

Preparation Base

April – 2024

Integrated Reporting 2023

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1. Introduction

This document is the basis for the preparation of the 2023 YDUQS Participações S.A. Integrated Report, with the objective of facilitating the understanding of the limitations and assumptions adopted during the preparation of the report, as well as ensuring that it adheres to the criteria necessary for the information assurance stage. YDUQS Participações S.A. owns the higher education brands Estácio, IBMEC, Damásio, IDOMED, HardWork Medicina, Qconcursos and Wyden, being one of the largest players in higher education in Brazil, in number of students, according to the latest INEP Census of Higher Education. The limited assurance is carried out by PwC and will have as its scope a sampling of indicators from the Global Reporting Initiative (GRI) to be listed in the GRI Content Summary created by the International Integrated Reporting Council (IIRC) and the CPC Guidance 09 – Integrated Reporting of the Brazilian Securities and Exchange Commission (CVM). of this document. To ensure the commitment to transparency and accountability to all stakeholders, for the 2023 fiscal year, the Integrated Report was prepared in accordance with the GRI Standards, and has the indicators of the Sustainability Accounting Standards Board (SASB), its content is correlated with the Sustainable Development Goals (SDGs) of the United Nations (UN).

2. Organizational Boundaries and Exceptions in the Scope of the Report

The 2023 Integrated Report follows the limits concentrated on the operations of YDUQS Participações S.A. It addresses the strategic management, initiatives and results obtained by the company and its consolidated companies. In the approach to operational and socio-environmental performance, information from the entire company is consolidated.

ENTITIES INCLUDED IN THE ORGANIZATION'S SUSTAINABILITY REPORT:

- Yduqs Participações S.A. ¹ Sociedade de Ensino Superior Estácio de Sá Ltda., Irep Sociedade de Ensino Superior, Médio e Fundamental Ltda., Sociedade Educacional Atual da Amazônia Ltda., Anec - Sociedade Natalense de Educação e Cultura Ltda., Sociedade Universitária de Excelência Educacional do Rio Grande do Norte Ltda., Nova Academia do Concurso - Cursos Preparatórios Ltda., Idez Empreendimentos Educacionais Ltda., Sociedade Educacional do Rio Grande do Sul Ltda.; Uniuol Gestão de Empreendimentos Educacionais e Participações Ltda., Unisaoluis Educacional Ltda., Instituto de Ensino Superior Social e Tecnológico Ltda., Assesc-Sociedade Educacional de Santa Catarina Ltda., Sociedade de Ensino Superior Estácio Ribeirão Preto Ltda., Sociedade de Ensino Superior Estácio Amazonas Ltda., Organização Paraense Educacional e de Empreendimentos Ltda., Centro de Ensino Unificado de Teresina Ltda., Centro Educacional Nossa Cidade Ltda., Faculdades Integradas de Castanhal Ltda., Fufs - Faculdade Unidas de Feira de Santana, Sociedade de Ensino Superior Unitoledo Ltda., Yduqs Educacional Ltda., Yduqs Participações 2 Ltda., Instituto de Ensino Superior da Amazônia Ltda., Sociedade Educacional Ideal Ltda., Damásio Educacional Ltda., Grupo Ibmecc Educacional Ltda., Artex - Associação da Região Tocantina de Educação e Cultura Ltda., Abep - Academia Baiana de Ensino Pesquisa e Extensão Ltda., Sociedade de Educação do Vale do Ipojuca Ltda., Athenas Serviços Administrativos Ltda., Unijipa - União das Escolas Superiores

de Ji-Paraná Ltda., Pimenta Bueno Serviços Educacionais Ltda., Centro de Educação de Rolim de Moura Ltda., União Educacional Meta Ltda., Centro de Educação do Pantanal Ltda., QCX Serviços Educacionais Ltda ("Qconcursos") and Wemed Educação Médica S.A. ("Hardwork").

3. Accounting Information, Currencies, and Conversions

The accounting information published in the 2023 Integrated Report was compared by the organization with the information available in the Financial Statements for the same period, which was audited by an independent third party, also by PwC. The company's functional and presentation currency is the Real (R\$).

4. Reporting Systems |

The collection of information for the production of the report included interviews with the company's leaders and access to documents and materials produced throughout 2023. The indicator booklet contains consolidated information on the company. Quantitative data are collected annually and managed monthly by the operational areas through various information technology systems – such as SIA (Student Management System), Corporate SOC (Health and Safety) management system, Climas (ESG Integrated Information Management Software), ASHER (Risk Management) – which meet the specific needs of each type of information. and by records based on manual controls. To calculate and consolidate them within the same standard, a "Conecta" data collection system was used. Criteria and exceptions are described in this Preparation Basis and in the GRI Content Brief, where applicable.

5. Breakdown of reporting criteria

The table below aims to increase the detail on the criteria and assumptions adopted for measuring and consolidating the information, in accordance with the GRI indicators, which this report was built on and should be used as a complement to the reading of the 2023 Integrated Report of YDUQS Participações S.A., not only in its wording, but also in the GRI Indicators Booklet.

GRI Indicator/ Disclosure/ Content (Note: The GRI Standards published until December 2021 were considered)	Standard Name	Description of the Standard	Criterion breakdown	Criterion Breakdown Answer
2-1	Organizational Details	a. report your legal name; b. report its corporate structure and legal form; c. report the location of its headquarters; d. report the countries in which it operates.	N/A	N/A
2-2	Entities included in the organization's sustainability reporting	a. list all entities included in its sustainability report; if the organization has audited consolidated financial statements, or financial information recorded in a public record, specify the differences between the entities included in its financial reporting and the list of those included in its sustainability reporting; b. If your organization is made up of multiple entities, explain the approach used to Consolidate information, including: i. whether the approach involves adjustments of information for minority interests; how the approach considers mergers, acquisitions and divestitures of entities or parts of entities; ii. whether and how the approach differs throughout the contents of this ISA and throughout the of material issues.	N/A	N/A
2-3	Reporting period, frequency and contact point	a. specify the reporting period and frequency of its sustainability reporting; specify the reporting period of your financial report, and if it does not align with the period of your sustainability report, explain the reason for this; b. c. report the date of publication of the report or information reported; d. specify the contact for questions about the report or the information reported	N/A	N/A
2-4	Restatements of information	report restatements of information made in previous reporting periods, and	N/A	N/A

		<p>Explain:</p> <p>i. the reasons for the reformulations;</p> <p>II. The Effect of Reformulations.</p>		
2-5	External assurance	<p>The organization shall: describe your policy and practice for obtaining external verification, including how and whether the highest governance body and senior executives are involved; the.</p> <p>Whether the organization's sustainability report has been externally verified: provide a link or reference to the external verification report(s), or verification statement(s);</p> <p>i. describe what has been verified and on what basis, including the standards of verification used, the level of verification obtained, as well as any limitations the verification process;</p> <p>ii. describe the relationship between the organisation and the verification service provider</p> <p>External.</p>	N/A	N/A
201-1(2016)	Direct economic value generated and distributed (DVA) (CPC 09 - Statement of Value Added (DVA))	<p>The reporting organization shall report the following information:</p> <p>a. The direct economic value generated and distributed (EVG&D) on an accrual basis, including the basic components of the organization's global operations listed below. If the data is presented on a cash basis, please report the rationale for this decision and the following basic components:</p> <p>i. Direct economic value generated: revenues;</p> <p>ii. Distributed economic value: operating costs, employee salaries and benefits, payments to capital providers, payments to the government (by country), and investments in the community;</p> <p>iii. Economic value retained: "direct economic value generated" minus "economic value distributed".</p> <p>b. When significant, report the</p>	<p>Specify whether the DVA is being presented in accordance with the format provided for in the Financial Statements and in CPC 09 - Statement of Value Added (DVA).</p> <p>If applicable, list which companies are included in the DVA.</p>	DVA presented in the format provided for in DFd and CPC 09

		economic value generated and distributed separately by country, region, or market, and the criteria used to define this relevance.		
201-4	Financial assistance received from government	<p>The reporting organization shall report the following information:</p> <p>a. The total monetary value of the financial support received by the organization from governments during the period covered by the report, including:</p> <ul style="list-style-type: none"> i. tax benefits and credits; ii. subsidies; iii. Grants for investment, research and development, and other relevant types of Concessions; IV. Prizes; v. royalty holidays; vi. financial support from Export Credit Agencies (ECA); vii. financial incentives; viii. other financial benefits received or receivable from any government to any operation. <p>b. The information requested above, in 201-4-a, broken down by country.</p> <p>c. Whether, and to what extent, any government participates in the organization's shareholding structure</p>	N/A	N/A
201-3 (2016)	Defined benefit plan obligations and other retirement plans	<p>the. If the plan's liabilities are covered by the organization's overall resources, report the estimated amount of liabilities.</p> <p>b. If there is a specific fund to pay the pension plan liability:</p> <ul style="list-style-type: none"> I. An estimate of the extent to which the plan's liabilities are covered by the assets allocated to that end; ii. the basis of calculation for that estimate; iii. when the estimate was made. <p>c. If a fund set up for the payment of the pension plan's liabilities is not fully covered, explain the strategy, if any, adopted by the employer to ensure coverage and the timeline, if any, under which the employer expects to achieve coverage Complete.</p>	N/A	N/A

		d. Percentage of salary contributed by the employee or employer. and. Level of participation in retirement plans, such as participation in mandatory plans or voluntary, regional or national, or those with financial impacts		
202-1(2016)	Ratios of standard entry level wage by gender compared to local minimum wage	The reporting organization shall report the following information: a. Where a significant portion of employees are remunerated on the basis of wages subject to minimum wage rules, report the ratio of the lowest wage to the minimum wage, by gender, in key operating units. b. Where a significant portion of other workers (other than employees) who carry out the organization's activities are compensated on the basis of wages subject to the minimum wage rules, describe the steps taken to determine whether these workers are paid above the minimum wage. If a local minimum wage does not exist or is variable in important operating units, by gender. In circumstances where different minimums can be used as a reference, please advise which minimum wage is being used. The definition used for "major operating units".	one. Definition of the concept adopted by the organization for: "significant portion". Lowest salary for which professional category? Minimum wage considered at the federal level. b. Definition of the concepts adopted by the organization for: "other workers" (professional categories contained or not in this concept, e.g., by what hiring regime and within what operational limits of action?) and "employees" (professional categories contained or not in this concept, e.g., interns, apprentices, directors, officers, etc.). Minimum wage considered at the federal level?	a. The lowest wage paid, for men and women, is always in accordance with the federal minimum wage. For the organization, "other workers" are resident physicians and interns.
202-2 (2016)	Proportion of senior management hired from the local community	The reporting organization shall report the following information: a. The percentage of board members of major operating units hired in the local community. b. The definition used for "board of directors." c. The geographic definition of "location" adopted by the organization. d. The definition used for "major operating units".	N/A	N/A
203-1(2016)	Infrastructure investments and services supported	The reporting organization shall report the following information: a. The level of development of investments in infrastructure and support for services that are significant. b. Current or expected impacts on local communities and economies,	one. Definition of the concepts adopted by the organization for: "significant", with respect to investments in infrastructure and support for services .b. Definition of the concepts adopted by	Not applicable, as the indicator was not reported in this report. For more details, see the reason for omission on the GRI Content Summary, page. xx (insert the page where the indicator will be reported in the table of contents)

		including positive and negative impacts, where relevant. Whether these investments and services are commercial, in-kind, or free.	the organization for: "positive impacts", "negative impacts" and "relevant".	
203-2(2016)	Significant indirect economic impacts	The reporting organization shall report the following information: a. Examples of significant indirect economic impacts of the organization already identified, both positive and negative. The importance of indirect economic impacts in the context of external benchmarks and priorities for stakeholders, such as national and international standards, protocols, and policy agendas.	one. Definition of the concept adopted by the organization for: "significant indirect economic impacts".	The organization considers "significant indirect economic impacts" the availability of products and services to low-income people and the economic impacts resulting from the use of products and services, such as the democratization of access to financial services, teaching Brazilians how to save and invest.
204-1(2016)	Proportion of spending on local suppliers	The reporting organization shall report the following information: a. Percentage of the procurement budget used in major operating units that is spent on local suppliers (such as the percentage of products and services purchased locally). b. The geographic definition of "local" used by the organization. c. The definition used for "major operating units".	one. Inform the calculation rationale (formula and its components) used for the reported percentage. Inform if there are any vendor categories that are not taken into account in the calculation.	N/A
205-1(2016)	Operations assessed for risks related to corruption	The reporting organization shall report the following information: a. Total number and percentage of operations assessed for corruption-related risks. b. Significant corruption-related risks identified by risk assessment.	one. Definition of the concept adopted by the organization for "operations". Description of the activities that make up the evaluations mentioned in the indicator. b. Definition of the concept adopted by the organization for: "significant risks".	a. Concept adopted for operations are all activities of offering face-to-face, blended and distance education higher education courses; production of educational digital content; preparatory courses for exams and public examinations. b. Significant risk are all risks that affect activities that are essential to enable business continuity and routine business operations.
205-2(2016)	Communication and training about anti-corruption policies and procedures	The reporting organization shall report the following information: a. Total number and percentage of members of the governance body to whom the organization's anti-corruption policies and procedures have been communicated, broken down by region. Total number and percentage of employees to whom the organization's anti-corruption policies and procedures have been communicated, broken down by functional category and region. Total number and percentage of business partners to whom the	Explain if the numbers and percentages reported in the indicator refer to the reporting period only or if they consider accumulated communication/training bases from previous years. a., b. and c. Definition of the concept adopted by the organization for: "communication of anti-corruption policies and procedures" (which activities make up the communication base	The figures and percentages reported refer to the 2023 period. a.b. and c. made available policies and procedures on the YDUQS website and disclosed in the integration. The number of accesses and the integration attendance list are counted. b e. Vice-presidency; Board of directors; Management; Coordination; Expert; Supervision; Administrative; Support; Teachers; Interns; Apprentices. d. - policies and procedures are made available on the YDUQS

		<p>organization's anti-corruption policies and procedures have been communicated, broken down by type of partner and region. Describe whether the organisation's anti-corruption policies and procedures have been communicated to any other persons or organisations. Total number and percentage of members of the governance body who have received anti-corruption training, broken down by region. Total number and percentage of employees who received anti-corruption training, broken down by employee category and region.</p>	<p>and how are they accounted for?) - "employees" (professional categories contained or not in this concept, e.g., interns, apprentices, directors, officers, etc.) - "business partners".</p> <p>b and . Detail how the functional categories were stratified.</p> <p>d. and . Definition of the concept adopted by the organization for: "anti-corruption training" (what activities make up the training base and how are they accounted for?) "employees" (professional categories included or not in this concept, e.g., interns, apprentices, board members, officers, etc.)</p>	<p>website and disclosed in the integration. The number of accesses and the integration attendance list are counted. The "communication of anti-corruption policies and procedures" takes place through anti-corruption training, which includes training on the Codes of Ethics and Conduct and Anti-Corruption Code, available on the "Educare" training platform on a continuous basis and periodically communicated to employees.</p> <p>Vice presidency; Board of directors; Management; Coordination; Expert; Supervision; Administrative; Support; Teachers; Interns; Apprentices. Not contained in the context: trainee and resident physician</p> <p>a., b. and c. Definition of the concept adopted by the organization for: -"business partners". Business partners are suppliers, employees, teachers, associations, organizations and regulatory bodies, third parties and partners.</p>
205-3(2016)	Confirmed incidents of corruption and actions taken	<p>The reporting organization shall report the following information:</p> <p>a. Total number and nature of confirmed cases of corruption.</p> <p>b. Total number of confirmed cases in which employees were fired or punished for corruption.</p> <p>c. Total number of confirmed cases in which contracts with business partners were terminated or not renewed as a result of corruption-related violations.</p> <p>d. Corruption-related lawsuits filed against the organization or its employees in the reporting period and the outcome of those lawsuits.</p>	<p>one. Definition of the concepts adopted by the organization for: "confirmed cases" and "corruption".</p> <p>b. and d. Definition of the concept adopted by the organization for "employees" (professional categories contained or not in this concept, e.g. interns, apprentices, directors, officers, etc.).</p>	<p>"corruption": Regarding the concept of Corruption, based on our Anti-Corruption Code: "1. The act or effect of bribing* one or more persons in one's own cause or that of another, Corruption can be configured in two ways: Active Corruption – The act of offering or promising an undue advantage to a public or private official, to determine him to perform, omit or delay an official act. Passive corruption – The act of soliciting or receiving, for oneself or for others, directly or indirectly, even if it is the function or before, of assuming it, but because of it, an undue advantage, or accepts the promise of such an advantage"</p> <p>"confirmed cases": We consider as confirmed cases, valid reports that have undergone the following analysis: the complaint is formalized (registered) in our Confidential Channel, whether it is corruption or any other typology listed in the system options, we start the investigation of the alleged facts and the evidence attached to the report, when necessary we collect other information and/or evidence from specialized areas of the Company such as Audit or Anti-Fraud Team, in addition to</p>

				<p>exploratory and confirmatory interviews of those involved. In possession of sufficient evidence to prove the infraction committed, we consult the disciplinary measures policy for the application of the appropriate measure to the case.</p> <p>The Company takes measures and has mechanisms to detect and deal with cases of corruption through risk management, internal policies, anti-corruption code, training, whistleblowing channel and disciplinary action policies. The indicators related to corruption risks are monitored by Direx in the Risk Committee. The organization considers the following employees: Vice Presidency; Board of directors; Management; Coordination; Expert; Supervision; Administrative; Support; Teachers; Interns; Apprentices.</p>
206-1(2016)	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	The reporting organization shall report the following information: a. Number of lawsuits pending or closed during the reporting period relating to unfair competition and violations of antitrust and antitrust laws in which the organization has been identified as a participant. Key results of completed lawsuits, including any decisions or judgments.	one. Describe what made up the basis of lawsuits regarding unfair competition and violations of antitrust and antitrust laws used by the organization (e.g., categories filtered in internal search systems). b. Describe what are considered to be "key results".	N/A
2-9 (2021)	Governance structure and composition	<p>describe its governance structure, including the committees of the highest body of governance;</p> <p>the.</p> <p>list the committees of the highest governance body that are responsible for making and the supervision of the management of the organization's impacts on the economy, the environment and people;</p> <p>b.</p> <p>Describe the composition of the highest governance body and its committees by:</p> <p>i. executive or non-executive function;</p> <p>ii. independence;</p> <p>iii. term of office of the members of the highest governance body;</p> <p>number of other important positions and commitments of each member, as well as</p>	N/A	N/A

		<p>such as the nature of those commitments;</p> <p>Iv. v. gender;</p> <p>vi. underrepresented social groups;</p> <p>vii. competencies relevant to the organization's impacts;</p> <p>VIII. Stakeholder representation.</p>		
2-10 (2021)	Nomination and selection of the highest governance body	<p>describe the nomination and selection processes for the highest body of governance and its committees;</p> <p>the.</p> <p>describe the criteria adopted for appointing and selecting the members of the highest governance body, including whether and how the following criteria are considered:</p> <p>i. opinions of stakeholders (including shareholders);</p> <p>ii. diversity;</p> <p>iii. independence;</p> <p>iv. competencies relevant to the organization's impacts.</p>	N/A	N/A
2-11 (2021)	Chair of the highest governance body	<p>report whether the chair of the highest governance body is also a senior executive of the organization;</p> <p>the.</p> <p>If the Chairman is also a senior executive, describe his or her role in the management of the organization, the reasons for this accumulation of functions, and how conflicts of</p> <p>are prevented and mitigated.</p>	N/A	N/A
2-12 (2021)	Role of the highest governance body in overseeing the management of impacts	<p>describe the role played by the highest governance body and senior Executives in the development, approval and updating of the Statement of Values</p> <p>or development-related mission, strategies, policies, and objectives sustainable;</p> <p>the.</p> <p>describe the role played by the highest governance body in oversight due diligence of the organization and other processes to identify and manage</p>	N/A	N/A

		<p>its impacts on the economy, the environment, and people, including:</p> <p>whether and how the highest governance body engages with stakeholders to assist in these processes;</p> <p>i.</p> <p>how the highest governance body considers the results of these Processes;</p> <p>ii.</p> <p>b.</p> <p>describe the role of the highest governance body in reviewing the effectiveness of Organization Processes</p>		
2-13(2021)	Delegation of responsibility for managing impacts	<p>describe how the highest governance body delegates responsibility for management the impacts of the organization of the economy, on the environment and on people, including:</p> <p>whether it has appointed any senior executives to be responsible for the management of the Impacts;</p> <p>i.</p> <p>whether it has delegated responsibility for managing impacts to others Employees;</p> <p>ii.</p> <p>the.</p> <p>describe the process and frequency with which senior executives and other employees should report to the highest governance body on the management of the impacts of the organization in the economy, in the environment and in people.</p>	N/A	N/A
2-14 (2021)	Role of the highest governance body in sustainability reporting	<p>report on whether the highest governance body is responsible for reviewing and approving the reported information, including the material topics of the organization, and if it is,</p> <p>describe the process of reviewing and approving the information;</p> <p>the.</p> <p>if the highest governance body is not responsible for reviewing and approving the</p>	N/A	N/A

		reported information, including the material topics of the organization, explain the reasons for this.		
2-15(2021)	Conflicts of interest	The organization shall: a) describe the processes of the highest governance body to ensure that conflicts of interest are prevented and mitigated; b) report whether conflicts of interest are disclosed to interested parties, including, at a minimum, conflicts of interest related to: i. participation in boards of directors; ii. cross-participation with suppliers and other stakeholders; iii. existence of controlling shareholders; iv. Related Parties, Their Relationships, Transactions, and Outstanding Balances.	one. Define the concept adopted by the organization for "conflict of interest".	N/A
2-16(2021)	Communication of critical concerns	The organization shall: a) describe whether and how critical concerns are communicated to the highest governance body; b. Report the total number and nature of critical concerns that were communicated to the highest governance body during the reporting period.	one. Report the concept of "critical concerns" adopted by the organization.	The risks related to the topic are directly linked to our relationship with public entities, such as the Ministry of Education, and to the regulation of the Securities and Exchange Commission. Critical issues are also considered, such as cases of well-founded and partially well-founded complaints, involving corruption, discrimination, sexual or moral harassment, and accounting manipulation.
2-17 (2021)	Collective knowledge of the highest governance body	A. Report on measures taken to promote the collective knowledge, skills and experience of the highest governance body in sustainable development.	N/A	N/A
2-18 (2021)	Evaluation of the performance of the highest governance body	"The organization shall: a.describe the processes for evaluating the performance of the highest governance body supervising the management of the organization's impacts on the economy, the environment and people; b.inform whether the evaluations are independent or not and the frequency of the evaluations; c.describe the actions taken in response to the assessments, including changes in the composition of the highest governance body and organizational practices.	N/A	N/A

2-19 (2021)	Compensation Policies Remuneration policies	<p>"The organization shall:</p> <p>a. describe the remuneration policies of the members of the highest governance body, and senior executives, including:</p> <p>i. fixed remuneration and variable remuneration;</p> <p>ii. sign-up bonuses or recruitment incentive payments;</p> <p>iii. severance payments;</p> <p>4. Reimbursements;</p> <p>v. retirement benefits;</p> <p>b. describe how the compensation policies of the members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, the environment and people."</p>	N/A	N/A
2-20(2021)	Process to determine remuneration	<p>The organization shall: a) describe the process for developing its compensation policies and for determining compensation, including: i. see the independent members of the highest governance body or an independent compensation committee oversee the compensation determination process; ii. how the views of stakeholders (including shareholders) on remuneration are sought and taken into account; iii. whether compensation consultants are involved in determining compensation and, if so, whether they are independent of the organization, its highest governance body and senior executives; b) Report the results of stakeholder (including shareholders) votes on remuneration policies and proposals, if applicable.</p>	<p>Inform: a) what remuneration is being considered? Fixed, variable, base pay, pay including benefits, etc. a.ii) Opinions on what types of remuneration? Fixed, variable, base pay, pay including benefits, etc.</p>	N/A
2-21(2021)	Annual total compensation ratio	<p>The organization shall:</p> <p>a. report the ratio of the total annual compensation of the highest-paid individual in the organization to the median total annual compensation for all employees (excluding the highest-paid individual); b) report the ratio of the percentage increase in total annual compensation of the highest-paid individual in the organization to the median</p>	<p>a) Provide the definition of what is considered: - "total annual remuneration"; - "employees" (professional categories included or not in this concept, e.g.: interns, apprentices, directors, officers, etc.); - "highest-paid individual" (whether it is defined by the person</p>	<p>"a) Present conceptually the definition of what are considered (in the indicator above) for: - ""total annual remuneration"" – Base salary + Short-Term Incentive Programs + Long-Term Incentive Programs - ""employees"" (professional categories contained or not in this concept, e.g.: interns, apprentices, directors, officers, etc.) – The organization considers the following as employees: Vice-presidency; Board of directors; Management;</p>

		percentage increase in the total annual compensation of all employees (excluding the highest-paid individual); c. Report contextual information needed to understand the data and how the data was compiled.	or position, whether it is considered senior management/committees/board of directors/presidency or whether only CLT, civil servant, statutory employees), determining its criteria and the reason for these criteria.b) specify whether the highest-paid individual of the previous reporting period is the same as the one of the reporting period covered by the report or not. Note: Inform the rationale (formula and its components) used by the company to calculate the reported proportions.	Coordination; Expert; Supervision; Administrative; Support; Teachers; Interns; Apprentices. All workers with a CLT contract. - ""highest-paid individual"" (if it is defined by the person or position, if it is considered senior management/committees/ board of directors / presidency or if only CLT, civil servants, statutory employees), determining its criteria and the reason for these criteria. – considers the individual (person with a CLT bond) to be the highest paid within our employee baseb) specify whether the highest-paid individual from the previous reporting period is the same as the one from the reporting period or not – yes, the highest-paid individual from the previous reporting period is the same as the one from the reporting period. Note: Inform the rationale (formula and its components) used by the company to calculate the reported proportions - Base salary * 12 + total ICP paid + total ILP paid". Therefore, all employees under the CLT regime, with a workload of 220 hours per month and who were active in the 12 months of 2023, are included in the calculation of the indicator. "
2-22 (2021)	Statement on sustainable development strategy	report a statement from the highest governance body or senior executive most the relevance of sustainable development to the and its strategy to contribute to sustainable development.	N/A	N/A
2-23(2021)	Policy commitments	The organization shall: a) describe its political commitments to responsible business conduct, including: i. the authorized intergovernmental instruments to which the commitments relate; ii. whether the commitments stipulate the performance of due diligence; iii. whether the commitments stipulate the application of the precautionary principle; iv. whether the commitments stipulate respect for human rights; b) describe its specific political commitment to respect human rights,	a. iii.) Inform what the company means by the "precautionary principle".	N/A

		<p>including: i. the internationally recognized human rights that the commitment covers; ii. the categories of stakeholders, including at-risk or vulnerable groups, to which the organization pays particular attention in the engagement;</p> <p>(c) provide links to the political commitments, if they are publicly available, or, if the political commitments are not publicly available, explain the reason for doing so; d) report the level at which each of the policy commitments has been approved within the organization, including whether this is the highest level; (e) report on the extent to which the commitments of the policy apply to the activities of the organization and its business relationships;</p> <p>f) describe how policy commitments are communicated to employees, business partners and other relevant parties.</p>		
2-24 (2021)	Embedding policy commitments	<p>describe how it incorporates its policy commitments to a conduct responsible business in all its activities and business relationships, including:</p> <p>how it delegates responsibilities for the implementation of commitments in the different levels within the organization;</p> <p>i.</p> <p>how it integrates commitments into organisational strategies, policies and operational procedures;</p> <p>ii.</p> <p>how it implements its commitments with and through its business relationships.</p> <p>business;</p> <p>iii.</p> <p>training that the organization provides for the implementation of the Commitments.</p>	N/A	N/A
2-25 (2021)	Processes to remediate negative impacts	describe their commitments to promote or collaborate with the remediation of	N/A	N/A

		<p>negative impacts that the organization identifies that it has caused or contributed to causing;</p> <p>the.</p> <p>describe their approach to identifying and addressing grievances, including the grievance mechanisms that the organization has established or in which it participates;</p> <p>b.</p> <p>describe other processes by which the organization promotes or collaborates with the</p> <p>negative impacts that it identifies that caused or contributed to cause;</p> <p>c.</p> <p>describe how the stakeholders who are the target users of the complaints are involved in the design, review, operation, and improvement of these Mechanisms;</p> <p>d.</p> <p>describe how the organization tracks the effectiveness of grievance and reporting mechanisms.</p> <p>other remediation processes and how it reports examples of their effectiveness, including the stakeholder feedback.</p>		
2-26 (2021)	Mechanisms for seeking advice and raising concerns	<p>describe the mechanisms for individuals:</p> <p>seek advice on how to implement the policies and practices of the organization for responsible business conduct;</p> <p>i.</p> <p>ii. have concerns regarding the business conduct of the organization.</p>	N/A	N/A
2-27 (2021)	Compliance with laws and regulations	<p>The organization shall:</p> <p>report the total number of significant cases of non-compliance with laws, and regulations during the reporting period, breaking down this total by:</p> <p>i. cases in which fines have been imposed;</p> <p>ii. cases in which non-monetary sanctions have been applied;</p> <p>the.</p>	N/A	N/A

		<p>Report the total number and monetary amount of fines for cases of non-compliance with laws and regulations that occurred during the reporting period, discriminating</p> <p>This total by:</p> <p>finances for cases of non-compliance with laws and regulations that have occurred during the current reporting period;</p> <p>i.</p> <p>finances for cases of non-compliance with laws and regulations that have been paid during previous reporting periods;</p> <p>ii.</p> <p>b.</p> <p>c. describe significant cases of non-compliance;</p> <p>d. describe how it has defined significant cases of non-compliance</p>		
2-28 (2021)	Membership associations	<p>The organization shall: report to industry associations, other associations, and national organizations or international advocacy groups in which it participates.</p>	N/A	N/A
2-29 (2021)	Approach to stakeholder engagement	<p>The organization shall: describe the approach taken to engage with stakeholders, including:</p> <p>the categories of stakeholders it engages with and how they are identified;</p> <p>i.</p> <p>ii. the purpose of stakeholder engagement;</p> <p>how the organization seeks to ensure meaningful engagement with stakeholders.</p>	N/A	N/A
2-30(2021)	Collective bargaining agreements	<p>The organization shall: a. report the percentage of total employees covered by collective bargaining agreements; b) For employees not covered by collective bargaining agreements, state whether the organization determines its working conditions and terms of employment on the basis of collective bargaining agreements covering its other employees or on the basis of collective bargaining agreements of other organizations.</p>	<p>one. Define what is being counted as "employees" (professional categories that may or may not be included in this concept, e.g., interns, apprentices, board members, officers, etc.)</p>	N/A

2-6(2021)	Activities, value chain and other business relationships	<p>The organization must: a. inform the sector(s) in which it operates; b) describe its value chain, including: i. the activities, products, services and markets served by the organization; ii. the organization's supply chain; iii. the organization's downstream entities and their activities; c. report other relevant business relationships; d. describe significant changes in 2-6-A, 2-6-B, and 2-6-C compared to the previous reporting period.</p>	<p>c. Report the concept adopted by the organization for "relevant business relationships". d. Specify the criteria adopted by the organization for the definition of "significant changes".</p>	<p>c. The concept adopted by the organization for "relevant business relationships" is aligned with companies in which we hold more than 51% control. YDUQS consolidates all entities over which it has control, i.e., when it is exposed to or has rights to variable returns from its involvement with the investee and has the capacity to direct the relevant activities of the investee. The criterion adopted by the organization for the definition of significant changes is: New acquisitions; New units, closure of activities, expansions; Changes in the company's operational structure.</p>
2-7(2021)	Employees	<p>The organization shall:</p> <p>a. report the total number of employees, and a breakdown of this total by gender and by region;</p> <p>b) report the total number of:</p> <p>i. permanent employees and the breakdown by gender and region; ii. temporary employees, broken down by gender and region; iii. non-guaranteed hours and discrimination by gender and region; iv. full-time employees and a breakdown by gender and by region; v. part-time workers, and a breakdown by gender and by region; (c) describe the methodologies and assumptions used to compile the data, including whether the figures are reported: i. in terms of staff, full-time equivalent (FTE) or using another methodology; ii. at end of the reporting period, either as an average over the reporting period, or using another methodology;</p> <p>c) report contextual information necessary to understand the data reported in 2-7-a-e 2-7-b; d) describe significant fluctuations in the number of employees during the reporting period and between the reporting periods.</p>	<p>Concepts to be detailed by the organization: - "employees" (professional categories contained or not in this concept, e.g., interns, apprentices, directors, officers, etc.) - "permanent employees"- "temporary employees"- "non-guaranteed employees"- "full-time"- "part-time"- "significant fluctuations"</p> <p>Note: Observe the assumptions to be reported in response to letters "c" and "d" of the indicator requirements.</p>	<p>In indicator 2-7, we conducted openings by region of operation of the company and by gender (Men/Women). The organization considers as "employees": Vice Presidency, Board of Directors, Management, Coordination, Supervision, Administrative, Specialist, Support, Teacher, Trainee, Apprentices. Permanent Employees: CLT contract, no contract time. Temporary employees: CLT contract, with a fixed contract period. The organization considers "non-employees": interns and resident physicians.</p> <p>The organization understands it as full-time: 180/220 hours. And consider as part-time: Different from 180/220 hours.</p> <p>We consider "significant fluctuations" to be the drastic increase or decrease in the number of employees for periods. *We count assets by CPF, not counting Interns and Resident Doctors.</p> <p>"non-guaranteed hours employees" means trainees and resident physicians</p>
2-8(2021)	Workers who are not employees	<p>The organisation shall:</p> <p>a. report the total number of workers who are not employed and whose work is controlled by the organization and describe:</p> <p>i. the most common types of</p>	<p>Concept to be detailed by the organization: - "significant fluctuations"</p>	<p>We consider significant fluctuations to be the drastic increase or decrease in the number of employees for periods. When the differences are greater than or equal to 40%.</p>

		workers and their contractual relationship with the organization; ii. the type of work they perform; b) describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employed is reported: i. in number of employees, full-time equivalent (FTE) or using another methodology; ii. at end of the reporting period, either as an average over the reporting period, or using another methodology; c. describe significant fluctuations in the number of workers who are not employed during the reference period and between reference periods.		
3-1 (2021)	Process to determine material topics	The organization should describe the process followed to define the material topics, including: how she identified actual and potential negative and positive impacts on economy, the environment and people, including impacts on their rights in all their activities and business relationships; i. ii. how she prioritized impacts for reporting based on importance; the. specify the stakeholders and experts whose views informed the process of defining material themes.	N/A	N/A
3-2 (2021)	List of material topics	list your material topics; report changes in the list of material topics compared to the period of previous report.	N/A	N/A
3-3 (2021)	Management of material topics	For each material topic reported as described in Content 3-2, the organization shall: describe the actual and potential, negative and positive impacts on the economy, in the environment and people, including impacts on their human rights; the.	N/A	N/A

		<p>report on whether the organization is involved with negative impacts through its activities or as a result of their business relationships, and describe the business activities or relationships;</p> <p>b.</p> <p>c. describe its policies or commitments to material issues;</p> <p>describe the measures taken to manage the topic and the impacts on it related, including:</p> <p>i. measures to prevent or mitigate potential negative impacts;</p> <p>measures to address real negative impacts, including measures to arrange for or cooperate with its redress;</p> <p>Ii.</p> <p>iii. measures to manage actual and potential positive impacts;</p> <p>d.</p> <p>Report the following information on tracking the effectiveness of measures Taken:</p> <p>i. processes used to track the effectiveness of measures;</p> <p>ii. objectives, targets and indicators used to assess progress;</p> <p>iii. the effectiveness of the measures, including progress towards the objectives and targets;</p> <p>learnings and how they were incorporated into policies and procedures the organization's operations;</p> <p>Iv.</p> <p>and.</p> <p>describe how stakeholder engagement</p>		
302-1(2016)	Energy consumption within the organization	<p>The reporting organization shall report the following information:</p> <p>a. Total consumption of fuels within the organization from non-renewable sources, in joules or multiples thereof, including the types of fuels used.</p> <p>b. Total consumption of fuels within the organization from renewable sources, in joules or multiples thereof, including the types of fuels used. In joules, watt-hours, or</p>	<p>Specify the criteria for determining what energy is consumed within the organization, for the different energy sources. Example: all owned operations, own offices or floors of rented buildings, etc.</p> <p>Note: As presented in letter "f" of the content that must be reported in response to the</p>	<p>It refers to all energy consumed within the organization, by all the operating units owned and leased by the YDUQS group. The source of the conversion factors used for the consumption of fuels from non-renewable sources (in GJ) were CDP 2022, IPCC 2006, BEN 2015 and PBGHGP 2022. We talked at the meeting about Diesel, but we forgot to comment on Natural Gas and LPG. For these last two parameters, we use the Climas platform developed by Way Carbon</p>

		<p>multiples, the total of the following:</p> <ul style="list-style-type: none"> i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption. In joules, watt-hours, or multiples, the total of the following: i. electricity sold ii. heating sold iii. cooling sold iv. steam sold. Total energy consumption within the organization in joules or its multiples. f. Standards, methodologies, assumptions and/or calculation tools adopted. g. Source of the conversion factors used. <p>2.1 In compiling the information specified in Content 302-1, the reporting organization shall:</p> <ul style="list-style-type: none"> 2.1.1 Avoid double-counting of fuel consumption when reporting self-generated energy consumption. If the organization generates electricity from non-renewable or renewable fuel sources and then consumes the generated electricity, the energy consumption shall be counted only once within the fuel consumption; 2.1.2 report fuel consumption separately by non-renewable and renewable fuel sources; 2.1.3 report only the energy consumed by entities owned or controlled by the organization; 2.1.4 calculate the total energy consumption within the organization, in joules or its multiples, by applying the following formula: (SEE FORMULA IN THE STANDARD) 	<p>indicator: "Standards, methodologies, assumptions and/or calculation tools adopted."</p>	<p>to calculate energy consumption in (GJ).</p> <p>Water and energy data are obtained through direct measurements of the invoices issued by the distributor, which are calculated based on monthly readings. The invoices are extracted through the TECSUS platform, which receives the invoices from the distributors and extracts the consumption and cost data of each unit. For the Waste data, we extract the reports and Final Destination Certificate from the environmental agencies on a quarterly basis to verify the volume, type of waste, type of treatment of the waste generated in the period and thus compile it in the excel spreadsheet (already sent by Connect).</p>
302-3 (2016)	Energy intensity	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. Energy intensity rate for the organization. b. Organization-specific metric (the denominator) chosen to calculate this rate. c. Types of energy included in the intensity rate; whether fuel, electricity, heating, cooling, steam, or all. d. Whether the rate uses energy consumed within the organization, outside of it, or both. 	N/A	N/A

302-4(2016)	Reduction of energy consumption	<p>The reporting organization shall report the following information:</p> <p>a. Volume of reductions in energy consumption achieved directly as a result of improvements in conservation and efficiency, in joules or multiples thereof.</p> <p>b. Types of energy included in the reductions: whether fuel, electricity, heating, cooling, steam, or all. The basis used for the calculation of energy consumption reductions, such as a base year or baseline, including the rationale for their choice.</p> <p>c. Standards, methodologies, assumptions and/or calculation tools adopted.</p> <p>2.7 When compiling the information specified in Content 302-4, the reporting organization shall:</p> <p>2.7.1 exclude reductions resulting from reduced production capacity or outsourcing activities;</p> <p>2.7.2 Describe whether the energy reduction is estimated, modelled or from direct measurements. If an estimate or modeling is used, the organization should report the methods used.</p>	As presented in letter "d" of the content that must be reported in response to the indicator: "Standards, methodologies, assumptions and/or calculation tools adopted."	It does not apply, as there are no mechanisms in place to measure the reductions in energy consumption obtained directly as a result of improvements in conservation and efficiency.
303-2 (2016)	Management of water discharge related impacts	<p>The reporting organization shall report the following information:</p> <p>the. A description of the minimum standards set for the quality of wastewater discharge, and how these minimum standards were determined, including:</p> <p>I. How Standards Have Been Determined for Facilities Operating in Locations Without requirements for disposal;</p> <p>ii. any internally developed water quality standards or guidelines;</p> <p>iii. any sectoral standards considered;</p> <p>IV. whether the profile of the water body receiving the discharge has been considered.</p>	N/A	N/A
303-3(2018)	Water withdrawal	<p>The reporting organization shall report the following information:</p> <p>a. Total water abstraction in all areas in megaliters, broken down by the following sources, if applicable:</p> <p>i. Surface water;</p>	b. Inform what is the criterion used by the company in its understanding of what are "water-stressed areas".	We consider as water stress areas the units that are supplied exclusively by artesian wells. We use the dissolved solids criterion only to determine whether the water we purchase is fresh or salty. Or during a physicochemical analysis

		<p>ii. Groundwater; iii. Sea water; iv. Produced water;v. Third-party water.b. Total water abstraction in all water-stressed areas in megalitres, breaking down this total into the following sources, if applicable:i. Surface water; ii. Groundwater; iii. Sea water; iv. Produced water;v. Third-party water, breaking down this total by the sources of abstraction listed in items i to iv.c. Breakdown data of total water abstraction from each of the sources listed in Contents 303-3-a and 303-3-b in megalitres, separated into the following categories:i. Fresh water (total dissolved solids $\leq 1,000$ mg/L); ii. Other types of water (total dissolved solids $> 1,000$ mg/L).d. Any contextual information necessary to understand how the data were compiled, such as standards, methodologies, and assumptions adopted.2.1 In compiling the information specified in Content 303-3, the reporting organization shall use publicly available and reliable tools and methodologies for the assessment of water stress in the area.</p>	<p>c. i and ii. Inform how the company measures the information on "dissolved solids".</p> <p>2.1. Inform the tools and methodologies used to compile information on water stress.</p> <p>Note: As presented in letter "d" of the content that must be reported in response to the indicator: "Any contextual information necessary to understand how the data was compiled, such as standards, methodologies and assumptions adopted."</p>	<p>carried out periodically in the units supplied by artesian wells to determine whether the water is drinkable or not.</p> <p>Water and energy data are obtained through direct measurements of the invoices issued by the distributor, which are calculated based on monthly readings. The invoices are extracted through the TECSUS platform, which receives the invoices from the distributors and extracts the consumption and cost data of each unit. For the Waste data, we extract the reports and Final Destination Certificate from the environmental agencies on a quarterly basis to verify the volume, type of waste, type of treatment of the waste generated in the period and thus compile it in the excel spreadsheet (already sent by Connect).</p>
303-4(2018)	Water discharge	<p>The reporting organization shall report the following information:a. Total discharge of water in all areas in megaliters, breaking down this total by the following types of destination, if applicable:i. Surface water; ii. Groundwater; iii. Sea water; iv. Third-party water, and the volume of such total sent for use to other organizations, if applicable. A breakdown of the total water discharge in all areas in megaliters, separated into the following categories:i. Fresh water (total dissolved solids $\leq 1,000$ mg/L); ii. Other types of water (total dissolved solids $> 1,000$ mg/L).c. Total discharge of water in all water-stressed areas in megaliters and a</p>	<p>B.I, B.II, C.I and C.II. Inform how the company measures the information on "dissolved solids".</p> <p>c. Inform what is the criterion used by the company to determine what are "water-stressed areas".</p> <p>d. Inform the company's criteria for determining what are "priority substances of concern".</p> <p>2.3. Inform the tools and methodologies used to compile information on water stress.</p> <p>Note: As presented in</p>	<p>b.i, b.ii, c.i and c.ii - We use the "dissolved solids" criterion to determine whether purchased/consumed water is fresh or salty. In addition, the units that consume water from wells periodically carry out physicochemical analyses to determine the potability of the water.</p> <p>C. We consider as water stress areas the units that are supplied exclusively by artesian wells.</p> <p>D. They are those that, during a physicochemical analysis, exceeded the limits of the current legislation raised by the provider.</p> <p>2.3 - To compile the information related to water stress, we perform the control through an excel spreadsheet, attached to the connect,</p>

		<p>breakdown of this total separated by the following categories:</p> <ul style="list-style-type: none"> i. Fresh water (total dissolved solids $\leq 1,000$ mg/L); ii. Other types of water (total dissolved solids $> 1,000$ mg/L). <p>d. Priority substances of concern for which discharge is addressed, including:</p> <ul style="list-style-type: none"> i. how priority substances of concern have been defined and international standards, internationally recognised lists or criteria used; ii. the approach to setting disposal limits for priority substances of concern; iii. Number of cases of non-compliance with disposal limits. Any contextual information necessary to understand how the data was compiled, such as standards, methodologies, and assumptions adopted. <p>2.3 In compiling the information specified in Content 303-4, the reporting organization shall use reliable and publicly available tools and methodologies for the assessment of water stress in an area.</p>	<p>letter "e" of the content that must be reported in response to the indicator: "Any contextual information necessary to understand how the data was compiled, such as standards, methodologies and assumptions adopted."</p>	<p>which makes up our entire water panel.</p>
303-5(2018)	Water consumption	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. Total water consumption of all areas in megaliters. b. Total water consumption of all water-stressed areas in megaliters. c. Changes in water storage in megaliters, if water storage has been identified as causing a significant water-related impact. Any contextual information necessary to understand how the data was compiled, such as standards, methodologies and assumptions adopted, including whether the information was calculated, estimated, modelled or derived from direct measurements, as well as the approach taken to that end, such as the use of industry-specific factors. 	<p>b. Inform what is the criterion used by the company to determine what are "water-stressed areas".</p> <p>c. Inform what the criterion is for determining "significant impact".</p> <p>Note: As presented in letter "d" of the content that must be reported in response to the indicator: "Any contextual information necessary to understand how the data was compiled, such as standards, methodologies and assumptions adopted, including whether the information was calculated, estimated, modeled or derived from direct measurements, as well</p>	<p>b. We consider as an area of water stress the units that are supplied exclusively by artesian wells</p> <p>C. We consider as a significant impact, in the water context, the units that are supplied exclusively by artesian wells, and that may be being extracted outside the permissive parameters in the grant.</p> <p>D. Water and energy data are obtained through direct measurements of the invoices issued by the distributor, which are calculated based on monthly readings. The invoices are extracted through the TECSUS platform, which receives the invoices from the distributors and extracts the consumption and cost data of each unit. For the Waste data, we extract the reports and Final Destination Certificate from the environmental agencies on a quarterly basis to verify the volume, type of waste, type of treatment of the waste generated in the period and thus</p>

			as the approach taken to that end, such as the use of industry-specific factors."	compile it in the excel spreadsheet (already sent by Connect).
305-1(2016)	Direct (Scope 1) GHG emissions	<p>The reporting organization shall report the following information:</p> <p>a. Total direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent.</p> <p>b. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃ or all.</p> <p>c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent.</p> <p>d. Base year for the calculation, if applicable, including:</p> <p>i. the justification for your choice;</p> <p>ii. emissions in the base year;</p> <p>iii. The context of any significant changes in emissions that generated the need for new emissions calculations in the base year.</p> <p>Source of the emission factors and GWP indices used or a reference to the source of GWP.</p> <p>f. The consolidation approach chosen for emissions; whether shareholding, financial control or operational control.</p> <p>g. Standards, methodologies, assumptions and/or calculation tools adopted.</p> <p>2.1 When compiling the information specified in Content 305-1, the reporting organization shall:</p> <p>2.1.1 exclude all carbon market trading from the calculation of total direct GHG emissions (Scope 1);</p> <p>2.1.2 report biogenic CO₂ emissions from biomass burning or biodegradation separately from total direct (Scope 1) GHG emissions. Exclude biogenic emissions from other types of GHGs (such as CH₄ and N₂O) and biogenic CO₂ emissions that occur in the life cycle of biomass and do not come from burning or biodegradation (such as GHG emissions from biomass processing or transportation).</p>	<p>As presented in letter "g" of the content that must be reported in response to the indicator: "Standards, methodologies, assumptions and/or calculation tools adopted."</p>	<p>The methodology used to account for the data was carried out through direct measurements.</p> <p>As for the references adopted, we use:</p> <ul style="list-style-type: none"> • NBR ISO 14064 standard; Brazilian Association of Technical Standards, 2007 (ABNT, 2007); • Specifications of the Brazilian GHG Protocol Program; Verification Specifications of the Brazilian GHG Protocol Program; GHG Corporate Protocol - Brazilian GHG Protocol Program (PBGHGP) - Fundação Getúlio Vargas; World Resources Institute (FGV/GVces; WRI, 2011)
305-2(2016)	Energy indirect (Scope 2) GHG emissions	<p>The reporting organization shall report the following information:</p> <p>a. Total indirect (Scope 2) GHG emissions from energy procurement in metric tons of CO₂ equivalent</p>	<p>As presented in letter "g" of the content that must be reported in response to the indicator: "Standards, methodologies,</p>	<p>The methodology used to account for the data was carried out through direct measurements.</p> <p>As for the references adopted, we use:</p>

		<p>calculated on a location-based basis.b. Where applicable, the total indirect GHG (Scope 2) emissions from energy procurement in metric tons of CO2 equivalent calculated on a market basis. if available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3 or all.d. Base year for the calculation, if applicable, including:i. the justification for your choice;</p> <p>ii. emissions in the base year;</p> <p>iii. the context of any significant changes in emissions that generated the need for new emissions calculations in the base year. Source of the emission factors and global warming potential (GWP) indices used or a reference to the GWP source.</p> <p>No. the consolidation approach adopted for emissions; whether shareholding, financial control or operational control.g. Standards, methodologies, assumptions and/or calculation tools adopted.2.3 When compiling the information specified in Content 305-2, the reporting organization shall:2.3.1 exclude all carbon market trading from the calculation of total indirect (Scope 2) GHG emissions from energy procurement; 2.3.2 exclude other indirect (Scope 3) GHG emissions, which are reported in Content 305-3; 2.3.3 account for and report indirect (Scope 2) GHG emissions from energy procurement in accordance with the location-based method, if it operates in markets where product- or supplier-specific data are not available; 2.3.4 account for and report indirect (Scope 2) GHG emissions from energy procurement according to location- and market-based methods, if it has any operations in markets that offer product- or supplier-specific data in the form of contracts.</p>	assumptions and/or calculation tools adopted."	<ul style="list-style-type: none"> • NBR ISO 14064 standard; Brazilian Association of Technical Standards, 2007 (ABNT, 2007); • Specifications of the Brazilian GHG Protocol Program; Verification Specifications of the Brazilian GHG Protocol Program; GHG Corporate Protocol - Brazilian GHG Protocol Program (PBGHGP) - Fundação Getúlio Vargas; World Resources Institute (FGV/GVces; WRI, 2011)
305-3(2016)	Other indirect (Scope 3) GHG emissions	The reporting organization shall report the following information:a. Total other	e.iii. Define the concept of "significant change".	The organization considers as "significant changes" any change in operation or structure that may

		<p>indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent.b. if available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3 or all.c. Biogenic CO2 emissions in metric tons of CO2 equivalent.d. Other indirect GHG (Scope 3) emission categories and activities included in the calculation. Base year for the calculation, if applicable, including:i. the justification for your choice; ii. emissions in the base year; iii. the context of any significant changes in emissions that generated the need for new emissions calculations in the base year. Source of emission factors and global warming potential (GWP) indices used or a reference to the source of GWP.g. Standards, methodologies, assumptions and/or calculation tools adopted.2.5 When compiling the information specified in Content 305-3, the reporting organization shall:2.5.1 exclude any carbon market trading from the calculation of total other indirect (Scope 3) GHG emissions; 2.5.2 exclude indirect (Scope 2) GHG emissions, which are reported in Content 305-2; 2.5.3 report biogenic CO2 emissions from biomass burning or biodegradation that occur in its value chain separately from total other indirect (Scope 3) GHG emissions. Exclude biogenic emissions from other types of GHGs (such as CH4 and N2O) and biogenic CO2 emissions that occur in the life cycle of biomass and do not come from burning or biodegradation (such as GHG emissions from biomass processing or transport).</p>	<p>As presented in letter "g" of the content that must be reported in response to the indicator: "Standards, methodologies, assumptions and/or calculation tools adopted."</p>	<p>significantly influence our sources of emissions compared to historical data.</p> <p>The methodology used to account for the data was carried out through direct measurements.</p> <p>As for the references adopted, we use:</p> <ul style="list-style-type: none"> • NBR ISO 14064 standard; Brazilian Association of Technical Standards, 2007 (ABNT, 2007); • Specifications of the Brazilian GHG Protocol Program; Verification Specifications of the Brazilian GHG Protocol Program; GHG Corporate Protocol - Brazilian GHG Protocol Program (PBGHGP) - Fundação Getúlio Vargas; World Resources Institute (FGV/GVces; WRI, 2011)
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305-4 (2016)	GHG emissions intensity	<p>"The reporting organization shall report the following information:</p> <p>the. GHG emissions intensity index for the organization.</p> <p>b. Specific metric (the denominator) chosen by the organization to calculate this ratio.</p> <p>c. Types of GHG emissions included in the intensity index; whether direct (Scope 1), indirect (Scope 2) from energy procurement and/or other indirect emissions (Scope 3).</p> <p>d. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃ or all.</p> <p>2.7 In compiling the information specified in Content 305-4, the reporting organization shall:</p> <p>2.7.1 calculate the index by dividing the absolute GHG emissions (the numerator) by the metric organization-specific (the denominator);</p> <p>2.7.2 if you choose to report an intensity index for other indirect (Scope 3) emissions of GHG, report this intensity index separately from the GHG intensity indices.</p> <p>direct (Scope 1) and indirect (Scope 2) emissions from energy procurement."</p>		
305-5(2016)	Reduction of GHG emissions	<p>The reporting organization shall report the following information:</p> <p>a. Reduction of GHG emissions as a direct result of reduction initiatives, in metric tons of CO₂ equivalent. Gases included in the calculation: whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃ or all.</p> <p>c. Base year or baseline, including the rationale for your choice.</p> <p>Scopes in which the reductions occurred: whether direct (Scope 1), indirect (Scope 2) emissions from energy purchases and/or other indirect (Scope 3) emissions.</p> <p>Standards, methodologies, assumptions and/or calculation tools adopted.</p> <p>2.9 When compiling the information specified in Content 305-5, the reporting</p>	<p>As presented in letter "e" of the content that must be reported in response to the indicator: "Standards, methodologies, assumptions and/or calculation tools adopted."</p> <p>2.9.3. Define the concepts of "associated primary effects" and "significant side effects".</p>	<p>The methodology used to account for the data was carried out through direct measurements.</p> <p>As for the references adopted, we use:</p> <ul style="list-style-type: none"> • NBR ISO 14064 standard; Brazilian Association of Technical Standards, 2007 (ABNT, 2007); • Specifications of the Brazilian GHG Protocol Program; Verification Specifications of the Brazilian GHG Protocol Program; GHG Corporate Protocol - Brazilian GHG Protocol Program (PBGHGP) - Fundação Getúlio Vargas; World Resources Institute (FGV/GVces; WRI, 20 <p>– Associated primary effects are activities or elements designed to reduce GHG emissions.</p>

		organization shall:2.9.1 exclude reductions resulting from reduced production capacity or outsourcing; 2.9.2 use the inventory or project method to account for reductions; 2.9.3 calculate the total GHG emission reductions of an initiative by the sum of their associated primary effects and any significant secondary effects; 2.9.4 if reporting two or more types of Scope, indicate separately the reductions for each; 2.9.5 Report separately reductions from offsets.		- Significant side-effects are unintended and minor consequences of a reduction initiative, including changes in operations, that result in changes in GHG emissions elsewhere.
306-1(2020)	Waste generation and significant waste-related impacts	The reporting organization shall report the following information:a. For the significant – actual and potential – impacts related to waste, a description of:i. inputs, activities and outputs that cause or could cause such impacts; ii. whether these impacts are related to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain.	A. Concept adopted by the organization for "significant impacts – actual and potential".	<p>The concept adopted by the organization for "significant impacts – actual and potential" is:</p> <p>The operational unit acquires chemicals licensed by the federal police. These products are stored, and later fractionated for academic practices in the laboratories. The handling of these chemicals during the academic practical classes generate the residues (chemical reagents) that are stored in drums until the temporary waste shelter.</p> <p>There are also academic laboratory practices that generate infectious waste (gases and cotton with biological materials) and sharps (glassware and syringes). The handling and segregation of this waste takes place through milky white bags and cardboard boxes (descarpack), respectively. There is a possible impact if waste management practices are not carried out properly. In this way, it can generate the exposure of the infective material with the proliferation of viruses and bacteria that cause possible diseases. Depending on the extent, they can compromise soil and water bodies.</p> <p>There is also the indirect impact (downstream), caused during the collection, transportation and final disposal of waste by a contracted supplier and qualified (with valid legal documentation) for the service.</p> <p>For water, we consider as criteria the volume of water consumed, the volume of water extracted from wells, the alternatives of water supply, and the possibility of water</p>

				<p>scarcity. For the waste generated, we use as a criterion the type of waste generated, the volume of generation, the form of storage, the provision of collection, transportation and final disposal by a qualified company. These variables help us determine the actual and potential risks in the day-to-day operation. The practices established and informed in the interview, as well as the Waste Management PGE and the Environmental Requirements PGE help us to establish the minimum necessary for the proper functioning of the units, thus minimizing the actual and potential risks arising from our activity.</p>
306-2(2020)	Management of significant waste-related impacts	<p>The reporting organization shall report the following information: a. Measures taken, including circularity measures, to avoid the generation of waste in the organization's own activities and upstream and downstream in its value chain, and also to manage significant impacts of the waste generated. If the waste generated by the organization in its own activities is managed by a third party, a description of the process used to determine whether the waste management is carried out in compliance with contractual or legal obligations. The processes used to collect and monitor waste-related data.</p>	<p>one. Inform what the company understands by "significant impacts of the waste generated" and the criteria for determining which impacts are (or are not) significant.</p>	<p>For the waste generated, we use as a criterion the type of waste generated, the volume of generation, the form of storage, the provision of collection, transportation and final disposal by a qualified company. These variables help us determine the actual and potential risks in the day-to-day operation.</p> <p>Our economic activity is focused on higher education (Provision of services).</p> <p>We carry out a quarterly follow-up with the units, where we identify if the waste management carried out by the operational unit is happening within the expectations of the environmental area and the current legislation.</p> <p>We work to raise awareness among the internal public, and whenever there is an opportunity, especially on commemorative days, we work together with the academic staff to carry out initiatives to reduce waste generation.</p> <p>Currently, we have a contract with a supplier that aims to periodically renew the unit's waste management program. After receiving the document, the unit receives training addressing the program, practices, and awareness of those involved.</p> <p>We have waste collection contracts, including suppliers able to carry out the transport, treatment and environmentally appropriate disposal. This includes recycling and reverse manufacturing processes for the waste generated by</p>

				<p>the company. These suppliers undergo documentary validation by the environmental area to verify that they have the appropriate licenses for the type of treatment contracted.</p> <p>We have implemented PGE 01.043, which deals with Waste Management within the units, which establishes guidelines for execution and control, reinforcing awareness about the hierarchy of waste, starting with non-generation.</p>
306-3(2020)	Waste generated	<p>The reporting organization shall report the following information: a. Total weight of waste generated in metric tons and a breakdown of that total by waste composition. b. Contextual information needed to understand the data and how the data was compiled. 2.1 When compiling the information specified in Content 306-3-a, the reporting organization shall: 2.1.1 exclude effluents, unless required by national law that they be reported within the total waste; 2.1.2 Use 1000 kilograms as a measurement for one metric ton.</p>	<p>As presented in letter "b" of the content that must be reported in response to the indicator: "Contextual information necessary to understand the data and how the data was compiled."</p>	<p>The Environment area has a procedure on Waste Management (PGE 01.043 and its annexes) implemented and disclosed to all the company's operating units. This PGE establishes requirements and practices to be adopted by the operational units, and addresses, among them, the issuance of the waste transport manifest (MTR). It is worth noting that the PGE is updated annually.</p> <p>In this sense, the environmental area carries out the quarterly consultation on the websites of the environmental agencies to identify if the MTR are being issued properly, and to confirm if the collection service provider made the receipt within the deadline, resulting in the Final Destination Certificate (CDF).</p> <p>It is based on these CDFs that we monitor the amount of waste generated by the units. If the supplier has not acknowledged receipt of the waste, we contact the supplier to understand the reason and resolve any pending issues that may occur.</p> <p>Depending on the occurrence, we hold realignment meetings with the supplier or even refresher training for the operating units.</p>
306-4(2020)	Waste diverted from disposal	<p>The reporting organisation shall report the following information: a. total weight in metric tonnes of waste not intended for disposal and a breakdown of this total by waste composition. b. Total weight in metric tonnes of hazardous waste not destined for disposal and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling;</p>	<p>As presented in letter "e" of the content that must be reported in response to the indicator: "Contextual information needed to understand the data and how the data was compiled."</p>	<p>The Environment area has a procedure on Waste Management (PGE 01.043 and its annexes) implemented and disclosed to all the company's operating units. This PGE establishes requirements and practices to be adopted by the operational units, and addresses, among them, the issuance of the waste transport manifest (MTR). It is worth noting that the PGE is updated annually.</p> <p>In this sense, the environmental area</p>

		<p>iii. Other recovery operations.c. Total weight in metric tonnes of non-hazardous waste not destined for disposal and a breakdown of this total by the following recovery operations:i. Preparation for reuse; ii. Recycling; iii. Other recovery operations.d. For each recovery operation referred to in Contents 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and non-hazardous waste not intended for disposal:i. within the organization; ii. to that of the organization. Contextual information needed to understand the data and how the data was compiled.2.2 When compiling the information specified in Content 306-4, the reporting organization shall:2.2.1 exclude effluents, unless required by national law that they be reported within the total waste; 2.2.2 Use 1000 kilograms as a measurement for one metric ton.</p>		<p>carries out the quarterly consultation on the websites of the environmental agencies to identify if the MTR are being issued properly, and to confirm if the collection service provider made the receipt within the deadline, resulting in the Final Destination Certificate (CDF).</p> <p>It is based on these CDFs that we monitor the amount of waste generated by the units. If the supplier has not acknowledged receipt of the waste, we contact the supplier to understand the reason and resolve any pending issues that may occur.</p> <p>Depending on the occurrence, we hold realignment meetings with the supplier or even refresher training for the operating units.</p>
306-5(2020)	Waste directed to disposal	<p>The reporting organisation shall report the following information:a. Total weight in metric tonnes of waste destined for disposal and a breakdown of this total by waste composition.b. Total weight in metric tonnes of hazardous waste destined for disposal and a breakdown of this total by the following disposal operations:i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Confinement in landfills; iv. Other disposition operations.c. Total weight in metric tonnes of non-hazardous waste destined for disposal and a breakdown of this total by the following disposal operations:i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Confinement in landfills; iv. Other disposition operations.d. For each</p>	<p>As presented in letter "e" of the content that must be reported in response to the indicator: "Contextual information needed to understand the data and how the data was compiled."</p>	<p>The Environment area has a procedure on Waste Management (PGE 01.043 and its annexes) implemented and disclosed to all the company's operating units. This PGE establishes requirements and practices to be adopted by the operational units, and addresses, among them, the issuance of the waste transport manifest (MTR). It is worth noting that the PGE is updated annually.</p> <p>In this sense, the environmental area carries out the quarterly consultation on the websites of the environmental agencies to identify if the MTR are being issued properly, and to confirm if the collection service provider made the receipt within the deadline, resulting in the Final Destination Certificate (CDF).</p> <p>It is based on these CDFs that we monitor the amount of waste generated by the units. If the supplier has not acknowledged receipt of the waste, we contact the supplier to understand the reason and resolve any pending issues that</p>

		disposal operation referred to in Contents 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and non-hazardous waste intended for disposal:i. within the organization; ii. to that of the organization. Contextual information necessary to understand the data and how the data was compiled.2.4 When compiling the information specified in Content 306-5, the reporting organization shall:2.4.1 exclude effluents, unless required by national law that they be reported within the total waste; 2.4.2 Use 1000 kilograms as a measurement for one metric ton.		may occur. Depending on the occurrence, we hold realignment meetings with the supplier or even refresher training for the operating units.
308-1	New suppliers that were screened using environmental criteria	"The reporting organization shall report the following information: the. Percentage of new suppliers that were selected based on environmental criteria."	N/A	N/A
308-2	Negative environmental impacts in the supply chain and actions taken	"The reporting organization shall report the following information: the. Number of suppliers assessed with respect to environmental impacts. b. Number of suppliers identified as causing negative environmental impacts actual and potential. c. Significant negative environmental impacts – actual and potential – identified in the chain of suppliers. d. Percentage of suppliers identified as causing negative environmental impacts – actual and potential – with which improvements have been agreed as a result of the assessment Held. and. Percentage of suppliers identified as causing negative environmental impacts – actual and potential – with which the organization has terminated business relationships as a result of the evaluation and the reasons that motivated this closure."	N/A	N/A
401-1(2016)	New employee hires and employee	The reporting organization shall report the following	a. and b.:- specify the elements used in the	Employees category does not include interns and resident

	turnover	information:a. Total number and rate of new hires of employees during the reporting period, broken down by age group, gender, and region. Total number and turnover rate of employees during the reporting period, broken down by age group, gender, and region.	formulas for calculating the new hire rate and turnover rate. - Concept adopted by the organization for "employees" (professional categories contained or not in this concept, e.g. interns, apprentices, directors, officers, etc.)	<p>physicians. (Total Admissions + Total Resignations ÷ 2) ÷ Total number of employees x 100. The result is your rate. Rate of disconnection and representation of values following the rational rate of disconnection and non-turnover. Outsourced Employees is not available for disclosure and is not included in the reported information.</p> <p>Employees: Vice-president; Board of directors; Management; Coordination; Expert; Supervision; Administrative; Support; Teachers; Interns; Apprentices. Not included in the context: intern and resident physician</p>
401-2(2016)	Benefits provided to full-time employees that are not provided to temporary or parttime employees	<p>The reporting organization shall report the following information:a. Benefits that are standard for the organization's full-time employees, but are not offered to temporary or part-time employees, broken down by major operating units. These benefits include, at a minimum:i. life insurance; ii. health insurance; iii. disability and disability benefit; iv. maternity/paternity leave;v. private pension; vi. share acquisition plan; vii. Others.b. The definition used for "major operating units".2.3 In compiling the information specified in Content 401-2, the reporting organization shall exclude in-kind benefits such as provision of sports facilities or children's day care, free meals during the working day, and similar programs for the general welfare of employees.</p>	a. Concept adopted by the organization for "employees" (professional categories contained or not in this concept, e.g., interns, apprentices, directors, officers, etc.).	<p>The organization considers as "employees": Vice Presidency, Board of Directors, Management, Coordination, Supervision, Administrative, Specialist, Support, Teacher, Trainee, Apprentices. Permanent Employees: CLT contract, no contract time. Temporary employees: CLT contract, with a fixed contract period. The organization considers "non-employees": interns and resident physicians.</p> <p>The organization understands it as full-time: 180/220 hours. And consider as part-time: Different from 180/220 hours.</p> <p>We consider "significant fluctuations" to be the drastic increase or decrease in the number of employees for periods. *We count assets by CPF, not counting Interns and Resident Doctors.</p>
401-3(2016)	Parental leave	<p>The reporting organization shall report the following information:a. Total number of employees entitled to maternity/paternity leave, broken down by gender.b. Total number of employees who took maternity/paternity leave, broken down by gender.c. Total number of employees who returned to work after the end of maternity/paternity leave, broken down by gender.d. Total number of employees who returned to work after the</p>	Specify the organization's concept of "employees" (professional categories that may or may not be included in this concept, e.g., interns, apprentices, board members, officers, etc.).	<p>The organization considers as "employees": Vice Presidency, Board of Directors, Management, Coordination, Supervision, Administrative, Specialist, Support, Teacher, Trainee, Apprentices. Permanent Employees: CLT contract, no contract time. Temporary employees: CLT contract, with a fixed contract period. The organization considers "non-employees": interns and resident physicians.</p> <p>The organization understands it as</p>

		end of maternity/paternity leave and remained employed twelve months after their return to work, disaggregated by gender. Return-to-work and retention rates of employees who took maternity/paternity leave, broken down by gender.		full-time: 180/220 hours. And consider as part-time: Different from 180/220 hours. We consider "significant fluctuations" to be the drastic increase or decrease in the number of employees for periods. *We count assets by CPF, not counting Interns and Resident Doctors.
402-1(2016)	Minimum notice periods regarding operational changes	The reporting organization shall report the following information:a. Minimum notice period, in weeks, generally given to employees and their representatives prior to the implementation of significant operational changes that may materially affect them. For organizations with collective bargaining agreements, please report whether the notice period and provisions on consultations and negotiations are specified in the collective agreements.	a. Concepts adopted by the organization for "significant operational changes" and "employees" (professional categories contained or not included in this concept, e.g., interns, apprentices, directors, officers, etc.).	The organization considers as "employees": Vice Presidency, Board of Directors, Management, Coordination, Supervision, Administrative, Specialist, Support, Teacher, Trainee, Apprentices. A. Any changes may materially affect employees and their representatives. Restructuring, outsourcing of operations, closure of activities, expansions, new units, acquisitions, sale of all or part of the organization or mergers. Also the changes related to economic aspects in collective bargaining agreements "employees": own employees hired under the CLT regime
403-1(2018)	Occupational health and safety management system	The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organizational. A statement on whether an occupational health and safety management system has been implemented, including whether: i. the system has been implemented due to legal requirements, and, in this case, a list of requirements; ii. The system has been implemented on the basis of recognised risk management standards/guidelines and/or management system and, if so, a list of the standards/guidelines. A description of the scope of workers, activities and workplaces covered by the occupational health and safety management system and an explanation of whether any workers, activities or workplaces are not covered and, if so, why they are not.	Specify the organization's concept of "employees" (professional categories whether or not included in this concept, e.g., interns, apprentices, directors, officers, etc.) and "workers who are not employees." (professional categories contained or not in this concept, e.g.: by which hiring regime and within what operational limits of action?)	Permanent Employees: CLT contract, no contract time.
403-10(2018)	Work-related ill health	The reporting organization shall report the following information:a. For all employees:i. The number and	Specify the organization's concept of "employees" (professional categories	ii. Occupational accident; Work-related cancer; Occupational dermatoses; Exposure to biological material; Work-related exogenous

		<p>rate of deaths resulting from occupational diseases;</p> <p>ii. the number of cases of notifiable occupational diseases;</p> <p>iii. The main types of occupational diseases.b. For all workers who are not employed but whose work and/or workplace is controlled by the organisation: i. The number of deaths resulting from occupational diseases;</p> <p>ii. the number of cases of notifiable occupational diseases;</p> <p>iii. The main types of occupational diseases.c. The hazards that present a risk of occupational diseases, including:i. how these hazards have been identified;</p> <p>ii. which of these hazards caused or contributed to cases of occupational disease during the period covered by the report;</p> <p>iii. the measures taken or in progress to eliminate hazard and minimize risks using the hierarchy of controls.d. Whether any workers were excluded from this content and, if so, why , including in the report the types of workers excluded. Any contextual information necessary to understand how the data was compiled, such as standards, methodologies, and assumptions adopted.2.3 When compiling the information specified in Content 403-10, the reporting organization should include deaths resulting from occupational diseases in the calculation of the number of cases of occupational diseases that are required to be reported.</p>	<p>whether or not included in this concept, e.g., interns, apprentices, directors, officers, etc.) and "workers who are not employees." (professional categories contained or not in this concept, e.g.: by which hiring regime and within what operational limits of action?)</p> <p>II. Concept adopted by the Organization for "Occupational Diseases of Mandatory Communication".</p> <p>Note: As presented in letter "e" of the content that must be reported in response to the indicator: "Any contextual information necessary to understand how the data was compiled, such as standards, methodologies and assumptions adopted."</p>	<p>poisonings; RSI/WMSD; Noise-induced hearing loss (NIHL); Pneumoconiosis; Mental Disorder; Work-Related Mental Disorders Work-Related Mental Disorders (TMRT) Other Work-Related Illnesses.</p> <p>Temporary employees: CLT contract, with a fixed contract period.</p> <p>The organization considers as "employees": Vice Presidency, Board of Directors, Management, Coordination, Supervision, Administrative, Specialist, Support, Teacher, Trainee, Apprentices. Permanent Employees: CLT contract, no contract time. Temporary employees: CLT contract, with a fixed contract period. The organization considers "non-employees": interns and resident physicians.</p>
403-2(2018)	Hazard identification, risk assessment, and incident investigation	<p>The reporting organization shall report the following information to employees and to workers who are not employed but whose work and/or workplace is controlled by the organization. a description of the processes used to identify hazards and assess risks routinely and non-routinely, and to apply the hierarchy of controls in order to eliminate hazards and</p>	<p>Specify the organization's concept of "employees" (professional categories whether or not included in this concept, e.g., interns, apprentices, directors, officers, etc.) and "workers who are not employees." (professional categories contained or not in this concept, e.g.: by which</p>	<p>The organization considers "non-employees": interns and resident physicians.</p>

		<p>minimise risks, including: i. how the organization ensures the quality of these processes, including the competence of the people who execute them; ii. how the results of these processes are used to evaluate and continuously improve the occupational health and safety management system. A description of the processes for workers to report hazards and hazards, and an explanation of how workers are protected from reprisals. A description of the policies and processes for workers to withdraw from work situations that they believe may cause them an accident at work or occupational disease, and an explanation of how workers are protected from reprisals. A description of the processes used to investigate occupational incidents, including the processes for identifying hazards and assessing risks related to incidents, for determining corrective actions using the hierarchy of controls, and for determining necessary improvements to the occupational health and safety management system.</p>	<p>hiring regime and within what operational limits of action?) Differentiate, in items a. to d. whether the mechanisms and initiatives described differ in the management of employees and workers.</p>	
403-3 (2018)	Occupational health services	<p>The reporting organization shall report the following information to employees and to workers who are not employed but whose work and/or workplace is controlled by the organization: the. A description of the functions of occupational health services that contribute to the identification of and elimination of hazard and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.</p>	N/A	N/A
403-4(2018)	Worker participation, consultation, and communication on occupational health and safety	<p>The reporting organisation shall report the following information to employees and to workers who are not employees, but whose work and/or workplace is controlled by the organisation:a. a description of the processes</p>	<p>Specify the organization's concept of "employees" (professional categories whether or not included in this concept, e.g., interns, apprentices, directors, officers, etc.)</p>	

		<p>for worker participation and consultation of workers in the development, implementation and evaluation of the occupational health and safety management system, and for providing access to and provision of relevant occupational health and safety information to workers.</p> <p>Where there are formal health and safety committees composed of employers and workers, a description of their responsibilities, frequency of meetings, decision-making power, and whether any workers are not represented by these committees and, if so, why they are not.</p>	<p>and "workers who are not employees." (professional categories contained or not in this concept, e.g.: by which hiring regime and within what operational limits of action?).</p> <p>Note: Inform if there is a differentiation between the answers for employees and workers who are not employees.</p>	
403-5 (2018)	Worker training on occupational health and safety	<p>The reporting organization shall report the following information to employees and to workers who are not employed but whose work and/or workplace is controlled by the organization:</p> <p>the. A description of occupational health and safety training offered to workers, including generic or specific training in occupational hazards, activities or dangerous situations.</p>	N/A	N/A
403-6 (2018)	Promotion of worker health	<p>The reporting organization shall report the following information to employees and to workers who are not employed but whose work and/or workplace is controlled by the organization:</p> <p>the. An explanation of how the organization facilitates workers' access to medical services, and non-work-related health care services, and the scope of access offered.</p> <p>b. A description of health promotion services and programs offered to workers to address important non-work-related health hazards, including the specific health care treatments, and how the organization facilitates workers' access to these services and programs.</p>	N/A	N/A

403-7(2018)	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	The reporting organization shall report the following information:a. A description of the organization's approach to preventing or mitigating significant occupational health and safety impacts that are directly linked to its operations, products, and services by its business relationships, and their respective hazards and risks.	a. Concept adopted by the organization for "significant impacts on occupational health and safety".	
403-8 (2018)	Workers covered by an occupational health and safety management system	<p>the. Whether the organisation has implemented an occupational health and safety management system based on in legal requirements and/or recognized standards/guidelines:</p> <p>i. the number and percentage of employees and workers who are not employed but whose work and/or workplace is controlled by the organization that are covered by that system;</p> <p>ii. the number and percentage of employees and workers who are not employed but whose work and/or workplace is controlled by the organization that are covered by that system that has been audited internally;</p> <p>iii. the number and percentage of employees and workers who are not employed but whose work and/or workplace is controlled by the organization that are covered by that system that has been audited internally or certified by an external party.</p> <p>b. Whether any workers have been excluded from this content, and if so, why the were, including in the report the types of workers excluded.</p> <p>c. Any contextual information necessary for understanding how the data was such as standards, methodologies and assumptions adopted.</p>	N/A	N/A
403-9(2018)	Work-related injuries	The reporting organization shall report the following information:a. For all employees:i. The number and rate of deaths resulting from occupational accidents;	Specify the organization's concept of "employees" (professional categories whether or not included in this concept, e.g.,	The organization considers as "employees": Vice Presidency, Board of Directors, Management, Coordination, Supervision, Administrative, Specialist, Support,

		<p>ii. The number and rate of occupational accidents with serious consequences (except deaths);</p> <p>iii. The number and rate of occupational accidents that are mandatory to report;</p> <p>iv. The main types of accidents at work;</p> <p>v. The number of hours worked.</p> <p>b. For all workers who are not employees, but whose work and/or workplace is controlled by the organization:</p> <p>i. The number and rate of deaths resulting from an accident at work;</p> <p>ii. The number and rate of occupational accidents with serious consequences (except deaths);</p> <p>iii. The number and rate of occupational accidents that are mandatory to report;</p> <p>iv. The main types of accidents at work;</p> <p>v. The number of hours worked.</p> <p>The hazards that present a risk of accidents at work with serious consequences, including:</p> <p>i. how these hazards were identified;</p> <p>ii. which of these hazards caused or contributed to accidents at work with serious consequences during the period covered by the report;</p> <p>iii. the measures taken or in progress to eliminate hazard and minimize risks using the hierarchy of controls. Any measures taken or in progress to eliminate other hazards and minimize the risks of occupational accidents using the hierarchy of controls.</p> <p>Whether the ratios were calculated on the basis of 200,000 or 1,000,000 hours worked.</p> <p>f. Whether any workers were excluded from this content and, if so, why, including in the report the types of workers excluded.</p> <p>Any contextual information necessary to understand how the data were compiled, such as standards, methodologies, and assumptions adopted.</p> <p>2.1 When compiling the information specified in Content 403-9, the reporting organization shall:</p> <p>2.1.1 exclude deaths from the</p>	<p>interns, apprentices, directors, officers, etc.) and "workers who are not employees." (professional categories contained or not in this concept, e.g.: by which hiring regime and within what operational limits of action?)</p> <p>II. Concept adopted by the organization for "occupational accidents with serious consequences".</p> <p>III. Concept adopted by the Organization for "Occupational Accidents of Mandatory Communication".</p> <p>v. Basis that makes up the total number of hours worked considered.</p> <p>Note: As presented in letter "g" of the content that must be reported in response to the indicator: "Any contextual information necessary to understand how the data was compiled, such as standards, methodologies and assumptions adopted."</p>	<p>Teacher, Trainee, Apprentices.</p> <p>Permanent Employees: CLT contract, no contract time.</p> <p>Temporary employees: CLT contract, with a fixed contract period. The organization considers "non-employees": interns and resident physicians.</p> <p>The organization understands it as full-time: 180/220 hours. And consider as part-time: Different from 180/220 hours.</p> <p>We consider "significant fluctuations" to be the drastic increase or decrease in the number of employees for periods. *We count assets by CPF, not counting Interns and Resident Doctors.</p> <p>ii. Those that result in death, those that result in mutilations, and those that happen to those under the age of 18.</p> <p>iii. bodily injury or functional impairment causing death or permanent or temporary loss or reduction of work capacity</p> <p>V. Base Index 1,000,000 hours worked</p>
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		<p>calculation of the number and rate of occupational accidents with serious consequences;</p> <p>2.1.2 include deaths resulting from accidents at work in the calculation of the number and index of accidents at work that are mandatory to report;</p> <p>2.1.3 include accidents resulting from commuting incidents of workers only when transportation has been provided by the organization;</p> <p>2.1.4 Calculate the key figures on the basis of 200,000 or 1,000,000 hours worked, using the following formulas:(SEE FORMULAS IN THE STANDARD)</p>		
404-1(2016)	Average hours of training per year per employee	<p>The reporting organization shall report the following information:a. Average hours of training performed by the organization's employees during the period covered by the report, broken down by:i. gender;</p> <p>II. Functional Category.</p>	<p>Specify: - Does the average hours refer to the average per employee? - What types of activities were considered training and how were hours measured/calculated?- Concept adopted by the organization for "employees" (professional categories contained or not in this concept, e.g., interns, apprentices, board members, officers, etc.). - Detailing how the functional categories were stratified.</p>	<p>The 404-1 indicator is calculated based on the training hours controlled by Educare.- Average hours per employee- Any course offered by YDUQS consumed by employees (CPF)- The organization considers as "employees": Vice Presidency, Board of Directors, Management, Coordination, Supervision, Administrative, Specialist, Support, Teacher, Trainee, Apprentices. "Non-employees": Interns and Resident Physicians</p>
404-2 (2016)	Programs for upgrading employee skills and transition assistance programs	<p>The reporting organization shall report the following information:</p> <p>the. Type and scope of programs implemented and assistance provided to improve the employee skills.</p> <p>b. Career Transition Assistance Programs Offered to Facilitate Employability and end-of-career management due to retirement or termination of the employment contract. work.</p>	N/A	N/A
404-3(2016)	Percentage of employees receiving regular performance and career development reviews	<p>The reporting organization shall report the following information:a. Percentage of total employees, broken down by gender and employee category, who received regular performance and career development</p>	<p>Specify: - Concept adopted by the organization for "employees" (professional categories included or not included in this concept, e.g., interns, apprentices, directors,</p>	<p>- Average hours per employee- Any course offered by YDUQS consumed by employees (CPF)- The organization considers as "employees": Vice Presidency, Board of Directors, Management, Coordination, Supervision, Administrative, Specialist, Support, Teacher, Trainee, Apprentices.</p>

		evaluations during the period covered by the report.	officers, etc.). - Detailing how the functional categories were stratified. - What types of activities were considered "regular performance and career development appraisals"?	<p>"Non-employees": Interns and Resident Physicians - Employees of all integrated units are counted, with the exception of non-integrated units, over which Yduqs does not have management (Hardwork and Qconcursos). The individual goals assigned to each employee. From this cycle onwards, we changed the assumptions of discrimination by functional category. The change of functional category classification is a matter of transparency with the market. The new categorizations were more appropriate to the reality of YDUQS positions, the groupings were more aligned with internal practices. For corporate employees, the indicator includes the evaluations of all those hired until October/2023, as there is a period of 3 months for new hires to be hired.</p> <p>Thus, those admitted between Oct/2023 and Dec/2023 had not yet been evaluated on 12/31/2023. In addition, for professors and course coordinators, the evaluation is after the end of the semester. Therefore, the employees evaluated in 2023 are those who worked in the academic semester of 02/2023 and 01/2024.</p> <p>This criterion in relation to the period causes some fluctuations to occur in the base of active employees from one period to the next, that is, employees who have left and new employees who have been hired. So, because the evaluation cycle has this cut, the cycle that starts in October and goes through December - evaluation cycle - someone who was evaluated in October may have left the company in December, so that there were 1200 analyst people and all evaluated in October, in December there will be 1199 analysts in the active employee base. Therefore, when calculating the percentage of evaluated, it can be higher than 100% (1200/1199). The categories of resident physicians, interns and apprentices are not considered, as they are not included in the standard evaluation cycle</p>
405-1(2016)	Diversity in governance bodies and employees	The reporting organization shall report the following information:a. Percentage of individuals who are members of the organization's governance bodies in each of the following diversity categories:i. Gender; ii. Age group: under 30 years	Specify: - Concept adopted by the organization for "employees" (professional categories included or not included in this concept, e.g., interns, apprentices, directors,	- Average hours per employee- Any course offered by YDUQS consumed by employees (CPF)- The organization considers as "employees": Vice Presidency, Board of Directors, Management, Coordination, Supervision, Administrative, Specialist, Support, Teacher, Trainee, Apprentices.

		old, from 30 to 50 years old, over 50 years old; iii. Other diversity indicators, where relevant (such as minorities or vulnerable groups).b. Percentage of employees by employee category in each of the following diversity categories:i. Gender; ii. Age group: under 30 years old, from 30 to 50 years old, over 50 years old; iii. Other diversity indicators, where relevant (such as minorities or vulnerable groups).	officers, etc.). - Detailing how the functional categories were stratified.	"Non-employees": Interns and Resident Physicians - Employees of all integrated units are counted, with the exception of non-integrated units, over which Yduqs does not have management (Hardwork and Qconcursos). The individual goals assigned to each employee.
405-2(2016)	Ratio of basic salary and remuneration of women to men	The reporting organization shall report the following information:a. Ratio of the basic salary and remuneration received by women to those received by men for each functional category, by major operating units.b. The definition used for "major operating units".	Specify:- Calculation rationale (formula and its components) used for reporting the proportion of base salary and remuneration.- Detailing how the functional categories were stratified.	The 405-2 indicator is calculated based on the consolidated data in the position of 12/31/2023.- The organization considers as "employees": Vice Presidency, Board of Directors, Management, Coordination, Supervision, Administrative, Specialist, Support, Teacher, Trainee, Apprentices. "Non-employees": Interns and Resident Physicians - Employees of all integrated units are counted, with the exception of non-integrated units, over which Yduqs does not have management (Hardwork and Qconcursos). The individual goals assigned to each employee. The calculation rationale used in the reporting was the base salary (gross salary in payroll) x remuneration (gross salary + ATS) by gender
406-1(2016)	Incidents of discrimination and corrective actions taken	The reporting organization shall report the following information:a. Total number of cases of discrimination that occurred during the reporting period.b. Current status of the cases and the steps taken with reference to the following:i. The organization has reviewed the case; ii. Remediation plans are being implemented; iii. Remedial plans were implemented and their results analyzed through routine internal management analysis processes; iv. The case is no longer subject to corrective action.2.1 In compiling the information specified in Content 406-1, the reporting organization shall include cases of discrimination based	Specify:- Concept adopted by the organization for "cases of discrimination".- Describe what made up the database of cases of discrimination used by the organization (e.g., categories filtered in internal search systems and/or ombudsman channels).	The database of discrimination cases used by the organization in 2023 contains reports that bring in their content the theme "discrimination". Adopted concepts are those that are configured in violation of human rights, corruption, correct processing of personal data. I. Complaints received from external parties and proven by the organization: 353 (this is the volume of requests from data subjects, in the channel dedicated to this)

		on race, color, gender, religion, political opinion, national ancestry or social origin, as defined by the ILO, or other relevant forms of discrimination involving internal and/or external stakeholders in all activities of the organization in the period covered by the report.		
407-1(2016)	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	The reporting organization shall report the following information: a. Operations and suppliers where the right of workers to exercise freedom of association or collective bargaining may be violated or there is a significant risk of violation, broken down by: i. type of operation (e.g., factory) and supplier; ii. countries or geographic areas with operations and suppliers considered to be at risk. b. Measures taken by the organization in the period covered by the report to support freedom of association and collective bargaining.	Specify how the organization raises/assesses the risk of violation of workers' right to exercise freedom of association or collective bargaining with respect to employees and suppliers. a. Concept adopted by the organization for "workers" (professional categories contained or not in this concept, e.g.: by which hiring regime and within what operational limits of action?),	The organization considers as "employees": Vice Presidency, Board of Directors, Management, Coordination, Supervision, Administrative, Specialist, Support, Teacher, Trainee, Apprentices. "Non-employees": Interns and Resident Physicians To prevent or mitigate potential negative impacts, it maps the Company's ESG risks with the inclusion of social and environmental impact metrics, including the relationship between employees and suppliers. Significant operational changes related to economic aspects in collective bargaining agreements "employees": own employees hired under the CLT regime. We conducted negative average research, including a contract clause to ensure respect for human rights. to reduce violation of workers' right to exercise freedom of association or collective bargaining with respect to employees and suppliers
408-1	Operations and suppliers at significant risk for incidents of child labor	"The reporting organization shall report the following information: the. Operations and suppliers that may present significant risks of occurrence of cases of: i. child labor; II. Young workers exposed to hazardous work. b. Operations and suppliers that may present significant risks of occurrence of cases of child labour, discriminated against: i. type of operation (e.g., factory) and supplier; ii. Countries or geographic areas with operations and suppliers considered to be in good standing of risk. c. Actions taken by the organisation during the reporting period to contribute to	N/A	N/A

		the effective abolition of child labor."		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<p>"The reporting organization shall report the following information:</p> <p>the. Operations and suppliers that may present significant risks of occurrence of cases of forced or slave-like labor, discriminated by:</p> <p>i. type of operation (e.g., factory) and supplier;</p> <p>ii. Countries or geographic areas with operations and suppliers considered to be in good standing of risk.</p> <p>b. Actions taken by the organization during the reporting period to contribute to the elimination of all forms of forced or slave-like labor."</p>	N/A	N/A
410-1(2016)	Security personnel trained in human rights policies or procedures	<p>The reporting organization shall report the following information:</p> <p>a. Percentage of security personnel who have received formal training in the organization's specific human rights policies or procedures and their application in security. Whether the training requirements also apply to contractors that provide security personnel.</p>	one. Inform what the company understands by specific content on human rights in these trainings (cite examples). Also inform the rationale (formula and its components) used to calculate the percentage.	Not applicable, as the indicator was not reported in this report. For more details, see the reason for omission in the GRI Content Summary, page xx. The Facilities area is structuring itself to obtain information from the suppliers of the security category.
413-1 (2016)	Operations with local community engagement, impact assessments, and development programs	<p>the. Percentage of operations that implemented engagement, impact assessments, and/or programs development efforts aimed at the local community, including, but not limited to, the use of:</p> <p>i. social impact assessments, including gender impact assessments, based on participatory processes;</p> <p>ii. environmental impact assessments and continuous monitoring;</p> <p>iii. public disclosure of the results of environmental and social impact assessments;</p> <p>iv. local development programmes based on the needs of local communities;</p> <p>v. stakeholder engagement plans based on stakeholder mappings;</p> <p>vi. Committees and processes for broad consultation with the local community, including vulnerable groups;</p>	N/A	N/A

		VII. Working Councils, Occupational Health and Safety Commissions and other entities workers' representatives to discuss impacts; VIII. Formal grievance processes by local communities.		
413-2(2016)	Operations with significant actual and potential negative impacts on local communities	The reporting organization shall report the following information:a. operations with actual and potential significant negative impacts on local communities, including:i. the location of the operations; ii. the actual and potential adverse impacts of operations.	one. Inform the concept adopted by the organization for "Operations" and "local communities"; Inform the criteria that are considered to determine what are the actual and potential significant negative impacts on local communities to operations.	N/A
414-1(2016)	New suppliers that were screened using social criteria	The reporting organization shall report the following information:a. Percentage of new suppliers selected based on social criteria.	one. Inform which social criteria were considered and the rationale (formula and its components) of the calculation. Inform the concept adopted by the organization for "new suppliers".	There is still no internal procedure of this kind. In 2023, we hired a solution to bring the rating of suppliers in all ESG pillars. All those hired from January 2023 to December 2023 are considered new suppliers.
414-2(2016)	Negative social impacts in the supply chain and actions taken	The reporting organization shall report the following information:a. Number of suppliers assessed with respect to social impacts.b. Number of suppliers identified as causing actual and potential negative social impacts.c. Significant negative social impacts – actual and potential – identified in the supply chain. Percentage of suppliers identified as causing negative social impacts – actual and potential – with whom improvements were agreed as a result of the evaluation carried out. Percentage of suppliers identified as causing significant negative social impacts – actual and potential – with which the organization terminated business relationships as a result of the assessment and the reasons for such termination.	a. Inform how the organization determines what is a social impact of its suppliers. Also inform what this evaluation of the supplier consists of (what are the evaluation criteria determined by the company). b. Inform the criteria that the company uses to determine what are actual and potential negative social impacts. c. Report how the company determines which negative social impacts—actual and potential—are significant. e. Inform the rationale (formula and its components) considered for the calculation, including the composition of the base used for the total number of suppliers	b. Real negative social impact all those who violate any human rightc. There are no such mechanisms yet. All suppliers with a current contract. A. Social risk is linked to ethical, social and environmental factors, e.g. scandals, disasters, any activity that infringes human rights, etc.

			(applies to the other items as well).	
415-1(2016)	Political contributions	The reporting organization shall report the following information:a. Total monetary value of political, financial or other contributions made directly and indirectly by the organization, broken down by country and recipient/beneficiary. If applicable, how the monetary value of contributions of other types has been estimated.2.1 In compiling the information specified in Content 415-1, the reporting organization shall calculate political financial contributions in accordance with national accounting standards, if any.	one. If applicable, specify what "other" contributions are.	N/A
417-1(2016)	Requirements for product and service information and labeling	The reporting organization shall report the following information:a. Whether the following types of information are required by the organization's procedures regarding information and labeling of products and services:i. Origin of components of the product or service; ii. Content, particularly of substances that may cause environmental or social impact; iii. Safe use of the product or service; iv. Product disposition and environmental or social impacts; v. Other information (explain).b. Percentage of significant categories of products or services covered by the organization's procedures and assessed for compliance with those procedures.	a.ii. Inform what was the basis for determining which substances may cause environmental or social impact; a.iii. Inform what was the criterion to determine the safe use of the product or service; a.iv. Inform what criteria were considered to determine the disposition of the product and environmental or social impacts; b. Inform the criteria to determine which are the significant categories and the rationale (formula and its components) for the calculation of the percentage.	N/A
417-2(2016)	Incidents of non-compliance concerning product and service information and labeling	The reporting organization shall report the following information:a. Total number of cases of non-compliance with laws and/or voluntary codes in relation to information and labeling of products and services, broken down by:i. cases of non-compliance with laws that resulted in a fine or penalty; ii. cases of non-compliance with laws that resulted in a warning; III. Cases of non-compliance with voluntary codes.b. If the	one. Describe what made up the "cases of non-compliance with laws and/or voluntary codes in relation to information and labeling of products and services" used by the organization (e.g., categories filtered in internal search systems).	Not applicable, as the indicator was not reported in this report. For more details, see the reason for omission in the GRI Content Summary, page xx.

		organization has not identified any cases of non-compliance with laws and/or voluntary codes, a brief statement of this fact will suffice.2.1 In compiling the information specified in Content 417-2, the reporting organization shall:2.1.1 exclude cases of non-compliance where the organization was found to be free from fault; 2.1.2 If applicable, identify any instances of non-compliance in relation to events occurring in periods prior to the one covered by the Report.		
417-3(2016)	Incidents of non-compliance concerning marketing communications	The reporting organization shall report the following information:a. Total number of cases of non-compliance with laws and/or voluntary codes in relation to marketing communication, including advertising, promotion and sponsorship, broken down by:i. cases of non-compliance with laws that resulted in a fine or penalty; ii. cases of non-compliance with laws that resulted in a warning; III. Cases of non-compliance with voluntary codes.b. If the organization has not identified any cases of non-compliance with laws and/or voluntary codes, a brief statement of this fact will suffice.2.2 In compiling the information specified in Content 417-3, the reporting organization shall:2.2.1 exclude cases of non-compliance where the organization was found to be free from fault; 2.2.2 If applicable, identify any instances of non-compliance in relation to events that occurred in periods prior to the one covered by the report.	a. Describe what made up the "cases of non-compliance with laws and/or voluntary codes in relation to marketing communication, including advertising, promotion and sponsorship" used by the organization (e.g., categories filtered in internal search systems). Describe the spheres (e.g., municipal, state, federal, etc.) and types of legislation considered (e.g., laws, resolutions, normative instructions, decrees, etc.).	Not applicable, as the indicator was not reported in this report. For more details, see the reason for omission in the GRI Content Summary, page xx.
418-1(2016)	Substantiated complaints concerning breaches of customer privacy and losses of customer data	The reporting organization shall report the following information:a. Total number of substantiated complaints regarding violation of customer privacy, categorized by:i. complaints received from external parties and substantiated by the organization; II. Complaints from Regulatory Agencies.b. Total number of leaks, thefts, or	one. Concepts adopted by the organization for "substantiated complaints" and "violation of customer privacy"b. Concepts adopted by the organization for "leaks, thefts, or loss of customer data".2.1. Specify the term "significant number".	I. Complaints received from external parties and proven by the organization: 353 (this is the volume of requests from data subjects, in the channel dedicated to this). II. Complaints from Regulatory Agencies: 3 The organization identified the occurrence of 1 leak. The incident occurred accidentally, as a result of the actions of a partner employee. The incident occurred in the last

		<p>loss of customer data that have been identified. If the organization has not identified any substantiated complaints, a brief statement of such a complaint will suffice.2.1 In compiling the information specified in Content 418-1, the reporting organization should indicate whether a significant number of these complaints relate to events in previous years.</p>		<p>quarter of the year and, although the number of holders involved was significant (about 7,000 students), the personal data contained in the leaked database was extremely limited (only the name and course of the impacted students). Thus, this is an incident with very low potential for damage to the holders.</p> <p>2.1 That the data leak has little negative impact or does not harm the victims of the leaked data.</p>
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<p>SV-ED-230a.3(2023)</p>	<p>(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of students affected</p> <p>Note SV-ED-230a.3 – Disclosure should include a description of corrective actions implemented in response to data breaches.</p>	<p>1 An entity shall calculate and disclose (1) the total number of data breaches identified during the reporting period.1.1 A data breach is defined as the unauthorized movement or disclosure of confidential information to a party, usually outside the organization, that is not authorized to have or see the information. This definition is derived from the glossary of the U.S. National Initiative for Cybersecurity Careers and Studies (NICCS).1.2 The scope of disclosure is limited to data breaches that resulted in a deviation from the entity's expected results in terms of confidentiality and/or integrity.</p> <p>2.1 The entity shall disclose (2) the percentage of data breaches in which personally identifiable information (PII) was subject to the data breach.2.1 PII is defined as any information about an individual maintained by an entity, including (1) any information that can be used to distinguish or trace an individual's identity, such as name, Social Security Number (SSN), date and place of birth, mother's maiden name, or biometric records; and (2) any other information that is linked or may be linked to an individual, such as medical, educational, financial, and employment information. This definition is derived from the U.S. Government Accountability Office Report to Congressional Requesters, There Are Alternatives to Improve the Protection of Personally Identifiable Information.2.2 The scope of disclosure will include incidents where encrypted data was acquired with an encryption key that was also acquired, as well as if there is a reasonable belief that the encrypted data could easily be converted to plain text.2.2.1 Encryption is defined as the process of transforming plaintext into ciphertext. This definition is derived from the NICCS glossary.2.3 The scope of disclosure is limited to infractions where students have been notified of the infraction, either by legal requirement or voluntarily by the entity</p> <p>3 The entity will disclose (3) the total number of unique students who have been affected by data breaches, which includes all those whose</p>	<p>The database of discrimination cases used by the organization in 2023 contains reports that bring in their content the theme "discrimination".</p> <p>Adopted concepts are those that are configured in violation of human rights, corruption, correct processing of personal data.</p> <p>I. Complaints received from external parties and proven by the organization: 353 (this is the volume of requests from data subjects, in the channel dedicated to this)</p>
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		<p>personal data has been compromised in a data breach.3.1 Accounts that the entity is unable to verify as belonging to the will be released separately.</p> <p>4 An entity may delay disclosure if a law enforcement agency determines that notification precludes a criminal investigation or until the law enforcement agency determines that such notification does not jeopardize the investigation.</p> <p>Note SV-ED-230a.31 An entity shall describe corrective actions taken in response to data breaches, such as changes in operations, management, processes, products, business partners, training, or technology.1.1 The U.S. SEC Commission Statement and Guidance on Public Company Cybersecurity Disclosures may provide additional guidance on disclosures on corrective actions taken in response to data breaches.2 All disclosure should be sufficient to be specific to the risks the entity faces, but the disclosure itself will not compromise the entity's ability to maintain data privacy and security.3 The entity may disclose its data breach disclosure policy to affected students in a timely manner.</p>	
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SV-ED-260a.1(2023)	Graduation Rate	<p>1 The entity will calculate the graduation rate, consistent with the methodology described in the U.S. Right to Know and Campus Safety Act (P.L. 101-542), passed by the U.S. Congress on November 9, 1990, as the percentage of graduates in the adjusted review cohort who receive a formal award within 150% of the normal time to completion.1.1 Graduates are defined as students who are awarded a degree, diploma, certificate, or other formal award.1.2 Normal time to completion is defined by the U.S. Integrated Postsecondary Education Data System (IPEDS) as the amount of time required for a student to complete all requirements for a degree or certificate according to the institution's catalog. Typically, it is four years (eight semesters or quarters, or 12 quarters, excluding summer terms) for a bachelor's degree at a standard-term institution; two years (four semesters or quarters, or six quarters, excluding summer terms) for an associate's degree at a standard-term-based institution; and the various scheduled times for certificate programs.1.3 The cohort is defined according to the entity's reports in accordance with the U.S. Student Campus Right to Know and Safety Act. If the entity does not report under this law, then the cohort is defined as the collective group of students entering a particular program at the same time.1.4 The revised cohort is defined as the initial cohort after the revisions are made. Cohorts may be revised if an institution discovers that incorrect data has been reported in a previous year.1.5 Adjusted cohort is defined as the result of removing any allowable exclusions from a cohort (or subcohort) according to the definitions of the Graduation Rate component under the Student Right to Know Act and the U.S. Campus Safety Act.1.5.1 "Exclusions are defined as those students who can be removed (excluded) of a cohort (or subcohort). For the Graduation Rates report, students may be removed from a cohort if they leave the institution for one of the following reasons: death or total and permanent disability; service in the armed forces (including those called to active duty); service in a federal government foreign aid service,</p>	Census of Higher Education, MEC
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		<p>such as the Peace Corps; or service in official church missions.1.6 The scope of disclosure includes those cohorts for which 150% of the normal completion time occurred during the reporting period, consistent with the Graduation Rate as reported in the IPEDS database.</p> <p>2 Graduation rate is calculated as the total number of graduates within a cohort who receive a formal award within 150% of the normal time to completion, divided by the revised adjusted cohort.</p>	
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SV-ED-260a.2(2023)	On-time completion rate	<p>1 An entity shall calculate the on-time completion rate as the percentage of graduates who receive a formal award within 100 percent of the normal time for completion.1.1 Graduates are defined as students who are awarded a diploma, diploma, certificate, or other formal award.1.2 Normal time to completion is defined by the U.S. Integrated Postsecondary Education Data System (IPEDS) as the amount of time required for a student Complete all requirements for a degree or certificate according to the institution's catalog. Typically, it is four years (eight semesters or quarters, or 12 quarters, excluding summer terms) for a bachelor's degree at a standard-term institution; two years (four semesters or quarters, or six quarters, excluding summer terms) for an associate's degree at a standard-term-based institution; and the various scheduled times for certificate programs.1.3 The cohort is defined according to the entity's reports in accordance with the U.S. Student Campus Right to Know and Safety Act. If the entity does not report under this law, cohort is defined as the collective group of students entering a given program at the same time.1.4 The revised cohort is defined as the initial cohort after the revisions are made. Cohorts may be revised if an institution discovers that incorrect data has been reported in a previous year.1.5 Adjusted cohort is defined as the result of removing any allowable exclusions from a cohort (or subcohort) according to the definitions of the Graduation Rate component under the Student Right to Know Act and the U.S. Campus Safety Act.1.5.1 "Exclusions are defined as those students who can be removed (excluded) of a cohort (or subcohort). For the Graduation Rates report, students may be removed from a cohort if they leave the institution for one of the following reasons: death or total and permanent disability; service in the armed forces (including those called to active duty); service in a federal government foreign aid service, such as the Peace Corps; or service in official church missions.1.6 The scope of disclosure includes those groups for which 100% of the normal completion time occurred</p>	
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		<p>during the reporting period.</p> <p>2 On-time completion rate is calculated as the total number of graduates within a cohort who receive a formal award within 100% of the normal time to completion, divided by the revised adjusted cohort.</p>	
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SV-ED-260a.3(2023)	Job Placement Fee	<p>1 The entity must disclose the job placement rate for graduates, consistent with the methodology required for short-term degree programs (U.S. 34 C.F.R. § 668.8(g)).1.1 The job placement rate is calculated as the number of graduates who have been placed in jobs divided by the total number of graduates.1.1.1 Graduates are defined as students who are awarded a degree, 1.1.2 The number of graduates who have been placed in employment is defined as the number who, within 180 days from the day they received their diploma, certificate, or other recognized educational credential, (a) obtained gainful employment in the recognized occupation for which they were trained or held a related occupation, comparable and recognized, and (b) are employed, or have been employed, for at least 13 weeks after receiving the institution's credential.1.2 The measurement period for calculating the job placement rate covers finalists who receive a formal award at least 271 days prior to the end of the entity's fiscal year, to allow for the job placement and retention periods described above. Graduates who receive an award with less than 271 days remaining before the end of the entity's fiscal year are counted in the job placement rate for the next fiscal year.1.3 For an entity whose fiscal year is aligned with the calendar year, it must include completers who receive a formal award on or before April 4 of the current year in its current year disclosure and completers who received one formal award after April 4 in its release for the next fiscal year. In general, for entities whose fiscal year aligns with the calendar year, spring and winter graduates will be included in the job placement fee for the fiscal year following the completion of the program.</p>	Census of Higher Education, MEC
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SV-ED-260a.4(2023)	(1) Debt-to-Annual Earnings Ratio and (2) Debt-to-Discretionary Income Ratio	<p>1 An entity shall calculate debt to annual income and debt-to-discretionary income ratios in accordance with the methodology described in U.S. Earned Employment Rule § 668.404, 79 Fed. Reg. 64889 (October 31, 2014).1.1 The debt-to-annual income ratio is the percentage of an annual loan repayment from a Paid Employment (GE) program compared to the annual earnings of the students who have completed the program as calculated under §668.404.1.2 The debt-to-discretionary income ratio is the percentage of an annual GE program loan payment compared to the discretionary income of students who have completed the program, as calculated under §668.404.1.3 The scope of this disclosure applies to the entity's educational programs that are classified as GE programs.</p>	
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<p>SV-ED-270a.2(2023)</p>	<p>Total amount of monetary losses resulting from legal proceedings associated with advertising, marketing and mandatory disclosures</p> <p>Note SV-ED-270a.2 – An entity shall briefly describe the nature, context and any corrective actions taken as a result of the monetary losses</p>	<p>1 An entity shall disclose the total amount of monetary losses incurred during the reporting period as a result of legal proceedings associated with violations of advertising, marketing and other mandatory disclosure requirements.</p> <p>2 Legal proceedings shall include any legal proceedings in which the entity has been involved, whether before a court, regulator, arbitrator or otherwise.</p> <p>3 Losses will include all monetary liabilities to the opposing party or to third parties (whether as a result of settlement or verdict after trial or otherwise), including fines and other monetary liabilities incurred during the reporting period as a result of civil actions (e.g., civil judgments or settlements), regulatory proceedings (e.g., penalties, restitution, or restitution) and criminal actions (e.g., criminal trial, penalties, or restitution) brought by any entity (e.g., governmental, business, or individual).</p> <p>4 The scope of monetary losses shall exclude attorneys' and other fees and expenses incurred by the entity in its defense.</p> <p>5 The scope of disclosure will include, but is not limited to, legal procedures associated with the enforcement of relevant industry regulations, such as: 5.1 Australian Higher Education Standards and Quality Agency Act 5.2 UK Higher Education and Research Act 5.3 U.S. Gainful Employment Rule 5.4 U.S. Student Right to Know Act and Campus Safety Act</p> <p>Note SV-ED-270a.21 An entity shall briefly describe the nature (e.g., judgment or order issued after trial, settlement, guilty plea, deferred indictment agreement, or non-prosecution agreement) and context (e.g., failure to disclose or misleading disclosure) of all monetary losses as a result of legal proceedings.</p> <p>2 The entity shall describe any corrective actions it has implemented as a result of each incident. This may include, but is not limited to, specific changes in operations, management, processes,</p>	<p>Census of Higher Education, MEC</p>
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		products, business partners, training, or technology.	
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