

POL 016 – Climate Change Policy

1. CONTEXTUALIZATION

1.1. Aligned with internationally recognized agendas, Grupo CCR not only acknowledges climate change as one of the most complex and pressing issues of our time, but also incorporates it as a material and cross-cutting aspect of its business strategy. By addressing the topic from both a risk and opportunity perspective in its decision-making processes—with active engagement and oversight from senior leadership—Grupo CCR aims to contribute to the transition toward a low-carbon economy, socio-environmental balance, and sustainable development across its entire value chain.

2. OBJECTIVES

2.1. POL 016 – Climate Change Policy (“Policy”) aims to establish commitments and guidelines for managing the risks, impacts, and opportunities related to climate change within the businesses of CCR S.A. (“CCR” or “Company”) and its subsidiaries (collectively, “Grupo CCR”). It also outlines the approach to adapting to the effects of climate change and reducing greenhouse gas emissions across operations.

3. APPROVAL AND EFFECTIVE DATE

3.1 This Policy was approved by CCR’s Board of Directors on February 26, 2025, and shall be effective as of that date.

3.2. The Sustainability Department shall be responsible for the periodic review of this Policy, while the Compliance Department shall oversee the control and tracking of its revisions.

4. SCOPE OF APPLICATION

4.1. The provisions of this Policy apply to CCR and its subsidiaries.

4.2. CCR will make every effort to ensure that this Policy is also observed by subsidiaries in which the Company holds joint control.

4.3. Grupo CCR will use its best efforts to ensure that its third parties comply with the provisions of this Policy.

5. REFERENCES

5.1. This Policy was developed based on guiding documents from Grupo CCR, as well as internationally recognized initiatives, guidelines, and agendas in the fields of sustainability and climate change, including but not limited to:

- i. Grupo CCR Code of Ethical Conduct
- ii. POL 001 – Clean Company and Anti-Corruption & Anti-Bribery Policy
- iii. POL 010 – Consequence Management and Non-Retaliation Policy
- iv. Internal Regulations of the Board of Directors and Advisory Committees
- v. Grupo CCR Reference Form
- vi. Sustainable Development Goals (SDGs), developed and managed by the United Nations (UN)
- vii. UN Global Compact Principles
- viii. Global Reporting Initiative (GRI)
- ix. CDP – Disclosure Insight Action
- x. Sustainability Accounting Standards Board (SASB)
- xi. Greenhouse Gas Protocol (GHG Protocol)
- xii. Efficient Carbon Index (ICO2 B3)
- xiii. Task Force on Climate-Related Financial Disclosures (TCFD)
- xiv. Science Based Targets initiative (SBTi)
- xv. Intergovernmental Panel on Climate Change (IPCC)
- xvi. Paris Agreement

6. DEFINITIONS

6.1. The following terms, when capitalized—whether in singular or plural form, and regardless of gender—are used in this Policy with the meanings specified below:

“Adaptation”¹: to climate change – refers to the process of adjusting natural and human systems to actual or expected climate conditions and their effects.

“Executives”: statutory officers and members of the Board of Directors of CCR and its subsidiaries.

¹ IPCC Definition – *Intergovernmental Panel on Climate Change* (https://www.ipcc-data.org/guidelines/pages/glossary/glossary_a.html)

“Employees”: all staff members of Grupo CCR, including non-statutory officers.

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“Controlada”: qualquer sociedade em que a CCR seja titular de direitos de sócio que lhe assegurem, individualmente, ou através de acordo de voto, e de modo permanente, preponderância nas deliberações sociais e o poder de eleger a maioria dos administradores.

“ESG”: *Environmental, Social and Governance*.

“Greenhouse Gases” or **“GHGs”**: gaseous constituents of the atmosphere, both natural and anthropogenic, that absorb and emit radiation at specific wavelengths within the thermal infrared radiation spectrum emitted by the Earth’s surface, the atmosphere itself, and clouds. This property causes the greenhouse effect. The main GHGs in the Earth’s atmosphere are water vapor (H₂O), carbon dioxide (CO₂), nitrous oxide (N₂O), methane (CH₄), and ozone (O₃)².

“GHG Emissions Inventory”: a report presenting an organization’s³ Greenhouse Gas emissions and sources. This report is prepared annually by CCR based on the internationally recognized GHG Protocol methodology. The organization’s direct and indirect emissions are categorized into scopes, as follows⁴:

- Scope 1: Direct Greenhouse Gas emissions from the reporting organization, originating from sources owned or controlled by the organization;
- Scope 2: GHG emissions from the reporting organization associated with the generation of purchased electricity, heating, cooling, or steam for its own consumption;
- Scope 3: Indirect GHG emissions of an organization not included in Scope 2.

“Mitigation”⁵: of climate change: human intervention to reduce sources or enhance sinks of GHGs.

“Climate Change”: long-term alterations in temperature and climate patterns.

“Platforms”: Organizational structures of CCR Group, composed of subsidiaries operating in the same business sector, geography, or other unifying factor, organized, or not, under the same sub-holding company.

“Integrated Annual Report”: the document that transparently discloses to the market economic-financial, environmental, social, and governance information, key results, learnings, and business prospects. Prepared based on the Integrated Reporting framework (*IIRC – International Integrated Reporting Council*), the company also follows the principles of the Global Reporting Initiative (GRI) and SASB (*Sustainable Accounting Standards Board*) indicators.

“Climate Risk”⁶: the possibility of negative impacts on human and natural systems due to climate events. It is composed of “risk factors,” which include threat, exposure, and vulnerability.

“Physical Risk”⁷: a type of Climate Risk that represents a threat to the integrity of physical structures and the safety of populations. It is subdivided into acute and chronic.

“Transition Risk”⁷: a type of Climate Risk that arises from the transition to a global low-carbon economy, which may be regulatory, technological, market-related, or reputational in nature.

“Third Party”: refers, but is not limited, to any individual or legal entity, or unincorporated entity, with whom CCR Group interacts or may interact, including service providers, suppliers, consultants, clients, business partners, contracted or subcontracted third parties, tenants, commercial space assignees, regardless of a formal contract, including those using CCR Group’s name for any purpose or providing services, supplying materials, or interacting with Public Agents, Public Administration, or other Third Parties on behalf of CCR Group.

“Business Units”: controlled companies and internal controlled divisions (branches with a specific purpose), including the Shared Services Center (SSC).

7. GENERAL PROVISIONS

7.1. The CCR Group is committed to the international effort to limit global warming to 1.5°C by 2033, as defined in the Paris Agreement, through targets and measures to reduce Greenhouse Gas emissions in its operations and the strategic management of risks and opportunities related to Climate Change.

8. CCR GROUP GUIDELINES RELATED TO CLIMATE CHANGE

8.1. The CCR Group's Climate Change Policy establishes four main guidelines, namely: (i) Governance and Culture; (ii) Mitigation and Adaptation; (iii) Integrity and Transparency; and (iv) Engagement and Leadership. These guidelines are broken down into 14 commitments, as detailed below:

8.2. GOVERNANCE AND CULTURE

8.2.1. Develop processes for the implementation and continuous improvement of governance, strategy, management, metrics, and targets related to Climate Risks and opportunities, considering the recommendations of the TCFD and other applicable/current regulations, as well as issues related to the potential Brazilian carbon market and new guidelines from market institutions such as the Securities and Exchange Commission of Brazil (CVM) and the Central Bank of Brazil.

8.2.2. In decision-making processes, consider criteria aimed at preventing or reducing the impacts of Climate Change, including the avoided or generated GHG emissions in the economic feasibility analysis of CCR Group projects, while prioritizing the most cost-effective initiatives for reducing Greenhouse Gas emissions.

8.2.3. Establish a climate action plan that guides CCR Group in implementing measures based on the guidelines of this Policy and promotes the topic in the daily operations and culture of CCR Group.

8.2.4. Share, within the value chain, information and knowledge about the social, environmental, and economic impacts of Climate Change that may directly or indirectly affect CCR Group's business and its stakeholders, including customers and Third Parties.

8.3. MITIGATION AND ADAPTATION

8.3.1. Identify the Climate Risks (Physical Risk and Transition Risk) of CCR Group's areas and platforms, effectively recognizing Climate Risk as an investment risk, as well as seeking opportunities related to Climate Change (new businesses, markets, products, and services that enable the reduction of GHG emissions).

8.3.2. Map opportunities for engagement with stakeholders in the effort to understand the social, environmental, and economic impacts of Climate Change and to implement the corresponding Mitigation and Adaptation actions.

8.3.3. Strengthen the sustainability culture within CCR Group's supply chain, aiming to engage its third parties in Climate Change and Sustainability topics.

8.3.4. Periodically establish emission reduction targets in CCR Group's Business Units, encouraging the development and adoption of lower-carbon solutions and more efficient technologies.

8.3.5. Promote the reduction of GHG emissions associated with production processes, natural resource consumption, transportation, logistics, waste and effluent management, and other operations across CCR Group's value chain.

8.3.6. Encourage technological innovation and explore carbon market mechanisms aimed at reducing GHG emissions and managing Climate Risks across CCR Group's asset chain and its Third Parties.

8.4. INTEGRITY AND TRANSPARENCY

8.4.1. Develop and annually publish the GHG Emissions Inventory of CCR and its Subsidiaries and submit it to verification by an independent third party, implementing a process for managing the quality of sustainability indicators related to CCR Group's emission sources.

8.4.2. Disseminate the standards, policies, and guidelines related to Climate Change to its Employees, Investors, Third Parties, and other stakeholders, with the aim of encouraging stakeholder engagement and recognition of CCR Group's actions.

8.5. ENGAGEMENT AND LEADERSHIP

8.5.1. Participate in intra-sectoral and inter-sectoral initiatives on Greenhouse Gas emissions management and Climate Risk management to enhance CCR Group's capacity for accounting, reporting, and implementing Mitigation and Adaptation measures.

8.5.2. Participate in national and international forums and initiatives related to Climate Change, such as the Brazilian GHG Protocol Program, CDP (Disclosure Insight Action), the UN Global Compact, among others, with the aim of anticipating trends and enhancing the company's positioning and strategy on the topic.

9. COMMITMENTS

9.1. CCR Group is committed to achieving its net-zero emissions, particularly in Scopes 1 and 2, by increasing the use of renewable energy sources in its operations to promote the replacement of fossil fuels. Among its commitments, not limited to the following, are:

- United Nations Global Compact, which CCR Group has been a signatory of since 2011 and a participant in the Net Zero Ambition Movement of the UN Global Compact Brazil Network since 2022.
- Greenhouse Gas reduction targets under the Science Based Targets initiative for Scopes 1, 2, and 3.
- Carbon neutrality in Scopes 1 and 2, through, but not limited to: use of renewable energy; Nature-Based Solutions (NBS) projects; use of biofuels; fleet electrification; increased reuse of milled asphalt material; and improvement of refrigeration system efficiency.
- Implementation of a climate resilience plan across its assets.
- Sustainable Value Chain Management: suppliers compliant with IN 026 – Normative Instruction on Sustainable Procurement, which establishes global guidelines and orientations for integrating sustainability aspects into the purchase of materials and services carried out by CCR Group.

10. RESPONSIBILITIES

10.1. Responsibilities are established by the governance of the Sustainability Strategy through its Internal Regulations.

11. FINAL PROVISIONS

11.1. Non-compliance with the provisions of this Policy will subject Administrators and Employees to the applicable disciplinary actions under “POL 010 – Consequences Management and Non-Retaliation Policy” of CCR Group, without prejudice to other applicable legal measures.

11.2. Additionally, CCR Group encourages its Employees or Administrators, as well as any Third Parties, to report any known or suspected violations of the company's

policies and regulations, or applicable laws in the country, through the following channels:

Channel	Access
Web	https://canalconfidencial.com.br/canalconfidencialccr/
Phone	0800 721 0759

12. VERSION CONTROL AND HISTORY

Date	Version	Summary
01/01/2002	0	NO CCR 019-0 – Corporate Climate Change Policy (Creation of Normative Instrument)
25/06/2014	1	NO CCR 019-1 – Corporate Climate Change Policy (Revision of Normative Instrument)
01/06/2016	2	NO CCR 019-2 – Corporate Climate Change Policy (Revision of Normative Instrument)
28/11/2022	3	POL 016 – Climate Change Policy (General update of Normative Instrument to expand CCR Group's actions on sustainability topics)
26/02/2025	4	POL 016 – Climate Change Policy (Update of instrument validity, nomenclature, and inclusion of CCR Group's Commitments on Climate Change)

13. APPROVALS

Code	Description	Version	Effective Date
POL 016	Climate Change Policy	4	26/02/2025 a 26/02//2027

ISSUER: Juliana Maria da Silva

REVIEWER: Pedro Paulo Archer Sutter

APPROVER: CCR Board of Directors (26/02/2025)
