



# 2023 Sustainability Report





# Summary







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# Message from the CEO

|| GRI 2-22

The mission of Brisanet to connect people to the world, wherever they may be, faced an unprecedented challenge in 2023. It was a historic year for our company with the beginning of the implementation of the 5G mobile telephony project. Our 7,500 employees have been working tirelessly to build a new company. The good news is that we are



Roberto Nogueira  
CEO

We covered more than 40 cities and numerous localities with 5G infrastructure, reaching nearly 4 million inhabitants in urban and rural areas.

starting this operation in a more structured manner, with more resources, and faster than what happened with optical fiber, and with the synergy of already operating high-speed connectivity.

The numbers from 2023 demonstrate this progress. Through our vertically integrated and low-cost approach, we covered more than 40 cities and numerous localities with 5G infrastructure, reaching nearly 4 million inhabitants in urban and rural areas. This result was achieved in less than a year of operation. It's something to celebrate, while at the same time, we are anticipating solutions to

serve an even larger number of customers with the same quality, and to convert consumers who still associate our brand solely with fixed broadband.

We entered the mobile telephony market confident that we will deliver a stable and high-speed service to fulfill our business model, which is structured on the mission of connecting people, from capitals to villages and rural areas, promoting digital and social inclusion. By prioritizing the interior, we honor the commitment of two and a half decades to serve less visible regions profitably, a commitment that has been materialized with optical fiber since 2010. The new



investments have been made with those who brought our Company here in mind: the population of the Northeast, whom we have invested in through connectivity, job creation, and engagement with local communities.



**By prioritizing the interior, we honor the commitment of two and a half decades to serve less visible regions profitably, a commitment that has been materialized with optical fiber since 2010.**

Our plans go far beyond the delivery of 5G service. Hand in hand with this new technology, we will expand our fixed broadband customer base. Under development, for commercialization still in 2024, is the Fixed Wireless Access (FWA), which will provide fixed internet in locations where it was not possible or competitive to reach with quality optical fiber. In parallel, our product catalog is growing to offer greater access to telemedicine, books, and educational platforms, not to mention entertainment.

Despite the start of a new business, our performance was positive in the year 2023. We achieved greater organic growth of fixed broadband customers in the Northeast, with 192 thousand new connected households (HCs). Financially, our adjusted EBITDA margin was 4 percentage

points higher than in 2022. Net profit reached R\$ 163 million, a growth of over 150% compared to the previous year.

Overcoming challenges and achieving our mission are possible thanks to the engagement of our employees and our network of stakeholders. Since 2021, with our listing on the New Market of B3, we have solidified our governance structure and compliance policies with the best market practices. In parallel, we have progressed in the range of training programs. In 2023, we invested over 163 thousand hours and R\$ 2.5 million in the training of our employees.

In the ESG agenda, we have progressed with a focus on ensuring sustainability in our operations. In 2023, we established the Brisanet Institute, which will begin its operational activities in 2024, with the

purpose of promoting human development and well-being among children, adolescents, and the elderly in the Northeast region. We aim to build and implement innovative and integrated solutions in the areas of education, entrepreneurship, health, sports, and agriculture.

In recent years, we have implemented a process within our company for waste reuse. In 2023, we achieved a cost savings of R\$ 1.8 million through the recovery of electronic equipment, reintegrating them into the production cycle. Regarding optical fiber waste, we have been seeking creative solutions to overcome the current lack of recycling technology and reverse logistics for the material. Agriculture, which is so prominent in the region where we operate, has benefited from this initiative, as the material is being utilized to support climbing plant species.

For a long time, I have been dedicated to sustainability initiatives, even when the topic was not as widespread as it is today worldwide. In addition to the initiatives mentioned, over time, I have led projects aimed at contributing to a more sustainable future, especially focusing on rural producers in Pereiro and the surrounding region. In summary, our focus is on integrating technology into family farming, promoting sustainable solutions to drive local development.

A notable example is the umbu-cajá cultivation project, which has been produced on a large scale by farmers in the region. This activity is only possible thanks to efforts initiated in 2009, when we established a factory to utilize local fruit production and simultaneously began testing in reforested areas, simplifying, through innovation, the planting, dissemination, and cultivation of umbu-cajá. Today, as a result of these experiences, the production of this fruit has provided a significant source of income for farmers in Pereiro and neighboring towns.

Another important action is the reuse of telecommunications equipment, such as fiber optic cables, in plantations. The wires that are no longer used in Brisanet's operations are repurposed in the making of trellises for fruit-bearing climbing plants, such as pitaya. This practice not only reduces waste but also contributes to sustainable food cultivation by using resources intelligently and responsibly.

Through innovation and technology, we are promoting a new approach to sustainable and long-lasting production in the semi-arid region. The Northeast needs this transformation, with solutions capable of overcoming the seasonality of drought and addressing the challenges of dry spells in agriculture. As a result, future generations will be able to continue the agricultural tradition in an innovative way that ensures the growth of small businesses and drives the generation of more income and development in this sector for the population.



These actions, when integrated, solidify our commitment to sustainable practices that, by connecting people, will take us further in promoting economic and regional development in the dynamic telecommunications sector, through connecting people.

**Good reading!**



# 2023 Highlights

 **+7,500**  
employees



**1.29 million**  
customers across  
9 states in the Northeast



We have begun the transition of the  
**energy matrix**  
to renewable sources

**+120**  
stores 



**5G**  
technology



**+48%**  
Adjusted EBITDA

Beginning of

**5G** 

commercial operation  
in 32 cities

activated in 40 cities  
in less than one year



Savings of

**R\$ 1.8 million**  
in equipment  
recovery

# About the Report

|| GRI 2-2, 2-3, 2-5, 2-14

Mindful of the importance of sustainable development and our role as a Company, we recognize our challenges and opportunities of the ESG agenda. We are committed to mitigating the impacts of our activities in an effectively increasingly ongoing basis.

This is the second consecutive year that we publish our annual sustainability report in accordance with the Global Reporting Initiative (GRI) Standards. Adhering to these standards provides consistency, comparability and relevance to the information presented. The report covers

our activities carried out in the period from January 1 to December 31, 2023.

The Board of Directors, the Company's highest governance body, is responsible for analyzing and approving strategic and material ESG topics. In 2023, we established the Sustainability Committee to further the discussions on the subject.

The Committee comprises members of senior management — officers and board members — and reports directly to the Board of Directors. Currently, this topic has been the subject of periodic agendas at Board meetings.



The Board of Directors, the Company's highest governance body, is responsible for analyzing and approving strategic and material ESG topics.



For more information, please contact the investor relations department at [falecomri@grupobrisanet.com.br](mailto:falecomri@grupobrisanet.com.br)





# Brisanet

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- | Mission, Vision and Values
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- | Materiality
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- | 2023 Awards and Recognitions





# Corporate Profile

|| GRI 2-1, 2-6

We are a telecommunications company operating for over 25 years. We provide fixed broadband internet, mobile (4G and 5G) and fixed telephony, pay-TV and music streaming services. We are the market leader in fixed broadband in Brazil’s Northeast region, according to the National Telecommunications Agency’s (Anatel, in Portuguese) ranking. In 2021, we won three regional lots of 3.5 GHz (Northeast and Midwest) and 2.3 GHz (Northeast) spectrum in a 5G auction. In the same year, we made our debut on B3.

We operate with fiber optics in 158 cities in the nine Northeastern states (Alagoas, Bahia, Ceará, Maranhão, Paraíba, Pernambuco, Piauí, Rio Grande do Norte and Sergipe). We have almost 1.29 million subscribers and a network infrastructure based on our own fiber optic digital belt.

**Rapid market share increase in the state capitals**

**50% to 66%**  
in Natal, Maceió and João Pessoa

**Over 20%**  
in Fortaleza and Aracajú

We are headquartered in the city of Pereiro, in Ceará’s semi-arid region. Since the beginning of our trajectory, our purpose and business model have been to promote social and technological inclusion. We bring high-speed internet to any location in the Northeast region, including small towns and rural areas, which fosters regional development and is a vector for creating jobs and generating income.





The Brisanet Group comprises the following companies:

#### **Brisanet Participações S.A.**

is a publicly-held company incorporated on February 19, 2014 in the city of Pereiro whose corporate purpose is to hold stakes in other companies. The Board of Directors' meeting held on July 28, 2021, approved the Company's IPO on B3 S.A. — Brasil, Bolsa, Balcão, in the Novo Mercado segment, under the ticker code "BRIT3." The transaction was concluded with the settlement of the shares on July 30, 2021, in the amount of R\$1,255,650.

#### **Brisanet Serviços de Telecomunicações S.A (Brisanet Serviços):**

The Company offers a variety of telecommunications and technology services and products. Its activities include the provision of telecommunication services, equipment rental, IT services, installation of fiber optic and radio networks, marketing of IT and telecommunication equipment, pay-TV, monitoring and fixed telephony services, licensing of computer products, development of customizable and non-customizable systems, IT technical support and maintenance and provision of digital content via the Internet, among other related services.

#### **4J Telecomunicações Ltda:**

Incorporated in November 2021, this company's shareholders are Brisanet Serviços, with a 55% stake, and ADL Service Comunicações e Serviços Ltda., holding 45% of the capital stock. The partnership aims to provide telecommunication services in the lower São Francisco region.

#### **BWM Consortium and Conecta Sec Consortium:**

These refer to Ceará state government's concession for using the Cinturão Digital (Digital Belt) project, in which we hold a 50% stake — BWM Consortium. The Conecta Sec Consortium was set up on October 27, 2022, in connection with a service agreement with the Department of Education and Culture of the João Pessoa (PB) city government, in which we hold a 34% stake.

In 2023, we revised our Mission, Vision and Values with the participation and opinion of our employees. In nine days, we received 1,062 survey responses and 532 opinions. The result was as follows:



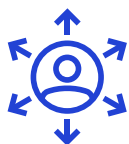
**Mission**

Connect people, fostering Digital and Social inclusion.



**Vision**

To be the most desired brand for its excellence in connectivity and customer satisfaction.

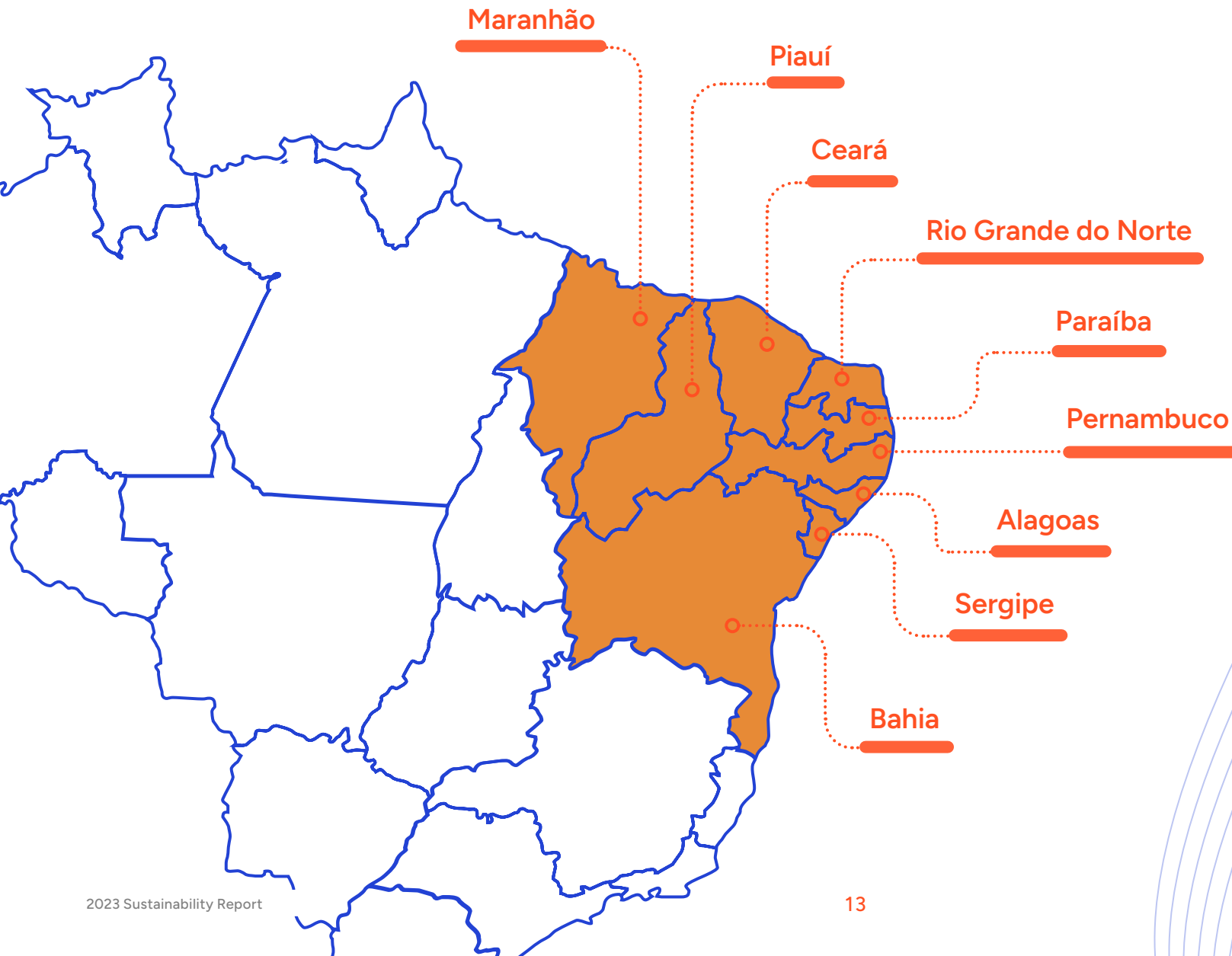


**Values**

- Make things happen, offer innovation.
- Value those who make up our company, work cooperatively.
- Offer reliability and quality to our customers.
- Respect our customers and the people we work with.
- Operate with excellence, continuously improving products, services and processes.

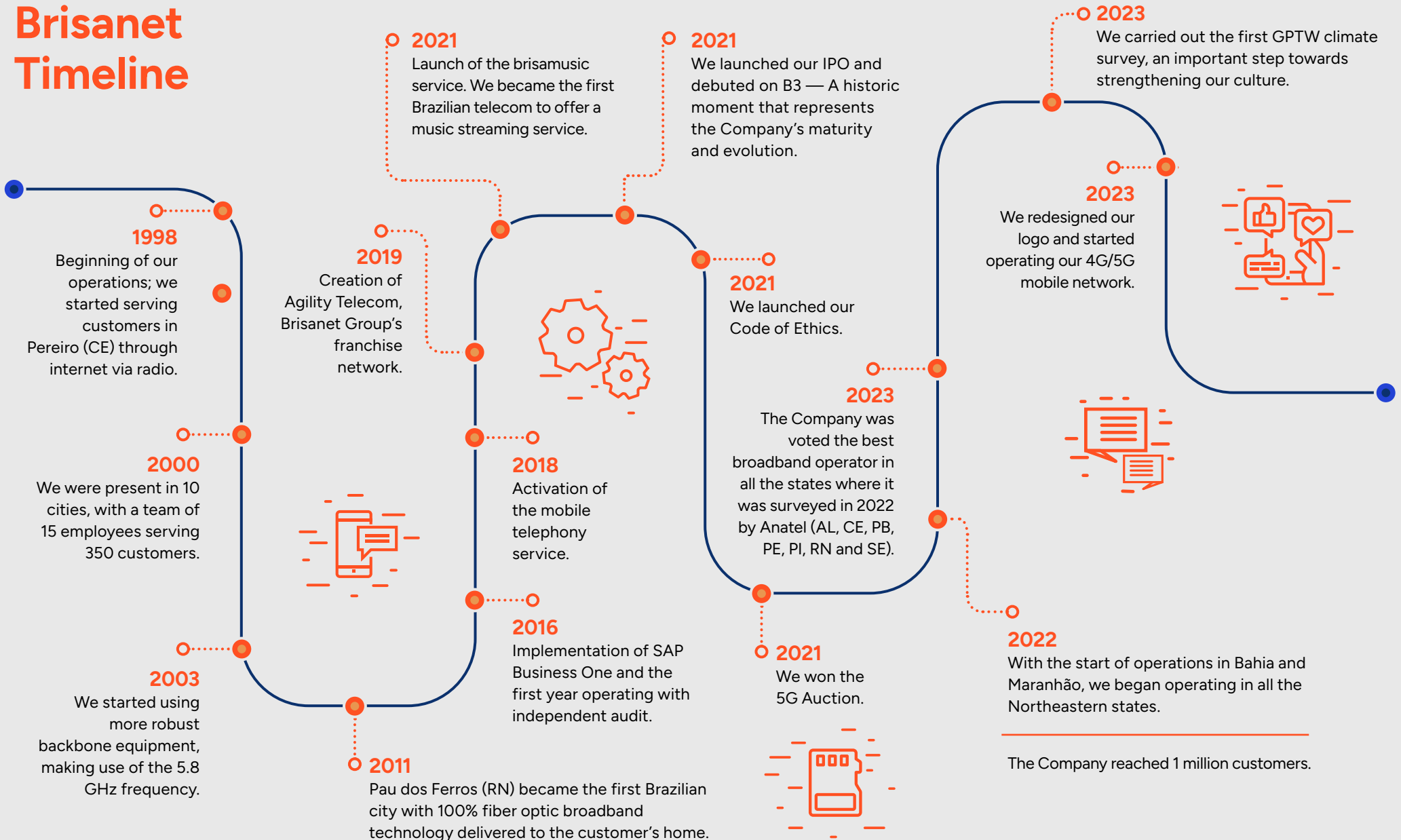


# Where We Are



  
We are present in 9 states and 158 cities in the Northeast of Brazil.

# Brisanet Timeline





# Our Services and Products

|| GRI 2-6

We provide internet and fixed telephony services and, as of 2023, also 4G/5G mobile telephony services.

Our product portfolio is practically comprised by fiber optics only. We also operate through our Agility Telecom (Agility) brand, which provides internet services under the franchise model.

In addition to network service, we offer a range of products to enhance user experience and fulfill our digital inclusion purpose. Brisagnet subscribers currently have access to fixed telephony, pay-TV and music and video streaming, as well as e-books, telemedicine and education products.



## Progress in network infrastructure in 2023

**192,000**  
new homes  
connected (HCs)

**1,292,091**  
subscribers

+

**183,139**  
Agility customers

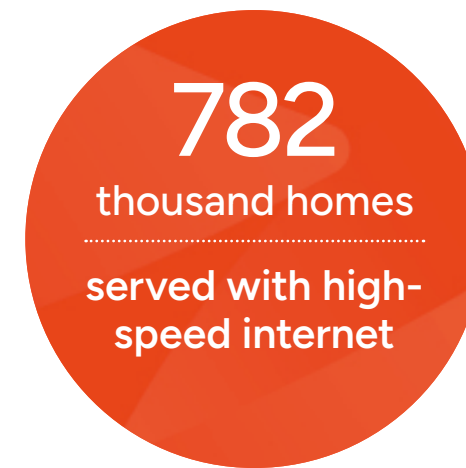
**158**  
cities covered in 9  
Northeastern states

**7 million**  
homes passed

## Agility

Agility is our franchising brand, which was created in 2019 because of the need to bring quality internet to small towns in the Northeast and democratize access to digital content and technological development. We offer the network infrastructure while the franchisee provides customer service.

In 2023, we restructured our franchisee base, leading to a reduction in the number of franchises: from 90 in 4Q22 to 70 in 2023. This reorganization resulted in a small decrease in the number of customers, but an increase of R\$3 million in revenue.



Through Agility, we provide high-speed internet to more than 185,000 customers in five Northeastern states (Ceará, Rio Grande do Norte, Paraíba, Pernambuco and Alagoas), serving 782,000 homes.

With 5G, our franchisees will widen the offer to their customers, including the mobile virtual network operator (MVNO) service. With this addition, we plan to resume the growth of our franchisee base throughout the Northeast.



## Products

We repositioned our brand in 2023 to reflect our values and purposes more accurately with the ESG agenda. The color palette, fonts and symbol were updated to anchor the brand with the slogan “The future at your fingertips,” conveying the message of responsibility, innovation and commitment to development for a future that is accessible, sustainable and possible for all.

### Our products:



**5G Brisanet:** A service powered by the most advanced mobile network and equipped with state-of-the-art technology. Our commitment is to offer the best cost-benefit ratio on the market, providing comprehensive coverage that reaches small towns and rural areas as well as urban centers of Brazil’s Northeast and Midwest regions. It allows customers to communicate via voice, data and SMS services from anywhere.



**Brisafixo:** A telecommunications service designed to provide communication between specific fixed points, whether residential or commercial, through voice transmission. The fixed telephone service is intended for public use with national, international and mobile long-distance calls.



**Brisanet Empresas (B2B):** Customized bundles offered to companies and government agents, including personalized consultancy in connectivity, voice, cybersecurity and video monitoring.



## conecta+

**Conecta+:** Aimed at solving connection stability, the service eliminates connection problems created by internal barriers within residential homes, which make it difficult to distribute the WiFi signal between rooms. This service provides stability in the connection of equipment for gamers, streamers and people who work from home.



**Gestão Wi-Fi (Wi-Fi Management):** Part of Brisagnet Empresas's portfolio, this is a hotspot network that serves as an online service desk to welcome visitors when they connect to the corporate Wi-Fi, whether public or private. This tool allows customers to identify the visitor, collect their data and obtain their consent. Its purpose is to identify the client's profile and expectations and thus direct the company's strategies.

## brisamusic

**Brisamusic:** A music and podcast platform with a portfolio of over 110 million tracks that can be listened to non-stop and ad-free. There are more than 5,000 personalized playlists and more than 30 radio stations by genre. Customers can download and listen to them offline wherever and whenever they want. More than just entertainment, it is a gateway for regional artists to promote their content.

## brisaplay

**Brisaplay:** A video streaming platform with 29 live HD channels and 2,500 movie and series titles.

Brisagnet customers also have access to Netflix, Globoplay, Telecine, Paramount+ and Watch TV.

## Additional streaming services

We expanded our product portfolio in 2023, focusing on entertainment, education and telemedicine, with the following additions:

**Qualifica:** An innovative multiplatform of career-focused online courses, with more than 2,000 lessons and dozens of course categories, to develop people’s skills and transform their lives through a unique learning experience.

**Premiere:** A streaming platform with the widest coverage of national soccer and state championships.

**Docway:** A telemedicine solution that offers medical care with no queues and bureaucracy, with comfort, technological intelligence and humanized care.

**Meeds Telemedicina (Meeds Telemedicine):** A platform that allows interactions between patients and physicians, including scheduling of appointments. It can be made available to the population of a municipality or restricted to virtual doctor’s offices.

**Moderniza:** A complete solution for basic healthcare units that supplies equipment on a loan basis and offers connectivity, internal logistics networks (physical and/or Wi-Fi), data storage services, local servers and call panels. It also provides a healthcare management system and applications that enable the implementation and use of electronic medical records in Primary Care, as well as automating the actions of community health agents and endemic disease control agents.

**Books (Skeelo):** An e-book platform in which subscribers receive at least one best-seller depending on the plan they choose. It also features over 500 free e-books.

**Audiobooks:** A platform that offers a digital audio book from AYA Audiobooks on a monthly basis. Subscribers have access to more than 23 audiobook categories to download and listen to whenever they want, even without internet access.

We are constantly seeking new services to meet our customers’ needs. The next ones, already in the pipeline, will focus on education — language courses and a solution focused on basic education — from middle school to the ENEM examination level.

# Materiality

|| GRI 3-1, 3-2

The materiality matrix shows the areas in which our activity has the greatest impact from an economic, social and environmental stance. Materiality is a fundamental concept for preparing a sustainability report; therefore, it is constantly being assessed, based on dialog with stakeholders, so that the most sensitive issues are addressed.

In 2023, we continued with the nine material topics outlined in the process carried out the previous year. The process had the following steps:

1. **Understanding the organization's context;**
2. **Online consultation with stakeholders;**
3. **Analysis of impacts for the material topics;**
4. **Materiality consolidation.**

Our nine priority topics are:



Reliability and relationship with customers;



Digital inclusion and access to connectivity;



Compliance with laws and regulations;



Energy efficiency;



Economic and financial performance;



Innovation and technology;



Employee health, well-being and management;











Investment in infrastructure.



Corporate governance;



## Impact study

Material topics	Impacts	Stakeholders impacted	SDG
 <b>Reliability and relationship with customers</b>	Related impacts are both positive and negative. Positive impacts include the creation of call center jobs and the availability of different customer service channels. Negative impacts are related to the overloading of service queues and potential instability in internal systems that could lead to interruptions in services provided.	Environment, Employees and Customers	8 10 11 16 17
 <b>Compliance with laws and regulations</b>	Related impacts are negative and refer to implementations without all the required licenses, which could lead to possible fines or embargoes, as well as the lack of maturity of the anti-fraud department as regards fixed telephony and mobile network services, since the area is being structured in 2024.	Environment and society	8 16 17
 <b>Economic and financial performance</b>	Related impacts are both positive and negative. Positive impacts include an improvement in the Human Development Index (HDI), creation of jobs, digital inclusion and an increase in per capita income. The negative impact is related to housing market inflation.	Communities surrounding the Headquarters	1 8
 <b>Employee health, well-being and management</b>	Related impacts are both positive and negative. Positive impacts include skilled employees, the promotion of employee well-being and staff satisfaction, as well as the creation of jobs and generation of income in the regions where the Company operates. Negative impacts refer to accidents that may occur to employees or third parties.	Companies, employees and third parties	1 3 5 10
 <b>Corporate Governance</b>	Related impacts are positive and refer to the implementation of an external and independent Whistleblowing Channel; the drafting of Sustainability Policies; the creation of the Sustainability Committee; training for employees on the Anti-Corruption Law; the creation of a Statutory Audit Committee and a structured Board of Directors; and Background Checks on critical suppliers by the Compliance department.	Environment and society	8 10 11 16 17
 <b>Digital inclusion and access to connectivity</b>	Related impacts are both positive and negative. Positive impacts include the launch of 5G technology and the announcement of partnerships with global companies such as Microsoft. The negative impact relates to restrictions on 5G towers in small towns by part of the local population.	Society, public and private agencies and institutions, investors	1 8 9 11 16
 <b>Energy efficiency</b>	Related impacts are both positive and negative. Positive impacts include Brisagnet's energy matrix transition, the implementation of energy efficiency measures in Data Centers and Company's facilities.	Environment and society	7 9 11 12 13
 <b>Innovation and Technology</b>	Related impacts are positive and refer to the implementation of new market technologies, such as 5G and FWA; the integration of new products; innovation in products and services that are increasingly more comprehensive, efficient and far-reaching; and self-service, which enables customers to pay their invoices without contacting Brisagnet's customer service.	Environment, the Company, society and customers	8 9 11 17
 <b>Investment in infrastructure</b>	Related impacts are positive and refer to investments made by Brisagnet to improve its physical infrastructure and to build base transceiver stations to implement the mobile network.	Environment, the Company, society and customers	8 9 11

# Relationship with Stakeholders

|| GRI 2-29

Stakeholder engagement is an essential strategy for us. We strive to build positive and collaborative relationships with stakeholders who can influence or be influenced by our activities.

Close relationships with stakeholders allow us to understand their vital needs, expectations and concerns in order to adjust policies, practices and business decisions to meet the demands of a wider range of stakeholders.

We are developing a policy and culture of respect that organizes and establishes guidelines, principles and standards that

promote an environment in which everyone is treated with dignity, consideration and courtesy. This policy defines the expected behavior and interactions within the Company, emphasizing the importance of mutual respect between employees, customers, suppliers and stakeholders.

In order to be closer to our stakeholders, we created the Brisagnet Institute, which will begin operating in 2024, focused on building and implementing innovative and integrated solutions in the fields of education, entrepreneurship, health, sports and agriculture.

Our main stakeholders are:





Our operations have a special impact on local communities. We have more than 7,500 employees in all nine states in the Northeast. We are one of the main sources of employment for the population, especially in the towns and surrounding regions of Pereiro (CE) and São Miguel (RN). Our strategy is to select and develop potential local talents. For around 1,800 people in our workforce, it is their first-time job.

In the capital markets, we have a shareholder base of 12,400 investors, an increase of 13.4% compared to 2022. Transparency in the relationship with these stakeholders is achieved through the Investor Relations website, conference calls and alert emails, as well as materials made available to the market, which include relevant facts.

We value the dissemination of reliable information through official communication

channels, such as those of B3 and the Brazilian Securities and Exchange Commission (CVM). Through these channels, there is unrestricted access to material facts, notices to the market, notices to shareholders, quarterly earnings releases, presentations of results, management reports and financial statements, as well as annual sustainability reports.

The “Contact the IR” channel made available on the website enables direct contact with our Investor Relations team. More than 300 calls were made in 2023, involving around 500 participants. This approach was achieved through various formats, such as live broadcasts, participation in conferences and virtual meetings, and during our earnings release presentations. These actions demonstrate our commitment to transparency and a closer relationship with Brisanel’s investors.

1. Data as of December 2023.

# 2023 Awards and Recognitions



## Melhor Plano Award

Brisanet was voted the best regional fixed broadband internet provider in the 2023 edition. The prize is awarded by Minha Conexão, a telecommunication-specialized website. We won in the Best Speed category in six states. In five states, we won the Best Satisfaction category.



## Sereia de Ouro

In September 2023, our CEO, Roberto Nogueira, was awarded this trophy, which honors famous names who contribute to the development of Ceará. Created by Chancellor Edson Queiroz, the ceremony is now in its 51st edition. Mr. Nogueira's pioneering spirit and Brisanet's technological innovation for the state were recognized.



## Experience Awards

We received the NPS Certification seal in the Broadband Internet segment. Created by SoluCX, the award recognizes and certifies the companies with the best NPS in Brazil in their respective segments. The platform submits brands to evaluation by a panel of thousands of consumers, which makes the award a faithful echo of the customer's voice.

## 2023 Best of the Year Award

A co-creation partnership between Brisanet and the Ceará soccer team that won the award for the most creative film in the North and Northeast with "The Best Way to Say I Love You" film.

## PRÊMIO EQUILIBRISTA

### Equilibrista Award

In November, CEO Roberto Nogueira won this award, which acknowledges executives and entrepreneurs who excel in the world of finance. Organized by the Brazilian Institute of Finance Executives of Ceará (IBEF-CE, in Portuguese), the accolade recognizes the individual qualities of executives in order to highlight the skills and history of success of professionals in finance and business management.





# Governance

- | Governance structure
- | Risk Management
- | Ethics and Integrity
- | Relationship with third parties and suppliers
- | Membership of associations

# Governance structure

|| GRI 3-3 Material topic: Corporate governance, 2-9, 2-15, 2-16, 2-23, 2-24

We are a Company listed on B3's Novo Mercado segment since 2021, which means we have a mature governance framework. Since our debut in the capital markets, we have been improving processes across different areas, including Compliance and Risk Management. Operating within a dynamic and highly regulated sector, we adhere to the best corporate governance practices to ensure transparency in management, accountability, and strategic decision-making.

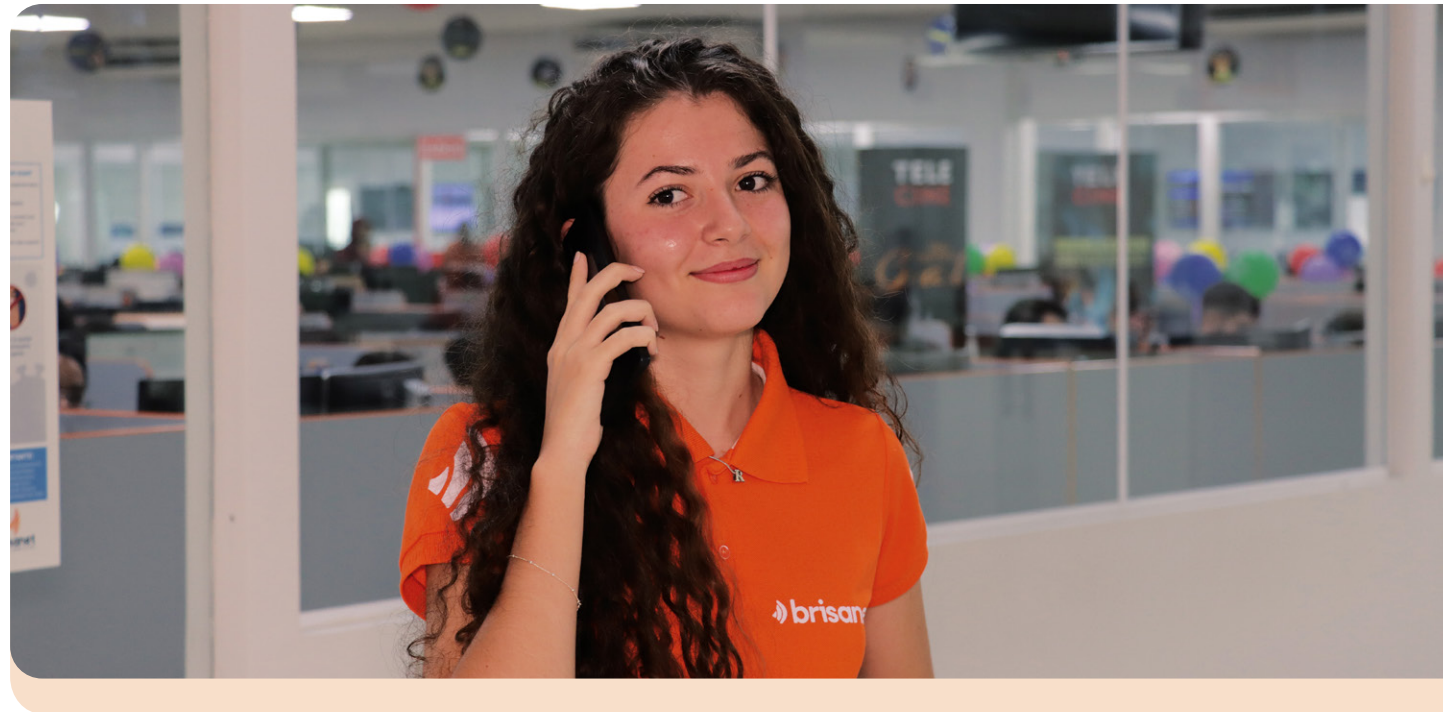
Our governance framework is designed to focus on ethical management and compliance with laws and regulations. Our policies, approved by the Board of Directors, guide the conduct of our employees and senior management to prevent illegal or unethical practices and safeguard shareholders' rights. It also includes the adoption of internal control mechanisms to ensure continuous compliance with industry regulations.

The Company's Corporate Governance structure consists of the Board of Directors — the highest governing body — its advisory committees (Statutory Audit Committee, People Committee, Ethics Committee, Investment Committee), as well as an Executive Board. It further includes a second (Compliance, Risks, and Internal Controls) and a third (Internal Audit) lines of defense.



As a rule, Company’s strategic topics are addressed initially at Executive Board meetings or advisory committees, with subsequent reporting and decision-making at the monthly Board of Directors’ meetings. If needed, the Corporate Governance department convenes a special meeting of the Board of Directors to address urgent or critical issues that are not on the Board’s Annual Thematic Agenda.

Decision-making and oversight of the Company’s impacts on the economy, environment, and people are entrusted to the committees listed and described in section 3.1.2 hereof. Our goal is to bolster our environmental and sustainability departments to conduct preventive technical assessments of the projects and commitments we undertake. We invest in our employees’ training and awareness-raising. We have a structured Controls and Risks department, which has been expanding and conducting mapping exercises of strategic and operational risks, aiming to identify the best controls to mitigate such risks.



Over the years, we have placed greater value on female representation in management positions, as evidenced by the appointment of the first female member of the Board of Directors in 2023. We also highlight initiatives for first-time employment opportunities programs.

As a Company listed on B3, we have a specific Investor Relations department

with a statutory officer responsible for communicating with and consulting individual and corporate investors. Furthermore, we have specific departments for engagement with governmental entities, addressing both commercial (bidding processes) and environmental aspects, which work alongside public authorities to ensure compliance with the specific regulations of each municipality.



## Board of Directors

|| GRI 2-10, 2-11, 2-12, 2-13, 2-17

The Company’s highest governance body is the Board of Directors, which operates in accordance with Brisanet’s bylaws. The development of our strategic vision and the monthly monitoring of performance indicators fall under its purview. Additionally, it undertakes the inherent

task of approving policies relevant to the Company’s operations.

With the establishment of the Sustainability Committee and the implementation of the **Sustainability Policy** in 2023, the Board of Directors has also been monitoring sustainability

agendas and initiatives. ESG-related proposals and initiatives now undergo analysis, approval, and acknowledgment by the Board.

The following members currently comprise the Board of Directors:

### The highest governance body

Name	Gender	Executive or non-executive member	Independence	Tenure	Number of other positions and commitments, as well as the nature of the commitments
Adriana Mozine Landwehrkamp	Women	Non-executive member	No	2 (two) years	N/A
Geraldo Luciano Mattos Júnior	Men	Non-executive member	Yes	2 (two) years	Audit Committee Coordinator
João Paulo de Araújo Queiroz	Men	Executive member	No	2 (two) years	Controllershship Officer and member of the People Committee, Ethics Committee and Investment Committee
João Paulo Estevam	Men	Executive member	No	2 (two) years	Chairman of the Board of Directors, Chief Operating Officer and member of the Investment Committee
José Roberto Nogueira	Men	Executive member	No	2 (two) years	Chief Executive Officer and member of the Ethics Committee
José Romário Fernandes	Men	Executive member	No	2 (two) years	Chief Financial Officer and member of the Investment Committee
Moacy de Freitas Melo	Men	Non-executive member	Yes	2 (two) years	Coordinator of the People Committee and Ethics Committee

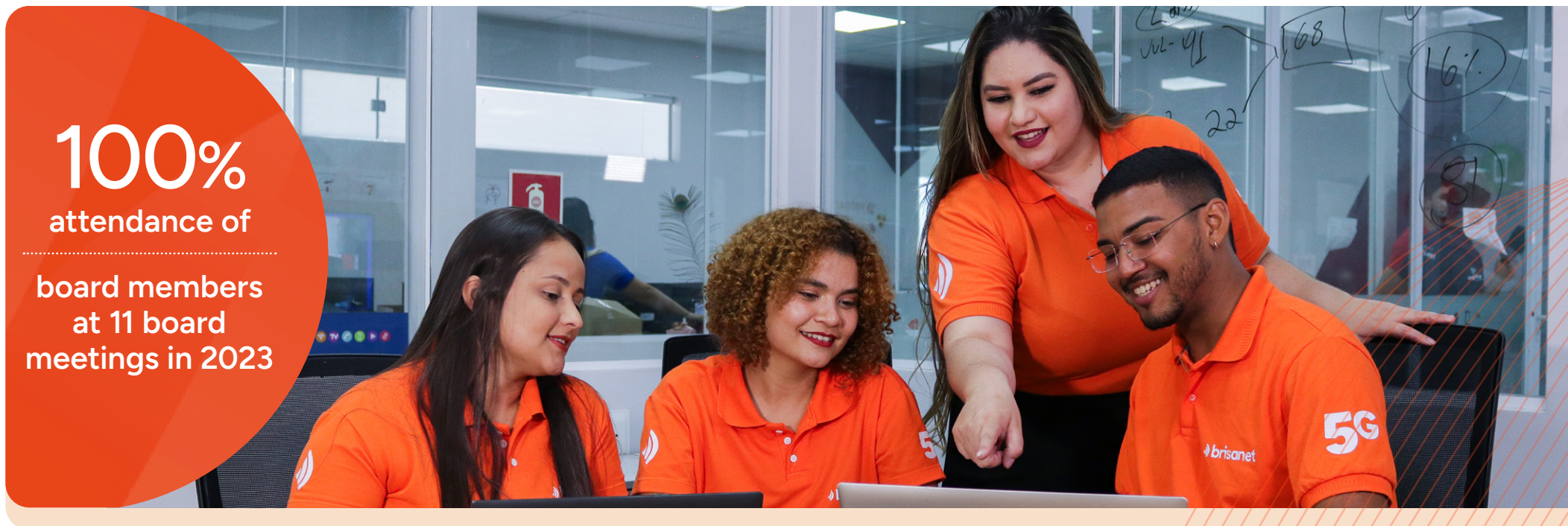
In 2023, all directors attended the 11 meetings held by the Board of Directors.

The Board of Directors may be composed of shareholders or non-shareholders, residing either in Brazil or abroad. They are elected and removed by the Company's General Shareholders' Meeting, serving a unified term of two years. Reelection is allowed. At least two members of the Board

of Directors or 20%, whichever is greater, must be independent. Company's officers or shareholders can present names to be elected as directors.

The nomination criteria are determined by the Company's analysis, in compliance with the **Policy for Nomination of Members of the Board of Directors, its Committees and Statutory Directors.**

Currently, the Chairman of the Board of Directors also holds the position of Chief Operating Officer. In this capacity, he is responsible for the network construction and infrastructure departments. Conflicts of interest are prevented and mitigated through adherence to and monitoring of the **Related-Party Transactions Policy.**



The Executive Board, Financial Executive Office, and the Board of Directors manage the Company's impacts. The Sustainability Committee, established in 2023, includes members of the Board of Directors. Throughout the year, the Sustainability Committee convened ten times, with semi-annual reporting and monitoring at the Board of Directors. In line with their thematic agenda, the Directors have requested an increased frequency of ESG topics in the Company's strategic discussions for 2024.

**The Sustainability Committee, established in 2023, includes members of the Board of Directors. Throughout the year, the Sustainability Committee convened ten meetings, with semiannual reporting and monitoring by the Board of Directors.**

We employ the Atlas Governance's Corporate Governance Platform to manage governance bodies. Meeting agendas, scheduling, and minutes are documented in this system, which features controlled access for security and confidentiality of information. Furthermore, we rely on an outsourced Ethics Channel provided by the supplier Contato Seguro, with reports monitored by the Ethics Committee and also reported, depending on the subject, to the Audit Committee.

Employee training sessions include the issuance of certificates to attending participants and are managed by the corporate training and development department. The effectiveness of initiatives is monitored monthly by the aforementioned Committees and quarterly reported to the Board of Directors. Compliance with Service Level Agreements (SLAs) is also a criterion for evaluating the performance of members in these areas.

## Assessment of the highest governance body's performance

|| GRI 2-18

We assess the Board of Directors' performance annually through a process internally conducted by the Company, based on an individual, anonymous, and confidential questionnaire with responses from each member.

In 2023, we carried out the self-assessment of the Directors' activities. The report was presented to the board at the 9th Ordinary Meeting of the Board of Directors, held on October 21, 2023.

The Board of Directors' performance is determined based on adherence to the best Corporate Governance practices, which are published in the Reference Form, as well as in the policies available on the Company's IR website. It is also important to note that the Company relies on the Investment Committee, which provides analysis and advice to the Board on economic topics and indicators.



# Advisory Committees

|| GRI 2-9

To provide assistance, the Board of Directors may create executive or advisory committees, whether permanent or not, statutory or non-statutory, to analyze and express opinions on any matters, always with the aim of advising the Board of Directors in its responsibilities.

Members, regardless of whether or not they are shareholders, must be elected and have specific experience in the areas of competence of their respective committees. Any compensation is set by the Board of Directors within the overall limit set by the shareholders' meeting. The nomination of members to serve on Advisory Committees should be made by management members.

## Statutory Audit Committee (CAE)

The Statutory Audit Committee (CAE, in Portuguese) is responsible for assessing the planning, execution, and findings of internal audits, monitoring officers' accountability for actions taken to prevent or address serious violations and/or improve internal controls, and reviewing policies, practices, and procedures within its power and related parties.

It is the only statutory committee and consists of four independent members, each serving a two-year term in office.

**In 2023, eleven board meetings were held with full attendance by its members.**

Name	Gender	Executive or non-executive member	Independence	Number of other position and commitments, as well as the nature of the commitments
Eduardo Luiz Rota	Men	Non-executive member	Yes	N/A
Eliardo Araújo Lopes Vieira	Men	Non-executive member	Yes	N/A
Geraldo Luciano Mattos Júnior	Men	Non-executive member	Yes	Coordinator of the Audit Committee and member of the Board of Directors
Stephano Gomes Gabriel	Men	Non-executive member	Yes	N/A

## Investment Committee

The Investment Committee advises the Board of Directors in the analysis and discussion of strategic investments. It consists of five members, one of whom is independent, and the other four are Company members.

Name	Gender	Executive or non-executive member	Independence	Number of other position and commitments, as well as the nature of the commitments
Eliardo Araújo Lopes Vieira	Men	Non-executive member	Yes	Member of the Audit Committee
João Paulo de Araújo Queiroz	Men	Executive member	No	Controllershship Officer and member of the Board of Directors, People Committee and Ethics Committee
João Paulo Estevam	Men	Executive member	No	Chairman of Board of Directors and Chief Operating Officer
José Romário Fernandes	Men	Executive member	No	Coordinator of the Investment Committee, Chief Financial Officer and member of the Board of Directors
Luciana Paulo Ferreira	Women	Executive member	No	Investor Relations and Strategic Affairs Officer

## Ethics Committee

The Ethics Committee acts impartially to ensure compliance with and ongoing updating of the Code of Ethics. It receives and clarifies inquiries, assesses and addresses complaints as the last resort, and manages critical cases reported through the Canal de Ética (Whistleblowing Channel). It consists of members from the People Committee, the Legal Department, and the CEO and reports directly to the Board of Directors.

Name	Gender	Executive or non-executive member	Independence	Number of other position and commitments, as well as the nature of the commitments
Adriana Fernandes Pereira	Women	Executive member	No	Legal Officer
João Paulo de Araújo Queiroz	Men	Executive member	No	Controllershship Officer and member of the Board of Directors, People Committee and Investment Committee
José Roberto Nogueira	Men	Executive member	No	Chief Executive Officer and member of the Board of Directors
Moacy de Freitas Melo	Men	Non-executive member	Yes	Coordinator of the Ethics Committee, member of the Board of Directors and People Committee
Simone Silva Lopes Caixeta	Women	Executive member	No	People Officer

## People Committee

The Personnel Committee tracks, assesses, and monitors processes, progress, and identified deficiencies to drive continuous improvements in the subject. It consists of three members, one of whom is independent, and the other two are Company members, each serving two-year terms of office.

Name	Gender	Executive or non-executive member	Independence	Number of other position and commitments, as well as the nature of the commitments
João Paulo de Araújo Queiroz	Men	Executive member	No	Controllership Officer and member of the Board of Directors, Ethics Committee and Investment Committee
Moacy de Freitas Melo	Men	Non-executive member	Yes	Coordinator of the People Committee, member of the Board of Directors and Ethics Committee
Simone Silva Lopes Caixeta	Women	Executive member	No	People Officer

# Executive Committees

## Data Protection Committee

Given the sensitivity of the “privacy” topic in our operations, we have the Data Protection Committee supporting the Executive Board in analyzing and discussing strategic investments with executive function and participation of internal members.

Name	Gender	Executive or non-executive member	Independence	Number of other position and commitments, as well as the nature of the commitments
Jamille Maria dos Santos Mota	Women	Executive member	No	Governance and compliance executive manager
Adriana Fernandes Pereira	Women	Executive member	No	Legal Officer
Rubens Marins Schner	Men	Executive member	No	IT Officer
Vitor Magalhães Eloy Silva	Men	Executive member	No	Risks and Internal Controls Coordinator
Alisson Marinho da Silva	Men	Executive member	No	Internal Audit Coordinator
Juliana de Lima Fernandes Tavares	Women	Executive member	No	Compliance and Data Protection Coordinator

## Sustainability Committee

The Sustainability Committee consists of five officers from the most strategic sustainability-related departments, namely:

Sustainability Committee	
José Roberto Nogueira	CEO
Simone Silva Lopes Caixeta	People Officer
Luciana Paulo Ferreira	Investor Relations and Strategic Affairs Officer
João Paulo Estevam	Chief Operating Officer
João Paulo Araújo	Controllership Officer

In 2023, we planned and identified the main impacts through the engagement of various departments of the Company. Furthermore, we dedicated efforts to redefine our Sustainability Policy, develop projects in environmental and social areas, and increase the monitoring of indicators to ensure more effective performance.



## Board of Executive Officers

The Executive Board consists of nine members elected by the Board of Directors. Officers serve a two-year term of office and their reelection is allowed. Its members are divided into statutory and non-statutory executive officers.

### Statutory Executive Officers

José Roberto Nogueira	Chief Executive Officer
João Paulo Estevam	Chief Operating Officer
Jordão Estevam Nogueira	Chief Commercial Officer
Luciana Paulo Ferreira	Investor Relations and Strategic Affairs Officer
José Romário Fernandes	Chief Financial Officer

### Non-Statutory Executive Officers

João Paulo de Araújo Queiroz	Controllership Officer
Julierme Arrais Ribeiro Alves	IT Officer
Rubens Marins Schnor Pereira Junior	IT and Cybersecurity Officer
Simone Silva Lopes Caixeta	People Officer

# Compensation

|| GRI 2-19, 2-20, 2-21

Executives' fixed compensation is determined based on market standards. It aims to compensate individual contributions to the performance and growth of our business. Furthermore, we have the profit-sharing program (PSP/PLR, in Portuguese) designed to reward the achievement and exceeding of operational, profitability, and/or specific targets set by pre-established areas within the Company, in line with the performance, perpetuity, and growth strategy of our business for each fiscal year. We did not implement a long-term variable compensation program during the 2023 fiscal year.

The termination of employment contracts for executives follows the guidelines set forth in the Brazilian Labor Law (CLT, in Portuguese).

Members of the governance body participate in the determination of the executive compensation policy and also approve Bris Janet's overall compensation policy.

In 2023, no surveys were conducted, and we did not identify any insights from shareholders regarding compensation. However, we captured the information and contributions from the Board of Directors and the governance bodies, which represent the interests of Bris Janet and its shareholders.



# Risk Management

|| GRI 2-25






We implement a systematic procedure to identify, assess, and mitigate risks that may impact the Company’s goals. Therefore, risk management plays an essential role in Bris Janet’s success and sustainability strategy. We take a proactive approach to address uncertainties, focusing on mitigating risks associated with financial losses, reputational and image damage, operational disruptions, and cyberattacks.

The risk management model was built upon the Committee of Sponsoring Organizations of the Treadway Commission – Enterprise Risk Management Framework (COSO ERM). Therefore, strategic planning is in line with the risk level (risk appetite) that we are willing to accept.

Our Risk Management Policy was approved in 2021 by the Board of Directors, having undergone a revision in August 2022. This policy sets forth the principles and parameters to be observed regarding the risk management process for identifying, assessing, and prioritizing risks. It also describes the communication procedures and responsibilities of the Company’s main bodies.

We recognize that one of the key advantages of risk management is the ability to foresee and react to potential risks before they materialize. By identifying risks and their causes, we seek to implement preventive measures and appropriate contingency plans. This allows us to mitigate negative impacts and ensure a quicker recovery.

We sort our risks into the following categories:

- 
**Strategic Risks**
- 
**Financial Risks**
- 
**Integrity Risks**
- 
**Operational Risks**
- 
**Information Technology Risks**



We monitor our risk profile bimonthly to ensure the effectiveness and suitability of response actions, while also gathering information that enables improvements in the management process. Results are communicated to each management level through consolidated reports prepared by the Risk and Internal Controls department with the support of each risk-owning department.

In 2023, we improved the analysis and assessment of risks to implement more effective preventive measures. We deployed statistical methodologies and the best systems available in the market along with the support of skilled professionals.

Risk response may involve one or more of the following actions:

- **Avoid/eliminate:** discontinuing activities that generate the risk;
- **Mitigate:** implementing initiatives or controls to reduce the likelihood or impact;
- **Transfer/share:** lowering the likelihood or impact of risks by transferring or assigning some of the risk to a third party;
- **Accept:** no action is taken to reduce the likelihood or impact of the risk, only monitoring it;
- **Exploit:** increasing exposure in search of an expected return.

Following our risk appetite profile and strategy, we focus on mitigating risks through the structuring and implementation of internal controls that adopt the best practices and market tools.



## Internal controls

Our approach aligns our internal control processes with the fundamental principles of the Committee of Sponsoring Organizations of the Treadway Commission’s Internal Control – Integrated Framework (COSO ICIF), which provides a framework for establishing and assessing internal controls, including:

- **Control Environment:** Promoting an organizational culture that fosters the importance of internal controls and compliance with policies and regulations.
- **Risk assessment:** Identifying and continuously assessing risks that are relevant to the Company’s goals.
- **Control Activities:** Implementing controls to mitigate identified risks and ensure operational effectiveness.
- **Information and Communication:** Setting up efficient communication channels to disseminate relevant risk and control information across the Company.
- **Monitoring activities:** Regular monitoring of internal controls to ensure their relevance and effectiveness are maintained.

Together, risk management and internal controls play an essential role in promoting sustainability by mitigating potential threats to the Company. By adopting a structured approach, we bolster our ability to tackle challenges in an ever-changing global environment.

We are continuously open to identifying potential negative impacts through direct engagement with our stakeholders. We have a Customer Service Center (0800 281 3017) and an Ombudsman’s Office, both aimed at addressing complaints related to consumption and services. For issues related to privacy and personal data, stakeholders should contact the Data Protection Officer (DPO), as outlined in the Privacy Policy.

## Crisis management, contingencies, and business continuity plans

Crisis management and contingency plans involve measures and actions to be taken in response to any risk event. Their goal is to ensure that essential processes resume full operation or achieve a minimally acceptable state for operational sustainability as swiftly as possible, thus avoiding prolonged shutdowns and mitigating the extent of damages.

Crisis management plans outline the roles and responsibilities of teams involved in initiating contingency actions before, during, and after incidents. A crisis team, consisting of multidisciplinary professionals, is deployed to mitigate, control, and minimize the resulting impacts.



In 2023, we achieved the following improvement milestones:



Structuring of the internal control environment, with the support of the global consultancy Deloitte;



Implementation of the COSO ICIF methodology, focusing on risk mitigation;



Revision of the risk assessment methodology, making it clearer and more objective for engagement and alignment with Senior Management and other leaders;



Hosting collaborative workshops with first-line defense departments, focusing on the risk management and internal control issues.

## Cybersecurity

Our mission is to bring the world to our customers, while ensuring the utmost security and privacy available. Therefore, we have a dedicated team to manage cybersecurity issues. We monitor the effectiveness of actions through metrics and indicators using best practices in the market based on the guidelines of the Critical Security Controls for Effective

Cyber Defense (CIS Controls) and the US's National Institute of Standards and Technology (NIST).

We make DNS over HTTPS (DoH) available to our customers. This is a protocol that encrypts DNS traffic, directing DNS queries through an encrypted HTTPS session. The goal of DoH is to improve online security

and privacy and prevent spying and data manipulation of DNS data.

We implement encryption across all our systems using Transport Layer Security (TLS) and digital certificates, ensuring data privacy, protection, and integrity. Furthermore, we employ centralized authentication and implement multi-factor authentication (MFA).





Prominent employees and individuals with confidential information—who are more likely to be targeted in online attacks as administrators of databases, IP networks, and backbone, for instance—use computers with Advanced Protection Program (PPA, in Portuguese), advanced hardware encryption, and physical keys for access (Security Key). These measures prevent information from being retrieved in the event of equipment theft or loss and unauthorized access by individuals, even if they have usernames and passwords.

With PPA, there is stricter verification on downloads and reinforced security in account recovery to help prevent unauthorized access.

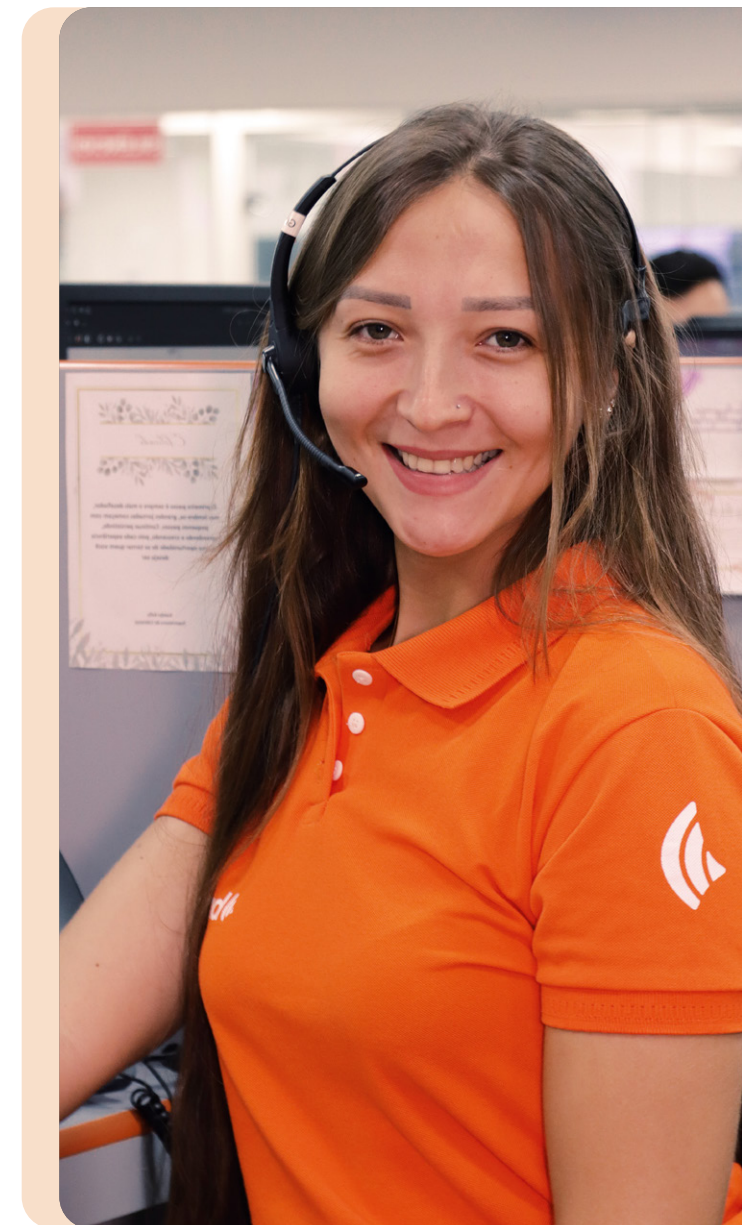
As required by the Brazilian General Data Protection Law (GDPL), Law 13,709/2018, we have a Data Protection Officer (DPO) responsible for privacy and data management within the Company. This position is held by the law firm Peck Advogados, specialized in the field.

Together with us, the DPO ensures that internal processes comply with regulations, contracts include data protection clauses outlining responsibilities for each party, and the Company has internal policies and procedures to guide employee activities, establishing an ethical and secure standard for handling user information.

Employees in the commercial and customer service departments have been undergoing training focused on GDPL.

Our [Privacy Policy](#) is publicly available on our website. The document outlines the data collected, the retention period, and contact details for users to inquire about the topic. Reports are forwarded to the Investor Relations Office.

In 2023, we received complaints about personal data leaks that were not substantiated. Currently, there is only one legal case regarding the matter, which resulted in a settlement between the involved parties.





# Ethics and Integrity

|| GRI 3-3 Material topic: Compliance with laws and regulations, 2-27, 201-4, 205-1, 205-2, 205-3, 206-1, 207-1, 207-2, 207-3

Full compliance with laws and regulations guides our actions. For this purpose, we have a Code of Ethics and several policies that guide the conduct of employees and stakeholders based on ethical, integrity, and non-discriminatory principles.

Any violations can be reported through the Company's Whistleblowing Channel and are subject to a confidential investigation conducted by the Ethics Committee. We have a Consequences Management Policy in place to ensure criteria and standardization in any punitive measures determined by the Ethics Committee.

Regarding actual risks, legal or administrative proceedings are handled as strategic issues, with monthly reporting and monitoring at Executive Board meetings, alongside direct involvement of the CEO in resolving critical cases.

Cases of corruption are treated as a strategic risk for the Company, with regular monitoring by the Board of Directors. Furthermore, there are risks associated with participating in bidding processes and dealings with public officials for tower licensing.



**We have Anti-Corruption and Interaction with Government Agents Policies in place. These documents have been approved by the Executive Board, the Audit Committee, and the Board of Directors.**

We have Anti-Corruption and Interaction with Government Agents Policies in place. These documents have been approved by the Executive Board, the Audit Committee, and the Board of Directors. All contract templates are currently under review in order to disseminate our Anti-Corruption Policy to partners. Since implementation is in progress, we do not have a count of the business partners informed at this time.

All governance bodies are informed about these policies, as well as employees, who have access to them at any time via the Intranet. In 2023, we organized face-to-face interactions to reinforce these regulations in our branches, aiming at further democratizing access to information on the matter.

Governance body members undergo annual training on Anti-Corruption Policies and the Code of Ethics, either in person or online, at their business units. For employees, these training sessions are mandatory upon joining the Company. Members of commercial teams and those with greater exposure to public officials receive additional training hours.

We have a business department dedicated exclusively to serving and engaging with government entities. This team undergoes targeted and periodic training on the Brazilian Anti-Corruption Law (Law 12,846/2013) and Interaction with Public Agents. On the Intranet, we provide an Interactions Form that is filled out in situations involving interaction with public agents, especially political figures. In 2023, we received 55 interaction forms.

To ensure regulatory compliance, we have a dedicated team to ensure compliance with laws, regulations, and standards in the telecommunications sector established by Anatel and other regulatory bodies. We work continuously to implement and monitor policies and strict procedures. This includes clear guidelines that direct the ethical and legal behavior of our employees regarding regulatory compliance.





# Taxes

Regarding taxes, we have implemented a sustainable tax strategy, which serves as a central and interconnected component of our business strategies and development. Similarly, it is in line with our ethical and integral commitment to fulfill our corporate responsibility. We are committed to complying with all laws and regulations and paying all taxes dues.

Our tax strategy evolves based on the Company’s long-term outlook, considering legal compliance, social and environmental responsibility, to contribute positively to the communities where we operate as well as the environment.

Tax efficiency is an essential pillar of our practice. We seek to manage our tax duties efficiently and in full compliance the law.

This includes the responsible use of available tax incentives, the optimization of the tax structure, and the ongoing mitigation of tax risks through sound and strict practices.

We understand that a sustainable tax approach contributes to the Company’s reputation and plays a vital role in reducing costs and mitigating risks associated with potential penalties arising from improper



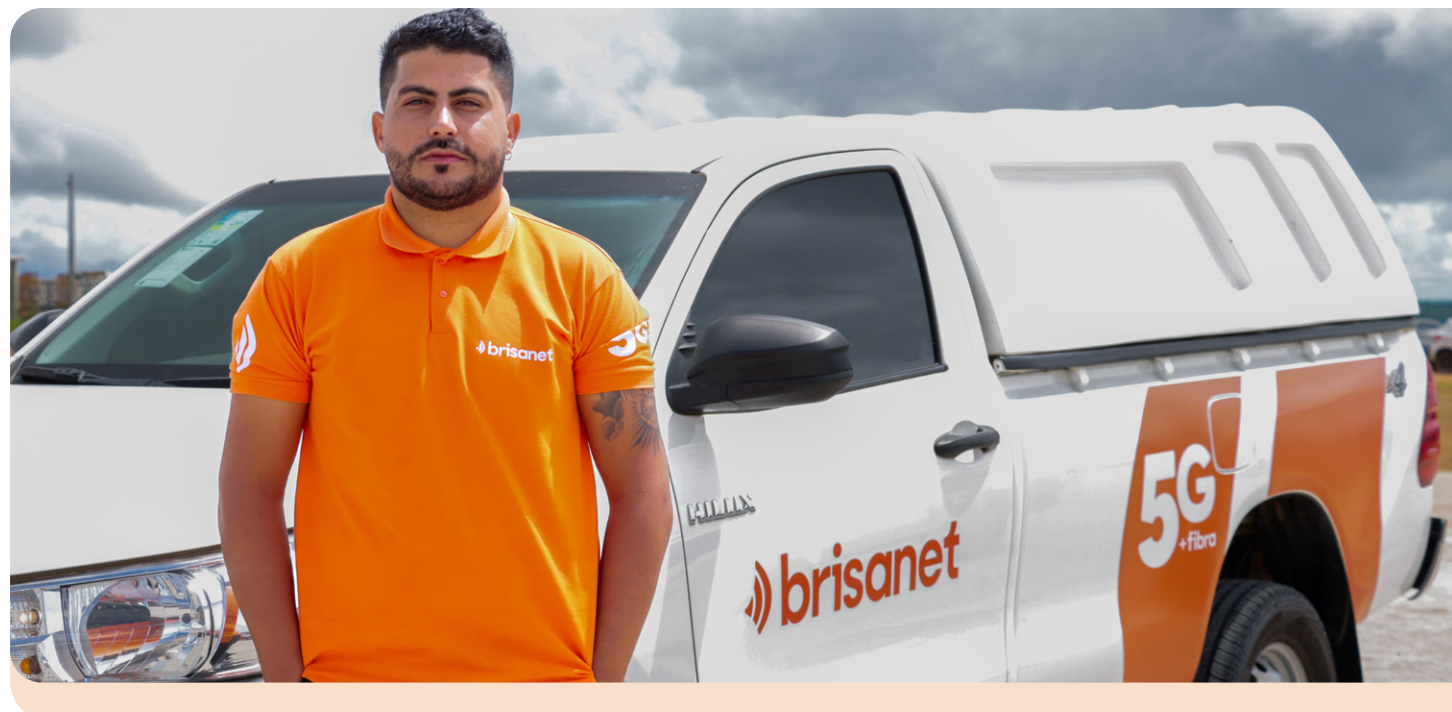
tax practices. While minimizing tax risks, it maximizes value creation for our stakeholders, with whom we maintain transparent communication and formal procedures to gather and assess opinions and concerns.

We maintain a robust system to identify, manage, and monitor tax risks, aiming at mitigating potential tax contingencies. Our strategy includes regular reviews of tax processes, allowing for the implementation of corrective or preventive measures. Furthermore, we have a specialized tax team responsible for continuously evaluating legislation and rulings from administrative and judicial bodies. This ongoing vigilance allows us to promptly identify any changes that could affect our operations.

Tax strategy management and review fall under the responsibility of the Controllershship Office, working closely with the finance and legal departments. Its main goal is to ensure the accurate calculation, collection, and reporting of taxes and contributions. We keep detailed records to ensure compliance.

In 2023, we reaffirmed our commitment to reviewing and updating our strategy quarterly,

ensuring it remains in line with changes in legislation and industry best practices. During the quarterly assessments, the Audit Committee and the Board of Directors receive regular updates on the tax planning and strategy, including the impact of any significant changes in tax laws and how they may affect our operations.





**We make anonymous reporting channels available to employees to report concerns related to unethical or unlawful behaviors concerning tax matters. We ensure full confidentiality for whistleblowers and protection against any form of retaliation for reporting irregularities.**

Tax compliance with the governance framework and fiscal control undergoes a thorough examination through both internal and external audits. Furthermore, diligent monitoring by the Audit Committee and the Board of Directors remains an essential part of this process. Comprehensive audit findings are shared with the tax management departments, facilitating the implementation of improvements and adjustments.

Concurrently, we make anonymous reporting channels available to employees to report concerns related to unethical or unlawful behaviors concerning tax matters. We ensure

full confidentiality for whistleblowers and protection against any form of retaliation for reporting irregularities. Reports received are forwarded to a specialized team responsible for investigating and analyzing these concerns. This team carefully assesses the accuracy of the information and, if needed, puts appropriate measures in place to address any irregularities found.

We maintain a collaborative approach to tax authorities to ensure compliance and foster a transparent, productive relationship. In case of doubts or queries, we seek clarification and guidance from the relevant authorities.

Our commitment entails actively participating in forums, telecommunications industry associations, and social responsibility and sustainability initiatives to contribute to the discussion and development of tax-related public policies. We are continuously seeking opportunities to collaborate with both governmental and non-governmental entities on initiatives aimed at developing the sector and communities in which we operate.

We believe that our engagement in debates, public consultations, and other tax-related initiatives is essential for fostering a more conducive environment for the country's growth. We actively seek to contribute to the formulation of public policies that promote a more efficient tax system and encourage sustainable and inclusive economic development.

## Integrity Program

The Integrity Program’s goal is to prevent, identify, and mitigate bribery and corruption practices through internal controls, testing, and monitoring of activities susceptible to this type of risk. In this regard, we have the following policies in place:

- Code of Ethics;
- Anti-Corruption Policy;
- Policy on Related-Party Transactions and other situations involving Conflict of Interests;
- Policy on Interactions with government agents;
- Policy on gifts, gratuities, and hospitality.



[Check out all our policies here](#)



## Code of Ethics

Our Code of Ethics sets forth the rules and guidelines for behaviors that should guide all employees, regardless of their position or role, including interns, permanent and temporary employees, members of the Board of Directors and the Executive Board of the Brisanet Group, Brisanet Participações S.A. and its subsidiaries and affiliates. It also includes Agility Telecomunicações, along with all outsourced service providers, franchisees, suppliers, and other business partners, in the various forms of interaction they have with the environment surrounding their work and relationships.

Communication about the Code and other Company policies is conducted during the onboarding process for new employees. The importance of understanding our policies and their respective training is a guideline stated in the Code. Employees are required to attend periodic training sessions on the need to comply with all Brisanet Group's policies and to sign the corresponding document.



Managers, in turn, have the duty to ensure the implementation of the values, principles, and rules established, both inside and

outside the workplace, as leaders are expected to serve as examples of ethical conduct and good practices.

The Code of Ethics provides for equal treatment among suppliers. All partners are required to comply with the principles outlined in the document, which are compulsorily included as attachments to contracts. The inclusion of compliance clauses in contracts is also mandatory.

We also adopt a **Policy on Related-Party Transactions and Other Situations Involving Conflicts of Interest**. Any violation of this policy may constitute a serious offense with an impact on the bond or relationship that any of its members may have with the Company, in addition to potentially being classified as a civil and/or criminal offense.

Focused on continuous improvement, the Company provides specific training for our commercial teams, addressing topics such as ethics, policy on related-party transactions and conflicts of interest, gift acceptance, anti-corruption laws and policies,

and interactions with government agents. Additionally, in 2023, we implemented a tool for supplier background checks.

We have a well-structured compliance department, a Legal Department, and supporting offices that preventively work to fulfill commitments and conduct Due Diligence. For this purpose, they have a contract with the NEOWAY/B3 Due Diligence Platform.

Human rights have been integral to our culture and operations since the beginning of our journey, focusing on a market position that encourages social development. Our political commitments set international standards for labor rights, including the eradication of forced labor, the elimination of child labor, freedom of association, and the right to collective bargaining.



Human rights have been integral to our culture and operations since the beginning of our journey, focusing on a market position that encourages social development.

We also act as a sponsor for occasional events related to the development of sports and culture, upon invitation through public notices. These interactions are monitored by the Compliance department, although there is currently no specific policy on Human Rights, and Donations and Sponsorship.



## Canal de Ética (Whistleblowing Channel)

Our directive is that violations or suspected violations of laws, the Code of Ethics, or any of the Company’s policies and regulations, committed by an employee or third party, must be promptly reported through the *Canal de Ética*, by calling 0800 517 1051, through the website [www.brisanet.com.br/canaldeetica](http://www.brisanet.com.br/canaldeetica) or via the app *Contato Seguro*. Reasonable and justified measures are taken to protect the confidentiality of whistleblowers and ensure protection against retaliation.

We also have an exclusive reporting channel for women, accessible via phone, app, and the website [www.brisanet.com.br/canaldamulher](http://www.brisanet.com.br/canaldamulher). The *Canal da Mulher* (Women’s Channel) is a safe space for our female employees to report incidents they consider sensitive, such as harassment, discrimination, and assault. The channel is operated exclusively by women.



In 2023, the Whistleblowing Channel received 328 reports, of which 91.46% were resolved and 8.54% are still in progress. The *Canal da Mulher* received 16 reports, all of which have been resolved.

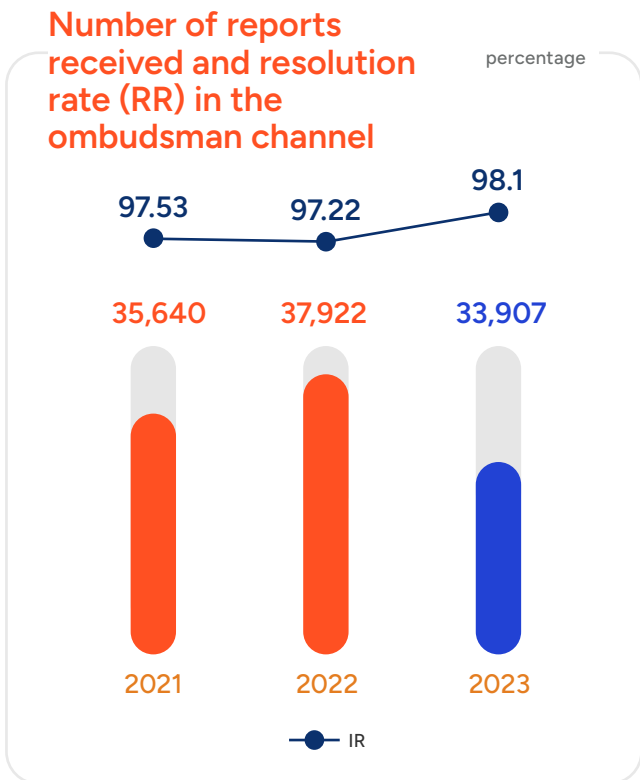
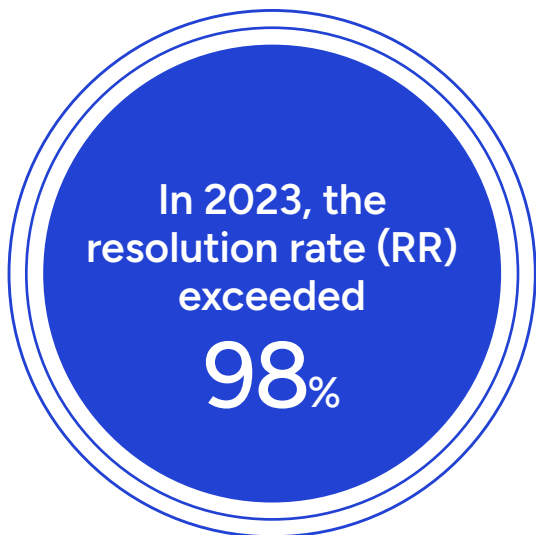
Continuous leadership development a critical concern for mitigating reports of inappropriate behavior, such as moral and sexual harassment, as well as any other forms of discrimination.

In 2023, we held the 1st Brisanet Ethics Week with the theme “I choose to do what’s right,” an opportunity where we hosted lectures for all audiences on the Code of Ethics and the Whistleblowing Channel, supplier relations, and the importance of monitoring and managing third parties. It was also an opportunity to address the Diversity and Inclusion agenda. The event featured interactions through quizzes at the company’s headquarters and in the capital cities where the company operates. We approved a budget increase for the Compliance and Labor Law Legal teams to visit operational sites in the states of Ceará, Rio Grande do Norte, Paraíba, Pernambuco and Sergipe, providing training sessions for the operational and commercial teams.

# Brisa Ombudsman

|| GRI 406-1

We have an Ombudsman Channel available for addressing and resolving issues related to Brisanet customers and service delivery. We gather complaints, compliments, suggestions, reports, and material damages.



Ombudsman Channel - Reports	January	February	March	April	May	June	July	August	September	October	November	December
2021	2,704	2,513	3,104	2,299	2,790	2,756	2,810	3,080	3,069	3,329	3,928	3,258
2022	3,323	3,317	3,419	3,066	3,282	2,556	3,488	4,010	2,912	2,852	2,670	3,027
2023	2,767	2,389	2,780	2,440	2,550	2,622	3,321	3,072	3,044	2,908	2,846	3,168

# Relationship with third parties and suppliers

|| GRI 2-6, 204-1, 408-1, 409-1

We monitor processes flagged as sensitive and with higher exposure to corruption risk by conducting due diligence procedures for suppliers and partners. The goal is to ensure security in contracting and partnering with third parties. Through this monitoring, we verify the integrity of our partners and prevent relationships with entities that do not share our values, condemning child labor, forced and compulsory labor, and corruption practices.

We validate contracts, which must include compliance clauses, as well as our Code of Ethics as an attachment. Through the Whistleblowing Channel, we investigate situations involving third parties, suppliers, and business partners breaching the Code.

With the operations for implementing 5G technology, there is a trend towards



diversification in our supplier chain due to the need for items with which we had not previously worked. However, this increase in

suppliers is expected to be occasional, as many of the equipment required for 5G are similar to those used in building fiber optic networks.

# Membership of associations

|| GRI 2-28

We are mindful of our role in the sector, with an active voice in debates that shape the future of telecommunications in Brazil. We participate in constructive dialogs with regulatory bodies such as Anatel and the Ministry of Communications, and maintain close contact with the Executive and Legislative branches. Our conduct is governed by our Code of Ethics, as well as other applicable norms and regulations, always prioritizing integrity and transparency in our institutional relationships.

In addition to maintaining constant and productive dialogs with regulatory bodies and government authorities, we participate in relevant entities, organizations, and associations in the telecommunications sector.

We actively participate in the governance of these institutions, which play an essential role in the institutional and regulatory environment. We offer our technical expertise to the development of best practices that promote effective participation in reputable forums.

Currently, we are part of the **Board of Directors of Associação NEO**, a non-profit organization representing competitive providers of fixed and mobile telecommunications services authorized by Anatel to operate.

We are members of the following entities:

- **Brazilian Association of Internet and Telecommunications Providers (ABRINT):** Non-profit organization representing small-scale providers authorized by Anatel to operate.
- **Brazilian Association of Competitive Telecommunication Service Providers (TelComp):** Non-profit organization representing competitive telecommunications service providers in fixed and mobile services, authorized by Anatel to operate.





# Economic Performance

| 5G

| Operational management

| Innovation

| Economic Performance



# 5G

|| GRI 3-3 Material topic: Investment in infrastructure, 203-1, 203-2

Unprecedented changes and challenges marked the year 2023 in our history, with the start of the 5G technology project, to which we are currently directing our greatest investments and efforts. It is important to emphasize that this change began in 2021, when we won three lots in Anatel’s auction to offer fifth-generation internet in the Northeast region on the 3.5GHz and 2.3GHz frequencies, and in the Midwest region on the 3.5GHz

frequency, for a period of 20 years, which can be extended for a valuable consideration.

In 2023, we began implementing both 5G network and software infrastructure. This pre-operational stage was very challenging because of the timeframe we set to get the operation up and running, as well as our efforts to build this new technology from end to end, from building the towers to integrating software, with our own labor and at low costs.

Around 3,000 employees are currently working on this phase of the project, which encompasses adapting the infrastructure matrix.

Over the last three years, we have invested around R\$2.4 billion in infrastructure to offer fiber optic internet and in 5G technology, thus taking our services to the metropolitan areas of the capitals of Alagoas, Ceará, Paraíba, Pernambuco, Piauí, Rio Grande do Norte and Sergipe as well as to medium-sized cities with 50,000 to 100,000 inhabitants. 5G technology accounted for almost R\$400 million of this amount and at least another R\$1.6 billion will be invested in the coming years in the region.

We have started building the network on the 2.3 GHz frequency, which is clean and ready for use. In 2024, our challenge continues, as there will be a greater coverage area. In the Midwest region, operations are expected to begin in 2025 or 2026.

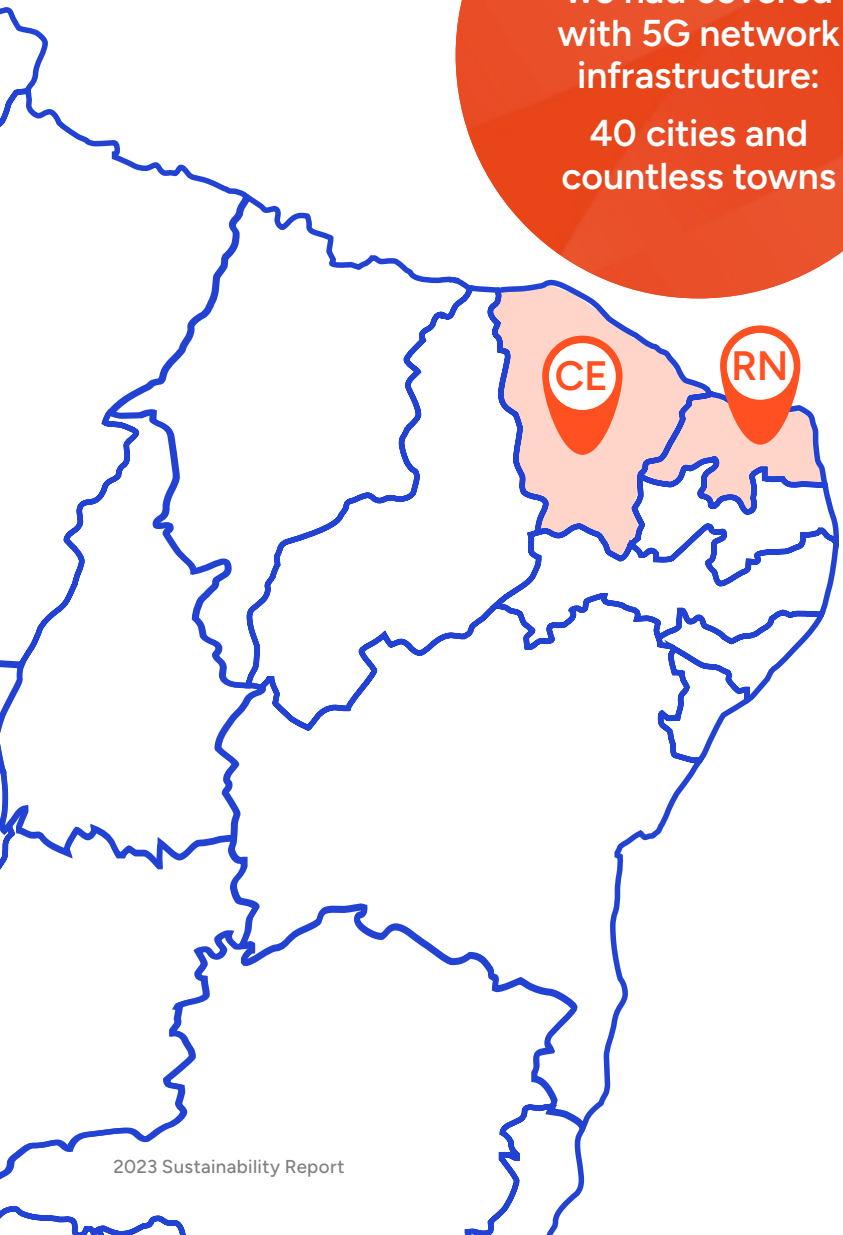


**2,4**  
BILHÕES

**2.4 billion invested in infrastructure to offer fiber optic internet and 5G**

In the Northeast, at the end of 2023, we had covered with 5G network infrastructure:

40 cities and countless towns



**Around 4 million inhabitants in urban and rural areas:**

**Ceará**

Pereiro	Horizonte	Jucás	Mombaça
Limoeiro do Norte	Potiretama	Piquet Carneiro	Penaforte
Jaguaribe	Quixeramobim	Maranguape	Quixadá
Iracema	Pedra Branca	Alto Santo	Ubajara
Tabuleiro do Norte	Iguatu	Brejo Santo	São Luís do Curu
Acopiara	Jaguetama	Itapagé	Caucaia
Itaipoca	Banabuiu	Jaguaribara	Maranguape
Juazeiro do Norte	Paraipaba	Jati	Maracanaú
Crato	Ererê	Lavras da Mangabeira	
Barbalha	Boa Viagem	Milagres	
Icó	Ipu	Milhã	

**Rio Grande do Norte**

- São Miguel
- Pau dos Ferros
- Venha-Ver
- Doutor Severiano
- Coronel João Pessoa
- Encanto
- Água Nova
- Marcelino Vieira
- São Francisco do Oeste

**At year-end 2023, 5G was already in commercial operation in 32 cities:**

São Miguel	Itaipoca	Quixeramobim
Pereiro	Iracema	Ererê
Venha-Ver	Juazeiro do Norte	Jucás
Coronel João Pessoa	Barbalha	Piquet Carneiro
Pau dos Ferros	Crato	Banabuiu
Doutor Severiano	Icó	Boa Viagem
Jaguaribe	Potiretama	Encanto
Limoeiro do Norte	Paraipaba	Maracanaú
Tabuleiro do Norte	Iguatu	Maranguape
Acopiara	Pedra Branca	
Horizonte	Jaguetama	

The base transceiver stations for implementing the 5G network are built in accordance with the executive project, which is essential to preventing negative impacts. This project includes the identification and mapping of potential risks that may arise during execution; therefore, it is an effective means of preventive management.

Some measures taken to predict and remedy actual negative impacts:



**Contingency plan:** Presents specific actions to address possible impacts;

effectiveness is measured by internal audits, such as:



**Constant Monitoring:** to promptly identify any negative impact and enable immediate responses;



**Security audit:** Verification of the safety measures implemented during construction and whether they comply with specific standards;



**Stakeholder engagement:** Open communication with all stakeholders, seeking feedback and collaboration in identifying and resolving impacts.



**Environmental audit:** Assessing the environmental impact of construction and ensuring compliance with environmental regulations.



**Audit of deadlines:** Checks on compliance with deadlines set for construction.

Once the action plan has been implemented, external teams provide feedback on the effectiveness of the measures adopted. Their

After completion, we carry out post-project analysis, provide training sessions to our teams and seek stakeholder feedback as part of continuous improvement to optimize future projects.

In addition to mobile telephony, our action plan includes the sale of Fixed Wireless Access (FWA) to reach cities where we have not been able to reach with high-quality fiber optics. This operation is expected to begin in 2024.

The construction of the 5G network aims to ensure that people, wherever they are, have access to fast and stable internet. Our business model vector is to increase connectivity even in small towns (with up to 100,000 inhabitants) and rural and remote areas, where national telecom operators do not invest. This vision is in line with the commitments made when we won the 5G auction: guaranteeing 5G coverage for municipalities with less than 30,000 inhabitants in the Northeast and Midwest regions.



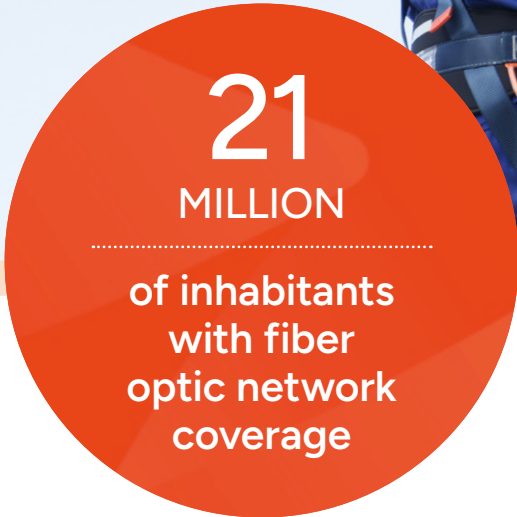
# Operational management

|| GRI 202-1, 202-2

In April 2023, we made a strategic decision to stop investing in the expansion of the Fiber-to-the-Home (FTTH) network in order to redirect resources to the deployment of the 5G network.

The decision took into account the fact that 5G technology requires the installation of fiber optic to the tower, and not to the customer's home as was the case with FTTH. We currently have a fiber optic network covering 7 million homes passed (HPs), which is equivalent to around 21 million inhabitants. That is almost 1.3 million homes connected.

Despite the reduction in investment in FTTH expansion, we continue to invest in adding new subscribers to our fixed broadband customer base. In 2023, we had 192,000 new customers (Homes Connected). Given our high number of HPs, there is an opportunity for growth, to double the number of subscribers without new network expansion investments.



In addition to our strategic plan to increase the broadband customer base using the infrastructure already built, we are optimistic about 5G market potential in the Northeast region. In the interior of the region's states, our fiber transport network reach is greater than that of our national peers, which puts us in the lead to bring 5G to small towns. In state capitals and large cities, our differential lays in the densification of networks and greater

capacity per area, which will allow us to deliver more bandwidth at lower prices.

In small towns, we expect to reach a 50% market share. In large cities, we will be competing as equals with national operators, but with the advantage of having a greater density of towers, providing better coverage, which will allow us to deliver more bandwidth at more affordable prices.

Operating mainly in the interior of Ceará state, since the beginning of our journey, we have valued our vertical operation and the development of local workforce. After 25 years of operations, around 60% of our board members are hired from the local community<sup>3</sup>.

3. Officers and management members are factored in this calculation. The geographical definition of "local" adopted was the region where the headquarters are located - Pereiro and nearby cities such as São Miguel.

60%

of our board members are hired from the local community





## Innovation

|| GRI 3-3 Material topic: Innovation and Technology

Innovation is part of our essence. The implementation of 5G technology is proof of this effort to always look ahead in a sector as dynamic as telecommunications. It is the passport that will lead to the acceleration and advancement of digitalization, directly contributing to automation and the integration of different technologies, including Artificial Intelligence (AI), Robotics and the Internet of Things (IoT). In this wake, we are working in parallel to innovate through increasingly complete, efficient and far-reaching products and services.

Looking towards the future, at the same time we are building the 5G infrastructure, we are developing Fixed Wireless Access (FWA) for sale, to bring high-speed broadband internet to cities where it has not been possible to reach with high-quality fiber optics.

It is a technology that goes hand in hand with 5G. It is practical and meets customers' needs from a technical point of view. This product is currently being tested and formatted. The idea is that, in places where it is difficult to deploy quality fiber optics, 5G customers will receive a sim card for FWA access inside their homes as well as a mobile phone sim card.

In 2023, we began to offer our customers self-service tools to make payments easier without the need to interact with our agents. Through self-service, subscribers can request a barcode to pay their bills and it can also be used to improve the customer support service and monitor Service Orders (SO). Customers can check their installation and repair schedules.





We implemented new features that allow for more effective support. Automatic detection of loss of signal (LOS) is now carried out when a call is opened, which makes the analysis of customer problems more precise.

We implemented new features that allow for more effective support. Automatic detection of loss of signal (LOS) is now carried out when a call is opened, which makes the analysis of customer problems more precise. We have introduced a new router management system that allows us to analyze customer usage on each connection interface and identify network errors over the following periods: 24 hours, 7 days, 15 days and 30 days. Criteria and adjustments were also made to the installation audit checklist to ensure greater precision and quality in the processes.

As regards billing, we implemented automatic notifications via e-mail, WhatsApp and SMS to facilitate and encourage the payment of overdue debts. In parallel, customer service was optimized to allow agents to use features in an efficient and accessible way and some features were also created to improve processes and our decision-making.

In terms of process and internal management, we deployed new features focused on building customer loyalty and improving services. We can now monitor SO charges via a dashboard, which makes it more practical to see the customer's charges. We have collected data to measure how changes of address affect the service process, which allows a comparison of before and after loyalty.



Aimed at retaining our customers, we implemented automatic features to reduce manual effort and increase customer satisfaction.

We have also invested on four fronts to ensure greater service quality, namely:

**Caná Project:** designed to monitor internet quality on the IP network, latency and speed tests.

**Pastor Project:** a system designed to guarantee network stability. It detects fiber breaks, signal problems and general errors, enabling immediate action.

**ACS Project:** designed for provisioning routers for other Brisanet systems. Through this interface, it is possible to configure and collect data in order to improve the customer experience.

**Integration of new products:** design to connect different products, features and partner systems with our systems.



# Economic Performance

|| GRI 3-3 Material topic: Economic performance, 201-1

We recorded positive operating results in 2023, despite the expenses related to starting a new business.

In 2023, our gross sales revenue reached R\$1.4 billion, up by 22.7% versus 2022. Our net operating revenue came to R\$1.2 billion, an increase of 24.6% compared to the previous year.

Revenue was mainly boosted by the increase in FTTH subscriber base (HCs) of 192,000 customers, or 17.5%. Fixed broadband accounts for 91% of this revenue.

Our adjusted EBITDA moved up by 36% from the previous year. Through efficient management, we implemented initiatives to reduce costs and increase productivity.

Operating expenses were up by 32.7% versus 2022 and the most substantial increase was recorded in the commercial area, related to expenses with the launch of the mobile operation, new hires and marketing.

Cost of services increased by 14.8%, from R\$572.8 million in 2022 to R\$657.6 million in 2023, mainly stemming from the growth in customer base and higher depreciation due to investments made. We allocated a total of R\$472 million to additions to property, plant and equipment and intangible assets, down by 45%, related to the time shift of investment in 5G.

**R\$ 1.4 billion**  
of gross sale revenue

**R\$ 1.2 billion**  
of net operating revenue

**91%**  
of fixed broadband revenue

In 2023, we recorded a sharp drop in our indebtedness, leading to higher cash generation in the period. The net debt/EBTIDA ratio is carefully monitored and fell to 1.3x compared to 1.7x in 2022, which guarantees security for our investors.

Our financial and equity conditions are robust enough to successfully implement the defined business plan and meet all short- and long-term obligations. We have cash generation and credit lines available as a solid basis for financing activities, meeting the need for resources to carry out our strategic plan, even during periods of economic challenges in Brazil.

In the capital markets, our shares appreciated by 38% in 2023. They started the year priced at R\$2.69 and ended at R\$3.71. This positive variation, two years after our IPO, can be explained by the better operating results and cash generation during the year.

In 2023, dividends amounted to R\$38.9 million, corresponding to just over R\$0.08 per common share issued. It should be noted that, for calculation purposes, treasury shares are not taken into account. Dividend distribution shows our commitment to sharing the positive results achieved with our shareholders, demonstrating the solidity and profitability of our company even in a challenging context.

For the year 2024, we will continue to focus on efficiency without losing sight of budget control. We will build 5G infrastructure and make significant investments to carrying out this project, in order to boost the number of customers and revenue in the coming years. We expect the return on these investments to be felt in greater volume from 2025 onwards.

Our goal is to bring connectivity – fixed and mobile – to all the cities within our radius of operation, which includes smaller municipalities that historically do not receive



**Commitment to guarantee access to 5G technology in the Northeast and Midwest regions, which represents a potential audience of almost 80 million people.**

investment from national-wide telecom operators. In addition, we made a commitment in the Anatel auction to guarantee access to 5G technology in the Northeast and Midwest regions, which represents a potential audience of almost 80 million people.

The approach used to consolidate the information is detailed in **our Financial Statements, on page 26.**





# Social

- | Diversity and Equity
- | Capacity-building and Training
- | Health and Safety
- | Customer relationship
- | Relationship with the Communities

# Diversity and Equity

|| GRI 3-3 Material topic: Employee health, well-being and management, 2-7, 2-8, 401-1, 405-1, 405-2

We ended 2023 with 7,584 employees hired under the Brazilian Labor Law (direct employees), 168 apprentices and two interns. Currently, we do not have temporary or outsourced employees. The majority of employees – around 3,000 – are located at our headquarters, in the city of Pereira.

We recorded a significant increase in the number of full-time employees and apprentices, significantly boosting our headcount. There are 6,880 full-time employees and 704 part-time employees. For comparison purposes, this ratio was 6,093 to 708 in 2022.

Direct employees perform functions based on formal contracts in accordance with their qualifications, which include leadership, administrative and operational positions. Apprentices and interns participate in learning and internship programs, carrying out specific tasks in their areas of training to acquire experience and technical knowledge and later have the opportunity to be effectively hired - which is a common practice at Brisanet.

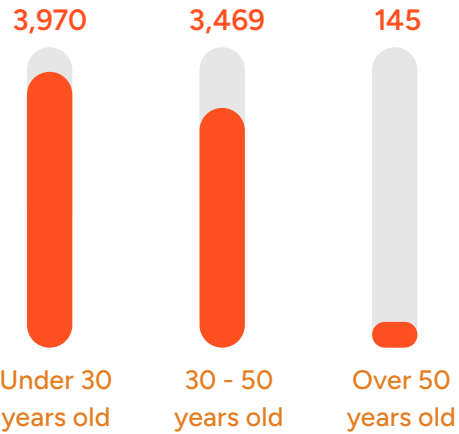
To ensure efficiency and fulfill our strategic commitment to regional development, we chose to invest in the human capital available in the locations where we operate. We currently have 1,800 people working their first jobs, allowing them to gain practical experience in the workplace. The call center is normally the entry point for these employees into the Company, who gain the opportunity to learn about the telecom industry, subsequently being promoted to other Brisanet departments.

**7,584**  
employees hired under the CLT regime in 2023

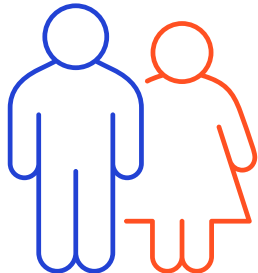
**1,800**  
people working their first job

## Employee profile (Direct employees, apprentices and interns):

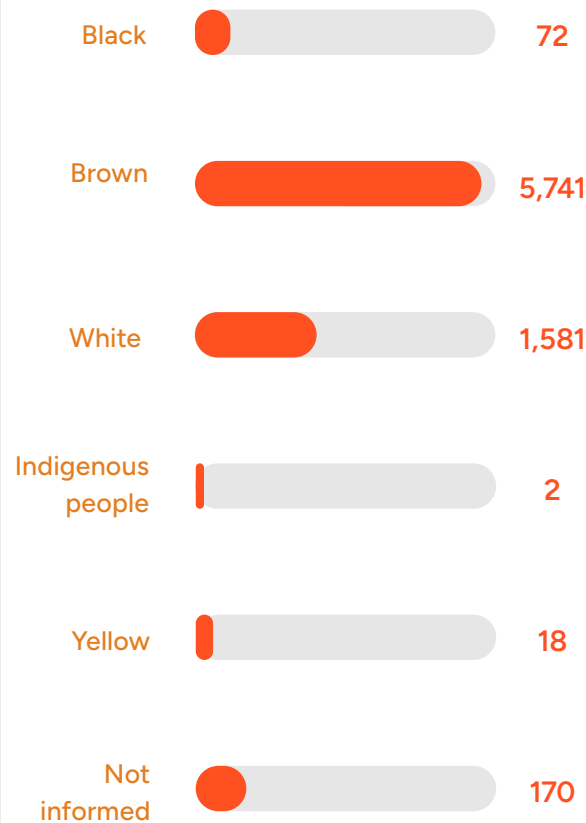
### Age group



### Gender



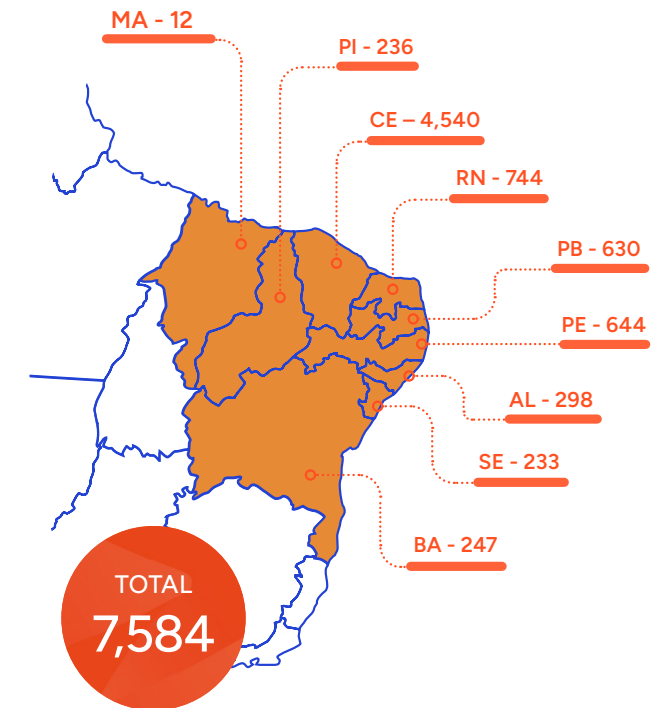
### Color/Race



### Employment contract/ by gender

Occupation	Women	Men
Full-time employees	1,600	5,280
Part-time employees	381	323
<b>Total</b>	<b>1,981</b>	<b>5,603</b>

### Region





Our headcount increased in 2023 while the number of layoffs decreased compared to 2022. In 2023, we hired 2,885 employees<sup>3</sup> and dismissed<sup>4</sup> 1,799. The turnover rate<sup>5</sup> was 30.88% in 2023 - lower than the 35.86% recorded in the previous year.

In 2023, we noted a reduction in the number of interns, due to the restructuring of our internship program, which shows the Company's commitment to professional development and talent attraction. Currently, the most frequent practice is the hiring of youth apprentices. In 2023, we hired 168, which represents an increase compared to 2022, when 102 were hired.

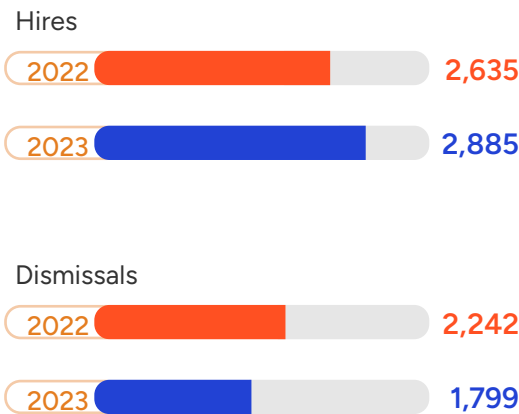
3. Figure refers only to direct employees. Excluding apprentices and interns.

4. Excluding apprentices and interns, as well as downsizing and contract termination.

5. In the calculation, we considered the sum of the total number of dismissals due to replacement plus the total number of new hires and divided the result by two. This value was subsequently divided by the total number of employees in December 2023.

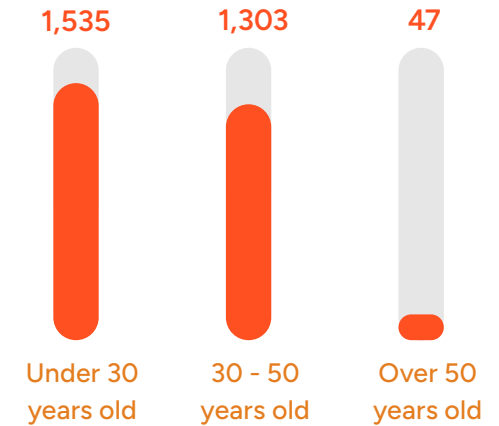
The recruitment process is mostly conducted in-house. In specific cases, we resort to hiring professionals through outsourced companies. This strategic approach aims to meet the Company's different needs, combining direct hiring, internal development and external resources as required.

**Turnover**

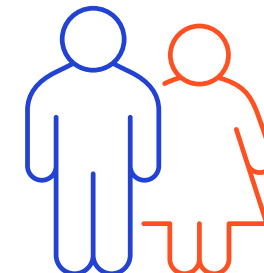


**Profile of new hires in 2023:**

**Age group**



**Gender**





We build a diverse corporate environment, with health and well-being, by promoting respect between people. Based on this assumption, in 2023, we implemented the “Culture of Respect” campaign to strengthen among employees that the Company’s professional development and growth are grounded on respect for differences and unity among the staff.

We understand that working from a perspective of respect for human beings is fundamental, considering the regional context in which we operate. We are open and working on building diversity targets, to be achieved from 2025 onwards.

In 2023, we carried out our first people management actions focused on participating in the Great Place to Work (GPTW) survey. These initiatives included respect and awareness-raising campaigns, a more humanized welcoming for new employees and those working externally, leadership development training, as well as health, safety and self-care campaigns. Our efforts continue, aiming to reach the certification target in 2024.

Equity in the remuneration of our employees is a constant priority. We have established the national minimum wage as the minimum wage for all of our business units . We do not make distinctions based on gender or any other related aspect. As a result, we guarantee the establishment of equity and no gender discrimination regardless of the location. Our policies include salary tables and compensation practices applied equally to all employees, reflected in the ratio of the base salary and the compensation received by professionals of different genders. GRI 404-2

# Benefits

|| GRI 401-2, 401-3

Brisanet employees who work full and part-time at all the Company’s locations have thirteen benefits, namely:

- Life insurance
- Healthcare insurance
- Public transportation stipend
- Cafeteria/ Meal Voucher/ Flexible benefits card
- Daycare allowance
- Dental care plan
- Employee bundle (Internet discount)
- Agreements with universities and educational incentive
- Disabled dependent allowance
- Gym benefit
- Payroll-deductible loans (*crédito consignado*)
- Christmas Kit
- Telemedicine

Apprentices are entitled to all the benefits listed above, except for payroll-deductible loans. Interns are not eligible for any of the benefits listed. Flexible benefits are offered for IT, coordination and higher positions.

All employees entitled to maternity leave enjoyed the benefit. The return-to-work rate exceeds 75%, as detailed in the table below:

### Parental leave | GRI 401-3

Categoria	Parental leave
Total number of employees entitled to parental leave	77
Total number of employees who took parental leave	77
Total number of employees who returned to work after taking parental leave	58
Total number of employees who returned to work after taking parental leave and remained on the job twelve months after they returned to work	58
Rate of return to work of employees who took parental leave	75.32%
Rate of return to work of employees who took parental leave	100%



## Agreements and Negotiations

|| GRI 2-30, 402-1

Currently, 100% of our workforce is covered by the 2023 collective bargaining agreements.

Predictability and organization are essential for good operational performance. Therefore, we value efficient communication with our employees. Any communication from the Company is made one month in advance of its application.

In cases of changes to working hours or work schedules due to specific demands, managers are advised to inform such changes up to seven days before they take place, so that the employee can be prepared to meet the department's needs.



# Capacity-building and Training

|| GRI 404-1, 404-2, 410-1

Investment in the development of leaders and the operational base has been consolidated over the last two years, given the need to improve the Company’s culture – which went from a family business to a publicly-held company in 2021.

In 2023, we conducted more than 163,000 hours of training and invested R\$2,526,611.80 million in training our employees.



+ than  
R\$ **2.5** million  
of investment  
in training our  
employees



As a result, we carried out the following initiatives:

**1) Launch of our Corporate University**, Unibrisa, through which we recorded more than 38,000 participations in training.

With the launch of Unibrisa, several strategic initiatives were created, such as:

**2) Strategic Partnerships:** We strengthened our partnerships with specialized training and development companies, helping to improve the technical and behavioral skills of our employees, therefore creating a robust learning network.

**3) Expansion of the corporate education team:** We expanded our education team aimed at guaranteeing quality and diversity of resources to meet the Company's growing training demands.

**4) Leader development:** Accountability, value chain, organizational culture, indicator management and leadership with people were core themes in the development of our leadership. Our actions aimed to strengthen the individual responsibility of each leader, which contributes to an even more solid and results-oriented corporate culture. More than 400 leaders participated in the development journey in 2023. This means another step towards our commitment to training leaders aligned with the Company's values and goals.

We also offer coaching and mentoring processes for executive managers, further strengthening our culture of continuous learning and excellence on all sides of our operations.

**Average training hours, per employee, by gender**

2023	Total hours	Average training hours
Men	141,178	25.19
Women	22,611	11.41
<b>Total</b>	<b>163,789</b>	<b>21.59</b>

**Average training hours per employee, by employment category**

Employment category	Total hours
Leader development	15,229
Technical staff	102,716
Commercial staff	18,268
Other employees	27,576
<b>Total hours</b>	<b>163,789</b>

## Unibrisa

In March 2023, we launched our Corporate University – Unibrisa. The initiative is closely linked to our mission of improving skills to strengthen our culture and our professionals. Through constant training, we want to contribute to our employees’ career development and enhance their professional performance, while maintaining operational excellence and opening doors to innovation.

After the launch of Unibrisa, programs focused on improving skills were created and had greater relevance and impact on the organization in 2023. One of them was *Imersão Tech* (Tech Immersion), a practical initiative designed to introduce, in a tangible way, the concepts and operations of our technologies and services, especially aimed at teams not directly involved in technical issues.



The Technical Improvement Learning Trail is a specific response to the demands of installation, repair and call center teams, aiming to train employees with content that includes knowledge in telecommunications and other skills considered essential for the proper performance of the roles of employees working in these areas.

In the commercial area, we highlight the *Jeito Brisanet de Vender* (The Brisanet Way of Selling) and *Jeito Brisanet de Atender* (The Brisanet Way of Serving) programs. The actions are focused on developing skills to ensure that our customers enjoy a quality experience at all points of contact, consolidating our reputation for excellence in service. These trainings cover essential topics to improve sales, communication and customer relationship skills.



# Health and Safety

|| GRI 3-3 Material topic: Employee health, well-being and management, 403-1, 403-2, 403-3, 403-4, 403-5, 403, 403-7, 403-8, 403-9, 403-10, 416-1

The Health and Safety Policy guides our conduct, with the commitment to comply with current laws and the Ministry of Labor’s regulatory standards. We focus on ensuring a safe and healthy work environment for everyone.

We have a health and safety management system that covers all of our 7,500 employees, which was implemented according to the Regulatory Standards (NR) guidelines, based on the commitment made by the company in its Health and Safety Policy. Therefore, as a basis, the Company relies on a Risk Management Program complying with NR 01, and other programs such as PCMSO, NR 7, as well as the Assessment and Control of

Occupational Exposures to physical, chemical and biological agents for preparing the Technical Report of Working Environment Conditions (LTCAT, in Portuguese), based on NRs 6,10,11, 12, 17,18 and 35.

We monitor all Company areas, internally and externally, and analyze the risks of activities on an ongoing basis. The results of these assessments are entered into the Risk Management Program (PGR, in Portuguese) and the Occupational Health Medical Control Program (PCMSO, in Portuguese) to identify administrative measures to mitigate and neutralize risks. Using the Preliminary Risk Analysis (PRA), we analyze the activities carried out before operations.



We have a health and safety management system that covers all of our 7,500 employees.

In addition to monitoring the work environment, the PRA, training sessions, capacity building initiatives and simulations, the Company relies on the use Collective Protective Equipment (CPE) and/or Personal Protective Equipment (PPEs) as control instruments to reduce the risks of work-related accidents and occupational illnesses, all of which are monitored by the Occupational Safety and Health (OSH) department. Lectures, workshops and other mechanisms are also adopted to promote health and well-being through agreements with partner companies, encouraging employees to exercise and promoting mental health.

The management system is frequently assessed based on process results, which are essential to identify areas for improvement. The main indicators used for this purpose are accident frequency and severity rates, absenteeism rates for health reasons, inspection results and employee feedback, among others. All information is collected quantitatively to better measure results.

Results are assessed monthly and involve analyzing the results against the established targets, as well as identifying areas in which the process is working well (strengths) and those that need improvements or corrections (weaknesses). For these corrections, an action plan for improvement is created.

The development of the system also involves a multidisciplinary team focused on

managing our employees' health and safety. The team comprised 31 employees in 2023. The health and safety department is directly linked to all Company areas, and has occupational physicians and engineers, nurses and safety technicians. We encourage employee participation in environmental assessments.

**Positive and negative impacts on employee management, health, and safety:**

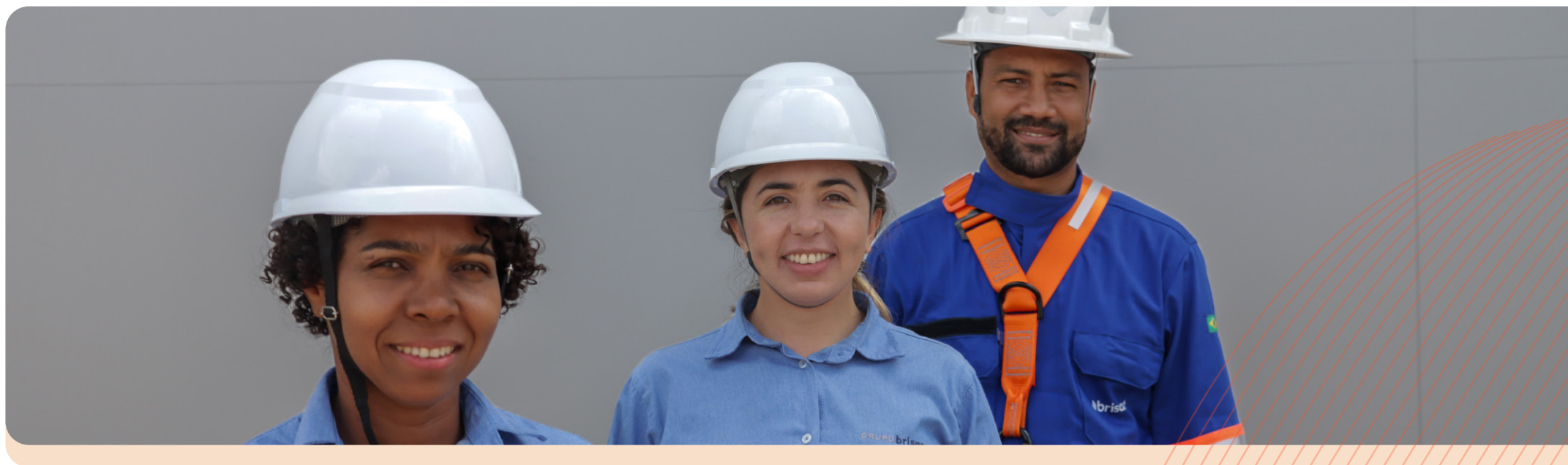
Positive Impacts	Negative Impacts
Qualified employees	Accidents that may occur with employees or external people
Employees well-being	Administrative fines, financial damages, compliance with legislation
Staff satisfaction	
BrisaEduca's purpose is to bring knowledge, learning and education through courses to the community surrounding Brisanet's headquarters	
Development of our necessary skills in our professionals, creating and strengthening the link between what the company needs and what the market in which it operates demands	
Creation of jobs and generation of income	

## Hazard identification and Risk Assessment

Dangerous and unhealthy conditions are identified through risk assessment. This procedure begins with the collection of data on the activities, processes, equipment and chemical substances used, in addition to environmental working conditions.

On-site inspections and observations are carried out to identify environmental risks. Risks are classified, identified in terms of their nature, likelihood of occurrence and potential impact on the health and safety of employees.

In non-routine situations – such as changes in processes, introduction of new equipment or substances – a new specific risk assessment is carried out. This involves repeating part or all of the identification and assessment process to ensure that new risk situations are mitigated and treated appropriately, thus ensuring a safe and healthy work environment.





All health and safety papers undergo frequent reviews. If there are any changes to the layout of the workplace or changes to the processes in the operation, records are updated in: operational manuals, internal regulations, chemical product technical sheets – as well as the identification of risks of working at a height that is a possible danger.

Employees are also involved in the process of pointing out risks they perceive on a daily basis, as they have practical experience of the tasks and can provide relevant information. There are direct channels for effective communication between employees and the Company.

In addition to strategic actions, we work on specific initiatives carried out through the Occupational Health Examination - ASO (ADM, PER, RT, MR and DEM). We monitor the medical certificates and assess the most recurring International Statistical Classification of Diseases and Related Health Problems (ICD's) in order to identify activities and minimize absenteeism due to medical certificates.

**Medical certificates**

**10,863**  
down by 37.52% from 2022

**Total absences**

**2,870**  
days

**New leaves by the National Institute of Social Security (INSS, in Portuguese)**

**260**  
down by 33.33% from 2022

**Psychosocial care**

**165**

**ICD F Follow-up**

**214**

**Medical Certificates**

**396**

**Outpatient care**

**1,622**

**Occupational medical certificates**

Pre-employment	Periodical
<b>2,986</b>	<b>5,521</b>

Change of position	Return to work
<b>579</b>	<b>312</b>

Employment termination  
**1,968**

Internal Commission for the Prevention of Accidents (CIPA, in Portuguese) in place in 15 branches. There are 130 CIPA members who have blogs to disseminate the actions

## Work-related injuries

In view of the nature of our activities, the most recorded work-related accidents are traffic accidents, electric shocks and falls from stairs. In 2023, we did not record fatalities resulting from work-related injuries.

The procedure for identifying the causes of work-related injuries and implementing effective control measures involves immediate communication to managers and the Specialized Safety Engineering and Occupational Medicine Service (SESMT, in Portuguese), which will investigate the causes that led to the incident or accidents. Based on the results obtained, we carry out corrective and all other actions to prevent such an accident from occurring again. This procedure encompasses gathering all possible information about the incident, including testimonies, records, equipment and working condition data. Subsequently, the Company devotes efforts to improving procedures and policies to reduce risk exposure, developing a detailed action plan with corrective measures for each identified cause.

### 2023 Milestones

Safety inspections  
**13,027**

Safety Talks  
**2,620**

**1,943** people received refresher and onboarding training, totaling **71,740** hours of training.

Typical accidents  
**157**

Commuting accidents  
**81**

PPE assessment:  
**14,529**



All new hires undergo onboarding trainings aimed at enabling them to perform their activities safely. We also distribute publications and guidance through safety talks on how to recognize hazardous situations. These trainings aim to provide the knowledge, skills and behaviors necessary to prevent accidents and promote a safe work environment. They instruct employees to recognize the specific risks of their work environment – physical, chemical, biological, ergonomic and psychosocial hazards. Training is carried out in accordance with applicable standards and safety dialogs.

The trainings are The objective is to provide the knowledge, skills and attitudes necessary to prevent accidents and promote a safe work environment.

### Health and Safety Walk Hand In Hand<sup>6,7</sup>

	2021	2022	2023
Number of fatalities caused by work-related injury	0	0	0
Rate of fatalities caused by work-related injury	0	0	0
Number of high-consequence work-related injuries (except for fatalities)	0	0	1
Rate of high-consequence work-related injuries (except for fatalities)	0	0	0.05
Number of recordable work-related injuries	143	159	123
Rate of recordable work-related injuries	8.47	8.01	6.49
Number of hours worked	16,884,944	19,841,640	18,940,246

6. In 2023, the company did not record any accidents involving non-employees.

7. Our activities do not offer the potential for the development of occupational illness.



Employees are also aware of the Safety Operating Procedure. To this end, the Specialized Safety Engineering and Occupational Medicine Service (SESMT, in Portuguese) actively encourages the participation of employees in identifying and resolving dangerous situations, emphasizing that everyone is responsible for maintaining a safe work environment.

The PRA conducted by the Company guarantees employees the right to refuse performing an activity which is identified as an imminent risk to their health or safety. This is a worker's right. Refusal does not result in penalties or retaliation by the Company.

The refusal is reported to the supervisor, and subsequently the SESMT team is contacted. It is essential that the health and safety department investigates the problem and resolves the issue before the employee returns to work. All employee activities are identified, assessed and presented in accordance with the Risk Management Plan.

In addition to work-related health issues, we offer all employees an outpatient clinic in the Company, with medical and nursing care. We also partnered with the healthcare carrier Unimed to offer medical care through the private healthcare plan within the Company, with preventive monitoring and routine health actions. This partner also made available an online channel for healthcare services, with physicians and psychological care. We have a professional for psychological listening and monitoring of employees' mental health.

We have a health and safety actions calendar based on the regulations set out in the PGR and PCMSO. Concurrently, in 2024, we will follow a calendar of initiatives focused on topics that directly impact the well-being and health of our employees, such as mental health care (White January and Yellow September campaigns) and road health and safety (Yellow May campaign). In addition, we will celebrate dates focused on valuing our professionals, such as the Telemarketing

Operators' Day and the Telecommunication Technicians' Day.



## SESMT Actions

### January

254 employees participated in the workshop on “self-care”, with mental health professionals.

### March

102 employees participated in the “Barraca da saúde” (Health Tent), an event in partnership with Unimed to measure blood pressure and capillary blood glucose.

Special attention was given to call center operators – Noise-Induced Hearing Loss (NIHL) was the topic of a lecture by speech therapist Ianadja Lima, who addressed the prevention and symptoms of NIHL.

We offered were lectures on endometriosis and prevention of repetitive strain injuries (RSI). In the same month, an event was also held to clarify the genetic factors and habits that lead to hypertension and diabetes.

### April

Lectures on mental health, road safety and good eye health at the Company’s headquarters, safety blitz in Campina Grande and ergonomics and defensive driving in Paulo Afonso, Delmiro Gouveia, Canindé de São Francisco, Jeremoabo, and Olho D’água das Flores.

### July

In two days, 135 employees from Aracaju (SE) attended a lecture on mental health in the workplace.

In the same month, a gathering took place in Pereiro to inform employees about the types of viral hepatitis.

### August

An online lecture was held on violence against women and its impacts on the work environment. Counseling on breastfeeding was offered to pregnant and lactating women.

### September

Almost 100 doses of influenza vaccine and 40 of tetanus vaccine were administered. In the same month, a blood donation campaign was held. More than 90 bags were collected and 28 bone marrow registrations were carried out, benefiting 372 people.

**More than 90 bags were collected and 28 bone marrow registrations were carried out, benefiting 372 people.**

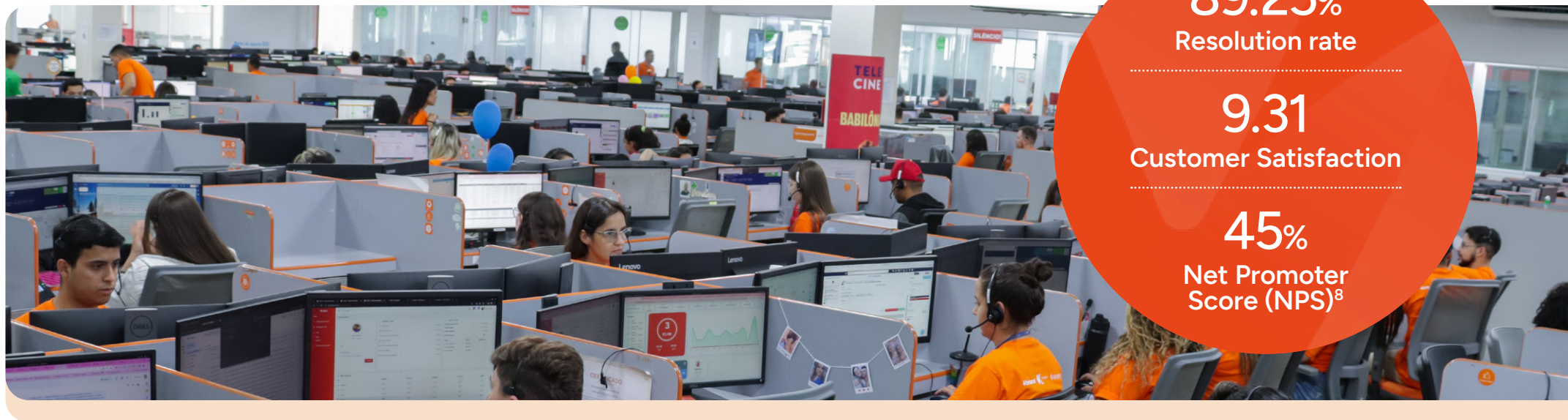
# Customer Relationship

|| GRI 3-3 Material topic: Reliability and relationship with customers, 418-1

Providing the best satisfaction and experience for our 1.29 million customers is a structural goal of Brisanet. Our relationship with customers is humanized, with trained staff and indicators that prioritize service quality. It is a close contact in which the consumer can see themselves on the other end of the line, including through the accent and jargon used in communication.

The challenge for the coming years, following our growth perspective, is to value the quality of service delivered and customer service, responding to the increased expectations of our customers, especially since the start of operations with 5G technology.

The commitment to offering quality and assertive service to our customers is reflected in our numbers. Our problem resolution rate is 89.25% and customer satisfaction reached a score of 9.31. Customer service was not impacted in 2023 with the beginning of the implementation of 5G technology.



**89.25%**  
Resolution rate

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**9.31**  
Customer Satisfaction

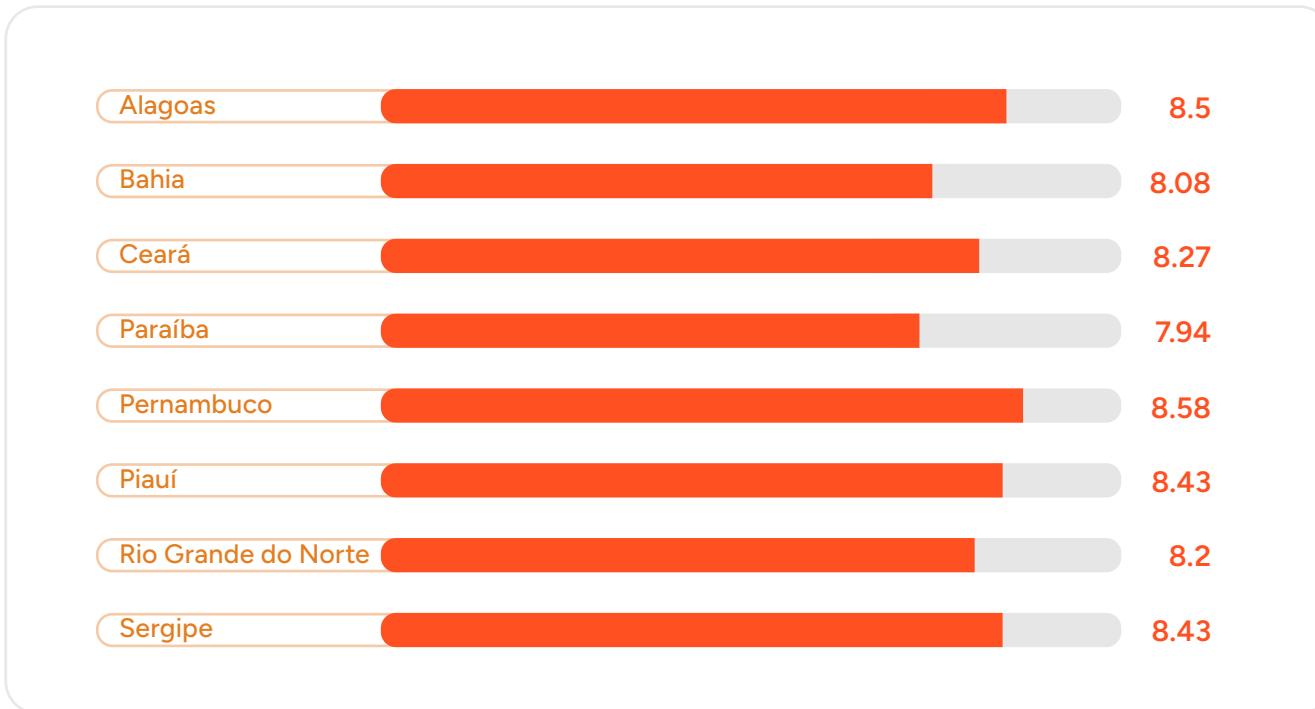
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**45%**  
Net Promoter Score (NPS)<sup>8</sup>



We are leaders in the General Satisfaction Index (ISG, in Portuguese) in the Northeast States where we operate, according to ANATEL's 2023 Satisfaction and Perceived Quality Survey<sup>9</sup>. We received a score of 8.24, surpassing the national average of 7.43 in the fixed broadband ISG.

We had the highest consumer satisfaction scores in the eight Brazilian States<sup>10</sup> where we were surveyed:



In relation to 2022, we increased our score in the “digital service” (8.31) and “consumer information” (8.13) categories. Our scores remained unchanged in “telephone service” (8.11), “billing” (9.18) and “operations” (8.17).

8. The perception of our subscribers is monitored through the NPS, a metric used to measure customer loyalty in relation to customer service, services and products provided/supplied by the Company.

9. An annual survey carried out by Anatel among consumers of fixed and mobile telephony (postpaid and prepaid), fixed internet and pay TV. It simultaneously measures customer perceptions regarding satisfaction and service quality. The 2023 survey was released on March 26th. Available at: <https://www.gov.br/anatel/pt-br/assuntos/noticias/anatel-publica-resultados-da-pesquisa-de-satisfacao-e-qualidade-percebida-2023>

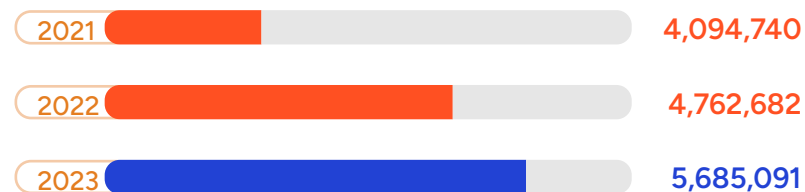
10. Maranhão State does not have the minimum number of customers required by ANATEL to be included in the survey.

## Customers service

Around two million service calls are received per month by around 1,300 employees allocated to the call center operation. They are people from Brisanet’s workforce who often perform the role as their first job.

Focusing on people development, we invest so that these employees can learn about the telecom industry, and later develop themselves in other areas of the Company. The average length of stay of employees in customer service is two years on average, with a high turnover in relation to internal transfers/promotions.

### General



584,903,500 chat services received in 2023

### Number of calls received

0800 281 3017	January	February	March	April	May	June	July	August	September	October	November	December
2021	271,679	357,792	445,478	386,942	421,565	397,081	280,783	300,212	275,888	299,033	340,621	317,666
2022	365,703	348,837	389,707	359,864	371,106	390,047	418,551	506,595	458,566	378,545	374,967	400,194
2023	370,739	425,800	448,437	432,315	448,437	426,257	484,801	486,390	551,184	494,971	489,631	626,129

### Number of chats received

Digital	January	February	March	April	May	June	July	August	September	October	November	December
2023	380,570	431,377	457,540	435,659	460,567	468,454	483,002	457,457	504,934	500,383	521,260	747,832

In today's dynamic world where connectivity is paramount, customer service is no longer limited to a single point of contact. Recognizing the importance of being accessible, we take a multi-channel approach to ensure we get the support our customers need. These are our main service channels:



**Telephone:** Our customer service is available via 0800 telephone lines, which allows customers to speak directly to our team.



**Digital channels:** Customer service via email, WhatsApp and several social media platforms provide convenience and speed.



**Customer Area:** This is an exclusive area for customers to access detailed information about their products or services and relevant paperwork.



**Official website and BrisaCliente app:**

Our customers can access a variety of resources and services through these channels. BrisaCliente offers an intuitive and customized experience. Customers can manage their accounts, make payments via PIX, card or bank slip, as well as get support – everything at their fingertips.

Regardless of which channel they choose, we are available 24/7. Our representatives are trained to handle and respond to a variety of inquiries, including customer service, technical support, financial questions and commercial inquiries.

Automated services are also possible through the Interactive Voice Response (IVR) and the Smart Chatbot. Among the features there is the payment of invoices via PIX, as well as credit/debit cards or bank slips, Wi-Fi network channel, password management, and FAQ to answer questions about the services. With the IVR and the Chatbot, the customer is directed to a specific area of the Company according to their choice, which optimizes waiting time and confirmation of information.

To further strengthen the dialogue with our customers, we operate with two virtual agents – Isa and Maya. Isa provides dynamic, agile, assertive, custom service. Maya is accessed on the official website with the role of ensuring accessibility to external and internal audiences, with a translation into Brazilian Sign Language (Libras), high contrast and appropriate text fonts.

We continually invest to diversify and facilitate payment methods, through the following channels:



**WhatsApp**

- a. Sending a PIX key, an automatic bill and barcode from the customer contact with a pending payment;
- b. A Highly Structured Message (HSM) is triggered as a reminder to make the late payment;



**IVR**

- a. Sending the bill and barcode by SMS, based on the customer's contact details.



**BrisaCliente App**

- a. Payment is available via PIX, bank slip, credit/debit cards and direct debit to Santander bank. The customer can also copy the barcode or the PIX key and paste it on their preferred bank app to make the payment.
- b. The app is available for Android and iOS;
- c. Reminders are triggered for late payments to be made or before the due date.



**Customer area**

- a. This is an exclusive area for customers to access detailed information about their products or services and relevant paperwork.



**Corporate area**

- a. Available for corporate customers. On this portal, they have access to several data, such as plans, consumption, bills and invoices



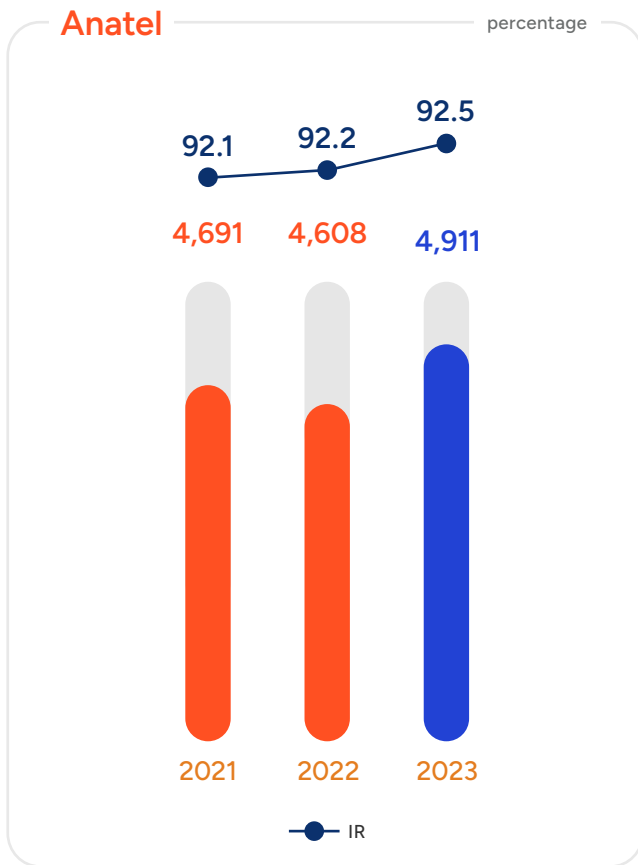
**Email**

- a. An email is sent as a reminder before the bill's due date, thus preventing the customer from making late payments and incurring late fees and interest.

The diversity of service options ensures that customers can resolve any problem without leaving their homes and without neglecting security: all digital channels feature the Company's official seal.

We are registered on the main consumer complaints websites in Brazil, such as Consumidor.Gov, Reclame Aqui and ANATEL's. We also obtain feedback with praise, criticism and suggestions through a survey carried out through the Brisacliente app.





**24**

In 2023, we received 38,800 complaints. Our resolution rate (RR) at ANATEL is remarkable – 92.5%.

We act to ensure our customers greater satisfaction, as well as offer the best experience with our services. With this in mind, we closely follow our customer’s journey since the beginning of our relationship. We carry out post-sales and post-installation surveys to check quality standards and understand the consumer experience at these stages.

We ensure the quality and clarity of the information provided to our customers. Monitoring our responses and carrying out training aimed at qualifying our employees is part of our routine.

We work hard to guarantee the shortest deadlines and best resolutions. To this end, we have established work group commitments within the Company to analyze problems that happened, identifying and choosing feasible solutions and taking actions.

We adopt the assumption of closing the loop with customers who have had negative experiences so that their pain and criticisms are heard and solutions to the problems they experience are addressed.

Anatel	January	February	March	April	May	June	July	August	September	October	November	December
2021	416	402	559	471	507	744	550	437	468	380	407	604
2022	367	502	418	416	408	423	538	657	482	375	364	428
2023	317	310	343	351	306	352	475	469	438	548	436	566

## B2C Highlights

Expanding the points of contact with consumers is strategic in view of one of our challenges with the deployment of the 5G project, which is to communicate to customers that we are now, in addition to being a fixed broadband provider, also a mobile telephony operator.

Add to this the achievement of our goal of connecting cities in the interior and distant from the state capitals with a high-quality network, in contrast to the standard movement of national operators.

We currently have a network of 120 stores, well positioned in the main cities where Brisanet operates, which represents greater reach compared to that of our peers.

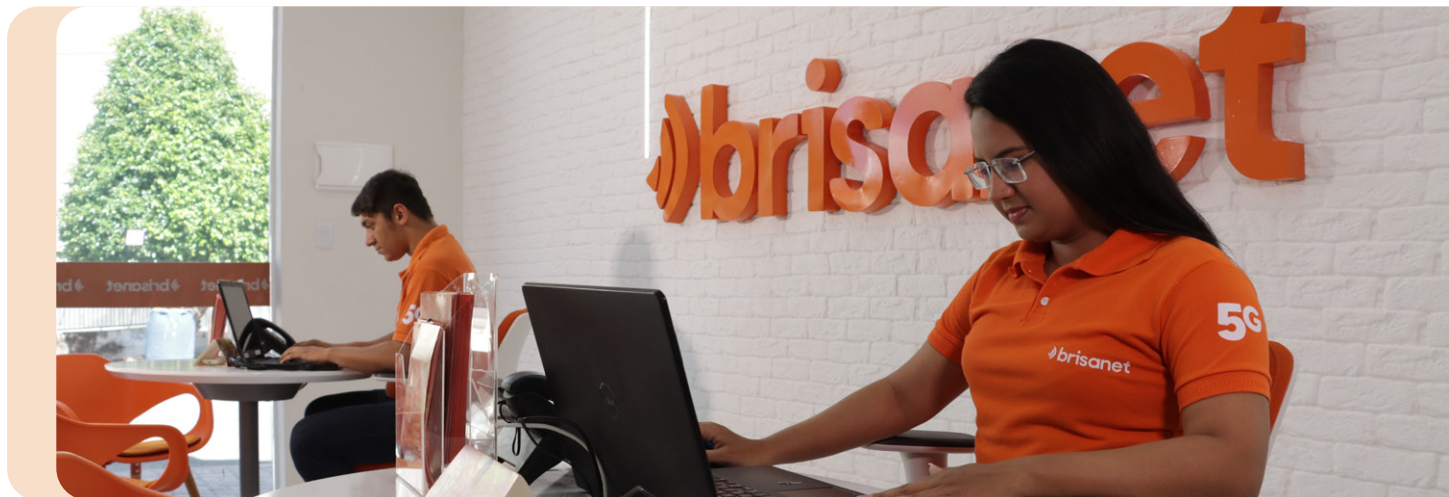
In 2023 alone, 15 stores were opened.

### Physical stores

Coupled with the availability of digital service channels, physical stores remain our focus, especially to leverage the 5G project. In view of the cultural profile and the degree of digitalization of the population served by Brisanet, we understand that physical stores are essential to reinforce our brand and culture, boost sales and build customer loyalty.

We currently have a network of 120 stores, well positioned in the major cities where Brisanet

operates, which represents greater reach compared to that of our peers. We have expansion plans aimed at implementing the 5G project, but with a hybrid model that includes stores and other scattered points of sale, such as kiosks in shopping malls, stands in supermarkets and furniture and appliance retail chains, as well as sales agents positioned in small electronics stores.



## B2G Highlights

Our revenue from sales to government entities more than doubled compared to 2022. This growth reflects our ability to offer innovative digital solutions, which keep us at the forefront of the market. In 2023, we consolidated our commitment to excellence, innovation and customer satisfaction with investments in technologies that allowed us to manage contracts more assertively. We have also strengthened our after-sales service to guarantee a complete consumer experience.

**In 2023, we consolidated our commitment to excellence, innovation and customer satisfaction with investments in technologies that allowed us to manage contracts more assertively.**

## B2B Highlights

In 2023, we expanded coverage and also the team of consultants for corporate service, expanding our entry into shopping malls and corporate condominiums, for example. We ended the year with 37 active consultants, versus 24 in 2022. Revenue from corporate customers rose 67% in 2023.

At the end of 2023, we launched the new B2B channel for selling Value-Added Services (VASs) and apps. We are preparing a strategic plan with actions, indicators and goals. Our goal is to identify products and target market segments and list strategic partners who can recommend companies, determine more efficient distribution channels to reach B2B customers - such as internal and external consultants, brokers, as well as industry events and social media.

**Small and Medium Enterprise (SME) sales partners:** We managed to maintain the volume of new sales in 2023 even with a 30% reduction in the number of partners. Our goal with such reduction was to guarantee sales quality. Quality indicators determined which partners would continue offering our service. Sales volume was maintained due to changes in the contract model signed with partners, which began to link remuneration to the assessment of performance indicators.

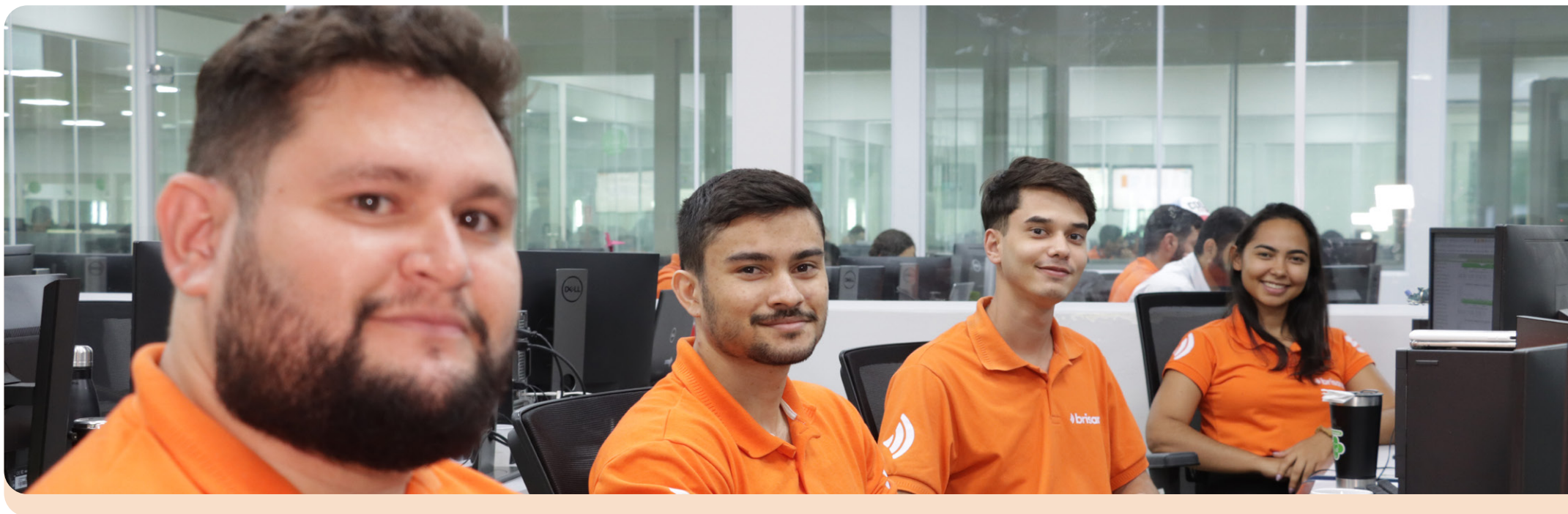
## Key Accounts Highlights

Focusing on strategic action for this audience, we segmented our structure with consultants located in the main state capitals of the Northeast to expand our market presence. We also restructured our service channels to specifically service large accounts, in order to get even closer to our strategic customers and offer Information

and Communication Technology (ICT) solutions.

In the last quarter of 2023, we established strategic partnerships with renowned logistics, monitoring service, connectivity and big data analysis companies. These business opportunities

were created in partnership with Expolog – International Logistics Fair, with Abrint-Fortaleza, the Natal’s Business Forum, and from several events we attended, such as Ceará RH, IHC Maceió and the Siara Tech Summit – Fortaleza.





# Relationship with the Communities

|| GRI 3-3 Material topic: Digital inclusion and access to connectivity, 413-1, 413-2

Digital inclusion has historically been in our DNA. The Company was founded 25 years ago with the mission of connecting people in small towns and remote areas in the Brazilian Northeast region, and over time we moved on to large cities. We believe that guaranteeing access to knowledge and information through stable and high-speed

internet infrastructure breaks down barriers to anyone’s growth limits, regardless of where they are.

A Company founded in the interior of Ceará state, where we contribute to regional development by promoting the creation of jobs, education and public safety through

access to connectivity. Such efforts are a source of pride not only for senior management, but also for all employees who feel part of the social transformation process.

The commitment to connecting people to the world remains through the 5G project. This is our mission. The Company’s growth project remains strong in the direction of digital and social inclusion, based on the implementation of new mobile technology. This is because it is a sustainable and inclusive business model that guarantees access to quality internet anywhere, in large and small cities and in rural areas so that anyone, wherever they are, can work, study, run a business and receive the best support they can through telemedicine.

We highlight the project announced in the second half of 2023 in partnership with Microsoft to bring internet to remote areas in the Northeast region. This initiative aims to expand Brisanet’s network infrastructure, with financial support from the North American



Natal em família na Brisanet

multinational and will last three years. We estimate to impact around 11 million people in 135 cities. Coverage will be directed mainly to schools, basic health units, community centers, associations, rural and less favored areas. Through this project, we want to foster job creation, overcome social differences and lack of access to technology in Brazil, where around 40 million people still do not have Internet, according to data from the Brazilian Internet Association (Abranet). We are working to explore similar partnerships in 2024.

We also made progress by creating the Bris Janet Institute in 2023. The focus of this entity is still being determined. The suggested overall goal at the moment is to employ values and expertise associated with the essence of Bris Janet to promote continuous improvement in human development and the well-being of children, adolescents and elderly people in the Northeast. We aim to achieve this goal through the construction and implementation of innovative and integrated solutions in the areas of education, entrepreneurship, health, sports and agriculture.



For children aged six to 12, the Institute’s activities would be focused on education to train professionals for the 21st century. For teenagers between 13 and 17, the investment would be in technical training aligned with the market, especially in technology. And for the elderly, the focus would be on occupation, notably agriculture, and income generation.



In 2023, we carried out the Nordestino Day Campaign. The content was produced aimed at valuing and highlighting regional identity, such as the institutional video *O nordestino bota para voar as bandas* (the Northeastern man makes his people fly) and the collab with @nOrdestinos.

Avoiding and mitigating negative impacts of our operations on local communities is also a source of concern and effort. In 2023, community members registered no formal complaints in relation to our operations.

The implementation of a fiber optic network and the construction of 5G towers are among our main activities. Such towers cause the

greatest number of significant impacts on the local communities where we operate. The Company operates with the implementation of fiber optic networks in several municipalities in all states of the Northeast region. In relation to 5G, several towers were built in 2023 in Ceará and Rio Grande do Norte.

We have mapped the following negative impacts of these operations:



**Actual impacts:** Visual or aesthetic pollution



**Potential impacts:**

- i) Incidence of falls and electric shocks with the optical fiber that is in contact with the electrical wiring on the posts;
- ii) Occurrence of accidents with local residents due to exposed or broken wires

All activities carried out by Brisanet value care and respect for the environment and the applicable laws. We did not record occurrences of disasters, fines or legal actions by any public agency due to environmental issues.

We offer informative content on our social media, such as tips on:

- **Privacy on social media**
- **Fighting against misinformation**
- **Protection for families online**
- **Improved Wi-Fi signal**
- **Silence calls from unknown numbers**



Click on each newsletter for more information.

Finally, with the aim of generating a positive impact on the communities where we operate, we carry out development programs based on local needs, namely:

**Brisacapacita:** Free mini-courses are offered to the community on topics from the world of work, such as how to behave in job interviews, administrative routines, preparing a professional résumé and emotional intelligence. In 2023, some classes were trained. For 2024, the goal is to train around a thousand people in different regions.

**Mostra Brisa:** Career fair for high school students to encourage enrollment in higher education and the search for jobs. Young people have contact with the practical experience of Brisanet employees. In 2023, 300 students from the public school Escola Estadual Gilney de Souza participated in the 1st edition of the Fair. We focused on eight professions: engineering, administration, law, nutrition, nursing, social work, psychology and languages and literature.

**Juntos contra a fome (Together against hunger):** Volunteer employees collect food periodically and prepare food boxes for families in rural and urban areas. In October, in celebration of Children's Day toys are collected and donated. In 2023, 280 food boxes and 253 toys were distributed.

**Sustainable Fairs:** Held within the Company with craftspeople from neighboring cities. The aim is to publicize the work of craftspeople, encourage the growth of the local economy, but also create connections between the community and our employees to encourage responsible consumption and the appreciation of local work. For 2024, the goal is to extend the fairs to farmers and beekeepers.

**Ecoblitz:** This is an initiative in partnership with the students of public state school EEEP Maria Célia Pinheiro Falcão to promote reverse logistics. Participants exchange pet bottles for a plant seedling, contributing to the generation of income for waste pickers and the promotion of recycling.

**Donation:** Of uniforms to craftspeople institutions where they will reuse fabrics and create new pieces, such as ecobags, bathroom kits and door weights.

In 2023, we entered into an important partnership with Sala Lilás de Pau dos Ferros (RN), a service of the Social Assistance Reference Center (CREAS) to care for women victims of domestic violence. We are committed to evaluating in our selection processes women registered in this service for at least 5% of vacancies. In parallel, we will avoid evaluating and hiring assailants registered by the same service.



Cultural and sports projects also received our sponsorship, such as the **Turban and Braids Workshop** in partnership with the Bom Jardim de Fortaleza Cultural Center and support for the **Botafogo women's soccer team** in the São Paulo Football Cup.

We joined Acelere, a northeastern platform that helps young people from all over Brazil **prepare for the exams** of Enem (National High School Exam), providing tips on the main subjects covered in Portuguese, mathematics and human sciences.



We have supported scientific dissemination at the events: **Space Week**, a partnership between the Federal University of Ceará (UFC) and NASA.

**Solar Eclipse 2023**: a partnership with the astronomy channel Space Today, with historic transmission, via 5G, of the solar eclipse directly from Pereiro.







# Environment

- | Connected to a sustainable future
- | Energy Management
- | Water Management
- | GHG Emissions
- | Material and waste management



## Connected to a sustainable future

Our operations are underpinned by the Sustainability Policy, which lays down the concepts and operational basis to structure our daily practices, ensuring that its guidelines are put into practice.

Social responsibility is our absolute commitment, considering ESG aspects. Therefore, employees, managers, suppliers and everyone — individuals or legal entities — who have a relationship with us are bound to the Sustainability Policy, in force since 2021. We currently have a Sustainability Committee to disseminate the topic internally and among our stakeholders.

The Policy lays down social, environmental and economic guidelines, which have been drawn up and based on the United Nation’s (UN) 17 Sustainable Development Goals (SDGs).

On the social front, the guidelines consider all human capital directly or indirectly linked to our actions and that promote a work environment that fosters building true and healthy relationships for both personal and collective development. On the environmental stance, guidelines refer to the environmental impacts of corporate conducts, focused on boosting positive impacts and mitigating negative ones. Lastly, as regards economic guidelines, they are focused on our ability to produce, distribute and offer our services and products in line with the previous guidelines.

The Policy was revised in 2023 and amended to consider society and market flow, respecting our unique characteristics and governance, in addition to the context in which we operate.



[Read our Sustainability Policy](#)



The Policy lays down social, environmental and economic guidelines, which have been drawn up and based on the United Nation’s (UN) 17 Sustainable Development Goals (SDGs).

# Energy Management

|| GRI 3-3 Material topic: Energy efficiency, 302-1, 302-2, 302-3, 302-4, 302-5

Energy efficiency is one of our biggest challenges, considering the sector in which we operate, and we are aware of the potential increase in energy consumption that may come from the implementation of 5G technology. In this sense, it is one of our material topics given its strategic importance. We are committed to transitioning our energy matrix to renewable sources.

In 2023, we invested in two initiatives, as described below. They impact stores, distribution centers, inventories and data centers. We have adopted the following energy efficiency measures:

## Shared Distributed Generation | Energy by subscription:

Implemented in consumer units in the states of Pernambuco and Paraíba, distributed generation supplied an energy volume of 210,241.39 kWh in 2023. Thus, in the same period, it was possible to record net savings of almost R\$196,634.52<sup>11</sup>.

**Free Contracting Environment (ACL, in Portuguese) | Free Energy Market:** In 2023, we carried out all the preliminary processes to enable the definitive migration of Group A Consumer Units to the Free Energy Market. The following steps were completed:

**b.1:** Hiring a management / advisory company to manage all matters pertaining to the ACL. Negotiating deadlines and the renewable energy demand needed to supply the Consumer Units in the long term.

**b.2:** Adapting the Consumer Units' Billing Measurement System.

**b.3:** Drawing up the effective migration schedule. Medium-voltage Consumer Units have been gradually joining the initiative based on the termination date of the Regulated Environment Energy Purchase Agreement (CCEAR, in Portuguese) with the distribution company.

The energy that drives us:<sup>12</sup> Check out our energy consumption reduction milestones | GRI 302-1

Energy consumption by source	Unit	2022	2023
Renewable	GJ	-	3,494.7
Non-renewable	GJ	39,692.3	47,522
Diesel (generators, machines and other equipment)	GJ	944 (26,223,2L)	2,321 (64,471,4L)
<b>Total</b>		<b>163.789</b>	<b>53.337,7</b>

11. Amount calculated based on the current kWh [kilowatt-hour] price at the distribution companies Energisa (PB) and Celpe (PE). The product of renewable energy consumption and the price of energy in each state was then calculated.

12. In order to calculate the use of renewable energy through shared distributed generation, the amount of energy credits leased in each state was assessed. Based on the average consumption of the consumer units and the contracted savings plan, the amount of clean energy allocated to us in 2023 was determined. With regard to the conversion factors, the equation used to calculate the energy consumption [kWh — kilowatt-hour] was applied, which is determined by the product of the electrical power [kW] and the operating time in hours [h] of the equipment.



Energy consumption by source	Unit	2022	Renewable 2023	Non-renewable 2023
Brisanet's headquarters	GJ	1,576.6	-	4,472.9
Stores	GJ	6,676.3	524.2	8,308.8
Distribution centers/ Stock rooms	GJ	399.6	174.7	622.5
Data centers	GJ	31,039.7	2,795.8	3,0172
Towers	GJ	-	-	3,945.3
<b>Total</b>	<b>GJ</b>	<b>39,692.2</b>	<b>3,494.7</b>	<b>47,521.5</b>

Energy consumption by state	Unit	2022	Renewable 2023	Non-renewable 2023
Ceará	GJ	18,541.7		27,411.3
Rio Grande do Norte	GJ	6,859.7		7,517.9
Pernambuco	GJ	3,826.2	2,645.8	2,310.9
Paraíba	GJ	4,695.6	848.9	3,853.2
Alagoas	GJ	2,045.7		2,242.7
Piauí	GJ	1,618.7		1,823.5
Sergipe	GJ	1,254.6		1,488.5
Maranhão	GJ	89.4		121.4
Bahia	GJ	760.5		1,893.9

Emissions from the vehicle fleet and the use of non-renewable electricity, for example, have negative impacts on the material topic. In order to mitigate them, we invest in workshops, meetings and training sessions with leaders about energy efficiency and sustainability, and we use digital media to promote sustainable and environmentally friendly policies. We have also implemented the following actions:

- Modernization of electrical infrastructure;
  - Predictive and preventive maintenance of electronic equipment;
  - Training sessions on electricity and 5G technology; and
  - Training sessions on environmental sustainability.
- Measures adopted to mitigate negative impacts include:
- Reconditioning of stationary batteries removed from Brisanet's data centers;
  - Replacement of stationary batteries with lithium ones;
  - Replacement of sodium-vapor lamps with LED lamps; and
  - Retrofitting electric machines and electronic equipment.

The results and benefits achieved from implementing energy efficiency measures include:

- Awareness of efficient energy use;
- Reduced energy consumption;
- Mitigation of raw materials;
- Reduced operating costs;
- Reduced energy consumption through renewable energy credits and migration to the Free Energy Market.

Managing and controlling actual and positive impacts encompasses providing in-person training; implementing procedures to raise awareness of efficient energy

consumption; installing monitoring systems and sensors in electrical installations and drainage systems in air conditioning units.

Monitoring the energy efficiency measures implemented encompasses:

- Checking data on spreadsheets and dashboards;
- Measuring machines and equipment on site;
- Monitoring preventive and predictive maintenance;
- Remote monitoring systems; and
- Presenting Capex and Opex indicators relating to the actions implemented.

We have monthly, quarterly and annual targets related to the implementation of energy efficiency measures, which also meet regulatory requirements. Most of the targets were met in 2023. Future results will be impacted by the actions implemented, especially those related to energy by subscription and the Free Energy Market — and also as we consolidate our efforts to increasingly strengthen ESG goals.



We have monthly, quarterly and annual targets related to the implementation of energy efficiency measures, which also meet regulatory requirements.

# Water Management

|| GRI 303-1, 303-2, 303-3, 303-4, 303-5

We operate in the telecommunications sector, implementing fiber optic networks and building base transceiver stations. In this sense, there is no inherent use of water in these activities. Water is used for human consumption and for cleaning at the headquarters, branches, stores and materials distribution centers and stock room in the nine states where we operate.

At our headquarters in Pereiro, water is obtained from underground wells by water trucks. The city does not have water supply or sewage system. The water is discharged through a biological filter, septic tank and leach field. There is no direct discharge into water bodies, therefore, we do not measure quality standards and map the standards and profiles of water bodies.

At the branches, most of the water comes from municipal water utilities, which also treat and dispose of effluents.

We currently organize internal campaigns with our employees about the rational use of water. Our intention is to expand these campaigns to all stakeholders from 2024 onwards, in order

**We currently organize internal campaigns with our employees about the rational use of water.**

to reduce indicators and foster a broader awareness of the importance of this topic and ways to use this resource rationally.

## Water consumption (ML)

	unit	2022	2023
Total water consumption	m <sup>3</sup>	26,202	25,937
Consumption from water trucks	m <sup>3</sup>	13,454	14,478
Consumption from local utilities	m <sup>3</sup>	12,749	11,459
Consumption in areas with water stress	m <sup>3</sup>	19,830	20,858

Note: We consider areas with water stress to be those indicated on the Federal Government's "Drought Monitor" platform. In 2023, the states in which Brisanet operates that registered water stress were Bahia, Sergipe, Alagoas, Maranhão, Ceará and Pernambuco.

# GHG Emissions

|| GRI 201-2, 305-1, 305-2, 305-3

For the second consecutive year, we published our Greenhouse Gas (GHG) Estimate Report, seeking to continuously improve the mapping of our carbon footprint, which covers the environmental compliance provided for in our Sustainability Policy. Data for the 2023 base year was collected based on the Brazilian GHG Protocol Program - FGVces and WRI methodologies for calculating GHG emission estimates.

Results obtained for the CO<sub>2</sub>eq. estimates for base years 2022 (1st report) and 2023 (2nd report) carried out in 2024, presented differences in results for scopes 1, 2, 3 (optional), and in 2022 the emissions results were overestimated.

The following tables show tCO<sub>2</sub>eq. results for the 3 scopes and their respective sources.

## Direct GHG emissions | GRI 305-1

Metric tons of CO <sub>2</sub> e per year - Scope 1 <sup>13</sup>		
Type of emissions	2022	2023
Mobile combustion	8,556.174	8,110.78
Fugitive emissions	33,993.678	6,112.14
Biogenic CO <sub>2</sub> emissions	-	1,591.22

## Other GHG Indirect emissions | GRI 305-3

Metric tons of CO <sub>2</sub> e per year - Scope 2 <sup>15</sup>		
Type of emissions	2022	2023
Business travel	71.12	788.48
Commuting	1,740.473	638.95
Biogenic CO <sub>2</sub> emissions	-	880.31

## Indirect GHG emissions from energy | GRI 305-2

### Metric tons of CO<sub>2</sub>e per year - Scope 3<sup>14</sup>

Indirect Emissions



13. For calculation Scope 2 emissions, only CO<sub>2</sub> was calculated in tCO<sub>2</sub>eq. Scope 2 emissions for the base year were 617.14 tons of carbon equivalent. We used the Brazilian GHG Protocol Program's emission factors.

14. The reference gases for the calculation were CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O. Scope 3 emissions for the base year were 6,966.36 tCO<sub>2</sub>eq.

15. The reference gases for the calculation were CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O. Scope 3 emissions for the base year were 6,966.36 tCO<sub>2</sub>eq.



Truck fleet consumption of outsourced service providers was included in the calculation of Scope 3 emissions.

We measure emissions from our employees' home-work commute using a sampling methodology, which consists of calculating the entire fleet based on an amount of less than 5%. This percentage was achieved after an internal campaign in which we were able to measure the average distance traveled by our employees and the type of vehicles they use. In this way, we arrived at the result supported by the GHG Protocol spreadsheet.

The Company's fleet consists of around 3,500 vehicles. They are used for customer service and network installations and maintenance. We focus on constantly controlling and optimizing the use of these vehicles. We use a telemetry system to measure mileage, maintenance, check the value of fuel and the average value of fuel by type of gas station.



Control also includes rationalizing the routes used to serve customers, in order to avoid unnecessary travel and greenhouse gas emissions. Internally, we create a route plan for the employee providing these services.

Climate change poses a threat to our commercial operation, as the operation of our network is directly linked to electricity availability. Extreme weather events, such as heavy rainfall, lightnings and strong winds, can potentially cause service interruptions, requiring repairs and maintenance on the network. This leads to financial losses and negatively impacts our customer service. In addition, the same weather events also impact 5G mobile telephony.

We are constantly working to predict and reduce these impacts, using

real-time monitoring of our networks. We have strengthened the implementation of systems that detect and map fiber optic breaks quickly and accurately. Our maintenance team is called in promptly to restore the affected services. We have adopted a similar process for 5G technology, but specifically focused on each data distribution tower, which facilitates location and speeds up the response to failures. Moreover, the 5G towers are owned by our company, so we have the advantage of adjusting and identifying possible problems without the need for external authorization.

We also seek to mitigate risks by transitioning our energy matrix to renewable sources, as previously mentioned, which reduces the chances of oscillations in operations.

As regards 5G technology, we have more energy-efficient equipment. The rectifier source, lithium battery, switches and antennas, for example, have devices to control energy consumption. Furthermore, we are building our own towers with new equipment, which does not entail exchanges with other operators.



# Material and waste management

|| GRI 301-1, 301-2, 301-3, 306-1, 306-2, 306-3, 306-4, 306-5

We have identified various waste generation sources in our operations that are in line with the profile and characteristics of the telecommunications sector. All the waste described below originates from our operations. To date, we do not monitor waste in our upstream or downstream value chain.

## Fiber optic installation waste:

Waste generated by the maintenance, installation and repair of the cabling infrastructure. It includes cable cuttings, lengths of damaged cable, equipment such as splice boxes and cable ducts, in addition to materials such as pallets, cable reels, spools and stretch plastics. Waste is treated once the materials return from the field to the nearest inventory.

As a telecom company, one of our biggest challenges is to manage fiber optic cable waste. There is currently no recycling, reuse or reverse logistics technology for this material in Brazil. Until we have a sustainable solution, cables are sent to landfills, stored in our distribution centers or used in agriculture as support for vine species or those that need support, such as passion fruit, pitaya, grapes and blackberries.

**Construction waste:** Waste generated from building facilities for our administrative offices, stores and, above all, the construction of 5G towers. Although they are made of metal and molded in industry, the towers require concrete bases with dimensions

and foundations that vary according to the characteristics of the terrain. Prior to construction, contracted companies install dump boxes to collect Construction Waste and are responsible for disposing it.

**Waste from other activities:** This comes from administrative, commercial and catering activities. We must highlight our headquarters, which has the largest number of employees and generates a higher volume of different types of waste. Waste is sorted into different categories so that the company responsible can collect it more efficiently. Specific and hazardous materials are sent to certified companies that can properly dispose them.

### Waste table

Type	Amount 2022	Amount 2023	Destination
Optic fiber cables	29 buckets of 500m <sup>3</sup> - 14,500m <sup>3</sup>	8.67 t	Final destination - landfill
Drop cables	-	12.6 t	Final destination - landfill
Batteries	700 units (1.5t)	1,057 units (2.2t)	Final destination - landfill
Tires	442 units (2t)	277 units (2.3t)	Reuse
Electronic scrap	1.5 t	1.263 t	Recycling
Cardboard and plastic	8.5 t	16.1 t	Recycling
Small batteries	-	0.02 t	Final destination - landfill

Note: Tire waste data for 2022 is being restated this year | GRI 2-4

Outsourced companies are hired to handle waste disposal according to its nature, either through directing it to landfills, incineration or sale of recyclable materials. We donate items that can potentially be used

inactivities other than ours. When screening outsourced companies, we thoroughly analyze their documentation and licenses to ensure that they comply with the regulations issued by the competent bodies.

In 2023, we began building the "Casa de Resíduos" (Waste House), structured with segregation bays and processes for sorting, maintaining and reusing waste. Maintenance

includes recovering equipment (such as modems, routers and electronics in general) damaged by customers to be reused. We have a team dedicated to sorting and repairing all types of electronics, prioritizing their insertion into the production cycle, which avoids the purchase of new products. Parts that cannot be reused are removed and stored in inventory for future use.

This policy has an environmental impact and also an impact on the company's financial results. In 2023, 19,444 materials were recovered, enabling us to save R\$1,887,291.49 on new equipment.



In 2024, we will improve waste management to ensure efficiency in reducing and properly disposing of everything generated in our operation. Through the Waste House, for example, we have concentrated the waste produced at our headquarters in a single location, sorting it by type. This strategy makes it easier to check for the reuse of items and minimal and proper disposal.

Currently, in order to reduce waste generation in our activities, we have

two documents that describe waste logistics: the Waste Management Plan and the Construction Waste Management Plan. Both documents set measures to control, monitor and improve waste packaging through efficient actions. To implement the plans, we installed selective collection garbage bins. We have promoted internal environmental education and awareness-raising campaigns to reduce waste.

In addition, we have prioritized the digital signing of documents to avoid consumption and expenditures with paper, printing ink and electricity. In 2023, 37,646 documents were signed online. We have also strengthened the use of digital invoices to customers, sending them via email or the brisacliente app, which also contributes to the rational use of natural resources.





The background of the slide features a large, dark silhouette of a tree with many bare branches, set against a bright sunset sky with scattered clouds. The sun is low on the horizon, creating a warm, golden glow. Several thin, curved orange lines originate from the left side of the frame and extend towards the top right, where they connect to a large, solid red rectangular box. This box contains the text 'GRI Content Index' in white, bold, sans-serif font.

# GRI Content Index

# GRI content index

Use statement	Brisanet reported in compliance with the GRI Standards for the period from January 1, 2023 to December 31, 2023
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	There are no applicable GRI Sector Standards.

GRI/SASB Standard	Disclosure	Page	Omissions			
			Requirements omitted	Reason	Answer	
<b>General disclosures</b>						
<b>The organization and its reporting practices</b>						
GRI 2: General disclosures 2021	2-1	Organizational details	10 Legal name: Brisanet Serviços de Telecomunicações S.A. Corporate structure and legal form: Sociedade Anônima Fechada Headquarters location: Rod CE-138, trecho Pereiro - CE, divisa com Rio Grande do Norte, KM 14, bairro Pereiro, Pereiro - CE, CEP: 63.460-000 Country of operation: Brazil.			
	2-2	Entities included in the organization's sustainability reporting	8			
	2-3	Reporting period, frequency and contact point	8			
	2-4	Restatements of information	108			
	2-5	External assurance	8			
<b>Activities and workers</b>						
GRI 2: General disclosures 2021	2-6	Activities, value chain and other business relationships	10, 15, 53			

GRI/SASB Standard	Disclosure		Page	Omissions		
				Requirements omitted	Reason	Answer
GRI 2: General disclosures 2021	2-7	Employees	67			
	2-8	Workers who are not employees	67			
<b>Governance</b>						
GRI 2: General disclosures 2021	2-9	Governance structure and composition	26, 31			
	2-10	Nomination and selection of the highest governance body	28			
	2-11	Chair of the highest governance body	28			
	2-12	Role of the highest governance body in overseeing the management of impacts	28			
	2-13	Delegation of responsibility for managing impacts	28			
	2-14	Role of the highest governance body in sustainability reporting	8			
	2-15	Conflicts of interest	26			
	2-16	Communication of critical concerns	26			
	2-17	Collective knowledge of the highest governance body	28			
	2-18	Evaluation of the performance of the highest governance body	30			
	2-19	Remuneration policies	36			
	2-20	Process to determine remuneration	36			
2-21	Annual total compensation ratio	36				
<b>Strategy, policies and practices</b>						
GRI 2: General disclosures 2021	2-22	Statement on sustainable development strategy	4			



GRI/SASB Standard	Disclosure		Page	Omissions		
				Requirements omitted	Reason	Answer
<b>Strategy, policies and practices</b>						
GRI 2: General disclosures 2021	2-23	Policy commitments	26			
	2-24	Embedding policy commitments	26			
	2-25	Processes to remediate negative impacts	37			
	2-26	Mechanisms for seeking advice and raising concerns	51			
	2-27	Compliance with laws and regulations	43			
	2-28	Membership associations	54			
<b>Stakeholder engagement</b>						
GRI 2: General disclosures 2021	2-29	Approach to stakeholder engagement	22			
	2-30	Collective bargaining agreements	72			
<b>Material topics</b>						
GRI 3: Material Topics 2021	3-1	Process to determine material topics	20			
	3-2	List of material topics	20			
<b>Reliability and relationship with customers</b>						
GRI 3: Material Topics 2021	3-3	Management of material topics	84			
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	84			
<b>Compliance with laws and regulations</b>						
GRI 3: Material Topics 2021	3-3	Management of material topics	43			

GRI/SASB Standard	Disclosure		Page	Omissions		
				Requirements omitted	Reason	Answer
<b>Compliance with laws and regulations</b>						
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling		Complete standard	Not applicable	There is no supply of a physical product to the customer, only a service.
	417-2	Incidents of non-compliance concerning product and service information and labeling	There were no cases of non-compliance with laws regarding the marketing and labeling of services.			
	417-3	Incidents of non-compliance concerning marketing communications			Not applicable	Any cases are treated taking into account the particularities of each situation in a specific manner, with no room for generalizations.
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There were no lawsuits for unfair competition, trust and monopoly practices.			
GRI 207: Tax 2019	207-1	Approach to tax	43			
	207-2	Tax governance, control, and risk management	43			
	207-3	Stakeholder engagement and management of concerns related to tax	43			
	207-4	Country-by-country reporting	64			
<b>Economic and financial performance</b>						
GRI 3: Material Topics 2021	3-3	Management of material topics	64			
GRI 201: Economic performance 2016	201-1	Direct economic value generated and distributed	64			
	201-2	Financial implications and other risks and opportunities due to climate change	104			

GRI/SASB Standard	Disclosure		Page	Omissions		
				Requirements omitted	Reason	Answer
<b>Economic and financial performance</b>						
GRI 201: Economic performance 2016	201-3	Defined benefit plan obligations and other retirement plans		Complete standard	Not applicable	Brisanet does not have a private pension or retirement plan.
	201-4	Financial assistance received from government	43			
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	56			
	203-2	Significant indirect economic impacts	56			
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	53			
<b>Employee health, well-being and management</b>						
GRI 3: Material Topics 2021	3-3	Management of material topics	67, 76			
GRI 403: Occupational health and safety 2018	403-1	Occupational health and safety management system	76			
	403-2	Hazard identification, risk assessment, and incident investigation	76			
	403-3	Occupational health services	76			
	403-4	Worker participation, consultation, and communication on occupational health and safety	76			
	403-5	Worker training on occupational health and safety	76			
	403-6	Promotion of worker health	82, 83			
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	76			

GRI/SASB Standard	Disclosure		Page	Omissions		
				Requirements omitted	Reason	Answer
<b>Employee health, well-being and management</b>						
GRI 403: Occupational health and safety 2018	403-8	Workers covered by an occupational health and safety management system	76			
	403-9	Work-related injuries	76			
	403-10	Occupational diseases	76			
<b>Governança corporativa</b>						
GRI 3: Material Topics 2021	3-3	Management of material topics	26			
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	59			
	202-2	Proportion of senior management hired from the local community	59			
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	43			
	205-2	Communication and training about anti-corruption policies and procedures	43			
	205-3	Confirmed incidents of corruption and actions taken	43   There were no confirmed cases of corruption.			
GRI 415: Public Policy 2016	415-1	Political contributions	There were no donations to political parties.			
GRI 402: Labor/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes	72			
<b>Digital inclusion and access to connectivity</b>						
GRI 3: Material Topics 2021	3-3	Management of material topics	93			
<b>Energy efficiency</b>						
GRI 3: Material Topics 2021	3-3	Management of material topics	100			



GRI/SASB Standard	Disclosure		Page	Omissions		
				Requirements omitted	Reason	Answer
<b>Energy efficiency</b>						
GRI 302: Energy 2016	302-1	Energy consumption within the organization	100			
	302-2	Energy consumption outside of the organization	100	Complete standard	Not applicable	There are no energy consumer units that are not linked to Brisanet.
	302-3	Energy intensity	100	Complete standard	Not applicable	The company does not have any fuel-based energy sources, such as diesel oil, gasoline, LPG, aviation kerosene, etc.
	302-4	Reduction of energy consumption	100			
	302-5	Inovação e tecnologia	100	Complete standard	Not applicable	With regard to reductions in the energy requirements of the organization's products and services, Brisanet currently does not have concrete data to determine these impacts. However, once the energy efficiency measures have been consolidated, it will be possible to validate this indicator.
<b>Innovation and technology</b>						
GRI 3: Material Topics 2021	3-3	Management of material topics	61			
<b>Investment in infrastructure</b>						
GRI 3: Material Topics 2021	3-3	Management of material topics	56			

GRI/SASB Standard	Disclosure		Page	Omissions		
				Requirements omitted	Reason	Answer
<i>Disclosures extras - indicators not included in the materiality, but which Brisamet decided to report in order to maintain the historical series and comparability</i>						
GRI 301: Materials 2016	301-1	Materials used by weight or volume	107			
	301-2	Recycled input materials used	107	Complete standard	Not applicable	No recyclable materials or raw materials are used in operations. All items are purchased from suppliers.
	301-3	Reclaimed products and their packaging materials	107			
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	103			
	303-2	Management of water discharge related impacts	103			
	303-3	Water withdrawal	103			
	303-4	Water discharge	103	Complete standard	Not applicable	There is no measurement of the volume of effluents generated.
	303-5	Water consumption	103			
GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		Complete standard	Not applicable	The company has no operating units in areas of environmental protection or high biodiversity value. An internal procedure has been set up whereby, prior to any acquisition of real estate, a document must be requested from the competent municipal/ state body, stating that the site is not in an area of environmental interest.

GRI/SASB Standard	Disclosure		Page	Omissions		
				Requirements omitted	Reason	Answer
<i>Disclosures extras - indicators not included in the materiality, but which Bris Janet decided to report in order to maintain the historical series and comparability</i>						
GRI 304: Biodiversity 2016	304-2	Significant impacts of activities, products and services on biodiversity		Not applicable	Not applicable	Throughout 2023, the company has not observed any impact that could negatively influence species or areas.
	304-3	Habitats protected or restored		Not applicable	Not applicable	The company did not have to restore any areas.
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		Not applicable	Not applicable	Not applicable due to Bris Janet's sector of activity.
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	104			
	305-2	Energy indirect (Scope 2) GHG emissions	104			
	305-3	Other indirect (Scope 3) GHG emissions	104			
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	107			
	306-2	Management of significant wasterelated impacts	107			
	306-3	Waste generated	107			
	306-4	Waste diverted from disposal	107			
	306-5	Waste directed to disposal	107			

GRI/SASB Standard	Disclosure		Page	Omissions		
				Requirements omitted	Reason	Answer
<b>Disclosures extras - indicators not included in the materiality, but which Brisanet decided to report in order to maintain the historical series and comparability</b>						
GRI 308: Supplier environmental assessment 2016	308-1	New suppliers that were screened using environmental criteria		Complete standard	Not applicable	There is currently no selection of suppliers based on environmental criteria.
	308-2	Negative environmental impacts in the supply chain and actions taken	In 2023, no supplier was recorded as having caused any negative impact on the environment.			
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Não foi registrado durante o ano de 2022 nenhum fornecedor que tenha causado algum impacto negativo ao meio ambiente.			
	401-2	Benefits provided to full-time employees that are not provided to temporary or parttime employees				
	401-3	Parental leave				
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee				
	404-2	Programs for upgrading employee skills and transition assistance programs				
GRI 405: Diversity and equal opportunity 2016	405 -1	Diversity of governance bodies and employees				
	405 -2	Ratio of basic salary and remuneration of women to men				
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken				
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		Complete standard	Not applicable	Brisanet does not currently assess the risks related to freedom of association and collective bargaining of suppliers.



GRI/SASB Standard	Disclosure	Page	Omissions		
			Requirements omitted	Reason	Answer
<i>Disclosures extras - indicators not included in the materiality, but which Brisamet decided to report in order to maintain the historical series and comparability</i>					
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor			
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	The company has no history of legal or administrative proceedings involving this issue.		
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures			
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	The company has no history or record of administrative or judicial proceedings involving violations of indigenous peoples' rights during the period covered by the report.		
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs			
	413-2	Operations with significant actual and potential negative impacts on local communities			
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria		Complete standard	Not applicable We do not evaluate our suppliers based on social criteria.
	414-2	Negative social impacts in the supply chain and actions taken		Complete standard	Not applicable The company does not currently select suppliers based on social criteria. In 2023, there were no reports of suppliers causing negative social impacts.

GRI/SASB Standard	Disclosure	Page	Omissions		
			Requirements omitted	Reason	Answer
<i>Disclosures extras - indicators not included in the materiality, but which Brisamet decided to report in order to maintain the historical series and comparability</i>					
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	76		
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	No non-conformities were identified in the organization due to the fact that the work carried out has been kept in line with labor standards and laws, with greater control of operational processes and internal policies aimed at complying with legislation.		

## Corporate Information

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Acervo Brisanet  
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