committee:** to promote integrity and ethics in all areas of the Group, supporting the construction of a respectful, transparent and safe work environment.

**Privacy and Information Security Committee:** supervise compliance with the rules and regulations related to the protection of personal data and information security, ensuring that the Group's practices are in accordance with legal requirements and the expectations of its stakeholders.

By consolidating its governance structure and advancing the creation of specialized committees, Grupo Aço Cearense strengthens its commitment to responsible management and to building an increasingly reliable and sustainable business environment.



# Ethics, integrity and *compliance*

GRI 2-16, 2-23, 2-24, 2-26, 3-3 Ethics and Governance

The Aço Cearense Group conducts its activities based on solid principles of respect, integrity and transparency, maintaining a permanent commitment to compliance with laws, regulations and best commercial, social and environmental practices. This ethical conduct is supported by a robust organizational culture, based on shared values among shareholders, management, employees, suppliers, business partners and communities, which guide all relationships established by the Group.

The main normative instrument that consolidates these values is the Code of Ethics and Conduct, which defines clear guidelines to ensure that all interactions take place with equity, corporate responsibility, and respect for human rights, promoting sustainable development. Its commitments cover all stakeholders with which the Company relates and must be fulfilled at all hierarchical levels. The Code is continuously monitored and can be reviewed at any time by the Board of Directors, ensuring that it is constantly updated in line with the best corporate governance practices.

The governance structure responsible for ensuring organizational integrity is made up of complementary instances, with clearly defined functions. The Ethics Committee acts at a

strategic level, being responsible for the Integrity and Compliance Program. It is responsible for establishing guidelines, ensuring institutional conditions and adequate resources for the integrity structure, supervising its implementation and ensuring its integration into the Company's governance. It also deliberates on relevant violations of the Code of Ethics and Conduct, proposes regulatory updates when necessary, supports the management of ethical and reputational risks, and reports directly to the Board of Directors, ensuring the alignment of integrity with senior leadership.

The execution of the strategies of the Integrity and Compliance Program is conducted by the Legal and Compliance Department, the executive body responsible for implementing and monitoring the policies and regulations approved by the governance. Its activities involve the integrated management of the Integrity Program with the other areas of the Company, the administration of the Ethics Channel, the coordination of the Investigation Committee and the promotion of training, engagement and awareness actions aimed at internal and external audiences. It also evaluates the application of institutional guidelines throughout the value chain, including suppliers and third parties, ensuring that ethical principles are present at all levels of the business.

**In 2024, Grupo Aço Cearense strengthened its culture of integrity through the strategic work of the Ethics Committee, the modernization of the Ethics Channel, and educational initiatives across its entire value chain.**





The Ethics Channel is the main means to register deviations, irregularities and violations of internal rules or legislation, including cases of harassment, discrimination, fraud and corruption. Available to the internal and external public, it can be accessed anonymously and securely through the [www.contatoseguro.com.br/grupoacocearense](http://www.contatoseguro.com.br/grupoacocearense) or by calling 0800 810 8426. Complaints are received and investigated by the Investigation Committee, following principles of confidentiality, impartiality and respect for the adversarial process, ensuring confidentiality to the complainant and transparency to the process. The whistleblower is informed about the progress and conclusion of the investigation, and the resulting reports, after deliberation by the Investigations Committee, are forwarded to the Ethics Committee for a final decision on the appropriate measures. The sanctions are applied according to the criteria of the Consequences Policy, considering the seriousness of the infraction, the risks involved, the intentionality, possible recidivism and the hierarchical level of those involved. In addition

to employees, suppliers and third parties are also subject to penalties, which can range from warnings and contractual fines to unilateral termination of contracts. Cases involving fraud, corruption, harassment or other criminal offenses may be referred to the competent authorities for the appropriate legal measures.

The Aço Cearense Group values not only accountability for deviations, but also prevention and the strengthening of an organizational culture based on ethics. Therefore, it continuously invests in training, campaigns and educational actions aimed at integrity, encouraging the engagement of employees, suppliers and partners.

With this integrated structure and committed governance, the Company ensures that ethics, integrity and respect for human rights remain at the center of its business strategy, contributing to the construction of an increasingly safe, transparent and responsible corporate environment.

## CONFLICT OF INTEREST

### GRI 2-15

The Aço Cearense Group adopts clear measures to prevent and deal with situations that may generate conflicts between personal interests and the objectives of the Group's companies. These conflicts can arise when professional decisions or actions are influenced by private interests, such as favoring family or friends, seeking personal gains from the position occupied, or using privileged information for one's own benefit or that of third parties.

To ensure ethical and transparent relationships, conduct such as: using one's name or position in the company to obtain personal advantages are considered unacceptable; mediate negotiations in which close people are involved; to act in activities that compete with the Group's business or are incompatible with its responsibilities; and maintain business relationships that involve direct interests in internal decisions.

When there is evidence of a conflict of interest, the case is referred for evaluation by the Ethics Committee, which acts under the supervision of the Board of Directors. The Committee is responsible for analyzing the situation, considering possible impacts, and recommending corrective measures, always focusing on the integrity of professional relationships.

Currently, the Aço Cearense Group does not have a formal policy of disclosing these situations to the external public, maintaining the investigation and conduct of cases internally, according to the guidelines of its Code of Ethics and Conduct.



# Tax *approach*

GRI 2-28, 2-29, 207-1, 207-2, 207-3, 207-4

The Aço Cearense Group conducts its tax activities with responsibility, transparency and commitment to legality. Present exclusively in Brazil, the Company strictly complies with all tax rules and adopts good governance practices to ensure that its taxes are collected correctly and within the established deadlines.

Among the main taxes collected by the Group are the Tax on the Circulation of Goods and Services (ICMS), the Tax on Industrialized Products (IPI), the Social Integration Program (PIS), the Contribution to the Financing of Social Security (COFINS), the Corporate Income Tax (IRPJ), the Social Contribution on Net Income (CSLL) and labor charges such as INSS and FGTS. These taxes, which are levied on revenues, accounting profit and payroll, reflect the Group's commitment to complying with tax obligations, financing public policies and the socioeconomic development of the regions where it operates.

To deal with a complex tax scenario, the Aço Cearense Group maintains a solid and integrated structure. The Vice President of Finance is responsible for ensuring compliance with the tax strategy, reporting directly to the Board of

Directors. The tax area works transversally with the Controllershship, Legal and Compliance departments, ensuring that decisions are aligned with the Company's principles and current legislation. The digitization of documents and the automation of processes contribute to strengthening the control and traceability of tax information.

The Company also adopts careful tax planning, always within the limits of the legislation, with the objective of making its operations more efficient. This planning includes the choice of the most appropriate tax regime, the use of tax incentives provided for in state and federal laws and the correct calculation and management of tax credits, which can be offset against future taxes and contribute to the balance of the Group's tax burden.

Tax risk management is conducted with caution, adopting a conservative stance that avoids practices that can be interpreted as abusive or contrary to the spirit of the law. Risks are monitored through periodic analyses carried out by the Internal Audit areas and the Legal and Compliance Department, considering changes in legislation, court decisions and interpretations by regulatory bodies. Whenever necessary, the Company

structures contingency plans and monitors possible tax liabilities with transparency and responsibility.

Internal audits are conducted annually, and the controls framework is reviewed regularly. The Internal Audit area reports directly to the Audit Committee, which is responsible for overseeing the effectiveness of controls and ensuring compliance with the organization's tax policies. The teams involved in tax management participate in regular training, which ensures alignment with best practices and legal updates.

In the relationship with the tax authorities, the Aço Cearense Group maintains an open, transparent and collaborative posture, establishing constant dialogue with municipal, state and federal agencies. Whenever necessary, it conducts formal consultations and requests clarifications to prevent divergences and ensure legal certainty to its operations. The Company also acts proactively in inspections and audits, providing information with agility, accuracy and responsibility.

In addition, the Group participates in sector associations and class entities, such as the Federation of Industries of the State of Ceará

(FIEC), which represent the interests of the industry. Through these institutions, it contributes to the debate on tax and regulatory policies, always in an ethical manner and committed to the sustainable development of the steel sector.

With a structured and transparent fiscal management, the Aço Cearense Group seeks not only to comply with its legal obligations, but also to contribute effectively to the development of the country, guided by ethics, responsibility and long-term vision.

**Grupo Aço Cearense optimized tax processes through automation and strategic planning, ensuring legal compliance and efficient management of tax credits.**



# Quality Management *System*

**The Aço Cearense Group maintains a permanent commitment to the quality of its products and processes, with the aim of exceeding customer expectations and ensuring safety, performance and reliability. To this end, it adopts a management model focused on continuous improvement, with monitoring at all stages of production.**

This care is supported by ISO 9001 certification, the international standard that establishes criteria for quality management systems. The certification proves that the Company adopts consistent practices to improve processes, meet market demands with excellence and reduce operational risks. In practice, this means that the Group's products adhere to strict standards and undergo continuous evaluations to ensure compliance with legal and industry requirements.

One of the examples that demonstrate this pattern is the Company's rebar line. The certification process is conducted by Product Certification Bodies (OCPs) accredited by the National Institute

of Metrology, Quality and Technology (Inmetro), responsible for ensuring the compliance of items sold in the country. The production of CA50 and CA60 rebar follows the requirements of the NBR 7480 standard, which establishes criteria for the manufacture of steel bars and wires used in the reinforcement of reinforced concrete. This certification ensures that the product has the strength, dimensions and performance necessary for structural applications, offering more safety to construction sites.

The search for quality goes beyond manufacturing and is also present in the way products are identified and labeled. The Aço Cearense Group requires that 100% of the product categories considered significant present complete, clear and standardized information. This includes the indication of materials' origins, ensuring traceability from the raw material to the final product. In addition, products receive additional identifications to reinforce their authenticity, such as embossed marks, barcodes, security seals and, when applicable, certification seals, as is the case of SI 50, SI 60 and AC 60 rebar, certified by the Brazilian Association of Technical Standards (ABNT). All these practices follow requirements of the Ministry of Development, Industry, Commerce and Services (MDIC), Inmetro and the Company's

own internal standards, which seek to go beyond what is provided in the legislation, to ensure quality to its customers. [GRI 417-1](#)

This dedication is driven by the goal of developing excellence through the identification and elimination of waste, reducing costs and increasing productivity.

This is made possible through the Operational Excellence Program (PEO), led by the organization's Innovation department, which strengthens Grupo Aço Cearense's competitiveness and consolidates its reputation as a company that delivers more than just steel – it delivers safety, credibility, and value.





# Sustainability

GRI 2-25

**Sustainability is at the heart of the way the Aço Cearense Group conducts its business. With a culture based on customer care, valuing people, seeking consistent results and commitment to society, the Company has invested in the evolution of its management model to generate economic, social and environmental value in an integrated manner.**

In 2023, a comprehensive diagnosis of operations was carried out with the aim of identifying strengths and opportunities for improvement related to the ESG agenda. Based on this process,

the Group developed its materiality matrix, an instrument that guides the identification of the most relevant topics for its stakeholders (see more on page 6 of this report). To ensure that these topics are part of the organization's routine, specific Working Groups were created, responsible for defining action plans, monitoring results, implementing initiatives and strengthening an internal culture committed to the best sustainability practices.

This journey aims to expand the Company's positive impact, strengthen its contribution to the development of Brazil and reaffirm its commitment to future generations. For the Aço Cearense Group, making business more sustainable is not just a goal, but a necessary and promising path.





# Innovation

GRI 3-3 Innovation

Innovation is a strategic axis for the Aço Cearense Group and is present in the day-to-day activities of its companies. With an area dedicated to innovation and operational excellence, the Group continuously seeks gains in productivity, efficiency and sustainability, while connecting to new ideas and technologies.

Among the initiatives, the Inovar Program stands out, aimed at solving real challenges for companies and strengthening the culture of innovation. The program promotes the exchange of experiences with experts and brings the Group closer to various ecosystems, generating connections with startups, Scientific and Technological Institutions (ICTs), EMBRAPA Units, innovation hubs and other strategic partners. Through six Innovation Trails, calls are launched for the collaborative development of solutions and the formation of partnerships. Currently, startups are already working together with the Group's companies in projects that apply technologies such as artificial intelligence, computer vision, digital twins, neural networks and the Internet of Things, among others, with a focus on generating value and improving administrative, industrial and environmental processes.

At SINOBRAS, a prominent project uses artificial intelligence and neural networks to improve the system for detecting impurities in scrap metal, which is the plant's main raw material. The system identifies materials such as rubber, concrete, and

earth before entering the production process, allowing for more efficient use of energy and productivity gains. Artificial intelligence is also applied in the automation of industrial processes, optimizing resource consumption.

SINOBRAS Florestal develops, in partnership with an ICT, a solution that applies artificial intelligence and sensors to carbonization furnaces, ensuring precise control of temperature and oxygen input. This enables better use of wood and reduces greenhouse gas emissions. The unit also invests in forestry research and development: in 2024, it approved its first eucalyptus clone, developed with the Forest Investigations Society (SIF) and adapted to the conditions of the Northern region of Brazil. In addition to increasing productivity and planting quality, the clone may generate royalties for the company in the future. Another milestone was the inauguration of the first natural enemies laboratory, aimed at reducing the use of chemical pesticides and expanding the use of biological solutions, making forest management more sustainable.

At the company Aço Cearense, artificial intelligence is applied in process control to increase precision in yarn production, reduce waste and improve the customer experience.

In the digital field, innovation is driven by OCA Lab, a laboratory that explores business opportunities in an agile and collaborative way. In 2024, one of the

main results was the launch of the Group's official e-commerce, created after tests with the redeoca.com marketplace, which confirmed customer demand for more autonomy in the purchase of steel. The new channel is already part of the commercial strategy and strengthens the presence in digital commerce.

With a focus on customer centricity, the Group adopts tools such as an advanced relationship management system (CRM) to strengthen ties and uses artificial intelligence to support administrative activities, freeing up teams for strategic actions.

In line with the best market practices and organizational strategy, the Aço Cearense Group has two policies that guide its initiatives: the Innovation Policy and the Intellectual Property Policy. Following these guidelines, it also works to identify opportunities to finance its projects, from the search for sources of development to the management of tax benefits, such as those provided for in the Brazilian Law "Lei do Bem".

With this integrated and collaborative approach, innovation strengthens competitiveness, contributes to the efficiency of operations and prepares the Group for the challenges and opportunities of a constantly changing market.



**In 2024, Grupo Aço Cearense expanded its artificial intelligence projects and launched its e-commerce platform, strengthening innovation and efficiency in both industrial and digital processes.**





05

## Care for *people*

Employees	33
Clients	42
Suppliers	43
Local communities	44





# Employees

GRI 2-29, 3-3 Employment and Working Conditions

The strategic objective of the Human Resources (HR) area of the Aço Cearense Group is to unlock people’s potential, boost professional growth and generate value. The investments made for this purpose reflect the Company’s commitment to the development, health and well-being of each employee, recognizing them as an essential part of its trajectory.

In 2024, the Company accelerated the transformation of the HR area, with one of the main milestones being the expansion of the structure of Human Resources Business Partners (HRBPs), which went from two to 17 positions, with professionals present in all business units. This expansion ensured greater capillarity, presence at all levels and a closer and more effective service to areas’ demands. The performance of HRBPs contributes to aligning people management practices with strategic objectives, strengthening a more sustainable, inclusive, and results-oriented culture. Proximity to the operation and leadership favors shared decisions and increases HR’s responsiveness to day-to-day challenges. More than a link between employees and managers, HRBPs act as agents of transformation, positively influencing

organizational environment, team engagement, and talent retention.

At the same time, the corporate HR area, which brings together Communication, Development and Performance, Recruitment, Compensation and Culture, plays a strategic role in building a more humane and future-ready organization. This integrated structure favors synergistic action, in which each front contributes in a complementary way to strengthen organizational culture, promote continuous development of people and fair remuneration.

Internal Communication ensures that the Company’s strategy, values and initiatives are understood and experienced by all, promoting transparency, alignment and a sense of belonging. The Development and Performance area works in technical and behavioral training, with learning paths and evaluation mechanisms that drive individual and collective growth. The Recruitment area ensures attraction of talent aligned with the organization’s culture and challenges, while the Compensation and Benefits team offers attractive conditions for retaining professionals and valuing meritocracy, ensuring fair compensation for employees. The Culture front, on the other hand, preserves and strengthens the principles that sustain the Company’s purpose and identity.



**In 2024, Grupo Aço Cearense’s HR team expanded its network of HRBPs from 2 to 17 positions, bringing strategic presence to all units and strengthening the connection between people, culture, and results**

The interaction between the corporate area and HRBPs forms a strategic network that expands active listening, customized solutions, and streamlined decision-making. HRBPs identify and translate demands of the teams to the corporate areas, which develop more assertive and impactful initiatives. This continuous collaboration allows us to unlock people’s potential more effectively, promoting healthier, more inclusive and innovative work environments.

Another relevant advance was the transformation of the former Personnel Department into a modern and strategic structure, focused on organizational efficiency, with a focus on data and indicator analysis. This change brought more visibility and agility to decisions, bringing HR closer to strategic planning and contributing directly to initiatives to increase profitability and business growth.

To support this movement, the Human Resources department relies on the Organizational Change Management (OCM) team, which is responsible for aligning people and processes, identifying barriers, mitigating resistance, and promoting the adoption of new behaviors, skills, and values. Among the highlights of this work is the support for process modernization and technology adoption, such as the 4Future digital transformation program, which assists in the migration to the new version of SAP S/4HANA.

This technological modernization has enabled significant advances, such as automation of attendance recording in training, improvements in payroll and admission processes, and the construction of business intelligence (BI) dashboards. These innovations connect leaders to more assertive decisions, based on data and analysis, making HR more analytical, agile, and integrated with the business.





Employee profile

At the end of 2024, the Aço Cearense Group had 5,014 direct employees distributed among the states of Pará, Ceará and Tocantins. Of this total, 4,240 were men and 774 women, all covered by collective negotiation agreements. Most of the staff, made up of 4,785 employees, had an indefinite contract and full-time work. Another 229 professionals worked on temporary contracts, with a reduced workload. There are no employees without a guarantee of workload. [GRI 2-7, 2-30](#)

In 2024, the Aço Cearense Group hired 1,718 new employees, which represents an admission rate of 28.4%. Most of these hires occurred among people under 30 years, which summed 936 admissions. In terms of gender, women accounted for 312 hires, with a rate of 40.31%, higher than men, which was 26.23%. Hiring was concentrated in the states of Ceará and Pará, with 737 and 687 new employees, respectively. In the same period, 948 dismissals were recorded, with a turnover rate of 2.07%. This figure reflects the organization's low employee turnover level. [GRI 401-1](#)

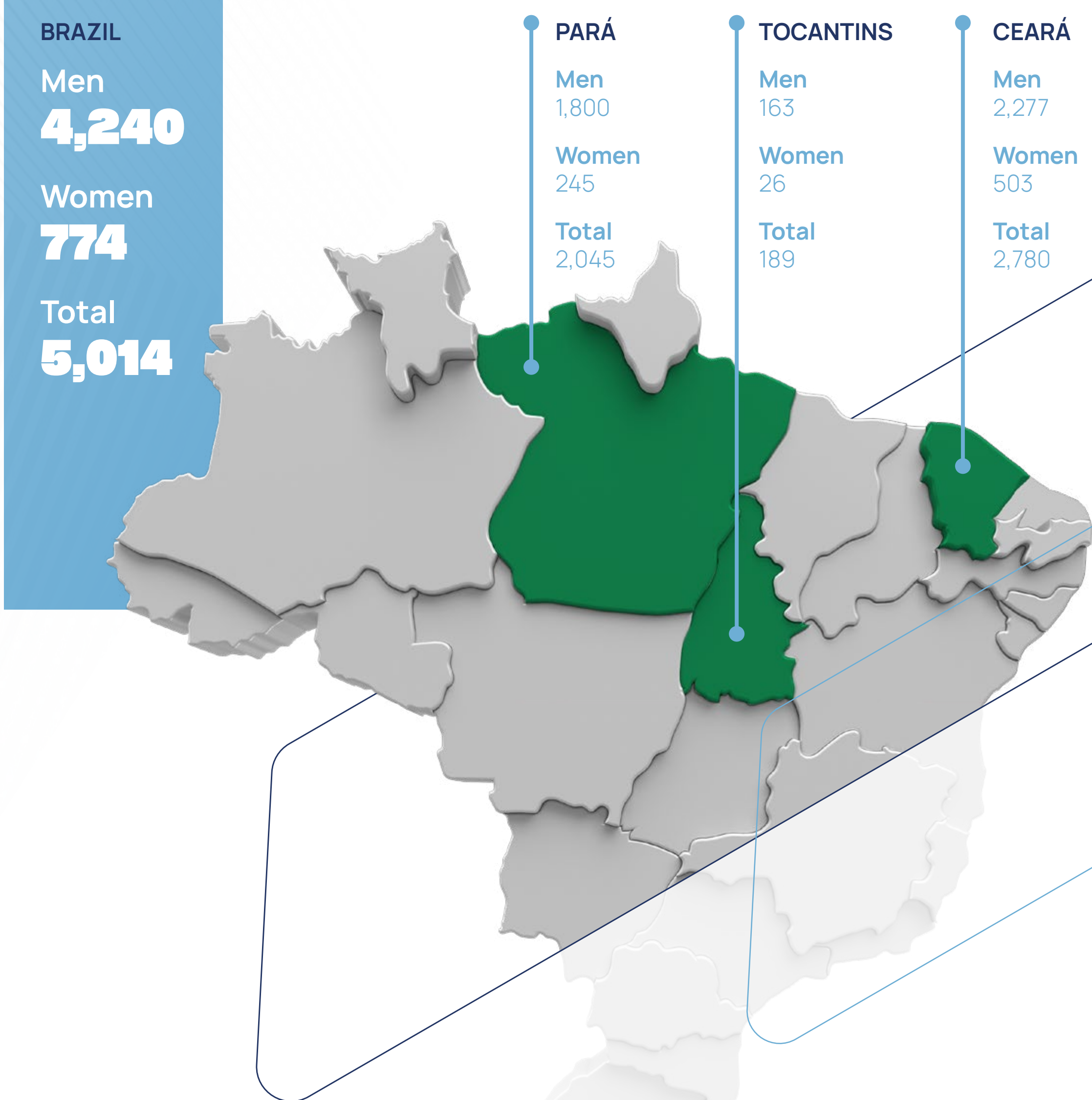
In addition to the numbers, the Company has improved the experience of those who participate in recruitment processes, making the steps clearer and more accessible, with transparent communication and a robust digital portal that automates several steps. Internally, one of the most relevant changes was the strengthening of the culture of valuing in-house

talents. To this end, mechanisms were created that encourage succession and prioritize internal promotion. As a result, more than 80% of the strategic vacancies opened in 2024 were occupied by professionals who were already part of the Group, reinforcing commitment to employee development and loyalty.

Valuing diversity is part of the daily life of the Aço Cearense Group, which seeks to promote a more inclusive, respectful and open work environment to different perspectives. The Company adopts a policy of fair treatment and remuneration, without any type of discrimination based on gender, race, ethnic origin, religion, age, physical condition, sexual orientation, nationality, political opinion or union affiliation. Discriminatory acts by employees or suppliers are unacceptable and contrary to the Group's principles.

Currently, 15% of the workforce is made up of women, a rate higher than the national average for the sector but still considered less than ideal by the Company's leadership. On the other hand, the presence of women in strategic positions is already a reality: 31% of leadership positions and 20% of senior management are held by women, with emphasis on areas such as technology and forestry operations.

TOTAL EMPLOYEES BY GENDER AND REGION [GRI 2-7](#)





**The Company’s focus is on inclusion, promoting a culture that values active listening, respect for differences, and diversity of thought within teams. Without following ready-made formulas, the Aço Cearense Group bets on its own path, aligned with its cultural axis “Our Way”, which prioritizes the construction of an increasingly welcoming, diverse and genuinely committed environment.**

In addition to the direct team, 1,499 outsourced workers complemented the Group’s operations, providing services in various areas, such as access control, surveillance, cleaning, maintenance, technical support, waste collection, food supply, employee transportation, among others. They also work on fronts related to the environment and forestry operations, such as soil fertilization, planting seedlings, mowing and applying herbicides. Most of these workers are hired through specialized companies. In specific cases, which require punctual or highly technical services, the Group also hires individuals or individual companies directly. [GRI 2-8](#)

The Company maintains a transparent and respectful relationship with the unions that represent employees and outsourced workers,

ensuring free access of the entities to its units and the full exercise of collective bargaining. No violations of the right to freedom of association or participation in negotiation processes by workers of the Group’s companies or their service providers were identified in the period. [GRI 407-1](#)

**Training and development**  
[GRI 2-18, 404-2](#)

Unlocking people’s potential, growing and generating value: this is the motto that guides the development strategy of the Aço Cearense Group, guiding initiatives that prepare its teams for the challenges of the present and the opportunities of the future. In 2024, the Training and Development area was renamed Organizational Development, taking the lead in talent management and succession actions. With more structured processes of alignment with leadership and calibrations, the Company already has a significant number of professionals mapped as talents and in preparation to take on new responsibilities.

In addition, the Aço Cearense Group maintains a series of training programs aimed at employees and communities. One of the main ones is the “Crescer” Project, which offers free professional qualification courses in areas such as lamination, press operation, industrial maintenance and forest machinery. In 2024, the project served 119 people in the SINOBRAS and SINOBRAS Florestal units, with an average of 40% effectiveness among the participants.

Among the initiatives aimed at young people, the Group maintains the project “EstagiAço”, which provides practical experiences for students at the beginning of their careers. In 2024, 43% of the participants were hired, reinforcing the Company’s commitment to talent training. The project “Aprendizaço”, on the other hand, prepares young people for the job market with knowledge trails and technical and behavioral training, resulting in the hiring of 39% of the participants at the end of the cycle. Specifically, at SINOBRAS Florestal, the Young Forest Engineer Program seeks to identify and develop new talents trained in the areas of Environmental, Forestry and Mechanical Engineering, preparing future leaders with practical experience and aligned with the challenges of the business. Through these actions, the Aço Cearense Group strengthens professional qualification and expands access to opportunities, contributing to the growth of people and the regions where it operates.







**Internally, the “Multiplicar” program trains employees to act as instructors, sharing their knowledge and strengthening the learning culture. Also focusing on education, “EducaAço” supports those who want to complete Elementary or High School. More than 500 employees have already benefited from this opportunity for personal and professional growth. In addition, to support continuous development, the “Trilhar” platform brings together several courses and training accessible to all employees. In 2024, 290 courses were offered on the platform, both for general public and for segmented audiences.**

Throughout the year, the Aço Cearense Group accounted for 274,170 hours dedicated to the training of its employees. The average hours per employee was 26.28 for the male public and 24.95 for the female public. By functional category, professionals in management positions received, on average, 43.60 hours of training, followed by the categories of specialists and analysts, with an average of 31.66 hours, and technical-operational, with 24.71 hours. These figures demonstrate the Group’s ongoing commitment to preparing its teams for challenges of the present and the future, strengthening competencies at all levels of the organization.

The Company also adopts a structured Performance Management model, aimed at individual development, strengthening organizational culture and generating data that guides more assertive decisions. In 2024, this model underwent an important evolution: the existing evaluation tool gained a new purpose, focusing on results and practical application of the information generated.



Among the improvements implemented, the creation of performance calibration cycles stands out, which increase consistency in the analysis of evaluations and strengthen both meritocracy and strategic vision of talent and succession. The process uses the 360° model for leadership positions, applied annually and bringing together different perspectives (self-assessment, manager, peer, team and internal customer evaluation), ensuring a more complete and effective analysis. For the other professionals, the 180° model is applied, which combines self-assessment and the manager's assessment, offering a clear diagnosis directed to development.

The evaluation cycle begins with the presentation of the program and the explanation of the model. Each employee, with validation from the leadership, selects the colleagues with whom they interact the most to compose their "evaluation tree". The evaluators receive specific guidance and, at the end of the process, results are made available in report format through the performance management system, adapted to the Company's reality.

Competencies evaluated include collaboration, credibility, safety culture, innovation, customer focus and focus on results. For leadership positions, there is additional emphasis on aspects related to team management and business acumen, such as people management and strategic vision. The assessment combines objective questions and qualitative perceptions, considering the frequency with which behaviors are observed on a daily basis.

After the cycle is completed, the development stage begins. Leadership is encouraged to promote conversations about

results and self-development, strengthening feedback culture. From this dialogue, Individual Development Commitments (CDIs) are elaborated, in which managers and employees define goals and actions aimed at unlocking potential and professional development.

The main transformation, however, is in the strategic use of the data generated. In 2024, the Company started to integrate performance evaluation information with talent mapping and leadership succession, enabling internal movements with more precision and predictability. As a result, three structural changes in strategic areas were made based on this data, and more than 80% of the open strategic positions were filled by internal professionals identified as suitable for potential promotions.

The engagement indicators also show the consolidation of the model. In the first half of the year, among professionals, the rate of compliance with the evaluations reached 97%, feedbacks reached 70% and the CDIs (Individual Development Commitments) reached 46%. In the second half of the year, with a focus on managers, compliance with the evaluations reached 98%, while the other indicators were in progress at the time of closing this report.

This model reinforces the Aço Cearense Group's commitment to the development of people, strengthening a culture of recognition, engagement and alignment between business objectives and employees' career plans.



With over  
**274,000**  
hours of training and  
**80%**  
of strategic positions filled  
by internal talent, Grupo Aço  
Cearense is preparing its teams  
to lead the future.



Compensation and benefits

GRI 2-19, 2-20, 401-2, 403-6

Valuing people is a commitment of the Aço Cearense Group, reflected in a compensation policy aligned with market practices and applied to all hierarchical levels. This policy ensures proper compensation management and establishes clear criteria for treating employees. Based on updated salary surveys, the Company maintains external competitiveness and internal balance between positions.

Caring for the well-being of employees translates into a broad set of benefits. Among them are: health plan with co-participation for holders and dependents, dental plan, pharmacy and food vouchers, transportation vouchers and basic food basket. The partnership with Einstein Conecta guarantees free online medical care for employees and dependents, while Wellhub expands the possibilities of self-care, offering services focused on physical, emotional and nutritional health.

Also noteworthy are the group's life insurance, fully funded by the Company, and the private pension plan, with a contribution equivalent to the amount deposited by the employee, limited to 5% of the salary. Complementing this comprehensive care, the Count on Us program offers psychological, social, legal and financial support 24 hours a day, ensuring support in times of need. Thus, the Aço Cearense Group seeks to go beyond fair remuneration, promoting a healthy, welcoming and sustainable work environment for all.



Health Plan



Dental Plan



Pharmacy Agreements



Meal Voucher



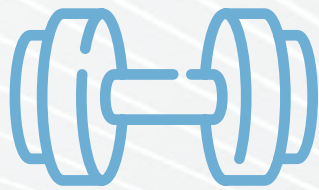
Transportation Voucher



Basic Food Basket



Einstein Conecta



Wellhub



Group Life Insurance



Private Pension Plan



“Conte com a Gente”  
(Count on Us)



Occupational health and safety

GRI 3-3 Health & Safety, 403-1, 403-2, 403-3, 403-4, 403-5, 403-7, 403-8

The health and safety of people are above any objective in the Aço Cearense Group, a principle that guides all the Company's decisions and actions. This commitment is formalized in its Safety Policy and supported by a robust management system, integrated with all the Group's companies and aligned with both the legal requirements of the Ministry of Labor and Employment (MTE) and international references, such as the guidelines of the American Conference of Governmental Industrial Hygienists (ACGIH). The model incorporates globally recognized practices and standards, ensuring safe and healthy work environments for employees and third parties, in all administrative, operational and support areas.

The maintenance of these safe environments is a result of the consistent application of a system that brings together structured tools and processes, such as the Preliminary Risk Analysis (APR), the Safe Refusal of Work/Work Order (RST/OST), the Daily Safety Dialogue (DDS), the Work Permit (PT), safety inspections, operational procedures and internal OSH audits. These mechanisms support the identification and control of hazards, prioritizing the elimination of risks at the source, the adoption of collective and administrative protections and, when necessary, the use of Personal Protective Equipment (PPE).

Health and safety performance is continuously monitored through visible management boards, specialized committees, monthly meetings open to all employees, audits and Area Safety Meetings (RSAs). This monitoring and interaction routine strengthens team engagement, increases transparency, and drives continuous improvement of results.

All workers, including contractors, receive training from onboarding, with theoretical and practical training on the risks associated with their jobs and measures to mitigate them. These trainings are evaluated and monitored in the first months, ensuring the assimilation of contents and safe application of the practices on a daily basis. Mandatory normative training is also carried out, according to the Regulatory Standards of the Ministry of Labor.

Health promotion is strengthened by annual awareness campaigns aligned with the Ministry of Health's calendar, which uses thematic colors to mobilize employees around relevant agendas, such as breast cancer, prostate cancer, traffic safety, among others. In addition to the Internal Week for the Prevention of Occupational Accidents (SIPAT), which expand the scope of preventive actions.

Worker participation is encouraged by channels such as safety meetings and groups, improvement projects, the Internal Commission for the Prevention of Accidents and Harassment (CIPA), the Group of Safety Godfathers and Godmothers



(GPMS), investigations, occurrence reports and physical or electronic forms for risk registration. The program includes the holding of health and safety committees, formed by leaders, CIPA and vice president, meet to address strategic issues related to physical integrity and well-being. In addition, SINOBRAS is associated with the Brazil Steel Institute (IABR), an entity that represents the national steel industry, with active participation in its Safety and Health Committees. This work involves the sharing of good practices, improvements and learning through technical visits, working group meetings and studies to review Regulatory Standards, contributing to the continuous improvement of working conditions throughout the Aço Cearense Group.

Grupo Aço Cearense maintains integrated management and continuous training, reducing risks and ensuring safe environments aligned with national and international standards.





The Company maintains a structure dedicated to occupational health and safety through the Specialized Service in Safety Engineering and Occupational Medicine (SESMT), made up of safety engineers and technicians, occupational physicians, nurses, nursing technicians and other specialized professionals. These teams are responsible for managing the Occupational Health Medical Control Program (PCMSO), which establishes guidelines to protect the health of employees, and the Risk Management Program (PGR), which aims to identify, evaluate, map, and control occupational risks. The actions include early detection of possible work-related diseases, monitoring of exposure to harmful agents and verification of the effectiveness of preventive measures adopted, ensuring safe conditions and preserving both physical and mental integrity of workers.

Another important initiative of the Aço Cearense Group is the Count on People program, which works to meet the emotional needs of employees. The program began in 2021, before the publication of Technical Note No. 01/2023 of the Ministry of Labor and Employment, which provides guidance on the inclusion of mental health in the management of occupational risks. Count on Us has been an essential pillar for maintaining employees' wellbeing, offering psychological care and initiatives aimed at personal development, healthy relationships, quality of life and financial re-education. The program also encourages the

adoption of healthier habits, such as physical exercise and dietary re-education, fostering self-care and expanding knowledge about mental health. More than 2 thousand people have already benefited directly from this comprehensive approach.

After the implementation of the program, there was a 50% reduction in the number of absences of more than 15 days due to mental health, a 39% drop in the volume of certificates related to this topic, 3.29% engagement in Count on Us activities and 333 people enjoying the Wellhub benefit. In addition to online psychological care, all the Group's units have on-site shifts of psychologists, ensuring quick access and close welcoming. Mental health is also monitored in occupational examinations and preventive actions of the PCMSO, always respecting the confidentiality of medical information, in accordance with the Company's Code of Ethics and Conduct.

Comprehensive care is complemented by initiatives that encourage physical activity and well-being. Internally, the Steel Health program accompanies employees with comorbidities and/or overweight, offering multidisciplinary support with a doctor, nutritionist and physical educator, in addition to clinical exams and monthly meetings. Each cycle of the program, lasting 90 days and groups of up to 30 people, promotes significant improvements in health and quality of life. Currently, the initiative serves the Aço Cearense

Industrial unit, which in 2024, benefited 120 employees through this action.

In the relationship with the community, the Steel Race, held annually in Marabá, stands out, with the objective of encouraging the practice of sports and quality of life. The 2024 edition brought together around a thousand participants, including SINOBRAS employees and local residents, strengthening the Company's bond with the region and promoting the integration between health, well-being and sustainable development.

Over  
**2,000**  
people have already benefited from the 'Conte com a Gente' program, which supports employees' mental health, well-being, and personal development.



# Clients

GRI 2-29

The relationship with customers is one of the pillars of the Aço Cearense Group's performance. In 2024, the Company took important steps to strengthen this connection, with initiatives aligned with its strategy and brand positioning, guided by excellence in service, innovation, and the construction of lasting partnerships.

In the direct relationship, the new Customer Portal was launched, developed to make shopping experience simpler, more agile and personalized. The novelty integrates the implementation of a modern Customer Relationship Management (CRM) system, adopted in all the Group's companies. The tool connects areas such as Commercial, Logistics, Information Technology and Production Planning, offering a complete view of each customer's needs and allowing faster and more effective responses at all stages of the process. This innovation aims to provide superior experience, modernize processes and strengthen the Group's leadership within the markets in which it operates.

The proximity to customers is also supported by active listening and the continuous qualification of teams. Throughout 2024, the Company promoted the Annual Sales Meeting and conducted training aimed at commercial teams, ensuring the alignment of offered solutions with the real demands of the market. Its presence at fairs and events in the sector was intensified, aiming to strengthening ties, increasing brand visibility and highlighting the Group's competitive differentials.

Also during the year, the Company advanced in its brand architecture, seeking greater integration between all the Group's companies. The celebration of the 45th anniversary was marked by an institutional campaign and participation in strategic events, such as Pará Industry Fair (FIPA), Concrete Show and Expoaço, both in São Paulo, and Casa Cor Ceará 2024, strengthening the relationship with architects and engineers and highlighting versatility of steel applications. These meetings promoted the exchange of experiences, expanded the dissemination of brands and strengthened the relationship with customers.

In the portfolio, the Aço Cearense Group launched SI 50 rebar in spooler and coil formats, in addition to wire rod, serving the consumer market throughout Brazil. Another highlight was the launch of SI 50 cut and folded, developed to optimize civil construction chain, offering more agile and efficient solutions.

All these initiatives are part of a strategic and integrated approach, which reaffirms the commitment of the Aço Cearense Group to valuing the customer and building a solid positioning, supported by innovation, quality and trust. Combining technology, market intelligence and a highly prepared sales force, the Group is able to serve with agility and efficiency, offering easy credit conditions and flexibility for fractional orders. This allows deliveries in small quantities to the entire national territory, always with a vision connected to market transformations and aligned with the purpose of generating value in a sustainable way.



**Strengthening connections, listening attentively, and innovating with purpose: this is how Grupo Aço Cearense transforms relationships into partnerships and delivers value with excellence.**



# Suppliers

GRI 2-6, 2-29, 3-3 Supply Chain, 204-1, 408-1, 409-1

The supply chain of the Aço Cearense Group is broad and strategic, ranging from essential raw materials, such as iron ore, bioeducer, scrap metal and inputs for steelmaking, to electricity, machinery, industrial equipment, logistics services and national and international supply of flat steel. Suppliers of consumer goods used in industrial activities also make up this network. As the largest scrap recycler in the Northern and Northeastern regions of Brazil, SINOBRAS maintains a significant volume of suppliers of this input to meet the demand of the Melt Shop in the production of steel billets.

In 2024, of the total volume of scrap metal purchased, 2.74% came from individual suppliers and 97.26% from corporate suppliers. Among individual suppliers, 73% are from the Northern Region and 27% from the Northeast Region. Among the corporate suppliers, 43% are from the Northern Region, 29% from the Southeast Region, 25% from the Northeast Region and 4% from the Midwest. In total, throughout the year, 37.11% of financial volume traded by the Group was directed to local suppliers, with emphasis on the states where it operates: Pará (21.46%), Ceará (14.37%) and Tocantins (1.28%). These data reaffirm the Company's commitment to strengthening the local supply chain.

Grupo Aço Cearense acknowledges the historical risks associated with the supply of bioreducers, particularly regarding the exposure of young individuals to hazardous situations and the

possibility of labor under conditions analogous to slavery. There is also a recognized risk of adolescents aged 16 to 18 being subjected to activities that compromise their health and safety, such as heavy load transportation, machinery operation, or exposure to harmful physical and chemical agents.

Beyond social aspects, the company also considers the environmental impacts and health and safety risks faced by workers involved in this supply chain. Key challenges include deforestation, improper use of natural resources, exposure to unhealthy environments, and the lack of personal protective equipment (PPE), which can compromise workers' physical integrity.

To mitigate these risks, Grupo Aço Cearense adopts a series of measures aligned with Brazilian legislation and the conventions of the International Labour Organization (ILO). These include: conducting social and environmental audits, as well as field inspections focused on verifying minimum working age, safety conditions for young apprentices, and compliance with environmental regulations; training suppliers on labor legislation, ILO guidelines, and environmental best practices; including specific contractual clauses that prohibit child labor, require compliance with safety and environmental standards, and establish penalties for non-compliance; maintaining an accessible whistleblower channel that ensures anonymity and protects against retaliation; and

implementing corrective action plans whenever social, environmental, or occupational safety non-conformities are identified.

Currently, the supplier selection process for scrap and bioreducers includes socio-environmental criteria as part of the registration and approval process. For other supplier groups, such requirements are not yet in place, but this initial mapping represents an important step toward building a more comprehensive and responsible supply chain management model.

To further strengthen governance over its supply chain, Legal and Compliance Department is expanding the integrity program of the Aço Cearense Group to suppliers. In addition to the creation of a specific Code of Conduct for this audience and training and awareness actions, an action plan provides for the pilot evaluation of suppliers selected on a sample basis.



**37.11%**  
of purchases were made from local suppliers, with a strong presence in the states of Pará, Ceará, and Tocantins. The company reinforces the integrity of its supply chain, preventing social and environmental risks



# Local communities

GRI 2-29, 3-3 Local communities, 203-1, 203-2

The Aço Cearense Group believes that its role in society goes far beyond the generation of employment and income. Through the Aço Cearense Institute, the Group invests in initiatives that promote social transformation, inclusion and improvement of the quality of life in the communities where it operates. Since its creation in 2010, the Institute has allocated more than R\$ 35 million to social actions in Ceará, Pará and Tocantins, benefiting more than 755 thousand people, of which 201,363 in 2024 alone.

The Institute operates with its own resources and through tax incentives, supporting non-profit entities in projects that generate a positive impact in the areas of education, health, culture, sports, social assistance, entrepreneurship and the environment. In 2024, 40 projects were supported, selected from a prior registration process on the “Bússola” platform, which organizes, through a public notice, partnerships with non-profit institutions. The actions were developed in municipalities such as Caucaia, Fortaleza, São Gonçalo do Amarante, Marco, Amontada, Tauá, Marabá and São Bento, directly benefiting about 53,160 in the three states in 2024. The projects involve children, adolescents, young people, adults, the elderly and people with physical and mental disabilities, always focusing on transforming lives.

Among the projects, the support for the “Favela 3D Project” (Digital, Dignified and Developed), an initiative of the NGO Gerando Falcões, carried out in partnership with “Pensando Bem”, stands out. In Fortaleza, the project began in Favela do Inferninho, in the Quintino Cunha neighborhood, and has already more than 1,800 employees of the Group as donors. More than contributing financially, the Institute works to expand project’s reach and foster social and cultural transformation of communities.

The Institute also supports the “O que não nos disseram” Project, aimed at preventing and combating violence against women. In 2024, the project was expanded to the community of Caucaia (CE), with monthly meetings on topics related to female protection and empowerment.

Another example is the “Saboaria Ecológica” Project, which promotes female empowerment in vulnerable communities. The participating women are trained to produce ecological soap and sell their products, generating extra income and autonomy. To this date, more than 20 thousand bars of handmade soap have been manufactured, with a direct impact on local income generation.

The work of the Aço Cearense Institute goes beyond financial support: it also includes advising

on all supported initiatives, helping to strengthen the capacity of partner organizations. A process of context mapping and diagnosis of beneficiaries is being structured, which will allow us to better understand local realities and guide future investments. The first results of this survey are expected to be released in 2025.







# 06

## Environment

Biodiversity	46
Water and wastewater	48
Waste and circular economy	50
Climate change management	52



# Biodiversity

GRI 3-3 Biodiversity, 304-1, 304-2, 304-3, 304-4

The Aço Cearense Group recognizes the importance of the areas of environmental and cultural value located in the vicinity of its operations and adopts measures to ensure their preservation. All units were established in legalized areas, with urban infrastructure or adequate industrial zoning, without recent conversion of natural habitat. Transport is carried out on existing public roads and there is no emission of pollutants beyond the legal limits.

The Group's environmental management includes continuous monitoring of operations to prevent direct and indirect impacts on biodiversity, environmental compensation in cases of removal of native species, with planting and technical monitoring, in addition to the adoption of good operational practices to avoid the introduction of invasive species or changes in ecological processes. Partnerships are also maintained with specialized institutions focused on conservation, recovery of areas and environmental education. To this date, no significant impacts on native fauna or flora have been identified as a result of the Company's activities.

The units of **Aço Cearense Industrial**, although not located within officially protected areas, are in urban regions of the state of Ceará, in the vicinity of areas of caatinga vegetation and indigenous lands, which have high ecological and cultural value. The industrial matrix occupies an area of 0.1037 km<sup>2</sup> (103,721.59 m<sup>2</sup> of built area), with geographic coordinates 3°44'11.7"S, 38°44'22.0"W.

**Aço Cearense Comercial** occupies 0.0838 km<sup>2</sup> (83,838.58 m<sup>2</sup> of built area). Both companies are located a few kilometers from conservation units, such as the Ceará Botanical Park, the Ceará River Estuary APA (11 kilometers to the east) and the Cauipe Lagoon APA (10 kilometers to the west). There are no records of species on IUCN red lists or conventions such as Ramsar. Air emissions, effluents and waste are tightly controlled. When there is a need to remove native trees, compensation is carried out with the planting of carnauba trees, under the monitoring of SEMACE. For 2025, a technical study focused on biodiversity is planned, which will subsidize new mitigation and conservation measures.







Located in the Industrial District of Marabá (PA), **SINOBRAS** operates in an area intended exclusively for industrial activities, without direct interference in areas of high ecological relevance. Recognizing the potential impacts of steel activity, the company adopts preventive and compensatory practices, especially for protected species such as the Brazil nut tree (*Bertholletia excelsa*). The compensations include replanting in environmental protection areas of Marabá, with technical monitoring, in addition to the recovery of a 10-kilometer area impacted by the installation of electrical infrastructure, conducted in accordance with legal frameworks (Law No. 7,347/1985, IN No. 11/2014, Conama Resolution No. 429/2011). The unit also maintains a partnership with the Zoobotanical Foundation of Marabá (FZM), an institution licensed by IBAMA as a Conservationist Breeding Facility. The foundation houses more than 300 wild animals rescued from trafficking or illegal captivity and promotes environmental education through school visits and community activities.

Finally, located in the Cerrado biome, **SINOBRAS Florestal** manages about 46 thousand hectares in Araguaia, Ananás and São Bento do Tocantins, of which 18,159 hectares are exclusively destined

to the preservation of biodiversity. These areas are equivalent to approximately 25,740 soccer fields and include more than 100 springs that feed the Araguaia-Tocantins basin. Wildlife monitoring has already identified five vulnerable species and six near-threatened species, according to the IUCN.

The production of bioreducers occurs in about 25 thousand hectares of planted eucalyptus forests. None of the properties are located on indigenous lands or conservation units; the Apinajé indigenous land is the closest, 20 kilometers away. The management adopts mosaic planting, interconnecting fragments of native vegetation and permanent preservation areas, creating ecological corridors that favor circulation of fauna.

Harvesting and hauling operations are planned to reduce impacts, with controlled traffic and low speed to prevent roadkill and soil compaction. The use of planted forests contributes to carbon capture, balancing the generated emissions. Degraded areas are recovered and converted into native or planted forests, following recovery plans prepared by specialized companies, with a focus on soil and water conservation.

**In 2024, SINOBRAS Florestal allocated over 18 thousand hectares exclusively to biodiversity preservation, protecting springs, vulnerable species, and creating ecological corridors in the heart of the Cerrado.**





# Water and *wastewater*

GRI 3-3 Water and wastewater, 303-1, 303-2

The Aço Cearense Group adopts a responsible and efficient approach to water management, recognizing this resource as essential for the continuity of operations and the quality of life of the surrounding communities. In an integrated manner, all units prioritize the reduction of impacts, conscious use and disposal of effluents within legal and environmental standards. Water management includes:

- diversified withdrawal** (public network, surface springs, authorized wells and rainwater harvesting);
- Water Treatment Plants (WTPs)** to adapt to human consumption and industrial processes;
- recirculation and repurposing** to reduce pressure on external sources;
- systematic monitoring** of water and effluent quality, based on national resolutions and applicable state standards;
- legal compliance guaranteed by use grants and environmental licenses** issued by the competent agencies; and
- environmental education and preventive maintenance actions** to strengthen culture of responsible use of water.
- treatment of effluents in Sewage Treatment Plants (ETEs)** or equivalent systems, according to the scale of the operation;





Salto Waterfall,  
São Bento do Tocantins

**At SINOBRAS, over 98% of water is reused in its processes, reinforcing Grupo Aço Cearense's commitment to efficient water management and the preservation of natural resources.**

This management model is supported by regular laboratory analyses, drainage systems, and internal procedures that ensure traceability and continuous improvement. In 2024, there were no records of non-compliance in the disposals carried out in any unit of the Group.

At **Aço Cearense Comercial**, supply is mostly made by the public network (Cagece), and one unit also uses groundwater from a well authorized by COGERH. At **Aço Cearense Industrial**, in Caucaia (CE), a region of water scarcity and without public sanitation infrastructure, it adopts its own reservoirs and reuse practices. Water is captured by artesian wells and by collecting rain in the sheds, directed to reservoirs and later treated at the WTP before being used in industrial processes, such as cooling towers. Regular evaluations ensure water quality collected and discarded, while domestic effluents are treated in their own WWTP and discharged into the Juá stream, based on a grant from COGERH and in accordance with legal standards (COEMA No. 02/2017 and State Decree No. 32,470/2017).

**SINOBRAS** captures surface water from the Itacaiúnas River, with the right of licensed use, storing and treating it in its own WTP. More than 98% of used water is reused through a recirculation system, reducing the need for abstraction. Treatment of sanitary effluents is carried out in two WWTPs: the first, with a capacity of 150 m<sup>3</sup>/day, serves up to 4,200 employees and uses technologies such as anaerobic reactors

(UASB) and aerobic filters; the second, with a capacity of 8 m<sup>3</sup>/day, serves administrative areas. Stormwater management occurs by gravity drainage to the sedimentation basin, which retains solids and floating materials. Oily effluents are treated in separator boxes: sludge is destined for incineration and unusable oil for re-refining, according to Conama Resolution No. 362/2005. Environmental monitoring is continuous and follows legal standards (CONAMA No. 357/2005, CONAMA No. 430/2011 and Ordinance GM/MS No. 888/2021), supported by internal procedure (SI-PO-310143203-016).

Additionally, **SINOBRAS Florestal** uses water from authorized deep wells and small streams in the region. This water is intended for sealing and cooling of furnaces in the production of bioeducer, human consumption, forestry, and road maintenance.

In industrial processes, water usage is minimal and is evaporated by heat, not generating significant effluents.

In administrative areas, sanitary effluents are treated in septic tank and soakaway systems. Semiannual monitoring of water quality is carried out in water sources and intake points, in accordance with legal standards, and the volumes consumed comply with the limits authorized by water use permits.



# Waste and circular *economy*

GRI 3-3 Waste and circular economy, 306-1, 306-2

The Aço Cearense Group adopts responsible waste management practices in all its operations, prioritizing legal compliance, traceability of materials and environmentally appropriate final disposal. The practices are conducted in an integrated manner by the Sustainability area, with systematic monitoring of all stages, from generation to destination, and registration of information in the National Information System on Solid Waste Management (SINIR). This process ensures governance, transparency, and regulatory compliance, in addition to strengthening circular economy and reducing environmental impacts.

In general, the waste generated goes through stages of segregation, processing, packaging and temporary storage, and is later sent to specialized companies, licensed for collection, transport and disposal. Before hiring, suppliers present mandatory technical documentation, such as IBAMA's Certificate of Good Standing (CTF), registration with SINIR and environmental licenses, analyzed by the Sustainability team. The entire process is monitored with documentary rigor, including Waste Transport Manifest (MTR), scale tickets, invoices when applicable and destination certificates.

In addition to proper management, the Group invests in educational and preventive actions that involve employees, suppliers, partners and neighboring communities, encouraging good practices of separation, selective collection and environmental co-responsibility. Periodic training programs reinforce this organizational culture, along with external initiatives, such as environmental education projects and community selective collection.

At **Aço Cearense Industrial**, industrial waste is segregated and sent to licensed companies, and part of it is sold for reuse (paper, plastic, metals, among others). Reverse logistics practices are also applied for unserviceable batteries and electronic waste, sent to certified manufacturers or recyclers. Among the initiatives under development, the Zero Landfill project stands out, which seeks to eliminate sending waste to landfills, expanding reuse and recovery of materials in the production cycle.

At **Aço Cearense Logística**, the process follows the same industry standards, with weighing, document control and final disposal by licensed companies. At

In 2024, Grupo Aço Cearense advanced its circular economy strategy through the implementation of the Aterro Zero (Zero Landfill) project, the integration of waste sintering processes at **SINOBRAS**, and the enhancement of by-product valorization across the entire production chain.

**Aço Cearense Comercial**, the volume of waste is smaller, and materials are primarily sent to landfills, except for civil construction waste, sent to industrial landfills.

**SINOBRAS**, the largest recycler of scrap metal in the North and Northeast regions, plays a strategic role in circular economy, transforming metal waste into inputs for steel production and contributing to the mitigation of greenhouse gas emissions. The plant adopts an integrated digital monitoring system, which consolidates indicators, generates reports in real time and ensures legal compliance.

Industrial waste from the blast furnace, melt shop, rolling mill and wire drawing stages are classified, stored and disposed of according to the potential for reuse. To value co-products, the company implemented a sintering plant, which transforms waste into sinter used in the production of pig iron, reducing the consumption of virgin raw materials. The Selective Collection Program, aligned with the 4R's (Rethink, Reduce, Reuse and Recycle), expands the participation of employees and reinforces the reduction of waste generation at the source.

Finally, **SINOBRAS Florestal** adopts a non-generation policy, seeking reuse alternatives whenever possible. The stir, a residue of carbonization, returns to the production process as an input. Casqueiro waste (bark and charcoal) is used in the recovery of degraded areas and in the maintenance of internal roads. Hazardous waste (Class I) is destined for specialized and licensed companies, with are controlled through the Waste Transport Manifest (MTR) and internal records. The unit also promotes continuous environmental education with employees and service providers, strengthening good practices in day-to-day operations.

### WASTE GENERATED (IN TONS)

GRI 306-3

Hazardous waste	30,758.085
Non-hazardous waste	591,222.043
GRAND TOTAL	621,980.13



# Climate change *management*

## Emission control

GRI 3-3 Climate change, 201-2, 305-1, 305-2, 305-3

The Aço Cearense Group is advancing in the construction of a comprehensive plan aimed at decarbonization and adaptation to climate change. The initiative is part of strategic actions that reflect the Company's commitment to responsible action in line with regulatory and market requirements. This movement involves both initiatives already underway and fronts in the structuring phase, with a focus on understanding, reducing, and monitoring climate impacts of operations.

Since 2019, when it carried out its first inventory of Greenhouse Gas (GHG) emissions, initially covering only SINOBRAS and SINOBRAS Florestal, the topic has been gaining increasing relevance on the corporate agenda. As of 2023, with the acquisition of a specific system for emissions management, the Group began to have greater accuracy and reliability in the data reported. In the same year, the inventory for 2022 received the Silver Seal from the Brazilian GHG Protocol Program, recognizing the evolution in quality and transparency of the information. In 2024, the insertion of historical data into the system began, accompanied by the formulation of a strategy dedicated to decarbonization, consisting of technical workshops, analytical reports, inventory review, specialized diagnostics and benchmarking with good market practices. As a result of this process of continuous improvement, in 2025, the inventory for 2024 won the Gold Seal of the Brazilian GHG Protocol Program,

the highest distinction granted by the program, attesting to the robustness and credibility of the Group's emissions management.

The inventory is audited by an independent third party, ensuring compliance with the highest national and international standards, and covers all operations over which the Group has the authority to implement environmental policies and practices, regardless of the corporate structure. The emission factors used follow recognized methodologies, such as the Brazilian GHG Protocol Program, the guidelines of the Intergovernmental Panel on Climate Change (IPCC) and the NBR ISO 14064 standard. The Global Warming Potential (GWP) values used are those of the 5th IPCC Assessment Report (AR5), with a 100-year horizon – CO<sub>2</sub> (1), CH<sub>4</sub> (28), N<sub>2</sub>O (265), HFC-134a (1,300), SF<sub>6</sub> (23,500) and HCFC-22 (1,760).

Based on this technical foundation, the Aço Cearense Group is evolving its decarbonization strategy, mapping and assessing risks and opportunities related to climate change and considering its effects on operations, revenues and expenses. Decarbonization scenarios are being defined, as well as structured indicators, targets, and an implementation timeline to guide the transition to a low-carbon economy.

This set of initiatives reinforces the Aço Cearense Group's commitment to structured and transparent climate management, integrating operational, regulatory and strategic aspects to promote a responsible transition towards a more sustainable and competitive business model in the long term.



## The GHG Protocol Gold Seal 2024

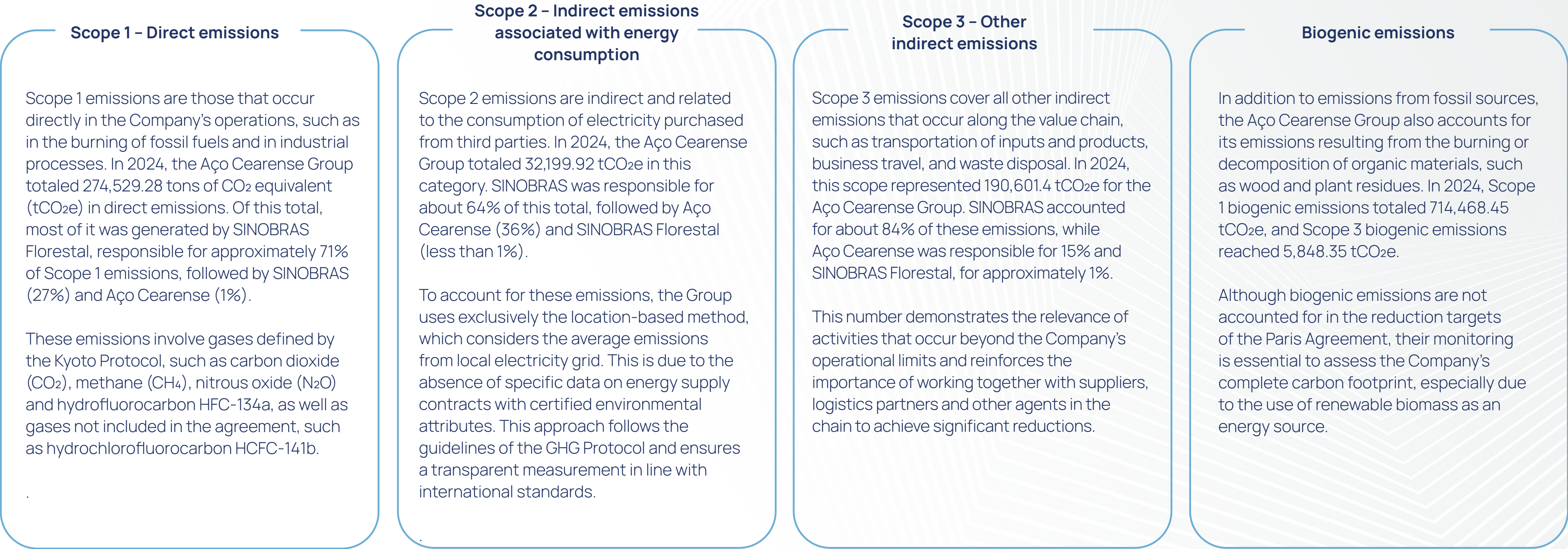
recognizes Grupo Aço Cearense's excellence in managing and transparently reporting greenhouse gas emissions.



GHG EMISSIONS PROFILE  
GRI 305-1, 305-2, 305-3

The greenhouse gas (GHG) emissions of the Aço Cearense Group are organized into Scopes 1, 2 and 3, as defined by the GHG Protocol. This classification allows us to understand the origin of emissions and establish specific control and reduction strategies.

Grupo Aço Cearense advanced in emissions monitoring, strengthening climate management and expanding actions to reduce impacts across its entire value chain.





CO2 Removal

The forestry unit plays an important role in removing carbon from the atmosphere, through the vegetative growth of eucalyptus forests, which promote the absorption of CO2. In 2024, these areas were responsible for the removal of 982,378.91 tons of CO2, contributing significantly to the advancement of the Company's climate management.

In 2024, the Aço Cearense Group did not record reductions in greenhouse gas (GHG) emissions directly linked to mitigation initiatives implemented in the period. This is due to the fact that the Company's decarbonization program is still in its initial phase, with the strategic plan in the process of structuring and approval. By the end of the reporting cycle, no specific projects had been carried out to redesign processes, replace fuels, adopt cleaner technologies, or offset actions that could generate measurable emissions reduction. Consequently, there are no reductions to be reported for Scopes 1, 2 or 3, nor has any inventory or design methodology been applied for this purpose. Even so, the Aço Cearense Group maintains its commitment to responsible climate management and works to build internal capacities to advance this agenda. In the coming cycles, the Company intends to evolve in identifying, accounting and monitoring effective reductions, based on structured initiatives aligned with the best international practices. The objective is to strengthen its transition strategy to a low-carbon economy,

consistently contributing to the fight against climate change. [GRI 305-5](#)

GHG EMISSIONS INTENSITY

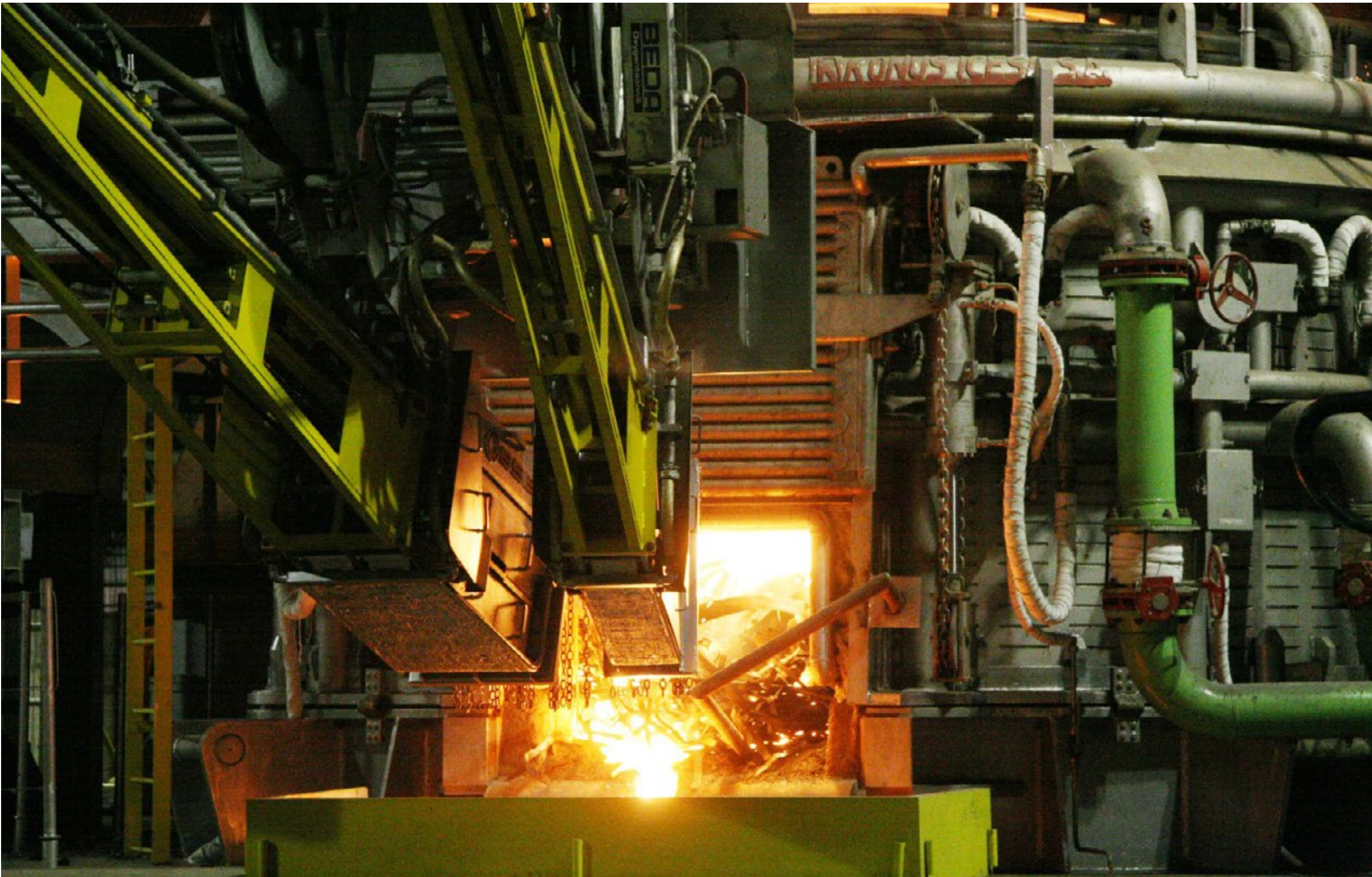
In addition to the absolute accounting of greenhouse gas (GHG) emissions, the Aço Cearense Group also monitors the amount of CO2 equivalent emitted per production unit. This indicator is important to assess environmental efficiency of operations and facilitate comparisons over time or between units with different characteristics.

Currently, only SINOBRAS has a specific methodology for calculating the intensity of emissions. At SINOBRAS, this relationship is based on steel production. In 2024, the emissions intensity was 0.19 tons of CO2 equivalent per ton of steel produced (tCO2e/t). This number results from the sum of direct and indirect emissions (Scopes 1 and 2) divided by the total volume of steel manufactured throughout the year. [GRI 305-4](#)

**0.19 tCO<sub>2</sub>e**  
per ton of steel – the emissions intensity recorded by Grupo Aço Cearense in 2024.

GHG EMISSIONS (in TCO<sub>2</sub>e) [GRI 305-1, 305-2, 305-3](#)

2024	
Scope 1 Emissions	274,529.28
Scope 2 Emissions	32,199.92
Scope 3 Emissions	190,601.4
TOTAL EMISSIONS	497,330.6





OTHER EMISSIONS  
GRI 305-6, GRI 305-7

The Aço Cearense Group monitors and reports other relevant atmospheric emissions in addition to greenhouse gases. In 2024, emissions of substances with the potential to deplete ozone layer totaled 0.0969 tons of CFC-11 equivalent. This total refers exclusively to the use of refrigerant gases in air conditioning and building and industrial maintenance systems at the Company's units. Most of this total refers to SINOBRAS, responsible for 0.0798 tons, followed by Aço Cearense, with 0.0105 tons, and SINOBRAS Florestal, with 0.0066 tons. The Aço Cearense Group does not produce, import or export substances that deplete the ozone layer. The emission factors used for the calculation were obtained from the U.S. Environmental Protection Agency (EPA), based on the Ozone Depletion Potential (ODP) of each substance.

In addition to these emissions, the Group also monitors air quality-relevant atmospheric compounds such as nitrogen oxides (NOX), sulfur oxides (SOX) and particulate matter. In the industrial operations of Aço Cearense, the measurements were carried out in a diesel generator located at the Caucaia (CE) unit, an emitting source classified as small. The thermal power was estimated at 0.05 MW, based on the consumption of diesel oil and its calorific value. The

direct measurements, carried out on July 2, 2024, followed the requirements of CONAMA Resolution No. 436/2011 and had a technical report signed by a qualified chemical engineer. The results showed a good environmental performance of the equipment, with all pollutants significantly below the legal limits for sources that use diesel oil with thermal power less than 70 MW. The emissions corrected for 8% oxygen were:

- **NOX (represented by NO<sub>2</sub>):** 18.1 mg/Nm<sup>3</sup> (limit: 1,600 mg/Nm<sup>3</sup>);
- **SOX (represented by SO<sub>2</sub>):** 132.3 mg/Nm<sup>3</sup> (limit: 2,700 mg/Nm<sup>3</sup>);
- **Particulate matter:** Level 1 (20%) on the Ringelmann Scale<sup>1</sup>;
- **CO (carbon monoxide):** 697.5 mg/Nm<sup>3</sup>; and
- **CO<sub>2</sub> (carbon dioxide):** 2.8% concentration.

There was no monitoring of persistent organic pollutants (POPs), volatile organic compounds (VOCs), or hazardous air pollutants (PAHs), as these categories do not apply to the type of fuel and source analyzed.

At SINOBRAS, the monitoring of atmospheric emissions is carried out periodically in three industrial areas: Sintering, Melt Shop and Rolling Mill. Data is obtained as required in the company's environmental

licenses, taking into account the specificities of each production process and the fuels used, such as liquefied petroleum gas (LPG) and blast furnace gas. In 2024, the observed air emissions were:

- **Particulate matter:** 477 mg/Nm<sup>3</sup>;
- **NOX (represented by NO<sub>2</sub>):** 508.23 mg/Nm<sup>3</sup>;
- **SO<sub>2</sub> (sulfur dioxide):** 54.04 mg/Nm<sup>3</sup>; and
- **O<sub>2</sub> (oxygen gas):** 38.44%.

These analyses follow the methodologies established by CONAMA Resolutions No. 382/2006 and No. 436/2011, with monitoring by a specialized laboratory. SINOBRAS emissions are directly linked to the fuels used in each production area and are managed according to the required legal and technical criteria.

Finally, at SINOBRAS Florestal, specific measurements of atmospheric emissions are not carried out in equipment and processes. The focus of the monitoring is on the air quality around the bioreducer production unit, in order to verify possible external environmental impacts. This approach is compatible with the operational profile of the unit, which is focused on the production of charcoal from planted forests.

**In 2024, all monitored emissions remained well below legal limits, reflecting Grupo Aço Cearense's commitment to air quality and environmental responsibility.**

1 A visual scale that evaluates the density of smoke based on shades of gray, ranging from white to intense black, used to estimate the emission of particulate matter.



## Energy efficiency

GRI 302-1, 302-2, 302-3, 302-4

Energy efficiency is one of the pillars of the environmental strategy of the Aço Cearense Group, which continuously seeks to improve the use of energy resources in its operations. The Company adopts measures to optimize fuel and electricity consumption, reduce waste and promote gains in operational performance with less environmental impact.

At **Aço Cearense**, total energy consumption in 2024 reached 798,999.17 GJ, the result of the sum of fossil fuels, renewables and electricity used in industrial, logistical and administrative activities. Of this total, 25,842.88 GJ refer to diesel consumption, 1,150.68 GJ to gasoline and 1,319.15 GJ to liquefied petroleum gas (LPG). 8,189.18 GJ of aviation kerosene were also consumed in corporate travel and 4.28 GJ of ethanol in industrial operations. Electricity, on the other hand, accounted for 762,493.00 GJ of the total consumed. One of the highlights of the period was the replacement of 526 270W metal vapor luminaires with 150W LED models, resulting in savings of 276,465 kWh of electricity throughout the year. In activities outside the unit, 70,791.50 GJ

of diesel and 5,678.63 GJ of aviation kerosene were consumed, totaling 76,470.13 GJ.

At **SINOBRAS**, total energy consumption in 2024 was 1,984,556.10 GJ. The company used 110,366.04 GJ of diesel in its operations and 551,281.60 GJ of blast furnace gas (GAF), a fuel reused from the steelmaking process itself. In addition, 367,474,526 kWh of electricity were consumed, with emphasis on the sale of 34,042,114 kWh of energy exceeding the contracted volume, demonstrating efficiency in demand management. The Company also invests in technologies that optimize energy use, such as oxygen injection in the Electric Arc Furnace (FEA), which accelerates scrap melting and reduces energy consumption in steel production. In external operations, diesel consumption totaled 317,997.21 GJ.

**SINOBRAS Florestal** consumed 43,481.96 GJ of diesel and 794.34 GJ of electricity in its internal activities. It also recorded 5,009.76 GJ of diesel used in external operations. The search for energy efficiency in this unit is associated with the optimization of forestry and industrial processes, with a focus on reducing the consumption of fossil fuels.







The collection of energy consumption data is carried out based on the records of the energy concessionaires and the Energy Data Collection System (SCDE), of the Electric Energy Trading Chamber (CCEE). This system monitors consumption at each measurement point of consumer units in the Free Energy Market, with readings every five minutes. To convert data into standardized energy units (GJ), the Company uses the conversion factors defined by the National Energy Balance.

In addition to monitoring absolute energy consumption, the Aço Cearense Group monitors energy intensity indicators in its operations, that is, the amount of energy consumed in relation to a denominator representative of the productive activity of each unit. At Aço Cearense, the calculation of energy intensity is based on the total amount of products manufactured during the year. This metric directly reflects the energy consumption required to enable industrial production as well as a more accurate analysis of process efficiency. At SINOBRAS, the energy intensity is calculated from the amount of crude steel produced in the steel plant, the central stage of the steel operation. In SINOBRAS Florestal, the indicator considers the volume of charcoal produced, reflecting the energy performance of the combined forestry and industrial unit. These metrics are essential to guide decision-making and investments in more efficient technologies.

With the systematic monitoring of consumption and energy intensity, the Aço Cearense Group reaffirms its commitment to operational efficiency and sustainability. The continuous improvement of energy management, combined with the adoption of cleaner technologies and the search for renewable sources, strengthens the Company's ability to reduce environmental impacts and operate in a more competitive and responsible manner.





07

*Attachments*



TOTAL NUMBER OF FULL-TIME PERMANENT EMPLOYEES BY GENDER AND REGION  
GRI 2-7

	2024		
	MEN	WOMEN	TOTAL
Ceará	2,277	503	2,780
Pará	1,800	245	2,045
Tocantins	163	26	189
TOTAL	4,240	774	5,014

TOTAL NUMBER OF PART-TIME TEMPORARY EMPLOYEES BY GENDER AND REGION  
GRI 2-7

	2024		
	MEN	WOMEN	TOTAL
Ceará	56	83	139
Pará	42	48	90
Tocantins	0	0	0
TOTAL	98	131	229

STATEMENT OF VALUE ADDED (IN THOUSANDS OF R\$) GRI 201-1

	2024
Direct economic value generated	7,019,707.00
Distributed economic value	7,023,803.69
Operating Costs	4,696,400.00
Employee salaries and benefits	478,548.00
Remuneration of third-party capital	1,300,267.00
Remuneration of equity	184,493.00
Government payments	359,999.00
Community Investments (Grants)	4,096.69
Economic value retained	-4,096.69

FINANCIAL SUPPORT RECEIVED FROM THE GOVERNMENT (IN R\$) GRI 201-4

	2024			
	SUBSIDY FOR RESEARCH AND DEVELOPMENT (LEI DO BEM)	INVESTMENT SUBSIDIES – STATE (ICMS)	INVESTMENT GRANTS – FEDERAL (IRP)	TOTAL
Aço Cearense	980,073.74	267,300,957.33	-	268,281,031.07
SINOBRAS	1,100,592.22	379,461,560.20	78,254,741.83	458,816,894.25
SINOBRAS Florestal	-	4,317,148.18	-	4,317,148.18



ENERGY CONSUMPTION WITHIN THE ORGANIZATION [GRI 302-1](#)

ENTERPRISE	SOURCE	VOLUME (IN GJ)
Aço Cearense	Diesel	25,842.88
	Petrol	1,150.68
	LPG	1,319.15
	Aviation kerosene	8,189.18
	Ethanol (renewable)	4.28
	Electricity	762,493.00
SINOBRAS	Diesel	110,366.04
	GAF (renewable)	551,281.60
	Electricity	1,322,908.46
SINOBRAS Florestal	Diesel	43,481.96
	Electricity	794.34
TOTAL		2,827,831.57

ENERGY CONSUMPTION OUTSIDE THE ORGANIZATION [GRI 302-2](#)

ENTERPRISE	SOURCE	VOLUME (IN GJ)
Aço Cearense	Diesel	70,791.50
	Aviation kerosene	5,678.63
SINOBRAS	Diesel	317,997.21
SINOBRAS Florestal	Diesel	5,009.76
TOTAL		399,477.10

ENERGY INTENSITY [GRI 302-3](#)

ENTERPRISE	ENERGY CONSUMPTION WITHIN THE ORGANIZATION (GJ)	SPECIFIC METRIC	ENERGY INTENSITY
Aço Cearense	798,999.17	503,426.17 tons of invoiced products	1.88 GJ/t of products manufactured
SINOBRAS	1,984,556.10	744,953.49 tons of crude steel produced in the melt shop	2.66 GJ/t of crude steel produced in the melt shop
SINOBRAS Florestal	44,276.30	29,989.16 tons of bio reducer produced	1.48 GJ/t bio reducer produced



WATER WITHDRAWAL IN 2024 [GRI 303-3](#)

ENTERPRISE	SOURCE OF FUNDING	WITHDRAWAL SOURCE CATEGORY	WATER STRESS AREA	VOLUME CAPTURED (IN ML)
Aço Cearense	Groundwater	Fresh water (total dissolved solids ≤1,000 mg/L)	Yes	3.39
	Surface water	Fresh water (total dissolved solids ≤1,000 mg/L)	Yes	68.85
	Third-party water	Fresh water (total dissolved solids ≤1,000 mg/L)	Yes	0.14
SINOBRAS	Surface water	Fresh water (total dissolved solids ≤1,000 mg/L)	No	850.59
SINOBRAS Florestal	Groundwater	Fresh water (total dissolved solids ≤1,000 mg/L)	No	229.73
	Surface water	Fresh water (total dissolved solids ≤1,000 mg/L)	No	87.55

WATER DISCHARGE IN 2024 [GRI 303-4](#)

ENTERPRISE	TYPE OF DESTINATION	CATEGORY OF THE TYPE OF DESTINATION	WATER STRESS AREA	DISCHARGED VOLUME (IN ML)
Aço Cearense	Surface water	Fresh water (total dissolved solids ≤1,000 mg/L)	Yes	39.84
	Third-party water	Fresh water (total dissolved solids ≤1,000 mg/L)	Yes	4.36
SINOBRAS <sup>1</sup>	N/A	N/A	N/A	N/A
SINOBRAS Florestal <sup>2</sup>	-	-	-	0.00

1 At SINOBRAS, the water from the backwashing of the filters of the Water Treatment Plant (ETA) is discarded. However, there is currently no measurement of the flow of this discharge.

2 At SINOBRAS Florestal, there is no significant discharge of water. In industrial activities, all the water used to cool the furnaces is evaporated. In forestry operations, water is consumed in the processes and incorporated into the soil, naturally returning to the hydrological cycle. The water used in administrative activities is directed to a septic tank system with a sink.

WATER CONSUMPTION IN 2024 [GRI 303-5](#)

ENTERPRISE	WATER STRESS AREA	VOLUME CONSUMED (IN ML)
Aço Cearense	Yes	28.63
SINOBRAS	No	796.08
SINOBRAS Florestal	No	66.28



GHG EMISSIONS (IN TCO<sub>2</sub>e) GRI 305-1, 305-2, 305-3

	2024
Scope 1 Emissions	274,529.28
Aço Cearense	3,321.65
SINOBRAS	75,110.41
SINOBRAS Florestal	196,097.22
Scope 2 Emissions	32,199.92
Aço Cearense	12.44
SINOBRAS	20,534.16
SINOBRAS Florestal	11,653.32
Scope 3 Emissions	190,601.4
Aço Cearense	29,256.83
SINOBRAS	159,873.52
SINOBRAS Florestal	1,471.05
Total emissions	497,330.6
Aço Cearense	32,590.92
SINOBRAS	255,518.09
SINOBRAS Florestal	209,221.59

BIOGENIC GHG EMISSIONS (IN TCO<sub>2</sub>e) GRI 305-1, 305-3

	2024
Scope 1 biogenic emissions	714,468.45
Aço Cearense	273.45
SINOBRAS	483,394.54
SINOBRAS Florestal	230,800.46
Scope 3 biogenic emissions	5,848.35
Aço Cearense	2,745.60
SINOBRAS	3,047.44
SINOBRAS Florestal	55.31
Total biogenic emissions	720,316.80
Aço Cearense	3,019.05
SINOBRAS	486,441.98
SINOBRAS Florestal	230,855.77



WASTE GENERATED GRI 306-3

CLASSIFICATION	COMPOSITION	VOLUME OF WASTE GENERATED IN 2024 (IN METRIC TONS)
Hazardous waste	Batteries	0.54
	Agricultural pesticide packaging	4.11
	Light bulbs	2,722.00
	Single Batteries	0.24
	Oily waste	2.40
	Oily effluent	431.49
	Exhaust dust	7,037.46
	Lubricating oil	20,190.20
Non-hazardous waste	Materials contaminated with oils and greases	47.26
	Oil Filtration Process Sludge	322.39
Non-hazardous waste	Scale	8,734.02
	Thickener sludge	5,627.98
	Balloon dust	3,819.70
	Wood	310.35
	Cardboard	125.15
	Plastic	72.70
	Tires	25.30
	Refractory	462.32
	Aluminum and copper scrap	107.17
	Cafeteria waste and food scraps	13.00
	Dust and non-recyclable materials	208.09
	Slag	46,947.24
	Iron dust from wire drawing	455.68
	Sweeping residue	344.98
	Leather gloves	9.81
	Metal scrap	484,655.86
	Barrels	36.75
	Fluff	31,045.89
	Bioreducer fines	7,388.58
	Big bags	3.26
	Building construction	544.13
	Common waste	284.08
TOTAL		621,980.13



WASTE DIVERTED FROM FINAL DISPOSAL [GRI 306-4](#)

CLASSIFICATION	OPERATION	COMPOSITION	VOLUME OF WASTE DIVERTED FROM FINAL DISPOSAL IN 2024 (IN METRIC TONS)		
			Operation within the organization	Operation outside the organization	
Hazardous waste	Recycling	Batteries	0.00	0.54	
		Crop protection packaging	0.00	4.11	
		Lamps	0.00	2,722.00	
		Batteries	0.00	0.24	
		Oily residue	0.00	2.40	
	Other recovery operations	Oily effluent	0.00	431.49	
		Lubricating oil	0,00	20,190.20	
Non-hazardous waste	Co-processing	Mill scale	8,734.02	0.00	
		Fine Bioreducer particles	7,388.58	0.00	
		Fluff	0.00	31,045.89	
		Thickener Sludge	5,627.98	0.00	
		Fume Dust	7,037.46	0.00	
		Balloon powder	3,819.70	0.00	
		Non-hazardous waste	Preparation for reuse	Wood	0.00
Slag	0.00			46,947.24	
Recycling	Cardboard		0.00	125.15	
	Plastic		0.00	72.70	
	Tires		0.00	25.30	
	Barrels		0.00	36.75	
	Gloves		0.00	9.81	
	Big Bags		0.00	3.26	
	Scrap Acquisition		455,377.71	0.00	
	Refractory		0.00	462.32	
	Ferrous scrap		18,577.72	10,700.43	
	Aluminum and copper scrap		0.00	107.17	
	TOTAL		506,563.17	113,197.35	
				619,760.52	



WASTE DIRECTED TO DISPOSAL [GRI 306-5](#)

CLASSIFICATION	OPERATION	COMPOSITION	VOLUME OF WASTE DIVERTED FROM FINAL DISPOSAL IN 2024 (IN METRIC TONS)	
			Operation within the organization	Operation outside the organization
Hazardous waste	Incineration (without energy recovery)	Materials contaminated with oils and greases	0.00	47.26
	Landfill confinement	Oil Filtration Process Sludge	0.00	322.39
Non-hazardous waste	Landfill confinement	Cafeteria waste and food scraps	0.00	13.00
		Dust and non-recyclable materials	0.00	00.00
		Wire Drawing Iron Powder	0.00	455.68
		Civil construction	0.00	544.13
		Sweeping waste	0.00	344.98
		Non-recyclables	0.00	208.09
		Common waste	0.00	284.08
			0.00	2,219.61
TOTAL				2,219.61



TOTAL NUMBER AND RATE OF NEW HIRES BY GENDER [GRI 401-1](#)

	2024	
	TOTAL NUMBER	RATE
Men	1,326	77.24
Women	391	22.76
TOTAL	1,718	100

TOTAL NUMBER AND RATE OF NEW HIRES BY AGE GROUP [GRI 401-1](#)

	2024	
	TOTAL NUMBER	RATE
Under 30 years old	1,194	69.50
Between 30 and 50 years old	503	29.28
Over 50 years old	21	1.22
TOTAL	1,718	100

TOTAL NUMBER AND RATE OF NEW HIRES BY REGION [GRI 401-1](#)

	2024	
	TOTAL NUMBER	RATE
Ceará	936	54.37
Pará	726	42.26
Tocantins	58	3.38
TOTAL	1,718	100

TOTAL NUMBER AND TURNOVER RATE BY GENDER [GRI 401-1](#)

	2024	
	TOTAL NUMBER	RATE
Men	748	78.90
Women	200	21.10
TOTAL	948	100

TOTAL NUMBER AND TURNOVER RATE BY AGE GROUP [GRI 401-1](#)

	2024	
	TOTAL NUMBER	RATE
Under 30 years old	625	65.93
Between 30 and 50 years old	290	30.59
Over 50 years old	33	3.48
TOTAL	948	100

TOTAL NUMBER AND TURNOVER RATE BY REGION [GRI 401-1](#)

	2024	
	TOTAL NUMBER	RATE
Ceará	528	55.70
Pará	386	40.72
Tocantins	34	3.59
TOTAL	948	100

MATERNITY/PATERNITY LEAVE<sup>1</sup> [GRI 401-3](#)

	2024	
	WOMEN	MEN
Employees entitled to take maternity/paternity leave	774	4,240
Employees who took maternity/paternity leave	22	143
Employees who returned to work after the end of maternity/ paternity leave	22	143
Rate of return	100%	100%

<sup>1</sup> As it is the first reporting cycle, this indicator does not yet include the retention rate.



OCCUPATIONAL ACCIDENTS GRI 403-9

EMPLOYEES	2024	
	TOTAL NUMBER	TABLE OF CONTENTS <sup>1</sup>
Aço Cearense		
Deaths resulting from accidents at work	0	0.00
Accidents at work with serious consequences (except deaths)	8	2.03
Work accidents that must be reported	10	2.53
Number of hours worked	3,953,320	-
SINOBRAS		
Deaths resulting from accidents at work	0	0.00
Accidents at work with serious consequences (except deaths)	7	1.91
Work accidents that must be reported	12	3.28
Number of hours worked	3,660,525.27	-
SINOBRAS Florestal		
Deaths resulting from accidents at work	0	0.00
Accidents at work with serious consequences (except deaths)	2	6.60
Work accidents that must be reported	0	0.00
Number of hours worked	303,040.35	-

1 The indexes were calculated based on 200,000 hours worked. No worker is disregarded from this content.

WORKERS WHO ARE NOT EMPLOYEES, BUT WHOSE WORK AND/OR WORKPLACE IS UNDER THE CONTROL OF THE COMPANY	2024	
	TOTAL NUMBER	TABLE OF CONTENTS <sup>1</sup>
Aço Cearense		
Deaths resulting from accidents at work	0	0.00
Accidents at work with serious consequences (except deaths)	1	1.52
Work accidents that must be reported	1	1.52
Number of hours worked	657,895	-
SINOBRAS		
Deaths resulting from accidents at work	0	0.00
Accidents at work with serious consequences (except deaths)	1	0.32
Work accidents that must be reported	5	1.60
Number of hours worked	3,125,000	-
SINOBRAS Florestal		
Deaths resulting from accidents at work	0	0.00
Accidents at work with serious consequences (except deaths)	0	0.00
Work accidents that must be reported	0	0.00
Number of hours worked	861,222.83	-

1 The indexes were calculated based on 200,000 hours worked. No worker is disregarded from this content.



DIVERSITY IN GOVERNANCE BODIES BY GENDER [GRI 405-1](#)

	2024		
	MEN	WOMEN	TOTAL
Board of Directors	13	15	28
Board of directors	6	2	8
Committees	0	0	0
TOTAL	19	17	36

DIVERSITY IN GOVERNANCE BODIES BY AGE GROUP [GRI 405-1](#)

	2024			
	UNDER 30 YEARS OLD	BETWEEN 30 AND 50 YEARS OLD	OVER 50 YEARS OLD	TOTAL
Board of Directors	0	13	15	28
Board of directors	0	2	6	8
Committees	0	0	0	0
TOTAL	0	15	21	36

DIVERSITY IN GOVERNANCE BODIES BY ETHNICITY [GRI 405-1](#)

	2024				
	WHITE	INDIGENOUS	BROWN	BLACK	TOTAL
Board of Directors	7	0	21	0	28
Board of directors	2	0	6	0	8
Committees	0	0	0	0	0
TOTAL	9	0	27	0	36

TOTAL EMPLOYEES BY FUNCTIONAL CATEGORY AND GENDER [GRI 405-1](#)

	2024		
	MEN	WOMEN	TOTAL
Managers	179	43	222
Experts and analysts	233	230	463
Technical-operational	3,829	500	4,329
TOTAL	4,241	773	5,014

TOTAL EMPLOYEES BY EMPLOYEE CATEGORY AND AGE GROUP [GRI 405-1](#)

	2024			
	UNDER 30 YEARS OLD	BETWEEN 30 AND 50 YEARS OLD	OVER 50 YEARS OLD	TOTAL
Managers	15	173	34	222
Experts and analysts	177	262	24	463
Technical-operational	1,875	2,069	385	4,329
TOTAL	2,067	2,504	443	5,014

TOTAL EMPLOYEES BY EMPLOYEE CATEGORY AND ETHNICITY [GRI 405-1](#)

	2024					TOTAL
	WHITE	INDIGENOUS	BROWN	BLACK	TOTAL	
Managers	20	0	200	2	0	222
Experts and analysts	74	0	377	10	2	463
Technical-operational	306	61	3,761	178	23	4,329
TOTAL	400	61	4,338	190	25	5,014



RATIO OF BASE SALARY TO REMUNERATION RECEIVED BY WOMEN AND THOSE RECEIVED BY MEN GRI 405-2

FUNCTIONAL CATEGORY	2024
Managers	0.54
Experts and analysts	0.96
Technical-operational	0.88





08

**GRI**  
*Content*  
**Summary**



Statement of Use	The Aço Cearense Group reported in accordance with the GRI Standards for the period from January 1 to December 31, 2024.
GRI used	GRI 1: Fundamentals 2021
Applicable GRI Sector Standard(s)	There was none.

GRI STANDARD	CONTENT	ANSWER	OMISSION		
			REQUIREMENT(S) OMITTED	MOTIVE	JUSTIFICATION
GRI 2: General Content 2021	2-1 Organization Details	Page 4.			
	2-2 Entities included in the organization's sustainability report	Page 4.			
	2-3 Reporting period, frequency, and point of contact	Page 4.			
	2-4 Information restatements	There was none.			
	2-5 External verification	There was none.			
	2-6 Activities, value chain and other business relationships	Pages 17 and 43.			
	2-7 Employees	Pages 35 and 58.			
	2-8 Workers who are not employees	Page 36.			
	2-9 Governance structure and its composition	Page 25.			
	2-10 Appointment and selection to the highest governance body	Page 25.			
	2-11 Chair of the highest governance body	Page 25.			
	2-12 Role played by the highest governance body in overseeing impact management	Page 25.			
	2-13 Delegation of responsibility for impact management	Page 25.			



GRI STANDARD	CONTENT	ANSWER	OMISSION		
			REQUIREMENT(S) OMITTED	MOTIVE	JUSTIFICATION
GRI 2: General Content 2021	2-14 Role played by the highest governance body in sustainability reporting	Currently, the analysis and approval of the reported information, including the most relevant topics for the Aço Cearense Group, are conducted by the Vice-Presidencies and the Presidency. This dynamic is due to the current stage of development of the Company's corporate governance, which is still in the process of formal structuring.			
	2-15 Conflicts of interest	Page 27.			
	2-16 Reporting of Critical Concerns	Page 26.			
	2-17 Collective knowledge of the highest governance body	Page 25.			
	2-18 Evaluation of the performance of the highest governance body	Page 36.			
	2-19 Compensation Policies	Page 39.			
	2-20 Process for determining remuneration	Page 39.			
	2-21 Proportion of total annual remuneration	In 2024, the Aço Cearense Group monitored the relationship between the highest remuneration and the average salary of other employees in its units. The proportions were 8.47% in Aço Cearense, 9.78% in SINOBRAS and 17.49% in SINOBRAS Florestal. In the salary variation, the highest salary grew 4% at Aço Cearense, fell 4.9% at SINOBRAS and rose 3.3% at SINOBRAS Florestal, while the average salary varied, respectively, 2.90%, -2.81% and 6.07%. The calculations consider the average of salaries in relation to the highest salary and the variation recorded in the first half of 2024.			
	2-22 Declaration on Sustainable Development Strategy	Pages 8, 9 and 10.			
	2-23 Policy commitments	Page 26.			
	2-24 Incorporation of policy commitments	Page 26.			



GRI STANDARD	CONTENT	ANSWER	OMISSION		
			REQUIREMENT(S) OMITTED	MOTIVE	JUSTIFICATION
GRI 2: General Content 2021	2-25 Processes to repair negative impacts	Page 30.			
	2-26 Mechanisms for advice and raising concerns	Page 26.			
	2-27 Compliance with Laws and Regulations	There was none.			
	2-28 Membership in associations	Page 28.			
	2-29 Approach to stakeholder engagement	Pages 28, 33, 42, 43 and 44.			
	2-30 Collective bargaining agreements	Page 35.			
GRI 3: General Content 2021	3-1 Process of defining material themes	Page 5.			
	3-2 List of material topics	Page 6.			
Material topic: Climate change					
GRI 3: Material Topics 2021	3-3 Management of material issues	Page 51.			
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities arising from climate change	Page 51.			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Pages 55 and 59.			
	302-2 Energy Consumption Outside the Organization	Pages 55 and 59.			
	302-3 Energy intensity	Pages 55 and 59.			
	302-4 Reducing energy consumption	Page 55.			
	302-5 Reductions in Energy Requirements for Products and Services	There was none.			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) greenhouse gas (GHG) emissions	Pages 51, 52, 53 and 61.			
	305-2 Indirect (Scope 2) greenhouse gas (GHG) emissions from the purchase of energy	Pages 51, 52, 53 and 61.			



GRI STANDARD	CONTENT	ANSWER	OMISSION		
			REQUIREMENT(S) OMITTED	MOTIVE	JUSTIFICATION
GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) greenhouse gas (GHG) emissions	Pages 51, 52, 53 and 61.			
	305-4 Greenhouse Gas (GHG) Emissions Intensity	Page 53.			
	305-5 Greenhouse Gas (GHG) Emissions Reduction	Page 53.			
	305-6 Emissions of Ozone-Depleting Substances (ODS)	Page 54.			
	305-7 Emissions of NO <sub>x</sub> , SO <sub>x</sub> and other significant air emissions	Page 54.			
Material subject: Water and effluents					
GRI 3: Material Topics 2021	3-3 Management of material issues	Page 48.			
GRI 303: Water and Effluents 2018	303-1 Interactions with Water as a Shared Resource	Page 48.			
	303-2 Management of impacts related to water discharge	Page 48.			
	303-3 Water abstraction	Page 60.			
	303-4 Water Disposal	Page 60.			
	303-5 Water consumption	Page 60.			
Material theme: Waste and Circular Economy					
GRI 3: Material Topics 2021	3-3 Management of material issues	Page 50.			
GRI 306: Waste 2020	306-1 Waste Generation and Significant Waste-Related Impacts	Page 50.			
	306-2 Managing Significant Waste-Related Impacts	Page 50.			
	306-3 Waste generated	Pages 50 and 62.			
	306-4 Waste diverted from disposal	Page 63.			
	306-5 Waste directed to disposal	Page 64.			



GRI STANDARD	CONTENT	ANSWER	OMISSION		
			REQUIREMENT (S) OMITTED	MOTIVE	JUSTIFICATION
Material subject: Biodiversity					
GRI 3: Material Topics 2021	3-3 Management of material issues	Page 46.			
GRI 304: Biodiversity 2016	304-1 Owned, leased or managed operational units within or adjacent to environmental protection areas and areas of high biodiversity value located outside environmental protection areas	Page 46.			
	304-2 Significant impacts of activities, products, and services on biodiversity	Page 46.			
	304-3 Protected or restored habitats	Page 46.			
	304-4 Species included in the IUCN Red List and National Conservation Lists with habitats in areas affected by IUCN operations	Page 46.			
Material topic: Health and Safety					
GRI 3: Material Topics 2021	3-3 Management of material issues	Page 40.			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational Health and Safety Management System	Page 40.			
	403-2 Hazard Identification, Risk Assessment, and Incident Investigation	Page 40.			
	403-3 Occupational Health Services	Page 40.			
	403-4 Worker participation, consultation and communication to workers regarding occupational health and safety	Page 40.			
	403-5 Training of workers in occupational health and safety	Page 40.			
	403-6 Promotion of Workers' Health	Page 39.			



GRI STANDARD	CONTENT	ANSWER	OMISSION		
			REQUIREMENT(S) OMITTED	MOTIVE	JUSTIFICATION
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	Page 40.			
	403-8 Workers Covered by an Occupational Health and Safety Management System	Page 40.			
	403-9 Accidents at work	Page 66.			
	403-10 Occupational diseases	No cases of occupational diseases or work-related deaths were recorded among employees and workers.			
Material Theme: Local Communities					
GRI 3: Material Topics 2021	3-3 Management of material issues	Page 44.			
GRI 202: Market Presence 2016	202-2 Proportion of Board Members Hired in the Local Community	In the Aço Cearense Group, only 0.02% of the members of the board of directors come from the local community, considering as "local" the professionals who reside in the same municipality where a unit of the Group is installed.			
GRI 203: Indirect Economic Impacts 2016	203-1 Investments in infrastructure and support for services	Page 44.			
	203-2 Significant indirect economic impacts	Page 44.			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs		Everyone.	Information unavailable.	At the moment, the Aço Cearense Group does not yet have consolidated information on the profile and perceptions of the beneficiaries of its social initiatives. The Company is structuring a more systematic approach to better understand who the beneficiaries are, what their needs are and how the projects have contributed to their development. The first results of this work are expected in 2025, and will serve as a basis for improving social actions and expanding the positive impact on the communities served.



GRI STANDARD	CONTENT	ANSWER	OMISSION		
			REQUIREMENT(S) OMITTED	MOTIVE	JUSTIFICATION
<b>GRI 413: Local Communities 2016</b>	413-2 Operations with actual or potential significant negative impacts on local communities		Everyone.	Information unavailable.	At the moment, the Aço Cearense Group does not yet have consolidated information on the profile and perceptions of the beneficiaries of its social initiatives. The Company is structuring a more systematic approach to better understand who the beneficiaries are, what their needs are and how the projects have contributed to their development. The first results of this work are expected in 2025, and will serve as a basis for improving social actions and expanding the positive impact on the communities served.
Material Topic: Supply Chain					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material issues	Page 43.			
<b>GRI 204: Purchasing Practices 2016</b>	204-1 Proportion of spending with local suppliers	Page 43.			
<b>GRI 308: Environmental Assessment of Suppliers 2016</b>	308-1 New Suppliers Selected Based on Environmental Criteria	Currently, the Aço Cearense Group requires 100% of coal and scrap suppliers to sign a Declaration of Commitment to Social and Environmental Responsibility as part of the selection and registration process. This document reinforces the commitment of these partners to ethical, safe and sustainable practices. For the other groups of suppliers, however, there is still no obligation to submit this declaration, although the topic is under evaluation as part of the actions provided for in the plan to strengthen supply chain management.			



GRI STANDARD	CONTENT	ANSWER	OMISSION		
			REQUIREMENT(S) OMITTED	MOTIVE	JUSTIFICATION
GRI 308: Environmental Assessment of Suppliers 2016	308-2 Negative Environmental Impacts of the Supply Chain and Actions Taken		Everyone.	Information unavailable.	In 2024, the Aço Cearense Group began the implementation of an action plan to strengthen the management of its supply chain, prepared by the Supply Chain Management Working Group and validated by the Supply Department. The first stage involved a pilot evaluation with suppliers selected on a sample basis, focusing on the mapping of social, environmental and economic risks, as well as the analysis of the level of maturity and the practices adopted to mitigate these risks. Currently, the supplier selection process does not yet contemplate environmental criteria in a broad way.
GRI 414: Social Assessment of Suppliers 2016	414-1 New Suppliers Selected Based on Social Criteria	Currently, the Aço Cearense Group requires 100% of coal and scrap suppliers to sign a Declaration of Commitment to Social and Environmental Responsibility as part of the selection and registration process. This document reinforces the commitment of these partners to ethical, safe and sustainable practices. For the other groups of suppliers, however, there is still no obligation to submit this declaration, although the topic is under evaluation as part of the actions provided for in the plan to strengthen supply chain management.			



GRI STANDARD	CONTENT	ANSWER	OMISSION		
			REQUIREMENT(S) OMITTED	MOTIVE	JUSTIFICATION
<b>GRI 414: Social Assessment of Suppliers 2016</b>	414-2 Negative social impacts of the supply chain and actions taken	In 2024, the Aço Cearense Group began the implementation of an action plan to strengthen the management of its supply chain, prepared by the Supply Chain Management Working Group and validated by the Supply Department. The first stage involved a pilot evaluation with suppliers selected on a sample basis, focusing on the mapping of social, environmental and economic risks, as well as the analysis of the level of maturity and the practices adopted to mitigate these risks. Currently, the supplier selection process does not yet contemplate social criteria in a broad way. Only bioreducer suppliers undergo periodic face-to-face inspections, and, in case of environmental or labor non-compliance, corrections are requested. On average, about 20% of these suppliers were discontinued because they did not meet the established criteria. For the other groups, the indicators are not yet mapped or recorded.			
<b>Material Topic: Employment and Labor Practices</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material issues	Page 33.			
<b>GRI 201: Economic Performance 2016</b>	201-3 Defined Benefit Plan and Other Retirement Plan Obligations	The Aço Cearense Group does not offer a private retirement plan to its employees. However, it pays the contribution to Social Security on a monthly basis, as provided for in Law No. 8,213, of July 24, 1991. This amount is destined to the National Institute of Social Security (INSS), responsible for paying retirement and other benefits to Brazilian workers.			
<b>GRI 202: Market Presence 2016</b>	202-1 Ratio of lowest wage to local minimum wage, with gender breakdown	Pages 35 and 65.			
<b>GRI 401: Employment 2016</b>	401-2 Benefits Offered to Full-Time Employees That Are Not Offered to Temporary or Part-Time Employees	Page 39.			
	401-3 Maternity/Paternity Leave	Page 65.			



GRI STANDARD	CONTENT	ANSWER	OMISSION		
			REQUIREMENT(S) OMITTED	MOTIVE	JUSTIFICATION
GRI 405: Diversity and Equal Opportunities 2016	405-1 Diversity in Governance Bodies and Employees	Page 67.			
	405-2 Ratio of base salary to pay received by women to that received by men	Page 68.			
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and Suppliers Where the Right to Freedom of Association and Collective Bargaining May Be at Risk	Page 36.			
Material topic: Ethics and Governance					
GRI 3: Material Topics 2021	3-3 Management of material issues	Page 25 and 56.			
GRI 205: Fight against Corruption 2016	205-1 Operations assessed for corruption-related risks	The Aço Cearense Group does not yet have a formal risk management process in operation. Therefore, the specific assessment of risks related to corruption has not yet been carried out. The Company recognizes the importance of this topic and is in the process of structuring practices that will allow it to map, monitor and prevent this type of risk more systematically in the future.			
	205-2 Communication and training in anti-corruption policies and procedures	There was no communication and training in 2024. The Aço Cearense Group is in the final stages of drafting its anti-corruption policies. As soon as they are completed and approved, these guidelines will be presented to the Company's governance bodies and communicated to all employees. To ensure the understanding and correct application of the new policies, the company will also conduct specific training with the teams.			
	205-3 Confirmed cases of corruption and measures taken	There was none.			
GRI 206: Unfair Competition 2016	206-1 Unfair Competition, Trust and Monopoly Practices Lawsuits	There was none.			



GRI STANDARD	CONTENT	ANSWER	OMISSION		
			REQUIREMENT(S) OMITTED	MOTIVE	JUSTIFICATION
Taxes 2019	207-1 Tax approach	Page 28.			
	207-2 Fiscal risk governance, control and management	Page 28.			
	207-3 Stakeholder engagement and management of tax concerns	Page 28.			
	207-4 Country-by-Country Reporting	Page 28.			
GRI 406: Non-Discrimination 2016	406-1 Cases of Discrimination and Corrective Measures Taken	In 2024, the Aço Cearense Group received two reports of discrimination. After analyzing the cases, it promoted awareness actions with leaders, reinforced the Code of Ethics in safety dialogues and carried out internal campaigns. Since then, there have been no new records on the subject.			
GRI 408: Child Labor 2016	408-1 Operations and Suppliers with Significant Risk of Child Labor Cases	Page 43.			
GRI 409: Forced or Slave Labor 2016	409-1 Operations and Suppliers with Significant Risk of Forced or Compulsory Labor	Page 43.			
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	The entire security team of the Aço Cearense Group is trained in the Company's policies and procedures, including topics such as human rights and harassment prevention. Professionals from contracted companies, on the other hand, have their training ensured through the presentation of certificates by service providers.			
GRI 411: Rights of Indigenous Peoples 2016	411-1 Cases of Violation of the Rights of Indigenous Peoples	There was none.			
Material theme: Innovation					
GRI 3: Material Topics 2021	3-3 Management of material issues	Page 31.			
Non-material indicators					



GRI STANDARD	CONTENT	ANSWER	OMISSION		
			REQUIREMENT(S) OMITTED	MOTIVE	JUSTIFICATION
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Page 58.			
	201-4 Financial support received from the government	Page 58.			
GRI 415: Public Policies 2016	415-1 Political contributions	The companies of the Aço Cearense Group do not make political contributions, in accordance with current legislation.			
GRI 416: Consumer Health and Safety 2016	416-1 Assessment of Health and Safety Impacts Caused by Product and Service Categories	In the period evaluated, none of the products had an impact on the health and safety of employees.			
	416-2 Cases of Non-Compliance with Health and Safety Impacts Caused by Products and Services	There was none.			
GRI 417: Marketing and Labeling 2016	417-1 Requirements for Information and Labeling of Products and Services	Page 29.			
	417-2 Cases of Non-Compliance with Product and Service Information and Labeling	There was none.			
	417-3 Cases of non-compliance with marketing communication	There was none.			
GRI 418: Customer Privacy 2016	418-1 Substantiated Complaints Regarding Violation of Privacy and Loss of Customer Data	There was none.			



# Credits

## **Coordination Grupo Aço Cearense**

Legal and Compliance Department and Sustainability Management

## **Project Management and GRI Consultancy**

WayCarbon

## **Writing and Editing**

Ravi Sustentabilidade

## **Graphic Design and Layout**

Alastra, Comunica

## **Photography**

Grupo Aço Cearense Archive



**GRUPO AÇO CEARENSE**