



REPORT **SUS  
TAINA  
BILI  
TY** 2023



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# MESSAGE FROM THE PRESIDENT

GRI 2-22

In 2023, Moura Dubeux celebrated its 40th anniversary. On these occasions, I am more reflective. It is as if I were looking back on my own trajectory: the challenges, the achievements, the happy moments and even the more difficult ones - which have also taught me important lessons.

This is how I plan and prepare for the coming years. For Moura Dubeux it could be no different. I'm very proud of our journey. It has been a year in which we immersed ourselves even more in our culture: in our people and processes, in governance and in improving our agenda related to environmental and social responsibility.

Since its foundation, we have understood that the Company's greatest asset is our people. In January, we knew the immense challenge before us: increasing our workforce from 3,600 to approximately 5,000, hiring professionals in each of the seven states in which we operate. In 2022, we had already grown from 2,000 to 3,600 employees. That's why this important question arose: how to keep everyone heading in the same direction with the same purpose? How to strengthen our culture?

We invested in the recruiting structure, expanded our training platform, offered new benefits to employees, improved the work environment - both in our construction sites as well as our offices -, and improved our internal communication channels, in addition to several other initiatives. Following this plan, we were once again awarded the GPTW seal. Today we are also recognized as one of the three best companies to work for in Brazil's Northeast region.

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We went beyond these achievements: we developed an efficient work methodology with the empowerment of leaders and the establishment of clear and objective indicators (per person and per department, with monthly, weekly and, in some cases, even daily targets). We created multidisciplinary working groups, focusing on solving the challenges we face and the improvement of processes. All of this was consolidated in our strategic planning and aligned with the organization's long-term goals.

With regard to sustainable development, anyone who is a part of the real estate market already experiences this pillar of sustainability in its essence. Real estate products are often born on vacant land or underutilized assets. When developing such a project, a dynamic is generated in the surrounding area, bringing people and business – which substantially improves existing conditions. In addition, it is not possible to build without impacting the local economy, be it through the supply chain or the employment opportunities created. This effect can even be multiplied. As we are a sector which can employ semi-skilled and unskilled labor, these projects contribute to increasing both the income and the dignity of families.

We progressed with the workforce training program, which we call MD Social. 2023 was a year of amazing accomplishments in this regard. The project was not only able to train professionals who could meet our demand for labor, but also diversified and grew the number of women working in our construction sites. Not only in leadership roles, but, importantly, in jobs traditionally occupied only by men, such as, bricklayers, carpenters or electricians. It was a great satisfaction for us when, at the end of the year, we were recognized by the GRI Awards as the best social inclusion project in civil construction in Brazil.

Among our ambitions was that of being the company whose projects are certified with a level of sustainability that is accessible to our customers. In 2023 alone, seven of our projects were EDGE, IPTU Verde and Fator Verde certified. Even though these certifications can marginally increase costs, in the medium and long term we benefit as a community. In addition, we have established important partnerships, such as the Alliance for Climate Change Mitigation and developed sustainability guidelines which have been adopted from the inception of our development projects.


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In order to get closer and closer to the Nordestinos (as our Northeastern neighbors are known), we created a new company, Mood, to serve the middle class (currently, the largest addressable market in the region, families with an average income between R\$12.000,00 and R\$15.000,00). We also launched projects in five new cities: Aquiraz and Caucaia (Ceará), Porto de Pedras (Alagoas), Aracaju (Sergipe), and João Pessoa (Paraíba).

Caring about training and preparing people, providing excellent working conditions, empowering leaders, agreeing upon goals, developing regions sustainably and connecting all of this into a powerful purpose, the results come: 2023 was the best year in the Company's history in every aspect.

We did not decide that ESG was good, we recognized that companies that invest in good sustainability practices naturally attract better people, who make the best decisions, who develop the best products, and who guide the company to greater longevity, whether in financial results, or by customer recognition for having planted these seeds. For these reasons, Moura Dubeux's 40th anniversary marks another important step towards the realization of our greatest dream, born in 1983: to be the most profitable company in our segment, consolidated in our region and recognized as a national reference.

I write this retrospective with a feeling of accomplishment, knowing we are strengthening our legacy and creating a solid foundation for the sustainable growth of Moura Dubeux.

Thank you very much to everyone who has believed in us and are together with us on this journey.

Bring on the next 40 years!





# UNDERSTANDING OUR REPORT

GRI 2-2, 2-3

This Sustainability Report covers the period from January 1<sup>st</sup> to December 31<sup>st</sup>, 2023, the same period as the financial report, and uses consolidated data from **Moura Dubeux Engenharia S.A.** *The Beach Class, Concept, ITC and MOOD* brands are included in this report. We also included, specifically in the social and environmental aspects, non-financial information for entities with projects developed in Condominium Construction projects, although such entities are not included in the financial report.



## INTERACTIVITY



Throughout this report we have included **digital resources** such as **QR Codes**, which give access to videos presenting some of our main initiatives. We also inserted **links** to make the content easier to access.



**The Sustainability Report** was prepared in accordance with the guidelines established by the **Global Reporting Initiative (GRI)** and the **Sustainability Accounting Standards Board (SASB)**. The GRI standards are adopted as a reference, globally, to be used by organizations in their sustainability reporting.

This report is voluntary, with an annual issuance cycle, which may be adjusted in case of regulatory requirements. We identified opportunities to improve the way the information was presented in the 2022 Sustainability Report. These changes were motivated to bring more transparency to the reported information and ensure compliance with the reporting principles. We have included indications throughout the report for the reader to identify these modifications.

The data presented here has not been subjected to external verification. Even so, its preparation was overseen by management, had the supervision of the Executive Directors, the Audit and Risk Committee and finally a resolution for its disclosure by the Board of Directors. The objective of the Sustainability Report is to present the actions taken by Moura Dubeux throughout 2023, and our differentials as an organization seeking sustainable development – and, with that, the engagement of other organizations in demonstrating that ESG practices add value to the business, society and the environment.

We associate the GRI standards with the reported content, and the summary of the standards can be found at the end of the document. If you want to know more about the information presented here or contribute to us in this ESG journey, contact our Investor Relations team at **ri@mouradubeux.com.br**.



# WHO WE ARE

**Moura Dubeux S.A.** is publicly held, for-profit corporation in the construction and incorporation business, **founded in 1983** and headquartered in the city of Recife, Pernambuco, Brazil. GRI 2-1

WE HAVE BEEN PRESENT IN THE MARKET FOR MORE THAN 40 YEARS, AND WE CURRENTLY OCCUPY **17TH POSITION IN THE 2023 INTEC RANKING OF THE LARGEST CONSTRUCTION COMPANIES IN BRAZIL**. WE ARE CURRENTLY PRESENT IN THE BRAZILIAN STATES OF ALAGOAS, BAHIA, CEARÁ, PARAÍBA, PERNAMBUCO, RIO GRANDE DO NORTE AND SERGIPE.

We are currently the only developer in the Northeast listed on the B3 integrated in the *Novo Mercado*, a listing segment that follows the highest standards of corporate governance. In addition, we are one of the largest in volume of launches and sales in Brazil in the MAP segment (medium and high standard).

With a prominent presence in the segment of luxury and high-end buildings, we have adopted a business model in which we participate in all phases of real estate development activity – the identification and acquisition of land as well as the actual construction of the projects. Another aspect of our activities is the “second residence” real estate segment, composed of flats, hotels and resorts, also aimed at high-end consumers – which opens the possibility of generating extra income for our clients.

At the same time that we maintained our leadership position in the Northeast market and started to have a presence in the capital markets, we also strengthened our sales force, *MD Vendas* – thus improving customer experience and service. On this last point, in 2022 we established the MD Store, which facilitates the customization of a property.



# MOOD

In 2023, we created ***Mood***, a new line of business that seeks to reach the income range of middle-class customers. The emergence of this line came from an opportunity perceived by the Company.

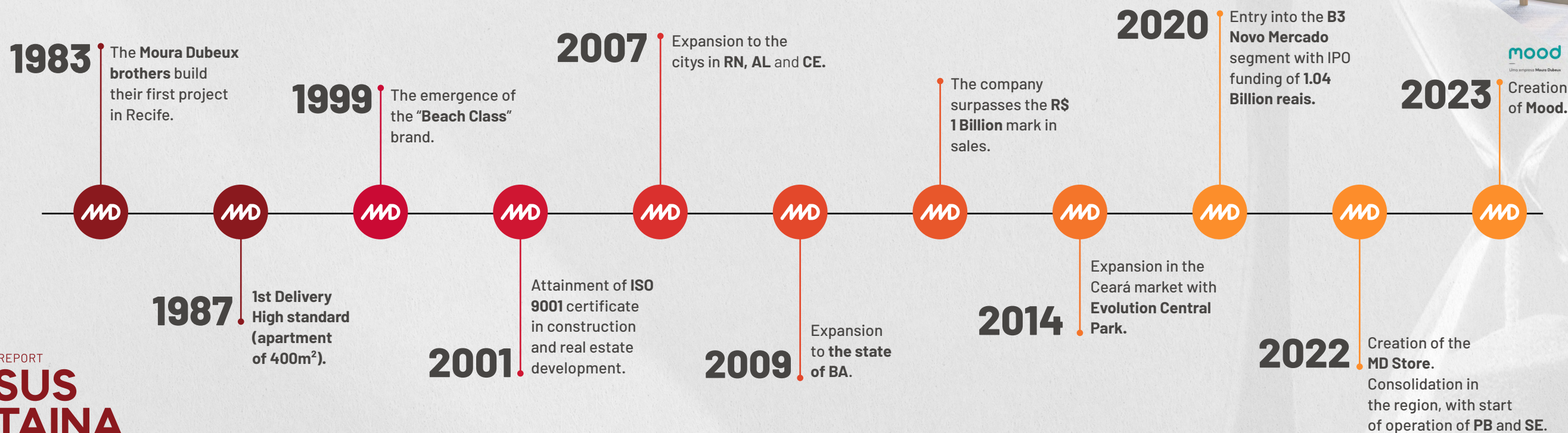
AS WE TURNED 40,  
**WE HAVE REACHED A  
UNIQUE POSITION IN OUR  
HISTORY** – A RESULT OF  
THE PLANNED GROWTH  
IN RECENT YEARS AND  
WHICH CONSOLIDATES  
OUR POSITION AS  
**LEADERS IN THE  
NORTHEAST MARKET.**

Considering the uncontrolled inflation in recent years, several players that operated with a focus on this income range stopped launching new projects, generating a shortage in the supply of real estate directed to this market segment. To fill this gap, we innovated and started to incorporate the construction methodology known as “Concrete Wall” to serve this customer, which represents the largest addressable market in the Northeast Region. In addition, sustainability and quality attributes are also present in the line’s projects, always respecting the financial appetite of this income group. We believe that this new line of business has incredible potential and that in the long term it will contribute significantly to the Company’s business plan.

The determination to base our business decisions on the values of transparency, trust and commitment, always remembering our proposition of offering quality products and services to customers, meant that in 2023 we reached the mark of more than 240 projects delivered, with total construction of more than 4 million m<sup>2</sup>, distributed in more than 25 thousand units. At the same time, we have nurtured our ESG culture, with sustainable practices permeating all spheres of our activity.



# TIMELINE





# OUR NUMBERS



**R\$1,6 BI**

OVERALL SALES VALUE (PSV)  
NET LAUNCHES



**+25 MIL**

UNITS DELIVERED



**R\$1,5 BI**

NET SALES



**+4,0 MM**

M3 BUILT



**65**

LAND PLOTS



**+240**

PROJECTS



**45**

CONSTRUCTION  
SITES IN PROGRESS



**4.949**

EMPLOYEES

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# HIGHLIGHTS

## ESG

Our **leadership in the ESG region** and the **expertise** accumulated over the company's 40 history, make us a **protagonist** and **inspiration** for the adoption of **ESG** practices by other players in the sector.

## Enviroment

**34,724 ton**

OF RESIDUES TREATED

ENERGY CONSUMED

**2,835**

MWH

WATER CONSUMED

**107**

MEGALITERS/M<sup>3</sup>

MD STORE

**47 thousand m<sup>2</sup>**

CUSTON FLOOR COVERING AT MD STORE

## Social

**150**

TRAINING PEOPLE THROUGH  
FROM MD SOCIAL

**1,296**

DIRECT JOBS CREATED

**61,212**

HOURS OF TRAINING

## Governance

**1 st**

REPORT RELEASED  
FOLLOWING THE RULES  
FROM SASB

INSTALATION OF

**FISCAL  
COUNCIL**

**1,861**

EVALUATED  
SUPPLIERS/APPROVED



# PURPOSE, VALUES AND PRINCIPLES

**Our purpose is** to be a company that delivers the best product with the best experience.

## TRANSPARENCY

Work clearly and honestly and foster a culture of honesty between, teams, suppliers and customers.

## COMMITMENT

Take your position in the company seriously and carry out any and all work with the utmost seriousness and involvement.

## TRUST

Knowing that we can count on those we work with and that those who have a relationship with us can count on the company.

## FOCUS ON OUTCOMES

Our accomplishments generate and depend on them.

## BOLDNESS AND INNOVATION

Being a leader implies doing things differently and taking risks responsibly.

## CREDIBILITY AND PRIDE

Credibility is our trademark, and we feel proud when we see what we have accomplished.

## ENTHUSIASM AND TEAM SPIRIT

Willingness to make a difference by working with simplicity, humility and team spirit.

## FEELING OF OWNERSHIP

Be present, assume positions and responsibilities that assure the company's future.

## FLEXIBILITY AND AGILITY

Adapt to changes while maintaining course and principles.

## DELIVER WHAT YOU PROMISE

Confiança é o alicerce sobre Trust is the foundation on which we build our projects.



# CULTURE OF KNOWLEDGE

The daily search for our **purpose**, made possible by our **values** and **principles**, is supported by our **Culture of Knowledge**, which is based on the **five essential pillars** for our activities: knowing how to understand, knowing how to get things done, knowing how to collaborate, knowing how to challenge and knowing how to dream.

## UNDERSTAND



### CUSTOMER EXPERIENCE:

Prioritizes the customer, understands their particularities (regionality, culture, lifestyle...) and continuously evaluates its own processes.

### CREATIVITY:

Research alternatives, question possibilities and be open to listening and providing new experiences, assuming that it has always been done is not the only way to do it.

## GET THINGS DONE



### STRATEGIC THINKING:

Has autonomy for decision making and defines projects for the area.

### FOCUS ON RESULTS:

Sets and aligns objectives and goals, tracks and monitors deliverables.

## COLLABORATE



### EMOTIONAL INTELLIGENCE:

Ability to manage one's emotions and use them to one's advantage, in addition to understanding other people's emotions, building healthy relationships, making conscious choices and acquiring a better quality of life.

### LEADERSHIP:

Ability to self-lead, mobilize, direct and integrate people, inspiring them in their ideas and actions.

## DREAM



### COMMUNICATION:

He interacts respectfully and knows how to adapt his speech to that of the other person.

### INNOVATION:

Constant ability to observe, analyze and criticize what already exists, believing that what is considered good can get even better, transforming ideas into action.

## CHALLENGE YOURSELF



### LEARNING:

Process of behavioral change obtained through experience built by emotional, neurological, relational and environmental factors. Learning is the result of the interaction between mental structures and the environment.

### FLEXIBILITY:

Ability of the individual to deal with adverse situations and react positively, being open to new ideas and able to respond promptly to changes.

REPORT

**SUSTAINABILITY**

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Access our campaign  
**Saber Vem de Viver**

Watch [here](#)







# OUR BUSINESS MODEL

We operate under a **fully integrated business model**, using two different formats: **Real Estate Development** and **Construction Management under contract**.

In 2023, we reached the mark of **40 years of history**. During this time, we have consolidated ourselves in the real estate market being the **largest developer in the Northeast region** in market share.

The main characteristic of the way we conduct our business is the fact that we are responsible for each of its stages – from the land acquisition process, through the structural and conceptual development of the product, to the commercialization of the units and their construction.

Using this model, we offer a **very diversified product portfolio**. It includes everything from ventures, such as commercial office space and whole corporate floors, in addition to the *International Trade Center (ITC)*, to the **“second residence”** of the Beach Class line and waterfront residential projects, including the studios and lofts of the Concept line.

In addition, we also have compact residential developments in large urban centers; and high and medium standard residential developments for clients seeking housing or income through property rentals.

In 2023 we launched the *Mood* brand – a new line of developments developed for middle-class clients, which emerged incorporating our expertise with the desire to **continue innovating the real estate market**.



## REAL ESTATE DEVELOPMENT

In this format, we participate directly in all phases of the real estate development activity – from the beginning, with the acquisition of the site, the structural and conceptual development of the project, the commercialization phase of the units and all the way to their construction. With a diversified portfolio, we operate with business ventures in the model of commercial office space and entire corporate floors, through the ITC line; and residential projects aimed at high-income customers, located in large urban centers and in the beachfront region.

The client pays on average 40% of the value of the property during construction, and 60% at the time of delivery of the keys, with funds from financial institutions. In these cases, we are responsible for the construction financing in its entirety.

**40%**  
DELIVERY  
OF THE KEYS



**60%**  
PRICE OF  
CONSTRUCTION

AVERAGE TERM OF DELIVERY OF  
THE UNITS: **36 MONTHS**

## CONSTRUCTION MANAGEMENT UNDER CONTRACT (CONDOMINIUM)

Here we identify market potential for a given project and locate a site that meets the characteristics of this demand. In this format, Moura Dubeux provides preliminary real estate consulting services involving the purchase of the property, the formatting of the product and the approval of the project, which will be executed by the future “Construction Condominium”. We also act as service providers for the administration of this construction, receiving a monthly fee.

All construction costs are paid by the “Construction Condominium” with the funds collected during the period of construction; in this case there is no possibility of real estate financing, since the condominium owners are solely responsible for the financing of the entire project. A differential of this business model is the diversity of customizations, which makes your MD a unique project.

**100%**  
PAID



In this condominium format, **the cost of the project is 100% paid** during construction.

AVERAGE DELIVERY  
PERIOD: **48 MONTHS**



# ACCESSED CAPITAL

GRI 2-6

**Income** goes beyond money, encompassing values, principles, and profound meaning. It expresses the human potential, the capacity for transformation and the materialization of individual work, talent and effort.



## FINANCIAL CAPITAL

Fundraising by means of public offerings of shares, resources from the housing financial system, issuance of a certificate of real estate receivables and other credit costs.



## SOCIAL

We participate in an ecosystem in which value is created by the interactions between customers, suppliers, brokers, partners, competitors, investors, public authorities and the community.



## MANUFACTURED

To live intensely in all 7 capital cities in which we operate, we have facilities, MD houses, administrative offices and sales stands. We also have 45 active construction sites, a distribution center and a landbank to support the continuity of our operations.



## INTELLECTUAL

We have access to the "S" system, and we partner with educational institutions and foster initiatives that promote innovation.



## HUMAN

We are labor intensive and currently count on more than 4 thousand employees distributed in 7 capitals in the northeast region.



## NATURAL

Extractivism of natural resources such as water, energy, wood, minerals, gypsum and raw materials which are intensive the generation of greenhouse gas emissions.

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# THE VALUE THAT WE GENERATE



## ENVIRONMENT

To minimize the impact caused by our operations, we adopt these practices: **Materials:** conscious use of inputs, targets for the reduction of waste generation, transport management plans and disposal are carried out by licensed companies and with environmental responsibility, strict process for the acquisition of legally harvested wood; **Land:** Strict compliance with the steps for licensing, preservation of native species, tree offsets; **Construction sites:** Environmental awareness programs, selective trash collection, monitoring of indicators and sustainable practices targets;



## SUPPLIERS

We are committed to regional economic development, so we prioritize transactions with local suppliers. We also value maintaining a high standard of integrity and compliance in the contracting of suppliers and partners. These are aligned with the declaration of human rights, with our standard of quality, environment and safety.



## SOCIETY

Our activity increases the dynamics of our surroundings, bringing in people and businesses, in addition to modifying the urbanization of cities. Aware of the inconvenience caused, we utilize sustainability practices as a way to offset the impacts of our operation. Seeking to maximize our positive impact, we incorporate in the the conscious consumption of inputs, energy and water efficiency in the construction process, positively impacting the urbanization of cities. In addition, these practices play a significant role in improving the communities in which we operate and contributing to the development of the city.



## CUSTOMERS

Operating in the Northeast region, we develop real estate products, which become homes for thousands of our customers. Throughout the construction process we seek to enchant, so that in the customer's perception, they are receiving the best product with the best experience, in addition to a high level of service and support throughout the purchase and after-sale period.



## FOR INVESTORS

Committed to corporate governance practices and the interests of investors, we adhere to the highest standards of ethics and integrity. Our investment thesis has as pillars an efficient accounting, tax and financial management so that we can maintain healthy levels of indebtedness and thus maximize the return for our investors. With transparency and effective communication, we monitor and analyze investors' expectations in general in order to establish trust and credibility with the market.



## EMPLOYEES

We generate a significantly high employability that enables the transformation of the lives of our employees. We are committed to providing an inclusive, safe, healthy and sustainable work environment. To have the best people working with us, we need to create an environment where everyone feels connected as a team, so we make investments in a variety of training actions.



Dumare - BA

# STRATEGIC PILLARS

## A STRONG CULTURE

In addition to being part of the Board of Directors, our founding shareholders actively participate in formulating Moura Dubeux's strategies. In addition, the top executives have, on average, been with us for more than 15 years. For these reasons, a corporate culture focused on results and the formation of leaders has been consolidated – a “culture of ownership” in which each project is treated as a business unit. This practice results in greater commitment of executives to the success of the projects, which, in turn, contributes to our success in the market.

## EXPERTISE IN THE NORTHEAST MARKET

The experience accumulated over more than four decades has made us not only made us industry leaders in the Northeast region, but has also made us a company that deeply understands the characteristics of this market – and the particularities of the various cities in which we operate. Knowing the culture and preferences of the Northeast public, we are able to develop products that meet their needs in the best way and anticipate trends.

## RECOGNITION OF THE BRAND

Our dedication to offering products and services of the highest quality – before, during and after the delivery of the units – has consolidated our reputation and strengthened the Moura Dubeux brand with customers and business partners. This allows the generation of new business and facilitates the negotiation of land and the launching and commercialization of new ventures.

## PORTFOLIO DIVERSIFICATION

Operating both in the residential segments of luxury and high-end buildings, second homes and popular housing, we have a diversified experience that gives us the flexibility to develop different types of developments – thus expanding our business alternatives and enabling a faster adaptation to market changes.

Mirante - PB





## CUSTOMIZATION

With the greater flexibility offered by the Construction Management Under Contract regime than that in the incorporation model, customizations allow customers the possibility of having a unique property. Through the MD Store, the customer has numerous advantages, including: guarantee of execution and materials and differentiated payment conditions. In addition, there is a lower generation of waste because it allows for customization still in the construction phase.

## VERTICALIZED ENGINEERING MODEL

The verticalization of the construction process optimizes productivity, reduces costs and avoids waste. With a level of outsourcing lower than market practices, this strategy allows us greater control with our own quality manufacturing procedures. In addition, we seek lean construction, internalizing services by having our own distribution center for installation kits (hydraulic, electrical, gas and air conditioning) as well as a sector for equipment management.

## INTEGRATED BUSINESS

By acting in a fully integrated way starting with prospecting, real estate development, construction and having our own sales platform, it is possible to maintain strict quality control at all stages – from the acquisition of the land to the delivery of the keys. With this, the brand is strengthened, we have more efficiency, and we reduce our costs, among other benefits.



# PRINCIPAL RECOGNITIONS



## Technical Performance Level (NDT) Certification:

Awarded by Caixa Econômica Federal, we were recognized with the highest level of performance in governance and innovation in the design, execution and delivery of our projects.



## Great Place to Work in Pernambuco:

3<sup>rd</sup> place on the list prepared by *Great Place to Work (GPTW)*.



## GRI Awards 2023: 1<sup>st</sup> place in these categories:

Social Action, with the MD Social project; and SG Project, with the *Meet Aldeota* project.



## Ademi-PE Award:

Awarded by the Association of Real Estate Market Companies of Pernambuco (Ademi-PE), the award recognizes the best real estate projects in the state. Moura Dubeux won first place in the categories Best Four Bedroom (for the Jardins da Ilha development); Best Four Master Bedroom (for Mirante Capibaribe) and ESG Vivix, for sustainable projects (also for Mirante Capibaribe).



## Pro-Ethics Seal:

Recognition granted by the Office of the Comptroller General (CGU) aimed at companies that adopt policies and practices to combat corruption and fraud.

## Other awards:

### JC Brand Recall:

1st place in the ranking prepared by Jornal do Commercio.

### Preferred Brands:

1st place in the list prepared by the Diário de Pernambuco.

### Brands I Like:

1st place in the ranking prepared by Folha de Pernambuco

### Intec Ranking 100 Construction Companies:

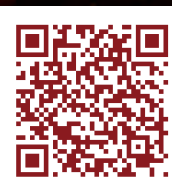
12th place in the list prepared by the O Empreiteiro magazine.

### Cidade Imobiliária Award:


In the award granted by the Cidade de Comunicação Group, Moura Dubeux was the highlight in three of the ten categories: Vertical Residential; General Sales; and New Launches.



# 40<sup>TH</sup> ANNIVERSARY MEETING



Creating the best moments of the 40 years MD Meeting.

[Watch here](#) 

Throughout 40 years of our history, we have experienced important milestones during the journey. We had several challenges and were able to overcome them with ethics, commitment and a collaborative spirit. These challenges have strengthened us for countless solid achievements. Among them, the process of market expansion, taking our brand to Rio Grande do Norte, the first capital city chosen for expansion; Bahia; Ceará, Sergipe; Alagoas and Paraíba, making us the largest developer in the Northeast and connecting people to their dreams.

To celebrate the first four decades, we started the 40th MD Meeting in September. We held a series of events in each of these states, with the participation of employees, customers, partners and suppliers. Lectures were held addressing various economic segments. The guest speakers were journalist Glória Kalil; economist Ricardo Amorim; and architect and designer Marcelo Rosenbaum.

**1.832** OF PARTICIPANTS



# RECIFE 2023 BUSINESS MISSION

With the purpose of providing technical and practical knowledge about the new technologies and retrofit solutions applied in the most emblematic urban **requalification** projects in progress in the city of Recife, Pernambuco, the CTE - Building Technology Center, through its business unit EnRedes, promoted the **Business Mission 2023** immersion program.

The program showed projects that combine new technologies, **restoration of original architecture and recovery of historic urban areas**. To this end, it offered lectures by experts, who showed the participants the innovations that boost productivity and monitor the environmental impacts of the works.

On the occasion, four guided tours were made: to **Silos 215 and 240**, both **Moura Dubeux** projects, an example of success in retrofit and urban requalification, in which history and modernity are impressively present; to **Porto Digital**, one of the main poles of technological innovation in the country; and the **Mirante do Cais**, also **Moura Dubeux** project, where the participants got to see innovative projects that incorporate industrialized construction systems, optimizing time, quality and cost; as well as the Hotel Marina, a Construtora Tecla project.

REPORT

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# SUSTAINABLE DEVELOPMENT STRATEGY

GRI 3-1

**The elaboration of materiality** is a multi-layered process. The first time we conducted this process was in 2020. That's when we did an immersion to map out our stakeholders, the direct or indirect positive or negative interactions with the business; and analyze whether the reach was local or regional, among other factors. In this process, we researched how interactions occurred at the sector level. We also searched for references from other companies to have a greater scope in the definition of the topics to be addressed.

Based on this definition, we conduct an annual internal and external consultation, questioning the perception of relevance of the mapped stakeholders. In the 2023 survey, **100 responses** were recorded, with **49% of participation** from external audiences.

## ELABORATION OF MATERIALITY

### 1. Identification

- Evaluation of positive and negative, direct and indirect interactions with stakeholders;
- Analyze whether the scope of impacts was local or regional,
- Internal assessments with key areas and sustainability leaders;
- Evaluations at the sector level and with other companies;

### 2. Priorization

Internal and external consultation (online).

### 3. Materiality validation

- Analysis of the results;
- Final prioritization through comparative analysis with the previous materiality;
- Reporting of Results.



In the last year, we believe we have evolved in this process, as it was the first time we applied double materiality in the research. In addition to relevance mapping, we incorporated impact and probability. With this change, we observed that there were doubts about the impact criticality metric. However, we received qualitative feedback on the management we do in relation to these topics - which was very positive for us. We carried out and received visits from financial institutions that contributed to this process. We have learned that this process is continuous and that this active listening is fundamental to direct our sustainability strategy.



# MATERIAL TOPICS

GRI 3-2

FOR THE 2023, PERIOD  
WE'VE ADDED INNOVATION AND  
CLIMATE STRATEGY AS MATERIAL.



## INNOVATION

Has become increasingly crucial, driving significant improvements in the efficiency, sustainability and quality of projects. Innovation works as a way to leverage the differential that the company can bring to the market, in addition to contributing to changes in the company culture that enable an improvement in the value and final result of the product.



## CLIMATE STRATEGY

To combat climate change, we are promoting initiatives in the construction process, both in the acquisition of materials as well as the execution of services, seeking a low-carbon economy. In this journey, we are participating in climate action initiatives at the sectoral level, including the alliance with the Brazilian Association of Real Estate Developers (ABRAINC), partnerships with local educational institutions and engagement of the construction sites (Carbon Orientation Booklet). We also manage our emissions through the carbon inventory.



## ETHICS, CULTURE AND GOVERNANCE

Fostering our business with ethical and transparent processes is our priority, we believe this is the way to assure the future of the organization. To this end we have several areas in the governance structure, the consolidation of compliance initiatives in the Integrity Program and the strengthening of values and purpose in the Knowledge Culture.



## ATTRACTING, DEVELOPMENT AND RETAINING TALENT

Ensuring a structure of employees engaged and aligned with the purposes of the organization, starting with the hiring process. Promote human development through technical and behavioral training, provide career opportunities and ensure that our employees are recognized for their deliveries, with recognition actions, benefits program and compensation compatible with the market.



## HEALTH, SAFETY AND WELL-BEING

Applying the highest level of standards for safety measures, protecting employees, customers and suppliers who interact at the organization's facilities, in addition to implementing initiatives to promote well-being. To this end, we include these aspects in the development of our projects, in maintaining the certifications of quality programs, in training initiatives aimed at the health of employees, in the workplace, and especially at our construction sites.



# MATERIAL TOPICS

GRI 3-2



## QUALITY AND CERTIFICATION OF PROJECTS

Having the customer as the protagonist and thus deliver the best experience. Applying the sustainability guidelines in the development of projects to ensure the highest standard of sustainable practices, maintain the integrated management system to ensure the quality of the construction process, certify the projects and the construction process with the seals and quality programs recognized by the market.



## SUSTAINABILITY AT THE CONSTRUCTION SITES

Establishing strategies to minimize the impact of our operation on the environment or the surrounding community, in addition to stimulating environmental awareness in our employees. To this end, we have implemented goals that seek to reduce the consumption of natural resources, such as water and energy, standardization of construction sites, actions to reduce noise and pollution, protection around the perimeters of our sites, active communication with the neighbors, environmental education initiatives for employees and others.



## WASTE PROCESSING

We prioritize the conscious use of materials, develop sustainable suppliers, dispose of waste to processing sites, and implement construction techniques to reduce, reuse, and recycle resources. We set waste reduction goals and favor retrofit projects, transforming underutilized spaces with less environmental impact.



## SOCIAL AND ENVIRONMENTAL RESPONSIBILITY

We ensure that our urban transformation respects local identities, preserving the culture and landscape and contributing to community development. This includes care for fauna/flora, mitigating actions, urban kindnesses and support and sponsorships for local social projects.



## OPERATING AND FINANCIAL PERFORMANCE

We guarantee economic performance in line with legal, environmental, tax, accounting, corporate and regulatory compliance. We disclose results to our stakeholders so that they can know our practices and evaluate our ESG performance.



# COMMITMENT TO SDGs

GRI 2-23 e 2-24



Since 2020, when we decided to prepare our first **Sustainability Report**, we did a deep dive in order to analyze our **values, culture, stakeholder relationships and regulatory environment**, among other aspects. Always focused on understanding how we could **communicate our strategy** for sustainable development.

And in a process of continuous improvement and evolution, we reinforced our process for **identifying opportunities** for improvement in different topics – corporate governance, people management and construction methods, among others. With this, we sought to **get closer to the commitments have made** throughout our trajectory, making them increasingly integrated into our daily operations. We have currently made five commitments to 12 of the 17 **Sustainable Development Goals (SDGs)** of the United Nations (UN). They are also associated with and focused on activities that our business can achieve. They are:

01



Foster **ethical values** in our business with that provide transparent processes and curb any corrupt practices.

02



Provide our employees with a **safe, healthy and sustainable work environment**.

03



Support projects that promote **human rights, education, inclusion, equity and reduction of social inequalities**.

04



Develop real estate products with a focus on conscious consumption of inputs, energy and water efficiency, low carbon generation and that have a **positive impact the urbanization of cities**.

05



**Contribute to economic growth** by providing decent work and rising incomes.



Annually we evaluate if the **commitments made** are aligned with our practices and if there is a need for changes and/or adaptations in order to be **aligned with the reality of each moment.**

We noticed, for example, that the material topic “Climate Change”, incorporated in 2023, was not explicitly mentioned in commitment number four. Therefore, we inserted this item to clarify that, as an organization, we seek a low-carbon economy.

The involvement of each commitment is based on the public to which it is related. We seek to communicate with them through various instruments, whether internal policies, procedures to which they are associated, or internal training carried out for all levels of the company. For the external public, such as customers, partners and the community, we disclose the relevant information in the various communications we make to the market.

REPORT

# SUSTAINABILITY

2023

**MD**  
moura dubeux



# ENGAGEMENT WITH *STAKEHOLDERS*

Casa Jardins - SE

GRI 2-29

The proposition of engaging with stakeholders is essential for the company's longevity and to subsidize the approach to risks and opportunities inherent to the business and contribute to a fairer and more equal society. When defining these main categories of publics, we analyzed the internal and external priority interactions related to Moura Dubeux's business model. In this way, we have information that allows us to seek new perspectives and to promote synergies between individual and collective ambitions and for everyone to feel represented, heard and respected.

For each of the stakeholders, we have developed specific communication and relationship channels, which are fundamental for an ethical, transparent and collaborative relationship.

Mirante - PB

Poeme - BA



# ENGAGEMENT WITH STAKEHOLDERS

GRI 2-29



## EMPLOYEES

Climate research, transparency channel, performance evaluation, feedback, "lives", Conexão MD (MD Connection), Acontece (What's Happening), Acontece na Obra (What's happening on the site), Leaders Forum, Leaders Conference, among others.



## CUSTOMERS

CX Communications, Portal and Customer Manual, Assembly for Monitoring Construction Work, NPS survey, face-to-face service, among others.



## COMMUNITIES IN GENERAL

Associations with local and sectoral entities, financial and community support for local projects, brand recall, transparency channel, among others.



## SUPPLIERS

Fairs, technical visits, training, annual audits, continuous dialogue and shared learning, transparency channel, among others.



## SHAREHOLDERS AND INVESTORS

Meetings, Investor Day, 1 on 1 meetings, release of results, conferences, "lives", market events, financial media, among others.



## REGULATORS AND PUBLIC AGENTS

Provision of regulatory and legal information respecting deadlines and compliance, transparency in communications, through publication of material facts, continuous dialogue in the process of the licensing of projects, collaboration in public hearings for discussions of municipal regulations, among others.



# GOVERNANCE

SUSTAINING EXCELLENCE:  
CORPORATE GOVERNANCE  
THAT INSPIRES  
CONFIDENCE AND INNOVATION.



# GOVERNANCE

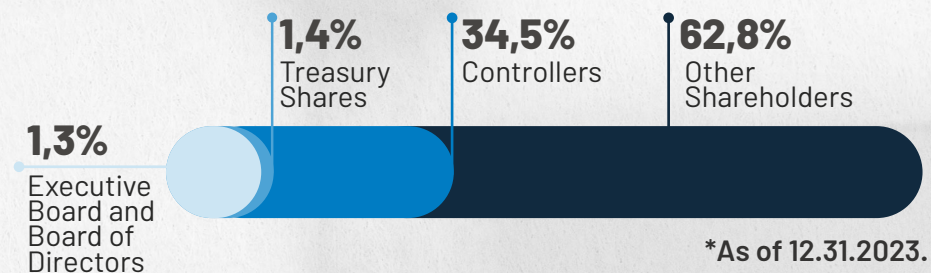
GRI 2-9, 2-10, 2-11, 2-12,  
2-13, 2-14, 2-15, 2-16, 2-17

**Moura Dubeux** is a company listed in the **Novo Mercado segment of the B3**, a segment of the Brazilian Stock Exchange that brings together companies that voluntarily adopt corporate governance practices in addition to those required by local law – which gives this category the highest level of corporate governance. Our presence in this listing reveals not only our commitment to corporate sustainability and our orientation towards ethical values, but also endorses our **responsibility** for the continuous improvement of our governance – in the application of internal processes, in communication with market agents and in the institutional positioning we adopt. By guiding our strategy through ethical values and transparent processes, good governance practices are an important pillar that supports **Moura Dubeux's** performance.

## NOVO MERCADO SHAREHOLDING COMPOSITION

When we entered the B3's **Novo Mercado** listing in February 2020, we underwent a process of improvement in our corporate governance, guided by best market practices. Companies that adhere to the **Novo Mercado** voluntarily submit to follow the Differentiated Corporate Governance Practices – which are stricter rules than those provided for in the legislation.

## COMPOSIÇÃO ACIONÁRIA\*



Our corporate governance structure is formed by decision-making bodies with well-defined responsibilities, whose operation is governed by the company's bylaws, in addition to internal policies and regulations. The principal governing bodies are the **Board of Directors, the Executive Board and the Fiscal Council**. The Board of Directors is advised by the **Statutory Audit and Risk Committee, the Ethics and Conduct Committee, the People Committee and the Privacy and Security Committee**. There are also the **Internal Audit and Compliance areas**.



# BOARD OF DIRECTORS

Created based on our **Bylaws** and the rules of B3's **Novo Mercado**, Moura Dubeux's Board of Directors is the company's main governance structure. It is formed by five members, elected by and removable at the General Shareholders' Meeting, with a term of two years (reelection is allowed). The Chairman of the Board of Directors does not hold the position of Chief Executive Officer, as determined by the **Company's Bylaws**. The current board members were elected as the only ticket. The last election took place in 2022.

THE BOARD OF DIRECTORS IS FORMED BY **THREE FOUNDING SHAREHOLDERS AND TWO INDEPENDENT DIRECTORS**.

In order for the members of the Board and Committees to be able to exercise independent **judgment, free from any external influences or conflicts of interest**, they may not hold positions in competing entities or institutions that may compromise their independence. In the event of a conflict of interest, the Directors involved in the process must recuse themselves, **explaining their involvement** in the transaction and **abstaining from deliberation**, if requested, providing details of the transaction and the parties involved. If the director does not raise the matter, any other member of the Board of Directors who is aware of the conflict may do so. This provision is established in the Internal Regulations of the Board of Directors. In addition, in case of transaction with Related Parties, there is still a specific policy for the treatment of such questions.

The founding directors/shareholders are **knowledgeable about the company's** business, each with expertise: **sales, financial and engineering**, while the independent directors are selected and elected by the shareholders for expertise: one with expertise in governance, risk management and auditing, and another specialized in the capital market. In this way, we understand that in the process of nominating and appointing to the **highest governance body**, the level of maturity in several aspects in order to maintain the longevity, trust and financial health of the company is taken into account.



# BOARD OF DIRECTORS

GRI 2-19, 2-20

The Board is responsible for **defining** and **monitoring** the strategic planning and business plan, deciding on possible new activities related to corporate purpose, geographical scope, distribution of the overall compensation of the managers approved by the shareholders at the **General Meeting**, conducting the management of risks and opportunities, approving the financial statements, electing and dismissing members of the board of executive officers and advisory committees, approving the budget and attributions of the internal audit, assessing the management report and the accounts of the board of executive officers, among other attributions. In addition, the body also **periodically includes** topics related to the ESG agenda in its meetings, which contributes to strengthening our governance structure and the processes necessary to identify and manage our impacts

Our remuneration strategy is compatible with the governance practices established in the management remuneration policy. Annually, the global remuneration applied to members of the highest governance body and senior executives is submitted to the Board of Directors and resolved at the Ordinary General Meeting. For the Board of Directors, Supervisory Board and committees, each member receives a fixed monthly salary. For the Executive Board, remuneration is made up of fixed monthly pro-labore, annual variable remuneration depending on the achievement of results, share-based incentives to boost long-term commitment, in addition to benefits compatible with the market.

In the next year we will include **measures to develop the collective knowledge, skills and experience** of the highest governance body regarding sustainable development. The Board also participates in the definition of material topics, structuring of goals, supervision of environmental, social and governance initiatives, and approval of the **Annual Sustainability Report**.

The CEO presents a monthly report to the Board of Directors with the **main concerns of the company**, as well as the action plans to solve the problems identified and reported, whether related to the market, land acquisitions, launches of relevant projects, sales, inventory, VSO, Cash, debt, equity, people, risks and strategic positions in the market. **All decisions of the body are formalized in meeting minutes and published on our Investor Relations website, [here](#).**





# BOARD OF DIRECTORS

## Composition

April 2022 to April 2024

**Gustavo José Moura Dubeux**  
Chairman

**Aluísio José Moura Dubeux**  
Member

**Marcos José Moura Dubeux**  
Member

**Gustavo Ribas**  
Independent member

**Geraldo Sardinha Pinto Filho**  
Independent member

## PERFORMANCE EVALUATION

GRI 2-18

The group, the Chairman of the Board, the individual members and the secretary are evaluated annually, independently and with individual feedback meetings, to identify opportunities for improvement in developing the maturity level of the governance model.

The operation of this body is permanent, with **100% adherence by the members**. And whenever necessary, we reserve private moments, without the presence of the executives, for the discussion of strategies. In 2023, they met 18 times on an ordinary and extraordinary basis, with the presence of all members at all meetings. Since 2022, the tool for managing and controlling minutes, agendas and summonses has been concentrated in Atlas Governance, an easy-to-use, intuitive system in a secure digital environment. At the end of each year, the planning of the following year is carried out, including the realization of relevant thematic agendas of interest to this body regarding the most diverse topics.



Read the Internal Regulations of the Board of Directors [here](#).

# FISCAL COUNCIL

## Composition

April 1 2023, to April 1, 2024

**Thiago Arraes de Alencar Norões**  
Chairman and full member

**João Guilherme Ferraz Pedrosa Guerra**  
Alternate

**Mario Roberto Perrone Lopes**  
Full member

**Marcelo Gusmão Arnosti**  
Alternate

**Eric Alexandre Alencar**  
Full member

**Otacílio Xavier da Rocha Junior**  
Alternate

Permanently installed in 2023, it is the body **responsible for supervising the actions of the managers and our financial and/ or accounting activities, in order to protect the interests of shareholders and ensure compliance.**

The Board has three effective members and an equal number of alternates, elected by the shareholders at the General Meeting; they have the prerogative to act jointly or individually.



Read the Internal Regulations of the Fiscal Council [here](#).



# EXECUTIVE BOARD

GRI 202-2

## Composition

April 1 2023, to April 1, 2024

It is the body responsible for **conducting the company's management**, for acting preventively in the **identification of risks** and in the **conduct of its management**, guided by business perspectives that may compromise future results. The chief executive officer is also responsible for the general orientation of the business established by the **Board of Directors**. **The Executive Board** is made up of statutory and non-statutory members, elected by the **Board of Directors** for two-year terms, reelection being allowed. **100% of Board members are hired in the local community** (90% - 2022).

In 2023, there was an important change in our Executive Board: Women assumed two leadership chairs with the creation of two new boards – People, Management & Culture, and Commercial, Marketing and Customer Experience. In addition, leaders who began their careers at the company were promoted to statutory directors, thus confirming the culture of meritocracy and appreciation of their talents.



**Diego Villar**  
CEO



**Diego Wanderley**  
Chief Financial Officer



**Diogo Barral**  
Director of  
Investor Relations



**Carlos Roberto Barreto  
Gentil Filho**  
Director of Engineering



**Eduardo Fernandes de Moura**  
Statutory Director of  
Incorporation of PE



**Fernando Henrique Affonso  
Ferreira de Amorim**  
Statutory Director of Incorporation  
of BA and CE



**Homero Leite Maia Moutinho da Silva**  
Statutory Director of Incorporation  
of RN, PB, AL and SE



**Maria Lúcia Dubeux  
Paranhos Ferreira\***  
People, Management and Culture



**Eduarda Maia Moura  
Dubeux Carvalheira\***  
Commercial, Marketing  
and CX Director

\*Non-statutory | Composition 12.31.2023



# ADVISORY BODIES

To carry out its duties, the Board of Directors has a series of advisory committees, which enable a more effective and well-informed decision-making process, through the issuance of opinions and recommendations. Without decision making power, the committees submit their resolutions to the Board.

## STATUTORY AUDIT AND RISK COMMITTEE

### Members

April, 2024 until April, 2025

Geraldo Sardinha Pinto Filho

Coordinator

Gilberto Loureiro

Member

Paulo Roberto Tavares de Almeida

Member



Read the Statutory Audit and Risk Committee's Regulations [here](#).



In addition, it is also responsible for hiring, replacing and monitoring independent audit work. It also prepares and publishes in the Commission system of Securities (CVM), an Annual Report with a summary of the minutes of the 15 meetings of the audit committee which includes, among other information, the monitoring carried out in the period, the main activities, the result of the evaluation of internal controls, the risk management, supervision of internal and external audit, and the main recommendations to the Board of Directors.

The Committee is made up of three independent members, with a two-year term of office, being re-election permitted. The last election took place in 2022. Since its creation, the body has been coordinated by an independent member of the Board of Directors and composed of two external members, two of whom have recognized experience in matters of corporate accounting.

**IS RESPONSIBLE FOR THE SUPERVISION OF INTERNAL AUDITS, PROCESSES FOR THE ELABORATION OF THE FINANCIAL STATEMENTS, THE EFFECTIVENESS OF INTERNAL CONTROLS AND THE EVALUATION OF THE MOURA DUBEUX RISK MANAGEMENT MODEL.**



# ETHICS AND CONDUCTS COMMITTEE

## Composition

Composition February 2024 to February

**Adriano Baptista**

Coordinator

**Gustavo Ribas**

Member and independent director

**Maelle Martins**

Member

**Kariele Nascimento**

Member

Promoting the **application** and **evolution** of our **Integrity Program**, reflecting the good practices of the **Code of Ethics and Conduct** and **improving** the other normative instruments associated with the program are some of the attributions of this Committee, which arose from the alignment of the company's **Senior Management** with the participation of an independent member of the **Board of Directors** and representatives of the **Compliance** and **Internal Audit** areas. Its activities are presented to the **Board of Directors** every six months.

The group's participation in issues involving corporate integrity has been reinforced through the periodic monitoring of the cases reported in our **Transparency Channel** (read more [here](#)) and the deliberation on actions aimed at improving **Moura Dubeux's** Integrity Program. As a result of this effort to improve our compliance structure, in 2023 we were certified with the **Pro-Ethics Seal**, certification conferred by the Office of the **Comptroller General (CGU)** that recognizes and highlights companies that adopt practices of integrity, ethics and transparency in their operations, contributing to combating corruption and promoting a business environment.

The Committee consists of four members with two-year terms, and reelection is allowed. The last election took place in 2022.



Read the Internal Regulations of the Ethics and Conduct Committee [here](#).



# PEOPLE COMMITTEE

## Composition

February 2024 to February 2025

**Gustavo Ribas**

Coordinator and independent advisor

**Diego Villar**

Member and CEO

**Geraldo Sardinha Pinto Filho**

Member and independent director

**Maria Lúcia Dubeux**

Member and director of People, Management & Culture

Characterized by presenting a multidisciplinary composition, which includes representatives of the **Board of Directors**, the **CEO** and the director of the **People, Management & Culture** area, the **Committee** is responsible for the general strategies of the **People, Management & Culture** area; for maintaining the **Remuneration Policy**; for the **Long-Term Incentive (ILP)** program; for the succession plans of relevant positions; and for ensuring the alignment of the processes of recruiting, development and training of the Executive Board and key parts in the company.

Always having as coordinator, the independent representative of the Board of Directors, the body is formed by four members, who have a two-year term, reelection being allowed.



Read the Internal Rules of the People's [here](#).





# PRIVACY AND SECURITY COMMISSION

This Commission was established in 2023, and has the purpose of monitoring the implementation and adequacy of internal processes and procedures, in line with the requirements of the General Data Protection Law (LGPD, Brazilian law No. 13.709/2018). The group is composed of a multidisciplinary team focused on the protection of data privacy in order to guarantee its proper treatment, respecting the principles of purpose, adequacy, necessity, transparency, security, prevention and non-discrimination.

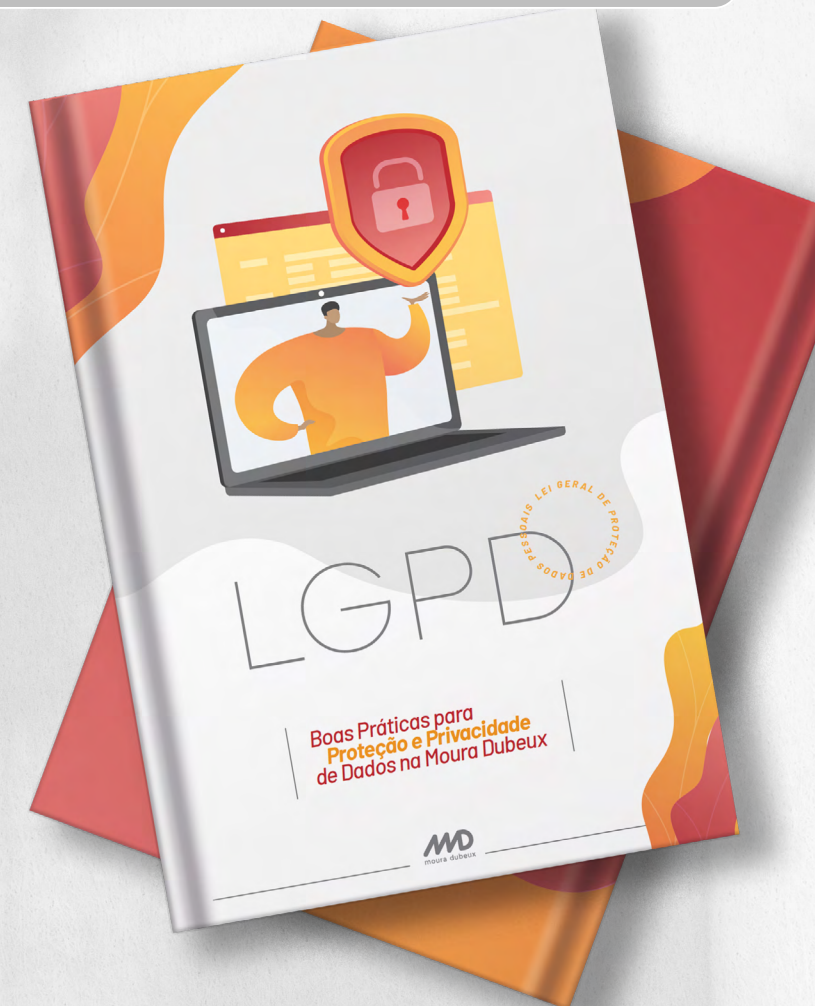
THE COMMISSION IS FORMED BY MEMBERS OF THE **SECURITY AND PRIVACY, PEOPLE AND MANAGEMENT, FINANCIAL, COMMERCIAL, MARKETING AND INFORMATION TECHNOLOGY AREAS**, IN ADDITION TO THE GOVERNANCE AREAS SUCH AS INTERNAL AUDIT AND COMPLIANCE.

# INFORMATION SECURITY AND PRIVACY GRI 418-1

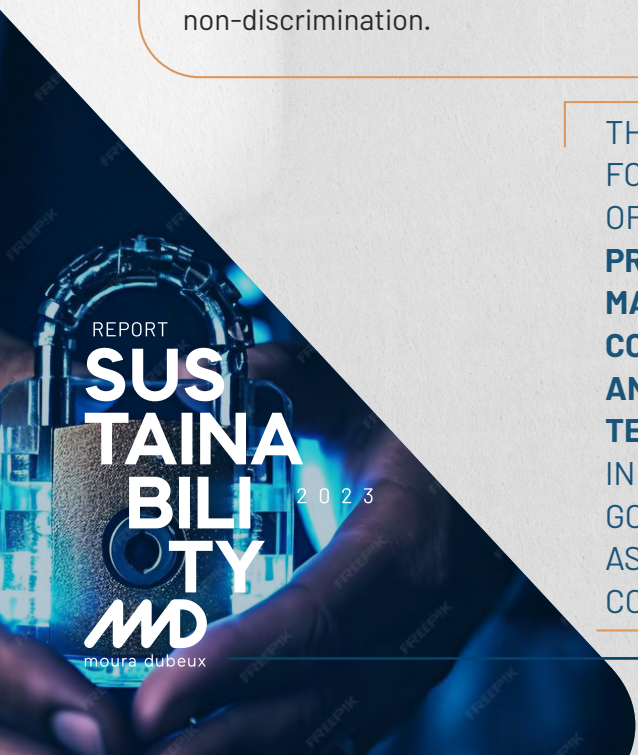
With the increasing digitization of the economy, a series of benefits open up for our customers – who now have more agility and convenience at various stages of their relationship with us. But there is also a growing need to provide these activities with security measures that protect data – not only from customers, but from our business partners, suppliers and the company itself.

Our security and data protection governance practices are reviewed annually, seeking to further strengthen our actions in this regard. They are gathered in our Privacy Policy (available [here](#)) and the Privacy Policy – Cookies (available [here](#)).

The concern with the privacy of the data that we manage and with the security of the information makes us fully aligned with the guidelines determined by the legislation – such as those of the General Data Protection Law. We have also adopted additional measures. Our approach to the topic is comprehensive, and includes training, awareness actions, access control, data protection measures, incident management and compliance audits – which includes a careful evaluation of our suppliers and business partners.



In addition, we host our technology infrastructure in a Tier III certified data center, which offers a high level of availability, redundancy and security and is capable of supporting planned outages without affecting critical systems – in addition to having strict physical and digital security measures to protect systems, applications and information against theft, fraud and other types of security breaches.





IN ITS CONTINUOUS PROCESS OF IMPROVEMENTS IN THE AREA OF PRIVACY, IN 2023 **MOURA DUBEUX** IMPLEMENTED IMPORTANT ACTIONS, SUCH AS:

01

**Review of all our** personal data processing activities (ROPAs and RIPDs);

02

**Creation of the Privacy Portal**, an exclusive channel for serving those holding personal data, facilitating the communication of the holders with **Moura Dubeux**;

03

**Hold monthly meetings** with the Privacy Commission, debating important topics related to data privacy.

04

**Launching of a communication plan** for internal and external audiences, with video and printed versions of guidance available to employees, customers and suppliers, within its Privacy Program;

05

**Conducting annual training** on LGPD for employees and suppliers (real estate brokers)

With regard to service to data holders, in 2023 action against the company was **only taken 2 times**, and was responded to **within the legally established deadlines**.

<sup>1</sup>ROPAs, Record of Processing Activities, and RIPDs is Personal Data Protection Impact Report.



# INTERNAL AUDIT

With the assignment of making assessments that contribute to improving Moura Dubeux's governance, risk management and internal control processes, the annual work plan is submitted for approval by the Board of Directors, to ensure that the Internal Audit's work is **aligned with MD's strategy**. The internal audit reports are presented to the leaders of the business areas with recommendation plans to improve the internal control mechanisms.

The area has a continuous development program. In the last year there were **more than 248 hours of internal and external** training to strengthen the team's knowledge. Throughout the year, we complied with **100% of the Work Plan agreed upon with the Board of Directors**, in addition to carrying out advisory activities in the audited areas, maintaining governance, improving internal controls and covering matters considered important for the organization.

## The performance of Internal Audit has four main focuses:

- **Strengthen** the company's internal controls, supporting the business areas;
- **To assess** the quality and effectiveness of the Company's risk management, control and governance processes;
- **Establish** action plans that correct any deficiencies in internal controls, identified by external audit; and
- **Ensure** that all areas of the second line of compliance are performing their assignments correctly.

The actions of the area are aligned with the purpose of "Providing assessments to promote improvement in governance, risk management and internal control processes for the organization to achieve its objective, in addition to contributing to the protection of the Company's organizational value.


**+4.300**  
HOURS IN  
ACTIVITY

**59**  
AUDITS

**248h**  
OF TRAINING

# RISK MANAGEMENT

There are a number of risks inherent in the activity of real estate development, construction and the sale of real estate in Brazil. They include the effects of business cycles, the behavior of interest rates and its impact on financing, the regulatory and tax framework, the cost of land, competition in the market and the occurrence of natural disasters, among others. These and other factors can impact the deadlines of the projects, or, in extreme conditions, even make them very costly or even unfeasible. For this reason, we have a risk management structure that allows us to anticipate them, neutralize them or at least reduce their negative effects on the business, and that seeks to avoid new occurrences in the future.

The main document that guides us in this regard is the Risk Management Policy (available [here](#)). 

It summarizes the processes, standards and policies, including definitions of different types of risks, their identification, evaluation and confrontation, as well as the rules to continuously monitor their evolution. The instances of the company that must deal with the subject, its attributions and responsibilities are also listed. Our approach follows the methodology suggested by COSO ERM and the Brazilian Institute of Corporate Governance (IBGC), which recommends the use of management with three lines of defense created by the Institute of Internal Auditors (IIA). This strategy involves the company's managers; the sectors responsible for risk management, compliance and the internal audit area.

**Risk assessments are consolidated through the preparation of periodic reports and reported to governance structures.** In addition, we practice annual re-assessment, and always seeking continuous improvement, we implement a predictive vision for engineering and construction risk management. In this approach, we map out the main factors that impact budget and construction duration fluctuations. As a result, we direct the efforts of the risk management and internal audit areas in the monitoring and efficiency of the associated internal controls.



# INTEGRITY PROGRAM

GRI 3-3 Ethics, culture and governance  
IF-EN-510a.3

Adherence to the highest standards of compliance is a reality for companies in all business segments – and with Moura Dubeux it could be no different. Our Integrity Program, composed of 8 pillars, was established in order to strengthen our operations through the full alignment of our practices with national and international conduct, procedures, standards and laws. In this way, we not only act in a clear and transparent manner, but also prevent the occurrence of illegal acts, damage to our reputation or financial losses. No organization is exempt from risks, mainly because it relates not only with its own employees. If we consider business relationships, in the corporate environment it is more than common to have relationships with suppliers, business partners or any third parties that may provide some type of service or product on behalf of or for the company. In this sense, in order to avoid risks that may directly or indirectly harm the company, it is of fundamental importance to carry out the due diligence with these related parties, so that the quality of the service or product, environmental responsibility and regularization, the non-involvement of the company or people with corrupt practices, legal and tax compliance

in relation to their obligations and issues related to integrity are evaluated, so that we are able to know the people or companies with whom we relate, avoiding negative exposures that may bring losses of the most diverse aspects to the detriment of a business relationship.

Regarding the prevention or mitigation of negative impacts, we can consider the risk mapping of potential events that may materialize, such as situations of corruption, conflicts of interest, undue advantage, among others. In these cases, some of the preventive measures are the establishment of a well-defined flow to carry out the procedures to be followed by the areas in carrying out a purchase or the contracting of a service, training, internal communication, due diligence of suppliers, business partners or other third parties with which the company relates, in addition to due formalization, via contract, with the clauses defined by the legal area. On the other hand, as measures of reparation or cooperation, we can mention compliance with the liability clauses in case of any irregularity, such as termination or contractual suspension, or collection of a fine.

## COMPLIANCE

GRI 406-1

Our Compliance area is responsible not only for compliance with internal and external standards (such as our Integrity Program, but mainly by aligning people's conduct with the company's culture, based on its values and principles. As a result, this generates, relationships of trust, a better working environment, more satisfied, engaged and productive people, prevention and combatting of any type of discrimination and prejudice, anti-corruption practices, lower turnover, reduction of labor liabilities and mitigation of regulatory risks in general and, mainly, linked to the main asset of any company, which is its image and reputation, generating more socio-environmental responsibility and perpetuity



EMPRESA  
PRÓ  
ÉTICA  
2022-2023

With the IPO in 2020, Moura Dubeux increased its investments in strengthening environmental, social and government policies throughout its area of operation, now distributed in seven states in the Northeast. Created by the Secretary of Private Integrity of the CGU (Controller General), the certification encourages companies operating in Brazil to adopt policies and practices to combat corruption and fraud.



“THIS SEAL IS PROOF THAT WE ARE CORRECTLY TREADING THE PATH IN SEARCH OF **TRANSPARENCY, PROFESSIONAL RELATIONS AND PERFORMANCE COMMITTED TO SOCIAL VALUES AND PRINCIPLES**. IT IS AN ACHIEVEMENT THAT PROVES THAT OUR PILLAR OF ENVIRONMENTAL, SOCIAL AND CORPORATE GOVERNANCE (ESG) IS INCREASINGLY CONSOLIDATED.”

Diego Villar  
CEO Moura Dubeux

“When we do this, it is not just our own achievement, for Moura Dubeux. It is a call for civil society and public and private entities to also be involved in these practices”, adds the executive. Without the support, commitment, supervision and resources of **Senior Management**, it would not be possible to implement and make effective any compliance action in the Company. Thus, the engagement of employees in carrying out the activities, in the training carried out and the intention to use these good practices aligned with the organizational culture, only reinforces the effectiveness and positive results that these actions bring in the relationships and in the work environment. In addition, continuous monitoring and internal and external audits verify that controls are being sufficiently effective and that good practices are being carried out and perpetuated before other stakeholders, such as suppliers, customers, shareholders and the market as a whole.

## TRANSPARENCY CHANNEL

GRI 2-25, 2-26

### TRANSPARENCY CHANNEL DATA

64 GRIEVANCES

17 MORAL  
HARASSMENT  
GRIEVANCES

Any report of unethical conduct, actions that violate these principles and norms or unlawful acts can be reported anonymously through our Transparency Channel. Complaints are received by a specialized and independent company, ICTS, which guarantees the absolute secrecy of all registered information. Each situation receives the appropriate treatment by our Compliance area, without conflicts of interest, ensuring the confidentiality and non-retaliation of the whistleblower in good faith. Reports can be made from Monday to Friday by calling 0800 882-0620, or by our own website, [here](#).

Through the Channel, it is possible to verify the number of complaints, the average investigation time, the most addressed issues and the level of total or partial origin, so that it is possible to evaluate our level of maturity and carry out action plans with possible improvements, such as training so that people understand what bullying is, how to make a report with a wealth of details and use the channel seriously and responsibly.

As learning and continuous monitoring, this data also serves to, for example, verify if internal policies are in line with the reality of the business or if there is a need for review, definition of training to be reinforced from the most reported topics, improvement of the SLA.



# ANTI-CORRUPTION

GRI 205-1, 205-2, 205-3

Our Anti-Corruption and Money Laundering Prevention Policy (PLDFT) is on our institutional website as well as being promoted internally, and is also present in the contracts and terms signed with suppliers, partners or third parties in general. Regarding the classification of training by employee level, given that the control is manual, it is not possible to accurately filter by position/function yet. However, this control is being planned for implementation in 2024. Suppliers are not trained on our Code of Ethics and Conduct; however, in the contracts signed with the third parties with which we have relationships, clauses of acknowledgment and compliance with our Code guidelines, including anti-corruption and PLDFT practices, are included.

An assessment of the risk of corruption is carried out in 100% of our activities. Before hiring suppliers or service providers, the Compliance area performs the due diligence process. And there are **no lawsuits related to corruption or reputational questions** in the media associated with the Company or any of its partners. In addition, the Transparency Channel indicators are presented to the Ethics and Conduct Committee on a quarterly basis, the Audit and Risk Committee on a semi-annual basis and the Board of Directors at least once a year

We only received one report on the Transparency Channel where there was an internal investigation and an undue advantage was confirmed by an employee, who was dismissed from the company. In relation to the three suppliers involved in the case, they also had their contracts terminated, aiming at the non-recurrence of any other irregularities or undue advantages. There was no record of this type of report in previous years. (GRI 205-1)

THE COMMUNICATION OF ANTI-CORRUPTION POLICIES AND PRACTICES IS CARRIED OUT BY MEANS OF ANNUAL TRAINING FOR GOVERNANCE MEMBERS WE ACHIEVE THE ADHERENCE OF:

**33%**  
5 MEMBERS  
IN 2022

**22%**  
6 MEMBERS  
IN 2023

FOR COMMUNICATION TO OTHER EMPLOYEES, THE PERCENTAGES WERE:

**80%**  
2.937  
EMPLOYEES  
IN 2022

**71%**  
3.535  
EMPLOYEES  
IN 2023

## TRANSPARENCY WEEK

GRI 406-1

We know that, to be effective, a culture of integrity must be incorporated into the daily lives of all our managers, employees, suppliers and business partners. With this in mind, in October 2023 we held the third edition of Integrity Week, in order to highlight the importance of ethical culture at Moura Dubeux.

Several trainings were held with our teams on the Code of Ethics and Conduct and internal policies, and lives were presented with guests. One of them was Jefferson Kiyohara, director of Compliance & Sustainability at ICTS Protiviti, technical coordinator of Sustainable Compliance and professor of Ethics & Compliance at FIA Business School. Last year's edition was led by our Compliance coordinator, Kariele Nascimento.



# INTERNAL POLICIES

Moura Dubeux's leading role in promoting a corporate culture that is guided by integrity is put into practice through a series of **internal documents** – the most important of which is the company's Bylaws (available [here](#)). We also have several specific policies of which six apply directly to different aspects of compliance within the company.

In addition to these policies, there are others designed to **guide different topics** (available [here](#)) such as risk management, privacy (and a derivative document, which guides the use of cookies), transactions between related parties, referrals, negotiations and remuneration. These instruments are updated periodically; in 2023, for example, a **new version of our Sponsorship and Donations Policy** was released.

01

Compliance Policy

02

Sponsorship and Donation Policy

03

Anti-Corruption and PLDFT Policy

04

Due Diligence Policy

05

Complaint Investigation Policy

06

Disciplinary Measures Policy.

## CODE OF CONDUCT AND ETHICS

Based on **ethical conduct, integrity and transparency**, our purpose, values and principles are disseminated at all levels of **Moura Dubeux** through the **Code of Ethics and Conduct** – a set of rules that addresses the topics and situations experienced in our work environment and in society, available here.

The Code also establishes the **penalties** in case of **violation of its rules** – which involve everything from warning to the filing of lawsuits, depending on the severity of the case. Suppliers or business partners may have their contractual ties terminated, and, if necessary, be reported to the appropriate authorities.



# REGULATORY COMPLIANCE

GRI2-27

We believe that solid corporate governance **contributes to the continuity of the business and adds value to the company's image** - and demonstrates that we operate guided by ethics, transparency, equity, accountability and corporate responsibility. Therefore, the regulations, deadlines and procedures that seek to strengthen our governance are carefully complied with and disclosed.

**The Comissão de Valores Mobiliários (CVM)**, the Brazilian securities and exchange regulator provides regulations and guidelines through **rules and norms**, which must be complied with by companies, under penalty of a fine. As such, we are always attentive to changes and deadlines, in order to always maintain transparency in information, including disclosing a calendar with the main events that will be presented during the year.

The **preparatory procedures** for holding the Company's Annual and/or Extraordinary Shareholders' Meeting are also strictly complied with, in line with those established by the **CVM** and the **Lei das S.A. (Brazilian Corporation Law) Law 6.404/76)**. We disclose all detailed guidelines for the modality of the meeting (face-to-face, virtual or hybrid), so that

shareholders are aware of the content guided by the correct advance notice for the analysis of the documents, in order to **enable their participation in the meeting** and the **exercise of their right to vote**.

In a transparent manner, we make the minutes of meetings of the Board of Directors available whenever it deliberates on matters that have an **impact on third parties**. The document is presented within seven business days, registered with the **Junta Comercial de Pernambuco** (Board of Trade of the state of Pernambuco), published in a widely circulated local newspaper and included on our Investor Relations website. In cases of Board of Directors resolutions that must be communicated to the market, **we strictly comply with the deadlines required by law**.

We also keep our Registration Form updated, the Reference and Report Form of the Brazilian Corporate Governance Code, according to the **calendar of published events**. We also communicated to the market, for the knowledge of all shareholders, the operational previews, sale of equity interests and acquisition of relevant equity interests, among other topics



# INVESTORS

Acting as a bridge between us and the capital market, our Investor Relations area offers, in a clear and transparent way, all information on corporate governance, operational and financial performance, communicated to the market, material facts and follow-up of analysts, among others. However, this communication does not stop there: we promote face-to-face or virtual meetings with financial institutions, investment funds, investors in general and other companies. We strictly comply with all legal requirements with regard to the demands of the **Comissão de Valores Mobiliários (CVM)**, the Brazilian security and exchange regulator and of the **Bolsa de Valores do Brasil (B3)**, the B3, the Brazilian Stock Exchange.

The website dedicated to IR offers a permanent channel of access to detailed information about the company, including corporate governance, operational and financial performance,

communications and expert analysis. Through the “Contact IR” section, it is possible to contact the area team directly, reinforcing our commitment to clear and accurate communication.

These interactions also take place through conferences and events, organized by financial institutions and market agents – who hold, at certain times of the year, **face-to-face or virtual meetings between the main Brazilian companies, national and international investment funds and individual investors.**

In 2023, the IR area carried out a number of activities seeking to reinforce the positioning and positive perception of Moura Dubeux among economic agents. In this context, we highlight direct contacts with journalists from relevant national press outlets, national and financial market, which contributed to greater visibility and bringing our investment thesis closer to financial centers.





CORPORATE COMMITMENT  
TO SUSTAINABILITY  
TOWARDS A SOLID AND  
CONSCIOUS TOMORROW.

# CONSCIENTIOUS GROWTH



# OKR CULTURE

Every company faces unique challenges, based on its size, area of operation and market reality. An essential part of assuring the continuity of any business is to grow in a planned and sustainable way – which applies to different dimensions of the company's performance. At Moura Dubeux, our proposition of offering the best products to customers is made possible by a corporate culture that is supported by solid management, responsible development of the real estate market, the use of techniques that minimize our impacts, and socio-environmental actions. Part of this concern is the implementation of sustainable construction sites with the rational use of natural resources and the control of our CO2 emissions into the atmosphere.

With the objective of delivering the best customer experience with the offer of differentiated products, we implemented in 2021 the management model based on the **Objectives and Key Results (OKRs)** methodology. With its application, we are able to outline the objectives and the achievement of defined goals more efficiently through collaboration, innovation and learning between all teams in the short and medium term.

This strategy has played a **fundamental role in the good performance** we have recorded in the last two years in the aspects of governance, finance, operational efficiency and socio-environmental issues; and increasingly transforming employee engagement into aligned and collaborative actions. Throughout the OKR cycles, it has proven to be a creative strategy to maintain sustainable growth, create an **organizational culture** that bets on team engagement and communication transparency, in addition to keeping everyone focused on the same goal.

In 2023, we defined as objectives themes related to **customers, ESG, Culture, Agility, Business and Innovation, closing cycle 4 of the OKR planning**. Since the beginning of the project, more than 250 employees have participated, 150 key results have been worked on and aligned with

the company's strategy, positively impacting a total of 14 areas in the organization. As a next step, we are preparing for another OKR cycle, renewing our commitment to the incessant search for better results and increasingly effective management practices; for 2024 we intend to **train 400 people in the Social MD OKR**, with classrooms in all cities in which we operate. We thank all of our employees for their commitment and dedication throughout this process and in the search to achieve the challenges we have collaboratively outlined. We are confident that, together, we will continue to achieve increasingly expressive results and with pride, and in each cycle chart a new course towards the future we want for **Moura Dubeux**.

## OKR XRAY 2023

**34**  
OBJECTIVES  
IN PROGRESS

**96**  
KEY RESULTS  
ACHIEVED

**214**  
EMPLOYEES  
INVOLVED



REPORT

**SUS  
TAINA  
BILI  
TY**  
MD  
moura dubeux

2023



# SUSTAINABLE REAL ESTATE DEVELOPMENT

GRI 304-1, 304-2; SASB IF-HB-160a.4

As we are **the largest developer in the Northeast** and we have significant regional coverage in the medium and high standard segment, we have the opportunity to receive offers of larger plots of land. In 2023, **our landbank was R\$8.7 billion** in PSV, allocated in 65 plots.

This scenario reminds us of the important role we play in **urban transformation and requalification**, respecting the regional characteristics of each of the markets in which we operate. Regarding environmental questions, our policy is the **maximum preservation of the ecosystems and biodiversity found in the properties** where our projects will be installed. When we start the study of an area for a future business to be developed by the company, we begin by contracting an initial diagnosis of the area to be developed. We perform topographic surveys, technical environmental studies, compensation plans and environmental authorizations issued by the Secretaries of the Environment of the municipalities involved, among others, **always in accordance with the characteristics and complexity of each property.**

Seeking to preserve the ecosystems found in the properties being evaluated, **we have created guidelines deemed essential when starting the development of any real estate project.** Although most of the projects are located in inhabited areas, largely urbanized, built and served by infrastructure, we seek to meet some points:

- Maximum attention of existing trees, with architectural projects that seek their preservation;
- Environmental compensation aligned with the municipal Environmental Secretaries, seeking the greatest efficiency of planting sites, usually with a lack of trees, and participation in municipal projects;
- Compliance with legislation for the implementation of water accumulation reservoirs, intended for the slowing of runoff as well as the reuse of drainage water on the site;
- Use of solar energy in common areas of the projects;
- Management of solid waste generated by the construction process itself.

REPORT

SUS  
TAINA  
BILI  
TY  
MD  
moura dubeux

2023

MIRAFLOR - CE



Beach Class  
Patacho - AL

Only after this detailed investigation, the by **Moura Dubeux Licensing, Products and Projects areas**, together with partner designers and architects, are studies of the project to be built on the property carried out.

This analysis includes the property's classification in the land use and zoning laws; adequacy to municipal building legislation; compliance with technical standards of performance, accessibility and fire protection. Once the legal compliance stage is completed, we begin the environmental compliance assessment.

Due to the fact that our activity has significant interaction with the environment, we have developed a thorough assessment of socio-environmental impact. This immersion in the characteristics of each region in which we operate, as well as the environment of each project allows us to reduce the negative effects on the environment, and on society.

We analyze numerous aspects such as soil contamination, infrastructure, vehicle circulation, flora and fauna.

This process also helps us to improve our ESG guidelines to mitigate the negative points, considering the location, the neighborhood and the resources generated.

Last year we expanded the launches of second homes on the coast in other cities such as Beach Class Porto das Dunas and Cumbuco, both in Ceará, and Beach Class Patacho in Alagoas. And despite being installed on land by the sea, the projects are not located in areas of Environmental Protection Zones, in accordance with the specific municipal legislation of each one.

Our four decades of know-how makes us agile and efficient in complying with the various laws and regulations at the federal, state and municipal levels. We seek agility and teamwork by acting in advance to identify any restrictions and/or legal or environmental non-compliance before the land and project legalization processes. Land, legal, technical and urban aspects are considered.

1º

IDENTIFICATION OF  
THE CONFORMITY OF  
THE LAND

2º

LEGALIZATION  
OF THE LAND

3º

STUDY AND COMPLIANCE  
WITH LEGAL COMPLIANCE  
ENTERPRISE'S ADA

4º

ENVIRONMENTAL  
COMPLIANCE  
ASSESSMENT

5º

PROJECT WORK

6º

LAUNCH OF THE  
ENTERPRISE

7º

EXECUTION OF THE  
WORK

Casa Jardins - SE



# PRODUCT SUSTAINABILITY GUIDELINES

GRI 3-3 Quality and certification of projects; SASB IF-HB-410a.4, SASB IF-EN-410a.2

The challenges of the sector to reduce impacts on the environment are numerous and diverse. Nonetheless, we seek to transform them into opportunities for innovation and, consequently, position ourselves as protagonists in the adoption of mitigating and compensatory measures. We have decided to be a company whose projects are certified with a level of sustainability that is accessible to our customers. To achieve this goal, we chose to certify 100% of our financed projects and develop the others in compliance with the Sustainability Guidelines.

There are risks associated with this strategy, such as not achieving adequate returns due to the increased cost of investing to obtain certifications or even an opportunity for a high selling price. The market in which we operate still does not understand that there is a clear customer perception of the advantages of acquiring a venture developed with sustainable solutions. Still, we understand that in the medium and long term there is benefit to the community. Todas as ações são minuciosamente estudadas já na concepção dos empreendimentos com o olhar All actions are thoroughly studied in the design of the projects with a view to greater sustainable efficiency, generating savings for the user, minimizing impacts on the environment, and respecting the urban context. This study addresses several issues such as acoustics, lighting and thermal comfort. In order for all Moura Dubeux projects to have the same sustainable, efficient standard and in line with the healthy development of the cities where they operate, we created our Product Sustainability Guidelines.

Beach Class  
Patacho - AL



Composed of more than 30 items grouped into five pillars – urban quality, water, energy, materials and well-being – the Guidelines bring together the most relevant aspects of the main current Seals of Approval in the construction sector and unites strategies that add more value to the product. The Products area led the preparation of the guidelines, using the OKR methodology, engaging the other sectors of Moura Dubeux, which strengthened the document by connecting all areas of the company in the sustainability strategy.



## QUALITY OF URBAN LIFE

- Analysis of bioclimatic issues;
- Integration of the project with the local community;
- Implementation of levels of soil permeability above those required by the municipality;
- Adoption of green roofs;
- Increase in the width of sidewalks for garden incorporation;
- Use of permeable pavements in at least 60% of side walk areas;
- Projection of landscaping with only plant species adapted to the local climate; using, at least, 90% native species.

## WATER

- Reduction of water consumption by adopting water saving practices and equipment in the kitchen faucets and service areas, such as flow reducers;
- Adoption of efficient, dual-flush toilets;
- Reuse of condensation water from the air conditioning system;
- Reuse of rainwater and intelligent irrigation systems.

## ENERGY

- Adoption of external shading devices on the windows and openings;
- Use of low consumption light fixtures and lamps in common areas;
- Adoption of presence sensors in transient environments such as circulation areas and stairways;
- Implementation of charging infrastructure for electric vehicles;
- Implementation of an individual gas use measurement systems;
- Supply of energy from renewable sources for 30% of the consumption of common areas;
- Assurance of quality and safety in the facilities with the design of electrical systems in accordance with Brazilian technical standards.

## MATERIALS AND WASTE

- Customization of apartments;
- Planning of areas for waste storage;
- Planning of internal and external areas for solid waste storage designed for selective collection.

## HEALTH AND WELL-BEING

- Ensure air renewal, monitoring and control of gas emissions from equipment using combustion in the interior of structures;
- Adoption of natural lighting in common areas;
- Communication for sustainability
- Planning of air exhaust from wet areas by means of simple ventilation or use of mechanical exhaust fans.

Orquidário - BA

Beach Class Iracema - CE

REPORT

**SUS  
TAINA  
BILI  
TY**

2023

**MD**  
moura dubeux



The target of the **sustainability guidelines** is that the development of products meet a minimum of **70% of the requirements** of the guidelines.

To conclude this analysis, we consider both projects already launched and those under development. An action plan was also prepared with the areas directly involved: projects, products, facilities and budget. This has made it possible to obtain the stipulated goal for most of **Moura Dubeux's projects**.

Although recently implemented, **83% of projects** launched in 2023 meet at least **75% of the guideline, 5% above** the minimum established as a target

**5** Condominiums<sup>1</sup>  
with **77.4%**  
average of  
conformity

**5** Development Projects<sup>2</sup>  
with **75% average**  
of conformity

**+ Condominiums  
Developments**  
**76.2% average adherence**



For the first time, we won the **Vivix Trophy** in the new category of the award promoted by the Association of Real Estate Market Companies of Pernambuco (Ademi-PE). The award, given in December 2023, recognizes the **Mirante do Capibaribe** condominium, located in the Pina neighborhood, as the best project in Pernambuco reflecting sustainability.

Such results are already beginning to be recognized. This year, for example, we were the winners in the ESG and Social Action categories of the *2023 GRI Awards*. Organized by the largest global real estate club, the award recognizes outstanding ventures, social projects and companies with sustainable initiatives.

In the ESG category, our winning venture was Meet Aldeota, located in the city of Fortaleza, Ceará, which also obtained the *Excellence in Design for Greater Efficiencies (EDGE)* Seal. The certification recognizes projects that incorporate sustainable construction and design practices, aiming at water and energy efficiency and reducing environmental impact.

## MEET ALDEOTA

**58% savings** in energy and waste during construction;

**Saving approximately 40%** of energy and water in its operation; **Garbage collection** is strategically segmented in common areas to minimize waste and facilitate recycling;

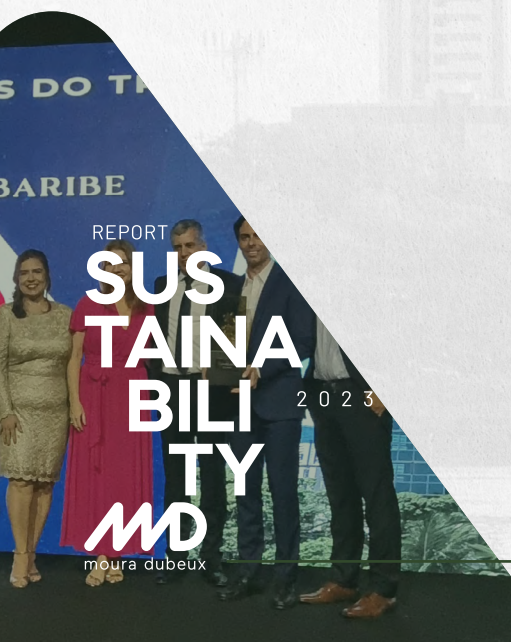
**High-efficiency glass, which reduces the need for air conditioning and provides more comfortable temperatures to residents.**

<sup>1</sup> Beach Class Porto das Dunas (CE); Beach Class Unique (CE); Beach Class Cumbuco (CE); Poème Horto (BA) and Beach Class Patatocho (AL).

<sup>2</sup> Casa Jardins (SE); Mirante Ruy Carneiro (PB); Concept Jatiúca (AL); Miraflor (CE) and Mood Parque das Dunas (RN)

“ THE GUIDELINE MADE IT POSSIBLE FOR TEAMS QUICKLY SEE DEFICIENCIES AND ATTRIBUTES OF PROJECTS IN DEVELOPMENT, CORRECTING WHAT WHETHER IT WAS NECESSARY, OR UNDERSTANDING THE DIFFERENCE OF A PROJECT WITH GOOD PUNCTUATION. ”

**Mara Costa**  
Product Manager BA e CE





# CERTIFICATIONS PROCESSES

SASB IF-HB-410a.3, SASB IF-HB-410a.4

Beach Class  
Jaguaribe - BA

The analyses of energy and water efficiency are done at the beginning of the design process of the project. Potential regional to international Seals of Approval are considered, after which a more in-depth analysis is made in accordance with the targeted certification checklist.

After validation, **adherence strategies** are studied to obtain **better performance** and reach the **necessary percentages** for users.

After validation, **adherence strategies** are studied to obtain better performance and reach the necessary percentages for users. In order to engage our customers, **we include in the promotional materials**, along with the characteristics of the project, including location, leisure equipment, etc., the incorporated sustainable resources. The inclusion of this information **helps the client realize the benefits** of acquiring a property developed with our sustainability solutions. This level of engagement has inspired other companies in segment to consider **Moura Dubeux** as a case study.

Projects delivered certified by comprehensive environmental construction standard by third party:

## Completed Projects - Certified

Project	Units	Certification
Beach Class Salvador	236	IPTU Verde (Green)
Undae	68	IPTU Verde (Green)
Meet Aldeota	68	Edge

Total units delivered: 372

## Projects under Construction - Pre-Certified

Project	Units	Pre Certification
Mood Parque das Dunas	156	Caixa Azul
Beach Class Jaguaribe	202	Edge
Beachl Classs Meireles	324	Edge
Artiz Meireles	80	Green Factor

Total units under construction: 762



# URBAN REGENERATION

## Preservation of history

For us, the **preservation of a historical memory** is fundamental. Therefore, we invest both in the practice of retrofitting and in partnerships in the renovation and restoration of buildings that mark the culture and tradition of the Northeast region. When we acquire sites that have buildings that tell the history of the cities where we operate, whenever possible, we seek to preserve the **original characteristics of the construction** during the development of our product.

One of the projects with historical preservation is **Casa Moser**, built around a **historic mansion from the 1927 era**, the **Palacete Augusto Galvão**. The name of the development is a tribute to the German artist **Heinrich August Johann Moser**, who created the art of the stained glass window, which remains in the mansion to this day. The project was conceived, mainly to preserve and value the historic residence, but also integrates our modern project with the classical construction.

Casa Moser - PE

Casa Moser - PE





The demolition of the old Salvador Praia Hotel, which ended its activities and had been closed since 2009, was a milestone for the requalification of the Ondina neighborhood in Salvador. With its deteriorated structure, the hotel was not part of the modern and sophisticated landscape of the neighborhood, which receives Brazilian as well as international tourists.

With the demolition, the land gave way to the UNDAE and Beach Class Salvador developments, which promised to bring a new concept of housing and leisure to the region. With this, the surroundings of the old hotel also benefited, with the revitalization of streets, sidewalks and surrounding green areas. The projects generated more than 600 direct jobs during the construction period and more than R\$ 5 million was invested in benefits offered to the city of Salvador.

With the arrival of these projects, which were delivered in 2023, the residents of Ondina gained new options for leisure and socialization. In addition, the surrounding properties began to appreciate in value, attracting investors and buyers in search of quality of life and comfort. Residents of Ondina can also enjoy the installation of a Boulevard.

The new structure also facilitates access for wheelchair users, strollers and the elderly, making the neighborhood more inclusive and accessible for all. In addition to providing more space for pedestrians, cyclists



Beach Class Salvador - BA



# RETROFIT

The adoption of retrofitting, a process for modernizing or restoring old buildings, has contributed to our sustainable development strategy. Due to the strategy of not demolishing these structures, environmental, social and economic gains are obtained – with less waste generation, the requalification of the surroundings with a more modern architecture, the new use of urban equipment, in most cases abandoned, and the revitalization of the installations with current housing concepts.

In addition to the projects mentioned in our previous Sustainability Reports, such as Lucsim, Silos 215 and 240, the acquisition, through auction, of the Bahia Othon Palace hotel was one of the highlights of 2023 in our planning. A hotel was previously operated in the property, but it had been inactive since 2018.

ON A **MORE THAN 27,000 M<sup>2</sup>** SITE ON ONDINA BEACH (SALVADOR, BAHIA), THIS PROJECT PROVIDES FOR THE RETROFITTING OF THE MAIN TOWER, WHICH WILL **RECEIVE A MIXED-USE RESORT**, WITH STUDIO, ONE BEDROOM, AND TWO BEDROOM APARTMENTS, OFFICES, SHOPS AND RESTAURANTS.

Much of the project is focused on lodging, which will contribute to tourism in the capital of Bahia. A five-suite, 500-square-meter luxury residential apartment is planned, which will be named the Othon Mansion in honor of the former hotel.

Also in Salvador, we are planning the retrofit of the Pestana hotel, located in Rio Vermelho, the neighborhood where Casa de Jorge Amado is located. The retrofit executed in the existing tower will have studio, one bedroom, and two bedroom apartments, as well as units for lodging. Part of its 26,000 m<sup>2</sup> plot will be upscale residential, with three 130 m<sup>2</sup> suites and four 180 m<sup>2</sup> suites.

Silo 215 - PE

Silo 240 - PE



# INNOVATIVE AND SUSTAINABLE ENGINEERING

GRI 3-3 Innovation

One of the desired strategic guidelines is **innovation in construction practices**. To achieve this goal, we seek to improve our culture of planning, labor management, optimization of construction stages and the incorporation of **Building Information Modeling (BIM)** methodology in all stages of construction management on an ongoing basis. The execution of this objective has been materialized in the involvement of leadership with the **OKR initiatives**. The solutions developed are being applied in some of our projects



# CONSTRUCTION SOLUTIONS

## STEEL MOULDS

The solution, used in partnership with Arcelor Mittal, replaces the conventional wooden moulds as and the steel assembly is already built. This technique has among its advantages the lack of the need for building and removing concrete moulds, which gives more speed in execution as well as the reduction of waste. The solution was used in the construction work for Beach Class Carneiros, 100 kilometers from Recife, where it is difficult to hire specialized labor such as carpenters and mold builders, which resulted in the need to bring in employees from other cities. This is a solution for specific projects, due to the logistics of handling the molds.

## DRYWALL

Used in dry construction that replaces the internal block masonry. We have already used it in several projects. It provides better thermal comfort when compared to masonry, reduction in waste, execution speed and less dependence on labor. Due to the adaptability, the solution will be adopted in all the company's compact apartments (Beach Class and Concept), as well as in Mood projects.

## DRY CONSTRUCTION WITH LIGHT FACADE

This solution was approved for use in the Lebanon project in Recife. The project will have a 100% dry system. Internally there will be drywall walls with plasterboard lining and facade in Light Steel Frame and enclosed in drywall. The solution will allow a shortening in the façade schedule and thus speed in construction, better acoustic and thermal performance and less waste generation



# BIM CULTURE

In 2022, we implemented the Building Information Modeling (BIM) methodology, considered the basis of digital transformation in the architecture, engineering and construction sector, in our processes. The objective is to further improve Moura Dubeux's performance in the four major stages of the real estate business: development, launches, construction and technical assistance.

In 2023 we have already trained all collaborators of the project and budget team. The training addressed specific software for modeling and for checking interferences and incompatibilities. Training in the NBR ABNT 19650 standard was also offered, which establishes the requirements for information management in a project using BIM.

We have already noticed a significant improvement in our processes, avoiding reworking in construction and ensuring a more sustainable construction site. In view of the positive results, we intend to continue with the methodology with regard to compatibility and budget. In this way, we will have a complete digital model of the building for construction work, including the necessary data for the entire life cycle of the project.

IN 2023

## 83% OF PROJECTS

THE CONSTRUCTION  
PHASE USED THE  
BIM METHODOLOGY

### BIM BENEFITS

- Better and faster identification of conflicts, interference and data collisions;
- Improvement in the sequence of construction and construction planning;
- Reduced reworking
- Synchronization of the project and the layout of the construction site;
- Detection of Errors and Omissions;
- Optimization in predicting the quantity of materials.





# DISTRIBUTION CENTER

Promoting the company's sustainability is the path to business longevity. We seek efficient solutions that optimize time, cost and materials, such as the opening of the Distribution Center in 2022. The Distribution Center is responsible for assembling the material kits purchased by our Supply area and then sending them directly to the construction sites. This helps us improve the management of materials, avoiding waste and the generation of residues.

Initially, the Distribution Center serves the Pernambuco market, but we intend to expand to the other branches, as it has already proven more effective than the conventional model in which the assembly of the kits is carried out in person by the suppliers at the construction sites.

**KITS ASSEMBLED  
AND DELIVERED  
IN 2023**

**+ 11 thousand**  
HOT AND COLD  
WATER INSTALLATION  
KITS

**+ 2,6 thousand**  
SHOWER MIXERS  
(MASTER KIT)

**+ 2,2 thousand**  
AIR CONDITIONING  
SET-UPS



# SUPPLIER MANAGEMENT

GRI 308-1, 308-2, 408-1, 409-1, 414-1, 414-2

The procurement process for civil construction requires great care regarding the **quality of the products** and the **qualification of suppliers**; after all, the relationship with these partners is an **essential factor for the generation of shared value** and for the **integrity of operations**. That's why it is important to ensure the alignment of suppliers with our culture

IT IS UP TO OUR **SUPPLIER AREA** TO SEARCH THE MARKET FOR SUPPLIERS THAT MEET THE STANDARDS OF **QUALITY, SAFETY, RESPECT FOR THE ENVIRONMENT AND HUMAN RIGHTS** THAT WE REQUIRE.

For the supplier contracting process, a careful approval process is required, in which the **Compliance, Supplies** and **IMS** areas verify all new suppliers (through the use of publicly available data, such as environmental licenses and quality certificates), in order to **assess their level of compliance**. We also apply questionnaires, where topics such as child, forced or slave-like labor and social impact are addressed.

Only after the approval of the Compliance, SGI and Supplies sectors, the supplier's approval is made, which declares the **veracity of the information** presented in the questionnaire. We send our **Code of Ethics and Conduct** so that they are aware of the document and the commitments presented. Upon giving agreement, each supplier must fulfill each of the duties pertinent to it.

## Composition of suppliers by State

2023

State	External	Local <sup>1</sup>
AL	36,90%	63,10%
BA	31,23%	68,77%
CE	37,45%	62,55%
PB	80,35%	19,65%
PE	20,43%	79,57%
RN	58,18%	41,82%
SE	36,84%	63,16%
<b>Grand Total</b>	<b>29,25%</b>	<b>70,75%</b>

Note 1: "Local" is considered to be the same city in which the project

## Supplier Distribution Ratio

Região	Ratio	Distance average in
Northeast	83%	614
Other	17%	2,683



After completing the approval process, the service providers also sign our **service contracts**, with clauses that **reaffirm our commitment to combating corruption, slave labor practices or practices analogous to slavery, child labor or any non-compliance with human rights**; their **commitment to current legislation**; and confirmation that they have **all licenses, authorizations, permits and/or conditions required** to perform the contracted services.

**100%**  
OF NEW SUPPLIERS  
HIRED IN  
**2023 (1.861)**  
AND **2022 (824)**  
WERE SELECTED  
BASED ON **SOCIAL AND  
ENVIRONMENTAL CRITERIA**

On a monthly basis, we **evaluate the performance of suppliers** under the criteria of quality, material delivery time or execution of services, their support, safety and conformity to the legally required labor obligations of the service providers assigned to our projects. This information feeds back to our Purchasing department, which uses the information as one of the criteria for choosing a **supplier**. **Failure to comply** with any contractual clause, code of conduct or irregularity practiced may **lead to contractual termination** or **actions** in the appropriate spheres, depending on the case.

To contribute to regional economic development, we **prioritize local suppliers** (those who are located in the same state as the project in question, whether it be a construction project or an office), as long as they are in **accordance with our principles of ethics**, conduct and governance. This initiative also has the function of contributing to the **reduction of greenhouse gas emissions** because it optimizes the transport of materials.

Purchases from local <sup>1</sup> suppliers GRI 204-1	2023	2022
Expenses with all suppliers (R\$ thousand)	R\$ 720,211	R\$ 538,585
Spending with local suppliers - Same location as the operation (R\$)	R\$ 594,434	R\$ 443,820
Percentage of spending with local suppliers (%)	82,54%	82,40%

Note 1: "Local" is considered a purchase in the Northeast region, where Moura Dubeux operates.

Note 2: For "major operating units", the states in which the company operates are considered.



Mirante do Cais - PE

# INTEGRATED MANAGEMENT

All construction processes are carried out in a standardized manner, with the desired quality and in compliance with applicable standards, laws and regulations. These are factors that we guarantee by means of our Integrated Management System (IMS).

We carry out audits on all construction work located in the seven states where we operate on a bi-monthly basis. The objective is to monitor the implementation of the IMS and expedite the identification and correction of failures and errors, reducing risks of job related accidents and environmental risks, ensuring compliance with time and cost indicators, the quality of processes and the satisfaction of our customers, which positively impacts the company's productivity, and, consequently, improves the company's profitability.

The quality, environment and health and safety audits of the sites are linked to the variable compensation targets of engineering department, strengthening the alignment of all our commitments.





# SUSTAINABLE CONSTRUCTION SITES

GRI 3-3 Sustainability at the construction sites

An essential aspect to allow the continuity of any business is to grow in a planned and sustainable way – which applies to different dimensions of the company's performance. At **Moura Dubeux**, our proposition of **offering the best product** to customers is made possible by a corporate culture that is supported by solid management, responsible **development of the real estate market**, the use of techniques that minimize our impacts and socio-environmental actions. Part of this concern is the implementation of sustainable construction sites with the **rational use of natural resources** and the **control of our CO2 emissions into the atmosphere**.

**IN 2023,** we published our sustainable construction site manual, in which we indicated sustainability actions. In accordance with the references of our **Sustainable Construction Site Manual**, we opted for sustainable inputs; use of rainwater in the construction sites; reuse of concrete mixer truck washing filter water, which after being filtered is used for cleaning activities, washing toilets, low energy equipment; adoption of light, bright colors, better reflecting natural light and reducing heat absorption; adoption of translucent tiles in certain environments; installation of LED lamps, etc.

The implementation of **strict monitoring** systems is essential to **understand** and **optimize** our consumption. **Regular data collection** allows us to identify usage patterns, identify areas of waste and guide strategies to **reduce consumption in future projects**.





# “PLUMB” CONSTRUCTION SITES

## ORGANIZED AND WELCOMING.

These are some of the characteristics of our construction sites, currently standardized and with a new layout for site fencing, guardhouses, engineering rooms, warehouses, cafeterias, changing rooms, client's room, rest and living spaces. “Plumb” Construction Site program creates a safe, efficient and productive work environment for construction activities. And it reinforces Moura Dubeux's proposal to provide a better experience for our customers when visiting the projects.

Platz - CE

Platz - CE



# WASTE MANAGEMENT AND PROCESSING

GRI 3-3 Waste processing  
306-1, 306-2, SASB IF-EN-160a.2

Training is always on the agenda, ensuring the perpetuity of the culture of our policy:

"BUILD IT RIGHT THE FIRST TIME, WITH THE REDUCTION AND CORRECT DISPOSAL OF WASTE".

Fully aware of the **impact generated by our activities**, we seek to understand, study and evaluate accurately and in detail each area addressed in our diagnosis.

The municipality itself controls the licensing **processes of the projects**, requiring the **presentation of studies, reports and environmental analyses** pertinent to the activity that will be installed on the site. We carefully to **present and comply with these requirements during all stages of construction**.

Given the importance of minimizing the environmental impact inherent in civil construction activities, we act on several fronts, **reducing Civil Construction Waste (RCCs)**, reinforcing practices of sustainable techniques and environmental consciousness. We choose to purchase more efficient inputs that also reduce the consumption of natural resources.

Some of the initiatives that guarantee the reduction of waste in our construction sites are: rationalized projects; reuse of material generated by in earth moving; drywall masonry; reuse of materials such as concrete for the manufacture of precast pieces; non-adherent facades; use of industrialized materials; selective waste collection, etc.

We also developed masonry projects with defined pagination, avoiding breakage and reworking and the use of dosed mortar dosed in the Center for all sites. An example of the rational use of inputs occurred in the Orquidário project Bahia, where we used the mortar silo for pumping during the execution of the external coating. Another initiative is the installation of metal screens to protect peripheral areas in our protective fall limiting system – SLQA, resulting in a significant reduction in the use of wood for these functions.

Jardim das Orquídeas – PE



To calculate the intensity of waste generation in the construction phase, we considered the volume generated in m<sup>3</sup> divided by the evolution of the constructed

TARGET ESTABLISHED  
BY MOURA DUBEUX  
**≤ 0,06 m<sup>3</sup>/**

In 2023, there was no change in this indicator compared to the previous year.

This scenario represents a trend of waste generation, allowing a new analysis of this same indicator. But we will always be focused on constantly developing more reduction actions and on the search for new construction systems. The implementation of the concrete wall methodology, already used in the Arborê project, located in Ceará, endorses this proposal. In this building, the structure phase, in an advanced stage of physical progress, showed a 70% reduction in waste generation.

Suppliers play a key role in this journey. We oversee all of our suppliers responsible for the transportation and destination of waste. During the year, we hired environmentally qualified and licensed suppliers to process the waste. In partnership with the authorities, the first transfer of excavation waste between sites in Recife was authorized.

**ALSO IN 2023** we entered into a partnership with the **Joaquim Correia Institute** and the **Catholic University of Pernambuco**, with the objective of studying the possibilities of **reusing the demolition waste** from the work of the retrofit projects Silo 215 and Silo 240 in the capital of Pernambuco; reuse of the concrete volume of concrete pilings; analysis of waste generation in specific services to improve the management and monitoring of the construction sites. And **we have already destined part of the waste from this project for use as landfill in another project in Recife.**

In our offices, we implemented **selective collection** and encouraged a reduction in paper consumption. Throughout the year, we **collected electronic waste** at our headquarters and offices and carried out campaigns with our employees for the correct disposal of electronic waste. In total, we **collected 1.72 tons**, destined for an electronics recycling company, a partner that reuses these electronics to donate electronic equipment to public schools.





# MORE EFFICIENCY, LESS WASTE

Learn more about the initiatives we have adopted

## MASONRY

For the standard floors, we carefully plan the location of each wall, optimizing the execution and rationalization of the use of blocks and avoiding unnecessary cuts. As the walls are raised, the installations that pass through the walls are already executed using the openings of the concrete blocks, reducing waste generation.

## STABILIZED MORTAR

Composed of cement, sand, water and some additives that are mixed so that the characteristics of the material are maintained. Therefore, the material already comes ready from the supply plants. This allows a reduction in the generation of waste, such as sacks, reduction of water and energy consumption, prevents environmental pollution, and guarantees the most efficient site logistics, from receipt and storage all the way to the eventual use in service.

## FLOORS

We individually evaluate each of the project's environments, with the objective of installing the most effective and least expensive coverings. For the execution of the subfloor, we opted for self-leveling mortar, which is produced with low environmental impact, in addition to generating less waste.

## REFORESTATION WOOD

The use of wood from trees planted for extraction, contributing to a reduction in the deforestation of native plants.

## NATURAL LIGHTING AND VENTILATION IN LIVING AREAS

The entire construction site is designed to optimize natural lighting and ventilation. This way we reduce electricity consumption and ensure the comfort and well-being for employees.



## Materials of non-renewable origin GRI 301-1

Material	Unit	2023	2022
		Quantity	Quantity
Sand	m³	142,090	26,344
Gravel	m³	27,702	39,390
Steel screens	m²	600,478	255,407
Ceramic coatings	m²	400,851	371,147
Granite and marble cladding	m²	25,506	103,296
Electrical Wires and Cables	m	2,986.962	2,602,052
PVC pipe	m	371,262	235,479
PEX pipe	m	245,918	158,542
Mortar	kg	12,505,898	9,480,174
Cement	kg	5,420,969	3,485,944
Steel rebar	kg	10,964,256	7,747,542
Texture	litros	252,036	38,716
Precast concrete blocks	units	4,904,781	250,535
Ceramic Blocks	units	492,923	1,084,866
Sanitary porcelain (Basins, toilets, sinks and tanks)	units	10,150	12,657
Plaster coating	kg	3,058,637	3,684,394
Drywall coverings and partitions	m²	349,797	87,799
Aluminum trim	kg	252,136	332,840

Note 1: Among the reasons for the quantity variation from 2022 to 2023, are: the Company's growth, greater volume of earth work, construction with concrete walls, replacement of ceramic block with concrete block.

In 2023,

51.43%

of the waste  
a total of34,708,18  
tons.

## GRI 306-4

Total weight of waste  
generated<sup>1</sup> (in tons)

2023

2022

## Non-Hazardous Waste

Recycled

17,851.28

12,095.74

<sup>1</sup> The waste accounted for was all sent for recycling. Note 1: We do not send hazardous waste for recycling or other recovery operations.

## GRI 306-5

Waste generated destined  
for final disposal (in tons)

2022

2023

## Non-Hazardous Waste

Landfill Disposal

11,850.06

16,802.32

## Hazardous waste

Landfill Disposal

231,67

54,58

Total

12,081.73

16,856.90

Note 1: We do not dispose of generated waste through incineration, with or without energy recovery. Note 2: Waste generated outside the Company is not included here.

## GRI 306-3

Total weight of waste  
generated<sup>1</sup> (in tons)

2023

2022

## Non-Hazardous Waste

Rubble (t)

17,946.82

25,936.06

Gypsum (t)

1,247.27

1,306.22

Recyclables (t)\*

2,177.96

2,028.25

Non-Recyclable (t)

2,573.75

5,383.07

Subtotal

23,945.80

34,653.60

## Hazardous Waste

Hazardous (t)

231,67

54,58

Subtotal

231,67

54,58

Total

24,117.47

34,708.18

Note 1: Sum of waste generated and tracked according to MTR.

\*Recyclables (paper, wood, metal, plastic and glass).



**Moura Dubeux monitors the consumption** of concrete and ceramic tile in order to **control waste**, minimizing increased costs and negative impacts on the environment. We understand that the extraction of natural resources, such as wood, causes depletion of non-renewable resources and therefore, in addition to the **strategies to reduce this input within the construction sites**, such as the adoption of metal screens, in the system for protection from falling objects (SLQA), metal molds, among others, we prioritize the use of wood of renewable origin, such as pine, and eucalyptus and for our ready-made doors, we **prioritize the purchase of reforestation** wood, such as pine and eucalyptus.

#### Recycled material GRI 301-2

Material	2023	2022
	Recycled	Recycled
Steel	85%	85%
Polystyrene Baseboard	100%	100%

#### Materials from renewable sources - GRI 301-1

Material	UN	2023	2022
		Quant.	Quant.
Pine	m³	1,473	16,532
Eucalyptus wood	m	3,689	4,446
Pre Mounted Door Kit	unities	17,781	1,590

#### Recovered Material GRI 306-3

Material	2023			2022		
	Recovered (Reuse/Recycling)	Landfills	Total	Recovered (Reuse/Recycling)	Landfills	Total
Rubble (t)	15,371.05	10,565.01	25,936.06	9,244.45	8,702.37	<b>17,946.82</b>
Gypsum (t)	1,093.18	213,04	1,306.22	1,038.20	209,07	<b>1,247.27</b>
Recyclables (t)	1,387.05	641,20	2,028.25	1,813.09	364,87	<b>2,177.96</b>
Non-Recyclables (t)	0,00	5,383.07	5,383.07	0,00	2,573.75	<b>2,573.75</b>
Hazardous (t)	0,00	54,58	54,58	0,00	231,67	<b>231,67</b>
<b>Total</b>	<b>29,325.11</b>			<b>24,117.47</b>		

About **85% of the steel** we consume is of recycled origin, as is our use of polystyrene baseboard which is **100% recycled material**.

Intensidade¹	Meta	2023	2022
Rubble (m³/m²)	≤ 0,06	0,07	0,07

¹Building area: 2021 - 146.046,62 m²; 2022 - 170.650,49 m²; 2023 - 255.266,62 m²

Our commitment is to continue to **significantly reduce the consumption of natural resources, emissions of polluting gases and the generation of waste**. This contributes to the preservation of ecosystems, the conservation of biodiversity and the promotion of more balanced and responsible development. The company is **constantly developing and researching** materials and construction methodologies that enhance the consumption of materials from renewable and recycled sources, reducing waste and consumption of natural resources.



# RATIONAL WATER CONSUMPTION

GRI 303-1, 303-2

The global context of water scarcity and the nature of construction activity, which implies intensive use of water resources, make detailed monitoring of water consumption on construction sites essential to understand usage patterns and identify opportunities for efficiency.

By incorporating strategies that minimize water impact, we seek not only to reduce the environmental impact, but also to lead the way to a more sustainable construction sector that is aware of its role in preserving resources.

In the manual we point out sustainability actions to reduce water consumption:

- Reuse of water from the sinks to clean the urinals in the changing rooms;
- Constant maintenance of hydraulic equipment;
- Installation of flow restricting faucets;
- Use of rainwater in the construction sites;
- Reuse of concrete mixer truck washing filter water, which after being filtered is destined for cleaning activities, washing toilets;
- Implementation of truck wheel washing with reused water;
- Rational water consumption awareness training with all employees;
- Use of stabilized and measured mortars in concrete plant.

Our water consumption intensity target is less than or equal to 0.5 m<sup>3</sup>/m<sup>2</sup>, in 2023 we obtained a result of 0.42, hitting the target and showing improvement over the 2022 indicator. This is the result of routine actions to reduce consumption in the execution of our projects.

Intensity <sup>1</sup>	Target	2023	2022	2021
Water consumption (m <sup>3</sup> , m <sup>2</sup> )	≤ 0,5	0,42	0,44	0,34

<sup>1</sup>Built area: 2021 - 146,046.62 m<sup>2</sup>; 2022 - 170,650.49 m<sup>2</sup>

Mirante do Cais - PE

GRI 303-3, 303-5

Total consumption m <sup>3</sup>	2023	2022	2021
Use of groundwater	14,124.36	2,108.00	9,134.00
Supplied by Concessionaire	93,887.60	73,411.00	42,276.40
<b>Organization Consumption</b>	<b>108,011.96</b>	<b>75,519.00</b>	<b>51,410.40</b>



# ENERGY EFFICIENCY

Construction is historically known as an energy-intensive industry. With the growing need to **reduce greenhouse gas emissions** and **minimize environmental impacts**, energy efficiency has increasingly become a strategic priority in our projects. To this end, we have developed strategies to improve ventilation and natural lighting, use materials and equipment with low energy consumption, such as presence sensors in common areas, automation of environments, purchase of equipment such as air conditioners, always with highest energy efficiency rating, the PROCEL level A seal.

In the construction phase of our projects, several actions have been taken to reduce energy consumption, such as:

- Light colored environments;
- Rationalization of the cargo winch using the Lean System for efficient construction;
- Translucent tiles in the environments;
- Energy-efficient lamps;
- Rationalization of the use of air conditioners;
- Rational energy consumption awareness training with all employees.

These sustainable practices have contributed to meeting our energy intensity goal in recent years.

Artiz - CE

IN  
**2023,**  
RECORDED A  
**20% of  
reduction**  
IN INTENSITY OF  
CONSUMPTION OF  
ENERGY

Poeme - BA

REPORT

**SUS  
TAINA  
BILI  
TY**  
**MD**  
moura dubéux

2023



Our goal is to **maintain energy consumption  $\leq 12$  kWh/m<sup>2</sup>**, resulting in 2023 in the **indicator of 6.92 kWh/m<sup>2</sup>**, meeting the target and showing improvement in relation to the 2022 indicator of 8.12 kWh/m<sup>2</sup>, as a result of the actions taken.

## GRI 302-3

Intensity <sup>1</sup>	Target	2023	2022	2021
Energy Consumption (kwh/m <sup>2</sup> )	$\leq 12$	6,92	8,12	7,08

<sup>1</sup> Area constructed: 2021 - 146,046.62 m<sup>2</sup>; 2022 - 170,650.49 m<sup>2</sup>; 2023 - 255,266.62 m<sup>2</sup>;

## GRI 302-1

Organization consumption (kwh)	2023	2022
<b>Renewable</b>		
Electricity	2,420,759.67	1,630,155.50
Distributed energy (Raízen / ENC Energy)	403,860.31	508,049.47
<b>Nonrenewable</b>		
Diesel Generator	10,268.47	3,360.00
<b>Total</b>	<b>2,834,888.45</b>	<b>2.141.564,97</b>

Note 1: The data include the sum of monthly energy consumption per work, offices, sales stand, MD Houses.

Note 2: The data were calculated based on the parameters obtained with the consumption of kWh from electric utilities, diesel for generators in some foundation works and renewable energy in partnership with Raízen + Enc Energy

Our greatest consumption is in the finishing phase of our projects, where we will continue our efforts and monitoring to reduce this consumption. In order to intensify our commitment, we are studying the further reduction of the indicator of this goal, in line with the overall sustainability objectives, to ensure a continuous and progressive approach to efficient energy management in our operations.

## GRI 302-2

Energy consumed by outside parties, by activity (GJ)	2023	2022
<b>Total</b>	<b>369,333.99</b>	<b>224,542.39</b>



# EMISSIONS INVENTORY

GRI 3-3 Climate Strategy



Incorporadoras  
e construtoras  
pela economia  
de baixo carbono



In our operation, we are aware of our role with regard to analyzing and minimizing its socio-environmental impacts, especially those arising from **Greenhouse Gas (GHG) emissions**.

Since 2022, we have been part of the **Alliance for Carbon Reduction of the Brazilian Association of Real Estate Developers (ABRAINC)** and we have been involved in order

to obtain the sectorial inventory for civil construction. The objective is generating the indices of the sector and working on reduction actions to minimize their impact on climate.

From that year, we have progressed in this agenda by carrying out the first carbon emission inventory. This is an important tool for measuring, managing and providing information on the amount and sources of emissions from our operations. Based on this instrument, we started to have more accurate data and, in 2023, we improved actions to raise awareness and reduce emissions of greenhouse gases (GHG), especially carbon dioxide (CO2), the main gas responsible for the greenhouse effect and its negative effects on the economy, society and the environment.

The inventory data were entered into the Climas platform and 100% of our sites, as well as the company's administrative area, report in a standardized and quantitative manner the information requested to calculate the inventory, based on the ABNT NBR ISO 14064 Standard - GHG Inventory Projects and the specifications of the Brazilian GHG Protocol Program.

The survey includes the operation of our seven offices, sales stands, two distribution centers, and all construction work in progress throughout 2023. The data collected did not undergo an external audit, which was internally validated by the Quality and Environment sector.

## GRI 305-1

Scop 1 emissions	2023		2022	
	GWP	Emissões	GWP	Emissões
CH4	28	1,85	28	0,99
CO2	1	749,27	1	420,14
HFC-32	677	14,43	677	18,06
HFC-125	3.170	67,57	3.170	84,58
N2O	265	4,26	265	2,70
<b>Total</b>		<b>837,38</b>		<b>526,47</b>
Scop 1 emissions (renewable CO2)		52,41		30,62

Note 1: Biogenic emissions were not considered, since combustion or biodegradation of biomass does not apply to our scope.

## GRI 305-2

Scop 2 emissions	2023		2022	
	GWP	Emissões	GWP	Emissões
CO2	1	96,65	1	70,60

The gas considered in the calculation is CO2. Note 1: As a methodology, we used WayCarbon's Clima Platform to calculate the emission, based on the ABNT 14.064 standard, which is based on technical guidelines with principles and requirements to develop, report and manage the Greenhouse Gas (GHG) inventory.



In the reporting period, there was an increase in the volume of construction sites in the foundation phase that impacts scope 3 emissions, due to the intensity of material consumption in this phase. We estimate that this consumption impacted a 10.5% increase in our emission factor per m<sup>2</sup> of built area. Even so, there was a reduction in the intensity of emissions, compared to the same period in 2022.

To engage all employees in this journey of reducing emissions, we took advantage of the Internal Week for the Prevention of Accidents at Work and the Environment (Sipatma), conducting an informative and awareness-raising “live”, addressing the theme of Carbon Inventory and GHG emissions. We also encouraged our teams to consciously consume and use carpooling in the corporate environment.

And in the replacement of the masonry guideline, exchanging ceramic blocks for concrete blocks, which generate lower emissions. In addition, concrete wall construction (MOOD Projects), whose construction methodology reduces the consumption of inputs compared to conventional concrete structures, will contribute positively to our GHG indicators.

Our results are in line with the sectorial results of GHG emissions intensity published by ABRAIN in 2024, whose intensity indicator was also 0.21 tCO<sub>2</sub>e/m<sup>2</sup>.

**Moura Dubeux offset 100% of direct (scope 01) and indirect (scope 02) emissions** related to 2023 emissions, through the purchase of carbon credit from the CDM Project of the Porto do Delta Wind Farm, which consists of the construction and operation of a wind farm that will provide clean energy to the National Interconnected System. The project is located in the Northeast of Brazil, on the coast of the State of Piauí, in the city of Parnaíba.

## GRI 305-3

Scop 3 emissions	2023		2022	
	GWP	Emissões	GWP	Emissões
CO <sub>2</sub>	1	45,549.47	1	26,858.68
CH <sub>4</sub>	28	6,583.51	28	5,360.96
N <sub>2</sub> O	265	51,57	265	57,52
<b>Total</b>		<b>52,184.55</b>	<b>1</b>	<b>32,277.16</b>
Renewable CO <sub>2</sub>		1,511.45		1,529.53

Note 1: Biogenic emissions were not considered, since combustion or biodegradation of biomass does not apply to our scope. Note 2: As a methodology, we used the WayCarbon Clima Platform to calculate the emission, based on the ABNT 14.064 standard, which is based on technical guidelines with principles and requirements to develop, report and manage the Greenhouse Gas (GHG) inventory

## GRI 305-4

Emissions intensity of greenhouse gases m <sup>2</sup>	2023	2022
Intensity of GHG emissions	0,21	0,19

Note 1: The denominator for calculating the index was: total emissions per equivalent construction area – measured in square meters.  
Note 2: The types of emissions considered for the intensity index were: direct (Scope 1), indirect (Scope 2) from energy acquisition and other indirect emissions (Scope 3)  
Note 3: The types of gases included in the calculation were CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFC-32, HFC-125 and N<sub>2</sub>O.



# COSTUMER EXPERIENCE

By assuming the proposition of delivering the best product with the best experience, we emphasize the importance we dedicate to the full satisfaction of our customers, managed by the company's Customer Experience area and following a management model that involves all sectors for the benefit of the customer. This context has gained more momentum in recent years, with the creation of our own sales force, MD Sales, which has provided a significant improvement in customer service and experience. For us, good service doesn't end when the contract is signed; For this reason, we are always at the customer's, seeking not only to answer their questions and complaints, but anticipating their needs, outlining all the necessary actions and strategies to make this relationship better and better.

The management of this long relationship cycle, with a total focus on the customer, is the key to achieving the company's goals. The customer journey was studied and separated into stages, with areas and managers responsible for each of these moments.

We also offer our customers the possibility of using digital solutions for signing and storing contracts, through a partnership with DocuSign – a recognized company in the market. In this way, not only is there more convenience for customers, but the process of completing the documentation has also been expedited – what would have previously taken about a month, and is now reduced to a few days. Another advantage is that documents can be traced, allowing our legal team to easily track the status of each document, monitor clause changes, store contracts, and quickly search for them in the event of audits.

## EASE AND CONVENIENCE

The convenience of accessing information anytime, anywhere,

is guaranteed by our **MD Customer app**, which in 2023, gained more functionality, improving the customer's digital experience. Among other features, it allows you to **consult financial summaries**, provides the barcode of the monthly bill, enables the anticipation of installments, the consultation of the property plans, the scheduling of site visits and shared access, from requests for financial statements to technical assistance services.



The app is available in the Google Play and App Stores, and more information can be found [here](#).





# MD CLIENT UNIVERSE

GRI 417-1

A set of booklets, available on our website, explains, in a clear and didactic way, several areas of interest to our clients – such as the rules of real estate financing and contract rescission, customization services for our projects and the definition of the incorporation or closed condominium plans.

We also have the **Customer Manual**, following the ABNT NBR 14037 standard and which can be accessed via **QR Code**, there the customer is directed to an indispensable tool to assist building managers and owners in the maintenance of the properties. Available at no cost to the owners until the end of the property warranty, the platform gathers all of the important information and documentation of the project, Through the use of the Smart Calendar, it makes the maintenance schedule more practical. Efficient management is ensured by these tools and a Maintenance Plan that can be followed by everyone in collaboration. In addition, *Facilita* sends email alerts with reminders for necessary maintenance.

Improving the customer experience is our reason for being. We seek to offer innovative solutions that bring comfort, ease and excellence. As a market differential

## Key topics in the Customer Handbook:

- Technical data sheet regarding the project
- Specifications of materials of the project;
- List of Suppliers and Designers;
- Guidance on product maintenance and operation of systems;
- Guarantees;
- Information on the environment and sustainability.

To assist customers and **make this experience even better**, we have created informative videos with instructions at the time of property inspection.

**And it doesn't stop there:** we also provide a card with a **QR code**, through which the client will have access to the complete material, with all the guarantees and information about the maintenance of the property. A second code is also applied on the electrical box board of the new property.

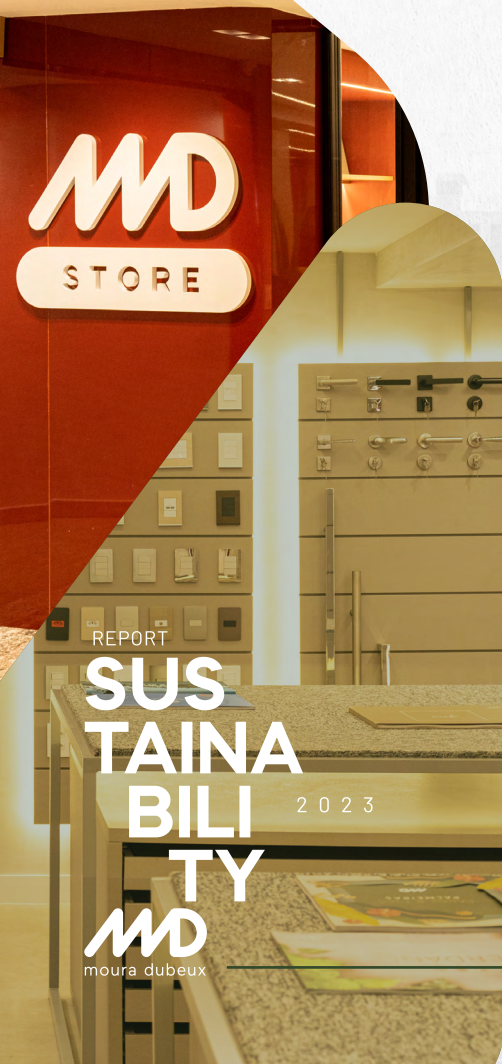


Get to know our primers [here](#) or scan the QR Code

we have the **MD Store**. An exclusive space, both **physical and virtual**, in which the customer can choose and acquire the coatings (floor and walls), plumbing fixtures (toilets and sinks), countertops, hardware, doors, as well as locks, electrical finishes and bathroom accessories.

Through the **MD Store**, the customer can customize their unit during construction, with an excellent cost-benefit, reduction of time and financial expenses for customizations after the delivery of the keys; and also reduces the waste of interventions post-construction, which makes the practice totally sustainable.

**MD Facilita**, on the other hand, is a convenience for the legal advice service we offer to clients, from the beginning to the registration of the deed – through the issuance of fees and taxes and due diligence before notary and real estate registry offices.





# CUSTOMER EXPERIENCE TEAM

GRI 2-25

Customer satisfaction is measured in each of these journeys through the **Net Promoter Score (NPS)** and other indicators monitored by the Experience Committee, formed by the CEO, senior management and leaders.

The indicators monitored by the Committee are exposed, ensuring full transparency and alignment between all senior leadership on the experience that the customer has and how the purpose of the company is being pursued. Meetings of "Journey Squads" are also held to co-create action plans and monitor their realization and result, always based on the best governance practices.

With this model of experience management and its methodological improvement, we have evolved in our indicators of satisfaction and efficiency of the service operation. This year, we achieved an NPS of 68, up five points from the previous year. Solid growth based on this method of tracking every detail of the journey.

**The growth of NPS is also a reflection of the monitoring and improvement of other indicators.** In 2023, our CX area grew in First Call Resolution (FCR) – a result measured by the percentage of protocols met and closed in the customer's first contact. We reached the 81% mark against 75% in 2022.




The services that were not closed in the first contact, by the **Front Line**, have another Key Performance Indicator (KPI) and that also evolved this year: the Service Level Agreement (SLA). **The percentage of protocol negotiations completed within the agreed deadline in 2022 was 94%, and we reach 97% in 2023.** This result reflects the role of the CX backoffice team in monitoring the protocols; this efficiency in service **guaranteed the maintenance of the NPS** at the enchantment level, registering **an index of 95% compared to 93% in 2022.**

In addition, we understand that our operation causes some discomfort in the local community in which we are settling; after all, it is not possible to build a building without causing dust, noise, waste generation and interference with traffic, among other impacts. In order to maintain an open relationship with the neighborhood, we have several means of collecting reports – received in loco at the works, on the **Transparency Channel** or in the various means of communication offered by CX. The reports received are monitored, treated and answered by the responsible areas, in addition to being incorporated into the indicators.

## 2023 NUMBERS

NPS  
**95%** | **41** THOUSAND

## Channels

	WHATSAPP	<b>36%</b>
	TELEPHONE CALLS	<b>33%</b>
	E-MAILS	<b>31%</b>



This focus on customers earned us the **"Great"** seal on the **Reclame Aqui** portal, with a response and clarification rate above 90%.



# POST-CONSTRUCTION RELATIONSHIP

To optimize the customer experience before the delivery of the units, we have a sector to carry out the inspection of the private units and common area.

The performance of the Asset Management sector is connected to the customer journey precisely at the time of receipt of the keys.

We seek to ensure the quality of our deliveries in order to provide our customer with a unique and exclusive experience. To this end, we have created informative instructional videos at the time of inspection of the property, in which we present our team and show how the process will work – from scheduling to completion with handover of the keys.

“ WE SEEK TO GUARANTEE THE QUALITY OF OUR DELIVERIES **TO PROVIDE OUR CUSTOMERS WITH A UNIQUE AND CHARMING EXPERIENCE.** ”

**Marilia Oliveira**  
Technical Assistance  
Manager and DGA

IN 2023  
**+1,000**  
UNITS  
INSPECTED

HAVING WON AN NPS IN THE  
**ZONE OF EXCELLENCE,**  
ACCORDING TO THE PERCEPTION  
OF OUR CUSTOMERS.





# POST-CONSTRUCTION RELATIONSHIP

Another highlight of the company is the **Technical Assistance** area, which has played a fundamental role in the relationship with this public, quickly meeting customer demands for any damages that occurred during the warranty period; and feeding back to the Engineering, Supplies and Projects sectors, in order to reduce customer requests, maintaining the quality of the communication ruler and experience, in addition to ensuring the quality of our works.

The area is also responsible for identifying and analyzing the pathological manifestations (refers to the damage occurred) that occur in the building within the warranty period, preventively enabling the improvement of the execution of the next works, aiming at increasing the quality and degree of customer satisfaction.

One of the preventive controls is the annual **Pathological Manifestations** Workshop, with the objective of analyzing the possible causes of the manifestations of the last year, based on the data generated by the Technical Assistance, addressing the preventive measures during the work to prevent or minimize new pathological manifestations after the delivery of the project.

PARTICIPATION OF

# +100

EMPLOYEES

from the engineering team and the most diverse areas: construction, with the participation of managers, engineers, building technicians and engineering assistants, supplies, projects, product, SGI and facilities.



# RELATIONSHIP WITH THE COMMUNITY

GRI 2-25, 203-1, 203-2, 413-2

GRI 3-3 Social and environmental responsibility

Given the nature of our business and its dimensions, we are aware of the direct and indirect impacts we generate on society.

In line with the Product Sustainability Guidelines, we act transparently and adhere to best practices. Thorough assessments are carried out in the incorporation so that we can have a range of possible impacts and take appropriate measures in an agile and responsible manner.

Throughout the construction period, from the preparation of the land to final delivery, we deal responsibly in dealing with the required and necessary aspects of: waste generation, which we identify, separate and transport with licensed companies; noise pollution, respecting the schedules established by the legislation; and tree removals, necessary for the location of buildings, carrying out the compensation stipulated by the regulatory agencies, but always choosing to preserve as many trees as possible.

Usually, the implementation of the projects are carried out in areas already occupied, in consolidated urban centers. However,

when construction occurs outside of this context, there is a need to implement infrastructure such as sewage connections, water supply pipelines, electricity grid implementation, road openings, and drainage to meet the demands generated by the future project.

The water, sewage and energy concessionaires benefit from the donation of the expansion of the systems, which are funded by Moura Dubeux, impacting not only the future condominiums, but also the surrounding community. As an example, we have the execution of the Binary of Ilha do Retiro (a neighborhood in of the city of Recife), a project that involved opening and paving a new road, requalifying the traffic of the neighborhood and providing a greater flow of vehicles, as well as local traffic planning. To strengthen our relationship with the community, we created an agile and transparent means to receive complaints, suggestions and questions. Now all the security gates for the projects

under construction are standardized. In them, all the company's communication channels and a QR Code are informed, which redirects to a page where the user fills out a form to contact a specific project and get to know the company and its certifications.

In both 2022 and 2023, we have carried out an ongoing assessment and monitoring of our environmental impacts, as well as discussing them with working committees, occupational health and safety committees, and other worker representative entities. We have also opened formal complaint processes on behalf of local communities.

Flow - PE



# VOLUNTEER PROGRAM

Social impact and shared value

The role of Moura Dubeux increasingly reinforces our purpose to be an important agent of transformation in the communities in which we operate. This mission has become a reality in several initiatives in the social pillar, including job training. With this program, we believe that we are generating value for the people involved and contributing to our industry. The quality of our professionals is fundamental for the delivery of the best product to the customer.

Within this context, we launched the Social MD program in April, 2023. In partnership with Instituto Engenheiro Joaquim Correia, we offer technical training and a certificate of completion. This qualification allows a greater possibility of entry into the labor market for these professionals. Theoretical and practical courses are offered focusing on the execution of concrete block masonry and carpentry, among others.

The Pilar community, located in Recife (PE), was one of the populations impacted by Social MD. At the end of the course and after a careful evaluation, all ten students were approved to work on the retrofit of the Moinho Recife Business & Life project.

One of the priorities of the program is to reach women. This year, we doubled the number of women in operational positions, and by means of the Social MD program, we believe it is possible to increase diversity in our construction sites. But, mainly, promoting conditions of income generation, self-esteem and empowerment for women from low income communities.

**150** PEOPLE TRAINED IN CARPENTRY AND MASONRY, AMONG OTHER COURSES

**7 classes**

**IN 2023, WE FORMALIZED THE VOLUNTEER PROGRAM AMONG EMPLOYEES IN ORDER TO HELP SENSITIZE THEM AND REINFORCE THEIR FEELING OF EMPATHY FOR OTHERS.**

## PROMOTED ACTIONS:

- Collection of donations of personal hygiene and cleaning items
- Visit to shelters for delivery
- Writing curriculum.





# PEOPLE AND MANAGEMENT



# CULTURE OF KNOWLEDGE

Our culture of knowledge translates what we believe is necessary to have teams that are engaged and connected.

People are the driving force of our strategy; without them, Moura Dubeux would be just a collection of empty buildings. In the 40 years of our history, people have worked with us and stayed on who are responsible for helping us become one of the largest developers in the Northeast, with projects spread across several cities. We want to have the best people working with us, providing a work environment where everyone feels connected as a team, with the same purpose, moving in the same direction.

Last year our team grew by 35%. We are approximately 5,000 employees, 100% allocated in the Northeast and divided in the seven states in which we operate. The majority, about 83%, are allocated to our more than 45 construction sites, and it is essential for our strategy to integrate all of our people, and that all of our initiatives reach everyone.

The company's People, Management & Culture area presents continuous advances in its strategy, ratified, for example, with the Great Place to Work (GPTW) seal, which is the result of internal, spontaneous and confidential research carried out with our employees. In 2023, we stood out, obtaining the award as the third best company to work for in Pernambuco, in the "large companies" category.



↑ **35%** INCREASE IN EMPLOYEES

## THINGS WE KNOW

KNOWING COMES FROM **UNDERSTANDING**,  
KNOWING COMES FROM  
**CHALLENGING YOURSELF**,  
KNOWING COMES FROM **DOING**,  
KNOWING COMES FROM **COLLABORATING**,  
KNOWING COMES FROM **DREAMING**.



# VALUING DIVERSITY AND INCLUSION

## 121%

INCREASE IN NUMBER  
OF WOMEN ON  
CONSTRUCTION SITES

We understand diversity in our workforce as a lever of transformation.

It is only through people that we can achieve our purpose; and, to realize the dream of our customers, we need to have people who are attuned to our culture, happy and committed.

That's why, we are increasingly striving for inclusion, free from prejudice and discrimination. We always seek to understand and respect the particularities of each region, promoting an increasingly plural environment in our organization. And in this constant search to offer an excellent place to work through development initiatives, social actions, internal marketing actions and continuous improvement in everything we do.

GRI 2-7   405-1	2023						2022					
Directory	Number	%	Men	%	Women	%	Number	%	Men	%	Women	%
Under 30	0	0,0%	0	0,0%	0	0,0%	0	0,0%	0	0,0%	0	0,0%
Between 30 and 50	6	66,7%	4	57,10%	2	100,0%	5	83,3%	5	83,3%	0	0,0%
Over 50	3	33,3%	3	42,90%	0	0,0%	1	16,7%	1	16,7%	0	0,0%
Total	9	100%	7	77,78%	2	22,2%	6	100%	6	100,0%	0	0,0%
Management												
Under 30	0	0,0%	0	0,0%	0	0,0%	0	0,0%	0	0,0%	0	0,0%
Between 30 and 50	39	81,30%	20	74,10%	19	90,50%	39	88,60%	22	84,60%	17	94,40%
Over 50	9	18,80%	7	25,90%	2	9,50%	5	11,40%	4	15,40%	1	5,60%
Total	48	100%	27	56,25%	21	43,80%	44	100%	26	59,10%	18	69,20%



An **inclusive environment**, **free from prejudice** and **discrimination**, is the driver of creativity, engagement and conflict reduction; improves the physical and mental health of employees; and, consequently, is reflected in **reduced** turnover and **increased competitiveness** for the company.

**45%**

OF MANAGEMENT POSITIONS  
ARE OCCUPIED BY WOMEN

**40%**

OF TECHNICAL/  
ADMINISTRATIVE POSITIONS  
ARE OCCUPIED BY WOMEN

GRI 2-7 | 405-1

2023

2022

Engineering	Number	%	Men	%	Women	%	Number	%	Men	%	Women	%
Under 30	8	17,39%	5	13,89%	3	30,0%	9	23,08%	6	19,40%	3	37,50%
Between 30 and 50	35	76,09%	28	77,78%	7	70,0%	29	74,36%	24	77,40%	5	62,50%
Over 50	3	6,52%	3	8,33%	0	0,0%	1	2,56%	1	3,20%	0	0,0%
<b>Total</b>	<b>46</b>	<b>100%</b>	<b>36</b>	<b>78,26%</b>	<b>10</b>	<b>21,74%</b>	<b>39</b>	<b>100%</b>	<b>31</b>	<b>79,50%</b>	<b>8</b>	<b>25,80%</b>
Coordination	Number	%	Men	%	Women	%	Number	%	Men	%	Women	%
Under 30	2	4,80%	0	0,0%	2	8,30%	12	14,60%	7	15,20%	5	13,90%
Between 30 and 50	40	95,20%	18	100,0%	22	91,67%	69	84,10%	38	82,60%	31	86,10%
Over 50	0	0,0%	0	0,0%	0	0,0%	1	1,20%	1	2,20%	0	0,0%
<b>Total</b>	<b>42</b>	<b>100%</b>	<b>18</b>	<b>42,86%</b>	<b>24</b>	<b>57,10%</b>	<b>82</b>	<b>100%</b>	<b>46</b>	<b>56,10%</b>	<b>36</b>	<b>78,30%</b>



Even though our sector is still one in which the male presence predominant, especially in operational activities, we are increasing the participation of women in the company's operations, including the training of female workers in the craft trades - which was strengthened throughout 2023.

We believe in the productive workforce of women and train stone masons, carpenters and steel workers, among other activities that add value to the execution of our projects.

GRI 2-7   405-1		2023					2022					
Administrative	Number	%	Men	%	Women	%	Number	%	Men	%	Women	%
Under 30	251	34,00%	124	29,10%	127	40,60%	245	37,80%	101	29,30%	144	47,50%
Between 30 and 50	431	58,30%	254	59,60%	177	56,50%	362	55,90%	212	61,40%	150	49,50%
Over 50	57	7,70%	48	11,30%	9	2,90%	41	6,30%	32	9,30%	9	3,00%
Total	739	100%	426	57,65%	313	42,40%	648	100%	345	53,20%	303	87,80%
Operational												
Under 30	624	15,20%	601	15,10%	23	19,00%	407	14,20%	397	14,10%	10	17,50%
Between 30 and 50	2.672	65,00%	2.588	64,90%	84	69,40%	1.916	66,70%	1.875	66,60%	41	71,90%
Over 50	815	19,80%	801	20,10%	14	11,60%	550	19,10%	544	19,30%	6	10,50%
Total	4.111	100%	3.990	97,06%	121	2,94%	2.873	100%	2.816	98,00%	57	2,00%
Total Overall	4.995	-	4.504	90,17%	491	9,83%	3.692	-	3.270	88,60%	422	12,9%

Note 1: We do not have employees who identify themselves as Others or who have not informed their gender.

Note 2: We do not have employees on a temporary basis, without a defined workload or part-time workers.

Note 3: Only full-time contractors and employees admitted by the condominium companies for which we provide management services are considered

Note 4: We reformulated the information of this GRI, due to the change in the methodology adopted. A category of Engineers was created, whose occupants come from the previous Coordination category. In addition, we chose to exclude apprentices from the Administrative category and from the base.



# JOINING THE TEAM

GRI 3-3 Talent Attraction and Retention.

IN 2023 WE  
REGISTERED MORE THAN

**115 admissions**

IN THE ADMINISTRATIVE  
TECHNICAL AREAS.

Several initiatives have been implemented over the years to consolidate our collaboration for the generation of employment and training of skilled workers.

In this way, generating value for the sector as well as society. And since 2022, the **Vem Somar (Come Join Us)** platform has supported the process of attracting, selecting and hiring new people. It allows us to reach talents that match our way of being, and covers vacancies for various sectors and functions, from young apprentice to manager. The tool is also an important communication channel for the **dissemination of development activities** to new employees.

After the selection process, we welcome them through the **Arrived to Somar (Joining the Team)** program, in which our business is presented, and knowledge is shared. In 2024, the initiative will have more content and active methodologies to facilitate the process of welcoming and training new people in our company.

And because we believe that “our people” are our greatest wealth, in 2023 we carried out a total of **281 internal transfers** (promotions, classifications and conversions of temps or apprentices or into full time employees), **148 in Pernambuco, 54 in Bahia, 9 in Rio Grande do Norte, 2 in Alagoas and 1** in our newest branch, in Paraíba.

And when it is not possible to find the talent for a specific vacancy in Moura Dubeux itself, we search in the market: through our recruiting and selection platform we have created a database with more than 20,000 registered resúmes, which shortens the time it takes to fill vacancies. More than 300 vacancies were filled for technical/administrative and management positions throughout the year. In addition to the platform, job fairs and partnerships with educational institutions ensure that we find the best talent.



# HIRING AND TURNOVER

GRI 401-1

The model of building construction **is labor-intensive**, in addition **we have internalized several services** that are often outsourced, such as painting, plastering, etc.

## 34%

REDUCTION IN  
TURNOVER

To bring greater transparency to the users of our report, we separated the indicators of admission, dismissal and turnover into two groups: construction workers and administrative employees.

Note 1: Data compiled without considering apprentice and intern.  
\*The Turnover Rate was calculated using the formula (general turnover = [(monthly admissions + monthly dismissals] ÷ 2) ÷ total employees in the previous year) \*\*The Turnover was converted to an average average (number of admissions + number of dismissals) ÷ 2 Note 2: The 2022 data were resubmitted due to the separation of data between construction workers and administrative employees. GRI 2-4.

Administrative												
2023									2022			
	Quantity	%	Admissions	Rate of Admissions	Dismissals	Rate of dismissals	**Turnover	*Rate of turnover	Admissions	Rate of Admissions	**Turnover	*Rate of turnover
Female	261	40,53%	61	53,04%	40	48,78%	51	27,29%	115	115	82	47,56%
Male	383	59,47%	54	46,96%	42	51,22%	48	16,94%	82	82	64	23,70%
By Age Group												
Under 30	130	20,19%	49	42,61%	19	23,17%	34	24,29%	75	75	51	57,30%
Between 30 and 50	393	61,02%	63	54,78%	55	67,07%	59	16,76%	114	114	89	28,18%
Over 50	121	18,79%	3	2,61%	8	9,76%	6	10,58%	8	8	6	108,29%
By Category												
Coordenation	42	6,52%	3	2,61%	6	7,32%	5	10,47%	156	156	0	26,46%
Executive Board	9	1,40%	2	1,74%	1	1,22%	2	25,00%	9	9	7	0%
Engineer	4	0,62%	2	1,74%	1	1,22%	2	50,00%	0	0	3	100,00%
Management	48	7,45%	5	4,35%	8	9,76%	7	14,77%	4	4	9	26,92%
Operational	214	33,23%	15	13,04%	12	14,63%	14	9,31%	10	10	16	11,07%
Administration	327	50,78%	88	76,52%	54	65,85%	71	23,43%	18	18	111	47,23%
Total	644				82		85		197	197	130	



In addition, in our construction management strategy, we choose to dismiss employees whenever a project is finished or when the need for specialization of the workforce no longer exists.

Nonetheless, these employees still remain in the Company, but in another project, another legal entity. This is a measure adopted to guarantee workers' rights, as well as to ensure the Asset Allocation by not transferring costs from one company to another, by transferring employees from one site to the next. However, this strategy does make our turnover indicator very high in relation to our market peers.



## Obra

2023

2022

	Quantity	%	Admissions	Rate of Admissions	Dismissals	Rate of dismissals	**Turnover	*Rate of turnover	Admissions	Rate of Admissions	**Turnover	*Rate of turnover
Female	230	5,29%	235	4,47%	139	3,54%	187	171,37%	124	4,24%	100	123,46%
Male	4,120	94,71%	5,023	95,53%	3,825	97,53%	4,424	151,45%	2,799	95,76%	2,509	106,56%
<b>By Age Group</b>												
Under 30	755	17,36%	49	17,40%	572	14,58%	744	134,45%	477	16,32%	381	109,80%
Between 30 and 50	2,830	65,06%	63	66,60%	2,646	67,47%	3,074	157,40%	1,959	67,02%	1,777	106,28%
Over 50	765	17,59%	3	15,99%	704	17,95%	773	141,48%	487	16,66%	451	108,29%
<b>By Category</b>												
Coordenation	0	6,52%	0	0%	0	0%	5	0%	9	0,31%	5	0%
Executive Board	0	0%	0	0%	0	0%	0	0%	0	0	0	0%
Engineer	46	0,97%	38	0,72%	35	0,89%	16	0%	17	0,58%	16	0%
Management	0	0%	0	0%	0	0%	0	0%	0	0	0	0%
Operational	3,897	89,56%	4,914	5,82%	12	94,01%	2,405	107,75%	2,669	91,31%	2,405	107,75%
Administration	644	9,47%	306	93,46%	3,687	5,1%	183	101,1%	228	7,80%	183	101,10%
<b>Total</b>	<b>4,587</b>		<b>5,258</b>		<b>3,734</b>		<b>4,590</b>		<b>2,923</b>		<b>2,609</b>	

Note 1: Data compiled without considering apprentices and interns.

\*The Turnover Rate was calculated using the formula (general turnover = [(monthly admissions + monthly dismissals] ÷ 2) ÷ total employees in the previous year) \*\* Turnover was converted to an average (number of admissions + number of dismissals) ÷ 2

Note 2: The 2022 data were resubmitted due to the separation of data between construction and administrative employees. GRI 2-4



# REMUNERATION AND BENEFITS

GRI 401-2, 202-1

Our remuneration policy is in line with that practiced by the civil construction sector.

To stay connected with market practices, we conduct research annually to understand trends to assess which are the most efficient and compatible with the segment in which we operate. We also seek to align the best principles of equal pay for the same position between men and women, so the proportion of entry compensation (lowest salary paid) versus the minimum wage is 100%. The determination of the local minimum wage follows the salary bases established by the collective agreements of the city of each operation.

The ratio between the total annual remuneration of the highest paid individual and the average total annual remuneration of the company's other employees (excluding the highest paid) is 59.20 times. There was an increase of 14% when we compared the ratio between the company's highest total annual remuneration and the average of other annual remunerations (excluding the highest paid), when comparing the years 2022 and 2023.

**Proportion between the total annual compensation of the highest paid individual in the organization and the average total annual compensation of all employees** GRI 2-21

## 2023

Total annual compensation of the highest paid individual in the organization

**R\$ 2,490,916.45**

Average annual total compensation of all employees

**R\$ 42,241.78**

Highest paid/average individual ratio of all employees

**58.97%**

## 2022

Total annual compensation of the highest paid individual in the organization

**R\$ 2,213,545.97**

Average annual total compensation of all employees

**R\$ 42,489.79**

Highest paid/average individual ratio of all employees

**52.1%**

Note 1: The proportion between the total annual remuneration of the highest paid individual, and the average total annual remuneration of the company's other employees (excluding the highest paid), is significant as the majority of our employees are construction site operators, which reduces the average annual salary.



Employees hired under the Consolidation of Labor Laws (CLT) are eligible for a collective bargaining agreement, which is a matter of free choice. As the company is present in seven different states of the Federation, each of them has its free negotiation of labor and employer unions. Obviously, variations in agreements may occur. However, we work to maintain parity between regions.


We seek to align the best **principles of equal pay** for the same position **between men and women**


**Ratio of basic salary and remuneration of women to men GRI 405-2**


	2023	2022
	Ratio	Ratio
Management	82,5%	89,9%
Coordenation	86,2%	82,5%
Engineering	100,86%	104,37%
Administrative	85,7%	85,4%
Operational	84,0%	83,3%

Note 1: The Board of Directors is composed exclusively of men, for this reason we do not include the category. Note 2: We reformulated the information of this GRI, due to the change in the methodology adopted. A new category of Engineers was created, whose members were removed from the Coordination category. In addition, we chose to exclude apprentices from the Administrative category and from the base. By changing the methodology, we were able to measure the proportion of compensation more accurately between categories.


The **Moura Dubeux** benefits program includes:


 Transportation or Transp. Voucher

 Food / Meal Vouchers

 Licença Parental

 Life Insurance and Medical / Dental Assistance<sup>1</sup>

 Gympass<sup>2</sup>

 Stock acquisition plan<sup>3</sup>

<sup>1</sup> For the operational category, Medical / Dental Assistance is offered by labor union.

<sup>2</sup> The benefit is not offered to the operating category.

<sup>3</sup> Offered only to key employees



# RESPECT FOR HUMAN RIGHTS

At **Moura Dubeux**, we value **respect for all** and **safety at work** as much as possible.

At construction sites, for example, we have the *Canteiro no Prumo* (Plumb Worksites) project, which promotes a safe, efficient and productive work environment for construction activities.

In addition, we continuously promote educational actions, dealing with topics such as promoting gender and racial equity, combating harassment and child labor, and health and safety measures, among other topics. In the labor relations area, all employees hired through the Consolidation of Labor Laws (CLT) may have collective bargaining agreements.

In 2021, we instituted the Long-Term Incentive (LTI) plan to attract and recognize our talents. Its objective is the retention of executives and key employees, through the granting of Moura Dubeux shares, making them partners. The annual review of the guidelines is under the responsibility of the People and Management Committee, which determines the list of those eligible to be approved by the Board of Directors. In choosing the eligible employees, they are considered employees who, in addition to delivering results, are aligned with long-term strategic planning.

Parental Leave GRI 401-3	2023		2022	
	Men	Women	Men	Women
Employees entitled to take leave	4454	550	3233	414
Employees who took leave	51	15	81	4
Returned to work at the end of the period	51	15	81	4
Returned to work and remained employed after 12 months*	34	4	18	3
Rate of Returning to work	100%	100%	100%	100%
Retention rate of employees who took leave	41,98%	100%	69,23%	46,82%

\* In 2023, the 12-month retention rate remained satisfactory. The reduction in the rate in relation to the previous period was essentially due to admissions and dismissals



# TRAINING AND PREPARATION

GRI 404-1, 404-2

We have a very clear focus on preparation and continuous training and skills and leadership development, aligning individual and corporate objectives.

This strategy is continuous and comprehensive and involves actions that enhance intellectual and technological innovation, competitiveness, and the delivery of the best product and customer experience.

With more than **140 Educational Projects**, an average of 4,000 participants and 9,000 hours invested, we can highlight the company's proactive role in promoting corporate education and investing in professional development. Not only do these initiatives directly benefit participants, but they also contribute to building a solid foundation for sustainable progress. And as feedback for the dedication to carry out all these projects, we achieved an NPS of 90.6, putting us in the zone of excellence when it comes to human development.

With 52% of in-house people conducting these learning sessions, we value our employees as multipliers. But we also invest in knowledge coming from the market, with 48% of training by people outside of the company, invited and contracted to ensure the quality of these moments. 68% of topics are behavioral in nature and 32% are technical and methodological.

## Our PILLARS



LEADERSHIP



CAREER



APPRENTICESHIP

## 90.6% NPs

TRAINING EVALUATION

## 61,212 HH

TRAINING





For example, training has already been carried out for the technical teams of the works in the disciplines of foundation, structural work and finishing.

# 1,256 HOURS

TRAINING HOURS (APPRENTICE LEVE)

# 816 HOURS

TRAINING HOURS (TRAINEE LEVE)

All these actions are monitored both in their quantitative and qualitative aspects. Monthly monitoring allows us to evaluate the positive points and where we can further improve this journey and achieve the planned results. For us, employee feedback is key in this improvement process. Therefore, we also apply the Net Promoter Score (NPS) survey at the end of each activity, where we measure, for example, the level of satisfaction of the participants in relation to the didactics and content presented.

Average of training hours performed by employees GRI 404-1

2023

Hours of training | Average per employee

Men 53,855 11,82

Women 7,357 14,83

**Total 61,212 12,10**

Statutory 17 2,43

Management 915 18,67

Coordination 1,934 42,04

Engineer 497 11,04

Administrative 9,658 13,05

Operational 48,191 11,58

**Total 61,212 12,10**

2023

2022

Actions 140 309

Actions carried out by multipliers 52% (78) 82%

Total hours in development actions 61,212 65,365

Participants 4,000 3,386

Participations 11,488 14,540

Average hours per employee 11.7 11,84

Rate of adherence 79% 61%



We also carry out **internal training** with employees from both the construction and administrative sectors, with the objective of **promoting, implementing** and **ensuring** continuous improvement and adherence to the Integrated Management System.



There is also a self-development and learning channel, with **24 biweekly episodes**, in 2023 we received **37 guests (21 internal and 16 external)**, mostly addressing behavioral (56%) and technical/methodological (44%) topics. We reached **an average audience of 123 employees** online and in person, totaling 1,440 minutes broadcast. This year **we broke the record of 12,060 minutes watched** asynchronously in our Corporate University of live recordings.



Adding knowledge and building culture, we held the first edition of the Soma(Adding)Festival, an internal learning and development event addressing the topics: ESG, customer experience, digital transformation, education and careers. With educational actions (in the formats of Panels, Interactive Lectures and Soma Talks), the fair with educational partners and cultural presentations, we added 10 hours of events, in person in Recife, with transmission to all branches. There were 256 face-to-face registrations for the 18 educational actions, with a total of 26 speakers (17 external and 9 internal).

The purpose of the festival is to be itinerant, so we plan in the coming years to present it in one of our branches, guaranteeing everyone the privilege of participating in person in a moment thought out in every detail, for our employees.



DEMONSTRATING THE SUCCESS OF THE EVENT, WE HAD:

**26**

LECTURERS

**660**

ONLINE ACCESSES

**+600**

LPT<sup>1</sup> REGISTRATIONS

**98**

OF NPS

<sup>1</sup> Training Attendance List







**Unisoma**, the **Corporate University** of **Moura Dubeux**, is one of the **instruments available for the continuing education** of our employees, including the issuance of certificates after completion of the courses. It is a **100% digital platform** that offers **four learning** paths:

**ESSENTIAL:** All employees;

**FUNTIONAL:** content produced for employees according to the positions they occupy;

**LEADERSHIP:** content produced for managers;

**SELF-DEVELOPMENT:** content that promotes Lifelong Learning, in which free courses are made available, with different themes, to enrich the path of learning.

NUMBERS FROM



**+4,400**

CONTINUOUS HOURS OF LEARNING

**+350**

LEARNING EVENTS

**+1,900**

PARTICIPATIONS



## PROGRAMA

# germinar

The training of young apprentices is developed through the Germinar (Germinate) program. The transversality of topics covered allows the young person to recognize and develop skills, such as analytical thinking and innovation; creativity; leadership; customer experience, etc. In this way, we collaborate so that young people are more able to navigate through and consolidate their professional journey.

IN 2023,

**90** APPRENTICES  
PARTICIPATED IN  
GERMINAR.

DESSE TOTAL,

**13** WERE  
HIRED.

# estágio

The *MD Estágio* (MD Internship) is another one of our programs that had a year with many innovations. In addition to the 1st Performance Evaluation, the MD Estágio included *Papo Com Café*, (Chatting over Coffee) a conversation full of good practices and many stories with our Director of Real Estate Development, Fernando Amorim. The conversations took place in person in Fortaleza/CE, but counted on transmission and interaction from all other branches. Intercâmbio *Entre Obras* (Exchange among Jobsites), an opportunity for interns to get to know other construction sites and be able to develop even more. And to finalize the news, *SomaFlix*. A course streaming platform present in the trainees' employment track, offering innumerable Courses to foster lifelong learning. With all this, of the

Currently, we have **33 managers who began their journey in the company as interns**, proving our philosophy of training, maintaining and collaborating for the professional growth of employees.

# 30

INTERNS HIRED

	2023	2022
Apprentices	90	56
Hired	14%	19%

Training apprentices 365 hours and 13.03 hours/person for men. 891 hours and 14.61 h/person for women

## PROGRAMA

# semente

In turn, the *Semente* (Seed) program strengthens our network of trainees. Over two years, trainees participate in eight cycles designing projects and absorbing knowledge about the characteristics and challenges of strategic areas of the company, such as Engineering, Development, Design, Budget, Planning & Control, SGI, Commercial, Marketing, Customer Experience, Controllershship and Accounting. We concluded the year with three completed cycles and 19 projects delivered, some of them adopted by the company.

REPORT

**SUS  
TAINA  
BILI  
TY**

2023

**MD**  
moura dubaux



LÍDERES QUE



It is impossible to strengthen the corporate culture without a solid training program for the people who will occupy leadership positions in the company.

Moura Dubeux's Leadership Development program is designed and executed to train leaders in synergy with the company's principles and objectives. The Leaders Forum is an important channel for communication between leaders and their teams, engaging them in our purpose: to deliver the best customer experience.

We have continued our proposition to hold the Leaders' Conference annually. The meeting was attended by 160 leaders and the entire management of the company. Representatives of the seven states the company operates attended the event. The exchange of ideas among the leadership in these states was also addressed, always respecting the characteristics of each region, but always aligned with the Moura Dubeux culture, the company's prerogative in its years of history.

MORE THAN

40+

EMPLOYEES  
PROMOTED TO  
leadership  
POSITIONS

REPORT  
**SUS  
TAINA  
BILI  
TY**  
2023  
**MD**  
moura dubeux

CONFERÊNCIA  
— DE —  
**LÍDERES**  
— 2023 —  
**MD**



# PERFORMANCE EVALUATION

All these initiatives are complemented with the performance evaluation program, *Gente que Soma* (People that Help), offered via a digital platform.

In addition, we recognize people who represent well the competencies that are aligned with the knowledge expressed in our corporate culture. In 2023, ten people were recognized in the competencies we work on in several educational projects and performance evaluations.

In 2023, more than 460 people were reviewed based on goals and behavior demonstrated throughout the year. Our cycle begins in the Self-Assessment + Career Aspirations stage, proceeds to Management Review, then goes to Calibration and finally, the Feedback and PDI review stage.

## Regular Performance Reviews GRI 404-3

2023

2022

### By Gender

Number

Total

Percentage

Number

Total

Percentage

Men

225

228

99%

216

221

98%

Woman

238

240

99%

186

189

98%

**Total****463****468****99%****402****468****98%**

### By Category

Directors

6

6

100%

5

6

83%

Management

42

44

95%

44

46

96%

Coordination

47

47

100%

45

45

100%

Engineer

28

29

97%

23

23

100%

Administrative

340

342

99%

285

290

98%

Operational

0

0

0%

0

0

0%

**Total****463****468****99%****402****410****98%**



# EMPOWERED COMMUNICATION

GRI 402-1

A healthy and welcoming work environment is also built and preserved through transparent, agile and democratic communication. All of the company's institutional websites have our virtual sign language translator, Maya. +100 thousand words were translated with a total reach of 519 users.

Over the years, we have implemented a series of internal marketing and communication programs that bring employees from different areas of the company closer together, also disseminating our culture. They are:

HISTÓRIAS QUE

## somam

In celebration of the company's 40th anniversary, we created the Stories That Add board, the purpose of which is to highlight internal talents and consolidate our organizational culture. We invite employees who have inspiring stories to share their experiences weekly during the program, thus promoting the recognition and appreciation of their trajectories within the company.

## conecta

A program that was remodeled in 2022, replacing the DDS. The frequency of Conecta is weekly, and it is conducted by engineers and occupational safety technicians on the same day and time for all sites. The purpose is to have a moment of communication and alignment according to the objective of each project, in addition to addressing health and safety content in a practical way.

## conexão MD

Our internal social network. The employee is able to follow all company information through news, photos and videos, including in real time. Employees also share posts on their profile, contributing to the exchange of experiences and bringing new visions of the company's daily life.

We carry out weekly communications via **Conecta MD** and **Conexão MD** (intranet), weekly via **Acontece MD** and monthly on **Acontece na Obra**. This connection with employees is part of our culture of "Knowing comes from Understanding"





It is an **internal communication program** that targets technical and administrative employees.

It takes place weekly in a **live format** and is hosted by our **CEO, Diego Villar**, and the **People, Management and Culture** area. Through it, we communicate with more than 300 employees, with information on several relevant topics, from the presentation of our results, new policies and procedures, project launches, dissemination of internal marketing campaigns, and updates on the news in the cities where we operate.



Monthly, videos are made available to teams in the operational area. The content covers the company's main news and relevant topics such as health, safety and quality well-being.

Its objective is to bring the operating public closer to the company's strategies, encouraging the development of skills and disseminating the company's culture. The agenda is put together each month by a multidisciplinary team, which involves construction and office employees from different areas and states. We seek, in each episode, to clarify the main employee questions, as well as to bring varied content such as health, safety and well-being.

The program recordings also have the participation of internal employees, including the operational team, promoting engagement and dissemination of knowledge, being transmitted monthly at all the company's sites. All episodes are available on the *Conexão* and *Unisoma* platforms.



Scan the QR Code and watch What's Happening on the MD sites. (available [here](#)).



# HEALTH AND SAFETY AT THE WORK

GRI 3-3 Health, safety and well-being

Ensuring occupational **health** and **safety** is essential for our management. We are committed to providing our employees with a **healthy, safe and sustainable work environment**.

Our management is based on ISO 45,000, applicable legislation and internal procedures of the Integrated Management Program (PGI). The program covers and directly serves 100% of Moura Dubeux employees as well as all temporary third-party workers, in addition to visitors who circulate at our construction sites. Due to the importance of the topic, we consider that Occupational Safety management, despite having a direct leadership, is the responsibility of everyone involved in operational activities – whether as an agent, participant or inspector.

Therefore, we reinforce best practices through Conecta MD. The initiative is carried out weekly, and is conducted by engineers and occupational safety technicians on the same day and at the same time for all sites. Its purpose is to have a moment of communication and alignment according to the objective of

each project, in addition to addressing health and safety content in a practical way. It is the nature of the civil construction sector to present a high risk of accidents. In our case, it is also important to consider the company's large number of construction sites – there are currently 45. Even with this challenging scenario, we were able to maintain the quality of safety at all stages of the construction process.

The Occupational Safety area has adequate structure and autonomy to ensure correct compliance with corrective measures, if necessary. As part of our management system, we map out the occupational risks of the activities developed that are monitored through the Risk Management Program (PGR) made available at all construction sites. This process is updated annually, with a focus on risk mitigation or elimination. The action plans resulting from this risk mapping are monitored monthly through internal audits.



# HEALTH MANAGEMENT

GRI 403-1, 403-10

In addition to the risk management programs which ensure their analysis and control, we monitor the health of our employees through the Occupational Health Medical Control Program (*PCMSO*). We also have monthly audits to ensure compliance with legislation, the implementation of collective and individual protection measures. The inconsistencies found are specified in an action plan with corrective measures in order to improve the process.

We guarantee the training and qualification of our employees through a schedule established in the programs, as well as events such as the Internal Week for the Prevention of Accidents at Work and the Environment (*Sipatma*), promoting employee awareness regarding the prevention of accidents.

In 2023, the frequency rate was 5% and the severity rate 131.34. The increasing number of accidents is associated with the increase in the number of construction sites and employees. No fatalities were recorded. 49 accidents were recorded, all typical. The causes of all accidents are investigated, as well as an action plan to prevent similar or even more serious accidents. There were no cases of occupational diseases.

Hazards are identified through a prior risk analysis, also used for the preparation of the Risk Management Program (*RMP*). The lack of use of collective and individual protections caused or contributed to those dangerous situations that were verified; we did not verify the risk of danger in the normal activities. The measures adopted include analysis and investigation of accidents through a search for the root cause, training and discussions by and with the Internal Commission for the Prevention of Accidents and Harassment (*CIPA*).

Work Related Accidents GRI 403-9	2023		2022		2021	
	Employees	Third Parties	Employees	Third Parties	Employees	Third Parties
Total Man-hours worked	10,297,100	71,940	6,182,440	49,500	5,039,100	37,840
Number of reportable accidents	49	0	28	0	8	0
Number of accidents with serious consequences	8	0	9	0	1	0
Reportable Accident frequency rate	5%	0%	3,89%	0%	1,59%	0%
Frequency Rate for accidents with	0,77%	0%	1,45%	0%	0,19%	0%

Note 1: Rates were calculated based on 1,000,000 hours worked.

Note 2: Accidents causing more than 30 days out of work were considered as serious

Accident rate SASB IF-HB-320a.1	2023	2022	2021
Total Recordable Incident Rate (TRIR)	1,45%	2,58%	7,93%
Mortality rate of direct employees	0%	0%	0%
Mortality rate of outsourced employees	0%	0%	0%



# RISK AND PREVENTION ASSESSMENT

GRI 403-2

Its main purpose is to describe hazards and possible injuries or health problems to workers or to indicate the groups of workers most subject to these risks. In case of accidents, we have a standard investigation procedure, seeking to find the root cause and thus adopt corrective, informative and awareness-raising measures in order to avoid its recurrence.

The Occupational Health and Safety Management System has always been one of the strategic pillars in Moura Dubeux's production process. In 2003, the company adhered to OHSAS 18001, an international certification for the implementation and maintenance of an Occupational Health and Safety Management System (OHS). And, in 2021, the company obtained ISO 45001 certification, proving the company's commitment to continuous performance improvement in relation to OHS and the elimination of hazards and risks to the health and well-being of employees.

On a monthly basis, the company's safety team performs an audit of the construction sites, carefully analyzing all NR 18 guidelines as well as others,

The **identification of occupational risks** is a constant process of analyzing the work environment and evaluating the activities carried out by the company; as specified in our **Risk Management Program (RMP)**.

including personal protective equipment (PPE), safety signs, scaffolding and work platforms, protection measures against falls from heights, electrical installations, fire protection and training, collective protections, machinery and equipment, and sanitary facilities. The results of the audit are presented to the managers, as well as the elaboration of an action plan for risk identification situations related to the safety of the teams.

All sites have a service team in case of emergencies, trained for first aid interventions and firefighting. Each of them has the support of its respective Internal Commission for the Prevention of Occupational Accidents (CIPA), whose objective is to promote actions to preserve life and health, prevent diseases and accidents in the workplace, providing employees with the necessary workplace safety through awareness-raising initiatives.



The **Occupational Medical Health Control Program (PCSMO)** is also carried out in each site, containing an annual schedule of actions to be taken. Every year a report is issued on the health conditions of employees.

Within this program, hearing health monitoring actions are carried out through audiometric examinations and lectures on hearing conservation measures.

Every year we carry out the **Internal Accident Prevention Week**, with actions at all construction sites, as well as in the company's offices. These include recreational activities, lectures and contests, always focusing on collective and individual measures in the prevention of accidents and occupational diseases.

A training schedule is met annually. New hires are already impacted on the topic during the onboarding process. Other employees participate in the annual training, fulfilling the required number of hours. We always focusing on protective measures, awareness, prevention and elimination of risks and hazards in our activities. Lectures are also promoted on the prevention of diseases, smoking, sexually transmitted diseases, among others.

This concern for safety also involves third party employees. We offer training to all of them before starting any job. This is another way we find to maintain the quality of safety at the sites and increase the knowledge to these professionals. In specific cases, we require documentation proving the technical capacity within the scope of the safety of third parties.

## COLLABORATIVE PREVENTION

Employees also participate in the development and maintenance of the occupational health and safety management system through the Internal Commission for the Prevention of Accidents and Harassment (CIPA); and together with the team of the Specialized Services in Safety Engineering and Occupational Medicine (SESMT) develop actions to ensure a safe and healthy work environment.

### Retrospective of the 2023 event

- 100% of cities** with direct actions in the offices
- 3 online actions** (lectures, "lives" on well-being and health)
- 40 Construction Sites** (scavenger hunts, lectures, health actions, theater and art contests)
- 10 external partnerships** (educational and guests)
- 13 employees** directly involved with the event
- 95** satisfaction score





# OCCUPATIONAL HEALTH SERVICE

GRI 403-3, 403-4, 403-5, 403-6, 403-7, 403-8

In order to protect the physical integrity and health of workers, our occupational safety area analyzes, with specific techniques, the factors that can be the cause of occupational diseases or accidents.

In this way, it is possible to avoid situations that affect people's health and quality of life. We also promote actions that seek to offer a better quality of life for our employees, as well as to ensure health and better conditions for their professional performance. Our management makes it possible to identify, analyze, quantify and qualify the risks of our activities, in addition to controlling them, through mitigating actions.

The Specialized Services in Occupational Safety and Medicine (SESMT) maintains a direct connection with workers through training and carrying out Conectas (DDS), as well as the participation of the Internal Commission for the Prevention of Accidents and Harassment (CIPA) in the analysis of risks and actions to mitigate accidents at construction sites.

We have a permanent training schedule, with which we seek to promote a culture of continuous learning and self-

development. The initiative enables a good organizational climate, and employees feel encouraged to grow, share knowledge and collaborate more effectively.

The work safety area is prioritizing all projects aimed at the use of collective protections in a safe and sustainable way, reducing the use of wood at construction sites and with more efficient solutions aimed at preserving the health and physical integrity of employees. All our employees are covered by an occupational health and safety management system based on legal requirements, recognized standards and guidelines and are audited internally and externally.





# PHYSICAL AND MENTAL HEALTH

We continue with the **Medical Occupational Health Control Program**, in compliance with **Regulatory Standard No. 7** of the Ministry of Labor and Employment.

Regularly, medical follow-ups are carried out with complementary exams, according to each risk pointed out by the Risk Management Program. The employee's health care goes beyond that required by labor laws. During our trajectory, we seek to improve mechanisms that contribute to the health and well-being of employees. In 2023, several actions were carried out, addressing care related to occupational diseases, communicable diseases and chemical dependence. These are carried out annually with significant participation of employees.

One of the highlights was the nutritional assessment of our employees, conducted by the company's nutritionist and a nursing technician. In all sites in Pernambuco, blood glucose, blood pressure, weight, height, abdominal circumference and arm circumference measurements were performed, identifying the nutritional profile of each employee, detecting and preventing possible comorbidities, and presenting lectures presenting the results of this evaluation and giving guidance on healthy eating.

Through lectures and "lives", we raise team awareness on important issues, warning about the risks of diseases and encouraging prevention and care for health in general. Among them, the following were carried out in 2023:



**January White**  
MENTAL HEALTH



**October Pink**  
BREAST CANCER  
PREVENTION



**November Blue**  
- FIGHTING PROSTATE CANCER  
CONDUCTING THE PSA EXAM FOR  
EMPLOYEES OVER 50 YEARS OLD



**December Orange**  
SKIN CANCER PREVENTION



## ACTION FOR VISION

For our operational team, we encourage special eye health care through the Vision Action program. Free examinations are carried out at the workplace, in addition to a guarantee of discounts on the purchase of prescription glasses. In all, more than 600 construction employees benefited from this program in all our sites.

**600+**  
EMPLOYEES  
IMPACTED





# MD WELLNESS CIRCUIT



Implemented in 2022 from internal research, the MD Wellness Circuit proved to be a success. The focus of the program is to encourage physical activity inside and outside the company, connecting people to an active and healthy lifestyle.

This initiative strengthens the rapprochement between employees and stimulates the feeling of being welcomed and belonging, engaging them in promoting a collaborative environment.

In the second half of 2023, we promoted racing and walking circuits for the Moura Dubeux team. With more than 1,800 employees enrolled in the Wellness Circuit in Recife, Salvador, Fortaleza, Alagoas and Natal, with the presence of the CEO and the local board of directors.

The walks and runs, on circuits of 2.5 and 5 kilometers, are part of a series of actions to promote physical and social activities among our employees. Throughout the actions implemented, we can see some gains with the program such as: attracting and retaining talent, increasing productivity, pride in belonging and building engaged and collaborative teams.





# ECONOMIC PERFORMANCE



# CONTROLLER AND PLANNER

GRI 3-3 Operational and Financial Performance

Operating in seven of the main capitals of the Northeast region, our operation impacts the local economy due to the high volume of purchases from our suppliers and partners. We also have a responsibility to our employees and their families, who depend on the continuity of our operation, and to our customers, who entrust us with the construction of their homes. And, in addition to the regional impact, as a company with shares traded on the stock exchange, we also have a commitment to investors interested in increasing the value of their equity.

Valuing the continuity of its business and focusing on generating value for our shareholders, Moura Dubeux maintains among its pillars the practice of strong governance of our operating and financial results. For this reason, in 2023 we remained focused on optimizing our construction sites, and promoting the efficient monitoring of project costs. We believe it is essential to report our economic and financial performance to all stakeholders, ensuring that all aspects of the business management model and its value chain are aligned with legal, environmental, tax, accounting, corporate and regulatory compliance.

Our Controllership area is responsible for monitoring these results and their key indicators, which are reported to senior management through executive committees in specific forums. These committees deal with issues related to sales performance, cash flow, accounting results and project performance.

The Strategic Planning sector also participates in these exercises, whose purpose is to furnish information for the decision-making process, assisting the leadership with detailed projection models based on current market assumptions, always with a conservative bias. In addition, our results are independently audited in order to maintain the confidence of our results for all stakeholders. At the end of each quarter, after conducting external audits, we published our results in the Comissão de Valores Mobiliários – the CVM (Brazil's securities regulator) system as well as on our Investor Relations website.

In the development of new business opportunities, we benefit from being the only player with regional coverage in the medium and high standard segment in the Northeast region. We have regional management offices that provide us with the necessary premises for the feasibility studies of contracting strategic properties, aligned with our business plan.

In more than four decades of existence, we have successfully faced the challenging scenario of the Brazilian market – which, during this period, faced ups and downs, witnessed the emergence of different economic plans and has had five different currencies. However, the solid strategy outlined by the three Moura Dubeux brothers in 1983 allowed the company not only to continue its operations, but to grow consistently over these years and continue to generate value for its shareholders. Its financial results are a demonstration of our ability to sustainably maintain profitability – supported by a strategic planning sector, which provides our leadership with the necessary data, including detailed market projection models.

44%

INCREASE IN NET  
REVENUE

34.7%

GROSS MARGIN

8.7 BI

LANDBANK (PSV)

2.7%

NET DEBT/ EQUITY

REPORT

SUS  
TAINA  
BILI  
TY

2023

MD  
moura dubeux



In 2023, our focus was on optimizing our construction sites and promoting the efficient monitoring of the costs of their projects – and this strategy led us to the best year in our history.

We reached R\$1.48 billion in net sales, which represents an increase of 10.2% compared to 2022 (R\$1.34 billion). The speed of sale (VSO), measured through the relationship between net sales and supply for the period, was 45.6% in the year, and launches totaled R\$1.61 billion in overall sales value (PSV) – an amount 13.6% lower than in 2022 (R\$1.87 billion). An important highlight was the performance of businesses related to the condominium regime, which represented 67.8% (or R\$1.09 billion) of the offerings launched.

Our net operating revenue totaled R\$1.15 billion – an increase of 44% compared to 2022 (R\$799.5 million). This positive result was a direct consequence of the launches made throughout the year and the appropriation of revenues from these projects. Gross profit ended 2023 at R\$399.79 million, with a gross margin of 34.7%, which represents an increase of 1.4 percentage points compared to 2022 (33.3%). Operating expenses, on the other hand, grew by 27.4% compared to the previous year – which is due to the higher volume of sales in the year, which led to an increase in commission expenses, thus contributing to an increase in commercial expenses of 39.5%; and an increase in the long-term incentive plan (ILP) and institutional marketing actions, which increased general and administrative expenses by 16.5%.

REPORT

**SUS  
TAINA  
BILI  
TY**

2023

**MD**  
moura dubeux

We concluded 2023 with a landbank of R\$8.7 billion in PSV, allocated to 65 plots of land, accompanied by a solid cash position and a low degree of indebtedness.

### CONSOLIDATED EARNINGS

Direct economic value generated (R\$ million) GRI 201-1

	2023	2022	2021
Revenue (R\$)	R\$ 1,198,057	R\$ 869,450	R\$ 679,630
(-) Cancellations of Sales	(R\$ 108,525)	(R\$ 86,260)	(R\$ 78,021)
Real Estate Revenue	R\$ 1,130,362	R\$ 801,829	R\$ 604,906
Service Revenue	R\$ 129,406	R\$ 83,958	R\$ 92,758
Financial Revenue	R\$ 46,814	R\$ 69,923	R\$ 59,987
Economic Value distributed (R\$ million)			
Distributed			
Operating Costs (a)(b)	(R\$ 744,999)	(R\$ 561,883)	(R\$ 445,573)
Employee Salaries and Benefits	(R\$ 183,203)	(R\$ 118,203)	(R\$ 87,421)
Payments to capital providers	(R\$ 25,458)	(R\$ 30,028)	(R\$ 23,432)
Payments to the government	(R\$ 75,017)	(R\$ 51,021)	(R\$ 38,866)
Investments in the community	(R\$ 15,543)	(R\$ 3,773)	(R\$ 496)
<b>Total</b>	<b>(R\$ 1,044,220)</b>	<b>(R\$ 764,908)</b>	<b>(R\$ 595,788)</b>
Net Profit	R\$ 155,167	R\$ 105,057	R\$ 84,943
Equity balance	R\$ 1,780	R\$ 515	R\$ 1,101

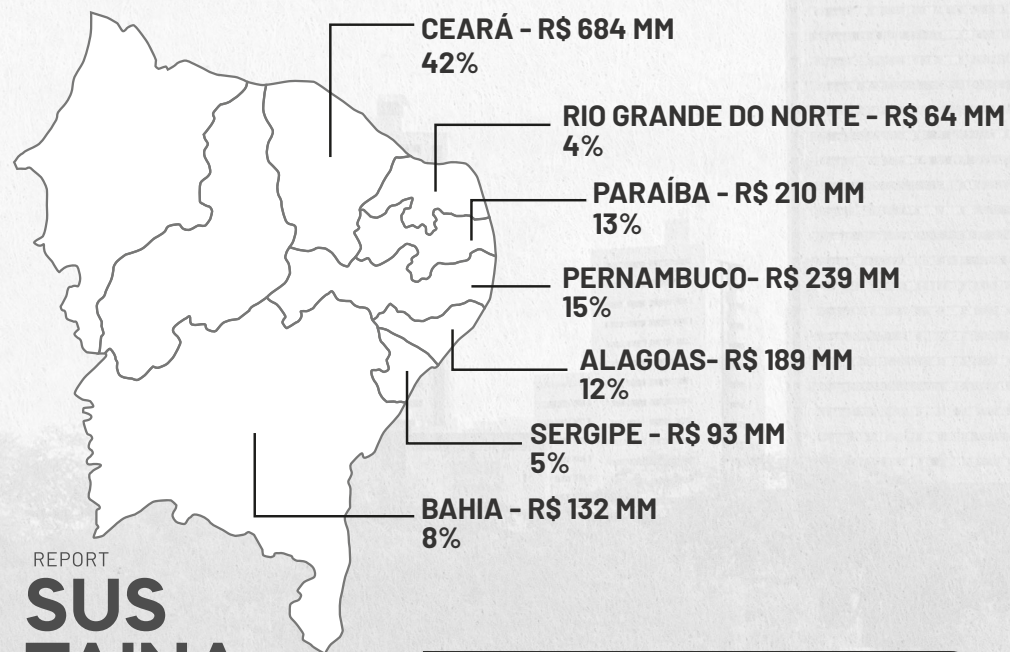
(a) The appropriate financial charges in the production process were additional to operational costs.

(b) The costs of real estate development projects are recognized in accordance with OCPC 01 (R1); they were added to operating costs.



# MORE LAUNCHES IN 2023

During 2023 we launched 15 projects – three more than in the previous year – representing a gross overall sales value (PSV) of around R\$1.9 billion, and a net PSV of R\$1.6 billion. A total of 3,558 units were launched, an amount 6.6% higher than that recorded in 2022. Between 2022 and 2023, we increased our sales volume and net condominium by 10.2% (%MD) , which totaled a record amount of R\$1.482 billion.



**10.2%** INCREASE  
IN SALES

## ACTIVE PROJECTS

These are our works in progress. It is natural that we have a greater volume of construction sites in activity, taking into account our growing number of launches after the company's initial public offering. As a metric for the incorporation works, we have an average period of six months after the launch to start the works. In the condominium regime, this period may be extended a little longer, but these are specific situations.

SASB IF-EN-000.A	2023	2022
Active projects	51	44

## BACKLOG

The backlog information refers to the revenues and costs to be appropriated from operations contracted in the condominium and development modalities. Further details can be found in our Financial Statements as of December 31, 2023, available [here](#).

Pending Amounts (in thousand R\$) SASB IF-EN-000.C	2023	2022
Backlog (Profit or loss to appropriate - Incorporation)	R\$ 285,339	R\$ 263,090
Backlog (Profit or loss to appropriate - condominium)	R\$ 24,911	R\$ 16,294

## COMMISSIONED PROJECTS

In 2023 we delivered five projects built under the condominium regime, all of these projects are the result of launches prior to our initial share offering.

SASB IF-EN-000.B	2023	2022
Commissioned Projects	5	2



Aymê - PE

## ACTIVE PROJECTS FOR SALE

This is a direct result of the growth in the volume of launches we made after the initial share offering. From 2020 to the end of 2023, we put a total of 54 projects on the market, maintaining the pace above ten launches per year. Thus, the volume of active ventures for sale grew over this period, even with our sales speed (VSO) presenting itself at very healthy levels.

SASB IF-HB-000.C

2023

2022

Total delivered - active  
projects for sale

60

55

## CONTROLLED PLOTS (LANDBANK)

We have established as a policy the maintenance of our landbank at a level above the potential R\$8 billion of PSV, in order to face the volume of launches that we aim for, and which is in line with the fulfillment of our business plan. The 65 plots of land contracted with a position in December 2023 totaled BRL 8.7 billion in PSV potential, as widely disclosed in our operational preview.

SASB IF-HB-000.A

2023

2022

Total Land Plots (landbank) Under Control

65

61

## UNITS DELIVERED

After our IPO, we were able to rebalance our debt structure and resume an increasing pace of launches. These, in turn, presented excellent sales performance, which allowed the inflow of cash into these projects and the consequent application of these resources in the actual progress of construction, responsibly and quickly. This fact, combined with the mix of projects launched, made it possible to increase the volume of housing units delivered in 2023, compared to the previous year. About 42% of the units delivered in 2023 are from launches made after our initial share offering.

SASB IF-HB-000.B

2023

2022

Landbank

1,030

790



Casa Boris - CE

Mirat - BA

# TAX MANAGEMENT

GRI 207-1, 207-2, 207-3

Our understanding of the need to contribute to society and alignment with our purpose, are values and principles reflected in the adoption of a posture of absolute tax compliance in our tax approach.

In this sense, we employ strategies that privilege our fiscal and legal security, always in accordance with current legislation. To this end, we have a specialized team that is always updated on jurisprudential precedents, which allows us to use tax credits only after obtaining favorable decisions – which reduces risks and negative impacts.

In addition, this team also acts in tax verification on our purchases, services, sales and strategic activities, in order to ensure the integrity of all our operations. Since we employ a conservative strategy in complying with tax legislation, our employees and partners are encouraged to act in line with our rules.

Tax reviews are carried out every six months, in order to ensure compliance with our procedures, through preventive risk management. The results of these reviews are reported to our CFO and, depending on the case, are also reported to the Statutory Audit and Risk Committee and the Board of Directors.

Jardins do  
Parque - AL



# SEGREGATE STATE

Introduced into Brazilian Legislation by the law number 10.931/2004, the concept of segregate estate is intended to provide greater security to buyers of properties under construction. It provides for the separation of the equity related to a project of the developer from the rest of its assets, forming an autonomous equity protected from possible negative events, such as bankruptcy or insolvency. The use of this regime provides more transparency and security to consumers, reducing the risks associated with the acquisition of real estate still in the planning stage, and creating more confidence in the real estate market. The law opens to the developer the possibility of having access to lower tax rates, which contributes to the strategic planning and viability of the business.

# TAX COMPLIANCE

The nature of our activity, focused on the segments of civil construction and real estate development, makes us subject to several tax rules – both those at the municipal, state and federal levels, as well as specific legislation, such as the segregate estate (read above).

Our main tax base is on the operation of subsidiaries or investees – that is, the companies incorporated for each real estate development project. The calculation of taxes is made by the Regime Especial de Tributação - RET (Special Taxation Regime Ret), in which the tax is calculated on the operating revenues of each Special Purpose Entity (SPE) by applying the rate of 4%. There is also taxation on subsidiaries or investees that have real estate activities or are service providers.

We use two tax regimes. The calculation of taxes considers the presumed profit, which is based on the taxation of the presumption of profit between 8% and 12% of operating revenues and for revenue from services of 32% presumption for Corporate Income Tax (IRPJ) and Social Contribution on Net Income (CSLL), respectively; in the case of other revenues, there is an increase of 100%. IRPJ and CSLL are calculated by applying rates of 25% and 9%, respectively. In the case of the parent company, which consolidates the controlled companies, taxation is based on the taxable income regime, whereby the calculation is made from the percentage of net income adjusted by the tax rules – 25% for IRPJ and 9% for CSLL, totaling 34%.



# SUMMARY GRI

## STATEMENT OF USE

Moura Dubeux Engenharia S.A. reported in compliance with the GRI Standards for the period from January 01, 2023 to December 31, 2023.

## GRI 1 USED

GRI 1: Fundamentals 2021

## APPLICABLE GRI SECTOR STANDARD(S)

Didn't have

GRI STANDARD	DISCLOSURE	Location	Omission		
			Omitted application(s)	Motive	Explanation
GRI 2: General Disclosures 2021	The organization and its reporting practices				
	2-1 Organizational details	Pg. 7			
	2-2 Entities included in the organization's sustainability reporting	Pg. 6			
	2-3 Reporting period, frequency and contact point	Pg. 6			
	2-4 Restatements of information	The reformulations are flagged in footnotes next to the contents of the report.			
	2-5 External assurance	Não houve.			
	Activities and employees				
	2-6 Activities, value chain and other business relationship	Pg. 16			
	2-7 Employees2-8 Trabalhadores que não são empregados	Pg. 86 a 88			
	2-8 Workers who are not employees			Information unavailable	Moura Dubeux does not have Consolidated data with the Total number of employees Third Parties and Their Relationships Contractual
	Governance				
	2-9 Governance structure and composition	Pg. 31			
	2-10 Nomination and selection of the highest governance body	Pg. 31			
	2-11 Chair of the highest governance body	Pg. 31			
	2-12 Role played by the highest governance body in overseeing impact management	Pg. 31			



GRI STANDARD	DISCLOSURE	Location	Omission		
			Omitted application(s)	Motive	Explanation
GRI 2: General Disclosures 2021	<b>Governance</b>				
	2-13 Delegation of responsibility for impact management	Pg. 31			
	2-14 Role of the highest governance body in overseeing the management of impacts	Pg. 31			
	2-15 Conflicts of interest	Pg. 31			
	2-16 Communicating critical concerns	Pg. 31			
	2-17 Collective knowledge of the highest governance body	Pg. 31			
	2-18 Evaluation of the performance of the highest governance body	Pg. 34			
	2-19 Remuneration policies	Pg. 33			
	2-20 Process for determining remuneration	Pg. 33			
	2-21 Annual total compensation ratio	Pg. 92			
	<b>Strategy, policies and practices</b>				
	2-22 Statement on sustainable development strategy	Pg. 3			
	2-23 Policy commitments	Pg. 26			
	2-24 Embedding policy commitments	Pg. 26			
	2-25 Processes to remediate negative impacts	Pg. 42, 79, 82			
	2-26 Mechanisms for seeking advice and raising concerns	Pg. 42			
	2-27 Compliance with laws and regulations	Moura Dubeux had no cases of non-Compliance with laws and regulations environmental fines or penalties in which were applied in 2023			
	2-28 Membership associations	Moura Dubeux is associated with the sectoral entities Abrainc (Association of Brazilian Association of Real Estate Developers); Ademi (Association of Managers of Real Estate Market Companies) at regional states of Alagoas and Pernambuco; and Sinduscon (Civil Construction Union in the regions of Bahia, Ceará, Paraíba, Pernambuco and Rio Grande do Norte).			



GRI STANDARD	DISCLOSURE	Location	Omission		
			Omitted application(s)	Motive	Explanation
GRI 2: General Disclosures 2021	<b>stakeholders engagement</b>				
	2-29 Approach to stakeholder engagement	Pg. 28 e 29			
	2-30 Collective bargaining agreements	All our employees contracted under the CLT regime are covered by collective bargaining agreement, being The Association of Free Choice”			
GRI 3: Material Topics 2021	<b>Material Topics</b>				
	3-1 Process to determine material topics	Pg. 23			
	3-2 List of material topics	Pg. 24 e 25			
GRI 3: Material Topics 2021	<b>Ethics, Integrity &amp; Compliance</b>				
	3-3 Management of material topics	Pg. 41			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for corruption-related risks	Pg. 43			
	205-2 Communication and training on anti-corruption policies and procedures	Pg. 43			
	205-3 Confirmed incidents of corruption and actions taken	Pg. 43			
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labelin	Pg. 78			
GRI 3: Material Topics 2021	<b>Attracting, Developing and Retaining Employees</b>				
	3-3 Management of material topics	Pg. 89			
GRI 202: Presença de mercado 2016	202-1 Ratio of standard entry level wage by gender compared to local minimum wage	Pg. 92			
	202-2 Proportion of board members hired in the local communitylocal	Pg. 35			



GRI STANDARD	DISCLOSURE	Location	Omission		
			Omitted application(s)	Motive	Explanation
	<b>Atração, desenvolvimento e retenção de talentos</b>				
<b>GRI 401:</b> Employment 2016	401-1 New hires and employee turnover	Pg. 90			
	401-2 Benefits offered to full-time employees that are not offered to temporary or part-time employees	Pg. 92			
	401-3 Maternity/paternity leave	Pg. 94			
<b>GRI 402:</b> Labor Relations 2016	402-1 Minimum notification period on operational changes	Pg. 102			
<b>GRI 404:</b> Training and education 2016	404-1 Average hours of training per year, per employee	Pg. 95			
	404-2 Programs for the improvement of employees' skills and assistance with career transition	Pg. 95			
	404-3 Percentage of employees who receive regular performance and career development appraisals	Pg. 101			
<b>GRI 405:</b> Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	Pg. 86 a 88			
	405-2 Ratio of basic salary and remuneration of women to men	Pg. 93			
<b>GRI 406:</b> Non-Discrimination 2016	406-1 Cases of discrimination and corrective actions taken	Pg. 41			



GRI STANDARD	DISCLOSURE	Location	Omission		
			Omitted application(s)	Motive	Explanation
GRI 3: Material Topics 2021	<b>Good Health and Well-Being</b>				
	3-3 Management of material topics	Pg. 104			
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	Pg. 105			
	403-2 Hazard identification, risk assessment, and incident investigation	Pg. 106			
	403-3 Occupational health services	Pg. 108			
	403-4 Worker participation, consultation, and communication on occupational health and safety	Pg. 108			
	403-5 Worker training on occupational health and safety	Pg. 108			
	403-6 Promotion of worker health	Pg. 108			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships”	Pg. 108			
	403-8 Workers covered by an occupational health and safety management system	Pg. 108			
	403-9 Work-related injuries	Pg. 105			
	403-10 Work-related ill health	Pg. 105			
GRI 3: Material Topics 2021	<b>Sustainability on construction sites</b>				
	3-3 Management of material topics	Pg. 65			



GRI STANDARD	DISCLOSURE	Location	Omission		
			Omitted application(s)	Motive	Explanation
GRI 302: Energy 2016	Sustainability at the construction sites				
	302-1 Energy consumption within the organization	Pg. 74			
	302-2 Energy consumption outside the organization	Pg. 74			
	302-3 Energy intensity	Pg. 74			
	302-4 Reduction of energy consumption	-		Information unavailable	Moura Dubeux does not have Methodology of analysis of Reductions in the consumption of energy through energy improvement process
	302-5 Reduction of energy requirements of products and services	-		Information unavailable	Moura Dubeux does not have Methodology of analysis of Reductions in the consumption of energy through energy improvement process
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	Pg. 72			
	303-2 Management of impacts related to water discharge	Pg. 72			
	303-3 Water abstraction	Pg. 72			
	303-4 Water disposal	Moura Dubeux does not dispose of and uses water embedded in the construction process. In case of effluents, the installation is connected to the mains public and/or cesspools			
	303-5 Water consumption	Pg. 72			



GRI STANDARD	DISCLOSURE	Location	Omission		
			Omitted application(s)	Motive	Explanation
GRI 308: Environmental Assessment of Suppliers 2016	Sustainability at the construction sites				
	308-1 New suppliers selected on the basis of environmental criteria	Pg. 62			
	308-2 Negative environmental impacts in the supply chain and measures taken	Pg. 62			
GRI 414: Social Evaluation of Suppliers 2016	414-1 1 New suppliers that were screened using social criteria	Pg. 62			
	414-2 Negative social impacts in the supply chain and actions taken	Pg. 62			
GRI 3: Material Topics 2021	Waste processing				
	3-3 Management of material topics	Pg. 67			
GRI 301: Materials 2016	301-1 Materials used, broken down by weight or volume	Pg. 70			
	301-2 Recycled input materials used	Pg. 71			
GRI 306: Effluents and Waste 2020	306-1 Waste generation and significant waste-related impacts	Pg. 67			
	306-2 Management of significant waste-related impacts	Pg. 67			
	306-3 Waste generated	Pg. 70 e 71			
	306-4 Waste diverted from disposal	Pg. 70			
	306-5 Waste directed to disposal	Pg. 70			



GRI STANDARD	DISCLOSURE	Location	Omission		
			Omitted application(s)	Motive	Explanation
	Social and environmental responsibility				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg. 82			
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	Pg. 82			
	203-2 Significant indirect economic impacts	Pg. 82			
GRI 304: Biodiversity 2016	304-1 Owned, leased or managed operational units within or adjacent to environmental protection areas and areas of high biodiversity value located outside environmental protection areas	Pg. 49			
	304-2 Significant impacts of activities, products and services on biodiversity	Pg. 49			
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	-		Information unavailable	Moura Dubeux does not have Methodology of analysis of Reductions in the consumption of energy through energy improvement process
GRI 408: Child labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Pg. 62			
GRI 409: Trabalho Forçado ou Análogo ao Escravo 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Pg. 62			



GRI STANDARD	DISCLOSURE	Location	Omission		
			Omitted application(s)	Motive	Explanation
GRI 413: Local Communities 2016	Social and environmental responsibility				
	413-1 Operations with engagement, impact assessments, and local community-driven development programs	100% of our operations rely on environmental impact assessments, CIPA and formal grievance proceedings by Local Communities			
	413-2 Operations with significant negative impacts – actual and potential – on local communities	Pg. 82			
GRI 3: Material Topics 2021	Quality and certification of projects				
	3-3 Management of material topics	Pg. 51			
GRI 3: Material Topics 2021	Operating and financial performance				
	3-3 Management of material topics	Pg. 112			
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	Pg. 113			
GRI 204: Purchasing Practices 2016	204-1 Proportion of spending with local suppliers	Pg. 63			
GRI 207: Taxes 2019	207-1 Approach to tax	Pg. 116			
	207-2 Tax governance, control and risk management	Pg. 116			
	207-3 Stakeholder engagement and management of their tax concerns	Pg. 116			



GRI STANDARD	DISCLOSURE	Location	Omission		
			Omitted application(s)	Motive	Explanation
GRI 415: Public Policies 2016	Desempenho operacional e financeiro				
	415-1 Political contributions	-		Not applicable	The Company does not carry out Political contributions[edit] financial, direct or indirectly, aiming at avoid any kind of Misperception of Corruption or Advantage undue to the fact that it is not possible to Consideration of the Law Anti-Corruption (Law No. 12,846) and PLDFT (Law No. 9,613/98).
GRI 3: Material Topics 2021	Climate Strategy				
	3-3 Management of material topics	Pg. 75			
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities related to climate change	-			The Company does not have Risk Matrix with Risks Built-in climate
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Pg. 75			
	305-2 Energy indirect (Scope 2) GHG emissions	Pg. 75			
	305-3 Other indirect (Scope 3) greenhouse gas (GHG) emissions	Pg. 76			
	305-4 Greenhouse gas (GHG) emissions intensity	Pg. 76			
	305-5 Reduction of greenhouse gas (GHG) emissions	In 2023, we had no reduction in greenhouse gas emissions.			



GRI STANDARD	DISCLOSURE	Location	Omission		
			Omitted application(s)	Motive	Explanation
GRI 3: Material Topics 2021	Innovation				
	3-3 Management of material topics	Pg. 58			
GRI 418: Customer privacy 2016	Additional content				
	418-1 1 Substantiated complaints regarding breaches of customer privacy and losses of customer data	Pg. 38			



# SUMMARY SASB

TOPIC	Indicators	Location
Land use and ecological impacts	<b>Industry: Home builders 2018</b>	
	IF-HB-160a.1 Number of (1) lots and (2) homes delivered to reconstruction sites	In 2023, we did not operate in the reconstruction area.
	IF-HB-160a.3 Total amount of monetary losses as a result of lawsuits associated with environmental regulations	Moura Dubeux had no monetary losses as a result of lawsuits associated with environmental regulations in the reporting period
	IF-HB-160a.4 Discussion of the process for integrating environmental considerations into site selection, design, development, and construction	Pg. 49
Workforce health and safety	IF-HB-320a.1 (1) Total Recordable Incident Rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Pg. 105
Design for Resource Efficiency	IF-HB-410a.3 Number of homes delivered certified to comprehensive third-party environmental construction standard	Pg. 54
	IF-HB-410a.4 Description of the risks and opportunities related to incorporating resource efficiency into home design and how the benefits are communicated to clients	Pg. 51 e 54
Climate Change Adaptation	IF-HB-420a.2 Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies to mitigate risks	Moura Dubeux does not have a climate risk matrix.
Activity metrics	IF-HB-000.A Number of Controlled Batches	Pg. 115
	IF-HB-000.B Number of active developments for sale	Pg. 115
	IF-HB-000.C Number of houses delivered	Pg. 115



TOPIC	Indicators	Location
Environmental Impacts of Project Development	<b>Industry: Engineering &amp; Construction Services 2018</b>	
	IF-EN-160a.1 Number of incidents of non-compliance with environmental permits, standards, and regulations	There were no incidents of non-conformities of the point associated with the environment
	F-EN-160a.2 Discussion of processes for assessing and managing environmental risks associated with design, location, and construction	Pg. 67
Structural Integrity and Safety	IF-EN-250a.1 Amount of defect- and safety-related rework costs	Non-conformities that generate rework are part of the sector's routine of occupational safety. Situations of serious and imminent risk that are seen in auditorium and adjusted at the same time.
	IF-EN-250a.2 Total amount of monetary losses as a result of lawsuits associated with incidents related to infrastructure defects and security	Moura Dubeux did not incur any major monetary losses during the the reporting period.
Life Cycle Impacts of Buildings and Infrastructure	IF-EN-410a.2 Discussion of the process for incorporating energy and water efficiency considerations from the operational phase, into project planning and design	Pg. 51
Business Ethics	IF-EN-510a.2 Total amount of monetary losses as a result of legal proceedings associated with accusations of (1) bribery or corruption and (2) anti-competitive practices	Moura Dubeux had no monetary losses as a result of lawsuits legal proceedings associated with bribery or corruption allegations and practices Anti-competitive
	IF-EN-510a.3 Description of policies and practices for the prevention of (1) bribery and corruption and (2) anticompetitive behavior in project bidding processes	Pg. 41
Activity metrics	IF-EN-000.A Number of active projects	Pg. 114
	IF-EN-000.B Number of projects commissioned	Pg. 114
	IF-EN-000.C Total backlogs	Pg. 114





### OVERALL COORDINATION

MARIA LÚCIA DUBEUX, GENTE E GESTÃO  
MAELLE MARTINS, AUDITORIA INTERNA  
E GESTÃO DE RISCOS  
VICTOR JULIUS, AUDITORIA INTERNA

### SUPPORT

DIOGO BARRAL, RELAÇÕES COM INVESTIDORES  
ALAN AQUINO, RELAÇÃO COM INVESTIDORES

### CONTENT AND CONSULTING

WALK4GOOD

### DESIGN

NÔMADE COMUNICAÇÃO

### PHOTOGRAPHY

ACERVO MOURA DUBEUX





REPORT

# SUSTAINABILITY

2023

