VIA BRASIL

ESG (ENVIRONMENTAL, SOCIAL AND GOVERNANCE) STRATEGY

Summary:

Overview

At VIA BRASIL, our ESG (Environmental, Social and Governance) strategy aims to continuously improve our commitment to sustainability. We believe that adopting sustainable practices is essential for the responsible growth of our company and for creating a lasting positive impact on society and the environment. This strategy encompasses our ESG commitments for the period 2023 to 2030.

VIA BRASIL operates in the chain of purchase, sale, commercialization and export of gold and precious metals, a segment subject to specific risks of an environmental, social, mining, labor nature, illicit origin of the metal, violation of human rights, use of sensitive areas and reputational exposure. Therefore, our ESG Strategy is directly linked to the company's Risk Management, the requirements of foreign customers, financial institutions and independent audits, and international standards of responsible sourcing and due diligence in mineral supply chains.

This ESG Strategy Manual serves as a guide for Via Brasil to implement and demonstrate good responsible, environmentally conscious and socially fair business practices, in accordance with CMN Resolution 4,945/2021 **Social, Environmental and Climate Responsibility Policy (PRSAC)** and in alignment with the main international references applicable to the gold and precious metals sector, such as: the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, the LBMA Responsible Gold Guidance, the Responsible Minerals Assurance Process (RMAP) of the Responsible Minerals Initiative (RMI), as well as the UN Guiding Principles on Business and Human Rights and the IFC Performance Standards, where applicable.

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It is essential that all employees are committed to these guidelines to promote the well-being of the company and society and ensure the integrity of the chain of custody of the gold and precious metals with which VIA BRASIL relates.

1. ESG Commitments (2023-2030)

Our ESG commitments are aligned with the UN Sustainable Development Goals (SDGs), as well as in compliance with CMN Resolution 4,945 of 9/15/2021 - Social, Environmental and Climate Responsibility, and focus on five key areas and specific guidelines for the gold and precious metals sector, as described below.

1. Ethics, Transparency and Compliance

We will continue to maintain the highest ethical standards in all our operations, promoting transparency and compliance with all applicable laws and regulations.

We will deepen our efforts to combat corruption, fraud, and any form of unethical behavior in our business. We will expand awareness of our Integrity Policy among our employees, partners and suppliers.

In the specific context of gold and precious metals, VIA BRASIL undertakes to:

a) Maintain a robust Integrity Program, including policies and procedures to combat money laundering and terrorist financing (AML/CFT), prevention of corruption, fraud and other financial crimes, in compliance with the guidelines of the FATF/FATF, the Central Bank of Brazil and other regulatory bodies.

b) Implement and maintain an enhanced due diligence system for all relevant links in the gold and precious metals supply chain (mines, industrial mines, DTVMs, cooperatives, intermediaries, customers and counterparties), including verification of final beneficiaries, sanctions analysis, restrictive lists and risk of exposure to criminal activities (such as illegal mining, deforestation, money laundering, trafficking, slave labor, and armed conflicts).

c) Ensure traceability and chain of custody of gold and precious metals, seeking reliable evidence of origin (e.g., mining documentation, licenses, invoices, production reports, georeferencing when applicable), and adopting technological mechanisms and internal controls to mitigate the risk of mixing metals of licit and illicit origin.

d) Maintain independent, secure and accessible (including to third parties) reporting channels, with protection against retaliation, for reports of suspected illicit origin of the metal, human rights violations, corruption, environmental crimes and other irregularities in the supply chain.

e) Cooperate with competent authorities and independent audits, providing information and documentation necessary for the purpose of verifying compliance with legal requirements and international standards of responsible sourcing.

2. Responsible Sourcing and Economic Growth

We will reinforce our rigorous criteria for selecting suppliers and partners, requiring them to adopt sustainable and ethical practices at every stage of their supply chain.

We will continue to support economic growth and sustainable development in the local communities where we operate. We will promote partnerships that drive social responsibility and strengthen the surrounding communities.

Specifically for the gold and precious metals chain, VIA BRASIL is committed to:

a) Adopt a Responsible Sourcing Policy for gold and precious metals, which establishes minimum criteria and mandatory contractual clauses on: mining and environmental legal compliance, respect for human rights, prohibition of child labor, forced or slavery labor, non-financing of conflicts, non-involvement with illegal mining areas, indigenous lands that have not been demarcated or invaded, conservation units and other sensitive areas.

b) Carry out continuous risk assessment of its suppliers and regions of origin, focusing on: (i) legality of production; (ii) socio-environmental and mining impacts; (iii) presence of traditional communities or indigenous peoples; (iv) history of land conflicts, violence or crime; (v) overlap with deforestation areas, conservation units or other sensitive biomes.

c) Implement due diligence procedures in five steps (5-step framework) inspired by the OECD, including: (1) identification and assessment of risks in the supply chain; (2) design and implementation of strategies to respond to identified risks (mitigate, suspend, terminate relationships when necessary); (3) independent supply chain due diligence audits; (4) public communication on due diligence practices.

d) Encourage and support, whenever possible, the formalization, training and improvement of ESG performance of mines, cooperatives and small producers with whom we relate, contributing to local economic development in a responsible manner.

e) Suspend or terminate business relationships with suppliers or counterparties that do not meet the minimum due diligence requirements, that refuse to collaborate with verification processes or whose activities present unacceptable ESG risks, in accordance with objective criteria approved by Senior Management.

3. Diversity, Inclusion and Gender Equality

We will intensify our efforts to train and educate our employees on issues related to diversity, inclusion, and gender equality. We will expand our internal policies to ensure an increasingly inclusive work environment where all voices are heard and valued.

We will actively promote equal opportunities at all levels of the organization and encourage diversity in our workforce.

In addition, VIA BRASIL will:

a) Include, in its criteria for selecting and evaluating suppliers, incentives for diversity, the inclusion of women and underrepresented groups in the gold and precious metals supply chains, as well as respect for local communities, indigenous peoples and traditional communities.
b) Promote specific training on gender impacts and social vulnerabilities in gold mining and trading, with a focus on preventing harassment, violence, sexual exploitation and child labor in the regions of origin.

4. Climate Resilience and Energy Transition

We will work closely with suppliers, experts, and partners to identify and implement climate resilience solutions. Considering the gold and precious metals chain, VIA BRASIL is also committed to:

a) Prioritize, whenever feasible, suppliers that demonstrate emission reductions, lower-impact mining practices, and adoption of cleaner technologies, in line with recognized standards (e.g., standards for responsible use of cyanide, tailings dam management, and mercury control in mines).

5. Sustainable Use of Aquatic and Terrestrial Ecosystems

We will continue to improve our relationship practices with suppliers and partners who operate in extraction, processing and logistics activities associated with the gold and precious metals chain, constantly seeking to minimize the indirect environmental impacts associated with our operations and those of our suppliers, especially in delicate aquatic and terrestrial ecosystems. We will actively work to support the restoration and conservation of natural ecosystems.

Specifically, VIA BRASIL will:

a) Map, through georeferencing tools and risk analysis, the areas of origin of gold and precious metals, identifying overlaps with forests, conservation units, indigenous lands, permanent preservation areas and other sensitive ecosystems.

b) Reject the supply of gold and precious metals from protected areas, illegal deforestation or operations that cause serious or irreversible environmental damage, in violation of the legislation and our internal standards.

c) Encourage and support initiatives for environmental recovery, reforestation, restoration of riverbanks and mitigation of environmental liabilities in regions impacted by artisanal and smallscale mining (ASM), in partnership with public authorities, sectoral entities and civil society organizations.

6. Environmental Responsibility

6.1 Greenhouse Gas Emissions Management

In the context of the gold and precious metals chain, we will also seek to evaluate and, to the extent possible, influence the reduction of emissions associated with transportation, processing and other stages of the supply chain, using our commercial position to encourage better environmental practices among partners and suppliers.

6.2 Conservation of Natural Resources

Promote the conservation of water resources and biodiversity. Minimize the waste of natural resources in our operations.

Encourage, through contracting criteria and relationships with suppliers, the responsible use of water in mining, the control of effluents and tailings, the non-contamination of rivers and water bodies by mercury and other inputs used in gold extraction processes, as well as the adoption of recovery plans for degraded areas.

7. Social Responsibility

7.1 Human Rights and Fair Labor

Respect human rights throughout the value chain. Ensure fair and safe working conditions. Promote diversity and gender equality.

In addition, VIA BRASIL:

a) Adopt a Human Rights policy in line with the UN Guiding Principles on Business and Human Rights, with an express commitment to non-tolerance of child labor, forced labor, human trafficking, violence, threats or intimidation at any link in the supply chain.

b) Implement processes for identifying, preventing, mitigating, and remediating adverse human rights impacts linked to its activities, products, or services, including in high-risk supply chains (such as artisanal mining and mining in sensitive regions).

c) Seek to respect the right to Free, Prior and Informed Consent (FPIC) of indigenous peoples and traditional communities potentially affected by mining operations of their suppliers, requiring compliance with legislation and structured dialogue practices with local communities.

7.2 Community Engagement

Engage in community and philanthropic initiatives. To contribute to the sustainable development of the communities where we operate.

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In the context of gold and precious metals, VIA BRASIL is committed to:

a) Maintain continuous dialogue with local communities, community leaders, indigenous peoples and traditional communities in the regions of origin of the metal, through partners and suppliers, encouraging practices of meaningful engagement and respect for local cultures and ways of life.

b) Support programs and projects that contribute to the generation of alternative income, education, health, training and improvement of working conditions in mining areas, reducing economic dependence on predatory or illegal activities.

8. Corporate Governance

8.1 Transparency and Ethics

Maintain high standards of transparency and integrity.

Adopt anti-corruption and anti-bribery policies, including specific guidelines for interactions with public officials, intermediaries, brokers, cooperatives, and other participants in the gold and precious metals chain.

Establish ethics and compliance committees. Periodically and transparently disclose relevant information about ESG practices and due diligence in our gold and precious metals supply chain, including in a manner compatible with the expectations of international clients, banks and independent auditors.

8.2 Risk Management

Identify and manage social and environmental risks. In the gold and precious metals sector, VIA BRASIL will maintain an ESG Risk Map specific to the metal chain, with classification of countries, regions, types of suppliers and products by risk level (low, medium, high or extreme), including risks of: illicit origin, armed conflicts, organized crime, human rights violations, serious environmental damage, child labor, forced labor and others. Clear criteria for appetite and tolerance for ESG risks will be defined, as well as action plans and escalation procedures for Senior Management and the ESG Committee when unacceptable risks or relevant incidents are identified.

9. Monitoring and Reporting

Our senior management and ESG committee will closely oversee progress against these commitments. We will establish key performance indicators and a robust monitoring and reporting system to ensure that our goals are met, and we commit to promoting the culture of ESG throughout the organization.

Specifically for the gold and precious metals chain, VIA BRASIL will:

a) Conduct, periodically, internal audits and, when applicable, independent third-party audits on its due diligence, traceability, AML/CFT and responsible sourcing processes, in line with international standards required by customers and financial institutions.

b) Maintain complete and up-to-date records (documents, risk reports, evidence of origin, contracts and relevant communications) that allow for the reconstitution and verification of the chain of custody of the metal.

c) Prepare annual or periodic sustainability reports and/or specific due diligence reports on minerals, with information compatible with the expectations of banks, foreign buyers and international organizations (e.g., structure similar to reports required by the OECD, LBMA or RMI).

9. Stakeholder Engagement

We will continue to value the involvement of our stakeholders, including employees, customers, suppliers, and local communities. We will constantly seek open dialogue and collaboration with these groups to strengthen our ESG strategy and meet their expectations.

In the context of gold and precious metals, VIA BRASIL will also seek to dialogue with government agencies, sectoral entities, civil society organizations, local communities and relevant international organizations, contributing to the improvement of public policies, regulatory frameworks and collective initiatives aimed at responsible sourcing, the prevention of illegal mining and the protection of sensitive areas.

10. Conclusion

Our ESG strategy for the period 2023 to 2030 reflects our ongoing commitment to sustainability. We are determined to innovate and improve our practices, working tirelessly to promote a fairer, more inclusive, and more environmentally responsible world, while delivering value to our shareholders and stakeholders. In the gold and precious metals sector, we are committed to acting as a responsible link in the value chain, ensuring that the metal we trade and export is aligned with strict standards of legality, ethics, environmental protection and respect for human rights.

This attitude is essential to maintain the trust of our international customers, financial institutions, regulatory bodies, impacted communities and society at large.

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