

**Basis for preparation - April 2025  
2024 Yduqs Integrated Report 2024**

## **Summary**

- 1. Introduction**
- 2. Organizational limits and exceptions to the scope of the Report**
- 3. Accounting information, currencies, and conversions**
- 4. Reporting systems**
- 5. Details of the reporting criteria**
- 6. Table of Indicators and Criteria**

## 1. Introduction

This document is the basis for preparation of the 2024 Yduqs Participações S.A. Integrated Report, to ease the comprehensions of the limitations and assumptions adopted during preparation of the report and ensure that it adheres to the criteria required for the stage of assurance of information.

YDUQS Participações S.A. holds the higher education brands Estácio, IBMEC, Damásio, IDOMED, HardWork Medicina, GrupoQ and Wyden and is one of the largest Brazilian players in the higher education field in number of students, according to the last INEP Higher Education Census.

The limited assurance is provided by PwC based on a sampling of the indicators of the Global Reporting Initiative (GRI) which will be listed in the GRI Content Summary herein. To ensure commitment with transparency and accountability to all stakeholders for the fiscal year of 2024, the document follows the main methodologies and reporting structures such as the principles derived from the International Integrated Reporting Council (IIRC) – which was incorporated by the International Financial Reporting Standards (IFRS); the metrics of the Sustainability Accounting Standards Board (SASB) specific to the education sector; and the Global Reporting Initiative (GRI) standards.

## 2. Organizational limits and exceptions to the scope of the Report

The 2024 Yduqs Integrated Report observes the limits concentrated in the operations of YDUQS Participações S.A. It addresses the strategic management, the initiatives and results obtained by the company and its consolidated companies. All of the company's information is consolidated in the approach of the operating and socio-environmental developments.

Entities included in the organization's Integrated Report:

- YDUQS Participações S.A
- Sociedade de Ensino Superior Estácio de Sá Ltda. ("SESES")
- Sociedade de Ensino Superior, Médio e Fundamental Ltda. ("IREP")
- União dos Cursos Superiores SEB Ltda. ("Estácio Ribeirão Preto")
- Sociedade Educacional Atual da Amazônia ("ATUAL")
- Sociedade Educacional do Rio Grande do Sul S/S Ltda. ("FARGS")
- Unisãoluis Educacional S.A ("UNISÃOLUIS")
- Sociedade Educacional da Amazônia ("SEAMA")
- Instituto de Ensino Superior Social e Tecnológico Ltda. ("FACITEC")
- Associação de Ensino de Santa Catarina ("ASSESC")

- Instituto de Estudos Superiores da Amazônia ("IESAM")
- Centro de Assistência ao Desenvolvimento de formação Profissional Uniel Ltda. ("Estácio Amazonas")
- Centro de Ensino Unificado de Teresina ("CEUT")
- Faculdades Integradas de Castanhal Ltda. ("FCAT")
- Sociedade Empresarial de Estudos Superiores e Tecnológicos Sant'Ana Ltda. ("FUFS")
- Sociedade de Ensino Superior Toledo Ltda. ("Unitoledo")
- Damásio Educacional Ltda. ("DAMÁSIO")
- YDUQS Educacional Ltda. ("UNIFANOR")
- Centro de Educação de Rolim De Moura Ltda. ("FSP")
- Centro de Educação do Pantanal Ltda. ("FAPAN")
- Pimenta Bueno Serviços Educacionais Ltda. ("FAP")
- União Educacional Meta Ltda. ("META")
- UNIJIPA – União Das Escolas Superiores de Ji-Paraná Ltda. ("UNIJIPA")
- GrupoQ Educação S.A. ("Qconcursos")
- Wemed Educação Médica S.A. ("Hardwork")
- Instituto Cultural Newton Paiva Ferreira S.A. ("Newton Paiva")
- Sociedade Educacional Fortaleza Ltda. ("EDUFOR")

Only for the content related to employees and other workers, we did not consider Hardwork and Qconcursos' data, as well as in the financial reports.

### 3. Accounting information, currencies, and conversions

The accounting information published in the 2024 Integrated Report were compared by the organization with the information available on the Financial Statements for the same period, which were audited by independent third parties, also by PwC. The Real (BRL) is the functional currency and presentation currency.

### 4. Reporting Systems

The collection of information to prepare the report involved interviews with the company's leadership and access to documents and materials produced during 2024. The handbook of indicators contains consolidated information about the company. The quantitative data is collected annually and managed by operating areas using several information technology systems such as SIA (Student Management System), Corporate Management System SOC (Health and Safety), Climas (Software for Integrated Management of ESG Information), which meet the specific needs of each type of information, and by records based on manual control. The YDUQS' proprietary data collection system "Climas" was used to obtain and consolidate the data in a single pattern. The criteria and exceptions are described in this Basis for preparation and GRI Content Summary as applicable.

## 5. Details of the reporting criteria

The table below aims to improve the details on the criteria and assumptions adopted to measure and consolidate the information pursuant to the GRI indicators under which this report was drafted and must be used as a supplement to the reading of the 2024 YDUQS Participações S.A. Integrated Report. The table also considers the SASB indicators correlated to the material topics identified by YDUQS to consolidate all indicators in a single document.

The table contains the following fields and respective motives:

- **Code:** Indicator detailed and referenced by the codes denominated in the GRI Standards and SASB.
- **Content:** Description of the indicator pursuant to the GRI Standards and SASB
- **Criteria Details:** Description of the criteria and assumptions adopted for measurement and consolidation of the information.
- **Exceptions/Changes to the limits and criteria since the last report:** Describes whether there was any change applicable to the period or parameters used to consolidate the information since the last reporting cycle, for each of the indicators and criteria considered.

## 6. Table of Indicators and Criteria

Code	Content	Criteria details	Exceptions/changes to the limits and reporting period
<b>GRI 2: 2021 General Content</b>			
<b>The company</b>			
GRI 2-6	Activities, value chain and other commercial relations	We considered as relevant business all units controlled by YDUQS. The criteria that the organization adopts to define material changes is new acquisitions; new units, closing of activities, expansions; changes in the company's operational structure.	-
GRI 2-7	Number of workers	In indicator 2-7 we detailed the region of operation and gender (Male/Female). The organization considers "employees": Vice-presidency, Executive Management, Management, Coordination, Supervision, Back office, Specialist, Support, Teachers, Trainees, Apprentices. Permanent Employees: CLT regime, undetermined term contract. Temporary Employees: CLT regime, determined term contract. - Yduqs has no employees without established working hours. - The organization considers "non-employees": interns and resident doctors. - The organization considers full-time work: 180/220 hours. And as part-time work: Other than 180/220 hours. - We consider "material variations" the spike or drop in the number of employees per period. - We count active employees per CPF (Brazilian tax ID) and do not account for Trainees and Resident Doctors.	The indicator does not consider Hardwork and Qconcursos.
GRI 2-8	Non-employee workers	YDUQS does not have a control for outsourced workers generally, other than for trainees and resident doctors. For the data reported, we considered as material fluctuations the spike or drop in the number of employees per period. If the differences are equal to or higher than 40%.	The indicator does not consider Hardwork and Qconcursos.

Governance			
GRI 2-9	Governance composition and structure	<p>Board of Directors (CA): Composed of at least five and a maximum of nine members of whom at least two or 20%, whichever is greater, are independent members elected by the Shareholders Meeting, for a term of two years, re-election permitted. Currently, all CA members are independent.</p> <p>Fiscal Council (CF): Our Fiscal Council is independent and with non-permanent operations, and is installed upon the request of shareholders, by legal requirement and administration proposal. The Fiscal Council acts as an important control mechanism, contributing to the oversight and transparency in all our operations. The members are not executives of Yduqs, are independent, and have a term of office of one year. It is composed of three women and three men.</p> <p>Academic Committee: assists the CA to ensure the constant improvement of the quality standards of the teaching, evaluation, university extension and research activities conducted by the company's institutions. It also supports in defining guidelines for the formation of the faculty and addressing the ethical parameters for the scientific research activities conducted by the academic community of the institutions maintained, among others. All members are independent, with two-year term of office and are members of the Board of Directors.</p> <p>Audit and Finance Committee: evaluates the management report and financial statements in advance, and the quarterly information and interim financial statements of the company. It also monitors the activities of internal controls, internal audit, and monitors the company's risk exposures, among other tasks. All members of the Committee are independent, with two-year terms of office.</p> <p>Personnel and Corporate Governance Committee (CGG): assists the CA members in any issues related to the policies and standards of human resources and corporate governance of the company. This includes the appointment of administrators and professionals for board positions, and support to the Chairman of the Board of Directors in the execution of formal and periodic board evaluation procedures, among other missions. All members of the People and Governance Committee are also members of the CA and perform the duties assigned in the Board's Internal Rules and the company's Bylaws.</p>	-

GRI 2-15	Conflicts of interest	<p>The organization considers that a conflict of interest arises if the personal interests of any employee, supplier or third party interferes with the interests of YDUQS in any manner. The company's executives call the Board of Directors to analyze the potential conflict of interest described in the company's Code of Ethics. To avoid conflicts of interest, the company's executives recommend that its code of ethics be observed as it contains the definition of the concept, and that the identification or any actual or potential conflict of interests be immediately informed by the Confidential Channel.</p>	-
GRI 2-16	Communication of crucial concerns	Crucial concerns are those related to events whose causes are treated as critical in the YDUQS' risk matrix.	
GRI 2-20	Procedure to determine the compensation	<p>For the Board of Directors, only the fixed monthly compensation is considered; its members are not entitled to variable compensation. The fixed monthly compensation may vary depending on the level of activities of each member on the advisory committees. For the Executive Management, there is fixed compensation and benefits such as health plan, meal tickets, scholarship, and life insurance, as well as variable compensation based on the results and defined by objective and measurable goals. Both are entitled to share-based income.</p> <p>The human resources team conducts salary surveys annually, participating in market studies in collaboration with companies through external consultants specializing in job and wage plans. The research considers companies of the same size, covering several criteria, such as publicly traded companies with similar number of employees and EBITDA, among other aspects, not limited to the sector of activity, but also including organizations with similar characteristics. The results are discussed with the People and Governance Committee, based on the balance between roles and equity between peers, as well as the goals of the Compensation Policy.</p>	-
GRI 2-21	Proportion of annual total compensation	<p>Total annual compensation - Base salary + Short term Incentive Programs + Long Term Incentive Programs YDUQS considers as employees: Vice-presidency, Executive Management, Management, Coordination, Specialist, Supervision, Back office. All CLT regime employees with working hours above 220h per month.</p> <p>Considers the highest paid CLT regime employee with working hours above 220h per month among our employee base. The highest paid individual for the previous reporting period is the same one for this reporting period.</p>	The adjustment of job groups for the calculation of the indicator in 2024 was standardized based on equivalence to the highest-paid individual in the organization.

		Remark: Inform the rationale (formula and its components) used by the company to calculate the proportions reported - Base salary*12 + total short-term incentive paid + total long-term incentive paid". Thus, the calculation of the indicators considers all CLT-regime employees with monthly working hours above 220h who were active during the 12 months of 2024. "	
GRI 2-23	Policy commitments	"Precautionary principle" - principles, directives, and practices to promote integrity and the highest standards to prevent and mitigate potential negative impacts.	
<b>Stakeholder engagement</b>			
GRI 2-30	Collective bargaining agreements	<p>The organization considers employees: Vice-presidency, Executive Management, Management, Coordination, Supervision, Back office, Specialist, Support, Teachers, Trainees, Apprentices.</p> <p>According to the active employees' database generated on December 02, 2024, 95.28% of our employees are covered by collective bargaining agreements.</p> <p>Currently, the employees not covered by these agreements work in locations where there is no Professional Union. In such cases, we apply labor legislation.</p>	<p>We considered the employees' database of December 02, 2024, as it is the latest available for the 2024 period.</p>
<b>GRI 204: Procurement Practices 2016</b>			
GRI 204-1	Proportion of expenses with local suppliers	<p>In the past years, we did not count orders generated by contract consumption for purposes of Suppliers. Given these are engagements performed by the team, we revisited this item to account for the work efforts of the Supply area.</p> <p>These regional groups are used to identify physical business areas and include Corporate, UNESA, North, Northeast, Center South, and Premium categories.</p> <p>The calculation adds all suppliers' categories contemplating all business regions. The subtraction is made by deducting the total expenses of suppliers in each region from the total of each category.</p>	<p>In the past years, we did not count orders generated by contract consumption for purposes of Suppliers. Given these are engagements performed by the team, we revisited this item to account for the work efforts of the Supply area.</p>

GRI 205: Fighting Corruption 2016			
GRI 205-1	Operations evaluated to assess corruption-related risks.	<p>All 114 business units and 03 corporate buildings are considered operational by YDUQS. The significant risks related to corruption are linked to the company's relationships with public entities, since the education sector is highly regulated, which is essential to enable business continuity, such as:</p> <ul style="list-style-type: none"> <li>- Program Mais Médicos.</li> <li>- Government policies to promote education (FIES and ProUni).</li> <li>- Obtaining the necessary licenses for our operation (Permits, Fire Department Inspection Certificate, regulatory licenses of the education sector, among other licenses).</li> <li>- Visit from the MEC inspectors.</li> </ul>	-
GRI 205-2	Communication and training in anti-corruption practices and policies	<p>The figures and percentages reported in the indicator refer to the 2024 reporting period only.</p> <p>For control of the indicator, we considered all informed and trained employees and outsourced.</p> <p>Policies and procedures are available on YDUQS' site and disseminated during on-boarding. Considering number of accesses and on-boarding attendance lists.</p> <p>Employees considered: Vice-presidency, Executive Management, Management, Coordination, Specialist, Supervision, Back office, Support, Teachers, Trainees, Apprentices, Resident doctors.</p> <p>The "communication of the anti-corruption policies and procedures" happens through training that encompasses the training on the Code of Ethics and Conduct and Anti-corruption Code permanently available on the "Educare" platform and informed to the employees frequently.</p> <p>Business partners are the suppliers, third-parties, associations, organizations and regulatory agencies, third parties and distance learning centers.</p>	-
GRI 205-3	Confirmed cases of corruption and measures taken	<p>Corruption": About the concept of Corruption based on our Anti-corruption Code: "1. Act or effect of bribing one or more people, for one's own benefit or for the benefit of others. Corruption may materialize by two manners: Bribe-giving - an act of offering or promising an undue advantage to a public or private officer to encourage him to practice, omit or delay an official act. Bribetaking - an act of requesting or receiving, for oneself or for others, directly or indirectly, even outside the function or before taking office, but due to it, an undue advantage or accepting the promise of such an advantage.</p> <p>Confirmed Cases: We considered confirmed cases the reports subjected to the following analysis: the complaint is registered on our Confidential Channel, be it a complaint of corruption or any of the other type listed in the system. We initiate the investigation of the facts claimed and proof attached to the complaint. As necessary, we collect other information and/or proof from the company's specialized areas such as Audit or Anti-fraud Team and hold exploratory and confirmation hearings with those involved. Once in possession of sufficient proof of the breach committed, we consulted the disciplinary measures policy to apply the proper measure to the case.</p> <p>Employees considered: Vice-presidency, Executive Management, Management, Coordination, Specialist, Supervision, Back office, Support, Teachers, Trainees, Apprentices, Resident doctors.</p>	-

GRI 206: Unfair Competition 2016			
GRI 206-1	Lawsuits for unfair competition, trust, and monopoly practices	Based on our internal controls and reports provided by the teams during meetings, there was no unfair competition and antitrust and monopoly violations, if we received complaints that may affect clients' choices, prices and other material factors for the existence of efficient markets so we can properly address the matter. "Main results" - not applicable, there were no cases in the reporting period.	-
GRI 302: Energy 2016			
GRI 302-1	In-house energy consumption	<p>The information related to electric energy consumption and in-house energy consumption for all YDUQS units - owned or leased - are based on direct measurement of consumption made pursuant to the utilities' bills issued by electric energy concessionaires and distributors. These measurements observe the methodology outlined in the International Protocol for Measurement and Performance Checks (PIMVP) published by the National Institute of Energy Efficiency (INEE).</p> <p>The information related to energy consumption from the use of fuels was compiled directly on the WayCarbon Ecosystem (Climas) platform, a greenhouse gas management software developed and updated by the partner WayCarbon. Units enter the data for each associated parameter into the system. After validation by the corporate team, the system calculates the energy consumption for each type of fuel (such as Diesel, LPG, Natural Gas, among others), using calculation parameters updated regularly based on global references and practices.</p>	-
GRI 302-4	Decrease in power consumption	<p>Regarding the Net Metering Systems of the units contemplated by Distributed Generation systems, we consulted:</p> <p>Law No. 14.300/2022 – Distributed Generation Legal Framework (DG)</p> <p>ANEEL Normative Resolution No. 687/2015 – Net Metering System</p> <p>ANEEL Normative Resolution No. 614/2014 – Calculation of unavailability of generating unit or of importing electricity equipment connected to the National Interconnected System (SIN)</p> <p>ANEEL Normative Resolution No. 947/2021 – Supplements REN No. 614/2014 with criteria to calculate the unavailability and inflexibility of central dispatch thermoelectric plants, in addition to adjustments in ballast verification criteria.</p> <p>ANEEL Normative Resolution No. 1.059/2023: Improves the rules for the connection and billing of micro-generation and distributed mini-generation plants, as well as the rules of the Electric Energy Net Metering System, in accordance with Law No. 14.300/2022.</p>	

		<p>Regarding the units in the free and regulated energy markets, we consulted:  Decree No. 5.163/2004 – regulates the commercialization of electric energy and the process of granting concessions and authorizations for electricity generation.  Normative Resolution No. 957/2021 – Approves the Convention on the Commercialization of Electric Energy  Normative Resolution No. 622/2014 – establishes the financial guarantees and the registration of contracts for the purchase and sale of electricity.  Normative Resolution No. 545/2013 – Governs the shutdown of agents and the challenge of acts before the Chamber of Electric Energy Commercialization (CCEE).  Normative Resolution No. 1.009/2022 – Establishes rules to hire energy by agents in free and regulated hiring environments.</p> <p>The sources for the conversion factors used were NEB 2015; NEB 2020; NEB 2021; IPCC 2006; IPCC 2019; CDP 2022.</p>	
<b>GRI 303: Water and Effluents 2018</b>			
GRI 303-3	Water collection	<p>Water collection, disposal and consumption are measured directly by the local concessionaire. If there is no such measurement, the reading provided by the hydrometer installed by each unit will be used.</p> <p>We consider as water stress areas the units that depend exclusively on the supply of artesian wells. There were no units that depended exclusively on this resource for their supply, so the criterion of hiring water trucks was disregarded this year for the purpose of classifying areas under water stress.</p> <p>We adopt the criteria of dissolved solids only to determine if the water we acquire is fresh or salt water, or during physico-chemical analysis held from time to time in the units supplied by artesian wells to determine whether the water is suitable to drink.</p>	
GRI 303-4	Water disposal	<p>The data was compiled based on current legislation, as outlined by the environmental agency, and study by specialized consultants.</p> <p>The physico-chemical is made by an outsourced company accredited for this service.</p> <p>We consider as water stress areas the units that depend exclusively on the supply of artesian wells.</p> <p>We adopt the criteria of dissolved solids only to determine if the water we acquire is fresh or salt water, or during physico-chemical analysis held from time to time in the units supplied by artesian wells to determine whether the water is suitable to drink.</p> <p>d. Those above the legal limits as determined by a physico-chemical analysis made by the provider.</p> <p>i. After identifying the need to install a sewage system (Septic Tank, Drainage Pit and Wastewater Treatment Plant (WWTP), we hired a company to provide a feasibility study for submission to the approval of the environmental agency. Once it is approved, the civil works are deployed. After delivery of the work, we hire a contractor company to conduct maintenance and monitoring of the physico-chemical parameters of the domestic effluents (from commercial premises).</p>	

		<p>The physico-chemical analysis of the parameters is based on the provisions of the WWTP license as defined by the competent environmental agency.</p> <p>For Septic Tanks and Drainage Pits, we adopt the rules prevailing for each municipality.</p> <p><b>ii. Main regulations used:</b>  NT-202. R-10 Liquid Effluent Release Conditions and Standards.  DZ-1310. R-7 Waste Manifest System approved by Resolution CECA n. 4.497/2004.  DZ-215. R-4 Guidelines for the Control of Biodegradable Organic Load in Sanitary Liquid Effluents.  DZ-942. R-7 Guidelines for the Self-Monitoring Program of Liquid Effluents.  ABNT NBR 10.004 – Solid Waste - Classification.  ABNT NBR 12.235 - Storage of Hazardous Waste.  ABNT NBR 11.174 - Storage of Class II – Non-Inert and Class III – Inert Waste.  ABNT NBR 7.229 - Project, Construction, and Operation of Septic Tank Systems.  ABNT NBR 13.969 - Septic Tanks – Units for Complementary Treatment and Final Disposal of Liquid Effluents – Design, Construction, and Operation.  Res. CONAMA n. 357/2005 - Provides for the classification of water bodies and environmental guidelines for their framework, as well as establishes the conditions and standards for effluent discharge, and other provisions.  Res. CONAMA n. 430/2011 - Provides for the conditions and standards for effluent discharge.  And other prevailing regulations.</p> <p><b>iii. We did not identify indications of discharge of substances outside the physico-chemical parameters.</b></p>	
303/5	Water consumption	<p>b. We consider as water stress areas the units that depend exclusively on the supply of artesian wells. c. We consider as significant impact in the water context those units that are supplied exclusively by artesian wells which may be used outside the parameters established by the government grant. There was no change in water storage. d. The water data are obtained from direct measurements in the bills issued by the distributor which are calculated based on monthly readings.</p>	
<b>GRI 305: Emissions 2016</b>			
GRI 305-1	Direct (Scope 1) greenhouse gas (GHG) emissions	<p>YDUQS adopts the approach of Operational Control in which the organization is responsible for 100% of the GHG emissions of the operations over which it has operational control.</p> <p>The data was accounted for based on the methodology of direct measurements. On the references adopted, we used the following:</p> <ul style="list-style-type: none"> <li>• Regulation NBR ISO 14064; Brazilian Association of Technical Standards, 2007 (ABNT, 2007).</li> <li>• Brazil GHG Protocol Program Specifications; Brazil GHG Protocol Program Verification Specifications; GHG Corporate Protocol - Brazil GHG Protocol Program (PBGHG) - Fundação Getúlio Vargas; World Resources Institute (FGV/GVces; WRI, 2011).</li> </ul>	

		<p>• ASHRAE; BEN 2015; IPCC 2006; PBGHGP 2016; von Sperling &amp; Chernicharo 2005; PBGHGP 2018; IPCC 2019; PBGHGP 2021; BEN 2020; BEN 2021; PBGHGP 2022; MMA 2014; DEFRA 2023; PBGHGP 2024 and MCTI 2024.</p>	
GRI 305-2	Indirect (Scope 2) greenhouse gas (GHG) emissions from the acquisition of energy	<p>Global Warming Potential (GWP) Indexes:</p> <p>Gas GWP</p> <p>CH4 28,00</p> <p>CO2 1,00</p> <p>CO2 renewable 1,00</p> <p>HCFC-141b 782,00</p> <p>HCFC-22 1760,00</p> <p>HFC-125 3170,00</p> <p>HFC-134a 1300,00</p> <p>HFC-32 677,00</p> <p>N2O 265,00</p> <p>Source of the emission factors and global warming potential (GWP) indexes</p> <p>Reference citation</p> <p>ASHRAE ASHRAE Refrigerant Designations</p> <p>BEN 2015 Brazilian Energy Balance 2015: Base year 2014/ Energy Research Office. – Rio de Janeiro: EPE, 2015.</p> <p>IPCC 2006 IPCC 2006, 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Prepared by the National Greenhouse Gas Inventories Programme, Eggleston H.S., Buendia L., Miwa K., Ngara T., and Tanabe K. (eds). Published: IGES, Japan.</p> <p>PBGHGP 2016 Brazil GHG Protocol Program. Calculation Tool, Cycle 2026.</p> <p>von Sperling &amp; Chernicharo 2005 von Sperling, M., Chernicharo, C. A. de L. Biological Wastewater Treatment in Warm Climate Regions. Volume one. Department of Sanitary and Environmental Engineering Federal University of Minas Gerais, Brazil. ISBN: 1 84339 002 7, 2005.</p> <p>PBGHGP 2018 Emission calculation tool of the Brazil GHG Protocol Program (v2018.1)</p> <p>IPCC 2019 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Prepared by the National Greenhouse Gas Inventories Programme.</p> <p>PBGHGP 2021 Brazil GHG Protocol Program. Calculation tool, v2021.0.1. Cycle 2021</p> <p>BEN 2020 Brazilian Energy Balance 2020: Base year 2019/ Energy Research Office. - Rio de Janeiro: "5.1.2020.</p> <p>BEN 2021 Brazilian Energy Balance 2021: Base year 2020/ Energy Research Office. - Rio de Janeiro: EPE, 2021.</p> <p>PBGHGP 2022 Brazil GHG Protocol Program. Calculation tool, v2022.0.1. Cycle 2022.</p> <p>MMA 2014 MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE. National Inventory of Atmospheric Emissions from Road Motor Vehicles 2013: Base year 2012.</p> <p>DEFRA 2023 UK Government, Department for Environment Food &amp; Rural Affairs - DEFRA. Greenhouse Gas Conversion Factor Repository. Reporting year 2023.</p> <p>PBGHGP 2024 Brazil GHG Protocol Program. Calculation tool, v2024.0.1_1 Cycle 2024.</p>	

		MCTI 2024 MINISTRY OF SCIENCE, TECHNOLOGY, AND INNOVATION (MCTI) Average factor - Corporate inventories. November/2024 file, with figures up to September/2024.																			
305/3	Other indirect emissions (Scope 3) of greenhouse gas (GHG)	<p>The organization considers as “significant changes” any change in the operation of structure that may significantly influence our emission sources as compared to historic data.</p> <p>The data was accounted for based on the methodology of direct measurements. On the references adopted, we used the following:</p> <p>Global Warming Potential (GWP) Indexes:</p> <p>Gas GWP</p> <table><tr><td>CH4</td><td>28,00</td></tr><tr><td>CO2</td><td>1,00</td></tr><tr><td>CO2 renewable</td><td>1,00</td></tr><tr><td>HCFC-141b</td><td>782,00</td></tr><tr><td>HCFC-22</td><td>1760,00</td></tr><tr><td>HFC-125</td><td>3170,00</td></tr><tr><td>HFC-134a</td><td>1300,00</td></tr><tr><td>HFC-32</td><td>677,00</td></tr><tr><td>N2O</td><td>265,00</td></tr></table> <p>Source of the emission factors and global warming potential (GWP) indexes</p> <p>Reference citation</p> <p>ASHRAE ASHRAE Refrigerant Designations</p> <p>BEN 2015 Brazilian Energy Balance 2015: Base year 2014/ Energy Research Office. – Rio de Janeiro: EPE, 2015.</p> <p>IPCC 2006 IPCC 2006, 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Prepared by the National Greenhouse Gas Inventories Programme, Eggleston H.S., Buendia L., Miwa K., Ngara T., and Tanabe K. (eds). Published: IGES, Japan.</p> <p>PGGHGP 2016 Brazil GHG Protocol Program. Calculation Tool, Cycle 2026.</p> <p>von Sperling &amp; Chernicharo 2005 von Sperling, M., Chernicharo, C. A. de L. Biological Wastewater Treatment in Warm Climate Regions. Volume one. Department of Sanitary and Environmental Engineering Federal University of Minas Gerais, Brazil. ISBN: 1 84339 002 7, 2005.</p> <p>PBGHGP 2018 Emission calculation tool of the Brazil GHG Protocol Program (v2018.1)</p> <p>IPCC 2019 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Prepared by the National Greenhouse Gas Inventories Programme.</p> <p>PGGHGP 2021 Brazil GHG Protocol Program. Calculation tool, v2021.0.1. Cycle 2021</p> <p>BEN 2020 Brazilian Energy Balance 2020: Base year 2019/ Energy Research Office. – Rio de Janeiro: EPE, 2020.</p> <p>BEN 2021 Brazilian Energy Balance 2021: Base year 2020/ Energy Research Office. – Rio de Janeiro: EPE, 2021.</p>	CH4	28,00	CO2	1,00	CO2 renewable	1,00	HCFC-141b	782,00	HCFC-22	1760,00	HFC-125	3170,00	HFC-134a	1300,00	HFC-32	677,00	N2O	265,00	
CH4	28,00																				
CO2	1,00																				
CO2 renewable	1,00																				
HCFC-141b	782,00																				
HCFC-22	1760,00																				
HFC-125	3170,00																				
HFC-134a	1300,00																				
HFC-32	677,00																				
N2O	265,00																				

		<p>PGGHGP 2022 Brazil GHG Protocol Program. Calculation tool, v2022.0.1. Cycle 2022.</p> <p>MMA 2014 MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE. National Inventory of Atmospheric Emissions from Road Motor Vehicles 2013: Base year 2012.</p> <p>DEFRA 2023 UK Government, Department for Environment Food &amp; Rural Affairs - DEFRA. Greenhouse Gas Conversion Factor Repository. Reporting year 2023.</p> <p>PGGHGP 2024 Brazil GHG Protocol Program. Calculation tool, v2024.0.1_1 Cycle 2024.</p> <p>MCTI 2024 MINISTRY OF SCIENCE, TECHNOLOGY, AND INNOVATION (MCTI) Average factor - Corporate inventories. November/2024 file, with figures up to September/2024.</p>	
305/5	Greenhouse gas (GHG) emission reduction	<p>- Primary associated effects are activities or elements designed to reduce GHG emissions.</p> <p>- Significant secondary effects are the involuntary and less relevant consequences of a reduction initiative, including changes in the operation that result in changes in the GHG emissions elsewhere.</p> <p>For compensation purposes we use the Clean Development Mechanism (CDM). The CDM allows that reduced emissions projects in developing countries obtain reduced emission certificates (CER). Each certificate equals one ton of CO2.</p> <p>We have selected two projects available on the CDM to make compensation of our Scope 1 and 2 emissions regarding the 2023 GHG Inventory.</p> <p>CDM Methodologies Handbook - Fourteenth Edition - Information until EB 116 - December 2022 Available on: CDM: Methodologies (unfccc.int)</p>	
<b>GRI 306: Waste 2020</b>			
GRI 306-1	Waste generation and significant impacts related to waste	<p>The concept adopted by Yduqs for "Significant impacts - actual and potential" is: The operating unit acquires chemical products licensed by the Federal Police. These products are stored and subsequently divided into academic laboratory practices. After such chemicals are handled during academic practice classes, they are destined for storage in canisters allocated in the temporary waste storage. Thereafter, a company legally accredited by prevailing organs will be called to the unit and will issue a waste transportation manifest (MTR) for transportation and suitable environmental disposal of the waste storage.</p> <p>The waste is generated during the handling of these chemicals during academic practice (service rendering) and subsequently destined to final suitable environmental disposal. In other words, we do not generate byproducts for other production processes.</p>	
GRI 306-2	Management of significant impacts related to waste	For purposes of waste, we use criteria to determine which impacts are relevant the type of residue generated, volume generated, storage, collection, transportation, and final disposal by an accredited company. These variables help in determining the actual and potential risks of the daily operations of Yduqs.	
GRI 306-3	Waste generated	The Coordination of Occupational Safety and Environmental Management (SMA) has a waste management procedure (PGE 05.184 and attachments) established and disclosed for all of the company's units. This PGE establishes requirements and practices to be adopted	

		<p>by the operating units and addresses the issuance of the waste transportation manifest (MTR) among other topics.</p> <p>The Coordination of Occupational Safety and Environmental Management (SMA) - Corporate monitors every three months the websites of the environmental agencies to check whether the MTRs are properly issued by the operating units and confirm whether the collection services' providers have properly transported and made the final disposal, subsequently issuing the Final Disposal Certificate (FDC).</p> <p>Based on the FDCs we monitor the volume of waste generated by the units. If the provider does not acknowledge receipt of the waste or fails to properly handle it, we contact the supplier to discuss the motives and solve any pending issues. When we identify potential deviations, we hold a realignment meeting with the supplier or, as necessary, conduct recycling training for the operating units, ensuring compliance with the procedure and conformity with the established practices.</p> <p>The data was compiled by direct measurements. We used the Internal Control, Waste Transportation Manifest (MTR) and Gravimetry tools.</p> <p>For units that dispose of common waste through the Municipality and who are not subject to MTR issuance, we applied a Correction Factor based on the Abrema 2023 study which considers that each inhabitant generates around 380kg of Urban Solid Waste (USW) per year. As such, the data is compiled and consolidated for planning and operational control."</p>	
GRI 306-4	Waste not intended for final disposal	<p>The data was compiled by direct measurements at the environmental agencies (MTR Module) and by our suppliers.</p> <p>We use the Waste Transportation Manifest (MTR), the Final Disposal Certificate (FDC) and Waste Gravimetry for measurement and data compilation.</p>	
GRI 306-5	Waste intended for final disposal	<p>The data was compiled by direct measurements. We used the Internal Control, Waste Transportation Manifest (MTR) and Gravimetry tools.</p> <p>For units that dispose of common waste through the Municipality and who are not subject to MTR issuance. We applied a Correction Factor based on the Abrema 2023 study which considers that each inhabitant generates around 380kg of Urban Solid Waste (USW) per year.</p> <p>As such, the data is compiled and consolidated for planning and operational control.</p>	
<b>GRI 308: Social Evaluation of Suppliers 2016</b>			

GRI 308-1	New suppliers selected based on social criteria	For the new suppliers we require agreement with the YDUQS Value Chain Sustainability Commitment Statement which highlights all environmental aspects. For new suppliers, we request the certificate of compliance issued by IBAMA. We consider new suppliers all those engaged from January 2024 to December 2024.	The percentage was not calculated because the commitment was signed by all new suppliers. The Commitment Term also establishes guidelines for ethical business conduct, covering issues such as the environment, human rights, decent working conditions, and compliance.
GRI 308-2	Negative impacts on the suppliers' chain and measures adopted	Our Linkana supplier assessment tool evaluates the following environmental aspects and impacts, among others: Environmental assessments and embargoes – IBAMA (headquarters, subsidiaries, and partners). In 2023, we hired the Linkana tool and the integration process with ARIBA - SLP began in July and it was completed in January 2025. In addition to this analysis, the U-Qualify tool also searches for information regarding environmental assessments and embargoes – Ibama (headquarters and branches) and, because it is integrated with ARIBA-SLP, the information is available for consultation and decision-making based on the tool data.	
<b>GRI 401: Employment 2016</b>			
GRI 401-1	New hires and employee turnover	Employees: Vice-presidency, Executive Management, Management, Coordination, Specialist, Supervision, Back office, Support, Teachers, Trainees, Apprentices, Resident doctors. The TOTAL EMPLOYEE figures were obtained from the HeadCount dashboard considering the number of registrations (and not the CPF - Brazilian tax ID) For the column HIRINGS used the same report, just filtering the hiring date = 2024. For the column TERMINATION, the figures were obtained from the report available on the turnover dashboard.	
GRI 401-2	Benefits offered to full-time employees not offered to temporary or part-time employees	Employees: Vice-presidency, Executive Management, Management, Coordination, Specialist, Supervision, Back office, Support, Teachers, Trainees, Apprentices, Resident doctors.	-

GRI 401-3	Maternity/paternity leave	Employees: Vice-presidency, Executive Management, Management, Coordination, Specialist, Supervision, Back office, Support, Teachers, Trainees, Apprentices, Resident doctors. The indicator is controlled based on the employee's registration, who may have more than one active registration during the same period.	-
<b>GRI 402: Labor/Management Relations 2016</b>			
GRI 402-1	Minimum notice periods regarding operational changes	The organization considers the following as 'employees': Vice Presidency, Directors, Management, Coordination, Supervision, Administrative, Specialists, Support Staff, Faculty, Trainees, and Apprentices. A. Any changes that may substantially affect employees and their representatives, such as restructuring, outsourcing of operations, business closures, expansions, new units, acquisitions, full or partial sale of the organization, or mergers. This also includes changes related to economic aspects in collective bargaining agreements. 'Employees' refers to direct employees hired under the CLT employment regime.	
<b>GRI 403: Work Health &amp; Safety</b>			
GRI 403-1	Health and safety management system	Employees: Vice-presidency, Executive Management, Management, Coordination, Specialist, Supervision, Back office, Support, Teachers, Apprentices.	
GRI 403-2	Identification of hazardousness, risk assessment and investigation of incidents	The organization considers "non-employees": interns and resident doctors.	
GRI 403-3	Occupational health services	Employees: Vice-presidency, Executive Management, Management, Coordination, Specialist, Supervision, Back office, Support, Teachers, Apprentices. The organization considers "non-employees": interns and resident doctors.	
GRI 403-4	Participation of workers, consultation, and communication to workers regarding health and safety at work	Employees: Vice-presidency, Executive Management, Management, Coordination, Specialist, Supervision, Back office, Support, Teachers, Apprentices. The organization considers "non-employees": interns and resident doctors.	

GRI 403-5	Training of workers in health and safety at work	Employees: Vice-presidency, Executive Management, Management, Coordination, Specialist, Supervision, Back office, Support, Teachers, Apprentices. The organization considers "non-employees": interns and resident doctors.	
GRI 403-6	Promotion of worker's health	Employees: Vice-presidency, Executive Management, Management, Coordination, Specialist, Supervision, Back office, Support, Teachers, Apprentices. The organization considers "non-employees": interns and resident doctors.	
GRI 403-7	Prevention and mitigation of occupational health and safety impacts linked to business relationships	The organization considers "significant impacts in the work health and safety" the work-related accidents, absenteeism, decrease in the employee's productivity and quality of life	
GRI 403-8	Workers covered by a health and safety management system	Employees: Vice-presidency, Executive Management, Management, Coordination, Specialist, Supervision, Back office, Support, Teachers, Apprentices. The organization considers "non-employees": interns and resident doctors.	
GRI 403-9	Work-related accidents	The organization considers employees: Vice Presidency, Directors, Management, Coordination, Specialists, Supervision, Administrative, Support Staff, Faculty, and Apprentices. The organization considers the following as 'non-employees': interns and medical residents  The indexes were calculated based on 1 million hours worked and the requirements of NR 04. The main types of typical work-related accident refer to falls on the same level or with difference in level and accidents with perforating materials. Work-related accidents of outsourced or non-employee workers are not controlled.	

		<p>ii. Concept adopted by the organization for “work-related injuries with severe consequences” - those that result in death, mutilation and that affect minors below 18 years old, with leave of more than 15 days and assistance by the INSS (Social Security). iii. Concept adopted by the organization for “work-related injuries - mandatory reporting” - the organization considers that all events that characterize work-related accidents must be subject to mandatory reporting. The Notice of Work-related accident (CAT) is issued for all such cases versus the base that contains the total number of hours worked considered. - The base is the number of active employees monthly informed by the People CSC team (payroll area). The SOC (Integrated System of Occupational Health) is the management software that centralizes all accident notices (CAT) issued. The system provides the grounds for the data shown in the indicator and all of the organization’s Work Health and Safety data.</p>	
GRI 403-10	Occupational diseases	<p>Employees: Vice-presidency, Executive Management, Management, Coordination, Specialist, Supervision, Back office, Support, Teachers, Apprentices.  The organization considers “non-employees”: interns and resident doctors.  Concept adopted by the organization for “occupational diseases - mandatory reporting” - the organization considers all diseases generated solely and exclusive in the work environment that require leave. Reporting is mandatory for all diseases.  No third-party diseases or non-employee diseases are controlled.</p>	
<b>GRI 404: Training and Education 2016</b>			
GRI 404-1	Average hours of training per year, per employee	<p>The indicator does not present the historic series because the calculation formula was corrected to meet the GRI guidelines.</p> <p>The 404-1 indicator is calculated based on the training hours controlled by Educare. Average house: total training hours divided by the number of employees per gender in a functional category.  Any course offered by YDUQS consumed by employees (enrollment). The organization considers employees: Vice-presidency, Executive Management, Management, Coordination, Supervision, Back office, Specialist, Support, Teachers, Trainees, Apprentices.  “Non-employees”: Interns and Resident Doctors</p> <p>All training hours per enrollment during the period of the report are considered even if the enrollment is no longer active at the moment of determination.</p>	
GRI 404-3	Percentage of employees who receive frequent career performance and development evaluation	<p>The answer considers employees hired until December/2024. Characteristics that distinguish out evaluation cycles:</p> <p>1. People Cycle: This evaluation targets exclusively back-office roles and does not include the “teachers” and “course coordinator” clusters. Employees hired until September 30, 2023 (column H) are considered suitable for evaluation. There are positions that are not eligible to the cycle as specified in column I of the attached file. The calculation at hand considers only the employees that meet the requirements of time working for the company for evaluation and who occupy positions eligible for the cycle.</p> <p>2. Teachers and Course Coordinators Evaluation: This evaluation targets the company’s teachers and course coordinators. Such as in the previous evaluation, there are eligibility</p>	

		<p>requirements, namely: having taught during the semesters 2023.2 and 2024.1 for at least three months. To calculate the rate, we use the eligibility assumption considering only the coordinators who meet the criteria established. Employees - the organization considers "employees": Vice-presidency, Executive Management, Management, Coordination, Supervision, Back office, Specialist, Support, Teachers, Trainees, Apprentices.</p> <p>The categories of resident doctors, trainees and apprentices are not considered as they do not participate in the standard evaluation cycle.</p>	
<b>GRI 405: Diversity and Equal Opportunities 2016</b>			
GRI 405-1	Diversity in governance bodies and employees	<p>Employees: Vice Presidency; Directors; Management; Coordination; Course Coordinators; Specialists; Supervision; Analysts; Assistants; Faculty; Interns; Apprentices; Medical Residents; Preceptors/Tutors; Trainees.</p> <p>Stratification of Functional Categories:  Analysts – Lawyer, Analyst, Architect, Internal Auditor, Data Scientist, Cameraperson, Buyer, Commercial Consultant, Associate Curator, Data Analyst, Draftsman, Automation Developer, Back-End Developer, Front-End Developer, Full-Stack Developer, Learning Experience Designer, Graphic Designer, Product Designer, UI Designer, Layout Designer, Editor I, Occupational Nurse, Civil Engineer, Data Engineer, Account Executive, Sales Executive, Legal Representative, Product Owner, Audiovisual Producer, Audiovisual Operations Producer, Copywriter, Scriptwriter, Executive Secretary, Sound Designer, Product Design Technician II, Videographer.</p> <p>Apprentices – Office Assistant Apprentice.</p> <p>Assistant/Auxiliary Staff – Commercial Agent, Community Agent, Security Agent, Academic Support, Elevator Operator, Assistant, CSC Attendant, Auxiliary, Librarian, Maintenance Chief, Commercial Consultant, Expansion Consultant, Internal Expansion Consultant, Pantry Worker, Seamstress, Editor, Electrician, Maintenance Supervisor, Lighting Technician, Student Inspector, Security Inspector, Interpreter, Gardener, Camera Operator, Telemarketing Operator II, Bricklayer, Doorman, Dental Technician, Student Support Psychologist, Receptionist, Sales Representative, NAAP Coordinator, Physical Therapy Technical Lead, Psychology Technical Lead, Veterinary Technical Lead, Security Guard, Mason's Assistant, Lab Technician, Product Design Technician I, Building Technician, Nursing Technician, Occupational Nursing Technician, IT Technician, Maintenance Technician, Radiology Technician, Occupational Safety Technician, IT Support Technician, Switchboard Operator, Watchman.</p> <p>Coordinators – Agile Coach, People &amp; Culture Business Partner, Coordinator, Lead Curator, Campus Director, Academic Manager, Commercial Manager, Planning and Control Manager, Corporate Education Manager, Postgraduate Education Manager, Regional Postgraduate Manager, Regulatory Manager, Academic Support Manager, National Area Manager, National Course Manager, EAD Center Manager.</p>	

		<p>Course Coordinators – EAD Course Coordinator, Academic Course Coordinator, Course Coordinator, Postgraduate Coordinator, Specialist Coordinator, Legal Practice Center (NPJ) Coordinator, Operations Coordinator.</p> <p>Directors – Director.</p> <p>Faculty – Adjunct Professor, Assistant Professor, Auxiliary Professor, Professor I A, Adjunct Medical Professor, Assistant Medical Professor I, Auxiliary Medical Professor, Tenured Medical Professor, Tenured Professor, Professor, EAD Professor, Didactics Professor, Vocational Education Professor, Higher Education Professor, Specialist Professor, Full Professor, Professor V.</p> <p>Specialists – Cloud Solutions Architect, Diversity Consultant, People &amp; Culture Consultant, IT Project Consultant, Curator, Specialist, PPO Specialist, Regulatory Specialist, Occupational Physician.</p> <p>Interns – Intern, Corporate Intern.</p> <p>Managers – Area Director, Director of New Business and Postgraduate Studies, Research and Extension Director, EAD Center Director, Manager, Group Product Manager.</p> <p>Preceptors/Tutors – Assistant Lawyer, NPJ Lawyer, Supervising Lawyer, Nurse, Pharmacist, Physical Therapist, Technical Instructor, NPJ Mediator, Medical Resident, Veterinarian, Nutritionist, Social Work Supervisor, Educational Advisor, Preceptor, Tutor, EAD Tutor, Vocational Education Tutor, Pedagogical Tutor, On-site EAD Tutor, Veterinary Doctor.</p> <p>Presidency and Vice Presidency – CEO (Estácio and Wyden), CEO (Idomed), CFO and Corporate Vice President, Senior Director of People &amp; Culture, President, Vice President of ESG and Institutional &amp; PR Affairs, Vice President of Business &amp; Growth and CEO (Ibmec), Vice President of Sales &amp; Marketing.</p> <p>Supervisors – Lab Supervisor, Enrollment Room Leader, Supervisor.</p> <p>Trainees – Trainees.</p>	
GRI 405-2	Proportion between the basic salary and the compensation received by women and those received by men	<p>Indicator 405-2 is calculated based on the data consolidated on December 31, 2024. Employees: Vice Presidency; Directors; Management; Coordination; Course Coordinators; Specialists; Supervision; Analysts; Assistants; Faculty; Interns; Apprentices; Medical Residents; Preceptors/Tutors; Trainees.</p> <p>The calculation ratio used in the report was the base salary (gross salary stated in the payroll) x compensation (gross salary + additional for time worked at the company) per gender.</p> <p>Stratification of Functional Categories:</p>	

	<p>Analysts – Lawyer, Analyst, Architect, Internal Auditor, Data Scientist, Cameraperson, Buyer, Commercial Consultant, Associate Curator, Data Analyst, Draftsman, Automation Developer, Back-End Developer, Front-End Developer, Full-Stack Developer, Learning Experience Designer, Graphic Designer, Product Designer, UI Designer, Layout Designer, Editor I, Occupational Nurse, Civil Engineer, Data Engineer, Account Executive, Sales Executive, Legal Representative, Product Owner, Audiovisual Producer, Audiovisual Operations Producer, Copywriter, Scriptwriter, Executive Secretary, Sound Designer, Product Design Technician II, Videographer.</p> <p>Apprentices – Office Assistant Apprentice.</p> <p>Assistant/Auxiliary Staff – Commercial Agent, Community Agent, Security Agent, Academic Support, Elevator Operator, Assistant, CSC Attendant, Auxiliary, Librarian, Maintenance Chief, Commercial Consultant, Expansion Consultant, Internal Expansion Consultant, Pantry Worker, Seamstress, Editor, Electrician, Maintenance Supervisor, Lighting Technician, Student Inspector, Security Inspector, Interpreter, Gardener, Camera Operator, Telemarketing Operator II, Bricklayer, Doorman, Dental Technician, Student Support Psychologist, Receptionist, Sales Representative, NAAP Coordinator, Physical Therapy Technical Lead, Psychology Technical Lead, Veterinary Technical Lead, Security Guard, Mason's Assistant, Lab Technician, Product Design Technician I, Building Technician, Nursing Technician, Occupational Nursing Technician, IT Technician, Maintenance Technician, Radiology Technician, Occupational Safety Technician, IT Support Technician, Switchboard Operator, Watchman.</p> <p>Coordinators – Agile Coach, People &amp; Culture Business Partner, Coordinator, Lead Curator, Campus Director, Academic Manager, Commercial Manager, Planning and Control Manager, Corporate Education Manager, Postgraduate Education Manager, Regional Postgraduate Manager, Regulatory Manager, Academic Support Manager, National Area Manager, National Course Manager, EAD Center Manager.</p> <p>Course Coordinators – EAD Course Coordinator, Academic Course Coordinator, Course Coordinator, Postgraduate Coordinator, Specialist Coordinator, Legal Practice Center (NPJ) Coordinator, Operations Coordinator.</p> <p>Directors – Director.</p> <p>Faculty – Adjunct Professor, Assistant Professor, Auxiliary Professor, Professor I A, Adjunct Medical Professor, Assistant Medical Professor I, Auxiliary Medical Professor, Tenured Medical Professor, Tenured Professor, Professor, EAD Professor, Didactics Professor, Vocational Education Professor, Higher Education Professor, Specialist Professor, Full Professor, Professor V.</p>	
--	--	--

		<p>Specialists – Cloud Solutions Architect, Diversity Consultant, People &amp; Culture Consultant, IT Project Consultant, Curator, Specialist, PPO Specialist, Regulatory Specialist, Occupational Physician.</p> <p>Interns – Intern, Corporate Intern.</p> <p>Managers – Area Director, Director of New Business and Postgraduate Studies, Research and Extension Director, EAD Center Director, Manager, Group Product Manager.</p> <p>Preceptors/Tutors – Assistant Lawyer, NPJ Lawyer, Supervising Lawyer, Nurse, Pharmacist, Physical Therapist, Technical Instructor, NPJ Mediator, Medical Resident, Veterinarian, Nutritionist, Social Work Supervisor, Educational Advisor, Preceptor, Tutor, EAD Tutor, Vocational Education Tutor, Pedagogical Tutor, On-site EAD Tutor, Veterinary Doctor.</p> <p>Presidency and Vice Presidency – CEO (Estácio and Wyden), CEO (Idomed), CFO and Corporate Vice President, Senior Director of People &amp; Culture, President, Vice President of ESG and Institutional &amp; PR Affairs, Vice President of Business &amp; Growth and CEO (Ibmec), Vice President of Sales &amp; Marketing.</p> <p>Supervisors – Lab Supervisor, Enrollment Room Leader, Supervisor.</p> <p>Trainees – Trainees.</p>	
<b>GRI 406: Non-discrimination 2016.</b>			
406-1	Cases of discrimination and corrective measures taken	<p>The database for discrimination cases the organization used in 2024 contains reports that mention the topic “discrimination” in its content. The selection was made in two steps: The first based exclusively in the classification attributed by the complainant when recording the complaint in our Confidential Channel. The topic “biased behavior” is among types available in the field “Topic of the Code of Ethics and Conduct” for this report, and the next field (“Classification of the Incident”) contains the option “discrimination.” The second stage is based on cases that although classified by the complainant when recording the complaint in our Confidential Channel under different types (such as “moral harassment”) mention aspects of topic “discrimination” in its content. In these cases, the Compliance team classifies the report internally as “discrimination.”</p> <p>Discrimination: An act or behavior of distinction, exclusion, or preference based on personal characteristics such as race, color, sex, religion, political opinion, national ancestry, or social origin, which has the effect of undermining equality of opportunity or treatment in the workplace.</p>	
<b>GRI 410: Safety Practices 2016</b>			
GRI 410-1	Security personnel trained in human rights policies or procedures	<p>Specific Human Rights content fight any type of discrimination, harassment, or abuse, promote equal opportunities and value human dignity in all institutional relations. The Training was not yet applied to the safety partners, so the percentage calculation was not made.</p>	

GRI 414: Social Evaluation of Suppliers 2016			
GRI 414-1	New suppliers selected based on social criteria	Several documents are reviewed including the FGTS debt clearance certificate and the list of employers who submitted workers to slave-like conditions as disclosed by Secretariat of Labor Inspection (SIT). We consider new suppliers all those engaged from January 2024 to December 2024.	
GRI 414-2	Negative impacts on the suppliers' chain and measures adopted	Several documents are reviewed including the FGTS debt clearance certificate and the list of employers who submitted workers to slave-like conditions as disclosed by Secretariat of Labor Inspection (SIT). b. Actual negative social impacts are all those that breach any human rights. There are no mechanisms of this type. Considers all contracts with suppliers currently in force. A Social risk relates to ethics, social and environmental factors such as scandal, disasters, any activities that breach human rights, etc.	
GRI 415: 2016 Public Policies			
GRI 415-1	Political contributions	YDUQS does not make political contributions.	
GRI 418: Client Privacy 2016			
GRI 418-1	Proven complaints regarding breach of privacy and loss of customer data	Complaints received from external parties and proven by the organization refers to the number of requests made through the dedicated channel. The concept adopted by the organization for "breach of client privacy" involves breach of confidentiality of information or personal data, against undue use or theft. The concepts adopted by the organization for "proven complaints" are written notice by regulatory agency or like official entity identifying breach of client privacy or complaint submitted to the organization that was acknowledged by the organization as legitimate. b. The organization adopts the same concept applied by the ANPD regarding leaks, theft, or loss of client data, namely: any proven adverse event that compromises confidentiality, integrity, or availability of personal data. 2.1. The organization considers that the number of over 1000 data subjects affected is significant.	

SASB – Education			
Code	Content	Criteria details	Exceptions/change s to the limits and reporting period
SV-ED-230a.1	Description of the approach to identify and deal with data security risks	The organization follows vulnerability management, patch management, and corrections according to the regulations: PGE.04.103 CONTROL OF VULNERABILITIES ON SERVERS PGE.04.104 INTRUSION TEST CONTROL IN CRITICAL INFRASTRUCTURE PGE.04.149 VULNERABILITY MANAGEMENT	
SV-ED-230a.2	Description of policies and practices related to the collection, use and retention of student information	Currently, the methodology adopted to prepare elaboration of PIAs or DPIAs is on demand, that is, these documents are prepared to the extent to the Privacy Office identifies the need for further evaluation of certain treatment activities. This is because in the light of the current regulations of the ANPD and the GDPR provisions, it is understood that there is no need for advance preparation of regulatory documents of this nature.	
SV-ED-260a.1	Graduation rates	Information Unavailable   YDUQS is standardizing the control of information for its scope of activities, brands and diversity of newcomers and trainees in its operations.	
SV-ED-260a.2	Rate of timely completion	Information Unavailable   YDUQS is standardizing the control of information for its scope of activities, brands and diversity of newcomers and trainees in its operations.	-
SV-ED-260a.6	Description of policies related to student indebtedness and loan programs default	In the midst of a dynamic legislative context, we actively act in the defense of public policies that ensure access to higher education for low-income students. We promote discussions around the expansion of spots in the programs Prouni and FIES, contributing to the democratization of education and the inclusion of more Brazilians in higher education. This strategy also included participation in important parliamentary fronts, such as the Front for Inclusion and Quality in Private Education, which discussed relevant topics, such as the Tax Reform, where a reduced rate was guaranteed to education services, the continuity of the Prouni and the tax exemption for scholarships offered by education institutions.	-

SV-ED-270a.1	Description of policies to ensure disclosure of key performance statistics to potential students before charging any fees and discussion of results	Information Unavailable   YDUQS is standardizing the control of information for its scope of activities, brands and diversity of newcomers and trainees in its operations.	-
SV-ED-270a.2	Total amount of monetary losses resulting from legal suits associated with advertising, marketing, and mandatory disclosures Note SV-ED-270a.2 - The entity shall briefly disclose the nature, context, and any corrective measures taken resulting from monetary losses	Higher Education Census, MEC	-
SV-ED-270a.4	Revenues from: (1) financing under Title IV, (2) GI Bill financing and (3) private student loans. Note SV-ED-270a.4 – the disclosure must include a discussion of the risks and opportunities associated to this and other financing sources.	Information Unavailable   YDUQS is standardizing the control of information for its scope of activities, brands and diversity of newcomers and trainees in its operations.	-