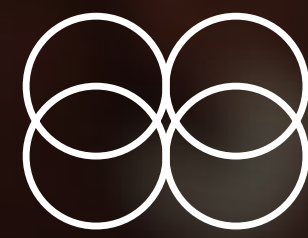


# SUSTAINABILITY REPORT



→ 2025

BASE YEAR 2024

compass.uol

AI R

Agentic AI  
Software  
Engineering

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# About this Report

GRI 2-2 | 2-3 | 2-14

Welcome to Compass UOL's first Sustainability Report, a document specifically designed to serve as a compass that guides our journey toward sustainable development – both for our company and for our stakeholders, as well as the markets in which we operate.

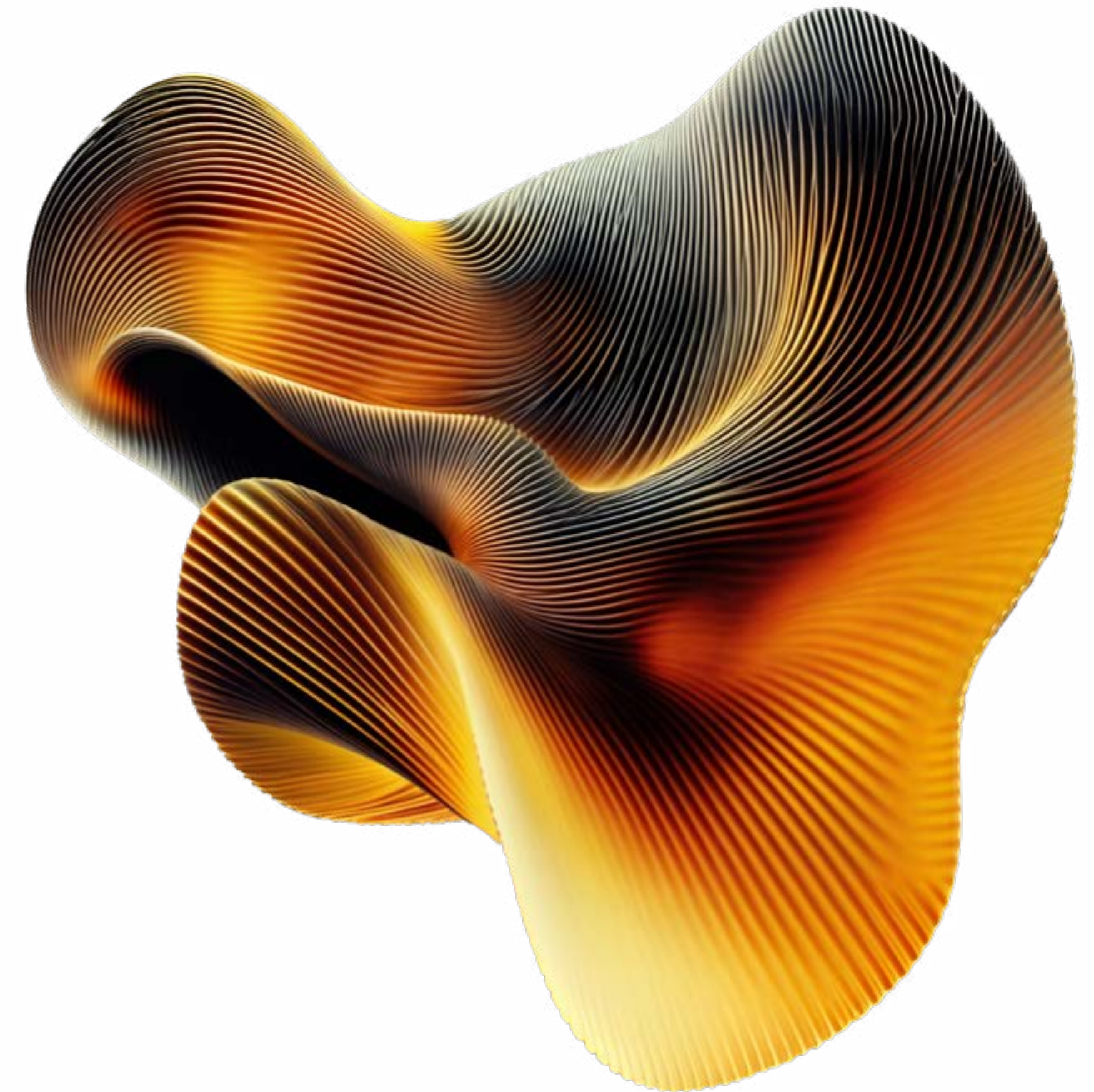
This report covers the period from January 1 to December 31, 2024, and presents our strategies, impacts, and performance in the areas of sustainability and ESG – environmental, social, and governance – across our operations, while consistently prioritizing innovation, artificial intelligence, and technology in everything we do.

The content of this report is structured into five chapters. **Chapter 1 introduces Compass UOL – who we are, the organizational structure we are part of (the AI/R Company), and how we leverage the digital revolution to create value for our customers and for society.** Chapter 2 describes how we integrate ESG with technology and artificial intelligence in the development of our materiality process. **Chapter 3 addresses Compass UOL's governance framework,**

**including ethics, integrity, and transparency. Chapter 4 highlights how we care for our most important asset: human intelligence, which underpins every digital transformation we undertake. Finally, Chapter 5 focuses on the environmental aspects related to our activities, with particular emphasis on climate change.**

The information and data presented in this document relate to the operations and achievements of Compass UOL and, where indicated, also include data pertaining to the AI/R Company and the UOL Group, of which Compass UOL is a part. All content was prepared and reviewed by the team responsible for the ESG agenda, under the supervision of the Executive Board and with the approval of the Board of Directors.

Further information, clarifications, questions, and comments may be directed to the Environmental, Social, and Governance Team at: **team.esg@aircompany.ai**



# Message from Leadership

GRI 2-22

We are pleased to present Compass UOL’s first Sustainability Report, a significant milestone in our history that reflects our ongoing commitment to responsible business practices.

At Compass UOL, we believe that innovation is the foundation for building a sustainable future. Our Innovation Studios and Growth PODs are tangible expressions of this vision, integrating cutting-edge technology, research, development, and the latest advances in artificial intelligence (AI) into our daily operations – both internally and in the solutions we deliver to the companies we serve.

We are continuously exploring new technologies and developing accelerators that optimize time and reduce costs for our customers, while keeping AI at the core of these initiatives. This approach is essential to achieving greater efficiency and accuracy, always ensuring the protection of sensitive information and data privacy through secure and robust platforms.

Beyond internal operations and customer demands, we have expanded the use of AI to address complex global challenges, such as the climate crisis and its impacts. A notable example occurred during the 2024 floods in Rio Grande do Sul, the state where Compass UOL was founded and where part of our operations are based. At this critical moment, we provided support to both our local teams and the affected communities.

To move forward on this journey, we guide our ESG agenda through active listening to our stakeholders, identifying the issues most relevant to the company, such as human capital development, social responsibility, ethics, and data privacy, while firmly believing in the connection between innovation and .

That is why we promote training programs and offer university scholarships, reaffirming our commitment to social responsibility. At the same time, we value the well-being of our people by adopting policies that encourage remote work, regular breaks, and a balanced workday, fostering quality of life in the

workplace.

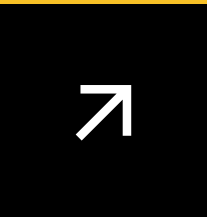
We will continue to strengthen our focus on ESG, increasingly advancing initiatives that leverage artificial intelligence to address the challenges of our time. We also seek to actively involve our stakeholders in this collective effort, ensuring that their perspectives are considered and their needs addressed. Collaboration is essential to advancing a sustainability agenda capable of shaping the future.

To our customers, partners, our team of “Compassers,” and all our stakeholders, we invite you to join us on this journey. Together, we can build a more sustainable, innovative, and responsible tomorrow.

**Alexis Rockenbach**  
Global CEO of Compass UOL



Far beyond generating value for customers and investors, we seek to create a genuine and lasting impact on society. This is our purpose.



01.

# Compass UOL ID

/ OUR IDENTITY: REVOLUTIONARY

# Compass UOL: Enterprise AI Transformation

GRI 2-1 | 2-2 | 3-3

- We drive organizational transformation through artificial intelligence and digital technologies.
- We design and build native digital platforms using cutting-edge technologies to help companies innovate, transform their businesses, and thrive in their industries.
- We cultivate top talent by creating opportunities to improve people’s lives and by focusing on how disruptive technologies can positively impact society.



6000+  
technology  
professionals



Global presence,  
with offices  
in Brazil, the  
United States,  
and Europe



Talent  
development  
programs in  
Latin America  
and Africa



16 Innovation  
Studios deliver-  
ing state-of-the-  
art solutions

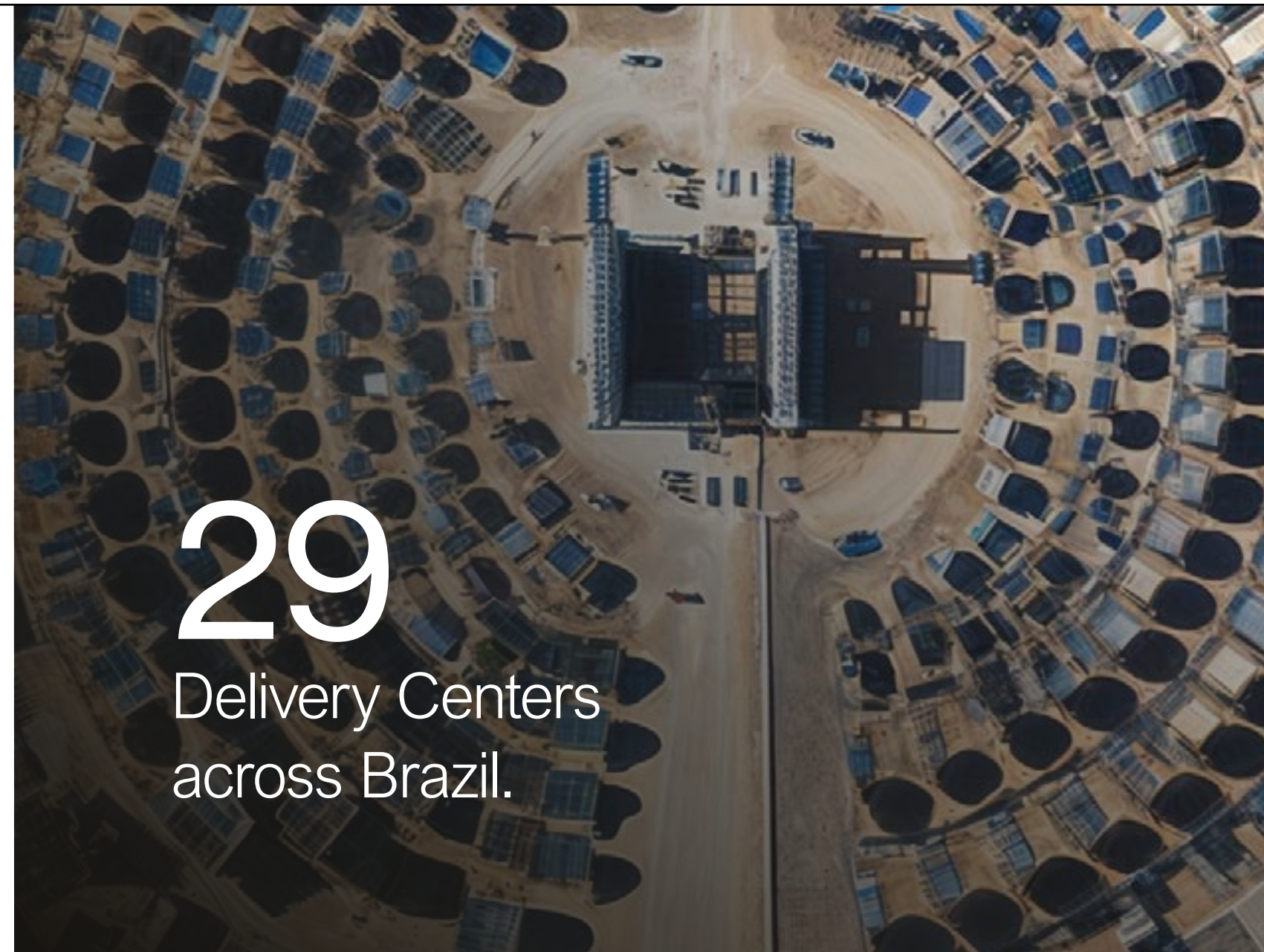


114% projected  
efficiency gains  
from generative  
AI by 2025



Great Place to  
Work® (GPTW)  
– certified  
for the fifth  
consecutive year

We believe in the potential of artificial intelligence to further enhance the quality of what we already do, accelerating processes and optimizing resources.



**29**  
Delivery Centers  
across Brazil.

**More  
than 10**  
years of experience in cloud  
architecture and management.



**722**  
scholarships offered by Compass  
Academy in 2024, and 7,096  
certificates and accreditations  
issued since 2021.

**80%**  
of our professionals  
trained and certified  
in Generative AI.

We are transforming highly skilled professionals into developers of excellence, capable of delivering more and better results so that our customers can grow exponentially faster, use resources more efficiently, and gain the world's most valuable asset: time.

# Reflecting on the journey. Setting the direction for the future.

From the outset, the company focused on developing and delivering solutions capable of transforming businesses, people, and society through technology.

Compasso was founded in Passo Fundo, Rio Grande do Sul. Five technology enthusiasts came together to establish the company, initially focused on hardware, software, and computing. The combination of its field of expertise – computing – and the city where it was founded gave rise to the Company's name: Compasso.

1995

Nearly 20 years later, the Company was well established in the market, with more than 150 professionals. In that year, Compasso was acquired by UOL Diveo, marking the beginning of a new phase under the group's endorsement.

150

2013

Following a corporate restructuring at UOL Diveo, the company was renamed Compasso UOL. From that point onward, the organization focused fully on digital transformation. During this period, it also entered into a strategic partnership with AWS, strengthening its cloud services and positioning itself as a competitive player in Latin America.

1.9k

2020

Our team grew exponentially, and the time was right to expand. In 2021, we dropped one letter to expand our horizons. We began positioning ourselves as a global company – like a compass – capable of guiding organizations to new levels of innovation and digital transformation. We became what we are today: Compass UOL.

4.1k

2021

To further accelerate this expansion, we acquired other companies aligned with our purpose. Together, we formed the AI Revolution Company – AI/R.

More than 6,000 employees working with AI/R Company.

2024

Today, we have more than 6,000 employees, Innovation Studios focused on key technologies and industries, and strategic partnerships with leading market players. We are building the future – now.

GRI 2-1 | 2-2 | 3-3

COMPASS UOL TECNOLOGIA LTDA is a global company and a member of the AI Revolution Company – AI/R, a group of powerhouses – companies specializing in state-of-the-art technologies – that combine forces to drive a true revolution in artificial intelligence and advance business in this new era.



AI/R: a strategic connection of revolutionary brands, integrating artificial intelligence wherever they operate.

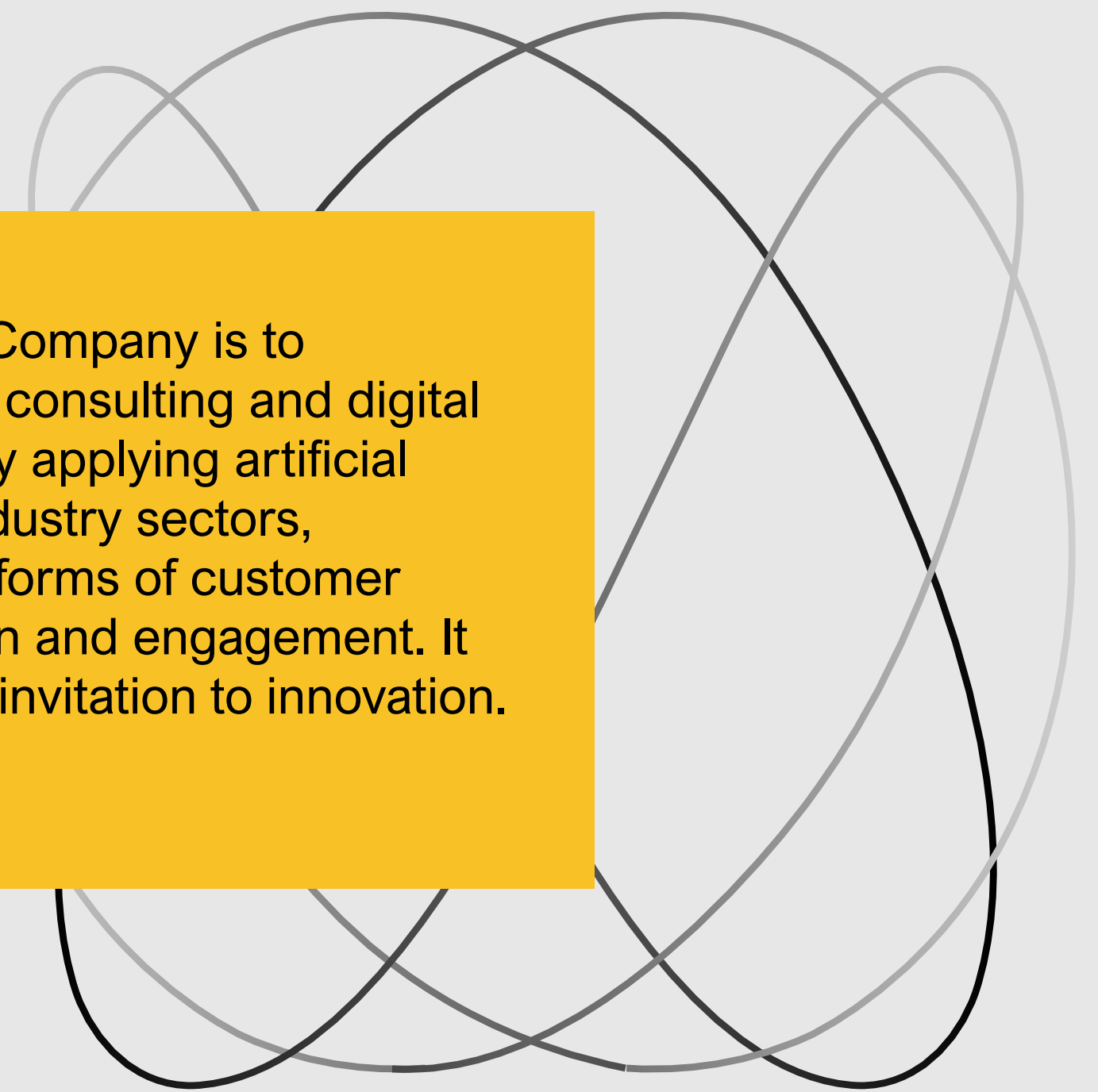
/ ESSENTIAL

/ UNMATCHED

/ GLOBAL

# Part of AI/R – the AI Revolution Company

The mission of the AI/R Company is to revolutionize technology consulting and digital transformation models by applying artificial intelligence across all industry sectors, business platforms, and forms of customer and consumer interaction and engagement. It represents a permanent invitation to innovation.



/ SIX POWERHOUSES LEADING INNOVATION AND KNOWLEDGE  
/ A UNIQUE FORCE IN THE MARKET.



A software consulting firm that delivers end-to-end development solutions for digital transformation, artificial intelligence services across all verticals, and a successful partnership with Google Cloud.



An SEO specialist that delivers complex, AI-powered strategies for Fortune 500 companies seeking visibility and brand recognition.



Specialized in building cutting-edge digital solutions for digital natives, integrating its proprietary Innovation Engineering model with AI/R's AI platforms.



An AI powerhouse that creates industry-oriented accelerators and cultivates visionary talent to drive business reinvention and leadership.



Transforms businesses and relationships through innovation, technology expertise, and a 360-degree vision, delivering extraordinary and proven results.

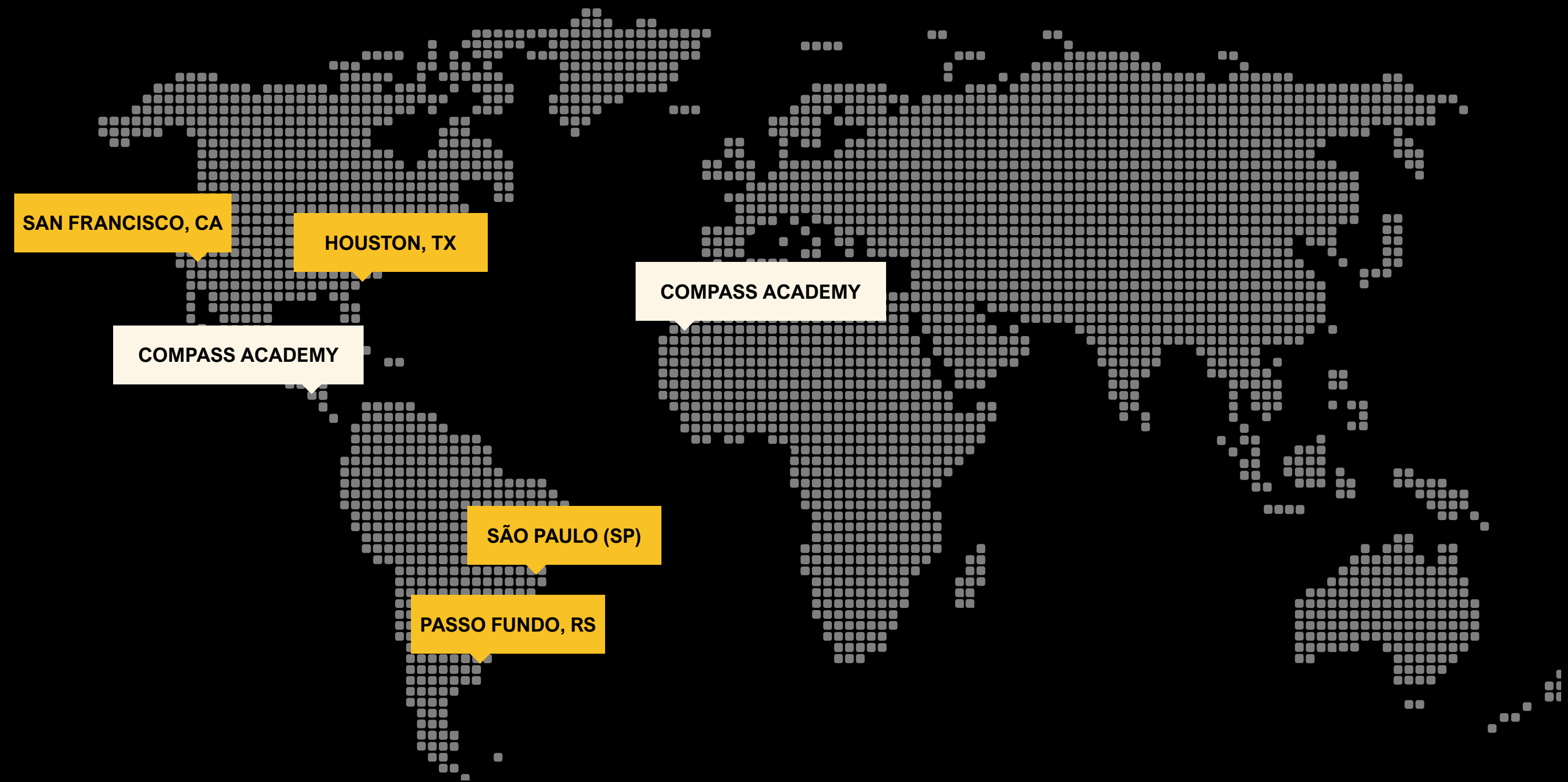


A powerhouse of creative, AI/DX-driven e-commerce solutions and digital experiences, surprising customers with the latest technologies since 2007.

# Pointing the way in every direction.

GRI 2-1

In Brazil, Compass UOL is headquartered in the cities of Passo Fundo, RS, and São Paulo, SP. In the United States, the company operates in San Francisco, CA – home to the AI/R Company – and in Houston, TX. In addition, Compass Academy is present in several countries across the Americas, Latin America, and Africa.



# Digital Revolution and Value Creation

GRI 2-6 | 3-3

Compass UOL delivers specialized expertise and state-of-the-art digital platforms that enable customers to innovate their business models and lead their respective market segments.

We design customized, integrated services that help address our clients' most significant challenges across key industry sectors, including: ↗



## Retail & Marketplaces

Retail faces unique challenges alongside significant opportunities. This is where we come in – combining tailored solutions to help organizations navigate a rapidly evolving landscape.



## Customer Loyalty

Building and sustaining loyalty in today's competitive market requires innovative, data-driven approaches that prioritize personalized engagement and meaningful brand experiences.



## Financial Services

Financial services are more personalized and technology-driven than ever, with core principles shaping how people and organizations interact with money.



## Public Services

Public services are reshaping the future of energy, with a focus on sustainability, reliability, and innovation. We provide digital solutions that optimize operations, enable predictive maintenance, and enhance energy efficiency.



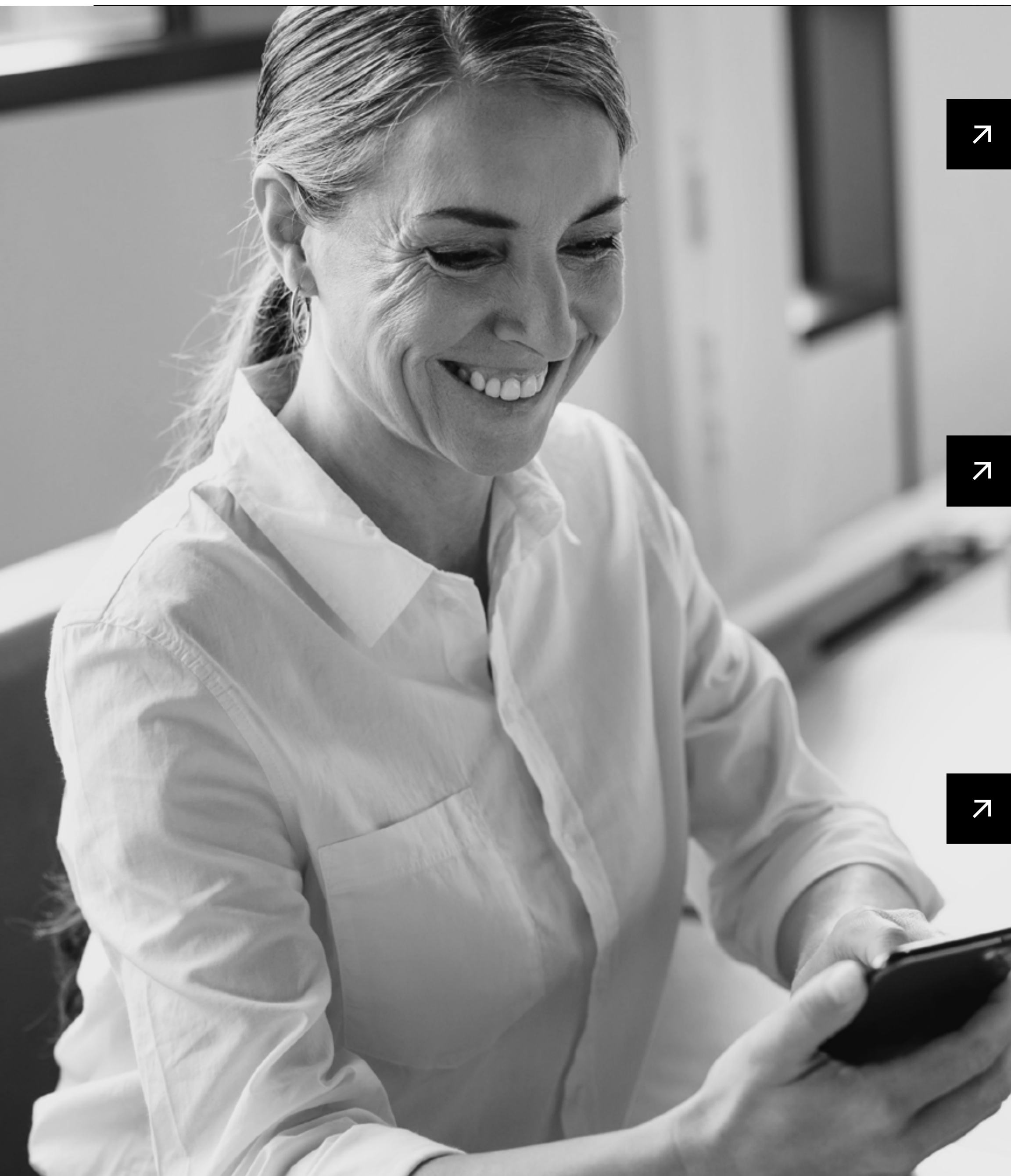
## Healthcare & Life Sciences

Healthcare is being reimagined for a connected, data-driven future. We offer innovative, customized digital solutions that connect care delivery with technological innovation.



## Media & Entertainment

Immersive experiences for the digital age. We deliver tailored solutions that leverage artificial intelligence, data analytics, and digital platforms to help media companies create engaging content and deepen audience connections.



### Automotive & Manufacturing

The automotive and manufacturing sectors are being transformed by digital technologies. We deliver intelligent, integrated solutions that accelerate the transition to Industry 4.0.



### Education

Education must be accessible, reliable, and engaging. We offer tools and platforms that shape the future of learning by combining adaptive technologies with personalized experiences for students and educators.



### Telecommunications

Telecommunications companies are at the core of a connected society, and we support them in delivering faster, smarter, and more reliable services.



### Travel

The travel industry is evolving with an increasing focus on personalization, safety, and operational efficiency. We develop innovative digital solutions that enhance user experience, expand functionality, and strengthen customer loyalty.



### Gaming

The gaming industry thrives on innovation, interactivity, and technology. We enable gaming companies with advanced tools and platforms that optimize design processes, user engagement, and audience-focused development.



### Consumer Goods

Consumer goods companies are rethinking how they reach and engage consumers. Our solutions combine data intelligence, AI-driven marketing, and efficient distribution channels to optimize product strategies and strengthen brand loyalty.

# 45 million

orders processed annually  
on platforms developed  
for our customers.

# 100%

of customers using innovative  
technologies to transform  
their businesses.



# More than 600,000

hours delivered in B2B,  
B2C, and D2C e-commerce  
projects in 2023.

Responsible for Brazil's  
leading coalition  
marketplaces, serving three  
of the country's five largest  
pharmacy chains, as well  
as 13 of the most significant  
companies in the national  
financial services sector.

# AI Transformation

GRI 3-3

More than a market trend, artificial intelligence (AI) is a reality shaping the present and future of multiple sectors.

Our AI and Generative AI solutions, combined with our Innovation Studios, deliver intelligent and integrated digital products that enhance productivity and elevate the experience of consumers and customers of the companies we serve.

- MODERN EXPERIENCES
- END-TO-END CUSTOMIZATION
- HIGH PRODUCTIVITY
- OPTIMIZED COSTS
- ON-DEMAND INSIGHTS
- TIME OPTIMIZATION



## Innovation Studios

**Intensive research into emerging technologies – often before they become widely adopted – and leverage their full potential to translate innovation into market-ready solutions for our customers.**

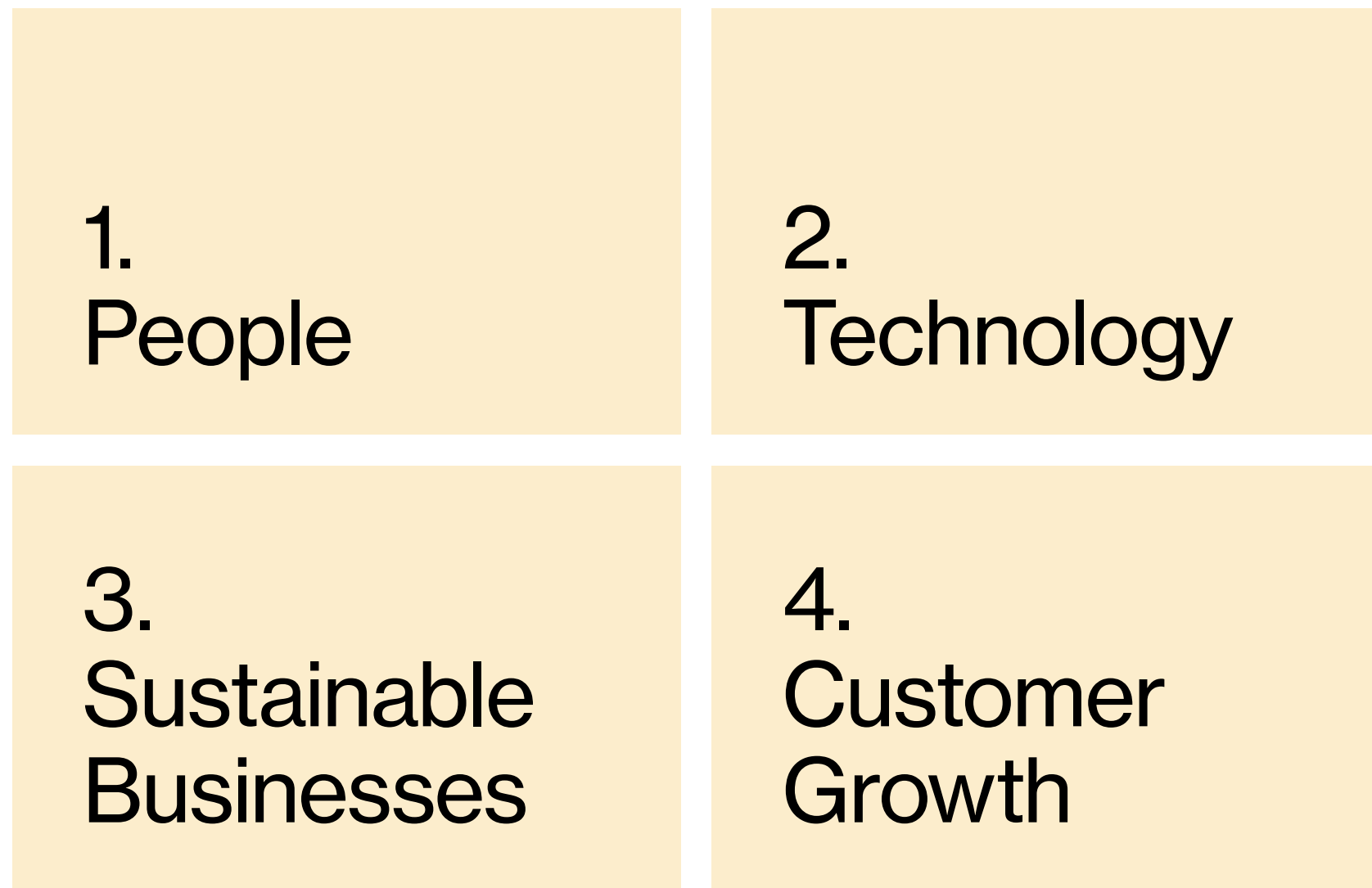
Our 16 Innovation Studios are centers of excellence and innovation focused on the most advanced technologies available. They are designed to build and share knowledge, train professionals, influence best practices, and develop technological accelerators and solutions that drive our customers' innovation.

- Agile Transformation
- AI & ML
- Cloud & DevOps
- Computer Vision
- Conversational AI
- Cyber Security
- Data & AI
- Digital Commerce & Experiences
- Financial Solutions
- Future Hacking
- Gaming, XR & Metaverse
- Hyperautomation
- Mobile Apps
- Modern Applications
- Quality Engineering
- User Experience

# Growth PODs

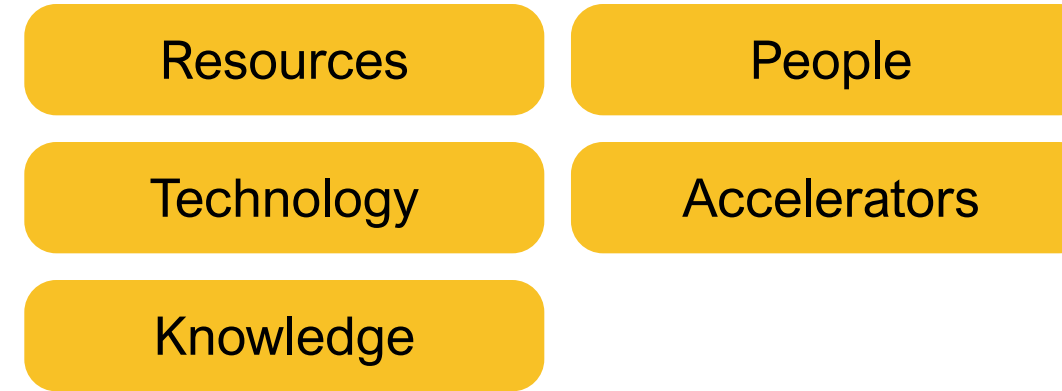
Our more than 25 Growth Product-Oriented Deliveries (PODs) are business units composed of professionals from different Innovation Studios who collaborate to deliver customized solutions that enhance our clients' digital journeys and build solid, long-term relationships grounded in consistently strong results.

They are structured around four pillars:

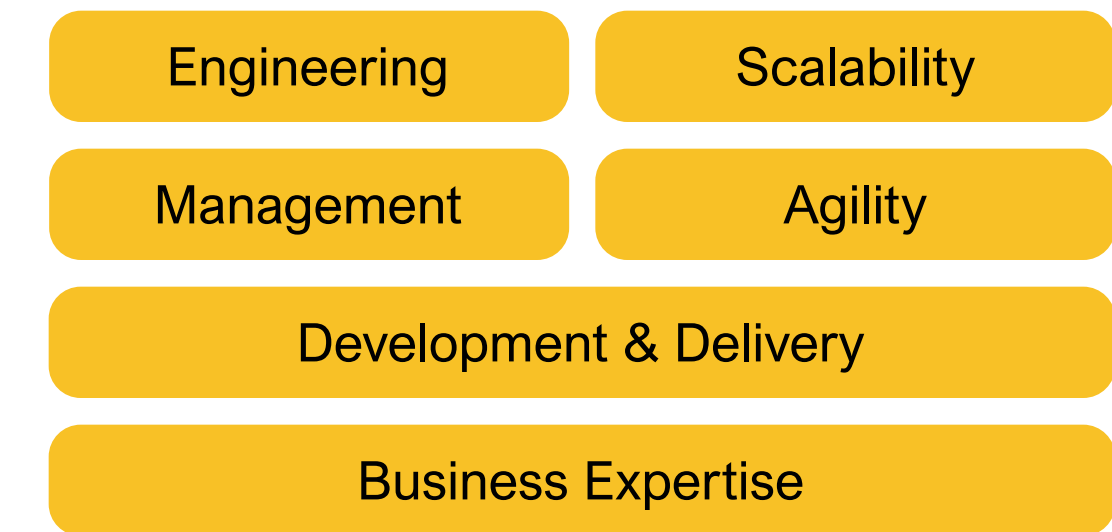


/ HOW WE DO IT

## → INPUT Innovation Studios



## ↑ OUTPUT Growth PODs

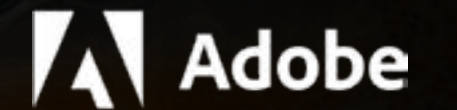
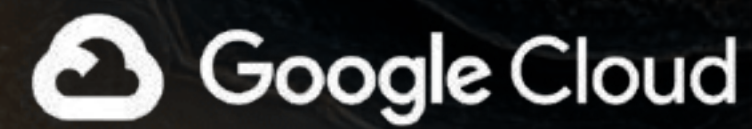


↑ INNOVATION STUDIOS



20+ GROWTH PODS

# Strategic Partnerships



## AWS Partnership

With a strong base of AWS-certified professionals and all required capabilities developed in-house, Compass UOL is a strategic partner of AWS (Amazon Web Services Partner), a global Amazon program that recognizes and supports organizations that use AWS infrastructure and services to deliver innovative solutions to customers.

Compass UOL plays a strategic role in accelerating partnership opportunities in North America and Latin America, while also promoting advanced innovation through artificial intelligence and AWS's proprietary digital tools.

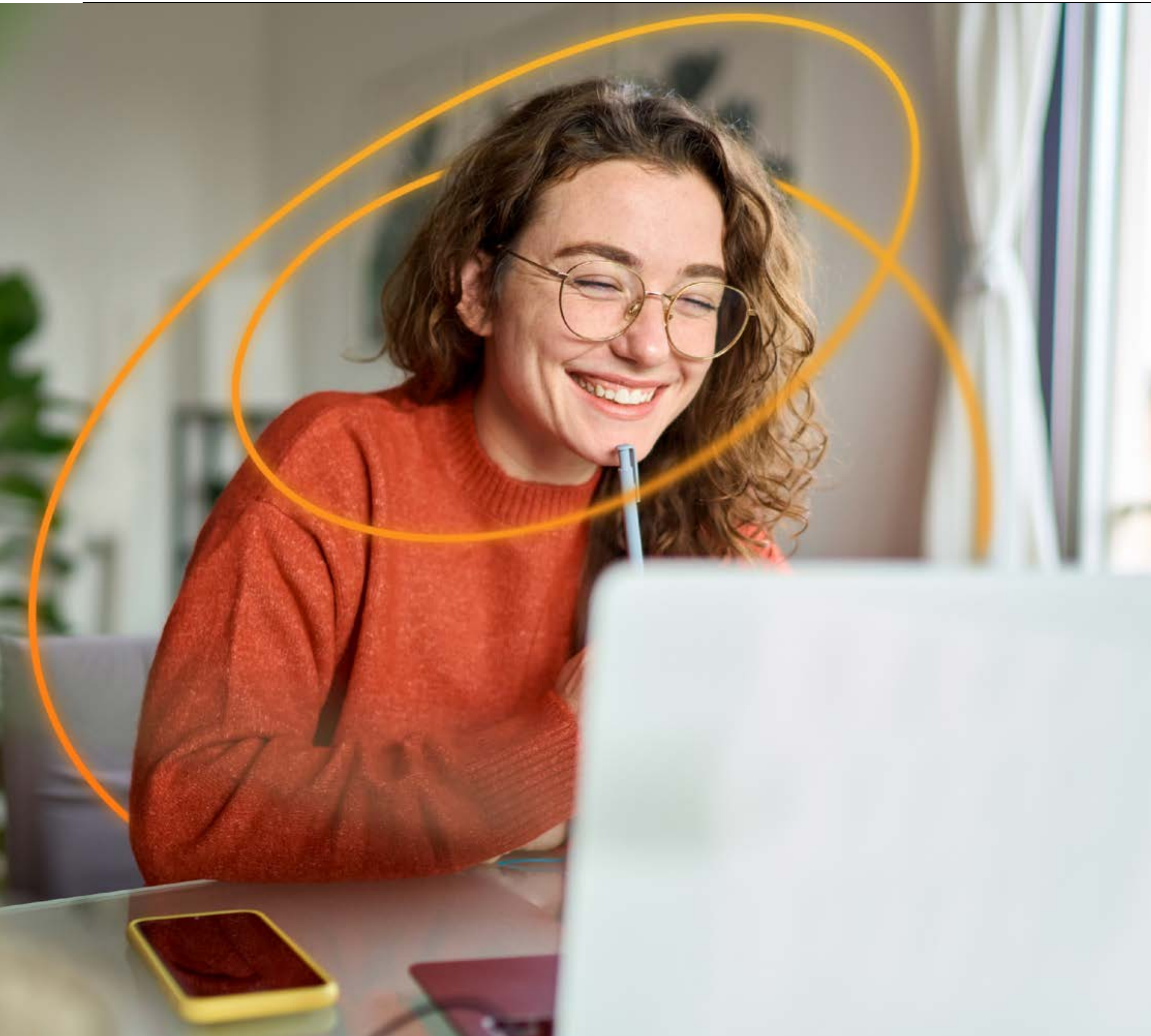
# 3× AWS SI Partner of the Year

/ Brazil and Latin America

AWS AI Skills  
Champion Trophy  
Early AI Adopter

- Over 1,000 certifications
- 9 AWS competencies
- 4 programs developed in partnership with AWS
- 2 strategic collaboration agreements






## GenAI Strategic Alliances

By strengthening our generative artificial intelligence (GenAI) solutions, guided by the most advanced foundation models available, we integrate AI capabilities across all areas of our operations.

From AI/SmartEngineering to AI Cockpit, we have developed specialized capabilities to support customers worldwide in training and fine-tuning models, ensuring high-impact outcomes for business transformation.

Amazon Titan    cohere

AI21labs    Llama   ANTHROPIC

# Commitments and Recognitions

## / ECOVADIS – COMMITMENT TO SUSTAINABLE PRACTICES



The Committed seal in the EcoVadis certification is a global recognition that confirms Compass UOL's commitment to ESG practices and its ongoing journey toward sustainability.

## / CERTIFIED AS A CDP DISCLOSER 2024



Compass UOL reports environmental impact data to the CDP, including information on greenhouse gas emissions and water and waste management, enabling investors, clients, and regulators to assess risks and opportunities and supporting organizations in aligning with recognized best practices. In 2024, we achieved a C score.

## / VERIFIED GHG INVENTORY



Compass UOL's greenhouse gas (GHG) inventory has been audited by TOTUM, an independent verification body, ensuring credibility, accuracy, and transparency in the reported data and reinforcing stakeholder confidence.

## / ISO 27001 CERTIFICATION



An internationally recognized standard that certifies Compass UOL's compliance with best practices in information security and data protection, as well as its adherence to rigorous requirements for risk mitigation and management.

Compass UOL addresses climate and social responsibility challenges through technology, innovation, and artificial intelligence.

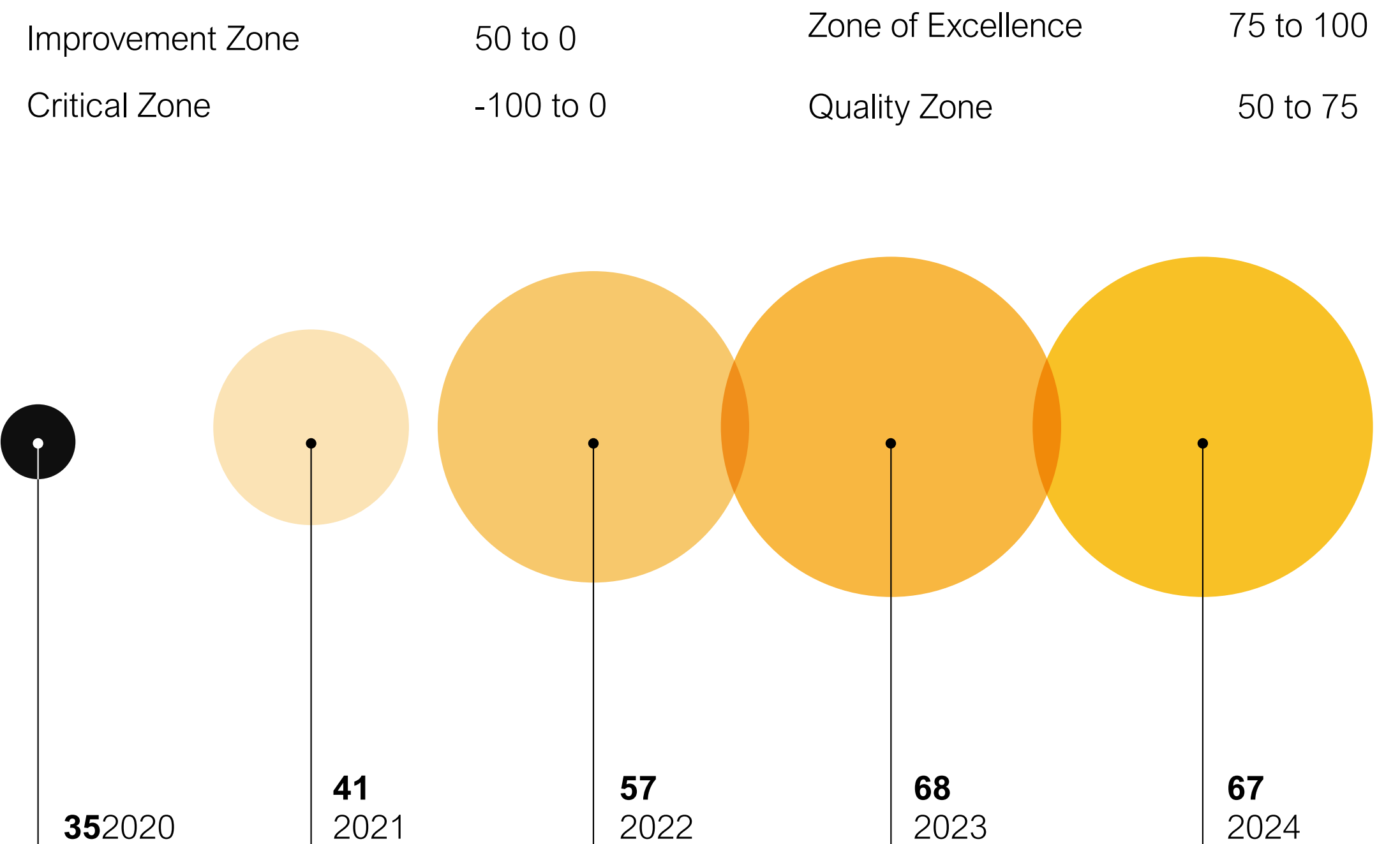
## / ISG PROVIDER LENS AWS ECOSYSTEM



## / CUSTOMER SATISFACTION

We conduct an annual customer satisfaction survey across our entire client base. Based on its results, we calculate our Net Promoter Score (NPS), which measures overall customer satisfaction.

Since 2022, Compass UOL has remained within the Quality Zone, continuously strengthening its relationships with customers.



# Case Study

How Compass UOL puts digital transformation into practice within organizations – from legal document analysis to chatbots that engage customers and help resolve issues with accuracy and human empathy. This is our mark: innovate, execute, and deliver impact.

## SICREDI

### Legal Documentation Analysis

Compass UOL and Sicredi, one of Brazil’s leading financial institutions, developed an innovative solution based on Microsoft Cognitive Services to analyze documents, process relevant information, and automatically integrate it into the institution’s legal case management system.

#### Solution

We applied a tailored approach to address the processing of multiple document types, including text files and PDFs containing images and/or text. The method includes pre-processing with OCR, using reliability criteria to validate extracted information, combined with advanced data vectorization and prompt engineering techniques.

The solution delivers structured outputs for Sicredi’s legal process management, incorporating accurate and critical information to support legal analysis and efficient case handling. This enables workflow automation with fewer errors and greater operational efficiency, while offering the flexibility to adapt to each client’s specific needs and deliver personalized, relevant results.

#### Key Results

- Reduction in processing time for simple documents, from an average of 30 minutes to approximately 2 minutes and 50 seconds per document.
- More complex cases, which previously required three to four days of work, are now completed in an average of 15 minutes.
- By eliminating the intensive task of manual document analysis, Sicredi’s legal analysts were able to focus on more complex and higher-value activities.
- The solution demonstrated a strong ability to extract data from legal documents while maintaining a high level of reliability in information interpretation, strengthening the delivery of higher-quality legal services to members.

## Case Study

# Pague Menos (Retail pharmacy chain)

## Innovation in Customer Service

Since its establishment 40 years ago, Pague Menos has embraced innovation and disruption to lead digital transformation in services and solutions for pharmaceutical retail. The pharmacy chain has now become a pioneer in the use of Alexa, Amazon’s virtual assistant, to transform the customer experience. With Compass UOL’s support, the company launched an innovative solution for scheduling and providing information on COVID-19 tests, becoming a benchmark in the pharmaceutical sector for its adoption of user-centered technology.

### Challenge

In response to the need to incorporate empathy into public health interactions related to COVID-19, Compass UOL was tasked with designing an Alexa skill journey capable of identifying user paths for test scheduling and responding to questions about test procedures.

The challenge was to create a practical and automated scheduling system capable of integrating with the company’s ERP to provide real-time availability and appointment booking. In addition, it was essential to deliver reliable information on different test types, ensuring a simple, accessible, and empathetic digital journey for customers.

### Solution

Compass UOL assembled a specialized squad composed of a voicebot analyst, an Alexa developer, and an integration developer to address the project’s requirements. An Alexa skill was developed to identify available time slots in the company’s ERP, inform customers, and automatically complete the selected booking.

The solution also involved the implementation of integration APIs and the use of AWS services to ensure agility, reliability, and scalability. This approach enabled rapid development, with a strong focus on user experience and the delivery of strategic value to Pague Menos.

### Key Results

- Introduction of an innovative digital channel for scheduling exams and services.
- Efficient integration between the company’s ERP and the Alexa virtual assistant.
- Positive evaluations from end users regarding usability.
- Significant reduction in service time and increased convenience for customers.
- Project delivery in record time, driven by agile collaboration between Pague Menos and Compass UOL.

## Case Study

# Sem Parar Smart Chatbot

Sem Parar is Brazil's first automatic payment company for tolls, parking, and fuel. In 2000, the company launched the country's automatic vehicle identification system, and more than 6 million customers now use its payment solutions. The partnership with Compass UOL further advanced innovation through the creation and integration of a chatbot powered by Azure OpenAI Service solutions.

### Challenge

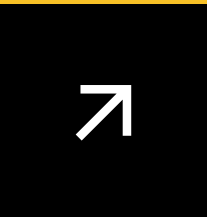
Sem Parar's primary challenge was to improve the responsiveness and accuracy of customer service interactions handled through its digital service channels. To achieve this, the company required a chatbot capable of simulating human conversations and delivering more natural and assertive interactions.

### Solution

We integrated the chatbot with Azure OpenAI's generative artificial intelligence solutions, embedding AI capabilities into the customer service experience via WhatsApp. The virtual assistant was trained on more than 15,000 interaction scenarios to ensure accuracy and relevance.

### Key Results

- Customer response success rate above 90%, reaching 100% in some cases.
- Customer adoption of the solution reached 95%, significantly higher than the rate achieved by the previous model.
- Immediate and accurate responses to customer inquiries.
- Cost and investment savings by reducing the need for extensive human customer service resources.
- A 3% increase in issue resolution via WhatsApp, avoiding escalation to human customer service channels.



# 02.

# ESG Journey

# Tech, AI & ESG Guiding the Future

Technology and artificial intelligence offer significant opportunities to transform the world in a more sustainable way.

Digital transformation has become a key driver of more sustainable and responsible practices in the corporate environment. At Compass UOL, innovation and artificial intelligence (AI) are not merely tools for efficiency, but strategic pillars for embedding the ESG agenda into the company's core business. Through a decentralized innovation model, Innovation Studios and Growth PODs ensure that emerging technological solutions are continuously tested and applied, optimizing processes, reducing costs, and minimizing environmental impacts. AI further enhances decision-making, accelerates the development of sustainable solutions, and strengthens data governance by ensuring transparency and security.

Compass UOL's ESG journey is also aligned with its commitment to human capital development and social inclusion. Through educational programs and partnerships with higher education institutions, the company expands access to opportunities for talent from different regions, generating positive impact beyond major urban centers. In addition, the digital transformation of organizations – supported by automation and AI – contributes to talent mobility and increased productivity.

In this way, we continue to advance toward a more sustainable future, in which technology not only drives competitiveness, but also reinforces its role as a catalyst for social and environmental transformation.

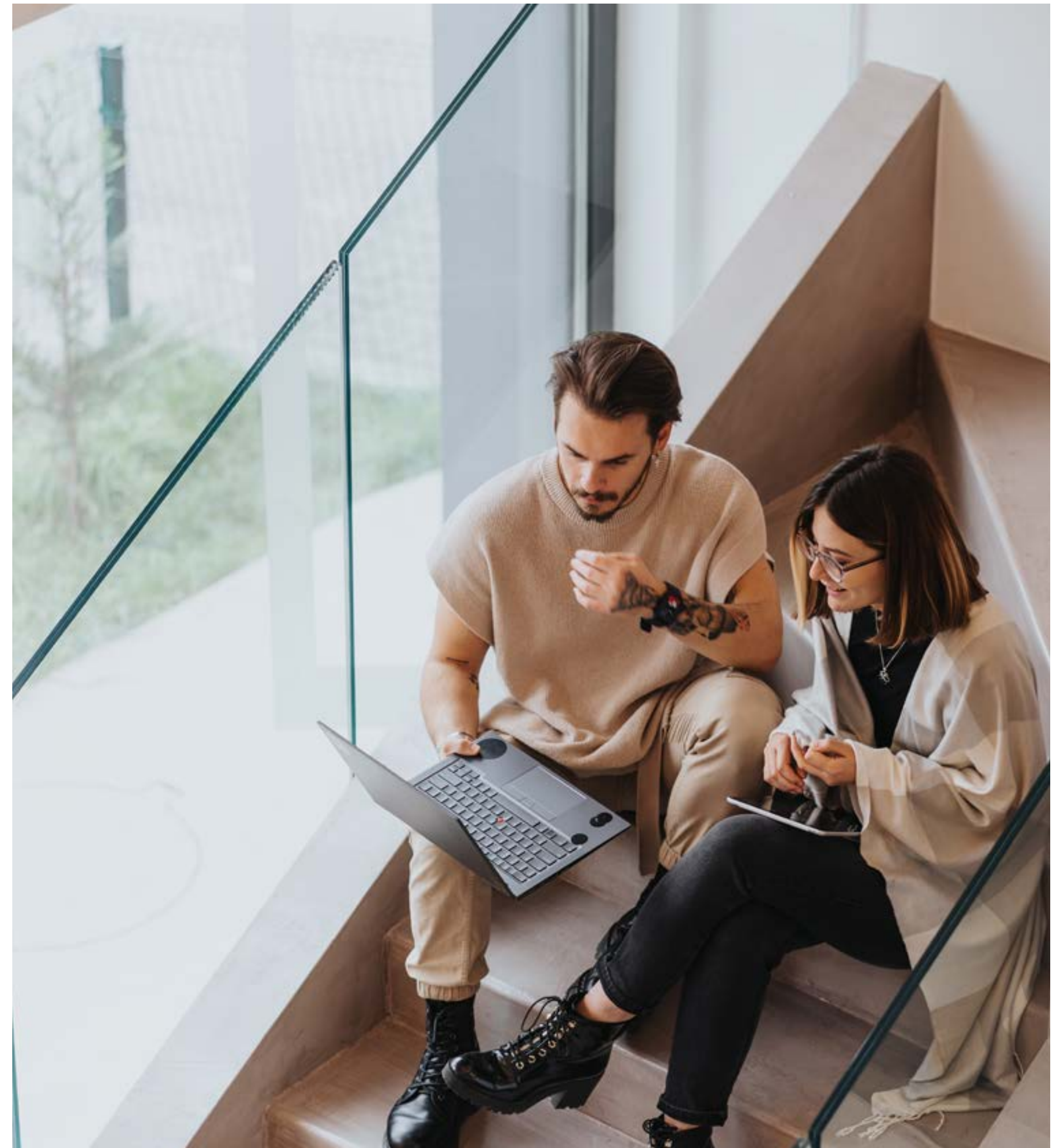
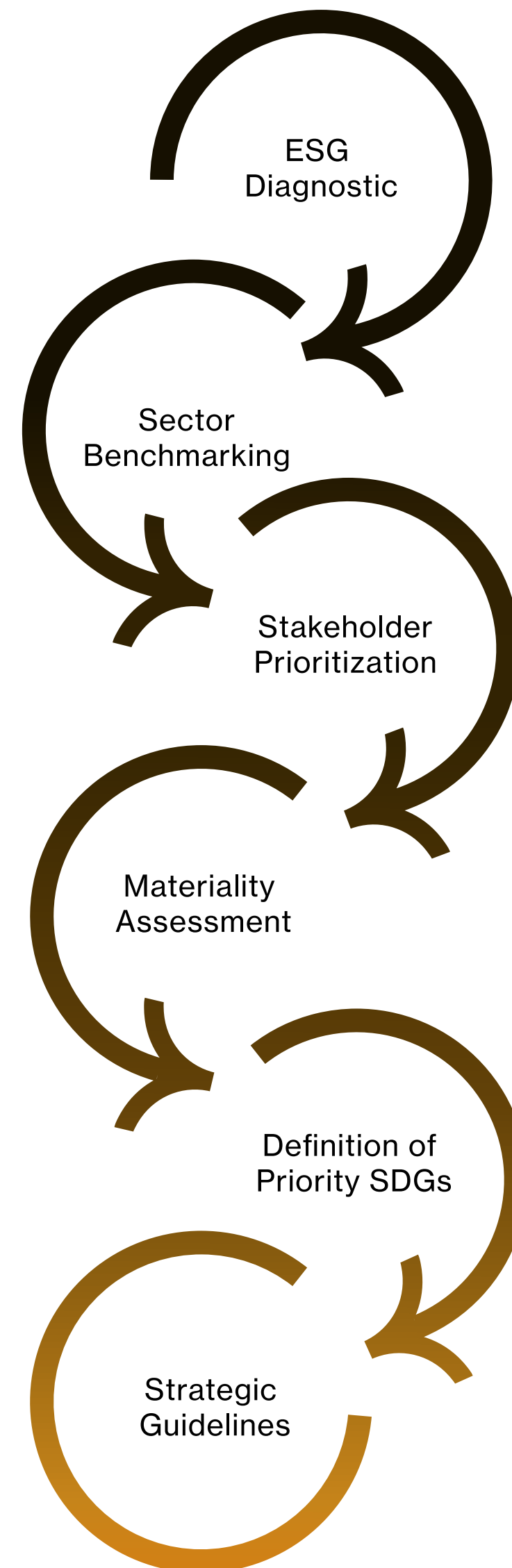


# Building the ESG Agenda

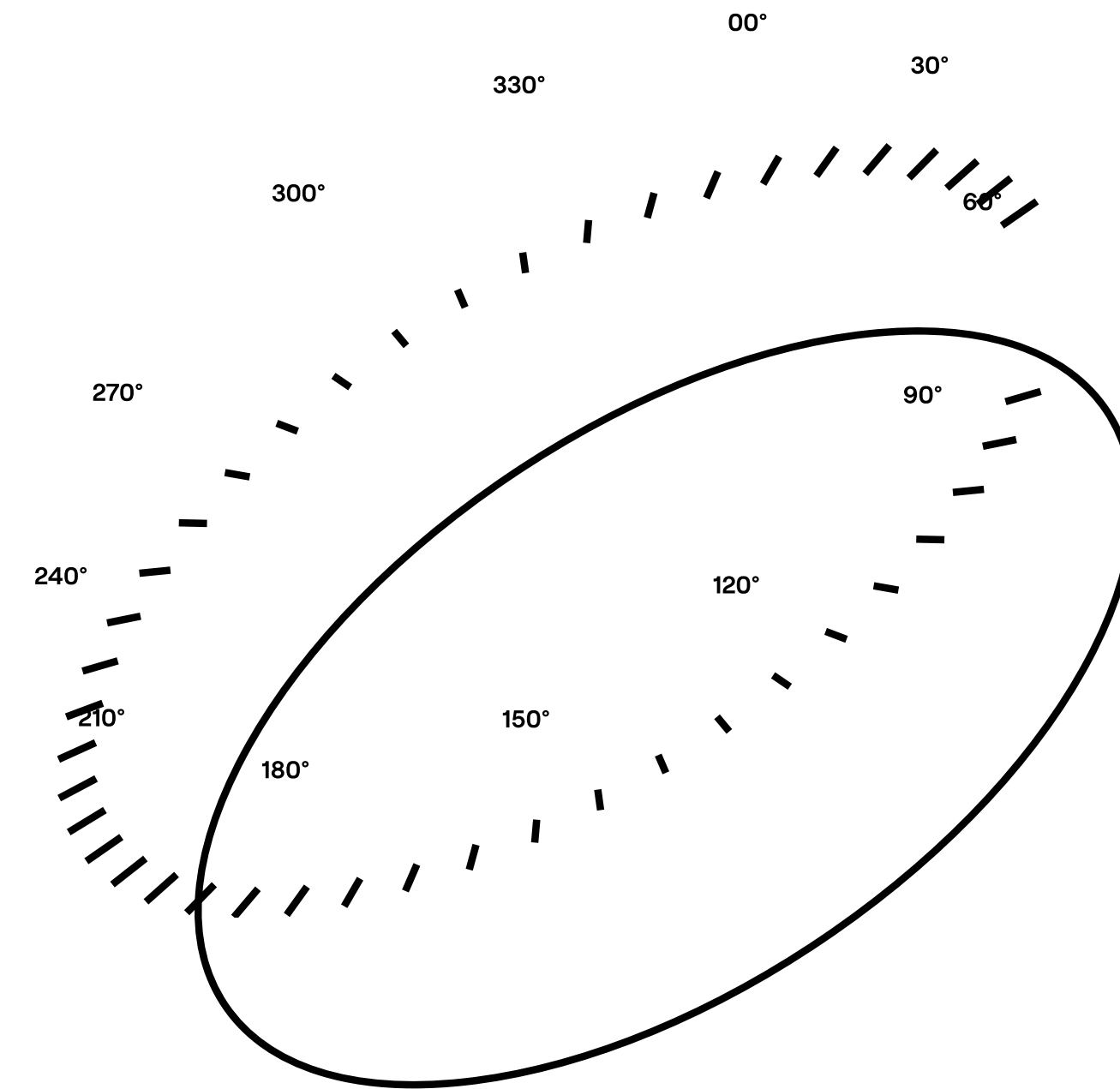
## / MILESTONES & KEY FINDINGS

To define its own path for incorporating an ESG agenda, Compass UOL began a structured journey in 2024 that included an assessment of its performance to date, sector benchmarking, the identification and prioritization of strategic stakeholders, the development of a materiality analysis, and the definition of its role in the United Nations 2030 Agenda and its Sustainable Development Goals (SDGs).

At the conclusion of this process, the company consolidated insights and strategic directions, identified opportunities across the ESG dimensions, and defined the next steps for establishing and strengthening its ESG agenda.



A comprehensive review of publications from industry associations and leading ESG institutions – such as MSCI and SASB – as well as reports and disclosures from clients and other industry players, highlighted the main challenges at the intersection of technology, innovation, and artificial intelligence across the environmental, social, and governance pillars.



# Sustainability Challenges in the Technology Sector

The themes addressed by these organizations range from opportunities in **Clean Tech** and proactive **climate action**, to a broad set of social issues, as well as the **strengthening of governance, ethics, and transparency** in areas such as **data security, risk management, and intellectual property**, – topics that are highly relevant to the technology and artificial intelligence sector.

## / GLOBAL AGENDA FOR SUSTAINABLE DEVELOPMENT

The United Nations 2030 Agenda is a global action plan adopted in 2015 to promote sustainable development and build a better future for the world through coordinated efforts among governments, associations, and organizations across the public, private, and third sectors, as well as through individual engagement. The agenda is structured around 17 Sustainable Development Goals (SDGs) and 169 targets addressing critical challenges such as poverty eradication, health, quality education, gender equality, climate action, ecosystem preservation, and the promotion of peace and justice.

## Technology, Innovation, and Artificial Intelligence as Accelerators of the SDGs

Technology plays a central role in advancing the SDGs by enabling the development of innovative solutions with global impact. Artificial intelligence, in particular, is a powerful tool for addressing complex challenges, promoting efficiency, and driving breakthroughs in areas such as health, agriculture, energy, and education. One example is the application of AI to monitor climate change, predict environmental risks, and optimize the use of natural resources, directly contributing to solutions for the growing challenges faced by humanity.

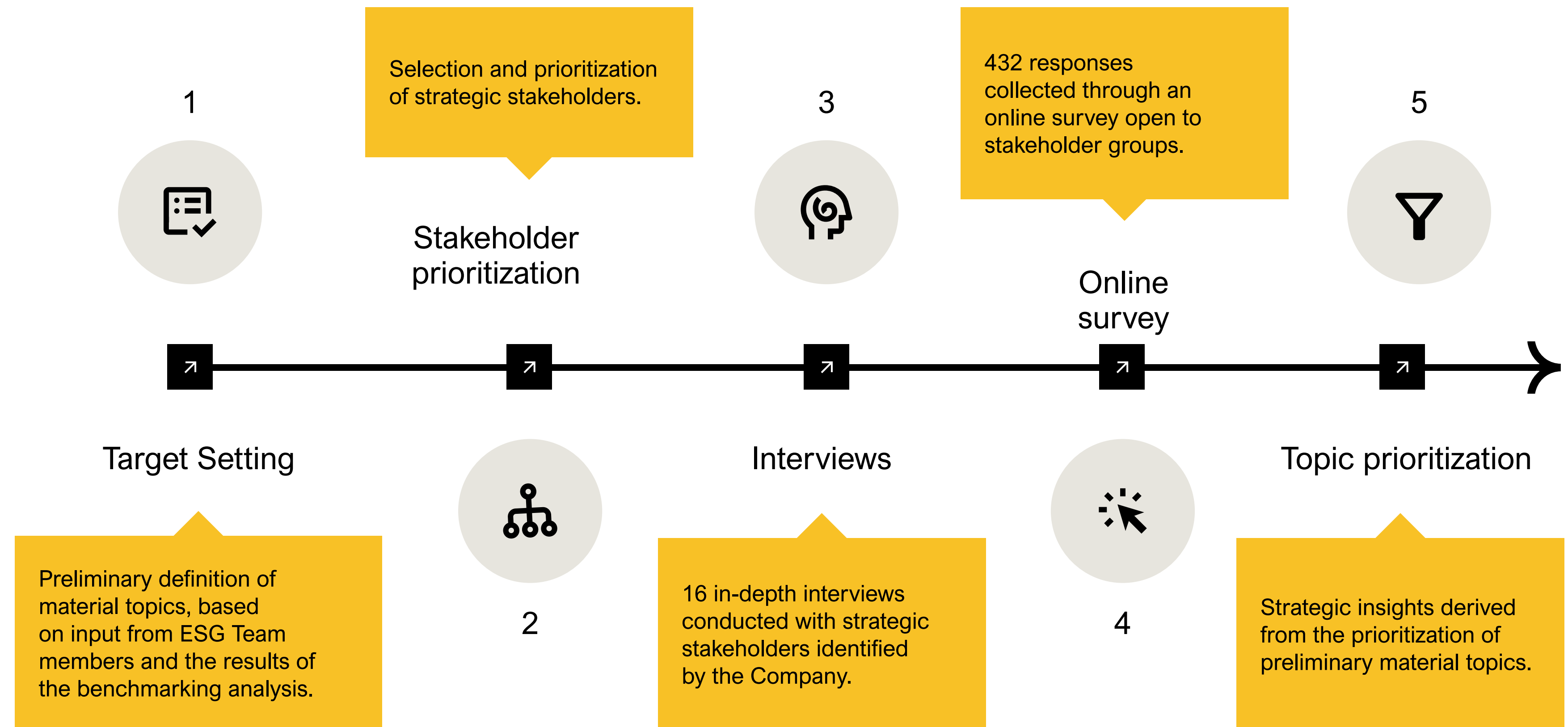
Compass UOL's ESG agenda incorporates a set of strategically selected SDGs that are closely aligned with its business model, guiding actions and amplifying positive impact. This prioritization was based on an assessment of relevance to the company's purpose, potential impact, and alignment with its strategic plan.



SDGs 8 and 13, identified as priorities for the ESG agenda, encompass a wide range of initiatives and partnerships related to education and professional development – such as the **Compass Academy Scholarship Program** – as well as initiatives focused on building smarter and more sustainable organizations and cities. These efforts strengthen climate action and contribute to preventing extreme events, such as the floods that affected the entire state of Rio Grande do Sul in 2024, including Compass UOL teams located in the company's state of origin and headquarters.

# Materiality development

/ METHODOLOGY GRI 3-1 | 3-2



## / STAKEHOLDER PRIORITIZATION

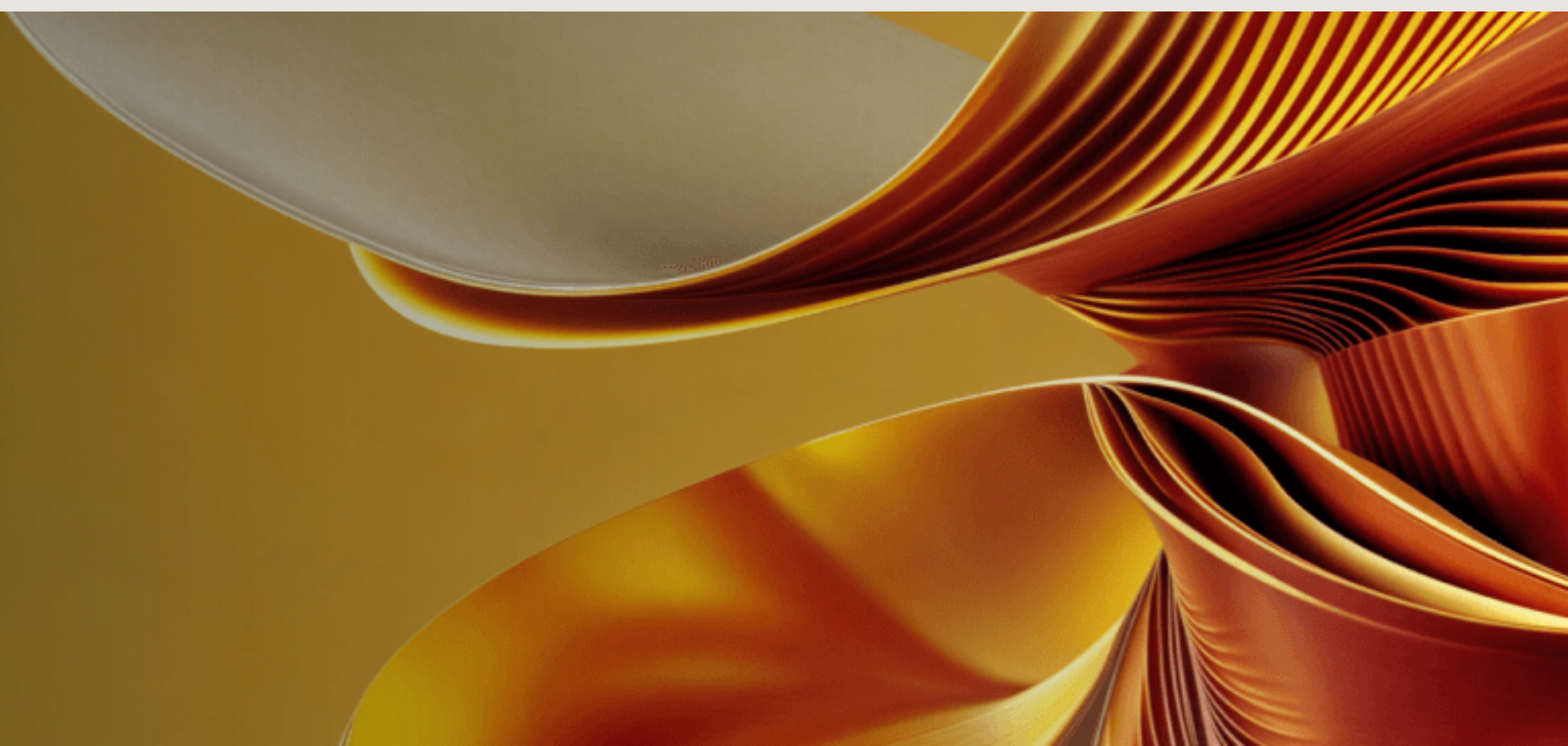
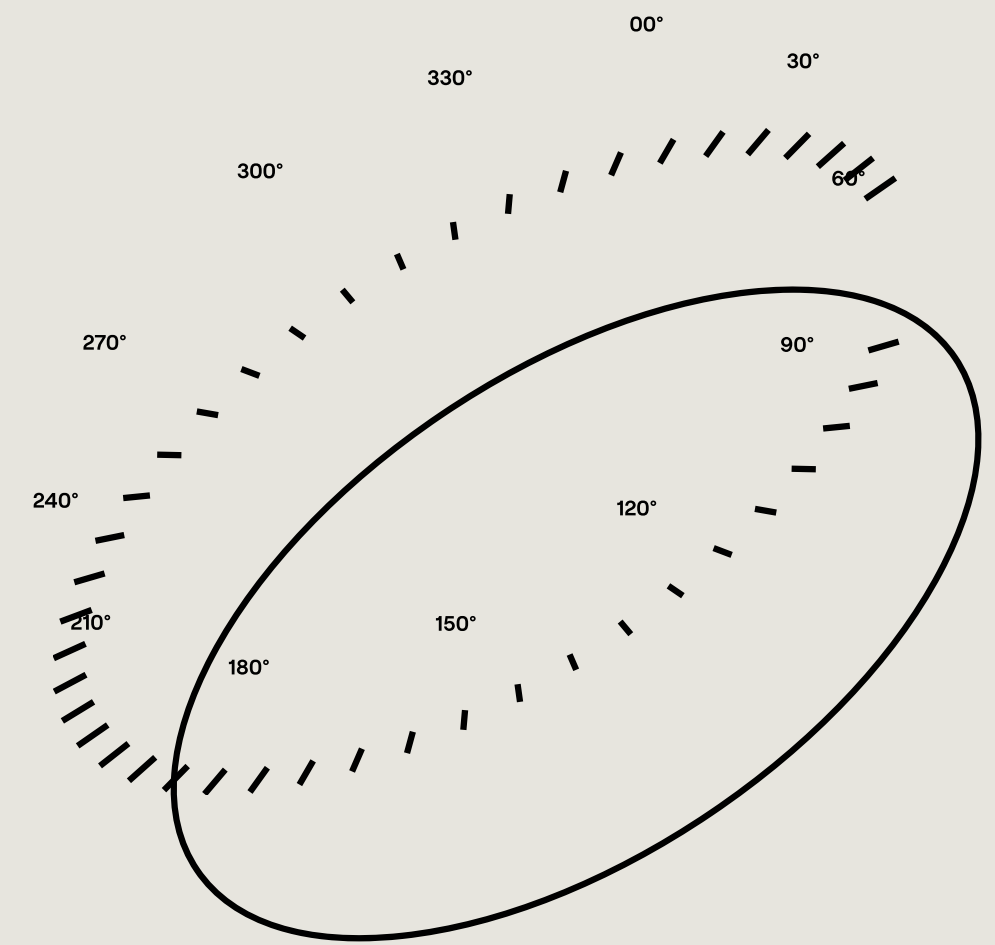
GRI 2-29

The materiality development process included the identification of strategic stakeholders considered priorities for Compass UOL. This process was conducted by the ESG Working Group and approved by the Board of Directors.

The subsequent phase involves strategic planning for stakeholder engagement, taking into account their specific characteristics and varying levels of interaction with the company’s material topics. The engagement plan will be implemented in the next stages of Compass UOL’s ESG journey.

### Priority Stakeholders

- CLIENTS
- BUSINESS PARTNERS
- INVESTORS
- SHAREHOLDERS/INVESTORS
- COMPASSERS (COMPASS UOL EMPLOYEES)
- HIGHER EDUCATION INSTITUTIONS
- SUPPLIERS

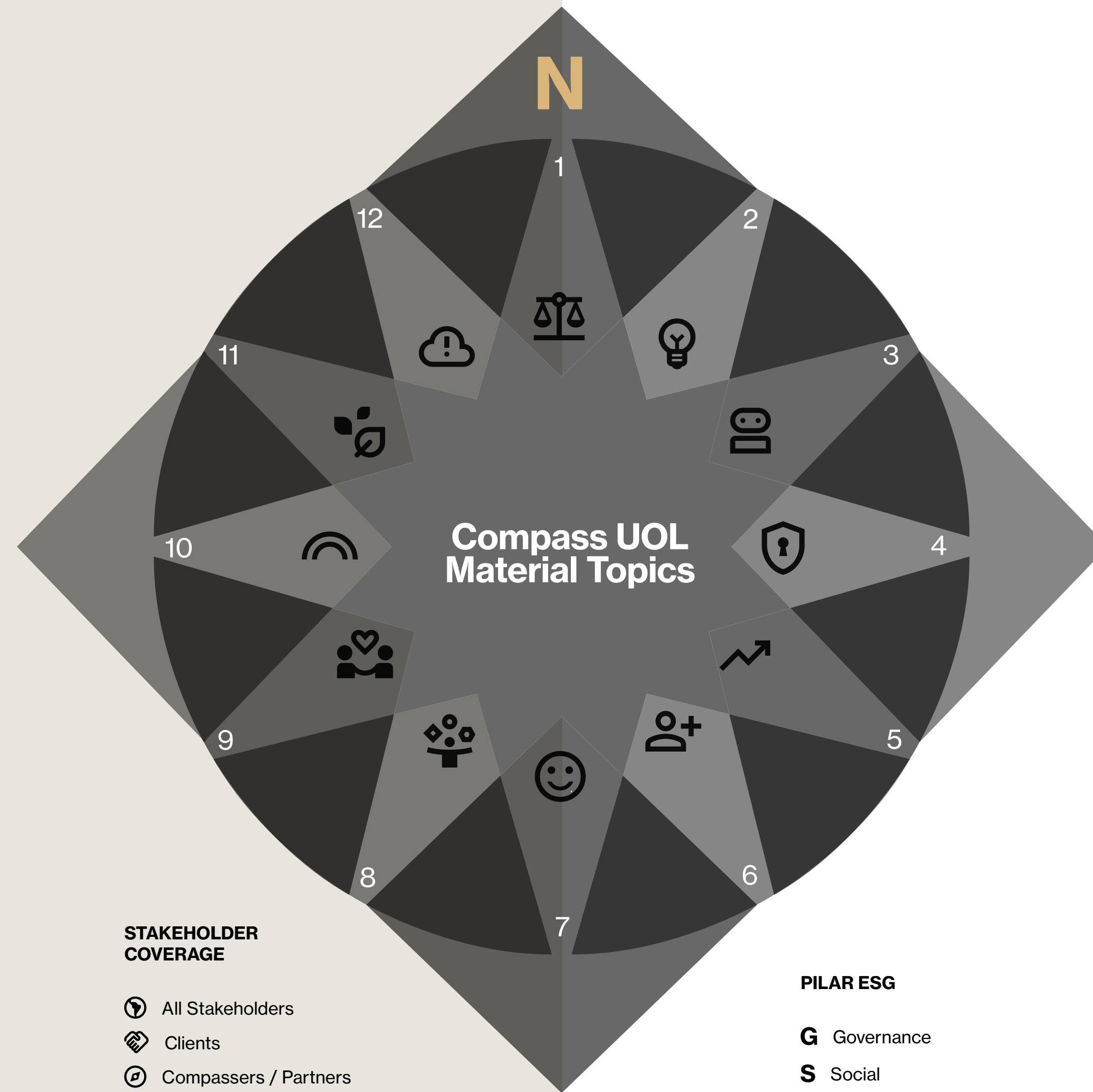


# Definition of Material Topics

GRI 3-2

Stakeholder feedback – gathered through both qualitative and quantitative engagement – was analyzed and weighted using a strategic materiality methodology applied by an external ESG consulting firm. This process identified the topics that, within an initial list of issues relevant to the sector and the organization, are most strategic for Compass UOL’s business.

While some topics were prioritized by all stakeholder groups and others by specific audiences, all 12 material topics must be addressed within the ESG agenda to strengthen Compass UOL’s positive contribution to sustainable development – across the company, the group to which it belongs, and society as a whole.



### STAKEHOLDER COVERAGE

- All Stakeholders
- Clients
- Compassers / Partners
- Suppliers

### PILAR ESG

- G** Governance
- S** Social
- E** Environmental

- G** 1. ETHICS, COMPLIANCE AND INTEGRITY
- G** 2. INNOVATION
- G** 3. ARTIFICIAL INTELLIGENCE
- G** 4. DATA PRIVACY, SECURITY AND DATA PROTECTION
- G** 5. ESG GOVERNANCE
- S** 6. HUMAN CAPITAL DEVELOPMENT
- S** 7. EMPLOYEE ENGAGEMENT AND WELL-BEING
- S** 8. TALENT ATTRACTION AND RETENTION
- S** 9. SOCIAL RESPONSIBILITY
- S** 10. DIVERSITY AND INCLUSION
- A** 11. ENVIRONMENTAL MANAGEMENT
- A** 12. CLIMATE CHANGE



# 03.

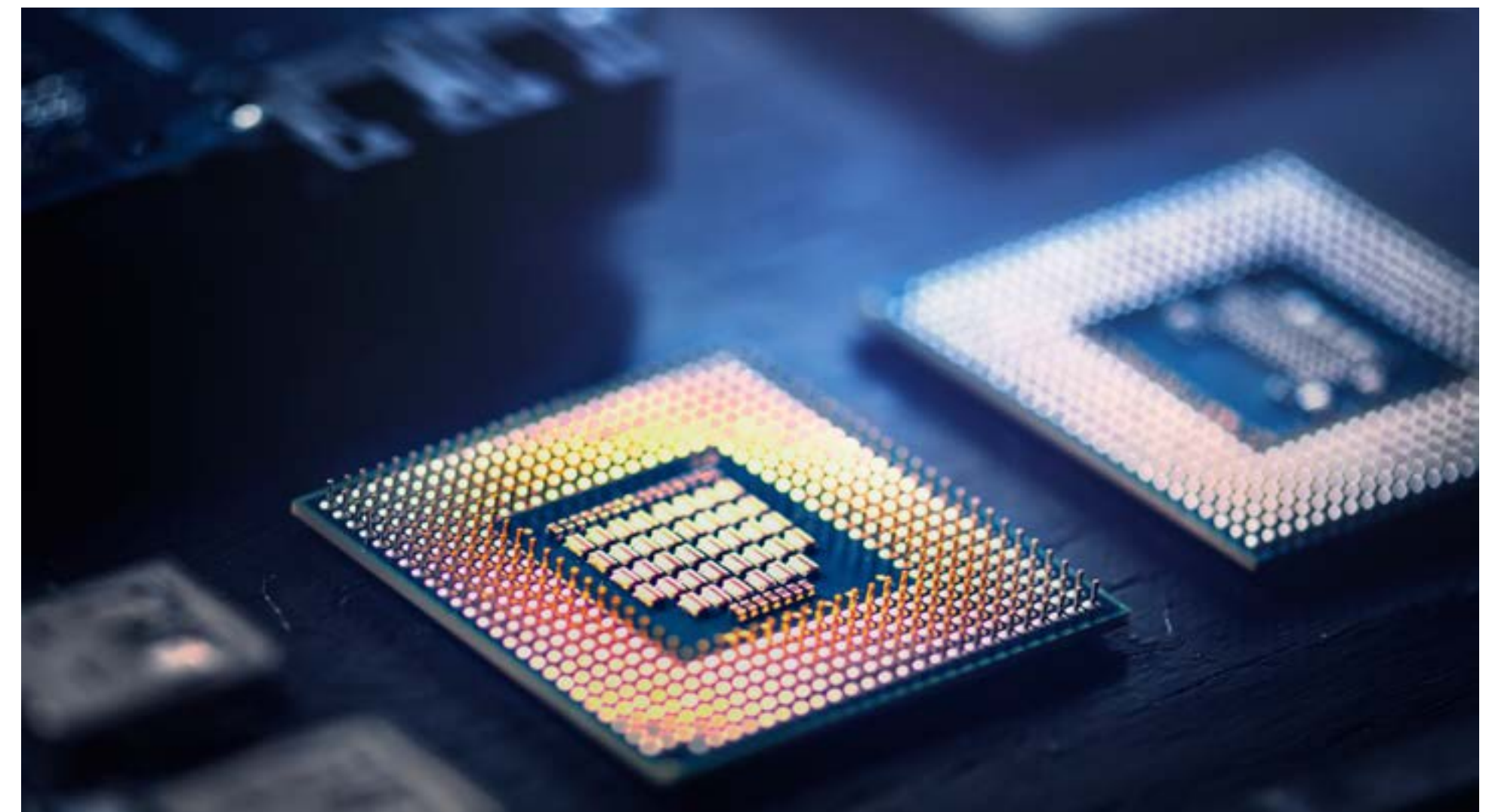
# Governance

# Ethics, Compliance, and Integrity

At Compass UOL, corporate governance goes beyond a formal structure of control and oversight; it is the foundation that supports the integration of strategy, innovation, and social and environmental responsibility.

COMPASS UOL TECNOLOGIA LTDA is part of AI Revolution Company – AI/R and belongs to the UOL Group, Brazil’s largest company in content, technology, services, and payment solutions. The company maintains a robust and experienced governance structure, committed to full compliance with all applicable legislation related to freedom of association, privacy, collective bargaining between employers and employees, immigration, working hours, and wages, as well as laws prohibiting forced labor, child labor, and any form of discrimination in the workplace. Transparency, ethics, consistency, and integrity in corporate conduct guide all our actions.

Our Global CEO and founder, Alexis Rockenbach, has led the company with a visionary approach in a constantly evolving market marked by profound technological disruption driven by artificial intelligence. His leadership has been characterized by anticipating trends and fostering innovation, while maintaining a strong commitment to social responsibility – evident since the company’s inception through the delivery of innovative solutions to customers and the creation of employment opportunities supported by talent development in the technology sector.



# Governance Structure

GRI 2-9 | 2-10 | 2-11 | 2-16

## Board of Directors

The Board of Directors is the highest governance body within Compass UOL's organizational structure. It was established in September 2023, as provided for in the company's Bylaws, and may comprise between three and twelve members, all appointed for a unified two-year term, with reelection permitted.

The Board was formed with professionals from diverse backgrounds and career paths, ensuring a multidisciplinary perspective that strengthens strategic support for the Executive Board in business decision-making. Currently, the Board consists of five members, all appointed at the time of its establishment (September 2023). All members are shareholders of the company (there are no independent directors), and three hold executive positions in senior management, including the Chairman of the Board, Rogildo Torquato Landim, who also serves as Chairman of the Global Executive Board.



- Gil Torquato Landim
- Renato Bertozzo Duarte
- Renato Alexandre Bolzan de Paula
- Amasis Solomon
- Ricardo Dutra

## / THE BOARD OF DIRECTORS IS RESPONSIBLE FOR DECISIONS RELATED TO:

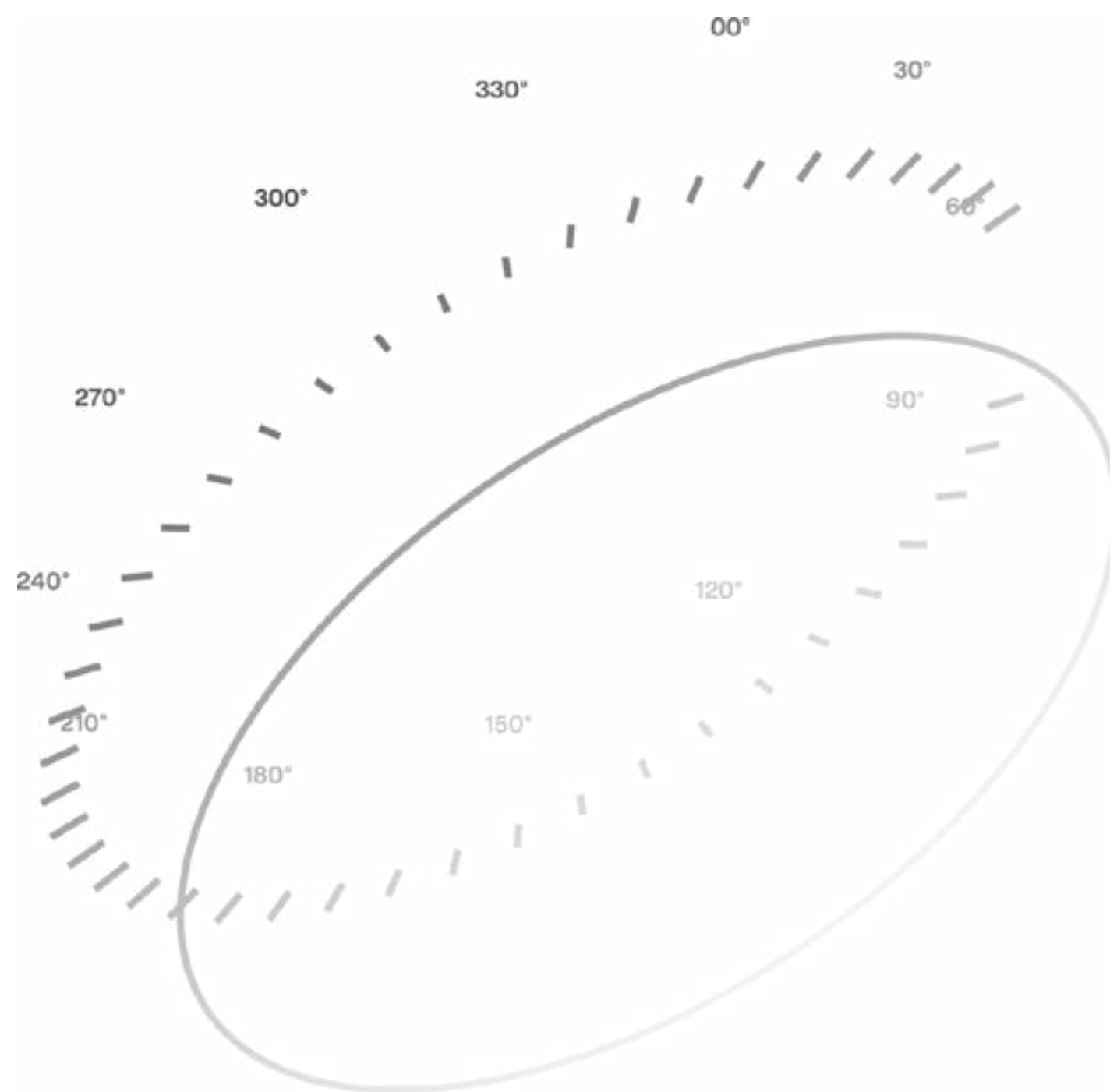
- defining the overall strategic direction of the business;
- appointing and dismissing statutory officers;
- overseeing the management of executive officers;
- appointing and dismissing independent auditors;
- reviewing management reports and the accounts of the Executive Board and deciding on their submission to the General Meeting;
- approving strategic plans, expansion initiatives, and investment programs;
- authorizing the issuance of credit instruments for fundraising purposes – including bonds, notes, commercial papers, or other instruments commonly used in the market – and determining their issuance and redemption terms.

The Board addresses the most material issues affecting Compass UOL, particularly those with the potential to generate financial or reputational impacts. Risk analyses are also considered, as detailed later in this chapter, especially in relation to critical risks, material events, or significant changes. Such matters may also be addressed through stakeholder communication channels, including the Whistleblower Channel and the Ombudsman, as well as through assessments and analyses conducted by leaders across different areas of the organization.



# Strategic Units

Strategic Units play an advisory role to senior management and are responsible for discussing issues critical to the company's performance and sustainability:



## Sales (US Sales and LATAM Sales)

Develops and periodically reviews sales strategies, ensuring alignment with the group's overall objectives and growth targets; identifies and monitors key cross-selling opportunities; ensures the achievement of targets; and discusses strategic partnerships.



## AI Business Development

Explores artificial intelligence strategies, promotes knowledge sharing, and develops initiatives to encourage customer adoption of AI solutions.



## Marketing

Defines and discusses marketing strategies aimed at protecting and strengthening brand identity, as well as developing campaigns, content, and events.



## Financial

Plays a strategic and cross-functional role in ensuring business sustainability and continuity. Beyond accounting and financial management, it contributes directly to value creation, corporate governance strengthening, and responsible resource allocation. Its responsibilities include short- and long-term financial planning and management, corporate budget oversight, financial risk monitoring, financial reporting processes, economic performance analysis, relationships with investors and financial institutions, and support for ESG strategy implementation.



## People

Addresses training, talent attraction, development, and organizational culture to strengthen internal synergy; ensures compliance with UOL Group policies and guidelines, as well as adherence to labor regulations in each region where the group operates.

## / GLOBAL EXECUTIVE BOARD

GRI 202-2

The Global Executive Board currently<sup>1</sup> consists of five executives: the Chair of the Board of Directors, a Global CEO, and three Directors responsible for Finance, Human Resources, Mergers and Acquisitions, and Technology. All members are based in or reside in the cities where the company is headquartered: Passo Fundo, RS, and São Paulo, SP.

This body is responsible for implementing the strategies approved by the Board of Directors, monitoring key operational indicators (such as opportunities, revenue, productivity, and turnover), and making day-to-day operational decisions.

- Chairman: Gil Torquato
- CEO: Alexis Rockenbach
- CFO: Marcelo Moojen Epperlein
- HR and M&A Director: Irma de Bittencourt Carvalho
- CTO: Cleyton de Almeida Ferreira



## / POWERHOUSES AI/R COMPANY – BOARD OF DIRECTORS

AI/R Company is composed of Powerhouses – brands dedicated to digitally transforming organizations through innovative artificial intelligence solutions. The Powerhouses AI/R Company Board of Directors<sup>1</sup> brings together the leaders of each brand to jointly define strategies and make decisions related to AI/R Company as a whole.

- CEO Compass UOL: Luciano Guareschi
- President Compass UOL US: Dao Jensen
- CEO Avenue Code North America: Alexis Rockenbach
- CEO Avenue Code Brazil: Alex Carvalho
- CEO Business Apps: Gustavo Rodrigues
- CEO Invillia: Fran Muratorio



<sup>1</sup> – The composition of both Executive Boards is based on the 2025 reporting year.

## ESG Impact Management

GRI 2-12 | 2-13 | 2-14 | 3-3

The Financial Strategic Unit, supported by the Controllership Department, oversees business sustainability and identifies, monitors, and manages the company's impacts on the economy, the environment, and people. This structure supports the ESG strategy and reports key aspects and results to senior management. Since 2023, a dedicated ESG area has been established to strengthen the sustainability culture across all levels of the organization, from operations to senior leadership.

During the materiality assessment process conducted in 2024, Compass UOL engaged its main stakeholders to identify and evaluate the Company's impacts on the economy, the environment, and society. The findings and recommendations developed by the responsible team were submitted to the Board of Directors, which provided guidance on how the organization should manage these impacts.

# Ethics, Compliance, and Integrity

GRI 2-27 | 2-30 | 3-3

Operating with integrity and transparency, Compass UOL establishes guidelines through internal rules and policies, with the Code of Ethics and Conduct and the Code of Compliance serving as the primary reference documents underpinning this framework. These policies guide professional conduct and ensure that all individuals act in accordance with the highest ethical standards, treating all stakeholders fairly and with integrity.

The Company adopts practices aligned with internationally recognized human rights standards, including the right to decent work, equality, and non-discrimination. These commitments are reflected in internal policies and external initiatives, such as the Scholarship Program, which supports educational and professional development, contributes to talent training, and promotes social inclusion and development.

The Group is committed to full compliance with all applicable laws related to freedom of association, privacy, collective bargaining, immigration, working hours, wages, and working conditions, as well as legislation prohibiting forced labor, compulsory labor, child labor, and discrimination of any kind in employment.

**100% of Compass UOL professionals are covered by collective bargaining agreements.<sup>1</sup>**

<sup>1</sup> With the exception of interns and apprentices.





## / CORPORATE POLICIES

GRI 2-23 | 2-24

Committed to upholding high standards of integrity, transparency, and corporate responsibility, the Company adopts a set of internal policies that guide ethical conduct, strengthen its compliance framework, and ensure adherence to applicable legislation, ESG principles, and internationally recognized good governance practices.

The Company maintains an organizational structure responsible for the management and oversight of all corporate policies, ensuring that no commitment is implemented without prior review by the areas affected by the matter under consideration and approval by at least two directors. This governance model demonstrates the active involvement and commitment of senior management in all policies adopted and communicated to the professional team.

Although these policies are not publicly disclosed, they are widely disseminated and consistently applied internally through a centralized repository of documents and policies accessible to all professionals. Rules and policies are communicated upon publication via email and made available in the internal repository. In addition, policies and guidelines are regularly addressed in online meetings organized to share Company updates, reinforcing transparency in the communication of corporate information.



### Code of Ethics and Conduct

We promote clear standards that ensure integrity and transparency across all business practices. Our values include a strong sense of urgency to meet deadlines and seize opportunities; a practical, creative, and solution-oriented approach to challenges; and a consistent focus on results, timelines, costs, and quality. We value autonomy and responsible delegation, supported by assertive communication and continuous project monitoring. Persistence is essential in pursuing achievable goals. We encourage knowledge sharing and maintain agile yet structured communication. We believe that people make the difference; therefore, we treat our professionals with respect, set clear expectations, recognize achievements, and foster a continuous cycle of development and improvement.



### Compliance Code

The purpose of the Compliance Code is to complement the Code of Ethics and Conduct by promoting transparency, ethics, consistency, and accountability in corporate conduct. It provides guidance on unlawful and inappropriate behavior, risk management, and legal compliance. The Compliance Code addresses topics such as conflicts of interest, prevention of money laundering and terrorism financing, regulatory compliance, and fair labor relations, among other matters relevant to ensuring ethical and lawful business practices.

### Other Relevant Policies

→ CODE OF ETHICS AND CONDUCT – MORAL AND SEXUAL HARASSMENT

→ SOCIAL MEDIA CONDUCT

→ SUPPLIER AND CUSTOMER RELATIONSHIPS

→ ESG POLICY

→ GLOBAL PRIVACY POLICY – UOL GROUP

→ INFORMATION AND CYBERSECURITY POLICY

→ INFORMATION CLASSIFICATION POLICY

## Communication Channels and Stakeholder Engagement

GRI 2-15

### / INTERNAL

The Company provides comprehensive awareness and training initiatives on ethics and compliance for professionals, covering topics such as ethics and conduct, privacy, and information security.

All new Compass UOL professionals participate in an onboarding process upon joining the Company, during which they are introduced to internal policies and standards. These documents remain available for consultation at any time.

Compass UOL relies on the critical judgment and responsibility of its professionals to prevent situations that may lead to conflicts of interest (personal versus corporate), breaches of trust, unethical conduct, or violations of internal rules and applicable laws. The Company provides guidance on appropriate conduct

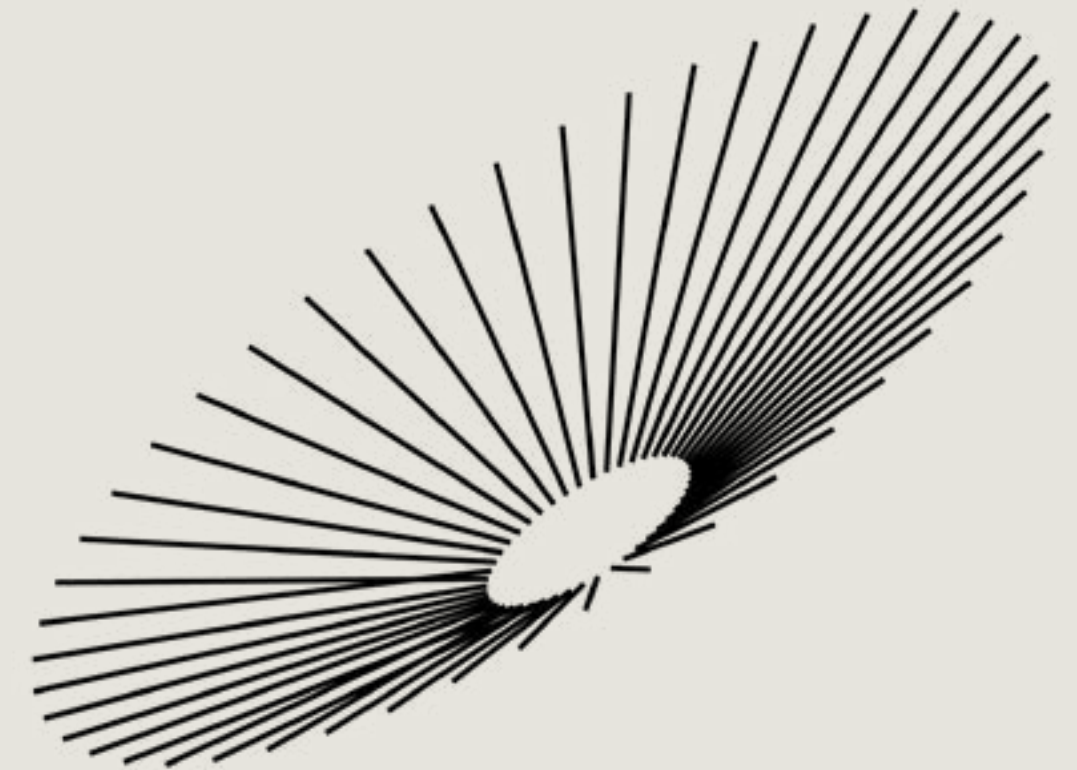
in situations where such conflicts may arise. Leaders, managers, and supervisors – together with the Human Resources team – are responsible for monitoring and managing potential ethical conflicts within their teams. Professionals are instructed to immediately inform their direct manager and/or the Compliance leader of any situation that may compromise their ability to act impartially.

Further details on conflict-of-interest management and ethical conduct are outlined in internal documents, including the Code of Ethics and Conduct and the Compliance Code.

### / PARTNERS AND SUPPLIERS

Ethics and compliance clauses are incorporated into contracts and agreements with partners and suppliers. These provisions ensure alignment with Compass UOL's ethical standards and require compliance with established policies.

Periodic compliance assessments are being implemented to verify that partners and suppliers adhere to the same ethical principles and compliance practices applied internally.



### / SOCIETY

Compass UOL organizes and participates in events that foster dialogue on the impacts of artificial intelligence (AI) in building a sustainable future. These initiatives include discussions on methodologies and indicators for measuring national wealth beyond traditional economic growth, the transformation of urban spaces into green and climate-resilient areas through emerging technologies, and the inclusion of politically marginalized groups in decision-making processes.



## Capacity Building and Training

GRI 205-2 | 2-17

All Compass UOL professionals are required to complete mandatory training under the Compliance and Ethics Program, delivered through the AI/R Learning platform. Training content includes:

Ethics and Compliance

Brazilian General Data Protection Act (LGPD)

Anti-Corruption Policy

The Company also requires additional mandatory training programs covering topics such as:

### Information Security and Privacy

- Information Security Fundamentals
- Safe Use of Artificial Intelligence
- Privacy and Data Protection
- Phishing Awareness

### Journey to Inclusion

- Inclusive Communication
- Unconscious Bias
- Inclusive Practices

### / Leadership

The Company has invested in the development of its executives through education programs offered by Harvard Business School, enabling leaders to enhance their management, governance, innovation, and strategic capabilities, thereby contributing to high performance and value creation.

Internally, the Leadership Journey program is offered to managers and leaders with the objective of promoting and disseminating best management practices across Compass UOL. In addition, the Compliance and Ethics Track – mandatory for all professionals, including leadership – establishes a shared foundation across the Company, reinforced by senior management engagement and example on topics such as Ethics and Conduct, Compliance, Moral and Sexual Harassment, LGPD, and Anti-Corruption legislation.

## / ANTI-CORRUPTION

GRI 205-1 | 205-3 | 2-27

Compass UOL maintains a robust legal and compliance structure, supported by a specialized Regulatory Law team that ensures excellence in compliance with regulations and legislation related to Anti-Corruption, Antitrust, and Anti-Money Laundering. This team provides advisory support and oversight of critical activities. In addition, the Company relies on Internal Controls, Auditing, and Risk Analysis teams to ensure the accuracy, integrity, and compliance of its operations.

This governance framework has ensured that no investigations or legal proceedings related to corruption, money laundering, or serious regulatory violations have occurred during the reporting period or throughout the Company's history. Likewise, there were no cases of non-compliance with laws and regulations during the period. The ongoing commitment of senior management and the organization as a whole is to maintain this culture of integrity and ethical conduct.

## / OMBUDSMAN'S OFFICE

GRI 2-25 | 2-26

In 2024, Compass UOL established its Ombudsman's Office, an open and accessible channel for customers and stakeholders to submit complaints, suggestions, compliments, or claims. All information shared through this channel is treated confidentially and handled in an independent and impartial manner by a specialized internal team, with the whistleblower's identity protected whenever necessary. Complaints are duly investigated and may result in actions in accordance with applicable legislation and the internal regulations of AI/R Company and the UOL Group.

[\[Access the Channel\]](#) ↗

## / WHISTLEBLOWING CHANNEL

Internally, Compass UOL professionals may use the Whistleblowing Channel to seek guidance on the interpretation or application of the Code of Ethics and Conduct, or to report behaviors and practices that violate its principles.

The Company guarantees full confidentiality and anonymity to whistleblowers. All reports are treated with seriousness and are promptly reviewed by the Human Resources Department, which conducts a thorough investigation of the reported facts. When necessary, specialized professionals – including legal advisors – are engaged to support the investigation and ensure due process and the appropriate application of corrective measures.



# Value Chain Engagement

GRI 2-25

Compass UOL seeks to build strong and responsible relationships with stakeholders across its value chain in order to maximize the positive impacts of its business activities – promoting economic growth and sustainable development – while minimizing any negative impacts that the organization may cause or contribute to.

- Customer satisfaction surveys are conducted to identify strengths and areas for improvement in service delivery, with collected data used to drive continuous improvement initiatives.
- The strengthening of the Ombudsman and Whistleblowing Channels ensures that concerns and issues are addressed promptly and confidentially.
- Continuous enhancement of the Corporate Risk Matrix enables improved identification of emerging risks – including environmental and social risks – as well as ongoing validation of existing risks and updates to mitigation controls. These updates contribute to faster response times and the maintenance of a safe operating environment, reinforcing stakeholder trust.



## / SUPPLY CHAIN

GRI 204-1 | 308-1 | 407-1 | 414-1


Supplier management at Compass UOL is conducted through the Procurement function, which is responsible for implementing purchasing practices and managing relationships with suppliers across the value chain. These practices are guided by the UOL Group’s Supplier and Customer Relationship Policy and Supplier Code of Conduct and are supported by the Company’s Code of Ethics and Conduct and Compliance Code.

Supplier approval is subject to strict criteria, including tax compliance, financial and economic assessment, technical validation, and social and environmental responsibility. Ongoing supplier management also involves periodic documentation updates and performance evaluations. Suppliers are classified based on revenue volume and operational risk, considering factors such as customer-related risks, reputational exposure, labor practices, tax compliance, environmental risks, and related-party risks.

At the end of 2024, Compass UOL

implemented improvements to its supplier management system through the adoption of a modern digital tool designed to enhance partner oversight. This implementation enabled comprehensive assessments and more accurate risk analyses, providing a consolidated view of factors that may impact the Company’s conduct. These include checks for the presence of suppliers, their partners, or administrators on restrictive or “blacklists” (comprising entities that violate legislation, fail to respect freedom of association and collective bargaining rights, or do not comply with socio-environmental standards deemed critical by Compass UOL), as well as records of fines or legal proceedings related to child labor, forced labor, or slave-like labor.

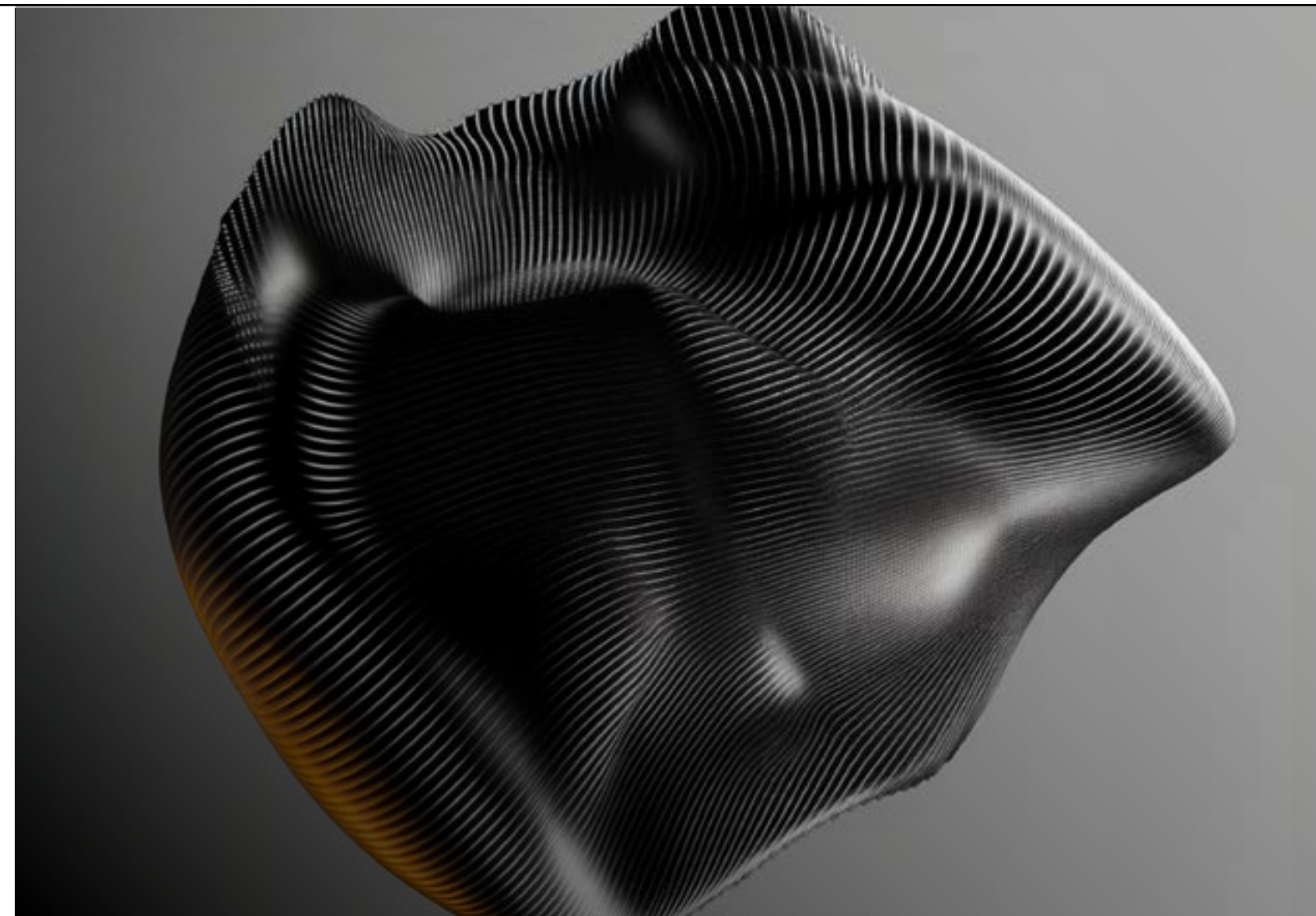
A supplier self-assessment was also introduced to evaluate maturity levels across ESG dimensions. This tool supports risk mitigation in procurement decisions and ensures alignment with suppliers whose values and ESG positioning are consistent with those of Compass UOL.



The Procurement area continuously seeks to apply ESG best practices by integrating social and environmental criteria into purchasing processes and prioritizing suppliers that share the Company’s sustainability values.

## / ESG MEETING FOR SUPPLIERS

In December 2024, Compass UOL held its second ESG meeting for suppliers. The event aimed to align sustainability values, share best practices, and strengthen integration and collaboration with suppliers.



## / PROTECTION OF HUMAN RIGHTS

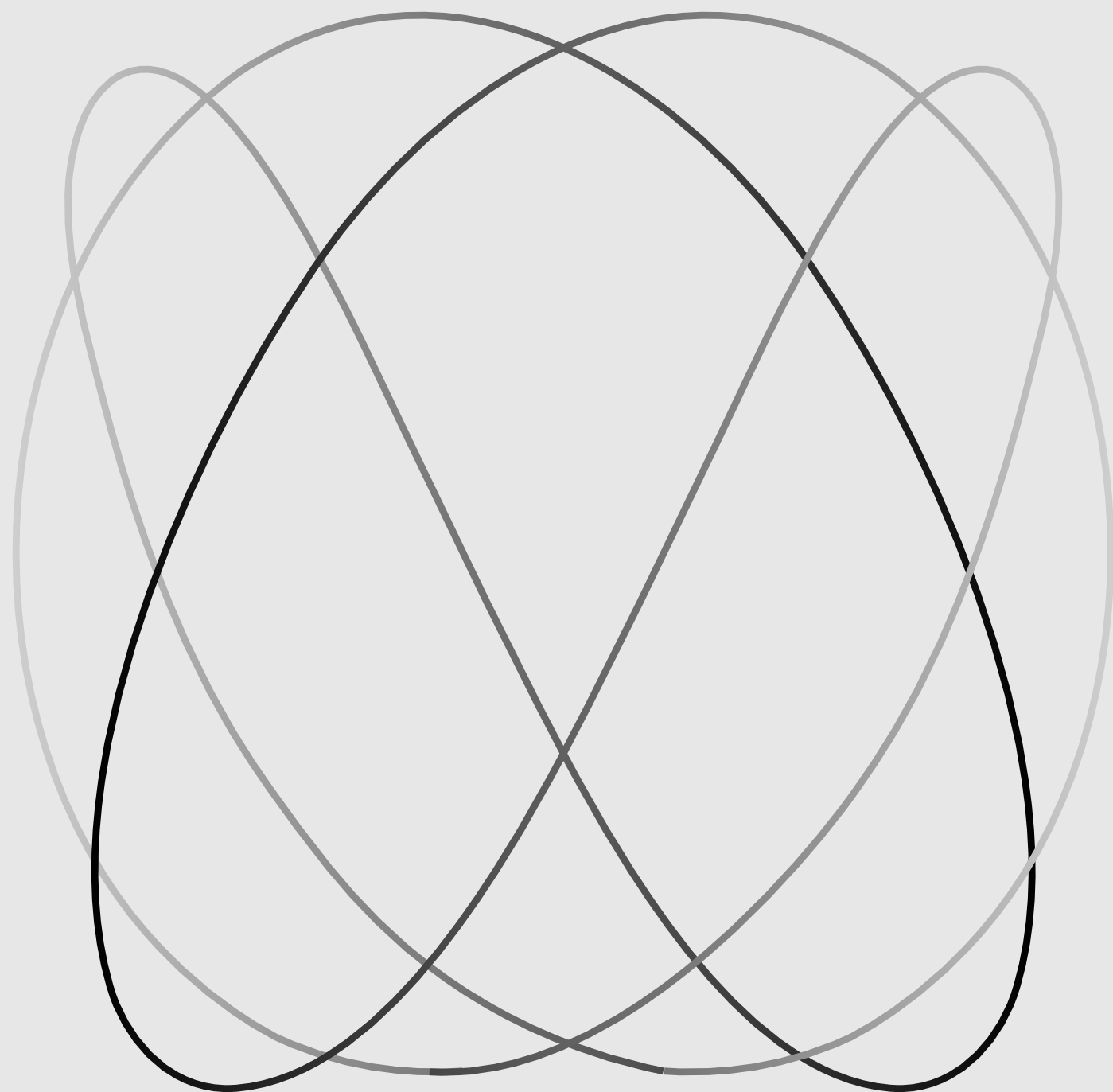
GRI 408-1 | 409-1

Decent working conditions are a core value at Compass UOL. In addition to full compliance with labor legislation, all contracts with partners and suppliers include clauses requiring operations free from child labor, forced labor, or slave-like labor.

The Company considers suppliers and operations with a documented history of child labor, forced labor, or slave-like labor – or inclusion on restrictive lists – as presenting a significant risk of occurrence. As a result, Compass UOL does not engage in contractual relationships with such partners. The supplier management system includes screening tools that verify whether suppliers appear on restrictive lists, ensuring that there are currently no business relationships with suppliers considered high-risk in this regard across any area of the Company's operations.

## / SUPPLIER CODE OF CONDUCT

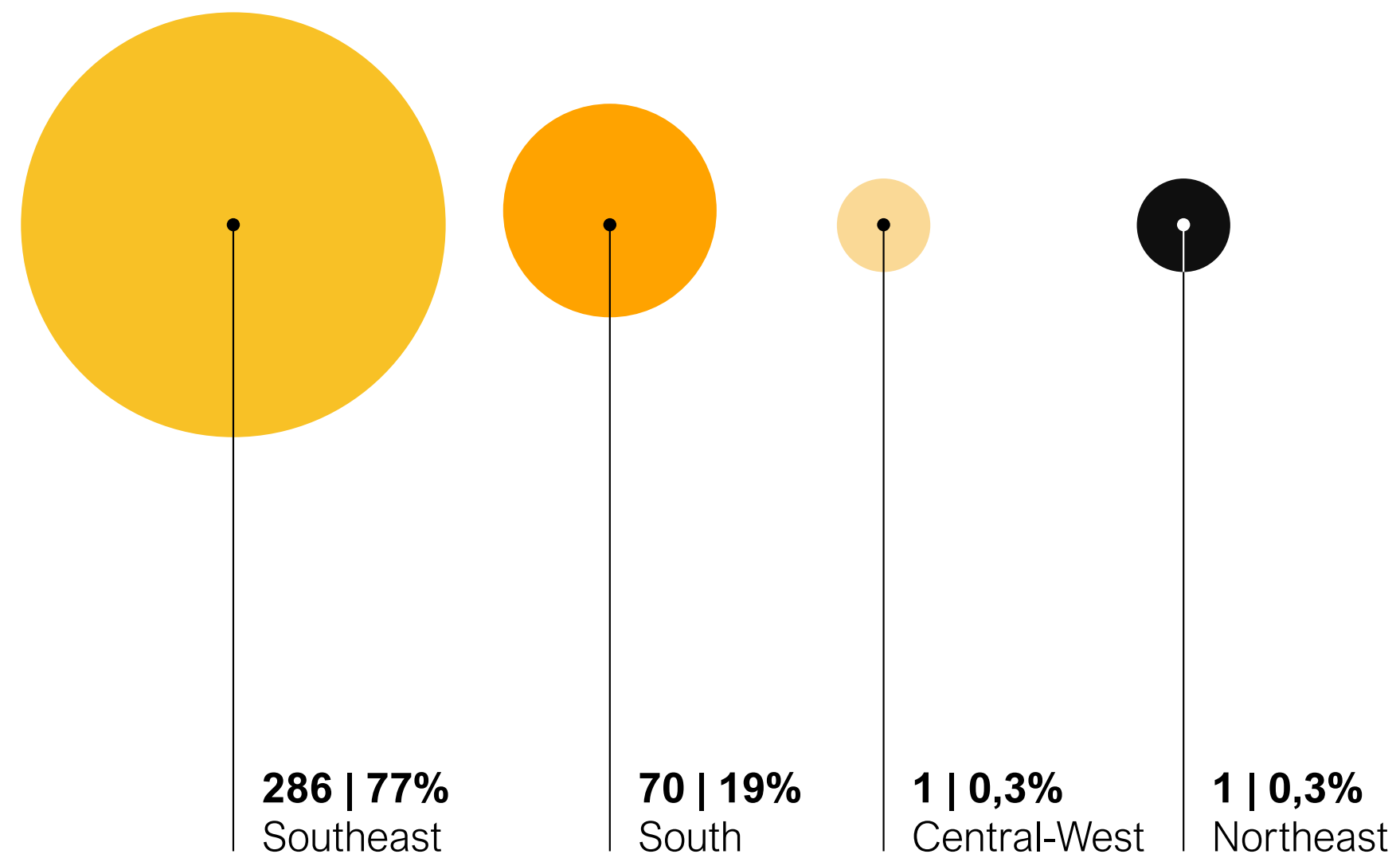
In early 2025, the Supplier Code of Conduct was formalized, reinforcing ethical and behavioral standards across the supply chain. The document establishes requirements for ethical, legal, socio-environmental, climate, and governance practices, promoting transparency, integrity, sustainability, and compliance in business relationships. It outlines the values, expectations, and conduct required of all suppliers, partners, and representatives.



**Geographic Distribution of Suppliers and Partners**

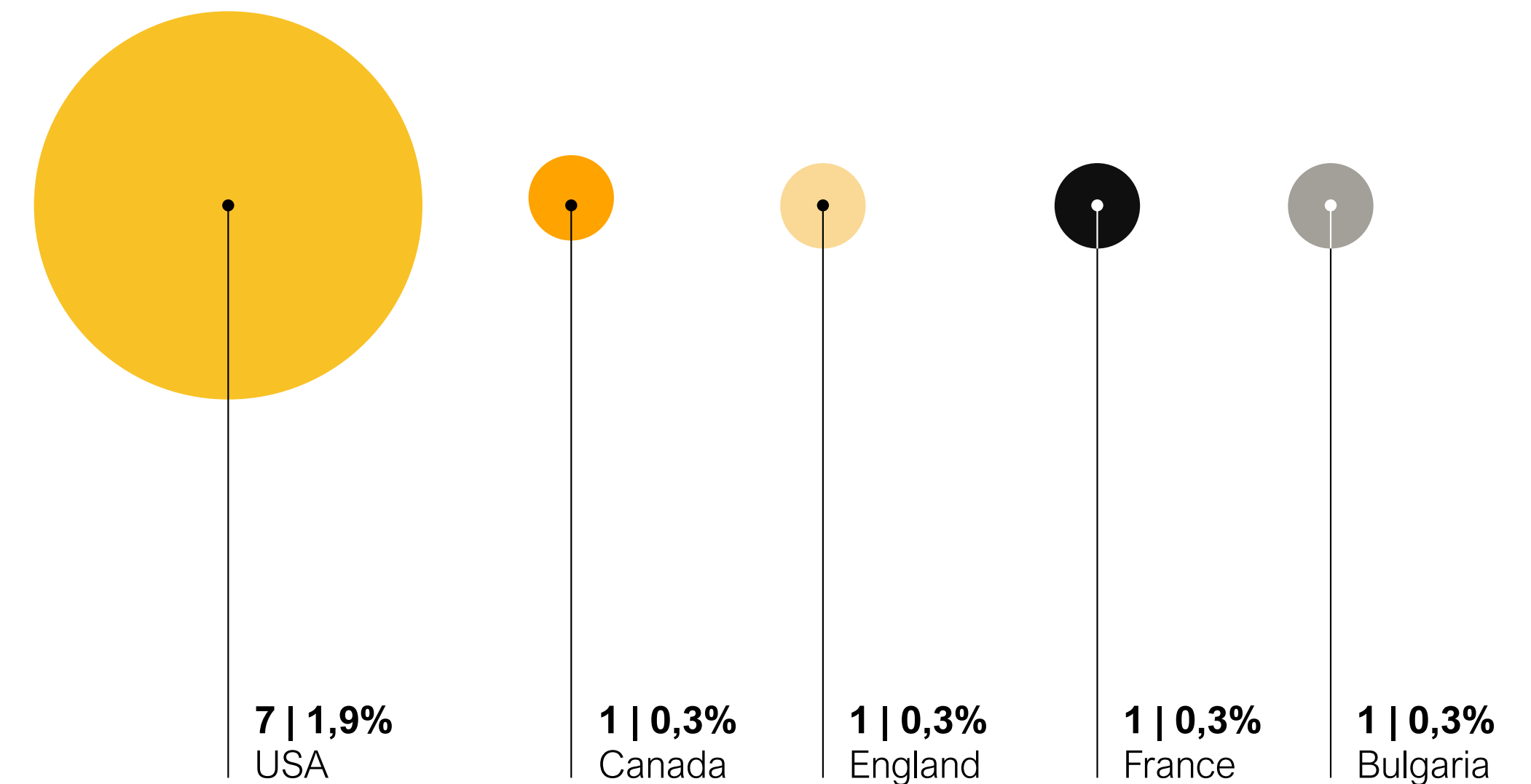
/ DOMESTIC SUPPLIERS

358



/ INTERNATIONAL SUPPLIERS

11





# Privacy, Security, and Data Protection

GRI 418-1 | 3-3

Compass UOL maintains a robust and integrated information privacy and security management framework, primarily grounded in compliance with Brazil's General Data Protection Law (LGPD) and aligned with recognized industry best practices. In addition, the Company seeks alignment with international regulations and standards – such as the General Data Protection Regulation (GDPR), ISO/IEC 27001, the NIST Cybersecurity Framework (NIST CSF), and the CIS Critical Security Controls – ensuring broader regulatory compliance and the consistent application of its solutions across multiple jurisdictions.



The privacy and information security framework is designed to support strategic decision-making while mitigating not only financial risks, but also potential social, ethical, and environmental impacts on the Company.

## / GOVERNANCE AND MANAGEMENT

Responsibilities are distributed across dedicated functions: the privacy function focuses on legal compliance and personal data governance, while the information security function is responsible for technical safeguards, ensuring the confidentiality, integrity, and availability of information.

These functions operate in an integrated manner, developing policies that define minimum organizational requirements, as well as procedural standards that strictly regulate their implementation. In addition to formal policies and standards, Compass UOL maintains operational guidelines covering information security, data protection, and data lifecycle management.

At the UOL Group level, a Privacy Committee promotes the exchange of best practices among group companies and coordinates alignment with external regulatory developments, including participation in public consultations conducted by the National Data Protection Authority (ANPD). This structure enables continuous improvement and the dissemination of guidance related to data protection, privacy, and information security. The Company also conducts periodic webinars on data privacy and delivers mandatory training through its internal learning platform.





## / TRAINING PROGRAMS

All professionals receive training during onboarding and through ongoing programs, establishing a comprehensive information security awareness framework. This approach goes beyond general awareness and is applied operationally, including in the design and development of new projects and solutions, ensuring the consistent application of privacy by design, security by design, and least-privilege access principles. These principles are embedded across the Company’s technological environment, encompassing network protection, secure connectivity, identity and access management, and credential protection against data leakage or unauthorized access.

## / MONITORING

To assess maturity, strengthen external protection mechanisms, and validate the effectiveness of implemented controls, Compass UOL performs continuous monitoring of multiple external security factors, including network exposure, DNS integrity, IP reputation, and susceptibility to social engineering threats. As a result of this ongoing monitoring, the Company achieved a Security Score of 90%, demonstrating resilience against external vulnerabilities and reflecting a proactive and preventive approach to threat management.

## / SECURITY RISK MANAGEMENT

Security risk and incident management follows internationally recognized frameworks and is supported by structured processes for detection, response, remediation, and continuous improvement. These processes cover all information and computing resources owned, operated, maintained, or controlled by the Company. Compass UOL conducts regular audits, penetration testing, vulnerability assessments, and continuous monitoring, supported by defined indicators and performance targets to measure effectiveness and guide improvement initiatives.

### Results achieved

- Reduction of incidents by up to 50% compared to the previous year, resulting from the adoption of best practices related to privacy by design, security by design, code review, and professional training;
- Decrease in mean time to respond to incidents (MTTR), reflecting sustained improvements in operational processes and response procedures;
- 80% of eligible professionals trained in ethics, compliance, and information security, reflecting continuous awareness efforts led by the Information Security and Governance functions and alignment with a security-focused organizational culture, monitored by the Employee Experience team;
- Expansion of internal audit activities, aimed at improving risk predictability and enhancing transparency across products, solutions, and internal processes.

This approach has generated positive outcomes, including increased competitiveness and expanded business opportunities. Ongoing challenges include the costs associated with adapting to evolving regulatory requirements and the growing sophistication of cyber threats.

Compass UOL recognizes the importance of continuous improvement and adopts a management approach based on the PDCA cycle (Plan–Do–Check–Act). Actions are documented and periodically updated, incorporating lessons learned. Stakeholder engagement is also strengthened through institutional partnerships and collaborative projects with customers, since compliance with agreed processes and technologies is a prerequisite for joint implementations.

## / REPORTED INCIDENTS

In 2024, no complaints related to customer privacy violations were recorded. However, three incidents involving improper internal information sharing or the use of tools not approved by the Company were identified. These incidents were reported to the Information Security function through the Service Desk portal or via email. The team promptly implemented corrective actions, including data disposal, access restriction, and targeted guidance. The situations have remained under continuous monitoring since their occurrence.





# Risk Management

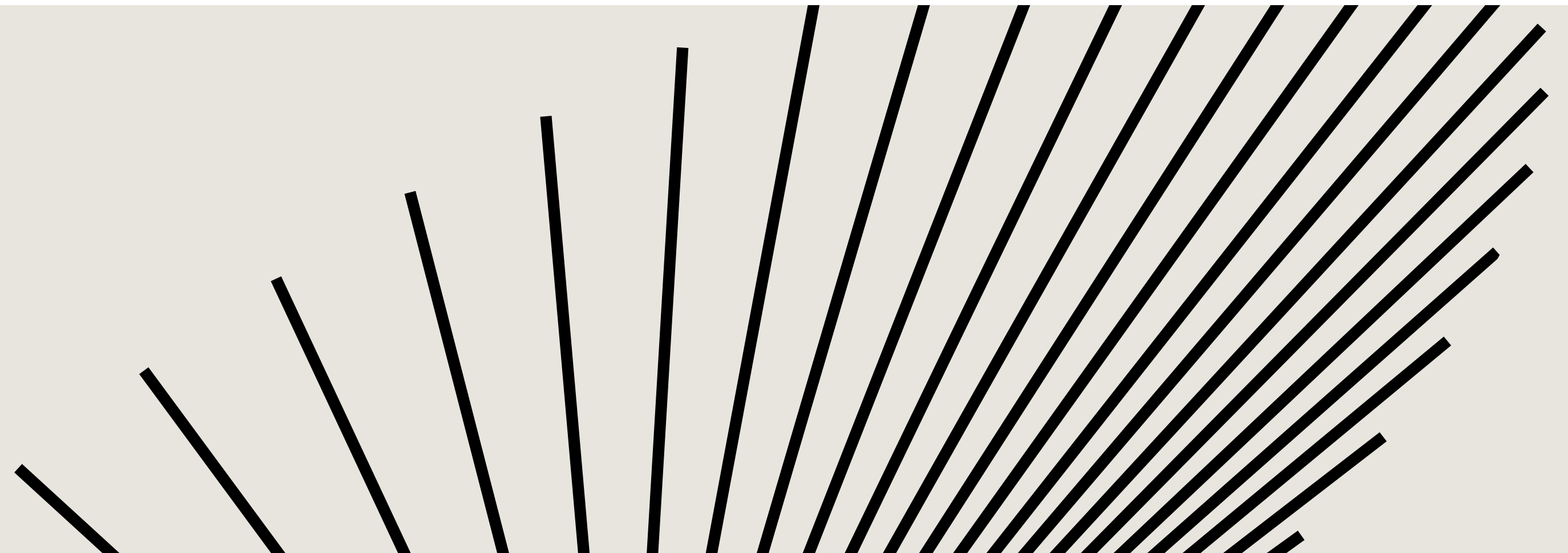
The Risk Management function at Compass UOL is structured to ensure a systematic and continuous approach to identifying, assessing, treating, monitoring, and communicating risks that may affect the Company’s objectives. Its activities are guided by principles of integration, proactivity, and alignment with recognized market and corporate governance practices.

Risk management is conducted collaboratively with all organizational functions. Risks may be identified through structured interviews or proactive engagement, in which teams themselves report identified exposures. This approach strengthens the risk culture, enhances engagement, and expands the Company’s capacity to respond to emerging threats and strategic opportunities.

All identified risks undergo an assessment process

based on predefined criteria, including:

- BUSINESS RELEVANCE;
- SCOPE (INTERNAL AND EXTERNAL FACTORS);
- IMPACT ON STAKEHOLDERS.



Following this assessment, risks are categorized according to corporate pillars. To support prioritization based on the severity of potential consequences, Compass UOL applies a Risk Matrix structured along two primary dimensions:

Impact

Probability

The interaction of these dimensions determines the level of risk and its acceptability, in line with the risk appetite defined by Senior Management.

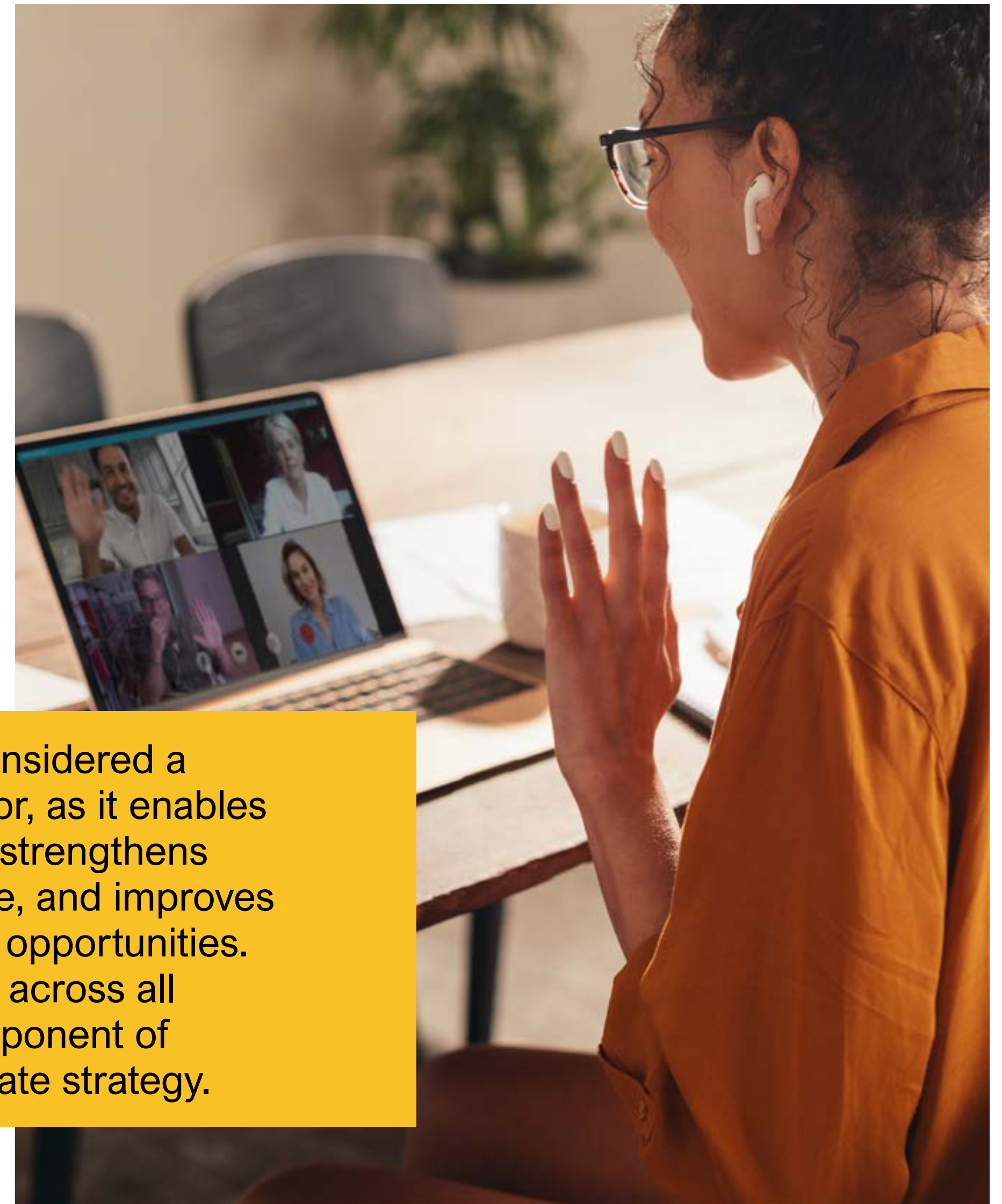
Risk assessments are conducted by the responsible functions using a standardized corporate methodology. Critical risks, material events, or significant changes are escalated to Senior Management, ensuring visibility and timely strategic decision-making.

As a complementary measure, the Company conducts recurring internal and external audits in critical domains, such as Information Technology and Information Security.

These activities strengthen controls, identify improvement opportunities, assess compliance with corporate policies, and support the mitigation of operational and security risks. Audit findings are incorporated into the risk management process, reinforcing an integrated and continuous improvement cycle.



**Risk management is considered a competitive differentiator, as it enables safer decision-making, strengthens organizational resilience, and improves the effective capture of opportunities. Embedding this culture across all functions is a core component of Compass UOL's corporate strategy.**



# Economic Performance

GRI 201-1 | 201-4

## / DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED<sup>1</sup> (EVG&D)

DIRECT ECONOMIC VALUE GENERATED (REVENUES)	R\$ THOUSANDS
Net revenue from products and services	591,428
Equity-method income	30,591
Financial income	726
Foreign exchange gains	395
<b>Total</b>	<b>623,140</b>

ECONOMIC VALUE DISTRIBUTED	R\$ THOUSANDS
Employee compensation	493,701
Financial expenses	73,276
Depreciation and amortization	42,167
Third-party services	27,331
Rent expenses	11,984
Other operating costs	8,656
Deferred IRPJ and CSLL	1,533
<b>Total</b>	<b>658,648</b>
ECONOMIC VALUE RETAINED	R\$ THOUSANDS
Direct economic value generated minus economic value distributed	(35,000)

During fiscal year 2024, the Company made use of the payroll tax relief mechanism related to employer social security contributions (INSS), as provided under Brazilian Law No. 12,546/2011. This government incentive resulted in estimated tax savings of approximately R\$ 32 million, contributing to the Company's cost structure and financial performance during the period.

1. All amounts reported in this section refer to operations in Brazil.





04.

# Social

Caring for our most valuable asset: people and knowledge

# Who are the Compassers?

GRI 2-7 | 405-1

## We are 4,261<sup>1</sup> Compassers

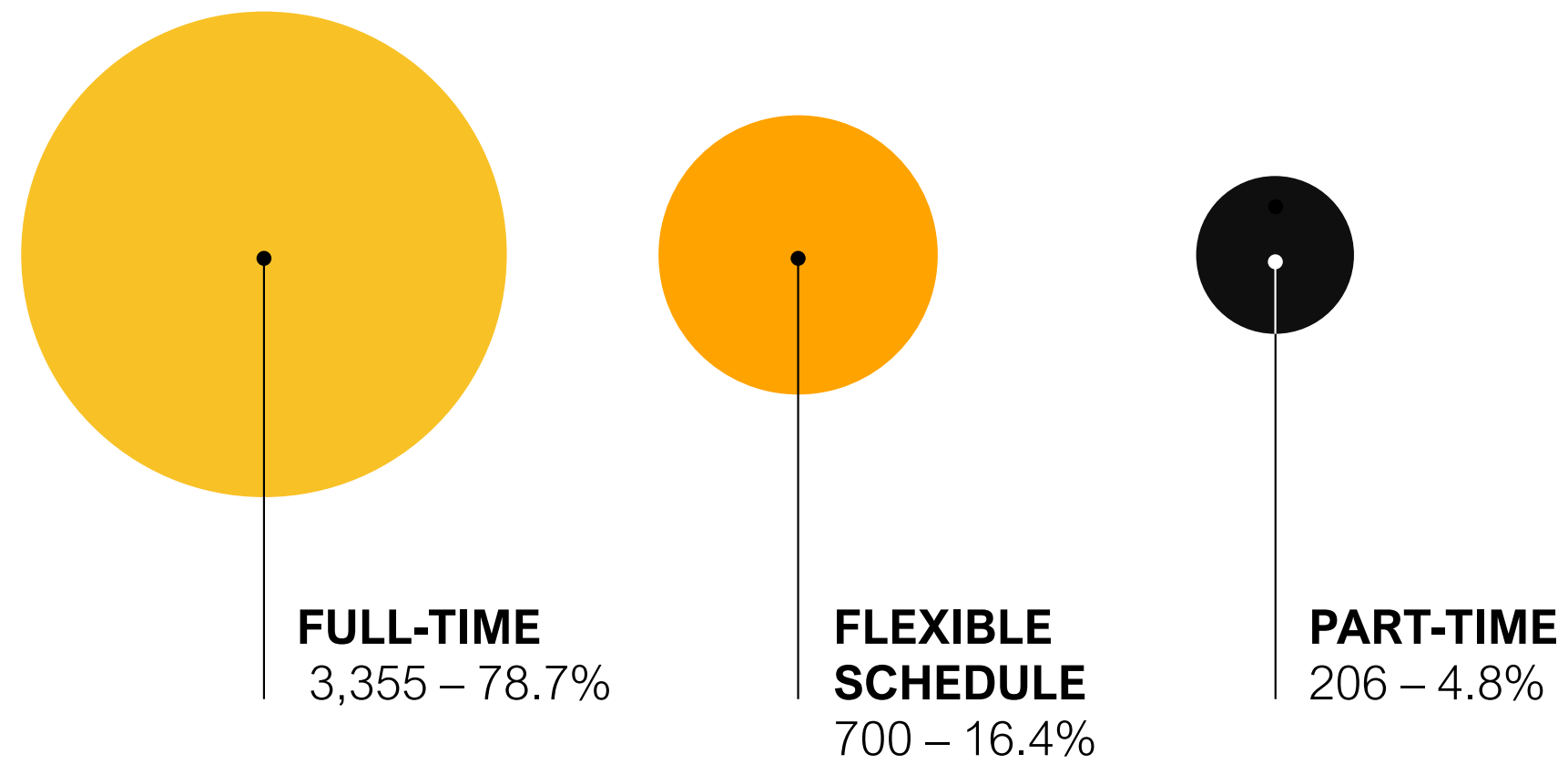
– the term used to refer to the professionals who make up Compass UOL’s workforce.

**3,273** 76,8%  
Male

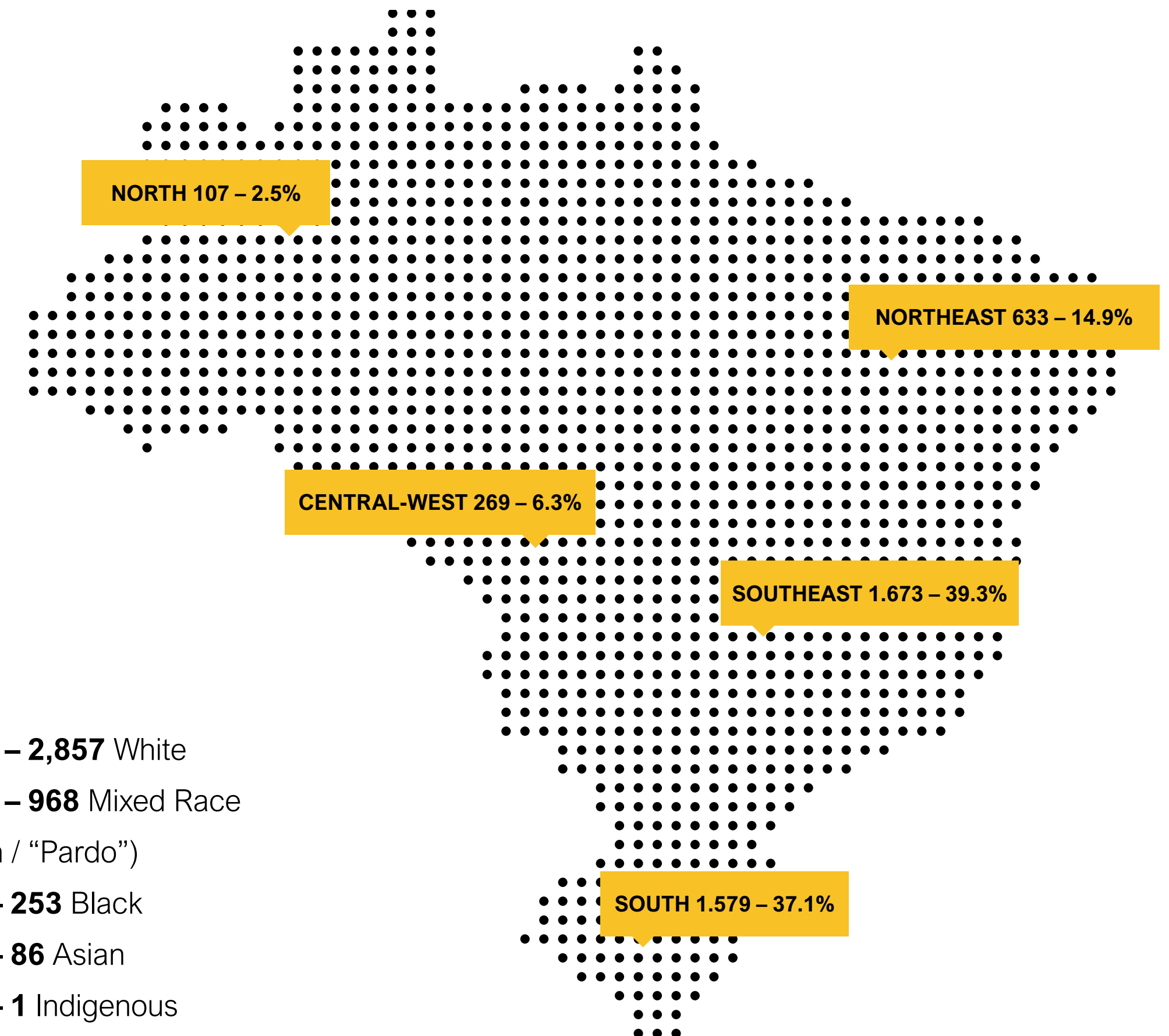
**988** 23,2%  
Female

1. Data as of December 31, 2024, referring to professionals with permanent employment contracts under Brazil’s Consolidation of Labor Laws (CLT). Compass UOL does not employ temporary, outsourced, or non-CLT contracted workers [GRI 2-8].

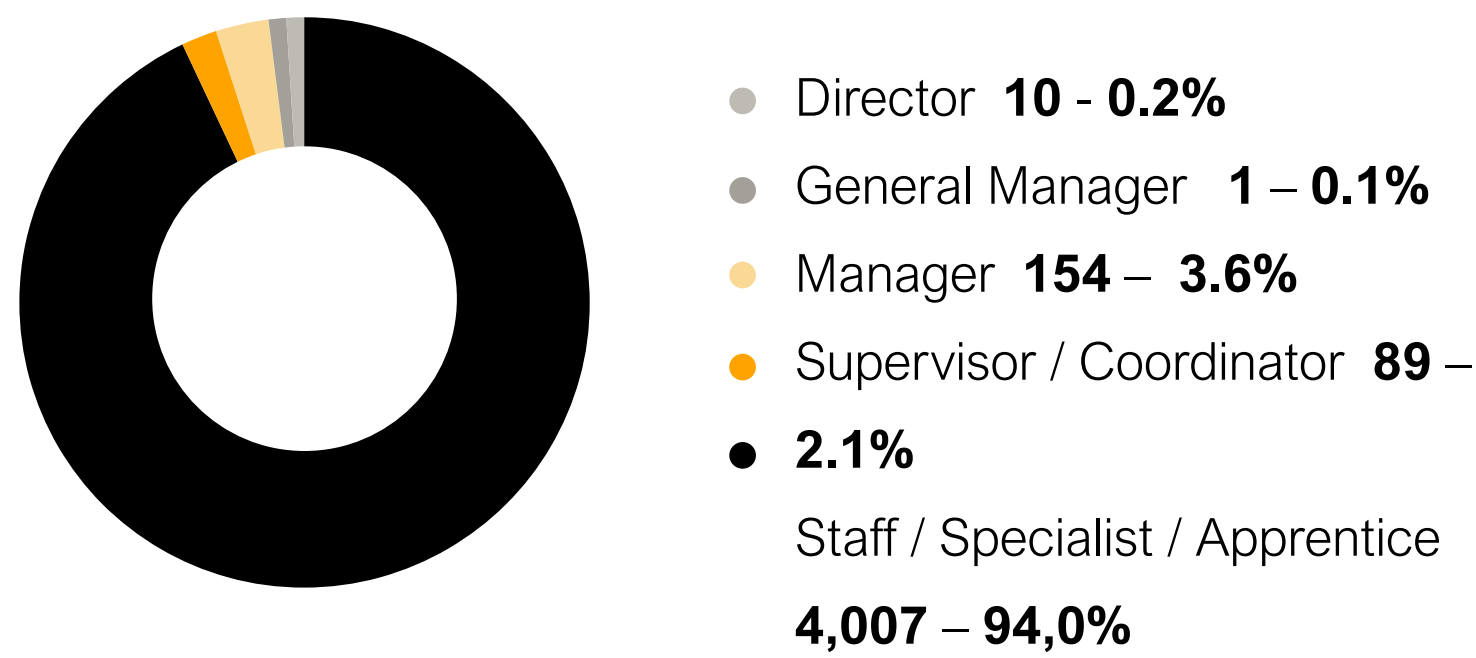
/ EMPLOYMENT ARRANGEMENT



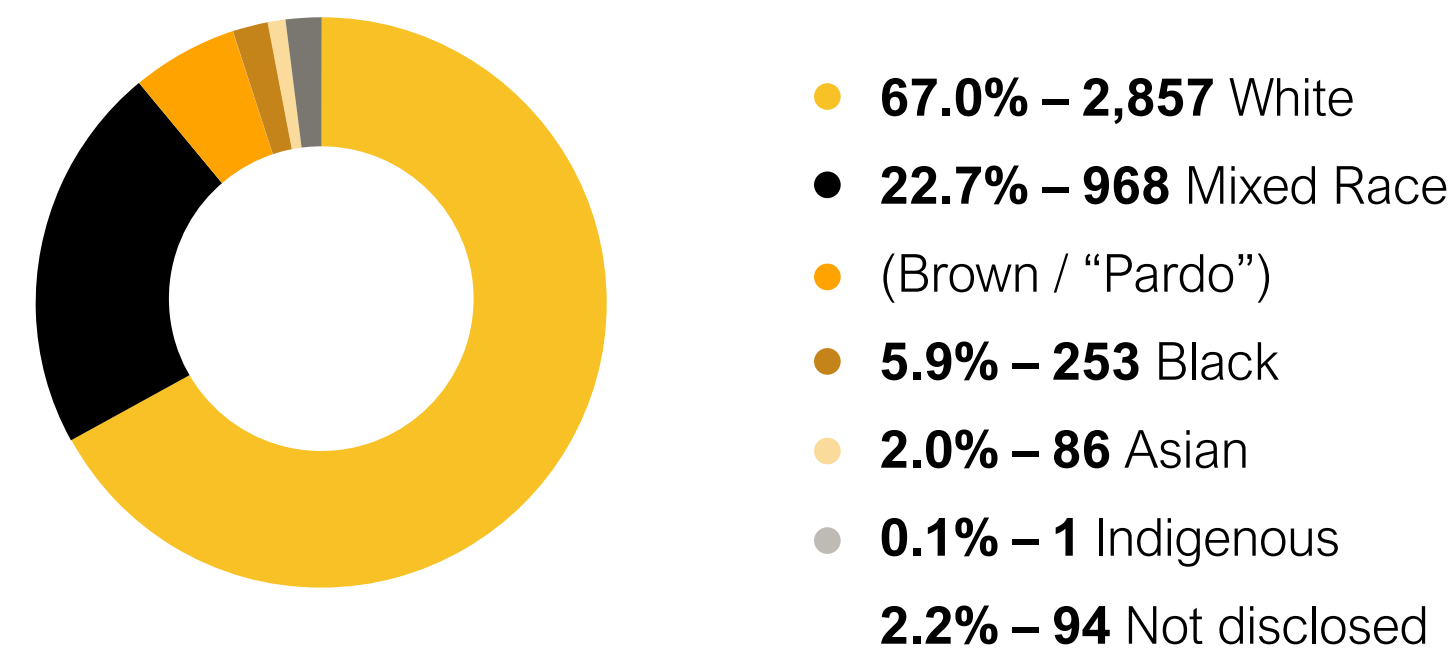
/ GEOGRAPHIC DISTRIBUTION



/ JOB CATEGORY



/ RACE/ETHNICITY



# Talent Attraction and Retention

GRI 3-3

Compass UOL structures workforce management through shared responsibilities across specialized teams.

The Talent Acquisition function is dedicated to attracting and selecting professionals, with a strong focus on inclusive recruitment practices and a positive candidate experience.

The People Experience team is responsible for onboarding, engagement, and the overall employee lifecycle. All learning and development initiatives are designed and delivered in coordination with the Academy team.

## / TALENT ACQUISITION

Compass UOL's recruitment and selection processes follow UOL Group guidelines focused on diversity and inclusion. The Company uses the Gupy platform, which provides dashboards with diversity indicators, enabling analysis by gender, geographic location, educational background, and candidate profiles.

The Company also operates an internal employee referral program, granting one paid day off when a referred candidate is hired, strengthening engagement and organizational culture.

Workforce growth in recent years reflects the Company's organic business expansion. Even in the absence of open vacancies, Compass UOL seeks to retain candidates aligned with its values and development potential, particularly persons with disabilities (PwDs).



- In 2024 alone, we expanded our workforce by 32%.
- We welcomed 2,085 new Compassers, strengthening what we consider our most valuable asset: intellectual capital.
- Over the same period, 1,005 employees left the Company.

Compass UOL's talent attraction strategy is aligned with its ESG agenda, particularly through inclusion initiatives. In 2024, emphasis was placed on strengthening the hiring of persons with disabilities (PwDs), supported by targeted searches on LinkedIn, continuous calibration of recruiters' assessment criteria, and awareness initiatives with leadership aimed at fostering a more inclusive workplace.

Looking ahead, the Company plans to maintain its growth trajectory and further strengthen diversity practices in recruitment, particularly through the consolidation of Human Resources functions. Talent Acquisition will continue to operate in alignment with business needs and rapid technological change.

GENDER	HIRES		DEPARTURES	
Male	1,616	77.5%	755	75.1%
Female	469	22.5%	250	24.9%

REGION	HIRES		DEPARTURES	
North	64	3.1%	27	2.7%
Northeast	363	17.4%	142	14.1%
Central-West	320	15.3%	150	14.9%
Southeast	798	38.3%	356	35.4%
South	540	25.9%	330	32.8%

AGE GROUP	HIRES		DEPARTURES	
30 years old or younger	1078	51.7%	492	49.0%
30-50 years old	939	45.0%	466	46.3%
50 years old or older	68	3.3%	47	4.7%



## / TALENT RETENTION

↗ Physical and emotional well-being initiatives, such as psychotherapy sessions and nutritional support provided through specialized partners;

↗ The We Care program, focused on active listening and support for professionals experiencing dissatisfaction or personal challenges;

↗ Internal mobility and professional development opportunities, including certification programs, internal recruitment, and training delivered by the Academy team;

↗ Training programs focused on emerging technologies, including artificial intelligence, supporting talent development based on potential and cultural alignment.

↗ Ongoing dialogue with leadership through regular one-on-one meetings and continuous feedback.

## / BENEFITS

At Compass UOL, our professionals receive a range of benefits beyond those required by law, allowing them to focus on their work with excellence and peace of mind, confident that the Company supports their daily well-being through benefits such as:

- Emergency loan program (in cases of need, the Company provides access to a credit line complementary to payroll-deductible loans);
- Extended maternity and paternity leave;
- Home office allowance;
- Flexible working hours; Life insurance fully paid by the Company;
- Health insurance with nationwide coverage and dental care, extended to employees' dependents;
- Disability and invalidity assistance;
- Transportation allowance;
- Childcare / nanny allowance.

GRI 404-1 | 404-2 | 404-3 | 3-3

## / DEVELOPMENT PATHWAYS

The information technology (IT) sector presents a range of ongoing challenges for both organizations and professionals, particularly in the context of the accelerated adoption of artificial intelligence in business environments. Among the key challenges are the need for continuous upskilling in response to rapid technological change and the accelerated development of soft skills, especially among early-career professionals. Another critical challenge is the ability to respond swiftly to market demands, which requires highly agile and effective professional skills development plans.

In this challenging landscape, Compass UOL's response lies in the development of human capital.

The Company's strategy is focused on designing and implementing programs and platforms aimed at strengthening both technical and behavioral capabilities across its workforce. The flagship initiative is the Scholarship Program, which prioritizes the inclusion of individuals from underrepresented or vulnerable groups – such as persons with disabilities and women – and focuses on early talent development through partnerships with higher education institutions.

The Scholarship Program operates in nine countries, with a strong presence in Brazil and Latin America, as well as initiatives in Africa and the United States. The Company maintains partnerships with 220 universities and reaches approximately 70% of IT degree programs in Brazil.

Program graduates may be hired by Compass UOL and enrolled in **Step Up, a structured trainee program offering mentoring and participation in real projects.**

Professional development continues through **Fast Track, an intensive technical training**

**program delivered via platforms such as AI/R Learning** (with more than 700 content items), Udemy Business, and AWS Skill Builder. The Company supports professional certifications in cloud computing, cybersecurity, artificial intelligence, and software development, including study time and exam fees during working hours.

Additional learning initiatives include technical webinars, self-managed study groups (chapters), and internal leadership development programs. **Individual Development Plans (IDPs)** are encouraged and managed via the Qulture Rocks platform, enabling employees to align learning paths with career objectives.

All learning records, certifications, and performance indicators are consolidated within Talent@Scale, an internal platform that supports promotion and internal mobility decisions. Knowledge management is further organized through technology-specific studios.

Looking ahead, Compass UOL plans to enhance data intelligence across its learning platforms, leveraging artificial intelligence to anticipate training and development needs before they arise, improve management dashboards, and expand its portfolio of technical learning pathways. Continuous investment in education is viewed as a competitive differentiator and a key tool for talent retention, as evidenced by the results of the Company's Great Place to Work (GPTW) surveys.

AVERAGE ANNUAL TRAINING HOURS PER EMPLOYEE (2024)

GENDER	ACADEMY	EMPLOYEE EXPERIENCE
Women	7:76	9:33
Men	7:08	8:31
Not available		27:30

JOB CATEGORY	ACADEMY	EMPLOYEE EXPERIENCE
Intern/Apprentice	5:51	7:18
Supervisor / Coordinator	4:11	47:21
Manager	1:57	41:01
General Manager	1:06	5:00
Director	7:15	12:22

/ PERCENTAGE OF EMPLOYEES RECEIVING PERFORMANCE AND CAREER DEVELOPMENT REVIEWS (2024)

GENDER	
Women	80%
Men	81.4%

JOB CATEGORY	
Intern/Apprentice	80.7%
Supervisor / Coordinator	83.5%
Manager	71.1%
General Manager	50%
Director	46.2%



## / EMPLOYEE EXPERIENCE – PROGRAMS

### ➤ Onboarding – Welcome

This is new hires' first point of contact with the Company's business, culture, and operations. Weekly live onboarding sessions introduce new Compassers to Compass UOL's culture, operations, Innovation Studios, Growth PODs, people management programs, and learning and development pathways.

### ➤ Leadership Journey

For this journey, we mapped the key needs of leaders and developed targeted training focused on the processes relevant to this profile, delivered through the Company's corporate university.

### ➤ One-on-One Meetings

Individual conversations between leaders and their team members, held at least every 90 days, focused on identifying opportunities for personal and professional development. The objective is to build solutions collaboratively, align expectations, pursue results, and provide guidance on next steps for career progression.

### ➤ Onboarding – Training

We have developed training modules covering all core topics, enabling professionals to gain a clear understanding of key internal programs, processes, and practices. These trainings are delivered through a corporate learning platform, which supports both course completion by employees and progress monitoring by leaders.

### ➤ Leadership Experience

A leadership development program for new leaders, based on practical and theoretical challenges. The program lasts 90 to 180 days and focuses on the development of leadership competencies and the understanding of core internal management processes.

### ➤ IDP – Individual Development Plan

A platform used during one-on-one meetings that enables professionals, with the support of their managers, to develop their Individual Development Plan (IDP)—a jointly defined action plan aimed at achieving professional goals.



### AI/R Learning

A platform used during one-on-one meetings that enables professionals, with the support of their managers, to develop their Individual Development Plan (IDP) – a jointly defined action plan aimed at achieving professional goals.

## / COMPASS ACADEMY – LEARNING & DEVELOPMENT

Training and developing people in technology, grounded in our culture

### / LEARNING

Function dedicated to technical learning and professional development, supporting career entry, transition, and advancement in technology-related roles.

#### STEP UP

Participants in the Scholarship Program who demonstrate strong performance are selected for employment at Compass UOL. During their first three months, they engage in hands-on training under the guidance of a mentor, participating in real projects and developing the skills required to meet actual client demands.

**700+**  
people have  
participated in the  
program since 2022

**78%**  
of participants remain  
allocated to client  
projects after 90 days



## FAST TRACK

An accelerated learning program designed for professionals who are starting or transitioning their careers. The program lasts up to eight weeks and offers development pathways focused on specific technologies or functional areas.

## TALKERS

A knowledge hub offering curated open-access content and educational partnerships to support professional development in English, Spanish, and Brazilian Sign Language (LIBRAS).

## EDUCATIONAL PARTNERSHIPS

Initiatives that promote continuous educational development through partnerships with educational institutions, supporting language learning, undergraduate and postgraduate studies, and other formal education pathways.

## LIFELONG LEARNING

Compass UOL believes that learning should be continuous, shared, and embedded in daily work practices.

**Webinars – One-hour sessions held twice a week, covering technologies, platforms, and products, delivered by internal specialists or external partners.**

**News – A weekly curated email highlighting key partner events, such as workshops, webinars, and training opportunities.**

**Workshops – On-demand training sessions that provide in-depth coverage of specific topics, such as a product, framework, or technology.**

## / ASSESSMENT

Function dedicated to technical learning and professional development, supporting career entry, transition, and advancement in technology-related roles.

## CERTIFICATION PROGRAM

An annual registration cycle that enables professionals to pursue certifications from strategic technology partners, consolidating knowledge acquired throughout their learning journey.

## / LEARNING PLATFORMS

Governance of learning platforms.



# Case Study

## Scholarships Scholarship Program

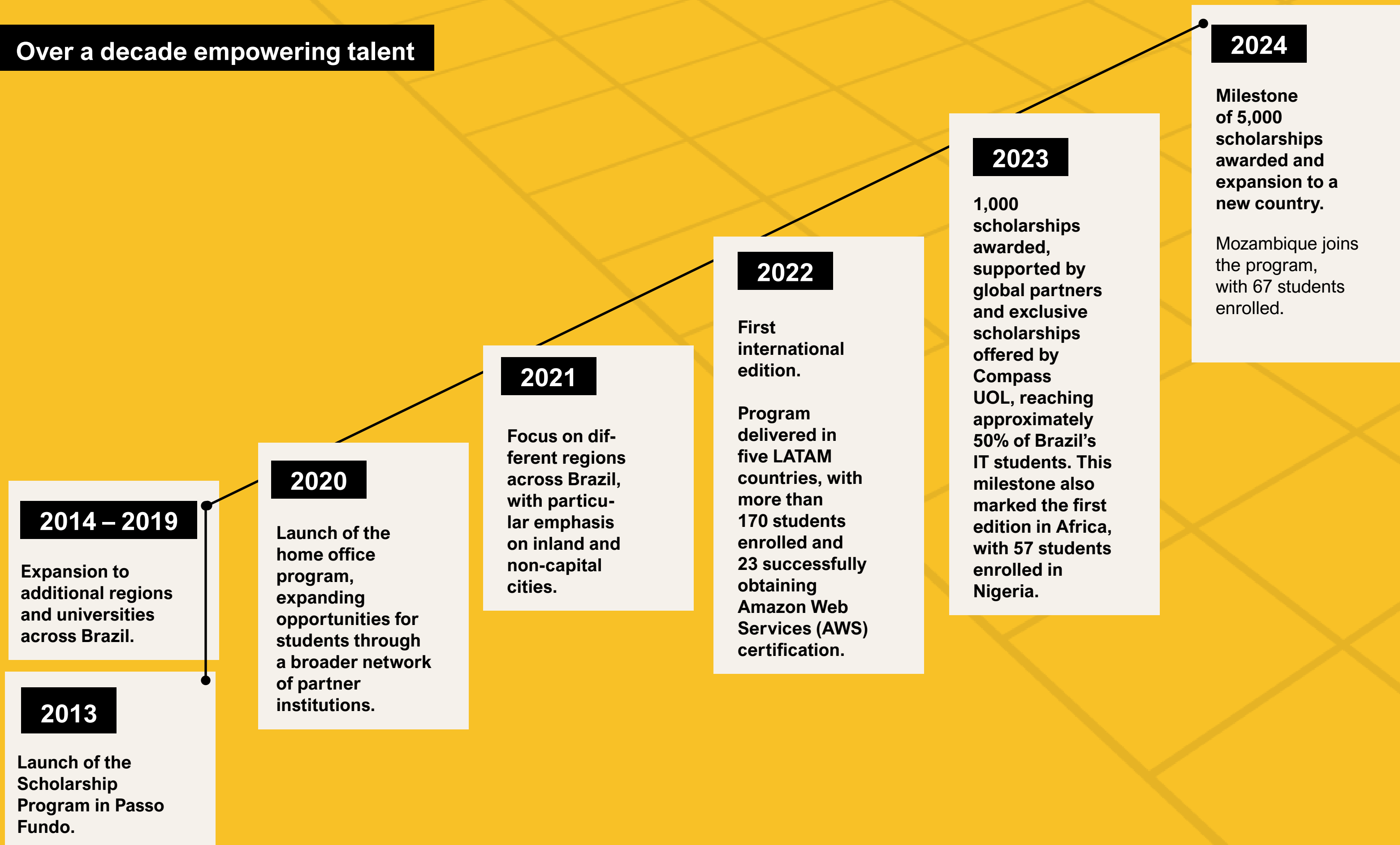
GRI 203-1 | 203-2 | 413-1 | 3-3

### Empowering talent, growing collectively

As the pace of business digitization has accelerated in recent years, the market has faced increasing difficulty in developing new talent. Many organizations compete for a limited pool of highly experienced professionals, intensifying competition for specialized skills. Compass UOL adopted a different approach.

Rather than competing exclusively for scarce specialists, the Company chose to invest in developing its own talent, building an ecosystem focused on professional development and technical excellence. This strategy led to the creation of the **Scholarship Program**.

Over a decade empowering talent



### Scholarship and certification program

Compass UOL partners with selected universities and offers scholarships to technology students with strong academic performance. Participants enter customized learning tracks focused on advanced technologies, tools, and frameworks.

### Accelerated career development program

The Company also offers accelerated development paths for experienced professionals seeking to work with advanced technologies and update their career trajectories.

**8**  
countries (Americas and Africa)

**40+**  
learning pathways

**220+**  
Partner universities

**300+**  
program editions

**5,400+**  
scholarships awarded

**1,500+**  
professionals hired



The program is delivered fully online, following the Scrum methodology.



Students are assessed on both technical and behavioral skills at the end of each sprint.



Learning pathways are developed by the Innovation Studios.



The program is offered at no cost to students



Mentorship is provided by the Innovation Studio team supporting each cohort.



We provide access to the Company's e-learning platform.

→ THE PROGRAM RUNS FOR FIVE MONTHS AND INCLUDES: TRAINING IN SCRUM, GIT, SECURITY, GENERATIVE AI, AND CUTTING-EDGE TECHNOLOGIES.

→ PARTICIPANTS RECEIVE FREE CERTIFICATION VOUCHERS, → A MONTHLY STIPEND OF BRL 500 FOR 20 HOURS PER WEEK DEDICATED TO THE PROGRAM,

→ AND MAY BE CONSIDERED FOR EMPLOYMENT UPON COMPLETION.

**Social impact of the program**

The Scholarship Program generates significant social impact across multiple regions in Brazil and internationally, particularly outside major urban centers. By expanding access to technology education, the program contributes to local economic development – from the Amazon region to southern Brazil, from Latin America to Africa.

By developing high-potential talent, the program increases employability, creates career opportunities, and contributes to income generation for participants’ families and communities.

In 2024, the program awarded 25% of its scholarships to women, exceeding the national average for female participation in technology-related programs. In addition, 27% of participants self-identified as mixed race (Pardo) and 3% as Black. The decrease compared to the previous year reflects a lower number of applicants from these groups, rather than a change in the program’s selection criteria.

**The program reaches all of Brazil:**

- PARTICIPANTS RESIDING IN MORE THAN 800 CITIES, ACROSS ALL STATES AND THE FEDERAL DISTRICT
- PARTNERSHIPS WITH EDUCATIONAL INSTITUTIONS IN ALL REGIONS OF THE COUNTRY
- REACHING NEARLY 70% OF IT STUDENTS AT THESE INSTITUTIONS

**International expansion of the Scholarship Program:**

- LATIN AMERICA – ARGENTINA, BOLIVIA, CHILE, MEXICO, AND URUGUAY
- AFRICA – NIGERIA (UNIVERSITY OF PORT HARCOURT – UNIPOINT) AND MOZAMBIQUE (PEDAGOGICAL UNIVERSITY OF MAPUTO AND PEDAGOGICAL UNIVERSITY OF LICUNGO)

**Hires through the Scholarship Program:**

<b>2021</b> – 658	<b>2023</b> – 1,623
<b>2022</b> – 1,017	<b>2024</b> – 2,123

Partnerships with

**O Pão dos Pobres Foundation and ACERGS**

GRI 413-1

**Learning program for persons with disabilities (PwDs)**

The O Pão dos Pobres Foundation supports the development of vulnerable children and young people in Porto Alegre and surrounding areas. In partnership with the Association of Blind and Visually Impaired People of Rio Grande do Sul (ACERGS), it developed a professional learning program aimed at promoting the inclusion of visually impaired individuals in the technology sector and supporting their long-term integration into the labor market. Compass UOL joined this initiative as a partner, welcoming a cohort of 20 apprentices.

# Health and Well-being

GRI 403-1 | 403-2 | 403-3 | 403-4 | 403-5 | 403-6 | 403-7 403-8 | 403-9 | 403-10 | 3-3

Caring for people has always been a core value at Compass UOL. We Care is the program established to support this commitment.

More than a set of initiatives, We Care represents an ongoing effort to foster a safe, healthy, and respectful work environment where Compassers feel supported and valued.

The program was created to promote physical, mental, and emotional well-being through integrated actions and access to specialized support services. We Care is structured around three main pillars:

→ ACTIVE LISTENING: ACTIVE LISTENING IS THE FIRST STEP TOWARD TRANSFORMATION.

→ CULTURE IN MOTION: A LIVING CULTURE IS BUILT THROUGH CONSISTENT ACTIONS.

→ CARE IN PRACTICE: CREATING AN INCLUSIVE ENVIRONMENT WHERE EVERYONE FEELS WELCOMED AND SUPPORTED.

Active listening is essential to better understand employees' needs, reduce communication gaps, and build collaborative solutions, strengthening relationships and fostering trust. Culture in motion is built through consistent actions that promote a healthy and safe work environment. Care in practice involves creating an environment where everyone feels welcomed and supported.





Through We Care, everyone has access to information on health care, dental care, workplace exercise programs, personal support programs, fitness centers, and therapy.

## / HEALTH PROMOTION INITIATIVES

Physical health initiatives include partnerships with gyms that subsidize membership fees, online workplace exercise sessions, and annual flu vaccination campaigns. To support mental and emotional well-being, Compass UOL provides 24/7 access to confidential online counseling services in psychology, nutrition, physiotherapy, and physical education.

## / PREVENTION AND AWARENESS

We Care promotes annual awareness campaigns such as Yellow September, Pink October, and Blue November, offering educational materials, lectures, and discussions focused on mental health, breast cancer, and prostate cancer. The program also provides personal support to professionals and their families, encouraging preventive care and healthy habits.

## Health Week 2024

Health Week is a dedicated initiative focused on prevention and well-being. In 2024, it was held in April and featured live sessions with specialists addressing topics such as:

- The importance of healthy nutrition
- Oral health and care for a healthy smile
- Practices to support mental health and well-being
- Preventive care for overall physical health

The results and impacts of the program are significant, including improvements in employees' quality of life, increased satisfaction and engagement, and a reduction in absenteeism and work-related health issues. We Care is more than a program; it is an ongoing commitment to building a safe, healthy, and welcoming work environment for all Compassers.

## Occupational Health and Safety Management

Occupational health and safety management at Compass UOL is carried out by a specialized service provider, ensuring legal compliance and adherence to standards and guidelines recognized at both the national and international levels. Responsibility for monitoring compliance with these regulations lies with the service provider, in accordance with the contractual agreement in place.



Occupational health and safety management covers 100% of the Company's professionals and activities, which are predominantly remote and carried out under a home office model, both in support functions (administrative, legal, human resources, etc.) and in the core activities related to technology development.

### / OCCUPATIONAL RISKS AND ACCIDENTS

The occupational health and safety service provider is responsible for risk assessments, conducted through ergonomic reports and the PGR, LTCAT, and PCMSO technical reports. The quality of these processes is ensured by the expertise of the technical team, with annual renewal of reports and the identification of improvement measures whenever necessary. Given the remote work model, there are no environments or activities considered hazardous. Nevertheless, NR-17 guidelines are shared with professionals to ensure the adequacy of remote work environments. The investigation of work-related incidents is carried out by the service provider, based on annual reports and assessments, with the definition of corrective actions and necessary improvements.

The main occupational illnesses affecting Compass UOL professionals are related to ergonomic issues and mental health, such as burnout. Various preventive measures addressing these conditions are implemented through the We Care program, described earlier, as well as by ensuring appropriate work environments and encouraging breaks for workplace exercise and for physical and mental health care.

- In 2024, there were no work-related accidents, at any level of severity, and no fatalities.
- There were also no recorded occupational illnesses.

### / COMMUNICATION AND ENGAGEMENT

The occupational health and safety service provider carries out regular communications regarding mandatory medical examinations and assessments and recommends improvements and action plans applicable to the remote work model. Although there are no internal health and safety committees or internal audits, Compass UOL professionals are periodically consulted on the development, implementation, and evaluation of the occupational health and safety management system, and the service provider ensures compliance with all applicable legal requirements. Periodic external audits conducted at the Company request, among other labor-related documents, the Occupational Health Certificate (ASO) for employees.

Occupational health and safety training is offered to professionals through in-person sessions, although with lower frequency due to the remote work arrangement. However, trained fire brigade teams are in place at all Company offices.

Compass UOL and its partner company ensure the prevention and mitigation of potential significant impacts on the health and safety of Compassers. In addition, the benefits offered by the Company contribute positively to employees' health and well-being.

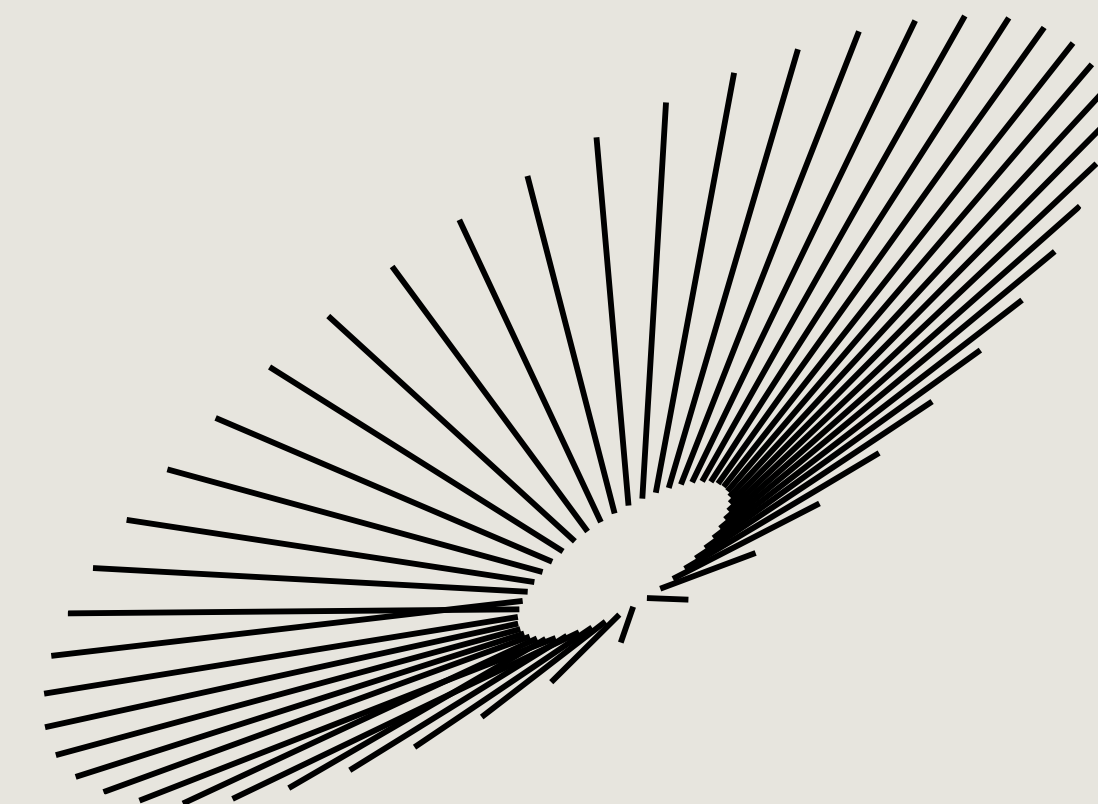


05.

# Environmental



# Technology and Climate Change



GRI 305-1 | 305-2 | 305-3 | 305-4 | 3-3

The year 2024 was marked by extreme weather events, including the historic floods that affected 96% of the territory of Rio Grande do Sul, resulting in 184 fatalities and leaving more than 80,000 people homeless. The disaster caused extensive damage to infrastructure, industry, agriculture, water and energy supply systems, transportation networks, and public facilities and services, including schools and health centers, among many other impacts.

The environmental crisis currently faced by society underscores, with increasing urgency, the need to rethink production and consumption models, improve the use of natural resources, invest in science and knowledge dissemination, strengthen organizational resilience, and align strategic decisions with the global commitment to limit global warming to 1.5°C.

In 2024, Compass UOL took a significant step in its climate management journey by conducting, for the first time, an external audit of its greenhouse gas (GHG) emissions inventories for the years 2022 and 2023. The inventories were prepared in accordance with the GHG Protocol, using emission factors defined by the IPCC Fifth Assessment Report (AR5), with consolidation based on the operational control approach. In 2025, the Company maintained this practice by conducting a new external audit of its GHG emissions inventory, reinforcing its commitment to transparency, data reliability, and responsible climate

management. The consolidated data for 2024 are presented in the following pages.

Compass UOL's operating model – decentralized and supported by a consolidated remote work policy – results in low emissions intensity. In 2023, the Company generated 156 kg of CO<sub>2</sub>e per employee, approximately 40% lower than the average for the technology sector. This performance highlights the role of digital solutions and remote work models as enablers of the transition to a low-carbon economy.

**↗**

**SCOPE 1**

Direct emissions from sources owned or controlled by the organization.

**↗**

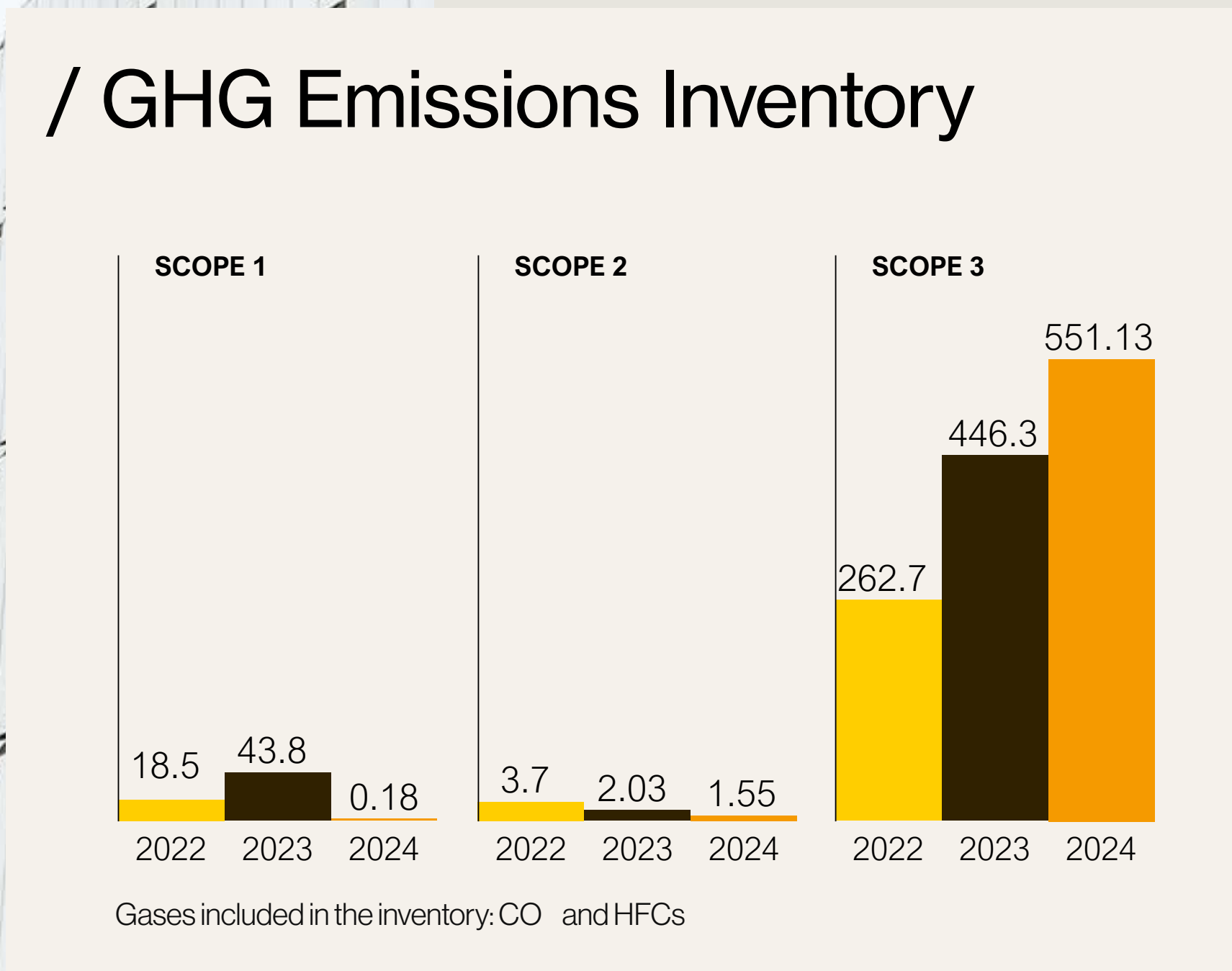
**SCOPE 2**

Indirect emissions from the generation of purchased electricity, heat, or steam.

**↗**

**SCOPE 3**

Other indirect emissions for which the organization is responsible, but which originate from sources outside its direct control and are associated with its value chain.



- SCOPE 1**
- Air conditioning
  - Fire extinguishers
- SCOPE 2**
- Electricity
- SCOPE 3**
- Business travel
  - Transportation
  - Distribution
  - Waste disposal
  - Home office

# Climate Governance and Environmental Risks

GRI 201-2

In line with its ESG strategy, Compass UOL participated, for the second consecutive year, in the Carbon Disclosure Project (CDP), a globally recognized initiative widely used by investors to assess corporate transparency and the management of environmental risks and opportunities. In parallel, the Company conducted a structured internal mapping of climate-related risks and opportunities, following the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

➤ Addressing the climate crisis requires rethinking existing models and understanding how technology can contribute to one of the most pressing challenges facing humanity.

RISKS AND OPPORTUNITIES	IMPACT	FINANCIAL IMPLICATIONS	RISK/OPPORTUNITY MANAGEMENT
<b>Physical risks: low direct exposure to climate change, as the Company has no significant physical facilities; however, indirect exposure may arise through suppliers and IT infrastructure.</b>	Limited physical impact due to the remote operating model, although disruptions affecting suppliers and energy availability may influence costs and business continuity.	Potential increase in operating expenses related to infrastructure resilience and digital security.	Adoption of policies promoting the use of renewable energy in data centers and virtual work environments.  Employee training on sustainability practices applicable to remote work.
<b>Regulatory risks: potential new environmental regulations affecting server energy consumption and the use of sustainable technologies.</b>	Regulatory developments may influence expenditures and investments in green technologies, while also encouraging innovation.	Potential additional costs associated with increased use of renewable energy and regulatory compliance.	Ongoing monitoring of environmental regulations to enable timely adaptation.
<b>Opportunities: Development and delivery of new digital services focused on sustainability, energy efficiency, and carbon footprint reduction, leveraging the remote operating model.</b>	Opportunity to expand markets through digital solutions that support other companies in adapting to climate-related challenges.	Potential revenue growth resulting from new digital services aligned with sustainability-driven demand.	Incentives to foster the development of green digital solutions.

In 2024, the Company achieved a CDP score of C, positioning it at the global average for the technology sector. This result reflects structural advances in environmental governance, including the identification of climate-related risks and opportunities and the integration of climate considerations into business continuity planning.

Environmental considerations are also embedded in the Company’s strategic planning, linking innovation and technology to the generation of environmental and social value. Projects leveraging artificial intelligence to anticipate extreme climate events – such as those developed in response to the crisis in southern Brazil – illustrate this strategic direction.



# Energy Management and Reduction of Direct Emissions

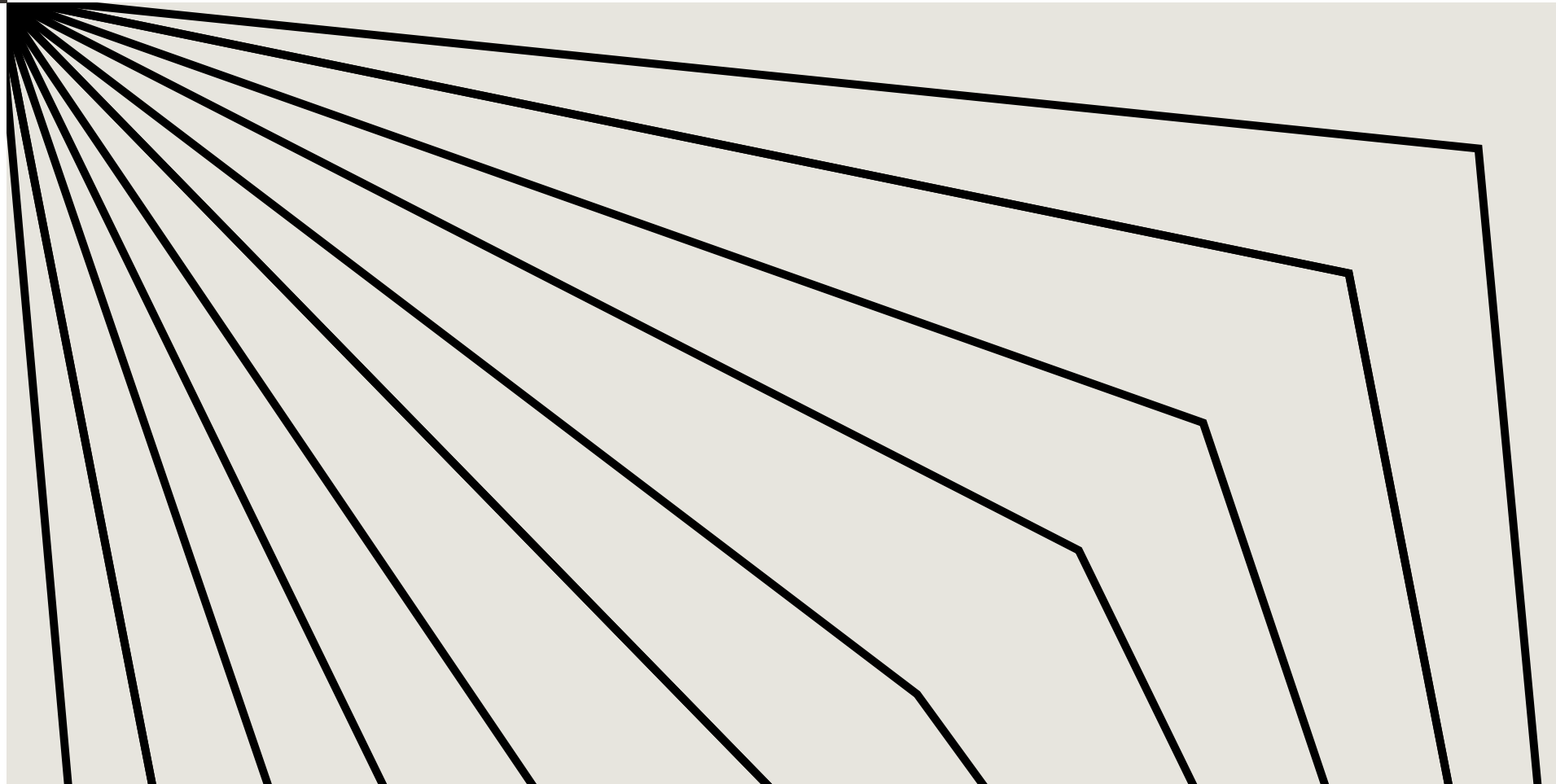
GRI 302-1 | 302-3 | 302-4 | 305-5



In 2024, Compass UOL recorded a substantial reduction in greenhouse gas emissions.

The Company's strategic and operational decisions are guided by the objective of minimizing environmental impacts. In the same year, the relocation of the São Paulo headquarters to a LEED-certified building, designed to prioritize energy efficiency and reduced environmental impact, led to a significant decrease in electricity consumption and eliminated the need for ongoing maintenance of legacy air-conditioning systems, which had previously contributed to refrigerant leakage. These changes played a decisive role in reducing direct emissions and overall energy consumption, as demonstrated by the reported data.

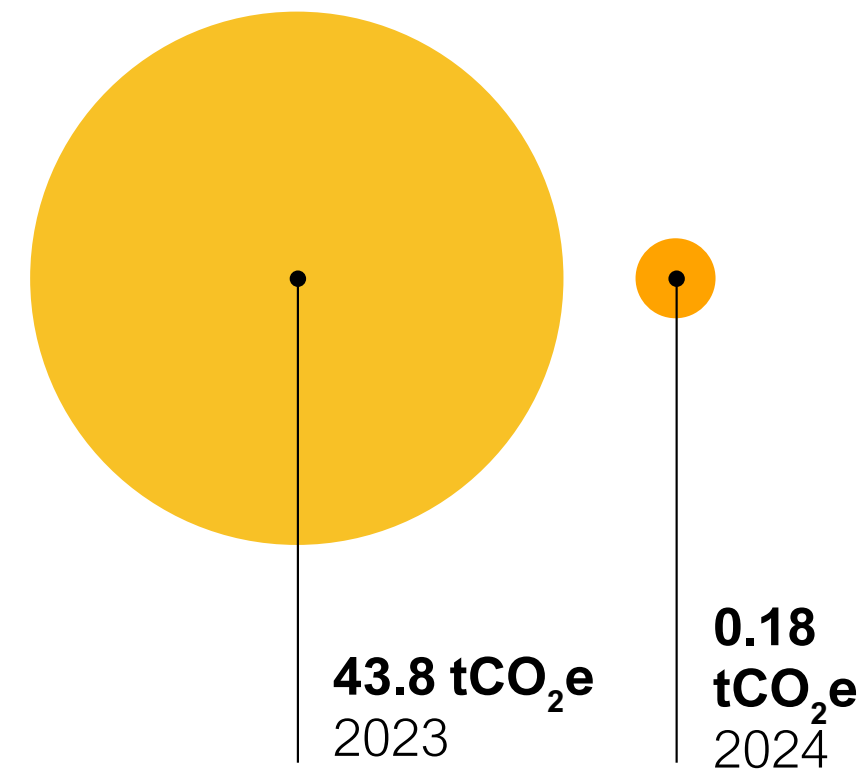
In addition, Compass UOL is in the process of acquiring International Renewable Energy Certificates (I-REC) to offset emissions associated with electricity consumption. This initiative forms part of the Company's ongoing decarbonization efforts and represents a meaningful step toward its net-zero ambition, reinforcing the adoption of practices aligned with international sustainability benchmarks.



## Reduction of direct emissions

/ SCOPE 1

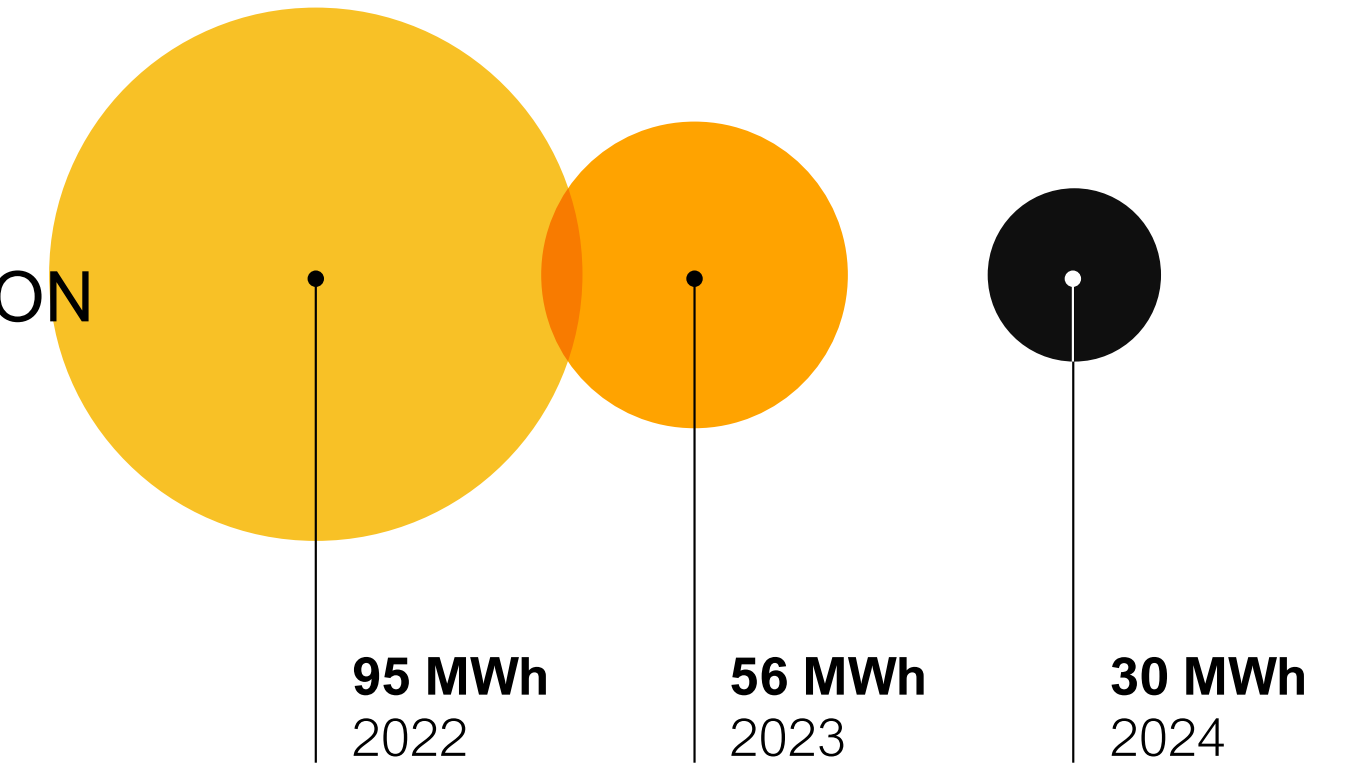
**99.6%**  
reduction in emissions



## Energy Management

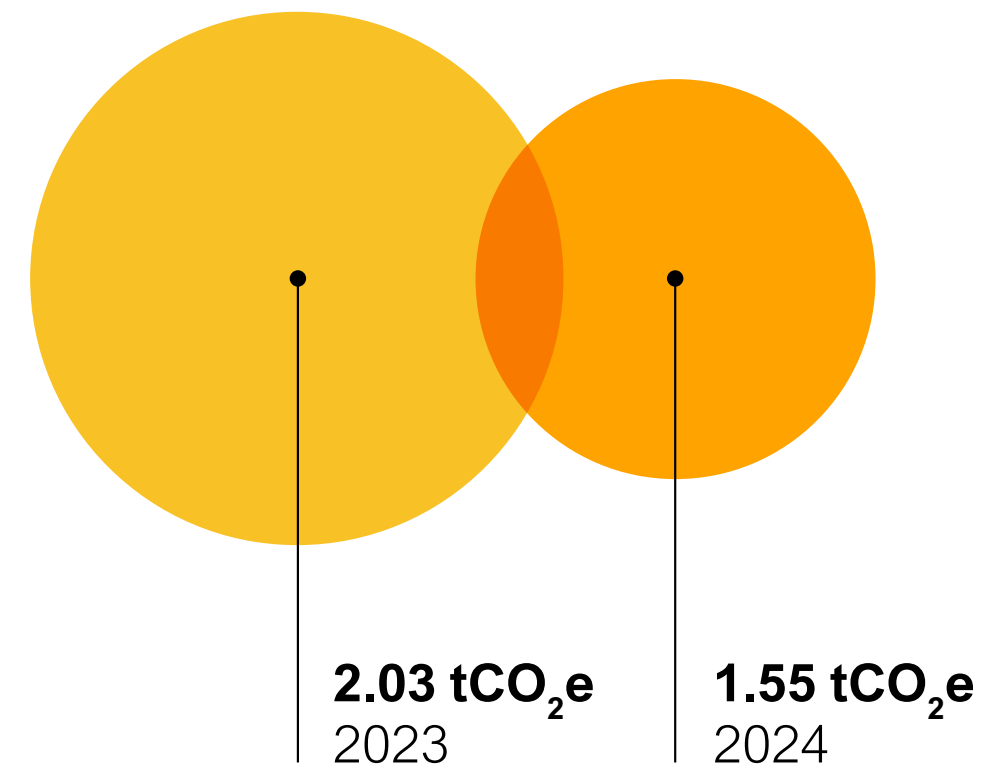
/ ENERGY CONSUMPTION

**-68.4%**  
Reduction in energy consumption



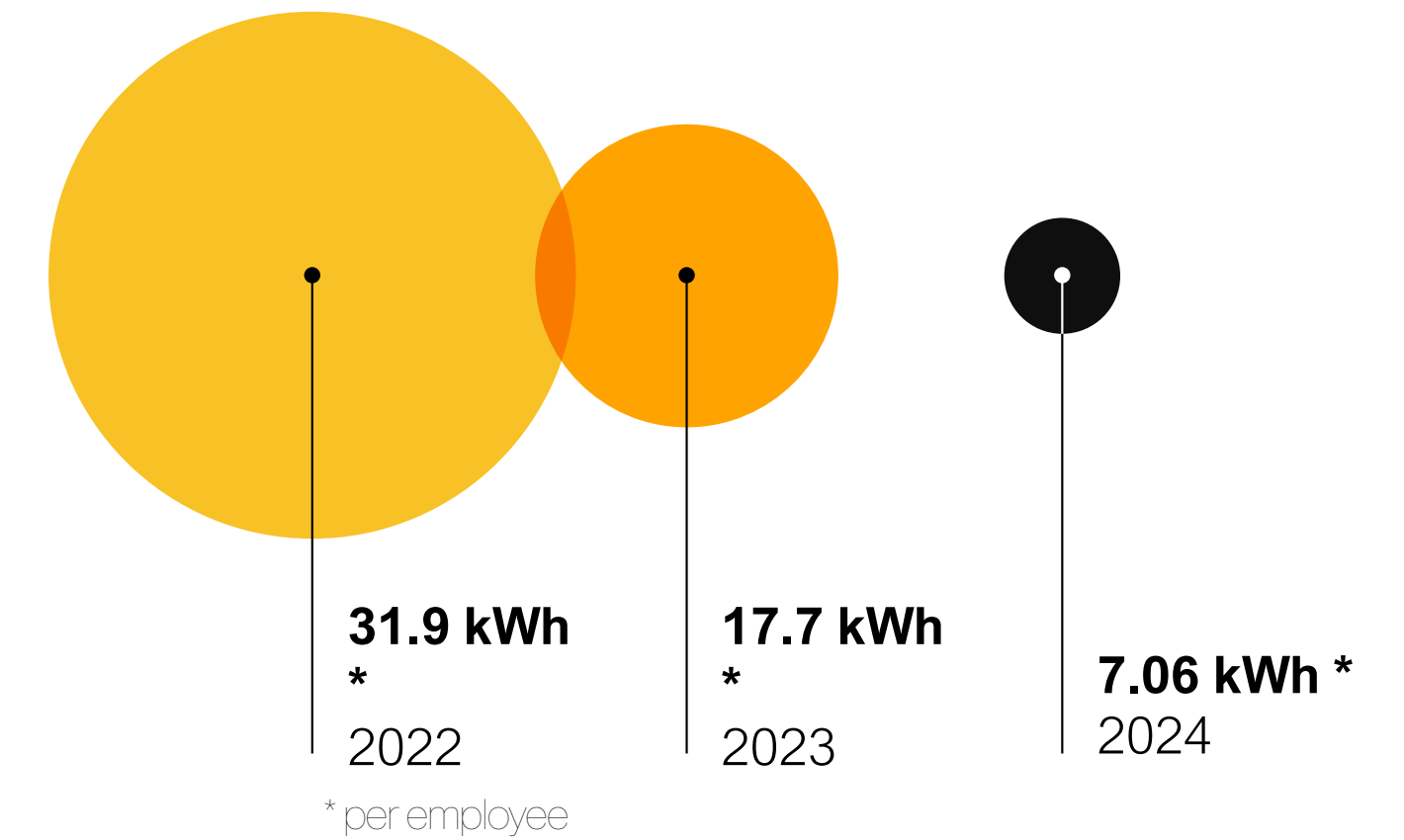
/ SCOPE 2

**23.6%**  
reduction in emissions



/ ENERGY INTENSITY

**-77.9%**  
Reduction in energy intensity



The metric used to calculate energy intensity is based on total electricity consumption divided by the number of active employees during the reporting period.

# Water Management

GRI 303-3 | 303-5

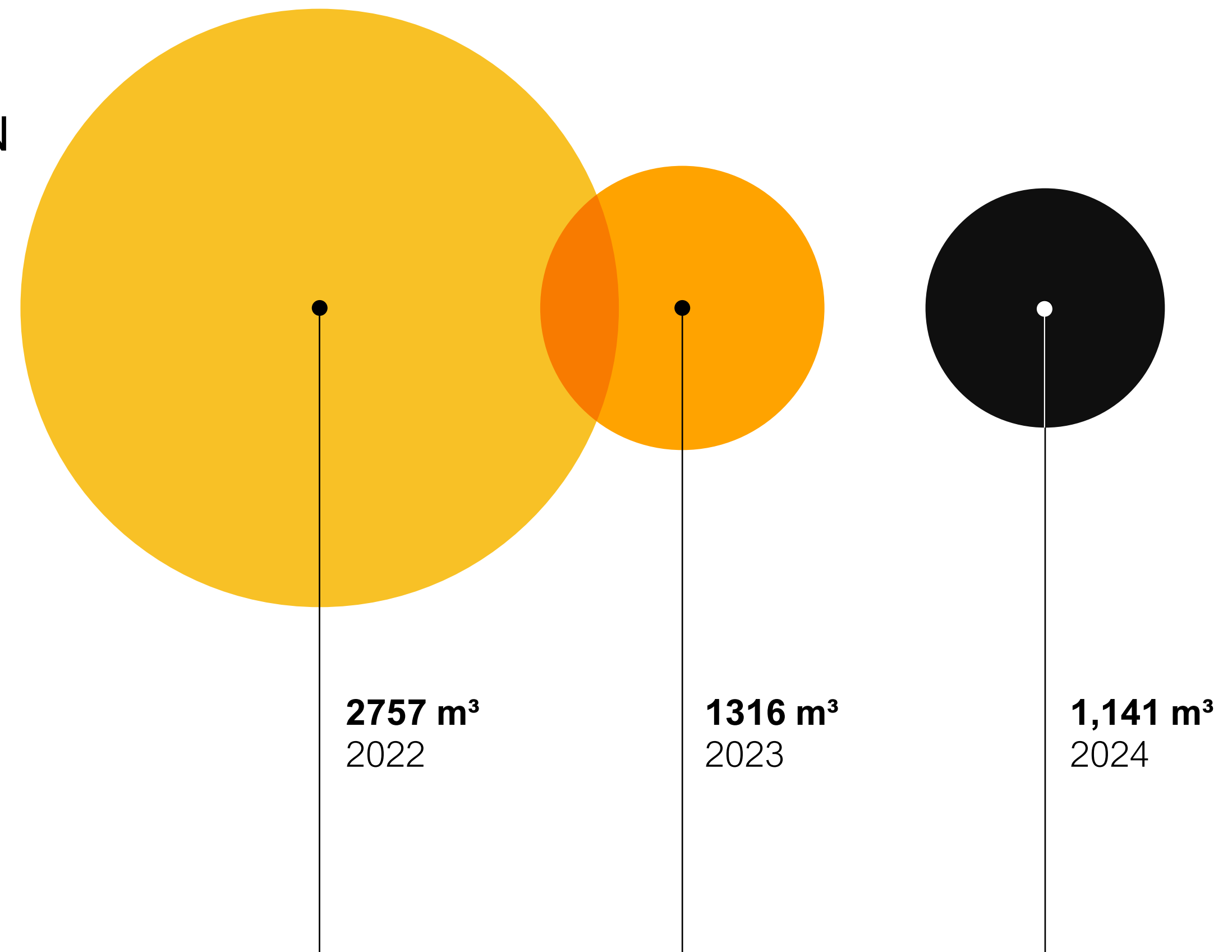
Water consumption at Compass UOL is limited to human consumption and administrative use. In 2024, total water withdrawal of 1,141 m<sup>3</sup> was sourced exclusively from municipal sanitation providers. The Company does not abstract water directly from natural sources and does not use water in industrial processes.



## / WATER CONSUMPTION

# -58%

Reduction  
in water consumption  
from 2022 to 2024



# Waste Management

GRI 306-1 | 306-2 | 306-3 | 306-4 | 306-5

In 2024, approximately 2,290 kg of waste was sent for selective collection, prioritizing material recovery whenever possible. Waste collection at the main headquarters in São Paulo is carried out by a contracted service provider, working in partnership with local cooperatives responsible for automated sorting, composting of organic waste, and the destination of non-recyclable fractions for use as RDF (Refuse-Derived Fuel). These practices have contributed, in recent years, to an average methane recovery rate of 63%, with 99.99% combustion efficiency, significantly reducing greenhouse gas emissions.

↗

The Company's waste management is guided by a commitment to impact reduction, material recovery, and environmentally responsible disposal of residual materials.

## / ELECTRONIC WASTE RECYCLING

Equipment no longer in use is sent to a specialized company for dismantling, and its components (metals, plastics, and circuit boards) are subsequently forwarded for specialized recycling, where they undergo recovery processes and are reintroduced into the production chain as secondary raw materials, supporting circular economy principles.

/ RECYCLING	2023	2024
<b>TOTAL WASTE</b>	<b>2.5 T</b>	<b>2.3 T</b>
Domestic sewage sludge	68%	3.5%
Organic waste	19%	45%
Paper/cardboard	9%	7%
Plastic	2%	16%
Other	2%	28.5%
<b>RECYCLED WASTE</b>	<b>0.3 T</b>	<b>1.2 T</b>
Paper	73%	13%
Plastic	20%	29%
Glass	4%	1%
Metal	3%	57%
<b>SENT TO LANDFILL</b>	<b>2.2 T</b>	<b>1.1 T</b>
Sewage sludge	78%	7%
Food waste	22%	93%



# GRI Content Index

## GRI1: Foundation 2021

Statement of Use: Compass UOL has reported in accordance with the GRI Standards for the period from January 1 to December 31, 2024.

## / GENERAL DISCLOSURES

UNIVERSAL STANDARDS					
GRI STANDARDS	CONTENT	RESPONSE / LOCATION IN THE REPORT	NOTES		
			OMITTED REQUIREMENT(S)	REASON FOR OMISSION	ADDITIONAL INFORMATION
GRI 2: General Disclosures 2021	2-1 Organizational details	Chapter 1 – Compass Uol ID   Compass UOL – Enterprise AI Transformation			
	2-2 Entities included in the organization's sustainability report	About this Report Chapter 1 – Compass Uol ID   Compass UOL – Enterprise AI Transformation			
	2-3 Reporting period, frequency and contact point	About this Report			
	2-4 Restatements of information	-		Not applicable	This is the Company's first report prepared in accordance with the GRI Standards.
	2-5 External assurance	This report has not been externally verified.			
	2-6 Activities, value chain and other business relationship	Chapter 1 – Compass Uol ID   Digital Revolution and Value Creation			
	2-7 Employees	Chapter 4 – Social / Who are the Compassers?			



UNIVERSAL STANDARDS					
GRI STANDARDS	CONTENT	RESPONSE / LOCATION IN THE REPORT	NOTES		
			OMITTED REQUIREMENT(S)	REASON FOR OMISSION	ADDITIONAL INFORMATION
GRI 2: General Disclosures 2021	2-8 Workers who are not employees	The organization's workforce consists exclusively of employees formally hired under Brazilian labor law (CLT).			
	2-9 Governance structure and composition	Chapter 3 – Corporate Governance / Governance Structure	2-9c iv; v; vi; vii; viii	Information unavailable.	Disclosures 2-9(a) and 2-9(b) are partially addressed: the organization does not have Advisory Committees; however, Strategic Units are described as performing this advisory role.
	2-10 Nomination and selection of the highest governance body	Chapter 3 – Corporate Governance / Governance Structure	2-10b i; ii; iii	Information unavailable.	
	2-11 Chair of the highest governance body	Chapter 3 – Corporate Governance / Governance Structure	2-11 b	Information unavailable.	
	2-12 Role of the highest governance body in overseeing the management	Chapter 3 – Corporate Governance / Governance Structure			
	2-13 Delegation of responsibility for managing impacts	Chapter 3 – Corporate Governance / Governance Structure			
	2-14 Role of the highest governance body in sustainability reporting	About this Report			
	2-15 Conflicts of interest	Chapter 3 – Corporate Governance / Ethics, Compliance, and Integrity	2-15 b	Information unavailable.	
	2-16 Communication of critical concerns	Chapter 3 – Corporate Governance / Ethics, Compliance, and Integrity	2-16 b	Information unavailable.	





UNIVERSAL STANDARDS					
GRI STANDARDS	CONTENT	RESPONSE / LOCATION IN THE REPORT	NOTES		
			OMITTED REQUIREMENT(S)	REASON FOR OMISSION	ADDITIONAL INFORMATION
GRI 2: General Disclosures 2021	2-27 Compliance with laws and regulations	Chapter 3 – Corporate Governance / Ethics, Compliance, and Integrity / Anti-corruption			
	2-28 Membership associations.	Practice not implemented within the organization.			
	2-29 Approach to stakeholder engagement.	Chapter 2 – ESG Journey / Materiality Development			
	2-30 Collective bargaining agreement	Chapter 3 – Corporate Governance / Ethics, Compliance, and Integrity			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Chapter 2 – ESG Journey / Materiality Development			
	3-3 Management of material topics	<ol style="list-style-type: none"> <li>1. Ethics, Compliance, and Integrity – p. 38</li> <li>2. Innovation – p. 6   9   12   15</li> <li>3. Artificial Intelligence – p. 6   9   12   15</li> <li>4. Privacy, Security, and Data Protection – p. 47</li> <li>5. ESG Governance – p. 38</li> <li>6. Human Capital Development – p. 59</li> <li>7. Employee Engagement and Well-Being – p. 67</li> <li>8. Talent Attraction and Retention – p. 56</li> <li>9. Social Responsibility – p. 64</li> <li>10. Diversity and Inclusion – p. 56   64</li> <li>11. Environmental Management – p. 71</li> <li>12. Climate Change – pp. 71   73</li> </ol>			





TOPIC STANDARD					
GRI STANDARDS	CONTENT	RESPONSE / LOCATION IN THE REPORT	NOTES		
			OMITTED REQUIREMENT(S)	REASON FOR OMISSION	ADDITIONAL INFORMATION
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Chapter 3 - Corporate Governance / Value Chain Engagement / Supply Chain			
GRI 205: Anti-Corruption 2016	205-1 Operations assessed for risks related to corruption	Chapter 3 – Corporate Governance / Ethics, Compliance, and Integrity / Anti-corruption			
	205-2 Communication and training about anti-corruption policies	Chapter 3 - Corporate Governance / Ethics, Compliance and Integrity / Training and Capacity Building			
	205-3 Confirmed incidents of corruption and actions taken	Chapter 3 – Corporate Governance / Ethics, Compliance, and Integrity / Anti-corruption			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There were no pending or concluded legal actions related to unfair competition or violations of antitrust and monopoly laws.			
GRI 207: Tax 2019	207-1 Approach to tax		Information unavailable.		
	207-2 Tax governance, control, and risk management		Information unavailable.		
	207-3 Stakeholder engagement and management of concerns related to tax		Information unavailable.		
	207-4 Country-by-country reporting		Information unavailable.		



TOPIC STANDARD					
GRI STANDARDS	CONTENT	RESPONSE / LOCATION IN THE REPORT	NOTES		
			OMITTED REQUIREMENT(S)	REASON FOR OMISSION	ADDITIONAL INFORMATION
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource			Not applicable	Compass UOL does not carry out any activities that correspond to this specific indicator.
	303-2 Management of water discharge-related impacts			Not applicable	Compass UOL does not carry out any activities that correspond to this specific indicator.
	303-3 Water withdrawal	Chapter 4 - Environmental / Water Management			
	303-4 Water discharge	The Company sources and discharges water exclusively through the public water utility. There is no monitoring or control of information regarding water discharge.			
	303-5 Water consumption	Chapter 4 - Environmental / Water Management			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Chapter 4 - Environmental / Technology and Climate Change			
	305-2 Energy indirect (Scope 2) GHG emissions	Chapter 4 - Environmental / Technology and Climate Change			
	305-3 Other indirect (Scope 3) GHG emissions	Chapter 4 - Environmental / Technology and Climate Change			
	305-4 GHG emissions intensity	Chapter 4 - Environmental / Technology and Climate Change			



TOPIC STANDARD					
GRI STANDARDS	CONTENT	RESPONSE / LOCATION IN THE REPORT	NOTES		
			OMITTED REQUIREMENT(S)	REASON FOR OMISSION	ADDITIONAL INFORMATION
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	Chapter 4 - Environmental / Energy Management and Direct Emissions Reduction			
	305-6 Emissions of ozone-depleting substances (ODS)			Not applicable	
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions			Not applicable	The Company does not generate emissions of this type in its operations.
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Chapter 5 - Environmental / Waste Management			
	306-2 Management of significant waste-related impacts	Chapter 5 - Environmental / Waste Management			
	306-3 Waste generated	Chapter 5 - Environmental / Waste Management			
	306-4 Waste diverted from disposal	Chapter 5 - Environmental / Waste Management			
	306-5 Waste directed to disposal	Chapter 5 - Environmental / Waste Management			
GRI 308: Environmental Assessment of Suppliers 2016	308-1 New suppliers that were screened using environmental criteria	Chapter 3 - Corporate Governance / Value Chain Engagement / Supply Chain			
	308-2 Negative environmental impacts in the supply chain and actions taken	This item was not developed as part of Compass UOL's activities in 2024; however, it was under review for future implementation.		Information unavailable.	



## / SOCIAL SERIES

TOPIC STANDARD					
GRI STANDARDS	CONTENT	RESPONSE / LOCATION IN THE REPORT	NOTES		
			OMITTED REQUIREMENT(S)	REASON FOR OMISSION	ADDITIONAL INFORMATION
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Chapter 4 - Social / Talent Attraction and Retention			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Chapter 4 - Social / Talent Attraction and Retention			
	401-3 Parental leave	Chapter 4 - Social / Talent Attraction and Retention			
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	The Company has not established a minimum notice period for operational changes.			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Chapter 4 - Social / Health and Well-being			
	403-2 Hazard identification, risk assessment, and incident investigation	Chapter 4 - Social / Health and Well-being			
	403-3 Occupational health and safety management system	Chapter 4 - Social / Health and Well-being			

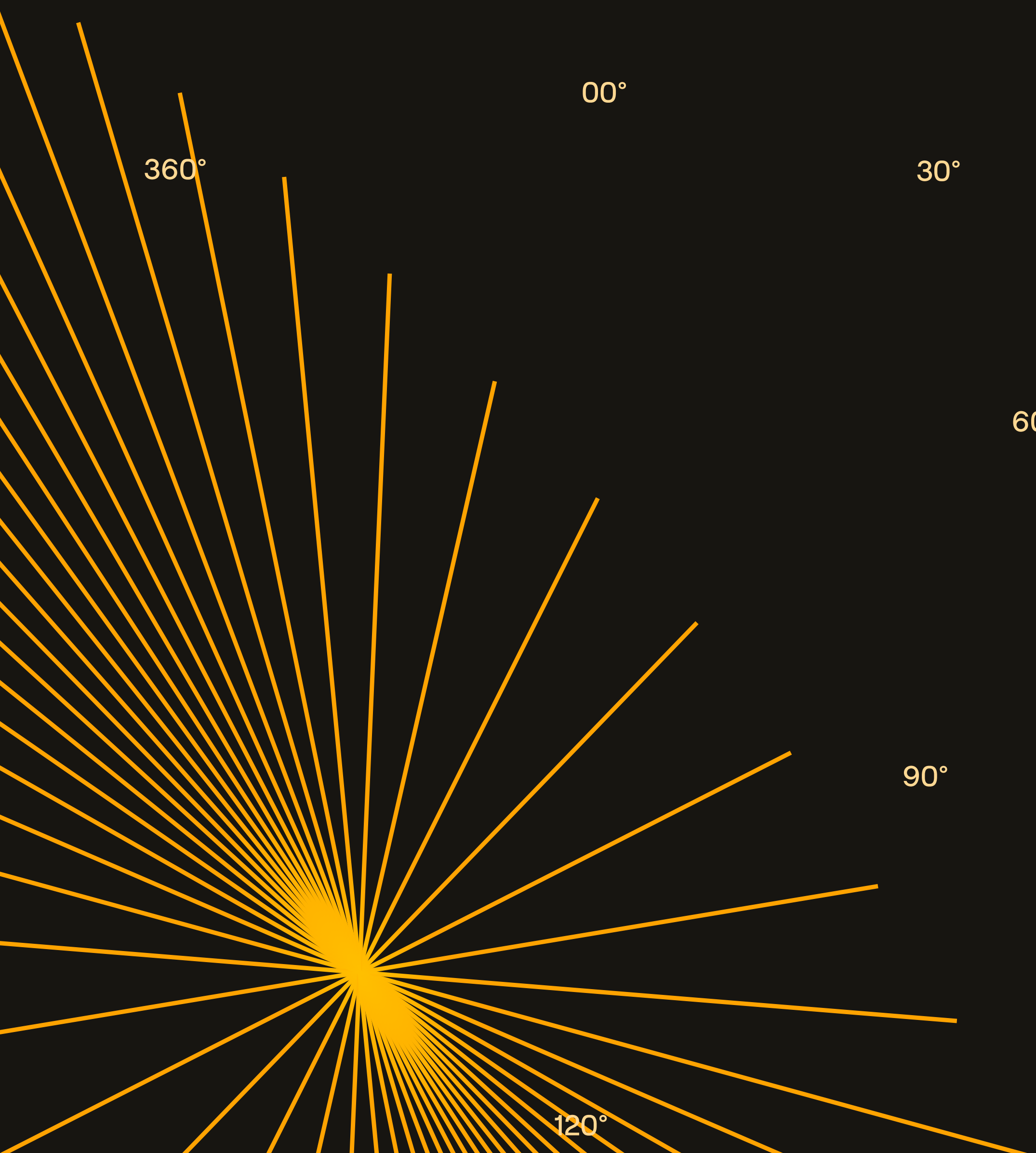


TOPIC STANDARD					
GRI STANDARDS	CONTENT	RESPONSE / LOCATION IN THE REPORT	NOTES		
			OMITTED REQUIREMENT(S)	REASON FOR OMISSION	ADDITIONAL INFORMATION
GRI 403: Occupational Health and Safety 2018	403-4 Worker participation, consultation and communication to workers regarding health and safety at work	Chapter 4 - Social / Health and Well-being			
	403-5 Worker training on occupational health and safety	Chapter 4 - Social / Health and Well-being			
	403-6 Occupational health and safety management system	Chapter 4 - Social / Health and Well-being			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Chapter 4 - Social / Health and Well-being			
	403-8 Workers covered by an occupational health and safety management system	Chapter 4 - Social / Health and Well-being			
	403-9 Occupational health and safety management system	Chapter 4 - Social / Health and Well-being			
	403-10 Work-related ill health	Chapter 4 - Social / Health and Well-being			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Chapter 4 - Social /			



TOPIC STANDARD					
GRI STANDARDS	CONTENT	RESPONSE / LOCATION IN THE REPORT	NOTES		
			OMITTED REQUIREMENT(S)	REASON FOR OMISSION	ADDITIONAL INFORMATION
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	Chapter 4 - Social /			
	404-3 Percentage of employees receiving regular performance and career development reviews	Chapter 4 - Social /			
Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Chapter 4 – Social / Who are the Compassers?		Incomplete information.	The Company does not yet address certain diversity categories within functional positions. This categorization will be implemented in the coming years and reported in subsequent reporting cycles.
	405-2 Ratio of basic salary and remuneration of women to men			Information classified as confidential	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	There were no incidents of discrimination during the reporting period.			
GRI 407: Freedom of Association and Collective Bargaining 2016	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Chapter 3 - Corporate Governance / Value Chain Engagement / Supply Chain			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Chapter 3 - Corporate Governance / Value Chain Engagement / Supply Chain			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Chapter 3 - Corporate Governance / Value Chain Engagement / Supply Chain			

TOPIC STANDARD					
GRI STANDARDS	CONTENT	RESPONSE / LOCATION IN THE REPORT	NOTES		
			OMITTED REQUIREMENT(S)	REASON FOR OMISSION	ADDITIONAL INFORMATION
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Chapter 4 - Social / / Compas Academy			
	413-2 Operations with significant actual and potential negative impacts on local communities			Not applicable	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using environmental criteria	Chapter 3 - Corporate Governance / Value Chain Engagement / Supply Chain			
	414-2 Negative Social impacts in the supply chain and actions taken			Not applicable	
GRI 415: Public Policy 2016	415-1 Political contributions			Not applicable.	The Organization does not make political contributions, whether financial or in-kind.
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Chapter 3 - Corporate Governance / Data Privacy, Security and Protection			



Coordination: ESG Team Compass UOL  
Consulting, content development,  
and design: Ambipar ESG

## Report Credits

This first edition of the Sustainability Report is the result of a collaborative effort involving the entire Compass UOL team.

The Company acknowledges and thanks all professionals involved for their contributions, their commitment to data collection, and the ESG engagement demonstrated throughout the development of this report.

For further information about the content of this report, please contact: [team.esg@aircompany.ai](mailto:team.esg@aircompany.ai), or follow us on our website and social media channels.

