

Basis for preparation - April 2026
Yduqs Integrated Report 2025

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1. Introduction

This document is the basis of preparation of the 2025 YDUQS Participações S.A. Integrated Report, which was prepared to facilitate the understanding of the limitations and assumptions adopted during the preparation of the report as well as to ensure that it adheres to the criteria required for the stage of assurance of information.

YDUQS Participações S.A., one of the largest private organizations in the higher education sector in Brazil, comprises the educational institutions Estácio, Ibmec, IDOMED, and Wyden, offering face-to-face, blended, and distance learning (EaD) education. We also operate the edtech companies HardWork Medicina and Quest Edu – a platform that integrates Qconcursos, Damásio Educacional, Folha Dirigida, Prisma, Eu Militar, Pro Enem, and Pro Medicina.

Our purpose is to raise the quality and transform higher education in the country. Based in Rio de Janeiro (RJ) and with over 55 years of experience, we operate in all regions through a broad and diverse portfolio of educational institutions and modalities. 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 2025, the document follows the main methodologies and reporting structures, such as the principles derived from the International Integrated Reporting Council (IIRC) – which was incorporated into 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 2025 Integrated Report is based on the organizational boundaries of YDUQS Participações S.A., focusing on its operations. It addresses strategic management, the management of material topics, key initiatives, and the results achieved by the Company and its consolidated entities. Information on operational and socio-environmental performance is consolidated across the Company.

YDUQS consolidates all entities over which it exercises control, that is, when it is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to direct the relevant activities of the investee.

Entities included in the organization's Integrated Report:

- 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 Unicel 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”)
- Instituto de Ensino Superior da Amazônia Ltda. (“FMF”)
- Sociedade Educacional Ideal Ltda. (“IDEAL”)
- IBMEC Educacional Ltda. (IBMEC)
- Região Tocantina de Educação e Cultura Ltda. (FACIMP)
- Sociedade de Educação do Vale do Ipojuca Ltda. (FAVIP)
- 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. (“UNIMETA”)
- 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”)
- Sociedade de Ensino Superior Estácio do Amazonas Ltda

Data from Hardwork and Qconcursos are excluded only in disclosures related to employees and other workers, consistent with the scope applied in the financial statements.

3. Accounting information, currencies, and conversions

The accounting information published in the 2025 Integrated Report will be 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 and presentation currency.

4. Materiality

Last year, we revisited the materiality study conducted in 2024, in which we had consolidated a methodological basis aligned with best sustainability practices, which served as a reference for the reviews and improvements implemented in 2025. The work focused on updating the internal and external context, considering sectoral and regulatory trends, benchmarking material topics with national and international companies in the education sector, investor requirements, and market analyses produced by research providers and sell-side institutions. The materiality review was conducted through an integrated analysis of this context, comparing it with the topics previously reported by Yduqs in the last cycle.

As a result of this review, approved by senior leadership, we have included Corporate Governance as a material topic, in response to increased regulatory requirements and its central relevance to transparency, integrity, and risk management. Similarly, Innovation and Technology have been incorporated as material topics due to their strategic role in our business model, the quality of education, the student experience, and value creation.

There was also the discontinuation and reclassification of other topics as relevant, even if no longer material, while maintaining the reporting of their indicators due to their strategic importance, such as Sustainable Resource Management, Value Chain Management, and Regulatory Environment Management.

This entire process reinforced the integration of materiality into business management, expanding its connection to decision-making, risk management, and long-term strategic direction.

For a more in-depth understanding of the structure and stages of the previously conducted materiality process, please refer to the Yduqs 2024 Integrated Report.

5. 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 2025. The 2024 Integrated Report contains consolidated information and indicators for the company and, in some cases, by educational brands, such as NPS (student satisfaction). Indicators by educational brands and proprietary indicators are indicated in item 6 - Table of indicators and criteria.

The quantitative data is collected annually and managed by the operational areas through various information technology systems – such as SIA (Student Management System), SOC Corporate Management System (Health and Safety), WayCarbon Ecosystem (Greenhouse Gas Management Software – GEE).

For 2025, as part of YDUQS's continuous improvement in data management, the company licensed the TBL sustainability management system. This digital environment enables the collection, validation, and consolidation of ESG indicators, tailored to specific information needs while maintaining robust audit trails for manual controls. The criteria and exceptions are described in this Basis of Preparation and in the GRI Content Summary, as applicable.

6. 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 2025 YDUQS Participações S.A. Integrated Report. The table also considers the SASB indicators correlated to the material topics identified by YDUQS, in addition to YDUQS's own indicators to consolidate all 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.

7. Table of Indicators and Criteria

Code	Content	Criteria details	Exceptions/changes to the limits and reporting period
GRI 2: 2021 General Content			
The company			
GRI 2-2	Entities included in the organization's sustainability report	The entities included in YDUQS's sustainability report are the same as those disclosed in the financial statements.	
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, closure of activities, expansions; changes in the company's operational structure.	-
GRI 2-7	Number of workers	<p>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.</p> <p>Permanent Employees: CLT regime, undetermined term contract. Temporary Employees: CLT regime, determined term contract.</p> <p>Yduqs has no employees without established working hours. The organization considers "non-employees": interns and resident doctors.</p> <p>The organization considers full-time work: 180/220 hours. And as part-time work: Other than 180/220 hours.</p> <p>We consider "significant fluctuations" the spike or drop in the number of employees per period.</p> <p>We count active employees per CPF (Brazilian tax ID) and do not account for Interns and Resident Doctors.</p>	The indicator does not consider Hardwork and Qconcurso.

GRI 2-8	Non-employee workers	<p>YDUQS does not have a control for outsourced workers generally, other than for trainees and resident doctors.</p> <p>For the data reported, we considered as significant fluctuations the spike or drop in the number of employees per period when the differences are equal to or higher than 40%.</p>	<p>The indicator does not consider Hardwork and Qconcurcos.</p>
Governance			
GRI 2-9	Governance composition and structure	<p>Board of Directors (BoD): composed of a minimum of five and a maximum of nine members, of which at least two or 20% (whichever is greater) must be independent, elected at a General Meeting for a two-year term, eligible for reelection. Currently, all members of the BoD are independent and there are no alternate members.</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 also 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 term of office.</p>	

		<p>People 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 the 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	<p>The organization considers the Board of Directors as its highest governance body, the ultimate decision-making instance and final authority on strategic, risk, and governance matters.</p> <p>Communications of critical concerns to the highest governance body refer exclusively to cases that require final deliberation by the Board of Directors, due to the relevance, criticality, or potential impact of the matter on the organization. Such communications do not include reports made to advisory committees or intermediate governance bodies, even though these may perform prior analysis of the matters.</p> <p>Critical concerns are defined as those related to events with causes classified as critical in the organization's risk matrix.</p>	

<p>GRI 2-20</p>	<p>Procedure to determine the compensation</p>	<p>The remuneration of members of the Board of Directors consists exclusively of a fixed monthly fee as compensation, with no variable remuneration, and may vary according to participation in advisory committees. For the Executive Board, remuneration includes a fixed component, benefits (such as healthcare, meal allowance, education assistance, and life insurance), annual variable compensation based on objective and measurable targets, as well as share-based incentives.</p> <p>The remuneration-setting process is conducted by the Human Resources area, based on salary surveys carried out annually with the support of specialized external consulting firms. These analyses consider the total compensation of executives, including fixed and variable components, benefits, and long-term incentives, benchmarking them against companies of similar size and complexity.</p> <p>The Human Resources team conducts annual salary surveys, participating in market studies in collaboration with companies through external consulting firms specialized in job and salary structures.</p> <p>These surveys consider companies of similar size, encompassing various criteria, such as publicly listed companies, organizations with a comparable number of employees and EBITDA, among other aspects, not being limited to the sector of operation but also including organizations with comparable characteristics to ours.</p> <p>The results are reviewed by the People and Governance Committee, which supports the Board of Directors in evaluating and recommending the remuneration policy, considering criteria of internal balance, peer equity, and external competitiveness, based on total compensation.</p>	<p>-</p>
<p>GRI 2-21</p>	<p>Proportion of annual total compensation</p>	<p>Total annual compensation – Base salary + Short-Term Incentive Programs + Long-Term Incentive Programs.</p> <p>YDUQS considers as employees: Vice Presidency; Directors; Managers; Coordinators; Specialists; Supervisors; Administrative staff.</p> <p>All workers under CLT employment contracts, with a monthly workload exceeding 220 hours.</p>	<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.</p>

		<p>The highest-paid individual is defined as the person with a CLT employment contract and a monthly workload exceeding 220 hours, who has the highest total compensation within the employee base.</p> <p>The highest-paid individual in the previous reporting period is the same as in the current reporting period.</p> <p>Note: The rationale (formula and its components) used by the Company to calculate the reported ratios should be disclosed – Base salary × 12 + total STI paid + total LTI paid. Therefore, all employees under CLT contracts, with a monthly workload of 220 hours and active throughout the 12 months of 2025, are included in the calculation of the indicator.</p> <p>Total annual compensation was calculated as the sum of annual base salary (base salary × 12), total STI paid, and total LTI paid. The indicator corresponds to the ratio between the total annual compensation of the highest-paid individual in the organization and the average total annual compensation of employees included within the scope of the calculation.</p> <p>There were changes in senior leadership, resulting in a reduction in personnel costs, which explains the notable decreases observed.</p>	
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.	
GRI 2-25	Processes to remediate negative impacts	The organization has a structured Compliance system and formal mechanisms for receiving and handling complaints, focused on the prevention, investigation, and remediation of misconduct.	
Stakeholder engagement			
GRI 2-30	Collective agreements	The organization considers employees: Vice-presidency, Executive Management, Management, Coordination, Supervision, Back office, Specialist, Support, Teachers, Trainees, Apprentices.	
Material topics			

GRI 3-2	List of material topics	<ul style="list-style-type: none"> • Attraction, Retention, and Well-being of Human Capital • Cybersecurity and Data Privacy • Employability and Entrepreneurship • Climate Strategy and GHG Emissions • Ethics, Integrity, and Transparency • Corporate Governance • Innovation and Technology • Quality and Access to Education 	
GRI 201: Economic Performance 2016			
GRI 201-1	Direct economic value generated and distributed	<p>The Statement of Value Added (DVA) is presented in the organization’s separate and consolidated financial statements, as required by Brazilian corporate legislation applicable to publicly listed companies. The DVA is prepared under management’s responsibility and submitted to independent audit together with the financial statements, being assessed for its consistency with the accounting records and for the adequacy of its form and content in accordance with Technical Pronouncement CPC 09 – Statement of Value Added.</p> <p>The DVA was considered to be properly prepared, in all material respects, in accordance with the criteria set forth in CPC 09, and consistent with the company’s separate and consolidated financial statements.</p> <p>With regard to scope, the statement comprises YDUQS Participações S.A. and its subsidiaries, thereby reflecting both the separate and consolidated views of the economic value generated and distributed by the organization.</p>	
Gri 201-4	Financial assistance received from government	<p>During the reporting period, the Company received tax incentives granted by governmental entities, mainly related to tax benefits applicable to ISS, PIS/COFINS, and IRPJ/CSLL.</p>	

GRI 204: Procurement Practices 2016

GRI 204-1	Proportion of expenses with local suppliers	<p>These regional groupings are used to classify the company’s physical business areas and include the following categories: Corporate, UNESA, North, Northeast, South Central, and Premium.</p> <p>For this calculation, all supplier categories across all business regions are consolidated. The proportion is then determined by dividing the spending on suppliers in each region by the total supplier spending across all categories.</p>	<p>In 2023 and 2022, orders generated by contract consumption were not accounted for in the Supplies department. Since these were contracts made by the team, we revisited this item to account for the effort in Supplies’ work.</p>
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GRI 205: Fighting Corruption 2016

GRI 205-1	Operations evaluated to assess corruption-related risks.	<p>For the purposes of this indicator, the organization defines “operations” as the set of its units and physical and operational structures under its control or direct influence, including owned educational units, corporate buildings, and educational hubs, both owned and partner-operated. In this context, the scope considered comprises 121 owned units, 6 corporate buildings (Corporativo Montreal, Marechal Floriano, Cittá, Maracanã, and Fortaleza, the latter two shared with operational units), as well as 101 owned hubs and 2,335 partner hubs.</p> <p>Corruption risk assessments consider the main activities and processes associated with the company’s operations in a highly regulated sector, particularly those involving interaction with public entities. Among the operational fronts analyzed, the following stand out with participation in government programs, such as the Mais Médicos Program; access to public policies supporting education, such as FIES and ProUni; processes for obtaining, renewing, and maintaining licenses and authorizations required for the operation of units (such as business permits, Fire Department Inspection Certificates, and regulatory authorizations from the Ministry of Education);</p>	-
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		<p>and interactions with public officials in institutional evaluation processes conducted by the Ministry of Education.</p>	
<p>GRI 205-2</p>	<p>Communication and training in anti-corruption practices and policies</p>	<p>The information reported refers to the period from January 1 to December 31, 2025, and does not include cumulative data from previous years. For the purposes of this indicator, the organization defines “communication of anti-corruption policies and procedures” as initiatives to disseminate the content set forth in the Codes of Ethics and Conduct and Anti-Corruption, carried out through institutional training, culture reinforcement actions, internal communications, and the availability of these documents on corporate channels. These activities are accounted for based on training participation records and formal communication actions conducted by the responsible areas.</p> <p>The concept of “employees” includes the organization’s direct workforce, encompassing administrative, academic, and corporate professionals, and excludes third parties, service providers, and external partners. For the purposes of this indicator, “business partners” include suppliers, service providers, partner hubs, and other third parties with whom the company maintains commercial or institutional relationships.</p> <p>The stratification of functional categories considers different organizational levels, including senior leadership, management, and other employees, in accordance with the company’s internal job structure.</p> <p>With regard to “anti-corruption training,” the organization considers as such training activities that specifically address topics related to the prevention, identification, and mitigation of corruption risks. In 2025, although training sessions on Ethics, Compliance, and the Confidential Channel were conducted with reference to anti-corruption guidelines, there were no training programs exclusively dedicated to anti-corruption.</p>	

<p>GRI 205-3</p>	<p>Confirmed cases of corruption and measures taken</p>	<p>Corruption”: About the concept of Corruption based on our Anti-corruption Code:</p> <p>“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: Active bribery - 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. Passive corruption - 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, Interns, Apprentices, Resident doctors.</p>	<p>-</p>
<p>GRI 206: Unfair Competition 2016</p>			
<p>GRI 206-1</p>	<p>Lawsuits for unfair competition, trust, and monopoly practices</p>	<p>Based on the organization’s internal controls and periodic reports from the responsible areas, including Legal and Compliance, no cases of unfair competition or violations of antitrust and anti-monopoly laws were identified in the period from January 1 to December 31, 2025.</p> <p>The verification of potential occurrences is carried out through the continuous monitoring of judicial and administrative proceedings, tracking of notifications from regulatory authorities, and risk assessments conducted by the relevant areas, with reporting to senior management and governance bodies, when applicable.</p>	<p>-</p>

		Should such events occur, the main results would be reported based on the outcomes of judicial or administrative proceedings, including the nature of the violation, any sanctions, financial impacts, and corrective measures adopted by the organization.	
GRI 302: Energy 2016			
GRI 302-1	In-house energy consumption	<p>Information on energy consumption is determined based on direct measurements, primarily from invoices issued by electricity distributors and trading companies, supplemented by operational records consolidated in corporate management systems.</p> <p>Accounting follows standardized methodological criteria, aligned with the guidelines of the International Performance Measurement and Verification Protocol (IPMVP), ensuring the reliability, traceability, and comparability of data over time. For reporting purposes, electricity consumption is consolidated by operational unit, contracting type (regulated market, free market, and distributed generation), and reference period, expressed in megawatt-hours (MWh). When applicable, data is harmonized with the Corporate Greenhouse Gas Inventory prepared in accordance with the GHG Protocol, ensuring consistency between energy and climate indicators.</p> <p>The assumptions adopted include the use of primary data from official sources, the consideration of complete billing periods, the application of uniform consolidation and validation criteria, and the periodic review of databases for corrections and methodological improvements. The process is supported by corporate control and analysis tools that enable historical tracking of consumption, identification of relevant variations, and support for decision-making.</p> <p>For the purpose of delimiting energy consumption within the organization, operations under the company's operational control are considered, including owned teaching units, corporate offices, and other administrative facilities, regardless of whether they are owned or leased. The scope covers the consumption of electricity purchased from third parties, encompassing different sources and contracting modalities (regulated market, free market, and distributed generation), as applicable to each operational unit.</p>	
GRI 302-2	Energy consumption outside the organization	The organization does not measure or report energy consumption outside its direct operational boundaries. There is no operational control over external sources of energy	

		consumption, nor availability of primary data to enable direct measurement or robust estimates for this purpose.	
GRI 302-3	Energy intensity	<p>The metric used in the denominator was the number of students (in on-campus and premium modalities). The organization’s energy intensity rate is calculated exclusively based on electricity consumption.</p> <p>This approach reflects the organization’s predominant operational profile, in which educational and administrative activities rely on electricity as the main and, to a large extent, the only, relevant energy source, covering uses such as lighting, air conditioning, electronic equipment, laboratories, IT systems, and other supporting infrastructure.</p> <p>Other forms of energy, such as fuels, heating, cooling, or steam, are not included in the calculation of energy intensity, as these inputs are not representative or do not have operational materiality within the context of the organization’s activities.</p>	
GRI 302-4	Decrease in power consumption	<p>With respect to the Electricity Compensation Systems for units covered by Distributed Generation (DG) systems, the following regulations were consulted:</p> <ul style="list-style-type: none"> • Law No. 14,300/2022 – Legal Framework for Distributed Generation (DG); • ANEEL Normative Resolution No. 687/2015 – Electricity Compensation System; • ANEEL Normative Resolution No. 614/2014 – Assessment of unavailability of generating units or electricity import facilities connected to the National Interconnected System (SIN); • ANEEL Normative Resolution No. 947/2021 – Supplements Resolution No. 614/2014 with criteria for assessing unavailability and inflexibility of centrally dispatched thermal power plants, as well as adjustments to capacity verification criteria; • ANEEL Normative Resolution No. 1,059/2023 – Enhances the rules for connection and billing of microgeneration and distributed minigeneration 	<p>The assumptions adopted include the use of comparable operating periods, the exclusion of atypical events that may distort consumption, and the consistent application of calculation criteria over time. The process is supported by spreadsheets and corporate energy management</p>

		<p>facilities, as well as the Electricity Compensation System rules, in accordance with Law No. 14,300/2022.</p> <p>Regarding units operating in the free and regulated energy markets, the following were consulted:</p> <ul style="list-style-type: none"> • Decree No. 5,163/2004 – Regulates electricity commercialization and the process for granting concessions and authorizations for electricity generation; • Normative Resolution No. 957/2021 – Approves the Electricity Commercialization Convention; • Normative Resolution No. 622/2014 – Establishes financial guarantees and the registration of electricity purchase and sale contracts; • Normative Resolution No. 545/2013 – Addresses the disconnection of agents and the contestation of acts carried out within the Electric Energy Trading Chamber (CCEE); • Normative Resolution No. 1,009/2022 – Establishes rules for energy contracting by agents in the free and regulated contracting environments. <p>The sources of the conversion factors used were BEN 2015, BEN 2020, BEN 2021, IPCC 2006, IPCC 2019, and CDP 2022.</p> <p>Reductions in energy consumption resulting from energy efficiency actions are calculated based on direct measurements of electricity consumption, using primary data from electricity bills and operational records of the impacted units.</p> <p>In the current reporting period, the replacement of the chiller system at the Tom Jobim Unit with split-type air conditioning equipment is highlighted. This measure was implemented to reduce electricity consumption and increase energy efficiency in air conditioning, in line with the corporate energy efficiency strategy.</p> <p>The methodology adopted to calculate consumption reductions follows a before-and-after approach, in accordance with good practices in energy performance measurement and verification, including the following steps:</p> <ol style="list-style-type: none"> 1. Identification of consumption before and after the intervention 	<p>systems, ensuring traceability, methodological consistency, and transparency in reporting energy consumption reductions.</p>
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		<ol style="list-style-type: none"> a. Initial consumption (E1): average electricity consumption recorded prior to the system replacement, considering a representative operating period; b. Final consumption (E2): average electricity consumption recorded after the implementation of the new equipment, considering comparable operating conditions. <ol style="list-style-type: none"> 2. Calculation of energy consumption reduction The reduction in consumption is determined by the difference between measured values, according to the formula: $\Delta E = E1 - E2$ <p>Where: ΔE = reduction in energy consumption; E1 = consumption before the intervention; E2 = consumption after the intervention.</p> 3. Unit conversion Values originally measured in kilowatt-hours (kWh) are converted to joules (J) or their multiples, when necessary, using the standard conversion factor: 1 kWh = 0.0036 GJ 	
GRI 303: Water and Effluents 2018			
GRI 303-3	Water harvesting	<p>Water withdrawal and consumption are primarily recorded through direct measurements, based on information provided by local water utilities, including bills and consumption statements. These data constitute the main source for monitoring volumes of water withdrawn from surface sources when supply is provided through public systems.</p> <p>At units that rely on alternative water sources, such as artesian wells, monitoring is carried out through on-site water meters, enabling direct control of groundwater withdrawal volumes. Additionally, when water is supplied by tanker trucks, volumes are recorded based on contractual documentation, invoices, and operational controls, ensuring traceability of the information.</p>	<p>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>Data compilation is based on consolidating withdrawal volumes by source, allowing for the distinction between water supplied by utilities, groundwater, and emergency supply via tanker trucks. This approach ensures methodological consistency and historical comparability of the data.</p> <p>For management and risk analysis purposes, units are considered to be in water-stressed contexts when they rely exclusively or predominantly on alternative water sources, such as artesian wells or tanker trucks, particularly in locations with a history of public supply restrictions. This classification supports the prioritization of operational control measures and the rational use of water.</p> <p>With regard to the measurement of “dissolved solids,” the organization does not currently perform direct monitoring of this parameter in its operations, as water supply is predominantly provided by public utilities, which are responsible for controlling water quality, including physicochemical parameters such as total dissolved solids (TDS). When applicable, the company may use information provided by the utilities themselves or technical reports related to the quality of the supplied water. Therefore, no direct measurements, in-house laboratory analyses, modeling, or specific tools are used for the measurement of this indicator.</p>	
GRI 303-4	Water disposal	<p>Data related to priority substances, discharge limits, and effluent compliance were compiled based on applicable environmental legislation, specific requirements from competent environmental authorities, and technical studies prepared by specialized consulting firms engaged by the organization.</p> <p>The identification of substances, control parameters, and applicable limits is primarily based on CONAMA Resolutions No. 357/2005 and No. 430/2011, as well as applicable ABNT technical standards for sanitation systems, according to the type of solution adopted at each operational unit.</p> <p>Physicochemical analyses of effluents, when applicable, are conducted by duly contracted and technically qualified third-party companies, following recognized analytical methodologies and laboratory procedures aligned with regulatory requirements. The results obtained support the verification of effluent compliance with legal discharge standards and conditions established in environmental licensing processes.</p>	

		<p>For the purposes of water management context and risk assessment, units are considered to be in water-stressed areas when they rely exclusively on alternative water sources, such as artesian wells, due to the absence or intermittency of supply from public utilities. This classification is used as a management premise to guide the strengthening of operational controls, monitoring, and the adoption of preventive measures, when necessary.</p> <p>With regard to the measurement of total dissolved solids (TDS), the organization considers this parameter as part of the physicochemical analyses of effluents conducted by third-party laboratories, when applicable to the operational conditions and environmental licensing requirements of each unit. In such cases, monitoring is carried out through direct laboratory analyses, conducted in accordance with standardized and recognized methodologies, in compliance with applicable technical standards and guidelines established in environmental legislation.</p> <p>The frequency of measurements follows the requirements defined in environmental monitoring programs and the conditions of environmental licenses, and may vary depending on the criticality of the operation and local regulatory requirements. As a premise, TDS monitoring is conducted only at units where effluents are generated and subject to regulatory control, and is therefore not applicable to all of the company's operations. Any limitations are related to the dependence on monitoring scope defined by third parties (consultants and environmental authorities) and the absence of measurements in units whose operational profile does not require this type of control.</p>	
GRI 303-5	Water consumption	<p>The organization's water consumption is primarily measured based on direct data provided by local water utilities, in accordance with the criteria and methodologies established in applicable legislation. These data are supplemented, when relevant, by information from direct groundwater withdrawal through duly authorized artesian wells, as well as by water supplied via tanker trucks, used on a limited and contingency basis.</p> <p>The reported water consumption volumes correspond to the net result between total water withdrawal (GRI 303-3) and the volumes discharged (GRI 303-4), ensuring methodological consistency and alignment across water-related indicators.</p> <p>Water withdrawal and use are managed in accordance with the instruments of the National Water Resources Management System (SINGREH) and the guidelines of the</p>	

		<p>National Water and Sanitation Agency (ANA), ensuring compliance with applicable legal and regulatory requirements, including, among others:</p> <ul style="list-style-type: none"> • Law No. 9,433/1997 – National Water Resources Policy; • Law No. 14,026/2020 – New Legal Framework for Basic Sanitation; • Law No. 13,312/2016 – Individualized water consumption metering. <p>The consolidated information reflects data calculated from direct measurements and reliable operational records, with no use of estimates or generic sectoral factors to determine consumption, thereby ensuring robustness, traceability, and transparency of the reported indicator.</p> <p>For the classification of water-stressed areas, the organization considers as a criterion the total or predominant reliance on alternative water supply sources, such as artesian wells and tanker trucks, particularly in locations with a history of public water supply restrictions. This classification is used as an operational proxy for water stress in the absence of standardized local indicators available for all units and is applied consistently for management purposes and prioritization of actions.</p> <p>Additionally, the organization may consider publicly available references, when applicable, to contextualize water risk, such as regional classifications and information from regulatory bodies and water resource management authorities, including ANA.</p> <p>For the purposes of this indicator, the concept of “significant impact” is associated with a combination of factors such as the absolute volume of water consumed, the relevance of the operational unit to the business, the criticality of supply (particularly in areas classified as water-stressed), dependence on alternative sources, and the potential impact on operational continuity.</p>	
GRI 305: Emissions 2016			
GRI 305-1	Direct (Scope 1) greenhouse gas (GEE) emissions	YDUQS adopts the operational control approach for the consolidation of its Greenhouse Gas (GHG) emissions, accounting for 100% of emissions associated with operations over which it exercises operational control. The quantification of emissions, particularly Scope 1, is based on direct measurements of consumption and input use,	

		<p>derived from operational records, physical inventories, invoices, and technical controls at the unit level.</p> <p>The quantification methodology follows nationally and internationally recognized technical and normative references, ensuring methodological consistency, traceability, and historical comparability of results. The main references adopted include ABNT NBR ISO 14064, the Brazilian GHG Protocol Program Specifications (PBGHGP), and the GHG Protocol Corporate Accounting and Reporting Standard developed by the World Resources Institute (WRI), as well as the IPCC Guidelines for National Greenhouse Gas Inventories (2006 Guidelines and 2019 Refinement). Complementary institutional and sectoral sources are also used, such as the National Energy Balance (BEN), references from the Ministry of Science, Technology and Innovation (MCTI) and the Ministry of the Environment, as well as international databases such as DEFRA, when necessary.</p> <p>Methodological assumptions include the prioritization of primary data derived from direct measurements, the consistent application of emission factors over time, and the consolidation of information based on the operational control approach. The process is supported by spreadsheets and corporate environmental management systems, enabling traceability, verification, and continuous improvement of emissions quantification.</p>	
GRI 305-2	Indirect (Scope 2) greenhouse gas (GEE) emissions from the acquisition of energy	<p>The quantification of indirect Greenhouse Gas (GHG) emissions (Scope 2), resulting from the purchase of electricity, is based on direct measurements of electricity consumption obtained from invoices issued by electricity distributors and retailers, as well as from operational records consolidated by units under the organization's operational control.</p> <p>The methodology adopted follows nationally and internationally recognized technical and normative references, ensuring methodological consistency, traceability, and comparability of results over time. The main standards, methodologies, and references used include:</p> <ol style="list-style-type: none"> 1. ABNT NBR ISO 14064 – Part 1, for organizational quantification and reporting of GHG emissions; 2. GHG Protocol – Corporate Accounting and Reporting Standard, including its application under the Brazilian GHG Protocol Program (PBGHGP), in its most recent editions available during the reporting period; 	

		<ol style="list-style-type: none"> 3. IPCC Guidelines for Greenhouse Gas Inventories (2006 Guidelines and 2019 Refinement), for methodological parameters and emission factors associated with electricity generation; 4. National Energy Balance (BEN), published by the Energy Research Office (EPE), as a reference for the characterization of the national electricity matrix; 5. Official national databases, including publications from the Ministry of Science, Technology and Innovation (MCTI), when applicable to the reporting period. <p>The assumptions adopted include the prioritization of primary consumption data, the application of emission factors consistent with the operational control approach, and the maintenance of uniform consolidation criteria over time. Calculations are supported by spreadsheets and corporate energy and environmental management systems, enabling verification, auditability, and continuous improvement of the process for quantifying indirect emissions.</p>																	
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> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">Gas</th> <th style="text-align: left;">GWP</th> </tr> </thead> <tbody> <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> </tbody> </table>	Gas	GWP	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	
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HFC-32 677,00

N2O 265,00

Source of the emission factors and global warming potential (GWP) indexes:

Citation Reference

ASHRAE ASHRAE Refrigerant Designations

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PGGHGP 2016 Brazil GHG Protocol Program. Calculation Tool, Cycle 2026.

von Sperling & 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.

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IPCC 2019 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Prepared by the National Greenhouse Gas Inventories Programme.

PGGHGP 2021 Brazil GHG Protocol Program. Calculation tool, v2021.0.1. Cycle 2021

BEN 2020 Brazilian Energy Balance 2020: Base year 2019/ Energy Research Office. – Rio de Janeiro: EPE, 2020.

BEN 2021 Brazilian Energy Balance 2021: Base year 2020/ Energy Research Office. – Rio de Janeiro: EPE, 2021.

		<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 & 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.</p>	
GRI 305-5	Greenhouse gas (GEE) emission reduction	<p>The accounting of GHG emission reductions follows recognized methodologies aligned with national and international best practices, based on direct measurements, auditable operational data, and official emission factors.</p> <p>The main references used include:</p> <ul style="list-style-type: none"> • ABNT NBR ISO 14064 – Quantification and reporting of GHG emissions; • Brazilian GHG Protocol Program (PBGHGP) – Technical and verification specifications (FGV/GVces and WRI); • IPCC 2006 and IPCC 2019 – Guidelines for National GHG Inventories; • National Energy Balance (BEN) – most recent applicable editions; • Official publications from the Ministry of the Environment (MMA) and the Ministry of Science, Technology and Innovation (MCTI), as applicable to the inventoried categories. <p>Additionally, the organization adopts mechanisms to offset residual emissions, using carbon credits from projects registered under the Clean Development Mechanism (CDM), with formal cancellation in an international registry, ensuring environmental integrity, additionality, and traceability.</p> <p>For reporting purposes, “associated primary effects” of emission reductions correspond to direct GHG reductions resulting from initiatives implemented by the organization, such as energy efficiency improvements, energy source substitution, and</p>	

		<p>operational optimization, measured based on recognized methodologies and applicable emission factors.</p> <p>“Significant secondary effects” refer to relevant indirect impacts associated with reduction initiatives, such as changes in energy consumption over time, system-wide efficiency gains, or value chain-related effects, when applicable.</p>	
GRI 306: Waste 2020			
GRI 306-1	Waste generation and significant impacts related to waste	<p>The concept adopted by YDUQS for “significant impacts – actual and potential” is as follows:</p> <p>The operational unit acquires chemical products licensed by the Federal Police. These products are stored and subsequently fractioned for academic laboratory activities. After handling during academic practical classes, the resulting materials are directed to storage in containers (drums), which are placed in a temporary waste storage area. Subsequently, a company duly authorized by the relevant authorities is engaged, upon request by the unit and the issuance of the Waste Transport Manifest (MTR), to transport and provide environmentally appropriate disposal of the stored waste.</p> <p>Waste is generated during the handling of these chemical products in academic practical classes (service provision) and is subsequently directed to environmentally appropriate final disposal. Therefore, no by-products are generated for use in 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 Company adopts a formal corporate procedure for waste management, known as the Waste Management Procedure (PGE 05.184 and its annexes), applicable to all operational units. This procedure establishes guidelines, responsibilities, and technical requirements for the segregation, packaging, temporary storage, transportation, and environmentally appropriate disposal of waste, in compliance with applicable environmental legislation. Among the requirements established, the issuance of the	

Waste Transport Manifest (MTR), when applicable, is emphasized, ensuring traceability from generation to final disposal.

The monitoring of waste management is carried out by the Corporate Occupational Health, Safety and Environment Coordination (SMA), which performs quarterly verifications of records in the official systems of the competent environmental authorities. This monitoring aims to ensure the proper issuance of MTRs by operational units and to confirm that licensed service providers have carried out transportation, treatment, and final disposal in accordance with legal and contractual requirements. As evidence of environmentally appropriate final disposal, the Final Disposal Certificate (CDF) is required, a document that formalizes the receipt and treatment of waste by licensed disposal entities.

Data derived from the CDF constitute the primary source of information for monitoring and consolidating corporate waste generation indicators. The corporate area performs systematic analysis of this information, adopting corrective actions whenever inconsistencies, lack of confirmation of receipt, or pending final disposal issues are identified, including formal engagement with service providers and, when necessary, technical realignment actions or training with operational units.

For units whose municipal solid waste is directly handled by public municipal collection services—situations in which the issuance of MTR and CDF is not required—the Company adopts an estimation methodology based on sectoral technical references, using the per capita waste generation factor established by the Brazilian Association of Waste and Environment (ABREMA, 2025), corresponding to 384 kg of municipal solid waste per inhabitant per year. This factor is applied to the estimated fixed population of each operational unit to indirectly quantify waste generation destined for the public collection system.

This methodological approach ensures the coverage, completeness, and consistency of the reported data, particularly in cases where direct documentary traceability is not available, ensuring that the waste generation indicator is representative of the operations and aligned with the principles of transparency, accuracy, and comparability established by GRI 306-3 – Waste Generated.

GRI 306-4	Waste not intended for final disposal	<p>Data related to waste diverted from disposal are compiled based on official environmental documentation and records provided by licensed service providers and waste disposal entities. The primary source of traceability is the Waste Transport Manifest (MTR), which enables the tracking of waste flows from the generating unit to the final disposer, complemented, when applicable, by the Final Disposal Certificate (CDF).</p> <p>Recyclable waste is primarily sent to duly authorized local recycling cooperatives, with the issuance of the respective MTR, ensuring formalization and traceability of the destination. Classification as waste diverted from disposal considers exclusively the volumes with documented evidence of destination for recycling, reuse, or other forms of recovery.</p> <p>When applicable, complementary information, such as operational records from disposal entities and waste characterization data (gravimetric analysis), is used to support the consolidation of indicators. This approach aims to ensure the consistency and traceability of the reported data, in alignment with the requirements of GRI 306-4.</p>	
GRI 306-5	Waste intended for final disposal	<p>The data were compiled through direct measurements, using internal control tools, the Waste Transport Manifest (MTR), and gravimetric analyses.</p> <p>For units that dispose of common waste through municipal services, and for which the issuance of an MTR is not applicable, a correction factor was applied based on a 2023 ABREMA study, according to which each inhabitant generates approximately 380 kg of municipal solid waste (MSW) per year.</p> <p>Accordingly, the data are compiled and consolidated for planning and operational control purposes.</p>	
GRI 308: Social Evaluation of Suppliers 2016			
GRI 308-1	New suppliers selected based on social criteria	<p>Environmental criteria were not used as a basis for hiring new suppliers.</p> <p>New suppliers are considered to be all those hired from January 2025 to December 2025.</p>	<p>Environmental criteria were not used as a basis for hiring new suppliers.</p>

<p>GRI 308-2</p>	<p>Negative impacts on the suppliers' chain and measures adopted</p>	<p>The organization uses digital supplier assessment tools that evaluate, among other aspects, the following environmental impacts: potential environmental fines and embargoes issued by IBAMA (including parent company, subsidiaries, and shareholders). The integration process with ARIBA-SLP began in July and was completed in January 2024. In addition to this analysis, the U-Qualify tool also retrieves information related to environmental fines and embargoes issued by IBAMA (parent company and subsidiaries), and, as it is integrated with ARIBA-SLP, such information is available for consultation and decision-making within the platform.</p> <p>For the purposes of this indicator, the organization defines "assessment of suppliers for environmental impacts" as the systematic process of analyzing environmental risks and compliance of third parties, based on public data, regulatory records, and internal due diligence criteria.</p> <p>The concept of "actual and potential negative environmental impacts" comprises any adverse effects on the environment associated with suppliers' activities, including, but not limited to, environmental fines, embargoes, non-compliance with legal requirements, damage to natural resources, and practices that may result in environmental degradation, even if not materialized at the time of assessment.</p> <p>"Significant negative environmental impacts – actual and potential" are defined as those of greater relevance due to their magnitude, severity, recurrence, geographic scope, or potential legal and reputational sanctions, which may compromise the supplier's operational continuity or generate relevant risks to the organization. This classification considers, among other factors, the existence of significant environmental fines or embargoes, recurrence of non-compliance, and the criticality of the supplier within the company's value chain.</p>	
<p>GRI 401: Employment 2016</p>			
<p>GRI 401-1</p>	<p>New hires and employee turnover</p>	<p>Employees: Vice Presidency; Directors; Managers; Coordinators; Specialists; Supervisors; Administrative staff; Support staff; Faculty; Interns; Apprentices; Medical residents. The total number of employees hired was determined based on the total headcount, considering the number of employment records admitted in 2025 (rather than unique individual identifiers). For employee terminations, an internal turnover</p>	

		control dashboard was used, referring to employees terminated in 2025. The calculation rationale applied is as follows: hiring rate = number of new hires / total number of employees (active employment records in the year); and turnover rate = number of employees terminated / total number of employees (active employment records in 2025).	
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, Interns, Apprentices, Resident doctors.	-
GRI 401-3	Maternity/paternity leave	<p>The determination of information related to maternity leave was carried out based on reports extracted from the ADP system, comprising all leave records with a start date in 2025. The count was performed based on the number of individuals, considering that the same employee may have more than one maternity leave record, such as in cases where 120-day leave is recorded, as well as additional records resulting from hospital discharge or a 14-day extension, which use the same leave codes.</p> <p>Leaves are recorded in the system by employment record, as some employees hold more than one position within the institution. Therefore, an employee with, for example, both a faculty and an administrative position will have two maternity leave records, one for each employment record. Historically, the organization uses the number of employment records as the basis for recording, as leave must be registered individually for each position. In 2025, 17,085 active employment records were considered, of which 9,401 were female and 7,684 were male.</p> <p>For the item related to return to work, the ADP report containing all maternity leaves with a return date in 2025 was used. The verification of continued employment was conducted through data cross-referencing (VLOOKUP) between this report and the complete database of YDUQS employees and former employees (REL.SOC), allowing the identification of the relationship between the return date from leave and any termination date.</p> <p>There is no consolidated record of paternity leave, as such absences depend on entries in the employees' timekeeping system, and part of the workforce does not have formal working hours control.</p>	-

		<p>For the purposes of this indicator, the organization defines “employees” as individuals with an active formal employment relationship, as recorded in the corporate human resources management systems (ADP). This base includes professionals listed on the company’s payroll, with the calculation performed based on active employment records and consolidated at the individual level.</p> <p>The professional categories included or potentially excluded from this base are not specifically detailed in the reporting period, and are considered to be those reflected in the records of the human resources management system used for the calculation of the indicators.</p>	
GRI 402: Labor/Management Relations 2016			
GRI 402-1	Minimum notice periods regarding operational changes	<p>The organization considers the following as 'employees': Vice Presidency, Directors, Management, Coordination, Supervision, Administrative, Specialists, Support Staff, Faculty, Trainees, and Apprentices.</p> <p>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.</p>	
GRI 403: Work Health & Safety			
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	<p>The organization defines “non-employees” as interns and medical residents, in accordance with the definition adopted for occupational health and safety management purposes. These individuals are engaged under arrangements distinct from formal employment, with interns contracted through internship agreements and medical residents through specific training programs, and therefore do not constitute a direct employment relationship with the company.</p> <p>Employees: Vice Presidency; Directors; Managers; Coordinators; Specialists; Supervisors; Administrative staff; Support staff; Faculty; Apprentices.</p>	

		<p>Within the occupational health and safety management system, the mechanisms for hazard identification, risk assessment, and incident investigation apply to both employees and non-employees, considering their activities within the operational environment. However, the operational boundaries and scope of such actions may vary depending on the type of engagement and the level of control exercised by the organization over the activities performed.</p>	
GRI 403-3	Occupational health services	<p>Employees: Vice-presidency, Executive Management, Management, Coordination, Specialist, Supervision, Back office, Support, Teachers, Apprentices.</p> <p>The organization considers "non-employees": interns and resident doctors.</p>	
GRI 403-4	Participation of workers, consultation, and communication to workers regarding health and safety at work	<p>Employees: Vice-presidency, Executive Management, Management, Coordination, Specialist, Supervision, Back office, Support, Teachers, Apprentices.</p> <p>The organization considers "non-employees": interns and resident doctors.</p>	
GRI 403-5	Training of workers in health and safety at work	<p>Employees: Vice-presidency, Executive Management, Management, Coordination, Specialist, Supervision, Back office, Support, Teachers, Apprentices.</p> <p>The organization considers "non-employees": interns and resident doctors.</p>	
GRI 403-6	Promotion of worker's health	<p>Employees: Vice-presidency, Executive Management, Management, Coordination, Specialist, Supervision, Back office, Support, Teachers, Apprentices.</p> <p>The organization considers "non-employees": interns and resident doctors.</p>	

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	<p>Employees: Vice-presidency, Executive Management, Management, Coordination, Specialist, Supervision, Back office, Support, Teachers, Apprentices.</p> <p>The organization considers "non-employees": interns and resident doctors.</p>	
GRI 403-9	Work-related accidents	<p>Employees: Vice-Presidency; Directorate; Management; Coordination; Specialist; Supervision; Administrative; Support; Teachers; Apprentices. The organization considers as "non-employees": interns and medical residents.</p> <p>The rates were calculated based on 1 million hours worked and based on the requirements of NR 04 (Regulatory Standard 04). The main types of typical workplace accidents refer to falls on the same level or falls to a different level, and accidents involving sharps. Accidents involving third parties or non-employee collaborators are not tracked.</p> <p>The concept adopted by the organization for "workplace accidents with severe consequences" - Those that result in death, those that result in mutilation, and those that happen to minors under 18 years of age, with a leave of absence exceeding 15 days, and referral to the INSS (National Institute of Social Security). The concept adopted by the organization for "mandatory reporting workplace accidents" - The organization understands that all occurrences classified as workplace accidents require mandatory reporting. A CAT (Workplace Accident Communication) is issued for all of these occurrences. The baseline that makes up the total number of hours worked considered.</p> <p>The baseline is the number of active personnel reported monthly by the People CSC (Shared Services Center) team (payroll department). The SOC (Integrated Occupational Health Management System) is the management system that centralizes all the accident reports (CAT) that are issued. The system provides the foundation for the data</p>	

		shown in the indicator, as well as all of the organization's Occupational Health and Safety data.	
GRI 403-10	Occupational diseases	<p>Employees: Vice-presidency, Executive Management, Management, Coordination, Specialist, Supervision, Back office, Support, Teachers, Apprentices.</p> <p>The organization considers "non-employees": interns and resident doctors.</p> <p>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.</p> <p>No third-party diseases or non-employee diseases are controlled.</p>	
GRI 404: Training and Education 2016			
GRI 404-1	Average hours of training per year, per employee	<p>Indicator 404-1 is calculated based on training hours tracked by Educare.</p> <p>Average hours: total number of training hours divided by the number of employees, by gender, within each functional category.</p> <p>All courses offered by YDUQS and completed by employees (per employment record) are considered.</p> <p>The organization defines "employees" as: Vice Presidency; Directors; Managers; Coordinators; Supervisors; Administrative staff; Specialists; Support staff; Faculty; Trainees; Apprentices.</p> <p>"Non-employees" are defined as interns and medical residents.</p> <p>Training hours are considered per employment record within the reporting period, even if such records are no longer active at the time of calculation.</p> <p>Functional categories are stratified based on the Company's organizational structure, considering different hierarchical levels and responsibilities, from executive to</p>	

		operational and academic roles. This classification groups positions with similar functions and scopes of activity, enabling a comparable analysis of training hours across groups with equivalent characteristics.	
GRI 404-3	Percentage of employees who receive frequent career performance and development evaluation	<p>The answer considers employees hired until December/2025. 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 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, interns and apprentices are not considered as they do not participate in the standard evaluation cycle.</p>	
GRI 405: Diversity and Equal Opportunities 2016			
GRI 405-1	Diversity in governance bodies and employees	Employees: Vice Presidency; Directors; Management; Coordination; Course Coordinators; Specialists; Supervision; Analysts; Assistants; Faculty; Interns; Apprentices; Medical Residents; Preceptors/Tutors; Trainees.	In 2025, medical residents are included within the

	<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 & 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>“Preceptors/Tutors” category.</p>
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Course Coordinators – EAD Course Coordinator, Academic Course Coordinator, Course Coordinator, Postgraduate Coordinator, Specialist Coordinator, Legal Practice Center (NPJ) Coordinator, Operations Coordinator

Directors – Director

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

Specialists – Cloud Solutions Architect, Diversity Consultant, People & Culture Consultant, IT Project Consultant, Curator, Specialist, PPO Specialist, Regulatory Specialist, Occupational Physician

Interns – Intern, Corporate Intern

Managers – Area Director, Director of New Business and Postgraduate Studies, Research and Extension Director, EAD Center Director, Manager, Group Product Manager

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, Veterinarian

		<p>Presidency and Vice Presidency – CEO (Estácio and Wyden), CEO (Idomed), CFO and Corporate Vice President, Senior Director of People & Culture, President, Vice President of ESG and Institutional & PR Affairs, Vice President of Business & Growth and CEO (Ibmec), Vice President of Sales & Marketing</p> <p>Supervisors – Lab Supervisor, Enrollment Room Leader, Supervisor</p> <p>Trainees – Trainees</p>	
<p>GRI 405-2</p>	<p>Proportion between the basic salary and the compensation received by women and those received by men</p>	<p>Indicator 405-2 is calculated based on the data consolidated on December 31, 2025.</p> <p>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>	

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

Coordinators – Agile Coach, People & 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

Course Coordinators – EAD Course Coordinator, Academic Course Coordinator, Course Coordinator, Postgraduate Coordinator, Specialist Coordinator, Legal Practice Center (NPJ) Coordinator, Operations Coordinator

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Supervisors – Lab Supervisor, Enrollment Room Leader, Supervisor

Trainees – Trainees

GRI 406: Non-discrimination 2016.

406-1	Cases of discrimination and corrective measures taken	<p>The database of discrimination cases used by the organization in 2025 includes reports whose content addresses the topic of “discrimination.” The selection was carried out in two stages: the first, based exclusively on the classification provided by the reporter when submitting the complaint through the Confidential Channel. The reporter may select, among the typologies available in the field “Subject of the Code of Ethics and Conduct related to this report,” the option “prejudicial behavior,” and, in the subsequent field (“Incident Classification”), the option “discrimination.”</p> <p>The second stage considers cases that, although classified by the reporter under different typologies (e.g., “moral harassment”), contain elements of discrimination within their content. In such cases, the Compliance team internally classifies the report as “discrimination.”</p> <p>For the purpose of consolidating this database, cases of sexual harassment and moral harassment that do not present elements characterizing discrimination in their content are excluded, in order to ensure methodological consistency and alignment with the concept adopted by the organization.</p> <p>DISCRIMINATION: An act or behavior involving distinction, exclusion, or preference based on personal characteristics, such as race, color, sex, religion, political opinion, national origin, or social origin, which has the effect of impairing equality of opportunity or treatment in the workplace.</p>	
GRI 410: Safety Practices 2016			
GRI 410-1	Security personnel trained in human rights policies or procedures	<p>Human Rights-specific content includes combating all forms of discrimination, harassment, and abuse; promoting equal opportunity; and upholding human dignity in all institutional relationships.</p> <p>The training has not yet been delivered to security partners; therefore, no percentage has been calculated.</p>	
GRI 414: Social Evaluation of Suppliers 2016			
GRI 414-1	New suppliers selected based on social criteria	Various documents are assessed, including the negative certificate related to FGTS and consultation of the list of employers who subjected workers to conditions analogous to	

		<p>slavery, issued by the Labor Inspection Secretariat (SIT). New suppliers are considered to be all those contracted from January 2025 to December 2025.</p> <p>The percentage was calculated based on the proportion of new suppliers selected according to social criteria in relation to the total number of eligible new suppliers in the reporting period.</p>	
GRI 414-2	Negative impacts on the suppliers' chain and measures adopted	<p>The identification and monitoring of suppliers regarding social impacts are carried out through a specialized system managed by third parties, which uses criteria and structured databases for automatic evaluation. This system considers public and documentary information, including regulatory records, government databases, and evidence related to social aspects such as labor compliance and practices related to human rights. Based on this information, the system classifies suppliers regarding the existence of actual or potential negative social impacts.</p> <p>Various documents are assessed, including the negative certificate related to FGTS and consultation of the list of employers who subjected workers to conditions analogous to slavery, issued by the Labor Inspection Secretariat (SIT).</p> <p>Actual negative social impacts are all those that violate any human right. Social risk is linked to ethical, social, and environmental factors, for example, scandals, disasters, or any activity that infringes human rights, etc.</p>	
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	<p>Complaints received from external parties and proven by the organization refers to the number of requests made through the dedicated channel.</p> <p>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.</p>	

	<p>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.</p> <p>The organization considers that the number of over 1000 data subjects affected is significant.</p>	
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SASB – Education			
Code	Content	Criteria details	Exceptions/changes to the limits and reporting period
SV-ED-230a.1	Description of the approach to identify and deal with data security risks	<p>Information security risk management is based on a layered approach, with perimeter and application controls such as DMZ, NGFW, IDS/IPS, CDN, WAF, and load balancers, which act to prevent unauthorized access and cyberattacks.</p> <p>Continuous monitoring is carried out through SIEM, with the Security Operations Center (SOC) responsible for event analysis, incident response, and the enhancement of controls. Penetration testing is conducted regularly to identify vulnerabilities.</p> <p>Incident governance is managed through the Risk Committee, and the security program is structured based on the CIS Controls, with a target to achieve ISO 27001 certification by 2030.</p> <p>Specific data protection controls are implemented, such as Data Loss Prevention (DLP), password vaults, API protection, and document and email classification.</p>	

		The effectiveness of the program is periodically monitored, having reached 95.5% compliance in an external assessment conducted in December 2025.	
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 GDPL provisions, it is understood that there is no need for advance preparation of regulatory documents of this nature.	
SV-ED-260a.1	Graduation rate	<p>The Company maintains a structured system for monitoring academic performance, including indicators of completion, dropout, and retention, tracked through semiannual cohorts. These indicators are used in academic and regulatory management, in accordance with applicable guidelines for higher education in Brazil.</p> <p>Within the Brazilian regulatory context, the monitoring of academic performance is guided by regulations of the Ministry of Education (MEC), operationalized by the National Institute for Educational Studies and Research Anísio Teixeira (INEP) and the guidelines of the National Council of Education (CNE). In this context, the National System for the Evaluation of Higher Education (SINAES), established by Law No. 10,861/2004, stands out, as it defines the evaluation of institutions, programs, and student performance; as well as official evaluation instruments and indicators, such as the Preliminary Course Concept (CPC) and the General Course Index (IGC), which incorporate variables related to student performance and academic trajectory.</p>	

		<p>Additionally, the Higher Education Census, conducted annually by INEP, requires detailed reporting of academic information, including data on enrollment, admissions, retention, dropout, and program completion, which support the formulation of public policies and sector regulation. Although Brazilian regulation does not require the calculation of graduation rates based on a fixed 150% time-to-completion window, as proposed by the SASB methodology, higher education institutions must ensure the traceability and consistency of reported academic data, as well as the adoption of internal mechanisms to monitor student progression.</p> <p>In this context, for the 2025 reporting year, the Company opted not to report the Graduation Rate indicator in accordance with the specific SASB methodology, as the application of the 150% time window does not adequately reflect the internal monitoring approach, which is based on semiannual cohorts, nor Brazilian regulatory practices. The adoption of this methodology could distort performance analysis and compromise internal comparability across different academic cycles, in addition to not fully capturing the specificities of the Company's educational model.</p>	
SV-ED-260a.2	On-time completion rate	<p>The Company maintains a structured system for monitoring academic performance, including the on-time completion rate, tracked through semiannual cohorts. For internal management purposes, the indicator considers students' academic trajectory from admission to completion, based on criteria defined according to the expected duration of each program.</p> <p>Calculation methodology (internal approach):</p>	

- Standard time to completion: corresponds to the minimum duration defined in the curriculum of each program, as established in the respective Program Pedagogical Project (PPC), approved by academic bodies and in accordance with the guidelines of the Ministry of Education (MEC).

- On-time completers (100%): students who complete the total course workload and graduate within a period equivalent to 100% of the minimum completion time defined in the PPC, counted from cohort entry.

In Brazil, the monitoring of students' academic trajectory is guided by a set of regulatory frameworks and instruments from the Ministry of Education (MEC), implemented by the National Institute for Educational Studies and Research Anísio Teixeira (INEP) and supported by guidelines from the National Council of Education (CNE). Notable among these are:

- Law No. 10,861/2004, which establishes the National System for the Evaluation of Higher Education (SINAES), defining the evaluation of institutions, programs, and student performance;

- The Higher Education Census (INEP), which requires the annual reporting of detailed data on admissions, enrollment, dropout, and completion, enabling the monitoring of student trajectories;

- National Curriculum Guidelines (CNE) and MEC regulations, which define minimum course workload, duration, and completion criteria;

- Evaluation instruments such as the Preliminary Course Concept (CPC) and the General Course Index (IGC), which

		<p>incorporate variables related to academic performance and student retention.</p> <p>For the purposes of this report (base year 2025), the Company has opted not to disclose the indicator under the specific SASB (Education Standard) methodology, which prescribes a fixed time window of 100% of the standard completion time.</p> <p>We have identified that the strict application of this methodology currently presents the following limitations for our operational context:</p> <p>Timing Misalignment: The 100% time window does not accurately reflect the annual monitoring dynamics of our cohorts, which may lead to distortions in the perception of performance across different academic cycles.</p> <p>Comparability Risks: Disclosure under the current SASB framework could lead to imprecise interpretations of academic efficiency, as the model does not fully capture the specificities of the student journey within our educational model.</p>	
SV-ED-260a.3	Job placement rate	The job placement rate is calculated based on the proportion of graduates who are employed in the labor market relative to the total number of graduates in the same period or cohort. The formula corresponds to the number of graduates employed divided by the total number of graduates, multiplied by 100.	
SV-ED-260a.6	Description of policies related to student indebtedness and loan programs default	The detailed analysis considers exclusively student financing models in which the financial relationship occurs directly between the student and the financing agent, whether public or private. In the case of private financing, specialized partners and financial products	-

		<p>offered by banking institutions are considered, whose use is concentrated mainly among students of Medicine, due to the higher value of tuition fees and the limited number of places.</p> <p>In public financing, FIES, a program of the Ministry of Education, is considered, also with a higher incidence in the Medicine course. In both models, financial obligations are paid directly by students to financial agents, which is why Higher Education Institutions do not have control or access to default information. Exceptionally in FIES, according to current legislation, Institutions participate in the Guarantee Fund (FG-FIES), with a contribution of up to 27.5%, intended to partially cover the default of financed students, while, in private models, this risk is absorbed by the financial agents themselves according to the agreed commercial conditions.</p>	
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	No cases of financial losses were identified in relation to the definitions of products and services provided in 2025.
SV-ED-000.D	Number of faculty members and all other employees	For reporting purposes, faculty includes professors, adjunct faculty, instructors, and other professionals directly involved in teaching activities, while all other employees comprise all remaining administrative, operational, and support functions.	