

Basis of Preparation

Abril - 2023

# Annual Report 2022

**YDUQS**



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## 1. Introduction

This document is the basis for preparing the 2022 Annual Sustainability Report YDUQS Participações S.A., with the aim 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 assurance stage of the information.

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 Higher Education Census.

The limited assurance is carried out by PwC and will be scoped to a sampling of Global Reporting Initiative (GRI) indicators to be listed in the GRI Content Summary of this document. To ensure the commitment to transparency and accountability to all stakeholders, for the 2022 financial year, the Annual Sustainability Report was prepared in accordance with the GRI Standards, and relies on 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 2022 Annual Sustainability Report follows the limits concentrated in the operations of YDUQS Participações S.A. It addresses strategic management, initiatives and results obtained by the company and its consolidated companies. When approaching operational and socio-environmental performance, information from the entire company is consolidated.

### ENTITIES INCLUDED IN THE ORGANIZATION'S SUSTAINABILITY REPORT:

- Yduqs Participações S.A.
- Sociedade De Ensino Superior Estácio De Sa Ltda
- Irep Sociedade De Ensino Superior, Médio E Fundamental Ltda
- Sociedade Educacional Atual Da Amazonia Ltda
- Anec - Associação Natalense de Educação E Cultura Ltda
- Sociedade Universitária de Excelência Educacional do Rio Grande do Norte Ltda
- Nova Academia Do Concurso - Cursos Preparatórios Ltda.
- Sociedade Educacional Da Amazonia 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
- Ceut 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 Amazonia Ltda
- Sociedade Educacional Ideal Ltda
- Damásio Educacional Ltda.
- Grupo Ibmecc Educacional Ltda
- Artec - A. 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-Parana 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")
- Wemed Educação Médica S.A ("Hardwork")

*On March 11, 2022, the Company acquired, through its subsidiary Damásio Educacional Ltda., 51% of the shares representing the capital stock of Wemed Serviços e Cursos Preparatório para Concursos S.A. ("Hardwork") company specialized in preparing for proof of residency, specialist title and revalidation of diplomas.*

### 3. Accounting information, currencies and conversions

The accounting information published in the 2022 Annual Sustainability 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 Brazilian 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 the year 2022. The indicator book contains consolidated company information. Quantitative data are collected annually and managed monthly by the operational areas through various information technology systems - such as SIA (Student Management System), SOC (Health and Safety) Corporate Management System, Climates (Integrated Management Software ESG Information), ASHER (Risk Management) -, which meet the specific needs of each type of information, and by records based on manual controls. To determine and consolidate them within the same standard, the "Conecta" data collection system was used, provided by Grupo Report, a consultancy contracted to advise on the preparation of the Annual Sustainability Report. Criteria and exceptions are described in this Preparation Base and in the GRI Content Summary, where applicable.

## 5. Detailing the 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 constructed and should be used as a complement to the reading of the Annual Sustainability Report 2022 of YDUQS Participações S.A, not only in its wording, but also in the GRI Indicators Notebook.

The table includes the following fields and their respective justifications:

- GRI Content: Detailed GRI indicator and referenced by the codes named in the GRI Standards
- Standard Name: Description of the indicator according to the GRI Standards
- Criteria Detail: Description of the criteria and assumptions adopted for measuring and consolidating the information.
  - Exceptions in limits and reporting period: Describes whether there has been any change applicable to the current reporting period or in the parameters used to consolidate the information, in relation to what was defined for the Report as a whole.
  - Changes in limits and criteria since the last report: Describes whether there was any change for the indicator and criteria considered, applicable to the period or parameters used to consolidate the information since the last reporting cycle.
  - Justification for changes in limits and criteria since the last report: Describes the corresponding justifications for the changes/exceptions presented.

## 6 - Table of Indicators and Criteria

GRI <sup>1</sup> Content	Standard Name	Criteria Detail	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
2-6 (2021)	Activities, value chain and other business relationships	c. The concept adopted by the organization for "relevant business relationships" is aligned with companies that we hold more than 51% of control. YDUQS consolidates all entities over which it has control, that is, when it is exposed or has rights to variable returns from its involvement with the investee and has the capacity to direct the relevant activities of the investee. d. The criteria adopted by the organization for defining significant changes are: New acquisitions; New units, closure of activities, expansions; Changes in the company's operating structure.	N/A	N/A	N/A
2-7 (2021)	Employees	In indicator 2-7, we break down by region where the company operates and by gender (Men/Women). - The organization considers as "employees": Vice-Presidency, Board, Management, Coordination, Supervision, Administrative, Specialist, Support, Teacher, Trainee, Apprentices. - Permanent Employees: CLT contract, with no length of contract. - Temporary employees: CLT contract, with a determined contract period. - Yduqs does not have employees without a defined workload. - The organization considers as "non-employees": interns and resident physicians. - The organization considers full-time: 180/220 hours. And it considers as a part-time shift: Different from 180/220 hours. - We consider as "significant fluctuations" the drastic increase or decrease in the number of employees for periods. - We count assets by CPF, excluding Interns and Resident Physicians.	Hardwork and Qconcurros	N/A	N/A
2-8 (2021)	Workers who are not employees	We consider significant fluctuations to be a drastic increase or decrease in the number of employees for periods.	Hardwork and Qconcurros	N/A	N/A
2-9 (2021)	Governance structure and composition	Administrative Council: - The members of the Board of Directors have a unified term of office of 2 (two) years, with reelection permitted. - There are no alternate members on the Board of Directors.  Audit and Finance Committee: - The members of the Committee have a unified term of office of 2 (two) years, coinciding with the term of office of the Board of Directors and reelection being permitted. - There are no alternate members on the Committee.  Academic Committee - The members of the Committee have a unified term of office of 2 (two) years, coinciding with the term of office of the Board of Directors and reelection being permitted. - There are no alternate members on the Committee.  People and Governance Committee: - The members of the Committee have a unified term of office of 2 (two) years, coinciding with the term of office of the Board of Directors and reelection being permitted. - There are no alternate members on the Committee.	N/A	N/A	N/A

<sup>1</sup> GRI Standards published up to December 10, 2021 were considered

GRI <sup>1</sup> Content	Standard Name	Criteria Detail	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
2-15 (2021)	Conflicts of interest	The organization understands that the conflict of interests occurs in situations where the personal interest of a collaborator, supplier or third party interferes, in some way, in the interests of YDUQS. The company's management causes the Board of Directors to decide on any conflict of interest described in the company's Code of Ethics. In order to avoid conflicts of interest, the company's management recommends observing the company's code of ethics, which defines the topic, and informing that the identification of any characterization or suspicion of a conflict of interest be informed immediately, through of the Confidential Channel.	N/A	N/A	N/A
2-16 (2021)	Communication of critical concerns	Crucial concerns are those related to events with causes classified as critical in the YDUQS risk matrix.	N/A	N/A	N/A
2-20 (2021)	Process to determine remuneration	The considerations considered are: - Fixed Remuneration, are the amounts paid as Base Salary, and also the items referring to the company's Benefit Policy. - Variable Remuneration, including amounts paid as Profit Sharing - PLR; Bonus for Achieving Results; Commissions; Shareholding, among others.	N/A	N/A	N/A
2-21 (2021)	Annual total compensation ratio	a) - Total annual remuneration - Base salary + Short-Term Incentive Programs + Long-Term Incentive Programs - Employees – The organization considers as employees: Vice-presidency; Board; Management; Coordination; Specialist; Supervision; Administrative; Support; teachers; trainees; Apprentices. All workers with CLT bond. - The organization considers as the highest paid individual the person with the highest paid CLT bond within our employee base.  b) The highest paid individual from the previous reporting period is the same as from the 2022 reporting period.  The rationale (formula and its components) used by the company to calculate the reported proportions - Base salary * 12 + total ICP paid + total ILP paid".	N/A	N/A	N/A
2-23 (2021)	Policy commitments	"Precautionary principle" - principles, guidelines and practices aimed at providing integrity, and the highest standards to prevent and mitigate potential negative impacts.	N/A	N/A	N/A
2-30 (2021)	Collective bargaining agreements	The organization considers as employees: Vice-presidency; Board; Management; Coordination; Specialist; Supervision; Administrative; Support; teachers; trainees; Apprentices.	N/A	N/A	N/A
201-1 (2016)	Direct economic value generated and distributed	The DVA was prepared based on information obtained from the accounting records that serve as the basis for preparing the financial statements and following the provisions contained in Technical Pronouncement CPC 09.	N/A	N/A	N/A

<sup>1</sup> GRI Standards published up to December 10, 2021 were considered

GRI <sup>1</sup> Content	Standard Name	Criteria Detail	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
202-1 (2016)	Ratios of standard entry level wage by gender compared to local minimum wage	<p>The. The concept adopted by the organization for "significant portion" - The lowest salary paid, for men and women, is always in accordance with the federal minimum wage.</p> <p>B. For the organization, "other workers" are resident physicians and interns.</p> <p>The organization considers as employees: Vice-presidency; Board; Management; Coordination; Specialist; Supervision; Administrative; Support; teachers; trainees; Apprentices.</p>	N/A	N/A	N/A
203-1 (2016)	Infrastructure investments and services supported	Not applicable, as the indicator was not reported in this report. For more details, see the reason for omission in the GRI Content Index, page 126.	N/A	N/A	N/A
203-2 (2016)	Significant indirect economic impacts	The concept adopted by the organization for Significant indirect economic impacts refers to society, related not only to our work in the group's organizations, sectors or the economy in which we are inserted, but to the strengthening of our work with the surrounding communities through services/ scholarships and investments in social programs	N/A	N/A	N/A
204-1 (2016)	Proportion of spending on local suppliers	The calculation rationale is based on operations by region, and are used to identify the face-to-face business areas grouped together. (Corporate Unit, UNESA Regional, Central South Regional, North Regional, Northeast Regional). In this calculation, we added all categories of suppliers, covering all business regions.	N/A	N/A	N/A
205-1 (2016)	Operations assessed for risks related to corruption	<p>The. The organization understands that "operations" are all on-site units. Considering that the educational segment is highly regulated by bodies such as MEC - Ministry of Education and because YDUQS is a publicly traded company, it is also regulated by CVM - Comissão de Valores Mobiliários. In this way, the risks related to corruption are directly linked to the company's relationship with public entities.</p> <p>B. The register of risks and causes is updated annually, where, through meetings with the VPs and the President, we seek to identify the main concerns for the short, medium and long term, changes in strategy and ratification of risks and causes already mapped. The heat map is the graphical result of evaluating the probability and impact of these identified events. The critical events mapped in 2021 and 2022 are the causes classified as Critical in the risk matrix.</p>	N/A	N/A	N/A

<sup>1</sup> GRI Standards published up to December 10, 2021 were considered



GRI <sup>1</sup> Content	Standard Name	Criteria Detail	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
205-2 (2016)	Communication and training about anti-corruption policies and procedures	<p>The numbers and percentages reported refer to the period of 2022.</p> <p>1 - We do not have data segmented by function, only the general indicator with all employees and managers.</p> <p>2 - The organization considers as employees: Vice-presidency; Board; Management; Coordination; Specialist; Supervision; Administrative; Support; teachers; trainees; Apprentices.</p> <p>3 - 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 the Anti-Corruption Code, available on the "Educare" training platform on an ongoing basis and communicated periodically to employees.</p> <p>4- The "training against corruption" includes training on the Codes of Ethics and Conduct and the Anti-Corruption Code, which are available on the "Educare" training platform on an ongoing basis.</p>	N/A	N/A	N/A

<sup>1</sup> GRI Standards published up to December 10, 2021 were considered

GRI <sup>1</sup> Content	Standard Name	Criteria Detail	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
205-3 (2016)	Confirmed incidents of corruption and actions taken	<p>"Corruption": Regarding the concept of Corruption, based on our Anti-Corruption Code: "1. The act or effect of bribing one or more people for one's own cause or for others, corruption can be configured in two ways: Active corruption - Act of offering or promise undue advantage to a public or private official, to determine him to perform, omit or delay an official act Passive corruption - Act of requesting or receiving, for oneself or for another, directly or indirectly, even outside the function or before , to assume it, but because of it, undue advantage, or accepts promise of such advantage".</p> <p>"Confirmed cases": We consider as confirmed cases, valid reports that have gone through the following analysis: the complaint is formalized (registered) in our Confidential Channel, whether it is corruption or any other type listed in the system options, we begin the investigation of the alleged facts and the evidence attached to the report, when necessary, we collect other information and/or evidence from the Company's specialized areas, such as the Audit or Anti-Fraud Team, in addition to exploratory and confirmatory interviews with those involved. With sufficient evidence proving the offense committed, we consult the disciplinary measures policy to apply 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, reporting channel and disciplinary measures policies. Indicators related to corruption risks are monitored by Direx in the Risk Committee.</p> <p>The organization considers as employees: Vice-presidency; Board; Management; Coordination; Specialist; Supervision; Administrative; Support; teachers; trainees; Apprentices.</p>	N/A	N/A	N/A
206-1 (2016)	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<p>Based on our internal controls and reports brought by the areas in meetings, there was no unfair competition and violations of antitrust and antimonopoly laws, if we have demands that may affect consumer choice, prices and other essential factors for the existence of efficient markets, we will the correct treatment.</p> <p>"Main results" - not applicable, we had no case in the reporting period.</p>	N/A	N/A	N/A
302-1 (2016)	Energy consumption within the organization	Refers to all energy consumed within the organization, all 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. For "Natural Gas" and "LPG" fuels, the Climas platform developed by Way Carbon to calculate energy consumption in (GJ).	N/A	N/A	N/A

<sup>1</sup> GRI Standards published up to December 10, 2021 were considered

GRI <sup>1</sup> Content	Standard Name	Criteria Detail	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
302-4 (2016)	Reduction of energy consumption	<p>We adopted direct measurements of electricity consumption carried out by concessionaires and electricity distributors, in accordance with the methodologies set out in the International Protocol for Measurement and Performance Verification (PIMVP), published by the National Institute of Energy Efficiency (INEE).</p> <p>Regarding the Electric Energy Compensation Systems of the units contemplated by Distributed Generation systems, we consulted:</p> <p>Law No. 14.300/2022 - Legal Framework of GD</p> <p>ANEEL Normative Resolution No. 687/2015 – Electricity Compensation System</p> <p>ANEEL Normative Resolution No. 614/2014 - Determination of unavailability of generating unit or electricity import enterprise, connected to the National Interconnected System - SIN</p> <p>Regarding the units present in the free and regulated energy markets, we consulted:</p> <p>Decree No. 5,163 of July 30, 2004 – Regulates the sale of electricity, the process for granting concessions and authorizations for generating electricity, and other measures</p> <p>Normative Resolution No. 957/2021 - Electricity Trading Convention</p> <p>Normative Resolution No. 622/2014 – Financial guarantees and the execution of registrations of contracts for the purchase and sale of electricity</p> <p>Normative Resolution No. 545/2013 – Dismissal of agents and challenge of acts performed at CCEE</p> <p>Normative Resolution No. 1,009/2022 – Rules for contracting energy by agents in free and regulated contracting environments.</p>	N/A	N/A	N/A
303-3 (2018)	Water withdrawal	<p>We consider as an area of water stress 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 physical-chemical analysis carried out periodically in the units supplied by artesian wells to determine whether the water is potable or not.</p> <p>Water data is obtained through direct measurements of invoices issued by the distributor, which are calculated based on monthly readings. Invoices are extracted through the TECSUS platform, which receives invoices from distributors and extracts consumption and cost data for each unit.</p>	N/A	N/A	N/A

<sup>1</sup> GRI Standards published up to December 10, 2021 were considered

GRI <sup>1</sup> Content	Standard Name	Criteria Detail	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
303-4 (2018)	Water discharge	<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 salt water. In addition, the units that consume water from wells periodically carry out physical-chemical analyzes to determine the potability of the water.</p> <p>w. We consider as an area of water stress the units that are supplied exclusively by artesian wells.</p> <p>d. They are those that, during a physical-chemical analysis, exceeded the limits of current legislation raised by the provider.</p> <p>2.3 - To compile information regarding water stress, we control the data through an Excel spreadsheet, which makes up the Yduqs water panel control. Premise used to calculate water disposal: water disposal is a result of the Return Coefficient of 80% applied on the total water abstracted (Underground + Purchased from third parties).</p>	N/A	N/A	N/A
303-5 (2018)	Water consumption	<p>B. We consider as an area of water stress the units that are supplied exclusively by artesian wells.</p> <p>c. We consider significant impact, in the water context, the units that are supplied exclusively by artesian wells, and that may be being extracted outside the permissible parameters in the grant.</p> <p>d. Water data is obtained through direct measurements of invoices issued by the distributor, which are calculated based on monthly readings. Invoices are extracted through the TECSUS platform, which receives invoices from distributors and extracts consumption and cost data for each unit.</p>	N/A	Yes	Methodological change in the consolidation of water consumption data.
305-1 (2016)	Direct (Scope 1) GHG emissions	<p>The methodology used for data accounting was carried out through direct measurements.</p> <p>As for the references adopted, we used:</p> <ul style="list-style-type: none"> <li>• Norm NBR ISO 14064; Brazilian Association of Technical Standards, 2007 (ABNT, 2007);</li> <li>• Specifications of the Brazilian GHG Protocol Program; Brazilian GHG Protocol Program Verification Specifications; GHG Corporate Protocol - Brazilian GHG Protocol Program (PBGHGP) - Fundação Getúlio Vargas; World Resources Institute (FGV/GVces; WRI, 2011)</li> </ul>	N/A	N/A	N/A
305-2 (2016)	Energy indirect (Scope 2) GHG emissions	<p>The methodology used for data accounting was carried out through direct measurements.</p> <p>As for the references adopted, we used:</p> <ul style="list-style-type: none"> <li>• Norm NBR ISO 14064; Brazilian Association of Technical Standards, 2007 (ABNT, 2007);</li> <li>• Specifications of the Brazilian GHG Protocol Program; Brazilian GHG Protocol Program Verification Specifications; GHG Corporate Protocol - Brazilian GHG Protocol Program (PBGHGP) - Fundação Getúlio Vargas; World Resources Institute (FGV/GVces; WRI, 2011)</li> </ul>	N/A	N/A	N/A

<sup>1</sup> GRI Standards published up to December 10, 2021 were considered

GRI <sup>1</sup> Content	Standard Name	Criteria Detail	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
305-3 (2016)	Other indirect (Scope 3) GHG emissions	<p>The organization considers as "significant changes" any change in operation or structure that may significantly influence our sources of emissions compared to historical data.</p> <p>The methodology used for data accounting was carried out through direct measurements.</p> <p>As for the references adopted, we used:</p> <ul style="list-style-type: none"> <li>• Norm NBR ISO 14064; Brazilian Association of Technical Standards, 2007 (ABNT, 2007);</li> <li>• Specifications of the Brazilian GHG Protocol Program; Brazilian GHG Protocol Program Verification Specifications; GHG Corporate Protocol - Brazilian GHG Protocol Program (PBGHGP) - Fundação Getúlio Vargas; World Resources Institute (FGV/GVces; WRI, 2011)</li> </ul>	N/A	N/A	N/A
305-5 (2016)	Reduction of GHG emissions	<p>The methodology used for data accounting was carried out through direct measurements.</p> <p>As for the references adopted, we used:</p> <ul style="list-style-type: none"> <li>• Norm NBR ISO 14064; Brazilian Association of Technical Standards, 2007 (ABNT, 2007);</li> <li>• Specifications of the Brazilian GHG Protocol Program; Brazilian GHG Protocol Program Verification Specifications; GHG Corporate Protocol - Brazilian GHG Protocol Program (PBGHGP) - Fundação Getúlio Vargas; World Resources Institute (FGV/GVces; WRI, 20</li> </ul> <p>- Associated primary effects are activities or elements designed to reduce GHG emissions.</p> <p>- Significant side effects are unintended and minor consequences of a reduction initiative, including changes in operations, that result in changes in GHG emissions elsewhere.</p>	N/A	N/A	N/A
306-1 (2020)	Waste generation and significant waste-related impacts	<p>The operational unit acquires chemical products licensed by the federal police. These products are stored and later fractionated for academic practices in laboratories. The handling of these chemicals during practical academic classes generate waste (chemical reagents) that are stored in drums until the temporary waste shelter. 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 these wastes take place using white milky bags and cardboard boxes (descartable), respectively. There is a possible impact if waste management practices are not carried out properly. In this way, it may generate the exposure of infectious material with the proliferation of viruses and bacteria that cause possible diseases. Depending on the extent, they can compromise the soil and water bodies. There is also the indirect impact (downstream), caused during the collection, transport and final disposal of waste by a contracted and qualified supplier (with valid legal documentation) for the service. For waste, we use as a criterion of significant impact the type of waste generated, the volume of generation, the form of storage, the provision of collection, transport and final destination by a qualified company. These variables help determine actual and potential risks in the day-to-day operations. The practices established by Yduqs, as well as the Waste Management PGE and the Environmental Requirements PGE help to</p>	N/A	N/A	N/A

<sup>1</sup> GRI Standards published up to December 10, 2021 were considered

		establish the minimum necessary for the proper functioning of the units, thus minimizing the real and potential risks arising from our activity.			
<b>306-2 (2020)</b>	Management of significant waste-related impacts	For waste, we use as a criterion to determine which impacts are (or are not) significant the type of waste generated, the volume of generation, the form of storage, the provision of collection, transport and final destination by a qualified company. These variables help to determine the real and potential risks in the day-to-day operation of Yduqs.	N/A	N/A	N/A
<b>306-3 (2020)</b>	Waste generated	<p>The Environment area has a Waste Management procedure (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 should be noted that the PGE is updated annually.</p> <p>In this sense, the environment area carries out a quarterly consultation on the websites of environmental agencies to identify whether the MTR are being issued properly, and confirm whether the collection service provider has received it within the deadline, resulting in the Certificate of Destination End (CDF).</p> <p>It is based on these CDF that we monitor the amount of waste generated by the units. If the provider 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>	N/A	N/A	N/A
<b>306-4 (2020)</b>	Waste diverted from disposal	<p>Data were compiled through direct measurements with environmental agencies (MTR Module) and through our suppliers.</p> <p>We use the Waste Transport Manifest (MTR), the Final Destination Certificate (CDF) and Waste Gravimetry.</p>	N/A	N/A	N/A
<b>306-5 (2020)</b>	Waste directed to disposal	<p>Data were compiled through direct measurements. Internal Control, Waste Transport Manifest (MTR) and Gravimetry are used</p> <p>For units that dispose of common waste through the City Hall, and which are not subject to the issue of MTR, a Correction Factor was applied based on the Abrelpe study of the year 2022, where each inhabitant generates around 381 kg per year of urban solid waste.</p> <p>In this way, data are compiled and consolidated for operational planning and control.</p>	N/A	N/A	N/A

<sup>1</sup> GRI Standards published up to December 10, 2021 were considered

GRI <sup>1</sup> Content	Standard Name	Criteria Detail	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
308-1 (2016)	New suppliers that were screened using environmental criteria	YDUQS does not carry out any environmental assessment when contracting suppliers.	N/A	N/A	N/A
308-2 (2016)	Negative environmental impacts in the supply chain and actions taken	The organization does not carry out any environmental assessment when contracting suppliers.	N/A	N/A	N/A
401-1 (2016)	New employee hires and employee turnover	The values for TOTAL EMPLOYEES were obtained from the HeadCount dashboard, considering the number of enrollments (and not CPF). For the HIRING column, the same report was used, only filtering the admission date = 2022. For the DISMISSAL column, the values were obtained from the report available on the Turnover dashboard. The organization considers as employees: Presidency and Vice-presidency; Board; Management; Coordination; Specialist; Supervision; Administrative; Support; teachers; trainees; Apprentices.	N/A	N/A	N/A
401-2 (2016)	Benefits provided to full-time employees that are not provided to temporary or part-time employees	The organization considers as employees: Vice-presidency; Board; Management; Coordination; Specialist; Supervision; Administrative; Support; teachers; trainees; Apprentices.	N/A	N/A	N/A
401-3 (2016)	Parental leave	Not applicable, as the indicator was not reported in this report. For more details, see the reason for omission in the GRI Content Index, page 122.	N/A	N/A	N/A
402-1 (2016)	Minimum notice periods regarding operational changes	The organization understands as "significant operational changes", all changes arising from the signing of new collective instruments. Like salary increases, benefits, etc.  The organization considers as "employees": Vice-Presidency, Board, Management, Coordination, Supervision, Administrative, Specialist, Support, Teacher, Trainee, Apprentices.	N/A	N/A	N/A
403-1 (2018)	Occupational health and safety management system	The organization considers as employees: Vice-presidency; Board; Management; Coordination; Specialist; Supervision; Administrative; Support; teachers; trainees; Apprentices  The organization considers as "non-employees": interns and resident physicians.	N/A	N/A	N/A
403-2 (2018)	Hazard identification, risk assessment, and incident investigation	The organization considers as employees: Vice-presidency; Board; Management; Coordination; Specialist; Supervision; Administrative; Support; teachers; trainees; Apprentices  The organization considers as "non-employees": interns and resident physicians.	N/A	N/A	N/A
403-3 (2018)	Occupational health services	The organization considers as employees: Vice-presidency; Board; Management; Coordination; Specialist; Supervision; Administrative; Support; teachers; trainees; Apprentices.  The organization considers as "non-employees": interns and resident physicians.	N/A	N/A	N/A

<sup>1</sup> GRI Standards published up to December 10, 2021 were considered

GRI <sup>1</sup> Content	Standard Name	Criteria Detail	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
403-4 (2018)	Worker participation, consultation, and communication on occupational health and safety	<p>The organization considers as employees: Vice-presidency; Board; Management; Coordination; Specialist; Supervision; Administrative; Support; teachers; trainees; Apprentices</p> <p>The organization considers as "non-employees": interns and resident physicians.</p>	N/A	N/A	N/A
403-5 (2018)	Worker training on occupational health and safety	<p>The organization considers as employees: Vice-presidency; Board; Management; Coordination; Specialist; Supervision; Administrative; Support; teachers; trainees; Apprentices</p> <p>The organization considers as "non-employees": interns and resident physicians.</p>	N/A	N/A	N/A
403-6 (2018)	Promotion of worker health	<p>The organization considers as employees: Vice-presidency; Board; Management; Coordination; Specialist; Supervision; Administrative; Support; teachers; trainees; Apprentices</p> <p>The organization considers as "non-employees": interns and resident physicians.</p>	N/A	N/A	N/A
403-7 (2018)	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	The organization understands as "significant impacts on health and safety at work", accidents at work, absenteeism, reduced productivity and employee quality of life.	N/A	N/A	N/A
403-8 (2018)	Workers covered by an occupational health and safety management system	<p>The organization considers as employees: Vice-presidency; Board; Management; Coordination; Specialist; Supervision; Administrative; Support; teachers; trainees; Apprentices</p> <p>The organization considers as "non-employees": interns and resident physicians.</p> <p>The data were compiled within the Occupational Health and Safety Management Software from the payroll system registration database and technical visits for mapping and risk assessment in the work environments. Data were also compiled from occupational medical consultations carried out to monitor the employee's health.</p> <p>Yduqs is based on the Regulatory Norms of the Ministry of Labor and Social Security Laws</p>	N/A	N/A	N/A

<sup>1</sup> GRI Standards published up to December 10, 2021 were considered



GRI <sup>1</sup> Content	Standard Name	Criteria Detail	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
403-9 (2018)	Work-related injuries	<p>The organization considers as employees: Vice-presidency; Board; Management; Coordination; Specialist; Supervision; Administrative; Support; teachers; trainees; Apprentices The organization considers as "non-employees": interns and resident physicians.</p> <p>ii. concept adopted by the organization for "occupational accidents with serious consequences" - accidents that require a leave of absence of more than 15 days, and forwarded by the INSS.</p> <p>iii. concept adopted by the organization for "compulsory reporting accidents at work" - The organization understands that all occurrences configured as accidents at work are mandatory to report. The CAT (Communication of an Occupational Accident) is issued in all these occurrences.</p> <p>v. basis that composes the total number of hours worked considered.</p> <p>- The base is the number of assets that are reported monthly by the CSC Gente team (sheet area). The SOC (Integrated Occupational Health Management System) is the management system that centralizes all accident reports (CAT) that are issued. The system supports the data shown in the indicator, as well as all the organization's Occupational Health and Safety data.</p>	N/A	N/A	N/A
403-10 (2018)	Work-related ill health	<p>The organization considers as employees: Vice-presidency; Board; Management; Coordination; Specialist; Supervision; Administrative; Support; teachers; trainees; Apprentices</p> <p>The organization considers as "non-employees": interns and resident physicians.</p> <p>The concept adopted by the organization for "obligatory reporting occupational diseases" - The organization understands all diseases generated, solely and exclusively, in the work environment that require leave. Communication is mandatory for all diseases.</p>	N/A	N/A	N/A
404-1 (2016)	Average hours of training per year per employee	<p>- The average hours refers to the average per employee, considering the total number of employees we have in the company.</p> <p>- All synchronous and asynchronous training were considered in the training. The hours were measured by the time the training was carried out. Synchronous example: one-hour XYZ training. One-hour asynchronous training.</p> <p>- The organization considers as employees: Vice-presidency; Board; Management; Coordination; Specialist; Supervision; Administrative; Support; teachers; trainees; Apprentices.</p>	Hardwork and Qconcursos	N/A	N/A
404-3 (2016)	Percentage of employees receiving regular performance and career development reviews	<p>The organization considers as employees: Vice-presidency; Board; Management; Coordination; Specialist; Supervision; Administrative; Support; teachers; trainees; Apprentices.</p> <p>The activities considered as "regular evaluation of performance and career development" are: "Cycle of People" for administrative positions and Performance Evaluation of Professors and Course Coordinator, for these two respective audiences.</p>	Hardwork and Qconcursos	N/A	N/A
405-1 (2016)	Diversity of governance bodies and employees	The organization considers as employees: Vice-presidency; Board; Management; Coordination;	Hardwork and Qconcursos	Yes	Methodological change in the

<sup>1</sup> GRI Standards published up to December 10, 2021 were considered

Specialist; Supervision; Administrative; Support; teachers; trainees; Apprentices.

consolidation of employee data.

405-2 (2016)	Ratio of basic salary and remuneration of women to men	Not applicable, as the indicator was not reported in this report. For more details, see the reason for omission in the GRI Content Index, page 126.	N/A	N/A	N/A
406-1 (2016)	Incidents of discrimination and corrective actions taken	<p>The database of cases of discrimination used by the organization in the year 2022 contains reports that bring the theme "discrimination" in its content.</p> <p>The selection was made in two stages:</p> <p>The first, based exclusively on the classification made by the reporter himself when registering the complaint in our Confidential Channel. The reporter has, among the typologies made available in the field "Subject of the Code of Ethics and Conduct related to this report", "prejudiced behavior" and, in the next field ("Classification of the Incident") the option "discrimination".</p> <p>The second, based on cases that, although they were classified by the reporter, when registering the complaint in our Confidential Channel, with different typologies (for example, "moral harassment"), bring, in their content, some aspect of discrimination. In these cases, the Compliance team internally classifies the report as "discrimination".</p>	N/A	N/A	N/A
407-1 (2016)	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<p>The organization periodically evaluates the laws related to union freedom and collective bargaining, as well as the collective agreements in force in each territory where it is present and with each union representing its employees, to mitigate possible risks of non-compliance. In case of non-coverage of established unions, the rules provided for in the labor legislation in force in the national territory apply.</p> <p>The organization considers as "workers:</p> <ul style="list-style-type: none"> <li>Permanent Employees: CLT bond, with no length of contract.</li> <li>- Temporary employees: CLT bond, with a determined contract period.</li> </ul>	N/A	N/A	N/A
408-1 (2016)	Operations and suppliers at significant risk for incidents of child labor	The organization understands as "significant risks of occurrence", those whose origin of the raw material is not directly in our chain. They are potential risks. Our education sector, for example, is a final consumer of the furniture category, reported in question as potentially presenting significant risks of incidents of child labor, since it does not directly belong to our chain. The organization understands as "child labor" that provided for in Article 60 of the Child and Adolescent Statute (ECA). The organization understands as "young workers", in the form of Art. 428 and following of the CLT.	N/A	N/A	N/A

GRI <sup>1</sup> Content	Standard Name	Criteria Detail	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
409-1 (2016)	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<p>The organization understands as "significant risks of occurrence", those whose origin of the raw material is not directly in our chain. They are potential risks. Our education sector, for example, is a final consumer of the furniture category, reported in question as potentially presenting significant risks of incidents of child labor, since it does not directly belong to our chain. For this, we include the physical approval of YDUQS furniture suppliers.</p> <p>The organization understands as "slave labor" that typified in article 149 of the Brazilian Penal Code.</p>	N/A	N/A	N/A
410-1 (2016)	Security personnel trained in human rights policies or procedures	Not applicable, as the indicator was not reported in this report. For more details, see the reason for omission in the GRI Content Index, page 128.	N/A	N/A	N/A
413-1 (2016)	Operations with local community engagement, impact assessments, and development programs	<p>In the 2022 Report, we consider as "operations" the on-site operations where we have extension centers. Engagement activities are carried out through extension centers that encourage initiatives within the units, with actions directly linked to communities, involving students, teachers and the community in which the unit is inserted. The organization considers, for impact assessments, community services and social projects of teaching units and partners.</p> <p>ii. Environmental impact assessments and continuous monitoring are carried out through a quarterly self-assessment program and monitored by the corporate Environment area. Items considered in the assessments include environmental licensing compliance, compliance with the Waste Management Plan (PGRS), environmental training for employees, consumption reduction practices, and compliance with environmental laws.</p> <p>iv. Regional Managers and Units throughout Brazil are responsible for identifying opportunities, in addition to developing and managing Corporate Social Responsibility actions with the support of the Yduqs Institute. Each unit also has the autonomy to develop and carry out activities suited to the profile of nearby communities.</p>	N/A	N/A	N/A
413-2 (2016)	Operations with significant actual and potential negative impacts on local communities	Not applicable, as the indicator was not reported in this report. For more details, see the reason for omission in the GRI Content Index, page 127.	N/A	N/A	N/A

<sup>1</sup> GRI Standards published up to December 10, 2021 were considered

GRI <sup>1</sup> Content	Standard Name	Criteria Detail	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
414-1 (2016)	New suppliers that were screened using social criteria	Not applicable, as we do not select suppliers based on social criteria.	N/A	N/A	N/A
414-2 (2016)	Negative social impacts in the supply chain and actions taken	Not applicable, as the indicator was not reported in this report. For more details, see the reason for omission in the GRI Content Index, page 129.	N/A	N/A	N/A
415-1 (2016)	Political contributions	Not applicable.	N/A	N/A	N/A
417-1 (2016)	Requirements for product and service information and labeling	Not applicable, as the indicator was not reported in this report. For more details, see the reason for omission in the GRI Content Index, page 132.	N/A	N/A	N/A
417-2 (2016)	Incidents of non-compliance concerning product and service information and labeling	Not applicable, as the indicator was not reported in this report. For more details, see the reason for omission in the GRI Content Index, page 132.	N/A	N/A	N/A
417-3 (2016)	Incidents of non-compliance concerning marketing communications	Not applicable, as the indicator was not reported in this report. For more details, see the reason for omission in the GRI Content Index, page 132.	N/A	N/A	N/A
418-1 (2016)	Substantiated complaints regarding breaches of customer privacy and losses of customer data	<p>The concept adopted by the organization for "violation of customer privacy" involves the breach of protection of information or personal data, against misuse or theft. The concepts adopted by the organization for "substantiated complaints" are: written notice issued by a regulatory agency or similar official body addressed to the organization identifying violations of customer privacy, or complaint filed with the organization that has been recognized as legitimate by the organization.</p> <p>B. The organization understands leaks, theft or loss of customer data", the same meaning as the ANPD, as any confirmed adverse event that compromises the confidentiality, integrity or availability of personal data.</p> <p>2.1. The organization understands that a volume of more than 1000 holders affected by an incident is a significant number.</p>	N/A	N/A	N/A

<sup>1</sup> GRI Standards published up to December 10, 2021 were considered