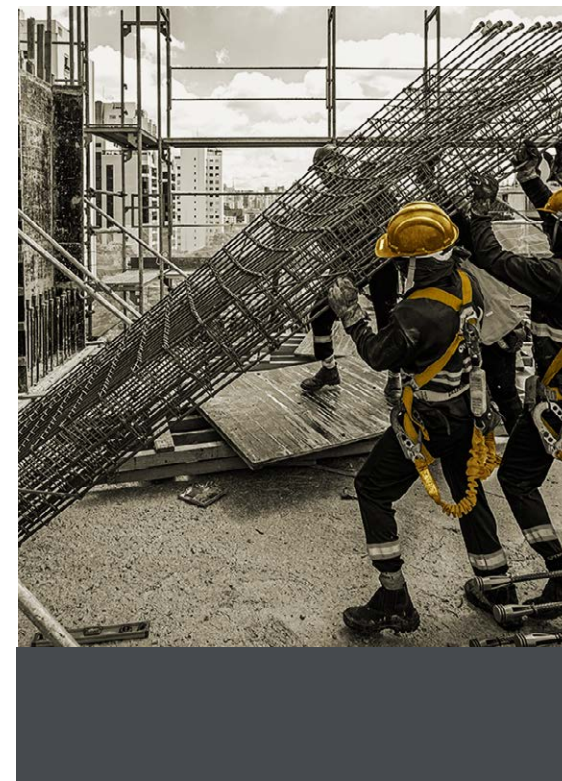
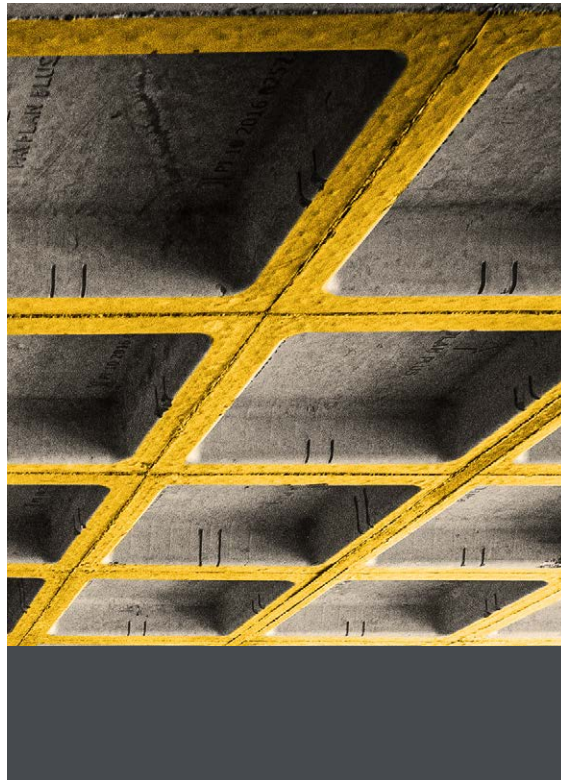


Integrated Report 2024

TEGRA
INCORPORADORA

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01

INTRODUCTION

OUR CHALLENGES DEMAND PROTECTION THAT MATCHES THEIR SCALES. WE INVEST IN TECHNOLOGY AND INTEGRATED INITIATIVES TO ENSURE EVERY PROJECT IS COMPLETED WITH SAFETY AND WELL-BEING FOR EVERYONE INVOLVED.

About the report

This Integrated Report presents Tegra's commitments, initiatives, and results in 2024 under the Global Reporting Initiative (GRI) standards. It also incorporates Sustainability Accounting Standards (SASB) indicators related to the company's main material topics, which were redefined in 2024 using the dual materiality approach of the European Financial Reporting Advisory Group (EFRAG) and the GRI.

In addition, the document follows the principles of the Global Compact and the Sustainable Development Goals (SDGs) of the United Nations (UN). It adopts recommendations from the Integrated Reporting framework, developed by the International Integrated Reporting Council and the Task Force on Climate-Related Financial Disclosures (TCFD).

Both the non financial and financial information presented in this document refer to the operations of companies that are a part of Tegra Incorporadora S.A., its subsidiaries, and jointly

owned subsidiaries, from January 1, 2024, to December 31, 2024. The company's Reference Form shows the complete list of entities included. Published annually, this Integrated Report was released in May 2025. **GRI 2-2 | GRI 2-3**

The document is approved in two stages: first, by the Sustainability Executive Committee, made up of the company's CEO and executive directors; and, finally, by the Board of Directors. **GRI 2-14**

The report also undergoes limited assurance by the Bureau Veritas Certification consultancy, which uses the International Standard on Assurance Engagements (ISAE3000), a widely used standard to assure non-financial information. The main objective of this process is to analyze the report's adherence to the GRI and SASB standards. **GRI 2-5**

CHANNELS FOR QUESTIONS AND FEEDBACK ON THIS REPORT GRI 2-3

Sustainability Management
sustentabilidade@tegraincorporadora.com.br

Phone number: (11) 3127-9200

Corporate website
www.tegraincorporadora.com.br

[Access Tegra's
Reference Form](#)



[Additional information
on Investor Relations](#)





UBIRAJARA
FREITAS CEO

Message from the CEO

GRI 2-22

2024 was a challenging year for Tegra in an economic scenario marked by high interest rates and weakened consumer spending. Although Brazil's GDP growth exceeded expectations, several segments, including construction, were unstable. Reduced margins and regulatory complexity in some cities, such as São Paulo, made real estate expansion more difficult, directly impacting our performance.

As a result, despite an intense year of activity, with launches of BRL 1.9 billion, gross sales of BRL 1.6 billion, and growth of 10% compared to 2023, the results were below the targets set. We took several measures to optimize our activities to deal with this context and achieve greater operational efficiency.

We conducted an in-depth reorganization of our corporate structure, promoting team changes and integrating areas to strengthen management and generate synergy.

On the commercial front, we improved our structure and redefined sales strategies to balance speed and profitability. In marketing, we accelerated the shift toward digital and implemented new approaches to lead generation and sales conversion.

As for governance, we strengthened our internal controls and improved risk management and compliance practices. Finally, we promoted changes at Tamboré – a well-established brand and urban planning division of Tegra Incorporadora – aiming for greater integration and amended performance.

Sustainability has been an essential pillar of our strategy, and in 2024, we continued to advance on this theme, as directed by the plan “Regenerative Cities 2030.”

Among the advances in our journey towards sustainability, in 2024, we reinforced our premise of low environmental impact in our projects, expanding environmental certifications and greenhouse gas (GHG) emissions management.

With the increase in extreme weather events, we have started to consider environmental risks already in the conception of the developments, reinforcing architectural solutions that provide more thermal comfort and energy efficiency.

We are also investing in the regeneration of urban areas by building developments that connect with the environment, reducing impacts on local infrastructure. We believe that innovation in the real estate sector should not be limited to design or functionality but should also apply to creating more sustainable and resilient spaces while guaranteeing the financial viability of projects and generating environmental and social benefits.

The next few years will require caution and strategy. Our priority is ensuring every decision re-

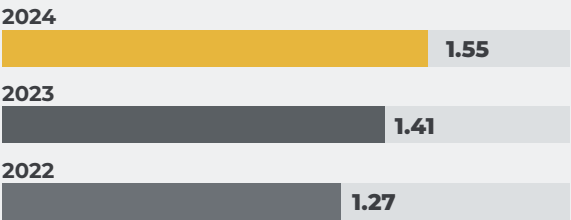
flects a long-term vision and maintains a balance between operational efficiency, innovation, and sustainability.

To this end, we are committed to strict control of administrative expenses, guaranteeing the protection and development of our professionals. We also make it a priority to carefully manage our cash flow, so that our financial projections are aligned with market reality. We will continue to focus on reducing our corporate debt, bringing it to zero through our cash generation, and meeting our commitments and sustainability targets.

Despite the challenges, I have great confidence in the potential of our team, whose dedication and expertise are and will continue to be fundamental in turning every obstacle into an opportunity. Together, we will build a solid and sustainable future for everyone.

Ubirajara Freitas
Tegra's CEO

GROSS SALES (BRL BILLION)



In the last three years, we have delivered 37 developments, launched 21, and increased gross sales by 22%, reflecting the consolidation of our commercial strategies and taking advantage of market opportunities, such as São Paulo's Master Plan Policy, which was updated in 2023.

THE RIBBED SLABS IN OUR BUILDINGS
ARE MADE OF REUSABLE FORMWORK
TO REDUCE WASTE.

02

TEGRA

Corporate profile

GRI 2-1 | GRI 2-6

A benchmark in Brazil's real estate development sector, Tegra Incorporadora S.A. operates in the medium and high-end residential segments in São Paulo, Rio de Janeiro, and Campinas metropolitan regions. Through the Tamboré brand, it operates in urban development, focusing on gated residential communities in medium-sized cities.

Headquartered in the city of São Paulo, Tegra Incorporadora S.A. is a corporation whose primary shareholder is BRKB Re Opp Fund LLC (Delaware, USA), which is indirectly controlled by Brookfield Corporation – a publicly traded company, listed on the New York and Toronto Stock Exchanges, with over US\$ 1 trillion in assets under management, operations in more than 30 countries, and investments in multiple sectors of the economy.

Brookfield Corporation invests in Brazil's real estate, infrastructure, renewable

energy, sustainable resources, and private equity segments.

In its 47 year history, Tegra has established itself as one of the country's leading real estate developers. Our portfolio prioritizes quality, innovation, and a positive impact on the cities where we operate.

One of Tegra's great differentiators is its commitment to sustainability, embodied in the "Regenerative Cities 2030" strategy. This strategy aims to reduce carbon emissions, promote the circular economy, foster business transparency, and generate positive social impacts. Sustainability is also present in every phase of the project's development, from conception to completion, and the AQUA HQE certification validates it.

RENDERING OF
THE CAPITULO
BY PIERO LISSONI



2024 Highlights

IF-HB-000.A | IF-HB-000.B | IF-HB-000.C

OPERATIONAL RESULTS

+300,000

m² of gross floor area
(Tegra and Tamboré)

Landbank
(PSV in BRL billions)

Tegra SP
BRL **6.6**

Tegra RJ
BRL **2.0**

Tamboré
BRL **1.6**

8 developments
launched

TEGRA

SÃO PAULO/SP

- Ampère Brooklin
- Capitolo by Piero Lissoni
- Mozae Higienópolis

CAMPINAS/SP

- Lazur Mansões Santo Antônio
- Vista Horizonte Norte Sul

RIO DE JANEIRO/RJ

- Claris Rosas
- Gaea Home Resort

TAMBORÉ

UBERLÂNDIA

- Tamboré Miranda

13 developments
delivered

TEGRA

SÃO PAULO/SP

- Amaro
- Ária Higienópolis
- Elo Duo Caminhos da Lapa
- Gravura Perdizes
- L'Harmonie
- Neo Brooklin
- Reserva Caminhos da Lapa – Torre 3
- Soma Perdizes
- Universo Tatuapé – Esfera

CAMPINAS/SP

- Alenza Cambuí

RIO DE JANEIRO/RJ

- Skylux by Tegra

NITERÓI / RJ

- Flua

TAMBORÉ

JUNDIAÍ / SP

- Tamboré Jundiaí



2,767
units delivered

1,715
units sold

PSV (BRL millions)
473
of completed inventory

639
of inventory
under construction

439
of inventory
under launch

FINANCIAL RESULTS



BRL **1.9**
billion in
launches

BRL **1.6**
in gross sales

ESG RESULTS

100%

of projects
AQUA-HQE certified*

BRL 1.1 million
in adopted medians,
roundabouts, and public squares

13 public spaces
maintained in 2024

1,100 direct
employees

2,820.98 tCO₂e
in direct emissions

69,605 m³
of water consumed**

2,456,21 MWh
of energy consumed

88.32%
of recycled waste**

*Incorporation and Construction
Tegra Incorporadora S.A.
**Only consider Tegra.

Prêmios



**HIGHLIGHT AWARD
ADEMI RJ – REAL
ESTATE MARKET
EXECUTIVES
ASSOCIATION**

Category: Large
Residential Building
Project

Development: Gaea
Home Resort



**SIGNATORY TO THE
BRAZIL PACT FOR
BUSINESS INTEGRITY**

An initiative led by
the Office of the
Comptroller General
(CGU), which invites
companies to make a
public commitment to
business integrity.



**WORLD DESIGN
AWARDS – THE
ARCHITECTURE
COMMUNITY**

Category: Housing Built

Project: Ayla Moema

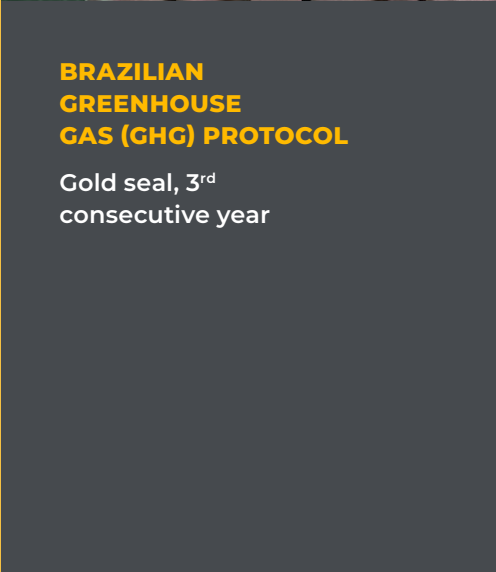


**SECONCI-SP AWARDS
SOCIAL SERVICE FOR CIVIL
CONSTRUCTION OF THE STATE
OF SÃO PAULO**

Category: On-site risk control
Project: Bueno Brandão

Category: On-site health control
Projects: Yard Cambuí and
Universo Tatuapé – Órbita

Category: Environmental
management – Site Surroundings
Project: Ária Higienópolis



**BRAZILIAN
GREENHOUSE
GAS (GHG) PROTOCOL**

Gold seal, 3rd
consecutive year





RENDERING OF
THE SWIMMING
POOL IN CAPITULO
BY PIERO LISSONI'S
OUTDOOR AREA.

Governance

At Tegra, corporate governance is fundamental in integrating sustainability into the company's business strategy and decision-making. The management and supervisory bodies ensure the disclosed information is transparent, reliable, and aligned with the best regulatory and reporting practices.

The oversight and monitoring of environmental, social, and governance issues are structured, ensuring that sustainability-related risks and opportunities are integrated into operations. Thus, the company reinforces its commitment to creating long-term value, considering impacts on all stakeholders.

Structure GRI 2-9

Tegra's management is led by the Board of Directors and the Board of Executive Officers, each with roles and responsibilities defined by the Articles of Incorporation and the internal rules of the Board and its advisory committees. The company also complies with the provisions of the Brazilian Corporate Law (Lei das Sociedades por Ações) and the Brazilian Securities and Exchange Commission (CVM).

Board of directors

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

The Board of Directors is Tegra's highest governance body. It currently consists of four members, all appointed by the company's shareholder and belonging to the Brookfield group. The board is 100% white men, 25% aged between 30 and 50, and 75% over 50.

The main functions of the Board are as follows: to monitor and manage potential conflicts of interest between shareholders, managers, and the company, ensuring the adoption of best corporate governance practices; to ensure compliance with commercial guidelines; to protect Tegra's assets; to direct the organization towards achieving its social purpose; and to guide the Executive Board to maximize the return on shareholders' investments and add value to business activities.

According to the Company's Articles of Incorporation, the Board of Directors must consist of a minimum of three and

a maximum of nine full members, with the possibility of alternates. Members are elected at a General Meeting for a unified two-year term, with the possibility of reappointment. They take office upon signing a Statement of Investiture, which certifies that they meet the legal requirements, including good standing and no impediments under the Brazilian Corporate Law. The appointment of independent members will only be required once the company joins the Novo Mercado segment of B3 S.A. – Brasil, Bolsa, Balcão.

Tegra adopts a nomination policy for selecting Board members based on criteria such as complementary skills, availability, diversity of backgrounds and expertise, as well as independence, and the absence of conflicts of interest. The selection process also considers candidates' technical expertise, professional background, and experience in economic, environmental, and social spheres, aligned with the com-



RENDERING OF THE
CAPITOLO BY PIERO LISSONI

pany's line of business. The Chair of the Board does not hold any executive position, reinforcing the segregation of duties and the independence of the Board.

To support the work of the Board of Directors, the company plans to establish five advisory committees: the Sustainability and Operational Risk Excellence Committee; the Ethics, Compliance, and Data Protection Committee; the People, Performance, and Compensation Committee; the Finance and Investment Committee; and the Audit Committee. These committees will be implemented when the company is listed on the Novo Mercado segment of B3 S.A. – Brasil, Bolsa, Balcão.

[Meet Tegra's
current board
members](#)



EXECUTIVE BOARD
GRI 2-9



Ubirajara Freitas
CEO and
Interim Urban
Development
Director¹



Alexandre Woly nec
CFO and
Investor Relations
Officer



Dan Suguio
Chief Legal
Officer



Fabio Almeida de Barros
Construction
Director



João Mendes
Chief Commercial
Officer



Patricia Fernandes Caseira
Corporate Affairs
Director



Thiago Rocha de Castro
Business Unit
Director – São Paulo
and Rio de Janeiro

Executive board

GRI 2-12

Tegra’s Executive Board strategically manages the company’s sustainability, overseeing impacts, risks, and opportunities. Comprising seven members elected by the Board of Directors for a two-year term, with the possibility of reappointment, the Executive Board actively participates in the committees responsible for risk identification and management: the Ethics, Compliance, and Data Protection Com-

mittee; the Corporate Committee; the People Committee; the Sustainability Committee; the Land Committee; and the Project Committee.

In addition, the Executive Board continuously monitors the Corporate Risk Management Program, which covers corporate and operational process-related risks. **GRI 2-9 | GRI 2-12 | GRI 2-13**

Every year, the Executive Board reviews corporate risks with the Internal Controls and Risk Management area, ensuring that each directorate reports new risks, changes in materiality, and potential impacts. Regarding sustainability reporting, the Executive Board approves the guidelines through the Executive Sustainability Committee before their final submission to the Board of Directors. **GRI 2-13 | GRI 2-14**

The communication of critical concerns to senior leadership is ensured through the Ethics, Compliance, and Data Protection Committee. In 2024, the committee launched various initiatives, such as investigating complaints, monitoring compliance, identifying gaps, and enhancing data protection under the General Data Protection Law (LGPD). **GRI 2-16**

1. From February 1st, 2025.

To strengthen Tegra’s senior leadership expertise on strategic topics, several initiatives were implemented to enhance knowledge of sustainability and corporate governance.

The Board members participated in bi-monthly meetings led by a specialized consultancy, focusing on economic indicators and political-legal impacts. They also attended a training on “The Role of Senior Leadership in the Integrity Program”, reinforcing the company’s commitment to ethics and compliance. Furthermore, the Construction Director took part in an immersive program on safety leadership in Canada. At the same time, the Business Director completed the “Strategic Finance for C-Level and Board Members” course, deepening his knowledge of corporate finance and risk management.

These initiatives are fundamental to strategically aligning the highest governance body with the principles and practices essential to Tegra’s sustainable development. **GRI 2-17**

[Learn more about Tegra’s governance](#)



RENDERING
OF THE MOZAE
HIGIENÓPOLIS
DEVELOPMENT
FACADE



Executive compensation policies

GRI 2-18 | GRI 2-19 | GRI 2-20

Tegra adopts a compensation model that balances fixed and variable components, aligning executive pay with company performance and management of economic, environmental, and social impacts.

Fixed compensation follows the guidelines outlined in the Executive Compensation Policy and internal regulations. It is reviewed periodically based on market benchmarking. The Executive Committee determines salary adjustments, taking market practices into account.

Variable compensation is tied to the pillars of longevity, profitability, cash flow, and ESG, the latter linked to governance and sustainability tar-

gets. Senior leadership performance is evaluated annually, considering business results, the company’s organizational culture, and social and environmental aspects. The People Committee, which defines development plans and recognition strategies for executives, reviews the outcomes of these evaluations.

Tegra offers a voluntary private pension plan with matched contributions from both the company and the employee, promoting long-term financial security. The company does not offer signing bonuses, recruitment incentives, or clawback policies. Severance payments follow contractual terms and/or applicable labor legislation.

Stakeholder engagement

GRI 2-29

Engaging with stakeholders is essential to ensure that the interests and expectations of different audiences are considered in Tegra's decision-making processes and business activities.

Representatives from 17 corporate departments were involved in defining the priority stakeholders for the materiality review conducted in 2024. This process, supported by a specialized consultancy, enabled mapping the groups with the most significant influence on the business and those most affected by our operations.

We offer multiple communication channels to maintain a close and ongoing engagement with these stakeholders. Through this diversified approach, we aim to strengthen partnerships, anticipate challenges, and create solutions that contribute to the sustainable development of our business and the communities where we operate.

[Access Tegra's Investor Relations website](#)



PRIORITY STAKEHOLDERS AND FORMS OF ENGAGEMENT

INTERNAL AUDIENCE

- Shareholders
- Employees
- Tegra Sales

Emails, Teams, webinars, intranet, performance cycles, collective bargaining, performance evaluations, training sessions, professional development, and volunteer programs.

EXTERNAL AUDIENCE

- Suppliers
- Capital providers
- Developers and partner construction companies
- Neighborhood associations
- Professional administrators and managers
- Associated brokers

Social media, institutional campaigns, sales booths, events promoted at Casa Tegra, participation in sports and cultural tournaments, lectures, and meetings. Specifically, regarding relations with the community, there are dedicated initiatives and direct service channels, such as the customer service center via WhatsApp, phone, and online platform.



OUR BUSINESS SEEKS TO TRANSFORM CITIES
SO PEOPLE CAN HAVE BETTER LIVES.

03

STRATEGY

Business model

GRI 2-6

Tegra's business model is structured around three main activities: development, construction, and sales. Its production process follows well-defined stages: it begins with prospecting, evaluating, and acquiring land; continues with project development, regulatory approvals, launching, and commercialization; and ends with the construction and delivery of projects.

The company adopts a customer-oriented approach, developing tailor-made real estate solutions catering to different profiles and lifestyles within a boutique-at-scale model. Its expansion strategy centers on the mid-, upper-mid-, and high-income segments in São Paulo and Rio de Janeiro markets. Tegra focuses on maintaining sustainable growth, consolidating its position as a competitive company in the real estate sector, and ensuring its longevity in the market.

ALENZA CAMBUÍ
DEVELOPMENT
FACADE



Business model and value creation





Strategic growth pillars

Organic expansion through acquisition of new land in attractive regions

Continuous development of benchmark residential projects

Investment in new technologies and initiatives to improve customer experience

Growth through Tamboré Urbanismo, with attractive, high return projects

Management model foundations

Culture of excellence

Execution strength

Integration of construction and sales operations

Financial discipline

Robust digital strategy

Highly experienced and qualified team

Integration of ESG practices throughout business management

SOMA PERDIZES
DEVELOPMENT
FACADE

Sustainability strategy

Tegra's sustainability strategy, "Regenerative Cities 2030", stems from the understanding that business longevity depends on genuinely addressing the positive and negative impacts of the company's activities on the surrounding environment and all stakeholders involved.

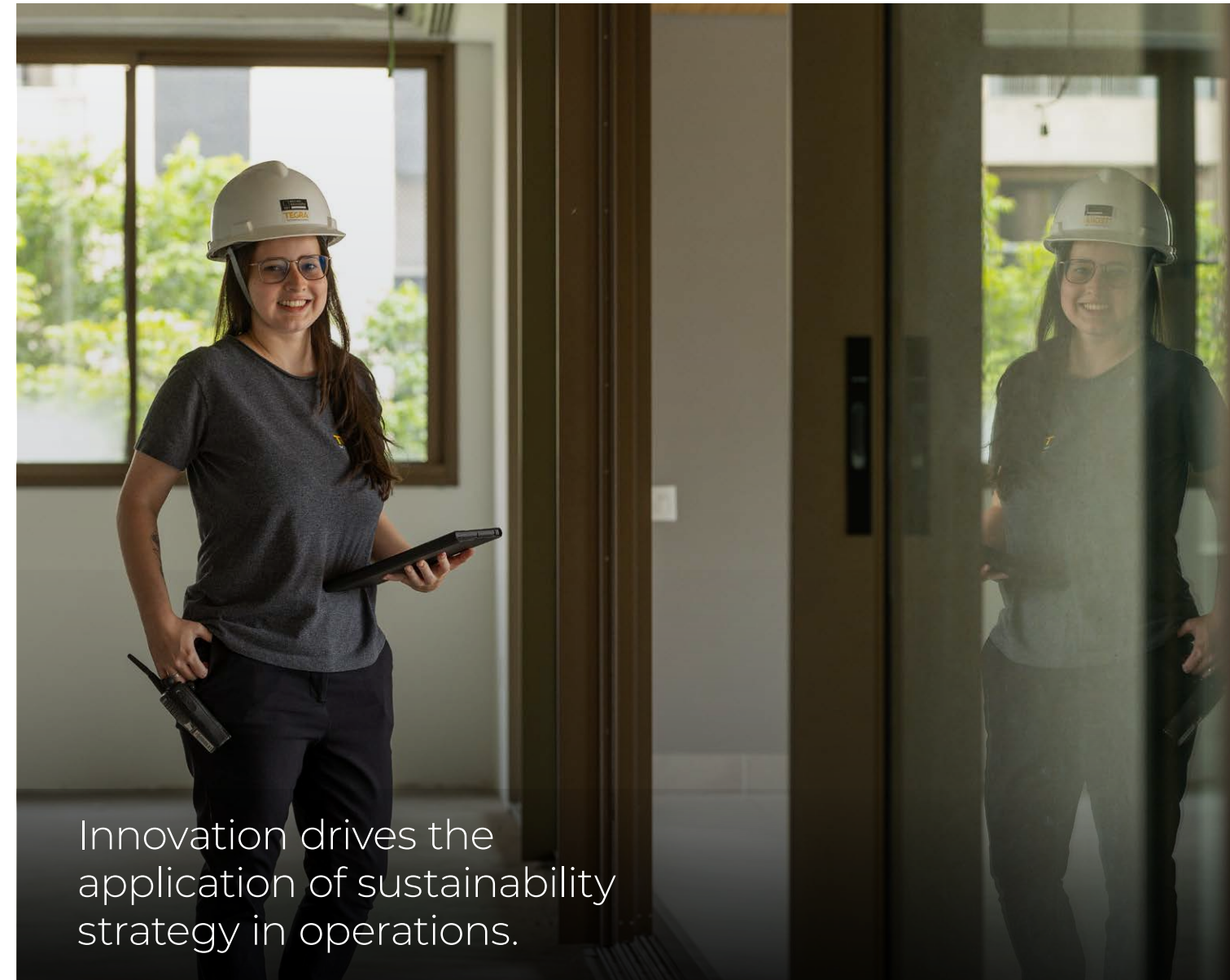
Structured around four pillars – decarbonization, circular economy, business transparency, and shared value creation with society – the sustainability strategy guides business management, considering environmental, social, and governance (ESG) indicators in all activities and processes, such as construction, risk management, innovation, and people management. These pillars are aligned with the UN's Sustainable Development Goals (SDGs) and the internationally recognized Haute Qualité Environnementale (AQUA HQE) certification standards.

The company also invests in innovation as a means to drive the implementation of the strategy across its operations, minimizing negative

impacts and maximizing the positive ones while boosting productivity.

Based on the Regenerative Cities 2030 strategy, clear goals and metrics have been established for managing the company's impacts, risks, and opportunities. Tegra monitors operational indicators, such as the number of units launched and delivered, in addition to tracking metrics following GRI and SASB standards, including GHG emissions, water and energy consumption, occupational health and safety, and materials and waste management, among others. These metrics allow for ongoing performance assessment, risk mitigation, and opportunity identification for operational improvement.

To monitor progress towards our goals and ensure the efficiency of the strategy, which permeates all organizational levels and relies on the engagement and active participation of the entire leadership. In 2024, Tegra worked on developing a tool for monitoring and controlling the actions in each pillar.



Innovation drives the application of sustainability strategy in operations.



Regenerative Cities 2030

GENERATE POSITIVE IMPACTS ON SOCIETY



Put people at the center of business and generate positive community impact by promoting social change and reducing inequality.

GOAL

- Positively impact 2.4 million people by 2030 through social practices, education, culture, training, volunteering, and philanthropy.

BOOST CIRCULAR ECONOMY



Invest in innovation by 2030, ensuring that environmental, social, and governance issues are integrated into Tegra's innovation strategy and supplier chain, aiming to accelerate the circular economy through technological advancement.

GOALS

- Increase the use of renewable materials by 15%.
- Invest BRL 30 million in innovation by 2030.
- Support academic initiatives and the development of circular economy programs and projects.

ACHIEVE NET-ZERO EMISSIONS



Mitigate Tegra's emissions, guide emission reductions across the supply chain, and offset residual emissions, considering the socioeconomic and financial impacts of climate change.

GOALS

- Reduce 50% of direct emissions (Scopes 1 and 2).
- Drive a 15% reduction in indirect emissions (Scope 3).
- Implement a supplier procurement and evaluation policy.

PROMOTE TRANSPARENT BUSINESS



Operate under a transformative corporate governance model and drive market-wide transparency and balance.

GOALS

- Share value with stakeholders by distributing financial and social values above the industry average.
- Invest in process transparency, client data privacy, and the company's digital transition.

AQUA-HQE Entrepreneur

Tegra has been recognized as an AQUA HQE Entrepreneur since 2021, with 100% of its launched and constructed developments certified under this standard. This means that all projects are audited for compliance with AQUA HQE requirements. **CRE8**

Two of the 14 AQUA HQE categories focus exclusively on energy and water efficiency, ensuring superior performance in resource consumption. This certification also offers financial benefits for the company. Some banks, for example, provide reduced financing rates for certified developments, making them more appealing to customers. Furthermore, the AQUA HQE seal serves as a market recognition tool that adds value to real estate products, prominently featured in sales stands and referenced in purchase and sale contracts. **IF-HB-410a.4**

At the end of 2024, an updated version of the AQUA HQE certification for residential buildings was launched. The new version

aims to enhance sustainability criteria and align with the industry's best practices. The main updates include:

- Greater focus on governance and project management,
- New requirements for customer service,
- Detailed parameters for thermal comfort, energy efficiency, and air quality,
- Expanded criteria for climate resilience and environmental risk.

In addition, the revised certification incorporates guidelines on climate risk management and responsible purchasing, contributing to a broader and more integrated sustainability approach. The High Level Structure has been expanded to better align with international standards and strengthen governance throughout all projects.

Given these updates, Tegra has begun preparing to apply the new standard in 2026, adapting processes and strategies to meet the certification's new requirements.



AQUA-HQE certification

The AQUA HQE certification is one of the main sustainability benchmarks in the construction sector. It ensures compliance with strict environmental and efficiency standards. It covers three stages – pre design, design, and execution – and follows the full development cycle until residential units are delivered to customers.

CERTIFICATION

1,772

certified units
delivered in 2024

IF-HB-410a.3

PROJECTED REDUCTION

22.86%

energy

IF-HB-410a.1

48.01%

of water in common
areas*

29.46%

of water in residential
units*

IF-HB-410a.2

*Minimum certification
requirement: 20%

Innovation for sustainability

In 2020, the Innovation Program, now called Tegra Maker, was established to foment a culture of innovation across the company. With the launch of the “Regenerative Cities 2030” strategy, the focus of the innovation program was aligned to support the achievement of those goals.

Bringing together diverse initiatives, immersive events, and facilitation dynamics, the program encourages creative thinking and problem-solving, with an emphasis on sustainable development, social inclusion, and governance. The mission of the Innovation Department is to empower employees to propose innovative solutions that improve efficiency, increase productivity, reduce costs, strengthen the brand, and create value for the company.

The innovation culture is driven by initiatives such as participation in the sector’s innovation ecosystem, connecting employees with key players in real estate development and construction, fostering knowledge exchange, and the production of technical materials. In addition, programs such as *Parceiros Digitais* (Digital Partners) train employees in the latest technologies in real estate and construction, ensuring continuous innovation and competitiveness.

[Access Tegra Maker podcast](#)



PILLARS OF TEGRA'S INNOVATION PROGRAM



KNOWLEDGE

Tegra Maker Talks – promotes the dissemination of content on technology and sustainability. In 2024, sessions addressed topics such as AI and featured a Pitch Day with promising construtechs.



EXPERIMENTATION

Tegra Maker Labs – focuses on solving internal challenges through innovation campaigns, hackathons, and targeted workshops.



GOVERNANCE

Innovation Committee – evaluates and guides the implementation of projects aligned with the corporate strategy.

Intrapreneurship

Tegra Maker’s Innovation Campaign encourages employees to develop high impact projects that undergo research, ideation, acceleration, and validation stages. The most promising projects are presented to an evaluation panel and may be implemented within the company.

Solutions developed by the campaign

• Alma ESG

Educational actions to train stakeholders (employees and brokers) on Tegra’s ESG topics.

• Ecoscan

Integrated system to monitor consumption in the common areas of developments.

• Flow ID

Financing of unit customization (ID) at the time of purchase.

• Greendocs

Digitalization of construction signature processes to optimize workflows.

• Virtual identity

A tool that allows clients to preview unit customizations for available apartments.

• Match my Home

A tool that consolidates client preferences when searching for a new property, turning them into a tailored approach script to boost connection and trust between broker and client.

• RI Data Boost

Automation of data collection and tabulation for Peers Benchmarking, using AI.



The hackathon, in turn, fosters the development of solutions focused on sustainability, productivity, and automation, just as the 2024 edition, which centered on the use of Artificial Intelligence to boost sales and enhance customer experience.

Open innovation is a core element within the innovation area, encouraging collaboration with universities, research institutions, and startups. An example is the partnership with the Escola de Engenharia da Universidade Mackenzie, which has led to initiatives aimed at efficiency and sustainability in construction, such as participation

in the Mackenzie Hackathon, the Women in Engineering program, and Mackenzie Engineering Week. Another partnership is with Insper, through the Effective Problem Solving program, which completed its fourth edition in December 2024, led by the Digital Process Transformation team.

In addition, challenges launched on the Liga Match platform by Liga Ventures invite startups to propose innovative solutions for construction sites, strengthening the connection between the company and the entrepreneurial ecosystem. The presence of the Innovation Department at

industry events and initiatives strengthens Tegra's position as a reference in innovation and sustainability. Company leaders serve as ambassadors for RCDI+S, promoting digital transformation and sustainable industrialization in the sector. At the 7th International Congress A ERA BIM 2024, Tegra shared its experience in implementing the methodology, highlighting the benefits in error reduction and process optimization. Internally, support for the adoption of BIM and Lean Construction methodologies has increased efficiency and minimized waste in projects such as the Claris Casa e Clube.



**PARTICIPATION IN
INTERNAL INITIATIVES
PROMOTED BY THE
INNOVATION DEPARTMENT**

30 employees

Digital, Industrialized and
Sustainable Construction
Network (RCDI+S)

12 employees

Parceiros Digitais
(Digital Partners)

30 employees

AI Hackathon
Approximately
300 ideas generated

43 employees

+10 mentors
Innovation Campaign

Commitment to global treaties and principles

To reinforce its commitment to sustainability, social responsibility, and societal development, Tegra has been a signatory of UN Women since 2020 and, since 2022, of the UN Global Compact – key initiatives led by the United Nations (UN).

By joining the Global Compact, the company commits to adopting values and guidelines related to human rights, labor, the environment, and anti-corruption in its strategy and operations, promoting transparency and sustainable innovation. Through its adherence to UN Women, which advocates for gender equality and women's empowerment in business and society, Tegra works to foster an inclusive, equitable, and respectful work environment, ensuring equal opportunities for all.

Moreover, the company actively participates in sectoral associations and industry entities, aiming to share experiences, strengthen cooperation networks, and drive innovation within its area of expertise.

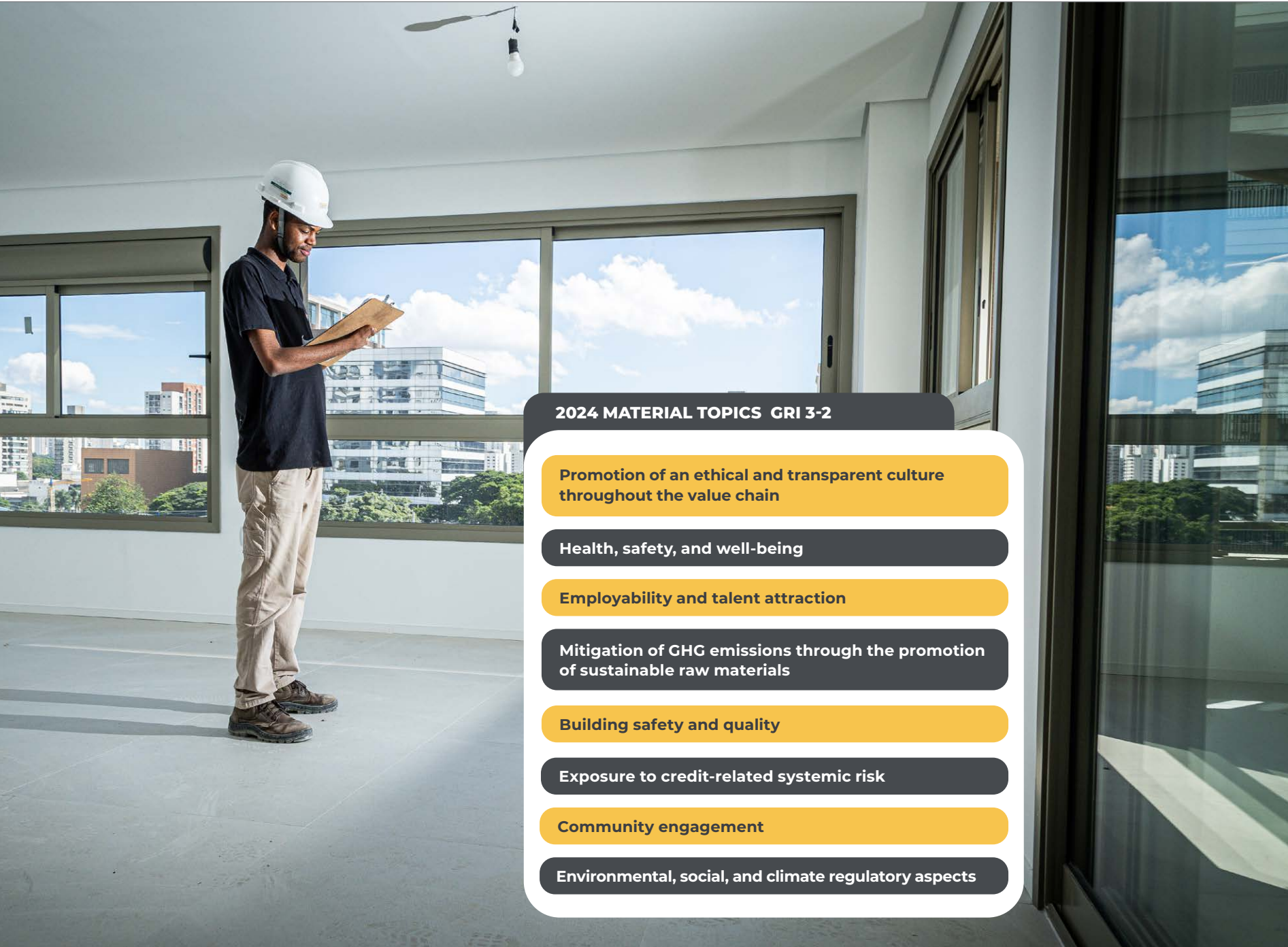
[See also Tegra's certifications](#)



Associations and entities Tegra participates in

GRI 2-28

- Alliance for the Reduction of GHG Emissions in the Construction and Real Estate Development Sector
- Brazilian Association of Publicly held Companies (ABRASCA)
- Brazilian Association of Real Estate Developers (ABRAINC)
- Real Estate Market Executives Association (Ademi-RJ)
- Carbon Disclosure Project (CDP)
- Regional Council of Engineering and Agronomy of São Paulo (Crea-SP)
- Regional Council of Engineering and Agronomy of Rio de Janeiro (Crea-RJ)
- Brazil Pact for Business Integrity led by the Office of the Comptroller General (CGU)
- Business Integrity and Anti-Corruption Pact in the Construction Industry (Ethos Institute)
- UN Global Compact / Brazil Network
- UN Women Brazil
- Brazilian Institute of Real Estate Law (Ibradim)
- UN Global Compact Against Corruption
- Brazilian GHG Protocol Program
- Digital, Industrialized and Sustainable Construction Network (Enredes CTE)
- Social Service for Civil Construction of the State of São Paulo (Seconci-SP)
- Social Service for Civil Construction of the State of Rio de Janeiro (Seconci-RJ)
- Civil Construction Industry Association of the State of São Paulo (SindusCon-SP)
- Civil Construction Industry Association of the State of Rio de Janeiro (SindusCon-RJ)
- Property Purchase, Sale, and Management Companies Association of São Paulo (Secovi-SP)
- Labor Union for the Civil Construction Industry of São Paulo (Sintracon-SP)



2024 MATERIAL TOPICS GRI 3-2

Promotion of an ethical and transparent culture throughout the value chain

Health, safety, and well-being

Employability and talent attraction

Mitigation of GHG emissions through the promotion of sustainable raw materials

Building safety and quality

Exposure to credit-related systemic risk

Community engagement

Environmental, social, and climate regulatory aspects

Materiality

GRI 3-1 | GRI 3-2

Tegra aims to be a transformational agent in its sector by promoting quality of life and reducing socio-environmental impacts through solid governance. Its strategy, “Regenerative Cities 2030,” seeks to transform cities so people can have better lives.

To remain focused on its business’s key priorities and ensure shared value generation for society, Tegra revised its materiality assessment in 2024 using the concept of double materiality. The analysis considered both the significant impacts on people and the environment and the financial effects of current or potential risks that may influence cash flow and long-term value.

The framework applied for this double materiality assessment integrates the GRI Standards, COSO (in the context of risk measurement by severity and probability), and ERM (for generating Heat Maps). It is also aligned with the materiality guidelines of the Sustainability Accounting Standards Board (SASB) across approximately 70 industries (SASB Materiality Finder).

This framework was consolidated to generate a materiality matrix that expresses a prioritized list of relevant impacts (or topics), both positive and negative, that must be seen as priorities by the organization in its strategy, considering risks and opportunities in the short, medium, and long term.

The double materiality process was conducted by Tegra's ESG management team, with support from consultants and participation from senior leadership and the company's ESG Committee. It followed six steps:

1. Analysis of external ESG context and organizational maturity,
2. Definition of the list of impacts related to business activities and sector-specific aspects (SASB),
3. Mapping and consultation with stakeholders (internal and external),
4. Quantitative scoring combined with qualitative analysis based on stakeholder consultation,
5. Analysis of risk severity and probability, according to GRI and COSO standards,
6. Prioritization of topics by Tegra's senior leadership.

This process included reviewing relevant institutional documents and policies, an ESG context study, executive interviews, stakeholder consultations, benchmarking studies, and workshops with Tegra's specialists to map impacts and risks.

The stakeholder consultation was conducted via an online form and analyzed quantitatively, yielding a total of 115 participants. The engagement rate achieved was 51%.

The qualitative approach involved interviews and workshops to define and prioritize impacts. Based on the quantitative score (stage 4), 10 topics were analyzed, prioritized, and grouped according to their management synergy. The consulted audience was composed of 11 stakeholder groups, including shareholders, executive leadership, employees, commercial/sales force, suppliers, capital providers, partner real estate developers and construction companies, resident associations, associated brokers, property managers, and professional building managers. **GRI 2-29**



Change in the list of material topics

GRI 3-2

In recent years, there have been changes in sustainability frameworks, and new regulations have been introduced to support market maturity. As a result, the need for harmonization and transparency in ESG disclosures has emerged.

The construction sector relevance is growing, considering the increasing urban population and the need to adapt cities to climate change. This scenario drove the revision of the materiality assessment, reflected in the differences between the results obtained in 2021 and 2024.

The previous materiality matrix, which included six topics, was revised. Only the subtopics Marketing and Corporate Social Responsibility, formerly associated with the theme *Gentilezas Urbanas* (Urban Kindness), were discontinued. The remaining topics were retained but updated in name for clarity and alignment.

Two new topics were added to the updated version: Building Safety and Quality and Environmental, Social, and Climate Regulatory Aspects.

Risk management

GRI 3-3 3 Pressure from environmental, climate, and social regulations
GRI 2-12 | GRI 2-13 | GRI 2-25

Tegra adopts a structured and proactive approach to risk management, aligned with its corporate strategy and regulatory requirements. The goal is to identify, classify, and mitigate potential impacts that could compromise business resilience, operational integrity, and our commitment to sustainable development.

Risks are categorized into nine main groups, including sustainability, regulatory, and compliance-related risks, as well as financial and credit risks, among others. These risks are monitored using both internal and external factors, with support from various departments within the organization. The process is conducted in an integrated manner by the governance team, company leadership, and the Executive Board, ensuring a broad and cross-functional perspective on business risks.

The Risk Management Policy, approved

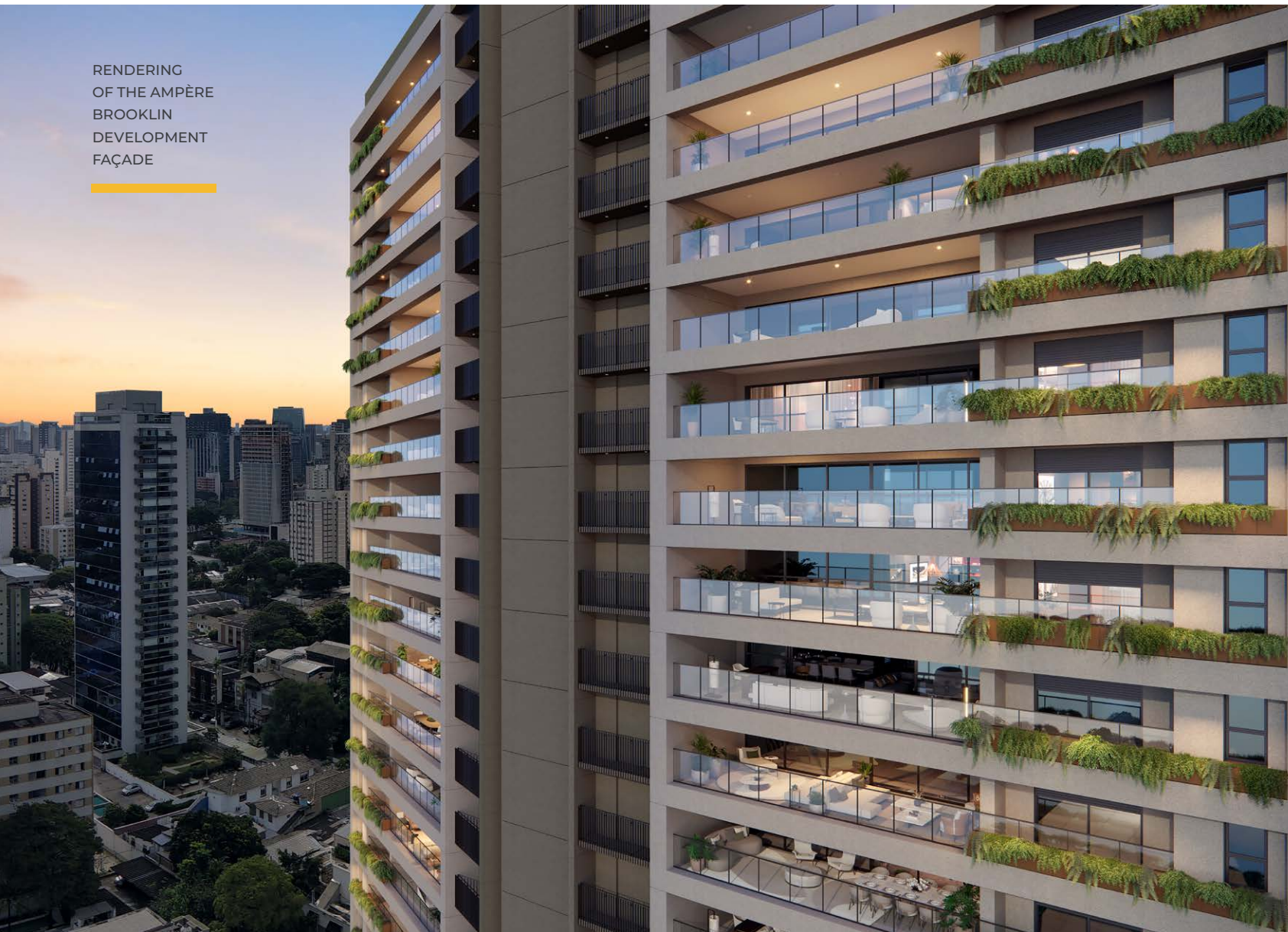
in 2023 by the Board of Directors, formalizes the principles and guidelines for risk assessment and mitigation. The document adds to more informed decision-making, grounded in robust internal controls and effective governance. As part of Tegra's corporate culture, all policies, procedures, and internal standards are reviewed every two years to ensure an ongoing update.

The Governance area is responsible for managing operational and corporate risks and internal controls. Currently, the program has made progress in mapping climate and transition-related risks, reflecting the growing importance of these factors for the sustainability of business operations. This work has resulted in adjustments, particularly within direct operations and the supply chain, with an emphasis on adaptation to climate change and the transition to a low-carbon economy.

ACTUAL AND POTENTIAL IMPACTS OF TEGRA'S OPERATIONS		
Dimension	Description	Impact Type
ECONOMIC	Job creation (direct and indirect).	Positive
	Stimulus to the local economy, including suppliers, service providers, and local commerce.	Positive
	Real estate appreciation in areas where new developments are built.	Positive
	Potential high costs for adapting to environmental and climate regulations (e.g., concrete/steel taxes, high-cost sustainable technologies).	Negative
	Risk of fines and penalties for non-compliance with environmental and climate regulations.	Negative
ENVIRONMENTAL	Adoption of sustainable construction practices using eco-efficient materials like Spectra concrete and XCarb steel.	Positive
	Reduction in water and energy consumption through environmental certifications (AQUA-HQE and EDGE).	Positive
	Improvement of urban infrastructure and waste management (with a larger percentage allocated to benefiting post-construction works).	Positive
	CO ₂ emissions during the construction and operation of developments.	Negative
SOCIAL AND HUMAN RIGHTS	Improved housing conditions, quality of life, and safety for residents.	Positive
	<i>Gentilezas Urbanas</i> (Urban Kindness) revitalization (revitalization of public spaces) and Human Kindness (social actions focusing on the community).	Positive
	Professional training for direct and indirect workers.	Positive
	Temporary impact on nearby communities during construction, mitigated by social and urban actions promoted by the company.	Negative

To manage these impacts, we have adopted an integrated approach based on sustainable construction technologies and practices. It aims to continuously reduce the environmental impact of our developments (learn more about these practices in the chapters on

RENDERING
OF THE AMPÈRE
BROOKLIN
DEVELOPMENT
FAÇADE



Credit-related risks

GRI 3-3 Exposure to systemic credit risk

Tegra adopts sustainable finance practices aligned with the highest market standards, providing access to more attractive credit lines tied to socio-environmental goals. This strategic approach strengthens our credit risk management and translates into positive environmental impacts through the development of projects with low consumption of natural resources, certified by seals such as AQUA-HQE and EDGE.

We were pioneers in structuring green business plans, enabling the first Green Housing Finance System (SFH) in the history of three of Brazil's largest banks. This milestone not only reinforces our commitment to ESG but also benefits our clients, who gain access to more affordable financing conditions, especially for mid-income projects.

In October 2024, we successfully completed the 3rd issuance of debentures by the Company, which served as the collateral

for the first Green Real Estate Receivables Certificate (CRI) in the construction sector. The strong demand for this issuance allowed us to reach the maximum issuance value of R\$ 322 million, extending the debt profile and reducing its cost, from CDI+1.9% for the 2nd issuance to CDI+0.60% for the 3rd issuance. This move also enabled the early redemption of the 2nd debenture issuance on October 15th. As a result, by the end of 2024, 90% of Tegra's outstanding debt was considered green by financial institutions.

Our reputation for discipline and agility in debt repayment, combined with close relationships with financial institutions, open communication channels, and frequent updates, ensures continuous access to credit via the Housing Finance System (SFH), securing the financial viability of our projects and making the dream of homeownership a reality for thousands of Brazilians.

Real estate credit

The macroeconomic landscape has posed challenges to the sector, especially due to the rising cost of real estate credit, driven by savings account withdrawals and increased Selic rates. This scenario raises concerns about our clients' affordability, particularly in cases where project financing is not provided by the same bank that will finance the final client. In such cases, there's a risk the client may not obtain credit approval, which can lead to increased cancellation rates and hinder access to housing.

To mitigate these risks, we maintain a robust set of policies and procedures related to credit and

production financing. Our credit analysis process is rigorous from the beginning of the client's journey, based on criteria similar to those used by financial institutions, ensuring greater predictability and security for future disbursements.

The management of this loan portfolio is continuous throughout the project lifecycle, which has resulted in low default rates and good financing performance. In addition, our disciplined approach to project financing allows continuous access to SFH funding at reduced rates for our clients.

To monitor the effectiveness of these practices, we

use ongoing tracking processes. We monitor the average rate contracted with banks and the average rate passed on to clients, as well as indicators such as Tegra's credit access, cost of credit, clients' access to financing, and final cost for buyers.

Over the past few years, we've integrated important lessons into our policies and operations. One example is adopting stricter credit analysis criteria from the start of the client journey, ensuring they qualify for financing at the time of disbursement. Another strategy was the migration of clients between developments, allowing them to remain

connected to Tegra even in the face of financial constraints.

These efforts are reflected in our indicators: as of December 2024, 98% of clients were current on payments, with an average LTV (Loan-to-Value) ratio of 53%. Furthermore, 100% of Tegra's projects were financed via SFH – all with debts fully repaid before the end of the grace period, reaffirming our solid management. We were also pioneers in early disbursement, with over 30% adherence between 2022 and 2024, and an average disbursement term of just 42 days.

RENDERING OF THE
PENTHOUSE AND ROOFTOP AT
MOZAE HIGIENÓPOLIS



Risks and opportunities related to climate change

GRI 3-3 Pressure from environmental, climate, and social regulations | GRI 201-2

Climate change directly impacts Tegra's business, from planning to the execution of our developments. Key risks include increased climate unpredictability – which affects deadlines, raises costs, and can cause work stoppages – as well as extreme events such as floods, landslides, and heatwaves that threaten the safety of construction sites and surrounding communities.

Other critical factors include the scarcity and rising cost of raw materials and the intensification of regulatory and environmental requirements, which demand adaptations in our operating processes and greater control over socio-environmental impacts. Indirect effects are also significant, such as the worsening of extreme weather events due to deforestation and urbanization of sensitive areas, which have repercussions on public health and territorial resilience.

On the other hand, addressing the climate crisis drives innovation opportunities and market differentiation for Tegra. The adoption of sustainable building solutions, efficient resource use, and the integration of environmental criteria from the project design phase have strengthened our competitiveness, strategically positioning us to meet new social and environmental demands.

Although we have set GHG emission reduction targets, outlined in the “Regenerative Cities 2030” strategy, and evaluated the climate change risks among our suppliers, we have not yet quantified the financial impacts of climate events on our business. To achieve this goal, we are in the process of structuring our Climate Risk Matrix, which will allow for a more accurate assessment of these effects on our operations and supply chain.



IF-HB-410a.4 IF-HB-420a.2 MAIN RISKS AND OPPORTUNITIES RELATED TO CLIMATE CHANGE AND RESOURCE EFFICIENCY					
Type	Description	Timeframe	Probability	Impact Magnitude	Scope
RISK	Risk of significant tax increase in the cost of carbon-intensive inputs (steel and cement), impacting construction costs.	Medium (1–3 years)	Very likely	High	100% of Tegra's portfolio
RISK	Increase in unit value and potential shortage of carbon credits, raising emission offsetting costs.	Medium (1–3 years)	Very likely	Medium-high	100% of Tegra's portfolio
RISK	Increase in rainfall volume, requiring resizing of reservoirs and installation of floodgates in projects.	Medium (1–3 years)	Likely	Medium	100% of Tegra's portfolio
OPPORTUNITY	Reduced water and energy consumption in developments: all delivered projects are AQUA-HQE certified and have at least a 20% reduction in water and energy usage.	Short (0–1 year)	Virtually certain	Medium	Clients / future residents
OPPORTUNITY	Access to mortgage credit with reduced rates for individuals, based on the environmental performance of developments.	Short (0–1 year)	Likely	Medium-high	100% of Tegra's portfolio



In 2024, out of a total of 1,144 suppliers, 200 were screened based on environmental criteria (17%) and 194 on social criteria (16.9%).

GRI 308-1 | GRI 414-1

Value Chain

GRI 3-3 | Culture of ethics and integrity

Tegra has a broad and diversified supplier chain: more than one thousand partners operate in 180 categories. This diversity requires different negotiation, contracting, and engagement models for efficient and strategic supply chain management that mitigates risks and ensures quality and compliance in its operations. **GRI 2-6**

Supplier management at Tegra is structured to promote rigorous technical and financial verification of partners. A series of policies guides all material and service purchases carried out by the company. These policies are followed by all departments, ensuring transparency and integrity in all commercial transactions.

Supplier selection follows strict social and environmental guidelines aligned with Tegra's culture, management principles, and ESG Policy. The approval process is customized by category and varies according to risk level: two years for low-risk suppliers, one year for medium-risk

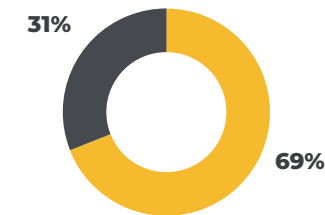
suppliers, and two years for high-risk suppliers. During this period, suppliers must renew their legal documentation and undergo a due diligence process conducted by the supply and compliance teams.

In 2024, to further improve the process, Tegra began implementing a system that allows for the automatic verification of supplier data and documents, ensuring all comply with labor laws and other legal requirements. Additionally, suppliers of materials and services for construction projects undergo continuous monitoring regarding safety, environment, and quality to adopt proactive risk mitigation measures and improvement promotion.

These initiatives reinforce the company's commitment to sustainable construction and the "Regenerative Cities 2030" strategy, ensuring that suppliers are active partners in Tegra's social and environmental journey.

PURCHASE FINANCIAL VOLUME IN 2024

■ São Paulo ■ Rio de Janeiro



BRL 631.5 million

SUPPLY CHAIN

Technical service providers

Equipment supply companies

Construction material manufacturers

Labor suppliers



Early hiring

Among Tegra’s 180 supplier categories, 22 account for approximately 75% of construction costs and are therefore classified as strategic. For these categories, the company adopts an early hiring approach, within the first six months of each project. This strategy enables the anticipation of potential problems and deviations, allowing for the implementation of corrective actions and mitigation plans. For suppliers, early engagement facilitates project flow planning by streamlining workforce allocation and materials procurement.

GRI 308-2 | NEGATIVE ENVIRONMENTAL IMPACTS IN THE SUPPLY CHAIN AND ACTIONS TAKEN

	2024	2023	2022
Number of suppliers assessed for environmental impacts	200	197	217
Number of suppliers identified as having significant actual and potential negative environmental impacts	0	0	0

414-2 | NEGATIVE SOCIAL IMPACTS IN THE SUPPLY CHAIN AND ACTIONS TAKEN

	2024	2023	2022
Number of suppliers assessed for social impacts	194	176	172
Number of suppliers identified as having significant actual and potential negative social impacts	0	0	0
Percentage of suppliers identified as having significant actual and potential negative social impacts, with which improvements were agreed upon as a result of assessment	0%	0%	0%

Business environment

In 2024, Brazil's real estate sector mirrored the country's overall economic performance. Despite initially modest forecasts, GDP growth outpaced expectations, reaching between 3.2% and 3.3%. This growth, primarily driven by government consumption, has brought dynamism to the construction sector, though not without its challenges.

The private real estate market showed resilience and continued to grow, albeit with tighter margins. Rising construction costs, driven by inflation and land pricing, made expansion less profitable. Regulatory constraints in São Paulo increased land prices and limited new development opportunities.

Land pricing became a critical issue for developers, as the price per square meter fluctuated unpredictably. From an investment

perspective, ongoing infrastructure projects – especially in São Paulo, Minas Gerais, and Goiás – enhanced mobility and logistics, benefiting the construction industry. However, the 2025 outlook suggests modest economic growth, with the possibility of investment slowing due to depletion of funds from the previous administration.

On the macroeconomic front, Brazil faced challenges such as capital outflows and the predominance of speculative foreign investments. The high tax burden impacted the competitiveness of companies, while the fiscal deficit persisted, even with a record revenue collection of R\$ 2.6 trillion. Despite this adverse scenario, the construction sector maintained stability, supported by strong demand for housing programs such as Minha Casa, Minha Vida, driven

by adjustments to the program and financing through the FGTS.

Inflation, expected to fluctuate between 5% and 6%, is seen by experts as a factor that could favor the indexing of businesses and cost recovery through Brazil's National Construction Cost Index (INCC). However, concerns remain around rising interest rates, as an increase in the Selic rate by Banco Central could dampen economic growth and negatively impact real estate financing.

In light of this scenario, companies in the sector are focusing on identifying strategic opportunities and restructuring internally to ensure greater efficiency and long-term sustainability. Although the real estate market experienced growth in 2024, regulatory, economic, and environmental challenges will continue to shape its outlook in the coming years.



THE USE OF SUSTAINABLE STEEL IN CONSTRUCTION SIGNIFICANTLY CONTRIBUTES TO REDUCING CO₂ EMISSIONS. MANUFACTURED WITH 100% RECYCLED MATERIALS AND RENEWABLE ENERGY, THIS MATERIAL HAS A LOWER ENVIRONMENTAL IMPACT.

04

PERFORMANCE

Operational analysis

In 2024, Tegra began the year at an accelerated pace, driven by the positive momentum seen at the end of 2023. The economic environment pointed to falling interest rates, which favored the real estate sector. The company launched key developments early in the year, including Gaea (Rio de Janeiro-RJ), Tamboré Miranda (Belo Horizonte-MG), and Vista Horizonte (Campinas-SP). In the second semester, five new projects were added to this portfolio.

However, from May/June onwards, the economic outlook began to deteriorate due to fiscal concerns and broader macroeconomic issues, which affected financial markets and caused volatility in the interest rate curve. Although sales remained strong in the first semester, profit margins were under pressure, especially by projects launched in pre-

vious years (2021 and 2022), which were significantly impacted by the rise in the INCC in recent years.

Beginning in July, Tegra faced a slowdown in sales, making the third quarter particularly challenging. Some projects failed to meet expected performance, while others faced delays due to approval issues. Moreover, three projects were only launched in mid-December, close to the holiday season, which adversely affected sales performance.

Despite the year of intense activity, our performance fell short of early projections. Thus, gross sales grew modestly compared to 2023, with only a 10% increase.

The company expects transparency in cost management and efficiency in project execution to be key factors for success in the upcoming cycle.



KEY PERFORMANCE INDICATORS 2024 VS. 2023

LAUNCHES PSV

↑ 85%

GROSS SALES

↑ 10%

DELIVERED PSV

↑ 141%

INVENTORY UNDER CONSTRUCTION ACCOUNTED FOR 41% OF TOTAL UNITS SOLD DURING THE PERIOD, WHILE READY-TO-MOVE-IN INVENTORY MADE UP 30%. LAUNCH SALES GREW 50% COMPARED TO 2023.

Financial analysis

Tegra closed the year with significant growth in key operational metrics, reaching BRL 1.9 billion in new launches and BRL 2.1 billion in project deliveries. However, since many of these launches occurred at the end of December, their impact on sales figures had not yet been fully reflected, with annual sales increasing by 10%.

Financial performance was significantly impacted by the gross margin of projects launched in 2021 and 2022, which were heavily affected by the sharp increase in the INCC and had a greater share of revenue in 2024. Margin recovery is expected in 2025 as the 2023 and 2024 projects make up a larger portion of revenue, with larger profitability. Notably, gross margin has already begun to recover, reaching 31.6%.

Net operating revenue totaled

BRL 1.3 billion in 2024, a 2% increase over the previous year. Gross profit reached BRL 273 million, with an adjusted gross margin of 25.9%, a decline of 4.1 p.p. compared to 2023. This reflects the reduced profitability of earlier projects (2021 and 2022), which were significantly impacted by the INCC cost increases. Over the year, several high-cost projects reached the revenue recognition stage, affecting annual margins by 2.3 p.p.

Selling expenses totaled BRL 126 million in 2024, representing 9.7% of net revenue—slightly up 0.3 p.p. from the previous year. General and administrative expenses amounted to BRL 138 million, corresponding to 10.7% of revenue, an improvement of 0.5 p.p. compared to 2023.

Other operating expenses and revenues had a negative balance of BRL 25 million, versus

BRL 20 million in 2023. The equity method result was BRL 58 million, with a gross margin of 25.4%.

The financial result was positive at BRL 8 million, below the BRL 28 million recorded in 2023. The decline is primarily due to the decrease in income from financial investments, due to the lower cash balance. Additionally, a significant portion of the interest from the 2nd debenture issuance began to be recognized as a financial expense, as the developments related to this financing were completed.

As a result, the net profit in 2024 was BRL 2 million. It is worth noting that, in the third quarter, Tegra revised its landbank in light of legislative changes and market conditions, resulting in a non-recurring negative impact of BRL 17 million on the period's results.

FINANCIAL STATEMENTS (IN BRL THOUSAND)			
	2024	2023	2022
Gross Operating Revenue	1,321,397	1,312,628	1,550,943
Real Estate Development and Sales	1,310,632	1,293,874	1,530,883
Services Provided	10,765	18,754	20,060
Deductions from Gross Revenue	(27,183)	(43,165)	(53,504)
Net Operating Revenue	1,294,214	1,269,463	1,497,439
Total Costs of Real Estate Development and Sales	(1,020,850)	(944,604)	(1,031,141)
Real Estate Development and Sales Costs	(959,491)	(888,599)	(968,457)
Financial Expenses Allocated to Cost	(61,359)	(56,005)	(62,684)
Gross Profit	273,364	324,859	466,298
Gross Margin	21.1%	25.6%	31.1%
Gross Margin Excluding Interest	25.9%	30.0%	35.3%
Operating Expenses	(288,709)	(282,049)	(351,120)
Selling Expenses	(125,509)	(119,823)	(146,650)
General and Administrative Expenses	(137,837)	(141,926)	(162,322)
Other Expenses and Revenues	(25,363)	(20,300)	(42,148)
Equity Method Income	57,799	76,332	44,597
Operating Result	8,179	28,486	60,849
Financial Income	50,035	59,308	82,544
Financial Expenses	(41,856)	(30,822)	(21,695)
Profit Before Income Tax and Social Contribution	50,633	147,628	220,624
Income Tax and Social Contribution	(48,406)	(35,048)	(28,142)
Current	(40,534)	(35,178)	(46,371)
Deferred	(7,872)	130	18,229
Net Income for the Period/Year	2,227	112,580	192,482
<i>Net Margin for the Period/Year</i>	0.2%	8.9%	12.9%
Minority Interest	(798)	3,229	6,379
Net Income Attributable to Majority Shareholders	3,025	109,351	186,103
<i>Net Margin Attributable to Majority Shareholders</i>	0.2%	8.6%	12.4%

Sustainability

The AQUA-HQE certification ensures the delivery of highly efficient and sustainable real estate developments.

RENDERING OF THE
BUENO BRANDÃO
DEVELOPMENT

Environmental performance

Environmental management at Tegra focuses on minimizing the environmental and climate impacts of its operations. Issues such as climate change, scarcity of natural resources, and increasingly stringent regulations affecting the construction sector require a robust and integrated strategic approach capable of delivering concrete results.

Accordingly, the company has strengthened its sustainability policies and practices, aiming not only to comply with legal requirements but also to anticipate environmental challenges,

market trends, and stakeholder expectations. These initiatives include reducing GHG emissions, managing materials and waste efficiently, and using water and energy responsibly, among others.

To ensure these goals are met, specific action plans have been defined and performance indicators established to monitor progress. These initiatives are supported by an internal culture of environmental responsibility and the active engagement of all employees in the pursuit of innovative and sustainable solutions.

Targeted action plans ensure the achievement of defined objectives.



Tegra has corporate goals related to emissions neutralization and the circular economy.

Climate change

GRI 3-3 | Mitigation of GHG emissions through the promotion of sustainable raw materials

Excessive carbon dioxide emissions are one of the main causes of current climate change, resulting in record-high temperatures in 2024, which affect both the environment and society as a whole. Aware of these impacts, Tegra not only monitors its emissions but also neutralizes them by purchasing carbon credits across all three scopes.

The company adopts sustainable solutions in its operations and material sourcing, engaging its suppliers in sustainability efforts. It also invests in waste reuse initiatives – preventing it from being discarded in landfills—and in reverse logistics projects, helping to reduce emissions. Additionally, it actively participates in discussions of the topic led by public and private sector organizations.

Furthermore, its sustainability strategy establishes corporate goals related to the neutralization of net emissions and the promotion of the circular economy. And the AQUA-HQE certification, which Tegra has held since 2021, ensures best construction practices and guarantees the delivery of highly efficient and sustainable developments.

Emissions

GRI 3-3 | Mitigation of GHG emissions through the promotion of sustainable raw materials

Tegra has set a goal to reduce direct emissions (Scopes 1 and 2) by 50%, and indirect emissions (Scope 3) by 15%, while offsetting 110% of its residual carbon emissions. The effectiveness of these measures is tracked through the monthly completion and validation of the company's carbon inventory, enabling the rapid identification and correction of any deviations.

Carbon inventories have been compiled since 2020 and were awarded the Gold Seal by the Brazilian GHG Protocol Program for the third time in 2024. The company discloses its emissions data in its sustainability report and displays the estimated emissions for each construction site on a socio-environmental panel installed on the site hoarding. For internal stakeholders, Tegra promotes innovation campaigns that encourage emission reduction projects.

In 2024, although the number of active construction sites was lower than in the previous year, Scope 1 emissions increased due to the inclusion of Tamboré Urbanismo data in the inventory and a higher number of projects in vegetation removal phases. Nevertheless, overall energy consumption decreased.

Conversely, in 2024, Scope 3 emissions decreased, impacting the company's total emissions. This reduction was mainly due to two factors: a greater number of projects in the delivery phase and the use of materials with a lower emissions factor. **GRI 305-5**

Since 2023, Tegra has been monitoring ozone-depleting substances (ODS) through the parameter of R-410a gas consumption, converted to CO₂ equivalent (Scope 1). In 2024, the company emitted a total of 3.85 tCO₂e from hydrofluorocarbons (HFCs). **GRI 305-6**

GRI 305-1 DIRECT EMISSIONS – SCOPE 1 (tCO ₂ e)					
	2024			2023	2022
	Tegra	Tamboré	Total	Tegra	Tegra
Stationary combustion	0	1.90	1.90	12.31	0
Fugitive emissions	3.85	0	3.85	136.07	48.42
Land-use change	1,004.60	1,677.91	2,682.52	0	0
Total	1,008.45	1,679.81	2,688.27	148.38	48.42

GRI 305-2 INDIRECT EMISSIONS – SCOPE 2 (CO ₂ e)					
	2024			2023	2022
	Tegra	Tamboré	Total	Tegra	Tegra
Purchased electricity	131.76	0.96	132.72	117.98	107.28
Total	131.76	0.96	132.72	117.98	107.28

Emissions are calculated using the market-based approach.

GRI 305-3 INDIRECT EMISSIONS – SCOPE 3 (tCO ₂ e)					
	2024			2023	2022
	Tegra	Tamboré	Total	Tegra	Tegra
Mobile combustion	0	0	0	129.33	0
Purchased goods and services	24,863.46	1,154.53	26,017.98	39,110.00	30,554.72
Transportation and distribution (upstream)	3.48	0	3.49	4.60	8.08
Waste generated in operations	2,486.52	372.49	2,859.01	6,939.04	5,688.53
Business travel	324.46	0	324.47	62.84	91.49
Total	27,677.93	1,527.02	29,204.95	46,245.82	36,342.84

1. Years 2022 and 2023 include only Tegra's operations. 2. Number of demolitions, construction sites, and offices considered per year: 31 in 2022, 24 in 2023, and 20 in 2024 for Tegra; 3 in 2024 for Tamboré. 3. Gases included in the inventory: CO₂, CH₄, HFC and N₂O.

EMISSIONS AND BIOGENIC REMOVALS BY CATEGORY (tCO ₂ e)					
GRI 305-1 DIRECT EMISSIONS – SCOPE 1	2024			2023	2022
	Tegra	Tamboré	Total	Tegra	Tegra
Stationary combustion	0	0.48	0.48	0	0
Fugitive emissions	0	0	0	0	0
Land-use change	0	0	0	0	0
Total	0	0.48	0.48	0	0
GRI 305-1 REMOVALS – SCOPE 1					
Land-use change	-89.47	0	-89.47	-3,548.01	-2,832.79
Total	-89.47	0	-89.47	-3,548.01	-2,832.79
GRI 305-3 REMOVALS – SCOPE 3					
Mobile combustion	0	0	0	13.87	0
Purchased goods and services	20.52	30.41	50.93	0	0
Transportation and distribution (upstream)	0.84	0	0.84	1.11	1.92
Waste generated in operations	259.91	38.85	298.76	684.62	0
Business travel	32.45	0	32.45	5.07	5.78
Total	313.72	69.26	382.98	704.67	7.70

1. Under Scope 2, there are no biogenic emissions or removals. 2. In 2024, emissions from mobile combustion were reallocated from Scope 1 to Scope 3 to align inventory data.

GRI 305-4 GRI G4 CRE3 EMISSIONS INTENSITY PER BUILT-UP AREA				
	2024		2023	2022
	Tegra	Tamboré	Tegra	Tegra
Total emissions (kg CO ₂ e)	28,295,594.06	3,207,789.47	42,137,559.42	33,866,948.47
Built-up area (m ²)	179,017.47	128,896.08	205,445.65	201,583.74
Intensity kg (CO ₂ e/m ²)	158.06	24.89	205.10	168.00

Total emissions consider only projects with Scope 1, 2, and 3 emissions that result in built-up areas; emissions from demolitions and offices are excluded. For Tamboré sites, preserved green areas are not included.

GRI G4 CRE4 EMISSIONS INTENSITY PER REVENUE				
	2024		2023	2022
	Tegra	Tamboré	Tegra	Tegra
Total emissions (tCO ₂ e)	28,818.14	3,207.79	46,512.18	36,498.55
Revenue	R\$ 1,490,738,000.00	R\$ 59,679,000.00	R\$ 1,398,018,000.00	R\$ 1,192,845,000.00
Intensity (tCO ₂ e/BRL)	0.00001933146	0.0000537507	0.00003327009	0.00003059790

1.Includes emissions from construction, demolition, and office activities. 2. 2022 and 2023 revenue figures have been recalculated to reflect gross sales and are therefore being restated. **GRI 2-4**

GRI 302-3 G4 CRE1 ENERGY INTENSITY (GJ/m ² BUILT)				
	2024		2023	2022
	Tegra	Tamboré	Tegra	Tegra
Energy intensity of absolute consumption	1.18	0.05	2.35	1.88
Energy intensity within the organization	1.15	0.05	2.30	1.84
Energy intensity within the organization	0.04	0	0.05	0.04

For Tegra, data from 20 projects that generated built-up areas were included, while 3 were considered for Tamboré. Demolition and office activities were excluded.

Materials

GRI 2-6 | GRI 3-3 Mitigation of GHG emissions through the promotion of sustainable raw materials | GRI 308-2

Tegra’s commitment to reducing emissions throughout its supply chain is a key element of its sustainability strategy. To that end, the company prioritizes the procurement of more sustainable materials, such as steel and concrete, which generate lower indirect carbon emissions.

The company follows a strict selection process for suppliers of critical materials such as steel, mortar, cement, and concrete, which account for 70% of Tegra’s emissions. Priority is given to suppliers that meet high standards of sustainability and innovation, including the use of technologies that reduce material consumption and CO₂ emissions, and that enable maximum recycling and reuse of waste.

Among the practices adopted are the requirement of FSC certification

for wood used in doors, the inspection of the Forest Origin Document (DOF) for natural wood used in decks and pergolas, and the implementation of reverse logistics for materials such as plaster and blocks. All purchased materials, including concrete, aggregates, and natural stones, are sourced exclusively from environmentally licensed suppliers. These actions are part of the monitoring of Scope 3 emissions, ensuring that the supply chain is aligned with the company’s climate commitments.

In addition, Tegra holds regular meetings with suppliers to promote environmental and social best practices and establishes strategic partnerships with industry players, fostering knowledge exchange and the development of more environmentally efficient solutions through the Tegra Maker programs.



GRI 301-1 E 301-2 | MATERIALS USED AND RECYCLED PERCENTAGE

RENEWABLE MATERIALS	Unit	2024		2023		2022	
		Volume	% Recycled	Volume	% Recycled	Volume	% Recycled
Aggregates (sand, gravel, etc.)	m³	18,969	2.2%	17,573	2.2%	28,747	1.2%
Recycled concrete	m³	76,236	10%	89,565	10%	134,760	10%
Ceramic coating	m²	143,956	-	183,392	-	300,159	-
Mortar	ton	34,642	20%	45,226	20%	40,740	20%
Cement	ton	1,993	40%	1,724	40%	3,830	40%
Steel	ton	3,479	65%	4,272	65%	9,340	65%
Concrete block	unit	1,359,033	20%	1,873,763	20%	1,869,724	20%
Ceramic block	unit	543,773	-	317,125	-	1,041,915	-
Sanitary fixtures	unit	8,070	-	15,490	-	12,149	-
Pre-fabricated doors	unit	3,838	-	5,616	-	6,533	-

Waste and reverse logistics

GRI 306-3 | GRI 306-4 | GRI 306-5

Tegra is committed to reducing emissions in the supply chain as part of its sustainability strategy. In 2024, Tegra made progress in recycling various waste materials generated on construction sites.

Key highlights included the implementation of reverse logistics programs in partnership with ArcelorMittal (steel), System Clean (wires and cables), Portobello (ceramic packaging), and RioMix (packaged goods).

EVOLUTION IN WASTE AND DEBRIS GENERATION ON CONSTRUCTION SITES (m³/m²)			
TYPE	2024	2023	2022
Waste	0.21	0.19	0.14
Debris	0.11	0.08	0.07



GRI 306-3 306-4 306-5 WASTE GENERATED AND DISPOSAL METHOD (TONS)				
NON-HAZARDOUS WASTE	DISPOSAL	2024	2023	2022
Steel	Reverse logistics	35.58	–	–
Wires and cables	Reverse logistics	3.57	–	–
Ceramic packaging	Reverse logistics	1.31	–	–
Packaged goods	Reverse logistics	24.11	12.10	13.76
Concrete block	Reverse logistics	41.34	90.34	184.79
Debris	Recycling	13,490.47	12,793.03	15,359.89
Debris	Landfill	17,20.29	8,940.24	6,286.08
Wood	Recycling	1,608.35	1,364.04	440.71
Wood	Landfill	6.32	68.82	6.40
Plaster	Recycling	1,491.02	1,009.95	186.72
Plaster	Landfill	8.18	470.60	8.00
Recyclables - Paper & Plastic	Recycling	1,434.77	1,543.77	1,825.29
Recyclables - Paper & Plastic	Landfill	7.61	10.15	11.83
Metal	Recycling	768.54	248.97	82.77
Metal	Landfill	–	–	2.24
Mix	Landfill	635.08	410.57	259.36
Mix	Recycling	430.05	2,082.47	244.27
Soil	Landfill	75,031.16	44,195.94	–
Common Waste	Landfill	4.07	822.61	–
Non-hazardous waste	Total	96,741.82	74,063.60	24,912.11
Hazardous waste*	Landfill	3.38	5.91	9.75

*The main materials that make up the hazardous waste are: lamps, mold release barrels, and waterproofing products. 1. The conversion factor for tons was calculated using the density conversion factor.

Water and effluents

CRE2

Water consumption management at Tegra is carried out through continuous monitoring of volumes used on construction sites and in offices via an electronic system, ensuring traceability of information and the adoption of measures for efficient use of this resource. Additionally, every four months, internal audits are conducted on construction sites to verify the correct inclusion of evidence related to the consumption indicator.

The intensity of water usage in construction is calculated based on the ratio between the total volume consumed (in cubic meters) and the gross floor area (in square meters) in the year. The target for this indicator is defined in Tegra’s Quality Manual, and if any construction site shows deviations, an analysis is performed to identify the causes and propose corrective actions.

Although the number of construction sites was lower than the previous year, the intensity of water consumption increased, as 12 sites were in the finishing phase (final delivery) – a stage that requires greater resource consumption and the presence of teams on site for longer periods. Also, permanent condominium equipment is used at the development for functionality adjustments and cleaning.



GRI G4 CRE2 WATER CONSUMPTION BY CONSTRUCTION PHASE (m³/m²)						
PHASE	2024		2023		2022	
	Goal	Achieved	Goal	Achieved	Goal	Achieved
A (Foundation)	0.37	0.29	0.36	0.44	0.30	0.39
B (Structure)	0.30	0.33	0.24	0.30	0.26	0.33
C (Facade)			0.26	0.38	0,30	0.27
D (Finishing)	0.45	0.57	0.42	0.55	0.36	0.42

1. Only Tegra is considered. 2. In 2024, phases B and C were unified due to the increased use of multidirectional scaffolding and prefabricated facade systems, where the facade is executed simultaneously with the structure.

GRI G4 CRE2 WATER CONSUMPTION INTENSITY PER BUILT-UP AREA			
	2024	2023	2022
Water Volume (m³)	69,605.27	78,601.17	69,345.98
Built-up area (m²)	179,017.47	205,455.65	201,583.74
Rate (m³/m²)	0.389	0.383	0.344

Referring to Tegra.

To avoid water waste and contamination, Tegra adopts various practices in all construction phases.

Tegra does not have developments located in areas classified as having high or extremely high water stress. However, Tamboré has one development in these conditions: a lot with 430 residential units. **IF-HB-160a.2**

Biodiversity

GRI 304-2

TAMBORÉ MIRANDA
DEVELOPMENT
LOCATED IN THE
ATLANTIC FOREST BIOME,
IN INDIANÓPOLIS/MG

Tegra operates in urban areas that have already been environmentally modified and develops residential activities that are not considered potentially contaminating. However, on land with isolated vegetation, there is a need for the removal of tree specimens for project implementation in compliance with current legislation, which includes environmental compensation for tree management.

The control of biodiversity impacts starts in the early stages of land acquisition studies, when tree inventory is commissioned. This survey identifies, quantifies,

and assesses the phytosanitary condition of the tree species present on the land and sidewalks. After the project definition, an assessment of the impact on the existing vegetation is carried out, with the support of specialized consultancy, which prepares a study on the feasibility of tree management. Once the project is approved, the competent authority analyzes the proposal and determines the necessary compensation.

Part of the compensation is carried out on the property itself, according to municipal requirements, while

the rest is done through the donation of seedlings or payment to the Special Fund for Environment and Sustainable Development (FEMA). Compensation follows the guidelines of the environmental authority and is formalized through a commitment term, which defines the conditions for tree management. After the conditions are executed, the authority issues a completion certificate, attesting to the fulfillment of environmental obligations.

In 2024, there were no significant impacts on biodiversity in Tegra's areas of operation.





TAMBORÉ MIRANDA
DEVELOPMENT

At Tamboré subdivisions, located in various regions of the country, the species affected vary depending on the location.

The approval process for the developments involves the preparation of wildlife monitoring studies, which identify the species present in the implementation area, as well as the necessary management and preservation measures to ensure the viability of human occupation with minimal environmental impact. These studies, along with flora/fauna surveys, are presented to the competent authorities and serve as the basis for defining the environmental conditions that must be met.

The fauna recorded in the studies undergoes a rigorous process of monitoring, management, rescue, and release before the construction work begins, intending to preserve local individuals. Each development has a specific monitoring plan, with methodologies and periodicity defined according to local needs and the characteristics of the existing fauna.

In 2024, the Tamboré Juiz de Fora and Tamboré Miranda developments were implemented in areas of the Atlantic Forest biome, impacting some species. For the Juiz de Fora development, the conversion area was 236,465.23 m², and for the Miranda development, it was 780,055.85 m².

Tegra works to ensure the minimal environmental impact possible in its developments.

Land use

IF-HB-160a.4

Although Tegra is not responsible for soil contamination, when acquiring potentially contaminated land, the company assumes responsibility for the environmental liability and carries out all necessary procedures for soil evaluation, diagnosis, and remediation, complying with legal obligations for its regularization.

The land acquisition process begins with a preliminary evaluation analysis. If there's a potential contamination risk, a confirmatory investigation is conducted. The results are submitted for analysis by the competent authorities, such as the Environmental Company of the State of São Paulo (CETESB) and the São Paulo Municipal Secretariat of Green and Environment (SVMA), who ratify the conclusion when

the land is considered “non-contaminated.” If the investigation confirms soil contamination, the process continues with a detailed analysis, including the assessment of risks to human health and the design of an intervention and remediation plan, following current regulations.

At Tamboré subdivisions, the selection of areas for implementing developments usually occurs in land previously used for agriculture and/or livestock. These activities, by their nature, are not associated with soil contamination; therefore, the need for decontamination processes from harmful agents is rare.

In 2024, Tegra detected no contaminated or remediated land.

GRI G4 CRES



TAMBORÉ MIRANDA
SUBDIVISION

Social performance

For Tegra, sustainable construction is one that provides fair working conditions, with respect for human rights across all operations and the value chain. Thus, the company promotes a safe, inclusive, and ethical work environment for employees and third parties. It also continuously invests in the training of its teams, the strengthening of its health and safety culture, and in maintaining transparent dialogue with unions and worker representatives.

This attitude extends beyond the company's construction sites, offices, and sales stands, covering engagement with the communities in which we operate. Tegra develops social investment projects and maintains an open, ethical, and transparent communication channel with different audiences, ensuring that its operations contribute to local development. The relationship with consumers is based on transparency, data protection, access to quality information, and responsible marketing practices, always prioritizing the safety and well-being of customers.



Working conditions

**GRI 3-3 | Employability
and talent attraction
GRI 408-1 | GRI 409-1**

Tegra's workforce on construction sites is composed exclusively of employees hired under the Brazilian labor law (CLT) regime. For suppliers who deploy workers away from their company's headquarters and require accommodation, the Safety team conducts periodic visits to attest to the conditions provided.

Tegra monitors labor suppliers monthly, overseeing the collection of Severance Indemnity Fund (FGTS) and taxes, as well as evaluating the financial health of partners to prevent negative impacts on workers. In 2024, aiming to further improve the process, the implementation of a system was initiated that allows the automatic verification of supplier data and documents, ensuring that all comply with labor laws and other legal regulations.

Employees and third-parties management

GRI 3-3 | Employability and talent attraction

Tegra prioritizes the efficient management of employees, focusing on attraction, talent retention, and inclusion, with an emphasis on preventing negative impacts such as talent loss, increased costs, and reduced productivity.

People management is supported by InTegra, a welcome program for new employees that, after two years of implementation, has been essential in evaluating the experience of candidates and managers.

The indicators analyzed in 2024 guided improvements, including the establishment of a goal to increase the alignment of hired candidates with the expectations of managers, assessed 120 days after integration. This goal was achieved, and the practice of periodic analysis of these indicators was con-

solidated. There is also continuous monitoring of the organizational climate and turnover rates.

During the year, the “Pulso” survey (July) and the “Fala aí, Tegra!” survey (December) were conducted, demonstrating consistent management with no significant declines. Reaffirming our dedication to building an organizational culture based on caring and valuing people, we achieved the Great People Mental Health (GPMH) certification, reflecting our commitment to implementing effective practices for the well-being and mental health of our teams.

Tegra’s performance management program enables the recognition of employees through salary increases and promotions, valuing both performance and alignment

with company culture. In 2024, 41% of employees were recognized.

Regarding third-party workers, the contractual relationship mainly covers operational activities on construction sites, such as foundations, masonry, concreting, finishes, and coatings.

In 2024, there was a fluctuation in the number of third-party workers (construction sites), influenced by the internalization of installation and coating services, which began the previous year, and the reduction in the number of construction sites compared to 2023.

GRI 2-7 | EMPLOYEES

	2024	2023	2022
Men	809	777	700
Women	291	303	319
Total	1,100	1,080	1,019

The figures refer to permanent employees working full-time as of 12/31 of each year, located in the Southeast region. There are no temporary employees, and work hours are guaranteed.

GRI 2-8 | WORKERS WHO ARE NOT EMPLOYEES

Type of Worker	2024	2023	2022
Young apprentices	30	27	25
Interns	12	17	22
Third-party (offices)	61	60	58
Third-party (construction sites)	1,481	2,192	2,654
Total	1,584	2,296	2,759

Figures refer to workers as of 12/31 of each year in the Southeast region. For 2024, construction site third-party workers include those working in Tegra and Tamboré developments.



Certified as a Great Place to Work for the seventh consecutive year

Achieved the Great People Mental Health certification for the first time

GRI 401-1 NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER						
HIRES BY GENDER	2024		2023		2022	
	Hires	Rate	Hires	Rate	Hires	Rate
Men	283	35.0%	273	35.1%	194	27.7%
Women	77	26.5%	64	21.1%	82	25.7%
Total	360	32.7%	337	31.2%	276	27.1%
HIRES BY AGE GROUP	2024		2023		2022	
	Hires	Rate	Hires	Rate	Hires	Rate
Up to 30 years old	155	55.4%	132	43.9%	124	42.9%
31 to 50 years old	176	28.7%	171	28.7%	128	22.5%
Over 51 years old	29	14.1%	34	18.5%	24	14.9%
TERMINATIONS BY GENDER	2024		2023		2022	
	Termination	Rate	Termination	Rate	Termination	Rate
Men	251	31.0%	197	26.1%	198	28.3%
Women	89	30.6%	79	25.4%	72	22.6%
Total	340	30.9%	276	25.6%	270	26.5%
TERMINATION BY AGE GROUP	2024		2023		2022	
	Termination	Rate	Termination	Rate	Termination	Rate
Up to 30 years old	140	50.0%	94	31.2%	83	28.7%
31 to 50 years old	176	28.7%	154	25.9%	153	26.9%
Over 51 years old	24	11.7%	28	15.2%	34	21.1%

Rates are calculated by dividing the number of employees hired/terminated by the total number of active employees as of 12/31 of each year. All employees are based in the Southeast region.



The Continuity Project strengthens the preparation of key talents, aiming at the company’s succession process.

Training

GRI 404-2

For Tegra, the professional growth of its employees is essential to business success. That’s why the company invests in training to support their development throughout their careers, promoting continuous learning, skill enhancement, and behavioral development.

In 2024, Tegra also launched the Sustainable Knowledge Journey, an initiative structured around the human competencies framework of the Massachusetts Institute of Technology (MIT). The program focused on essential areas for future challenges, such as critical thinking, interpersonal interaction, self-management, and leadership.

During a week-long event, lectures, workshops, games, and social interactions were held, with a spotlight on the challenges of the “S” in ESG

(Environmental, Social, and Governance) – highlighting the importance of corporate social responsibility and inclusion.

Currently, there are no career transition support programs in place aimed at continued employability or managing the end of a career due to retirement or termination of employment.

SOME OF OUR PROGRAMS

- Tegra University
- Leadership Development
- Young Talents
- Performance Cycle
- Sustainable Knowledge Journey
- On-Demand Training



GRI 404-1 | AVERAGE TRAINING HOURS

FUNCTIONAL CATEGORY	2024		2023		2022	
	Men	Women	Men	Women	Men	Women
Executive Board	6.68	17.17	8.50	9.97	2.00	5.72
Management	16.37	13.70	15.63	18.22	12.05	15.27
Leadership/Coordination	39.70	24.78	19.61	23.13	16.94	18.73
Sales Force ¹	0	0	0	0	7.80	8.96
Administrative	16.52	17.17	16.83	20.60	9.44	12.28
Operational	0.15	0	0.22	0	0.15	0
Trainees	55.31	71.25	74.31	63.39	13.91	12.40
Average by gender	7.25	17.98	6.65	21.08	62.29	73.36

1. Functional category discontinued as of 2023. 2. For this calculation, training conducted by the Health and Safety department was not included.

Continuous training, in addition to driving employees’ professional growth, fosters excellence and innovation within the company.

Employee health and safety

GRI 3-3 | Health, safety, and well-being

Safety permeates all stages of Tegra's construction process. Its main focus is the mitigation of high-impact risks, with an emphasis on promoting a safety culture and leading by example.

GRI 403-7

Occupational health and safety (OHS) management at Tegra is based on the Utility Risk Management (URM) system, developed by a global company specialized in safety management for high-risk industries. This system classifies risks into three levels (high, medium, and low) and includes a series of processes focused on safety leadership, management system audits, investigation of high-risk incidents, quantitative risk analyses, and the development of safety procedures. Risk mapping is conducted jointly by the safety, engineering, and site leadership teams.

GRI 403-1 | GRI 403-2 | GRI 403-7

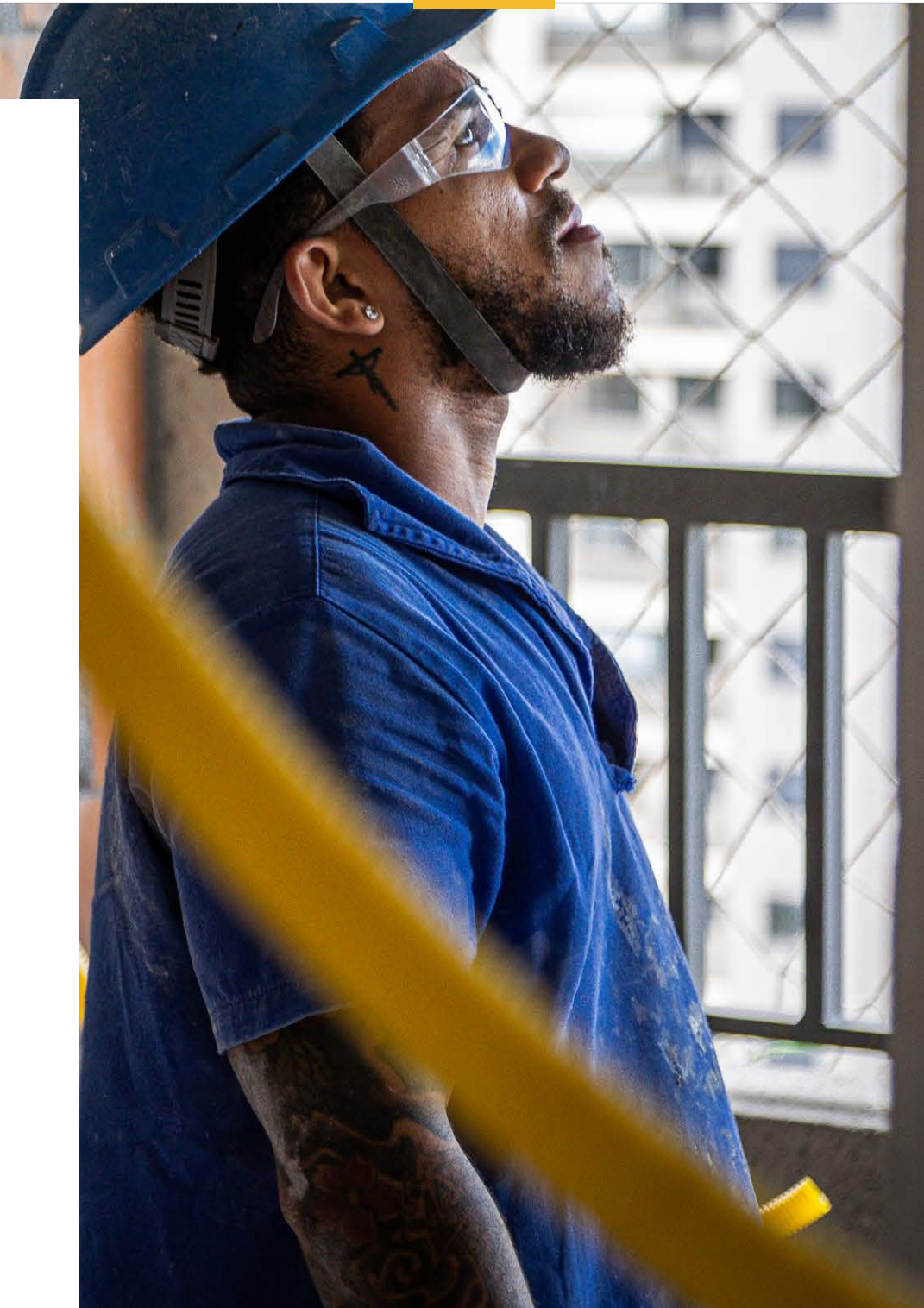
In addition to the URM system – which applies to all direct and third-party employees – Tegra complies with all current OHS laws and regulations. Strict internal procedures are implemented to ensure that all third-party and supplier activities meet these standards and the company's safety requirements. Subcontracted labor companies are guided by specific procedures, such as the Safe Project Planning (PSP) and the Safety Book, among others.

GRI 403-1 | GRI 403-2 | 403-8 | CRE6

The URM management system is structured around five key pillars: Leadership, Risk Management, Education, Control and Protections, and Monitoring. Each year, Tegra conducts internal audits to evaluate the system's performance and implement new elements. Furthermore, external audits are carried out by the URM system

implementers to validate its safety scope. **GRI 403-1 | GRI 403-2**

To track and evaluate the effectiveness of implemented safety measures, Tegra uses several management tools, including the Safe Project Plan (PSP), the Daily Occupational Safety Plan (PDST), Safe Work Observations, and the General Safety Inspection. The effectiveness of these controls is regularly assessed through statistical analyses and periodic reviews, including bimonthly audits, biweekly checklists, and meetings with the Occupational Safety team and senior leadership. All work environments, including those operated by third parties, are constantly monitored. The management tools are supported by digital platforms that enable effective tracking and control of health and safety actions. **GRI 403-1 | GRI 403-2 | GRI 403-4 | GRI 403-8**



Safety actions in 2024

GRI 403-2

Tegra prioritized continuous risk analysis and process improvement to ensure a safer working environment for its employees and third parties. Among the main actions carried out, the following stand out:

Implementation of the floor-to-floor net system – a system that protects each floor under construction, improving safety during post-structural activities such as masonry, frame installation, and plasterwork, significantly reducing high-risk situations.

Scaffold facade jog system – provides greater safety during construction and finishing activities on facades, resulting in a reduction of more than 50% in high-risk activities.

Use of technology to reduce risks with heavy machinery – manual tasks were increasingly replaced by mechanized processes, including the implementation of self-cleaning augers for continuous flight auger piles and hydraulic breakers, minimizing workers' exposure to large equipment hazards.

Adoption of facial recognition control at turnstiles – expanding the use of facial recognition to monitor access to construction sites strengthened both security and workforce management.

Technical consulting for crane evaluation – a technical consultant was hired to assess and inspect cranes used on construction sites, improving operational standards and supporting the analysis of the service life of accessories and components.



Worker training

Tegra invests in continuous occupational health and safety training for its employees starting from the moment of hiring. The onboarding process for new professionals includes guidance on safety standards and procedures. Every day, the Daily Occupational Safety Plan (PDST) and Safe Work Observation (OTS) are conducted, and every week, a general Work Safety Plan (PDS) is carried out, covering risks and safety measures. **GRI 403-5 | GRI 403-7**

Additionally, periodic training sessions are provided, such as work at heights, fire brigade, and emergency drills, with the goal of preparing 100% of both direct and third-party workers for risk situations. In 2024, we also held the Tegra Instal Safety Summit, which involved the entire leadership team, strengthening the safety culture and qualification within the URM safety management system. **GRI 403-5 | GRI 403-7**

Incident participation and reporting

GRI 403-2 | GRI 403-4

Ensuring a safe work environment depends on everyone's participation and efficient, agile communication. All professionals are trained in Tegra's internal occupational safety policy, which reinforces a core principle: no emergency, production demand, or result should compromise safety. Employees are, therefore, encouraged to share their opinions on the occupational health and safety management system and to report any risks or incidents without hesitation.

Each construction site has an occupational safety professional and a leadership team prepared to receive these reports, which can be submitted via radio, phone, or in person. If necessary, there is also a dedicated OHS emergency hotline that allows for anonymous reports.

Moreover, there is a Compliance channel through which harassment cases or other irregularities can be reported confidentially. These channels are promoted during onboarding sessions, through posters, and regular training sessions, reinforcing our commitment to a safe and transparent environment.

GRI 403-9 WORK-RELATED INJURIES						
EMPLOYEES	2024		2023		2022	
	No.	Rate	No.	Rate	No.	Rate
Fatalities as a result of work-related injury	0	0	0	0	0	0
High-consequence work-related injuries (excluding fatalities)	0	0	0	0	0	0
Recordable work-related injuries	6	2.39	13	5.52	6	2.45
Hours worked	2,513,403		2,356,408		2,448,495	
THIRD PARTIES	2024		2023		2022	
	No.	Rate	No.	Rate	No.	Rate
Fatalities as a result of work-related injury	0	0	0	0	0	0
High-consequence work-related injuries (excluding fatalities)	0	0	0	0	0	0
Recordable work-related injuries	21	4.84	27	5.37	21	3.70
Hours worked	4,336,757		5,027,070		5,676,048	

1.Rates calculated based on 1 million hours worked. 2. Main types of accidents at Tegra: impact between person and object; abrasion or friction; material falling; entrapment.

The Confidential Channel also accepts anonymous reports related to OHS (Occupational Health and Safety) via telephone: 0800-777-0772.



Health services

Tegra implements various practices to promote the well-being of its employees. To that end, it relies on a medical team composed of a coordinating physician and a technical support staff. The monitoring of occupational illnesses and accidents within the company is conducted through the Occupational Health Medical Control Program (PCMSO), based on an annual analytical report of medical exams performed by employees.

GRI 403-6 | GRI 403-7

The PCMSO and the analytical report are presented to the Internal Commission for Accident and Harassment Prevention (CIPA) for the evaluation of indicators and the definition of actions for reviewing the company's Risk Management Program. Based on this information, an annual schedule of initiatives and practices is established, involving the Medical, Occupational Safety, and CIPA departments. **GRI 403-6 | GRI 403-7**

All information related to occupational exams and consultations conducted under the PCMSO is recorded in a secure digital system, ensuring confidentiality and data protection. Access to this information is restricted to the responsible physician, who logs in using a personal password. **GRI 403-6**

In addition, Tegra maintains a confidential channel for reporting breaches of confidentiality and ethics. All supplier contracts include LGPD (Brazilian General Data Protection Law) clauses to ensure the protection of employee data. **GRI 403-6**

Tegra's health practices

GRI 403-3 | GRI 403-4 | GRI 403-6 | GRI 403-7

- **Occupational medical exams:** admission, periodic, return-to-work, job risk change, and termination exams are conducted. Hazard evaluations are based on job-related risk and are analyzed by the Occupational Safety team in accordance with the Risk Management Program (PGR).
- **Health, dental, and pharmacy assistance:** available to employees and their dependents (according to eligibility), ensuring better healthcare access for all.
- **Telemedicine and telepsychology:** remote consultation services with physicians, nutritionists, fitness coaches, and psychologists available to all employees and their dependents.
- **Chronic Disease Management Program:** implemented in partnership with Aon, offers personalized support from a multidisciplinary team of physicians, nurses, and physical therapists specialized in preventive care.
- **Vaccination campaign:** in 2024, a total of 966 flu vaccine doses were administered.
- **Maternity package:** designed for pregnant employees, newborns, and mothers, includes co-payment exemptions for prenatal consultations and exams, a maternity allowance, and a care package for the mother and newborn.
- **2nd Tegra Health Week:** lectures on breastfeeding, child health, oral diseases, and healthy eating; fruit and nut distribution; massages; and other wellness activities.
- **Monthly awareness campaigns:** lectures, discussion groups, and other activities are held to promote awareness and prevention of various health issues, such as suicide (Yellow September), breast and cervical cancer (Pink October), prostate cancer (Blue November), and skin cancer (Orange December).
- **Workplace stretching and massage:** offered weekly to promote well-being and prevent occupational illnesses.
- **Internal Week for the Prevention of Occupational Accidents (SIPAT):** features lectures and other activities on occupational safety.

There have been no cases of occupational diseases or fatalities resulting from such illnesses in the past three years, for either direct employees or third-party workers.

GRI 403-10 | IF-HB-320a.1

Union relations

GRI 407-1

Tegra maintains a policy of transparency and open dialogue with unions, granting them unrestricted access to construction sites. Union representatives are allowed to use site facilities to interact with employees, conduct outreach, hold conversations, and organize meetings whenever necessary, ensuring a continuous dialogue environment.

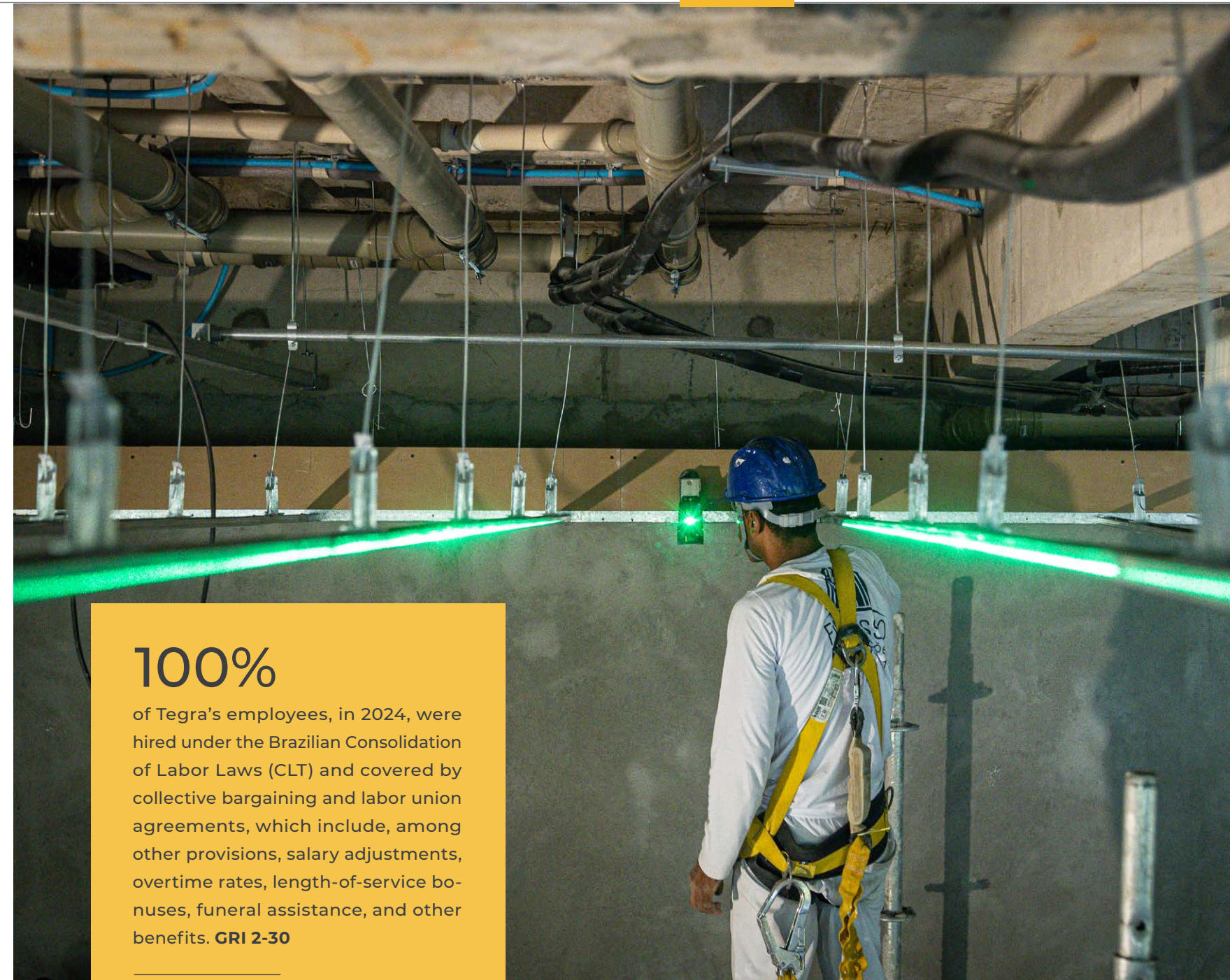
The company is also committed to complying with – and ensuring that its suppliers comply with – all provisions of the collective union agreements in effect in the regions where it operates. In this regard, Tegra acts as a facilitator in the relationship between unions and suppliers, always seeking to resolve matters harmoniously, without disrupting construction site activities or violating workers' rights.

To manage these relations, Tegra has a dedicated unit within the Supply

Department called the Labor Control area, responsible for monitoring the financial and labor compliance of suppliers, as well as maintaining proactive relations with unions. This unit is overseen by Supply Management, which plays an active role in mediating all related matters.

Additionally, the People Services Administration team is responsible for ensuring compliance with collective bargaining provisions across offices and construction sites, as well as participating in collective agreement negotiations and managing union relations. This area is overseen by the People Board, which also plays an active role in mediating union negotiations.

In 2024, no operations or suppliers were identified as being in violation or at significant risk of violating collective bargaining agreement provisions.



100%

of Tegra's employees, in 2024, were hired under the Brazilian Consolidation of Labor Laws (CLT) and covered by collective bargaining and labor union agreements, which include, among other provisions, salary adjustments, overtime rates, length-of-service bonuses, funeral assistance, and other benefits. **GRI 2-30**

This figure excludes interns and partners, whose contracts are not governed by the CLT (Consolidation of Labor Laws).

Diversity and inclusion

GRI 3-3 | Employability and talent attraction

Tegra actively works to increase the participation of people with disabilities within the company. A multidisciplinary working group meets biweekly to foster discussions, promote benchmarking with leading companies, and develop strategies for implementing internal inclusion initiatives.

To enhance engagement with professionals with disabilities, respecting their culture and needs, the company invested in awareness campaigns, training courses, and the hiring of sign language interpreters in 2024. It also held discussions on autism with external experts and employees with lived experience on the subject. As part of this initiative, Tegra significantly reduced co-payment rates for therapies within the health network for employees and dependents with suspected or diagnosed Autism Spectrum Disorder (ASD).

These efforts resulted in a more than 50% increase in the number of active employees with disabilities at Tegra

compared to 2023. Additionally, the company saw an improvement in the retention rate indicator, further strengthening its inclusion journey.

Tegra also values partnerships with suppliers that share its commitment to the inclusion of women and people with disabilities in the job market. The 2024 edition of the Sustainable Knowledge Journey addressed the challenges of the “S” in ESG (Social), highlighting corporate social responsibility. The event featured a renowned international social entrepreneur who uses the construction sector to empower women, as well as an NGO that teaches photography to young people with Down syndrome to support their entry into the job market – the NGO was responsible for photographing the event.

Tegra’s commitment to gender equity and employee well-being has also been reflected in key indicators, such as the post-maternity leave retention rate, which saw significant growth in 2024, and the gender pay gap.

GRI 405-1 | DIVERSITY BY GENDER

	2024		2023		2022	
	Men	Women	Men	Women	Men	Women
Board of Directors	100%	0%	100%	0%	100%	0%
Executive Board (including CEO)	80%	20%	85%	15%	79%	21%
Management	65%	35%	69%	31%	70%	30%
Leadership/Coordination	49%	51%	54%	46%	55%	45%
Administrative	42%	58%	43%	57%	40%	60%
Operational	98%	2%	99%	1%	92%	8%
Trainees	72%	28%	54%	46%	46%	54%
Total	74%	26%	72%	28%	69%	31%

GRI 405-1 | DIVERSITY BY RACE (BLACK AND BROWN)

	2024			2023		
	Men	Women	Total	Men	Women	Total
Management	15%	14%	15%	15%	14%	15%
Leadership/Coordination	29%	16%	22%	32%	18%	25%
Administrative	40%	36%	38%	39%	33%	35%
Operational	69%	50%	68%	65%	57%	65%
Trainees	38%	40%	39%	43%	33%	38%
Total	57%	32%	51%	57%	32%	51%

There were no Black or Brown board members or executives in 2024 and 2023.



GRI 405-2 RATIO OF BASIC SALARY AND REMUNERATION OF WOMEN TO MEN			
FUNCTIONAL CATEGORY	2024	2023	2022
Executive Board (including CEO)	40%	28%	38%
Management	3%	-7%	-7%
Leadership/Coordination	0%	-2%	-4%
Administrative	2%	-4%	-1%
Operational	50%	59%	44%
Trainees	8%	-4%	-1%

Base salary is equal for men and women; therefore, the remuneration ratio is shown.

GRI 405-1 DIVERSITY BY AGE GROUP									
	2024			2023			2022		
	Up to 30 years old	31 to 50 years old	Over 51 years old	Up to 30 years old	31 to 50 years old	Over 51 years old	Up to 30 years old	31 to 50 years old	Over 51 years old
Board of Directors	0%	25%	75%	0%	50%	50%	0%	50%	50%
Executive Board (with CEO)	0%	73%	27%	0%	62%	38%	0%	79%	21%
Management	8%	85%	6%	5%	88%	7%	3%	92%	5%
Leadership/Coordination	14%	84%	2%	16%	83%	1%	16%	83%	1%
Administrative	44%	50%	5%	39%	55%	6%	34%	63%	3%
Operational	15%	54%	31%	15%	52%	33%	23%	49%	29%
Trainees	100%	0%	0%	85%	15%	0%	88%	13%	0%
Total	25%	56%	19%	24%	57%	19%	26%	59%	16%

GRI 401-3 PARENTAL LEAVE BY GENDER									
	2024			2023			2022		
	Men	Women	Total	Men	Women	Men	Men	Women	Total
Employees who took parental leave	8	14	22	7	18	25	6	16	22
Employees who r eturned to work after parental leave	8	12	20	7	14	21	6	12	18
Return rate	100%	86%	91%	100%	78%	84%	100%	75%	82%
Employees who were still working 12 months later	3	11	14	3	8	11	3	9	12
Retention rate	43%	79%	67%	50%	67%	61%	50%	69%	63%

Safety in the construction industry

GRI 3-3 | Culture of ethics and integrity

GRI 3-3 | Health, safety, and well-being

Safety is an essential pillar in the construction industry. To minimize risks and ensure safe working environments and developments, Tegra adopts efficient, structured processes, policies, and systems, ensuring safety at every stage of its operations and throughout its value chain.

Thus, all in-house employees, sub-contractors, and partners are made aware of the importance of adopting safe behaviors, both in the workplace and daily routines.

For subcontractors, although hired by service providers, they have the same rights and access to the health and safety practices, policies, and management systems adopted by Tegra for its in-house employees (as described earlier, from page 54). **CRE6**

In consequence, all workers, regardless of their contractual relationship,

are treated equitably and are provided with the necessary conditions to perform their duties safely. Additionally, only workers aged 18 or older and employed under the CLT regime are allowed to work on construction sites. Electronic controls are in place for employee documentation following contract signing and before the commencement of any activities.

GRI 409-1

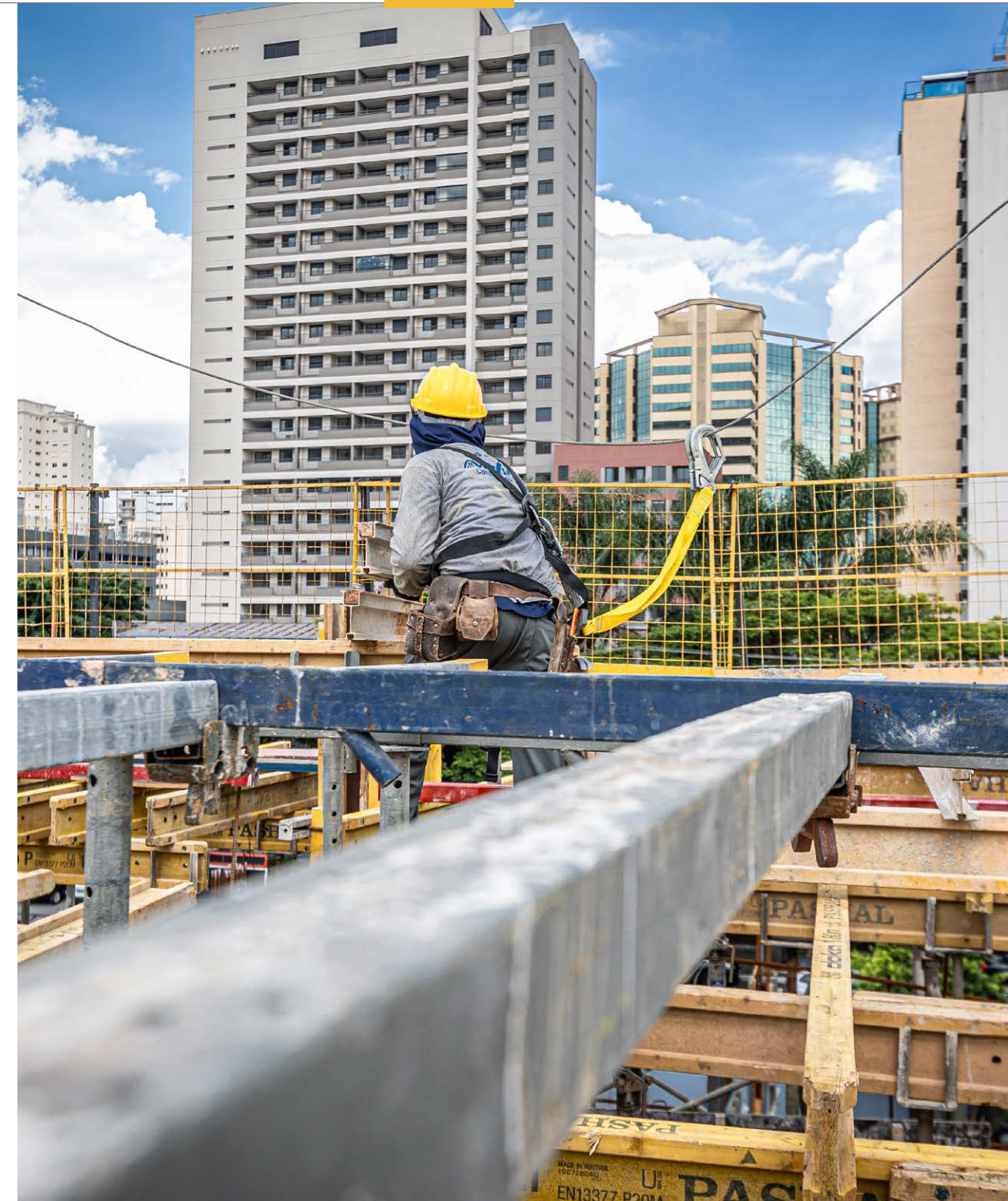
Within the value chain, Tegra applies its commitment to respecting human rights, adopting stringent measures to prevent labor violations and to address incidents effectively with its materials and services suppliers.

The sectors presenting significant risks related to forced or slave-like labor and child labor are the supply of plaster, marble, and granite. The areas identified as critical by the company are the plaster hub in Araripina (PE) and the marble and

granite extraction regions in Espírito Santo. **GRI 408-1 | GRI 409-1**

In addition to participating in the International Labour Organization (ILO) Working Group on this matter, contributing to the eradication of these practices in the supply chain, Tegra adopts a rigorous process for supplier registration and approval. In 2024, a platform was implemented to enable the automatic verification of data and documents, ensuring that all suppliers are compliant with labor laws and legal regulations. **GRI 408-1 | GRI 409-1**

The company also conducts visits to plaster factories and marble and granite extraction mines, led by the Supply, Quality, and Safety teams as part of its due diligence process, to verify compliance with environmental, labor, and best occupational health and safety practices. **GRI 408-1 | GRI 409-1**



Community engagement

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

Tegra operates in several Brazilian cities, such as São Paulo, Campinas, Rio de Janeiro, and Niterói. Its activities, such as demolition, sales stand construction, and execution of the works, have an impact on the surroundings of the developments, mainly for the neighbors, for approximately three and a half years.

During demolition, the impacts mainly occur due to vibrations and dust generation. During the construction of sales stands, the most common complaints involve noise, equipment movement, and dirt.

We adopt several strategies that help mitigate the effects of particulate materials and air pollutants that may affect neighboring areas. These strategies include spraying water while sweeping the construction site, washing truck wheels, prioritizing equipment with particle filtration systems, and using water-based paint, which emits lower levels of volatile organic compounds (VOCs). **GRI 305-7**

Regarding the effects of construction activities on neighboring properties, pre-construction and pre-demolition reports are carried out. If it is proven that the company caused any damage, repairs are made.

To minimize these and other impacts on the community and promote a more harmonious relationship between Tegra and neighbors, the company maintains a Neighborhood Relationship program. It involves a series of activities and aims to promote improvements in the regions where the company operates through the *Gentilezas Urbanas* (Urban Kindness) program.

The Neighborhood Relationship program has contributed to the continuous improvement of Tegra's practices by proactively identifying and mitigating impacts. Stakeholder engagement and monitoring interactions help ensure that



FACADE OF THE YPY ALTO DO IPIRANGA DEVELOPMENT, WHICH ADJUSTED THE CONCRETE POURING SCHEDULE TO AVOID DISTURBING A NEARBY SCHOOL

the company's actions are increasingly aligned with the community's needs and expectations.

Through preventive and communicative actions, the number of complaints has decreased, and the company has been able to resolve issues more effectively. An example was the adjustment in the concrete pouring schedule for the Amaro development and the Ypy Alto do Ipiranga to avoid disturbing children's rest time at a nearby school, which received a positive reception from the neighborhood.

From January to December 2024, 7,220 neighborhood services were provided at Tegra's construction sites. Most of these services were proactive and involved sending notices about activities such as concrete pouring that went beyond regular hours due to unforeseen events or the demobilization of machinery outside business hours.

Neighborhood Relationship Program

GRI 203-1 | Activities for mitigating impacts on communities

- **On-site visits and planning:** before the start of construction, a visit is made to the surrounding area to assess the impacts and develop an action plan. This plan includes identifying the neighbors, potential impacts, and improvements that can be implemented.
- **Communication actions:** notices about the construction schedule and the mobilization/demobilization of cranes are sent to the neighbors in advance whenever possible. The relationship teams also visit the construction sites to understand the phases and impacts, adjusting the schedule if necessary. Electronic panels are also placed at the construction sites and updated monthly to display socio-environmental indicators.
- **Monitoring of neighborhood association meetings:** periodic monitoring is conducted of meetings

of the Community Safety Councils (Conseg) in São Paulo and the Community Safety Councils (CCS) in Rio de Janeiro, as well as non-institutionalized neighborhood groups, to understand the needs and demands of each area and identify opportunities where Tegra can take action to reduce impacts or improve specific situations in the neighborhoods.

- **Service channels:** Multiple service channels are offered, such as email, phone, WhatsApp, and SAC 2.0, to ensure that all complaints and inquiries are effectively addressed, with a complete record of interactions.

- **Physical measures:** During construction, measures such as the installation of wheel washers and protective screens on nearby properties are implemented to prevent damage to the neighborhood.



- **Adoption of public spaces:** As part of the Gentilezas Urbanas (Urban Kindness) program, Tegra adopts public areas and promotes improvements in parks and sidewalks, involving neighbors in the process when necessary. In 2024, Tegra invested BRL 1,189,236 to adopt and revitalize 13 public spaces in São Paulo, aiming to improve the quality of life for neighboring communities.

- **Casa Tegra:** Located in the Itaim Bibi neighborhood in São Paulo, it is an experiential space created to promote community engagement and culture through exhibitions, events, talks, and relaxation areas.

- **Monitoring:** Since 2021, a monthly report has been produced to monitor neighbor interactions and complaints. This report helps identify recurring impacts and adjust Tegra's operations to minimize them.

Consumer engagement

GRI 3-3 | Building safety and quality

Safe buildings ensure the physical integrity of their occupants, preventing accidents and protecting lives. In addition, they minimize operational risks and reduce costs associated with repairs and incidents. The quality of construction directly impacts the durability and performance of properties, consequently affecting customer satisfaction. Maintaining high-quality standards also ensures compliance with legal and regulatory requirements, protecting the builder from fines, lawsuits, and damage to its reputation.

In a competitive market, investing in safety and quality of developments is crucial for business competitiveness and sustainability, as well as fostering a strong relationship with customers. For this reason, Tegra has implemented a quality management system, which, combined with adherence to standards and certifications, aims to create an environment of transparency and trust with consumers, improving engagement and protecting the company's reputation.

With these practices and controls in place, Tegra delivered projects in 2024 with a high standard of quality, mitigating operational risks and enhancing customer satisfaction. For 2025, the certification of Tamboré Urbanismo under ABNT NBR ISO 9001 is planned, further consolidating the quality management system standards within the company.

Initiatives to enhance building safety and quality

- Quality and safety policies:** Tegra has a Quality Policy and an Occupational Health and Safety Policy that guide activities on construction sites.
- Certifications:** certified by ABNT NBR ISO 9001, the Brazilian Quality and Productivity Program for Habitat (PBQP-h), and the AQUA-HQE Entrepreneur Seal (learn more on page
- Technical monitoring and prevention:** the Technical Assistance team provides feedback and monitors each stage of the construction process to prevent defects and ensure the durability and safety of buildings.
- External inspection:** before delivering the units, Tegra hires an external expert to carry out an inspection.
- Quality indicators:** indicators such as customer satisfaction, compliance with safety and quality, serious incidents, and deliveries without rework are monitored.
- Non-conformance management:** when non-conformities are identified, action plans are implemented with root cause investigations and detailed corrective actions. Safety is monitored through accident investigations.
- Audits and checklists:** external audits and quality and environmental checklists conducted every four months, as well as bimonthly safety and quality audits, are carried out on the worksites.
- Consumer service channels:** customer requests are received and handled through various service channels. Information is updated daily, and requests are directed to the responsible areas to provide the appropriate solution.

GRI 416-1

There have been no cases of non-compliance by Tegra related to health and safety impacts caused by products and services in the last 3 years.

GRI 416-2

Personal data privacy

GRI 418-1

Tegra is committed to maintaining the security and privacy of its customers' personal data, adopting stringent practices to ensure compliance with the General Data Protection Law (LGPD).

In 2024, the company received 22 requests related to data privacy, all properly handled by the Personal Data Governance team. The number of requests continued the downward trend observed in recent years. These requests do not necessarily indicate privacy violations or data loss, but rather the exercise of rights under the LGPD, such as revocation of consents, clarifications on the use of information, and inquiries about processed data.

During this period, there were no reported data breaches, thefts, or losses of customer data, nor complaints from regulatory agencies, demonstrating Tegra's commitment to security and transparency in handling personal data.

418-1 SUBSTANTIATED COMPLAINTS CONCERNING BREACHES OF CUSTOMER PRIVACY AND LOSSES OF CUSTOMER DATA			
	2024	2023	2022
Complaints received from outside parties and substantiated by the organization	22	25	31



There were no reported data breaches, thefts, or losses of customer data.



Conduct

GRI 3-3 | Culture of ethics and integrity

GRI 2-23 | GRI 2-24

For Tegra, the culture of ethics and integrity is fundamental for a healthy and sustainable business environment. The lack of ethical practices and transparency can cause a range of negative impacts, such as loss of security, services, and investments, or legal issues, leading to corruption, which undermines trust among all parties involved in the business, as well as severely damage the company's and its employees' image and reputation.

The company is committed to fighting any form of corruption in its decisions and practices, not allowing the payment or receipt of bribes, either directly or indirectly. To ensure that its employees and partners follow these principles, it implements mandatory training, communication programs, and compliance monitoring. In addition, it encourages employees to report any suspicion of irregularity or non-compliance with the regulatory instruments through the Confidential Channel.

To preserve ethics, integrity, and transparency in all its activities, Tegra adopts a series of guidelines and rules, such as the "Code of Conduct", the "Code of Conduct for Suppliers and Partners", the "Code of Conduct for Associate Brokers", and the policies for Anti-Money Laundering, Anti-Bribery, and Anti-Corruption. Furthermore, the company maintains a strong commitment to human rights under national and international legislation. Every two years, the company's policies and standards are reviewed to ensure they remain aligned with best practices and market needs, and they may be updated as necessary. Approval is made by the executive directors, the CEO, and/or the Board of Directors, depending on the topic. **GRI 2-23**

All employees, suppliers, and partners are periodically trained in these commitments and are encouraged to adopt principles of integrity in all their interactions.

Tegra also discloses its commitments through its Communication and Awareness Plan via email, Viva Engage, and intranet, with actions on anti-corruption, anti-bribery, and the Confidential Channel. The company also includes contractual clauses and document acceptance, particularly the “Code of Conduct for Suppliers and Partners” and the “Code of Conduct for Associated Brokers.” **GRI 2 23 | GRI 2 24**

Moreover, Tegra adopts due diligence practices when hiring suppliers and partners to ensure that its business relationships comply with applicable legislation and human rights, such as the prohibition of discrimination, harassment, and forced labor. **GRI 2 23**

The effectiveness of the activities implemented by Tegra is monitored through the evaluation of conducted training, the presence of gaps in compliance monitoring, and employee engagement. The company has also established a corporate goal tied to employees’ variable compensation to ensure the implementation of compliance practices.

As a result, Tegra is externally recognized for its ethical and transparent conduct. In 2023, the company was awarded the Pró ética seal by the Office of the Comptroller General (CGU), a recognition for the effectiveness of its Integrity Program. Furthermore, the company has made progress in its biennial risk assessment, conducted by a specialized consultancy, demonstrating continuous improvement in its compliance practices.

TEGRA’S COMPLIANCE TRAINING PROGRAMS

GRI 2-24

Onboarding (general compliance concepts)

Government Relations (EAD – Distance Learning)

Conflict of Interest (EAD – Distance Learning)

Code of Conduct (EAD – Distance Learning)

Anti-bribery and Anti-corruption (EAD – Distance Learning)

Compliance in Departments (based on the area’s risk level)

Compliance in Construction (in-person training on topics covered in EAD training)

Anti-money Laundering Training for Associate Brokers

Good Conduct Practices (for third parties and suppliers)

Conflict of interest

GRI 2-15

Tegra adopts a strict and transparent approach to handling conflicts of interest, as outlined in an internal policy specifically addressing this issue. To preserve integrity and ethics in professional relationships and minimize risks, mandatory annual training is conducted for all employees, covering concepts, examples, and methods of preventing conflicts.

Following the training, employees must complete a Potential Conflict of Interest Declaration and answer questions designed to identify personal relationships, external activities, or ties with competing companies.

The questions cover relationships with Tegra employees or competitors, service providers to the company, shareholding in other companies, involvement in public offices, and more. If any question is answered affirmatively, the employee must provide additional details for compliance review. Depending on the circumstances, the issue may be submitted for consideration by the responsible manager or the Ethics, Compliance, and Data Protection Committee.

This process also applies to candidates in recruitment processes, ensuring that potential risks are identified and addressed beforehand.

Compliance Mechanisms

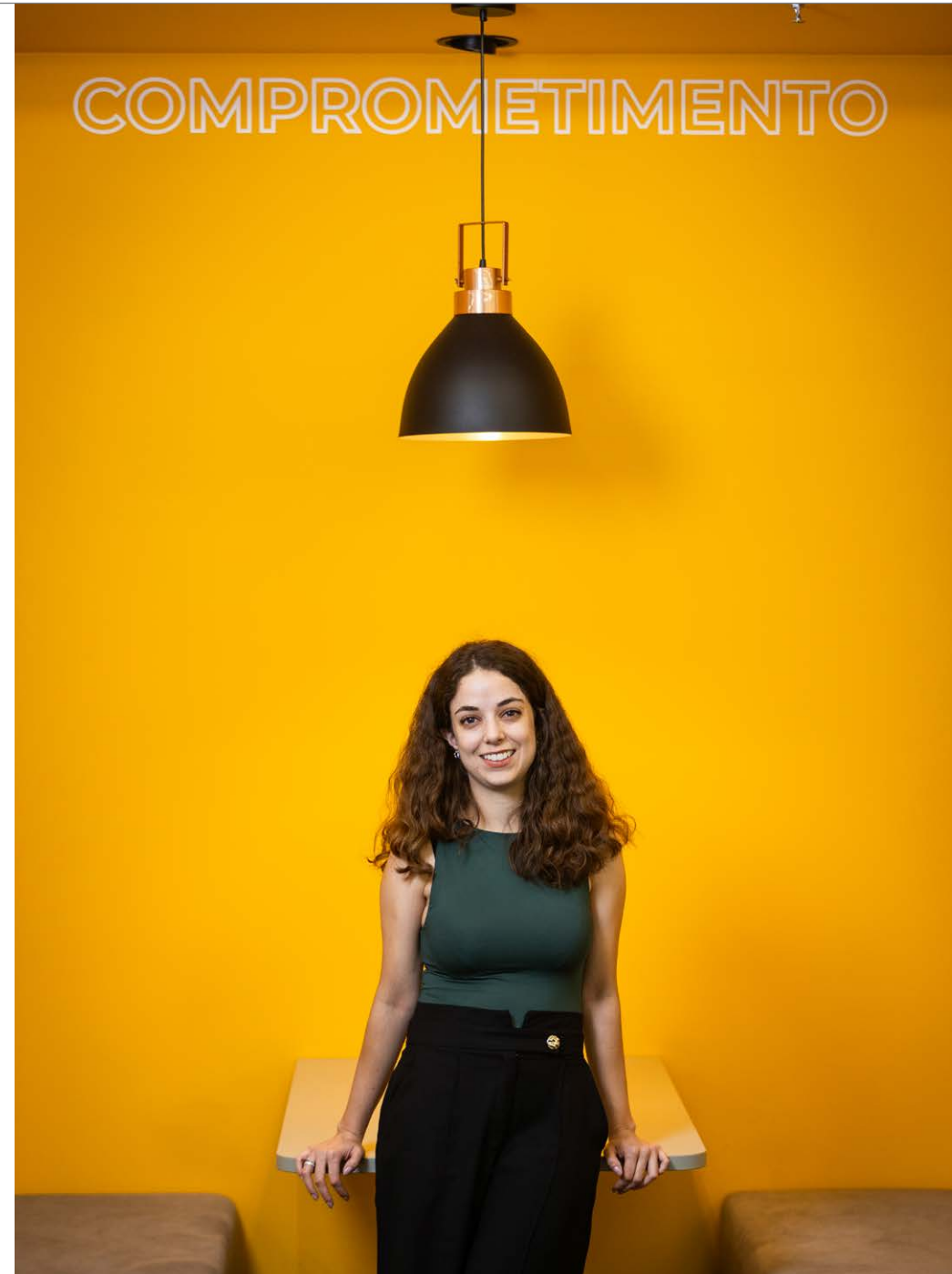
GRI 2-25 | GRI 2-26

Tegra does not tolerate acts of prejudice, discrimination, harassment, or misconduct. These actions not only affect the victims but can also harm the work environment and trust in the company. Therefore, all individuals involved in such incidents, whether employees or third parties, receive appropriate support. Additionally, all violations are treated seriously.

Tegra conducts a thorough investigative process for situations involving prejudice, discrimination, or harassment. The Internal Audit department, in collaboration with the People department and, when necessary, with specialized companies, conducts interviews with the individuals involved and witnesses to fully understand the situation.

Furthermore, Tegra has the support of a social worker, who provides individualized assistance to the victim and may recommend psychological support and medical evaluations to ensure the employee's well-being.

The company also implements stringent measures to ensure that all employees and partners comply with laws



No significant cases of non-compliance with laws or regulations were identified in 2024.

and regulations, including the Code of Conduct and legislation related to forced labor, corruption, environmental damage, and personal data protection (LGPD). These actions aim to prevent any reputational and financial damage to the company.

To promote an organizational culture based on respect for rules and transparency, Tegra provides practical guides and normative instruments that explain the company's conduct standards and describe reporting mechanisms, if necessary. Also, mandatory annual training is conducted on topics such as Government Relations, Conflict of Interest, Code of Conduct, Anti-bribery, and Anti-corruption. These training courses are offered through an online learning platform, facilitating access to content. Participation reports are generated to monitor employee engagement and progress in compliance and ethics knowledge.

In 2024, no significant cases of non-compliance with laws or regulations were identified, and the few infractions recorded resulted in fines of less than BRL 10,000. No cases of discrimination were reported. **GRI 2-27 | GRI 406-1**

CONFIDENTIAL CHANNEL

GRI 2-25 | GRI 2-26

Tegra provides a third-party managed Confidential Channel to receive confidential reports – via email, phone, or portal – regarding potential misconduct and non compliance with laws and regulations. Tegra’s Internal Audit team manages the Confidential Channel. Its reports are received and classified by a third-party company. In cases where potential conflicts of interest or reports involving senior management are identified, the allegations follow a special review process, exclusively handled by Brookfield’s Investigation team, ensuring that investigations are carried out confidentially and with the utmost seriousness and independence.

The Confidential Channel is widely disclosed to all stakeholders (corporate, construction sites, and sales teams) through both in-person and online training, as well as visible communications in workplaces and special dissemination actions. Awareness of this mechanism is crucial to building employee trust and promoting information flow.

Quarterly, the Confidential Channel indicators are presented to Tegra’s Ethics Committee without revealing the identity of the whistleblowers. Details such as the number of cases received, resolved, or still under investigation are provided. In exceptional cases, the Committee may meet to deliberate on the disciplinary measures to be applied.



[Access Tegra's
Confidential Channel](#)

Anti-corruption policies and practices

GRI 2-23

The company invests in continuous training and capacity building to ensure all employees are aware of the anti-corruption policies and procedures. Participation in these training sessions is mandatory, and the results are reported quarterly to the Ethics, Compliance, and Data Protection Committee, ensuring strict oversight.

GRI 205-2

In addition to the annual training sessions, Tegra maintains ongoing monitoring of the implementation of its guidelines to ensure compliance with regulatory instruments and legislation. In case of non-compliance, immediate corrective actions are taken to strengthen organizational integrity. Corruption awareness campaigns are also promoted through institutional communications on LinkedIn and Viva Engage. **GRI 205-2**

Another essential practice is the supplier

registration process through the Supplier Portal. All suppliers and business partners undergo a reputational analysis and, to be registered, must watch the “Good Conduct Practices” video, ensuring that the supply chain is aligned with the company’s values.

Every two years, Tegra conducts a corruption risk assessment with the support of an independent consultancy, focusing on the company’s operations that impact the Anti-corruption Program. The most recent report, prepared in 2023, focused on the assessment of risks related to corruption, bribery, and money laundering, as well as evaluating the maturity of the Anti-bribery and Anti-corruption Program, based on criteria from the U.S. Department of Justice (DOJ) and Brazilian legislation guidelines. **GRI 205-1**

The consultancy evaluated risk factors for Tegra, such as associations with



ANTI-CORRUPTION COMMUNICATION AND TRAINING GRI 205-2

100%

of Tegra's employees have been trained on the company's anti-corruption policies and procedures.

companies of questionable reputation, hiring professionals of questionable backgrounds, failures in fraud detection, and violations of internal policies. The result was a maturity score of 4.67 on a scale of 0 to 5. **GRI 205-1**

In 2024, no corruption cases were confirmed. No public legal proceedings related to corruption were registered against Tegra or its employees, nor any lawsuits or administrative actions concerning unfair competition or violations of antitrust laws, demonstrating the effectiveness of its compliance policies. A contract with a business partner was terminated due to violations of anti-corruption standards. To strengthen legal security, the company uses software that performs daily monitoring of actions recorded against the company, ensuring efficient management of its legal processes. **GRI 205-3 | GRI 206-1**



05

APPENDICES

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GRI 409 – FORCED OR COMPULSORY LABOR 2016	409-1 Operations and suppliers with significant risk for incidents of forced or compulsory labor	50, 61
GRI 414 – AVALIAÇÃO SOCIAL DE FORNECEDORES 2016	414-1 New suppliers selected using social criteria	33
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GRI STANDARDS	Disclosure	Page/Omission
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GRI 308 – SUPPLIER ENVIRONMENTAL ASSESSMENT 2016	308-1 New suppliers that were screened using environmental criteria	33
	308-2 Negative environmental impacts in the supply chain and actions taken	34, 44
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	CRE3 Greenhouse gas emissions intensity from buildings	43
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GRI G4 – SECTOR DISCLOSURES: CONSTRUCTION AND REAL ESTATE 2011	CRE8 Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment	22
	MATERIAL TOPIC: EXPOSURE TO SYSTEMIC CREDIT RISK	
GRI 3 – MATERIAL TOPICS 2021	3-3 Management of material topics	29
GRI 201 – ECONOMIC PERFORMANCE 2016	201-2 Financial implications and other risks and opportunities due to climate change	31

GRI STANDARDS	Disclosure	Page/Omission
	GRI 3 MATERIAL TOPICS	
	MATERIAL TOPIC: NEIGHBORHOOD RELATIONSHIP	
GRI 3 – MATERIAL TOPICS 2021	3-3 Management of material topics	62
GRI 203 – INDIRECT ECONOMIC IMPACTS 2016	203-1 Infrastructure investments and services supported	62, 63
GRI 305 – EMISSIONS 2016	305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	Not applicable – In 2024, there were no monitoring processes for NO _x , SO _x , or other significant air emissions.
GRI 413 – LOCAL COMMUNITIES 2016	413-1 Operations with local community engagement, impact assessments, and development programs	62
	413-2 Operations with significant actual and potential negative impacts on local communities	62
GRI 304 – BIODIVERSITY 2016	304-2 Significant impacts of activities, products and services on biodiversity	47
GRI G4 – SECTOR DISCLOSURES: CONSTRUCTION AND REAL ESTATE 2011	CRE5 Land remediated	No remediation or decontamination processes were conducted in 2024.
	CRE7 Number of persons voluntarily and involuntarily displaced and/or resettled by development, broken down by project	No displacements occurred in 2024. During the reporting period, no project was carried out on land that required resettlement.
	MATERIAL TOPIC: PRESSURE FROM ENVIRONMENTAL, CLIMATE, AND SOCIAL REGULATIONS	
GRI 3 – MATERIAL TOPICS 2021	3-3 Management of material topics	28, 31
GRI G4 – SECTOR DISCLOSURES: CONSTRUCTION AND REAL ESTATE 2011	CRE2 Building water intensity	46

SASB Content Index

SUSTAINABILITY ACCOUNTING STANDARDS BOARD

STANDARDS	Disclosure		Page/Omission
LAND USE & ECOLOGICAL IMPACTS	SECTOR: INFRASTRUCTURE INDUSTRY: ENGINEERING & CONSTRUCTION SERVICES VERSION: 2018		
	IF-HB-160a.1	Number of lots and homes delivered on redevelopment sites	Not reported. Not applicable. Tegra does not operate in this type of location.
	IF-HB-160a.2	Number of lots and homes delivered in regions with High or Extremely High Baseline Water Stress	46
	IF-HB-160a.3	Total monetary losses resulting from legal proceedings associated with environmental impacts	No environmental lawsuits or monetary losses in 2024.
	IF-HB-160a.4	Description of processes to integrate environmental considerations into site selection, design, and construction of developments	49
WORKFORCE HEALTH & SAFETY	IF-HB-320a.1	Total recordable incident rate (TRIR) and fatality rate for (a) direct employees and (b) contract employees	57
DESIGN FOR RESOURCE EFFICIENCY	IF-HB-410a.1	Number of homes that obtained a certified HERS® Index Score and average score	22
	IF-HB-410a.2	Percentage of installed water fixtures certified to WaterSense® specifications	22
	IF-HB-410a.3	Number of homes delivered certified to a third-party multi-attribute green building standard	22
	IF-HB-410a.4	Description of risks and opportunities related to incorporating resource efficiency into home design, and how benefits are communicated to customers	22, 32

STANDARDS	Disclosure	Page/Omission	
COMMUNITY IMPACTS OF NEW DEVELOPMENTS	SECTOR: INFRASTRUCTURE INDUSTRY: ENGINEERING & CONSTRUCTION SERVICES VERSION: 2018		
	IF-HB-410b.1	Description of how proximity and access to infrastructure, services, and economic centres affect site selection and development decisions	Not reported. Confidentiality restrictions. Not disclosed due to strategic relevance.
	IF-HB-410b.2	Number of lots and homes delivered on infill sites	Not reported. Not applicable. Tegra has no land in this condition.
	IF-HB-410b.3	Number of homes delivered in compact developments and average density	2,767 units and average density of 0.0085 (units/m² of usable area).
CLIMATE CHANGE ADAPTATION	IF-HB-420a.1	Number of lots located in 100-year flood zones	In 2024, only one lot was located in a flood zone.
	IF-HB-420a.2	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	32
ACTIVITY METRICS	IF-HB-000.A	Number of controlled lots	9
	IF-HB-000.B	Number of homes delivered	9
	IF-HB-000.C	Number of active selling communities	9

Assurance report



INDEPENDENT ASSURANCE STATEMENT

INTRODUCTION

Bureau Veritas Certification Brasil (Bureau Veritas) was contracted by **TEGRA INCORPORADORA S.A.**, to conduct an independent assurance of TEGRA's Sustainability Report in Brazil (hereinafter referred to as the Report).

The information published in the report is the sole responsibility of TEGRA's management. Our responsibility is defined according to the scope below.

SCOPE OF WORK

The scope of this verification covered the standards and Principles¹ of the Global Reporting Initiative™ for Sustainability Reporting and refers to accountability for the period from January 1, 2024 to December 31, 2024.

RESPONSIBILITIES OF TEGRA AND BUREAU VERITAS

The preparation, presentation and content of the Report are the sole responsibility of TEGRA's management. Bureau Veritas is responsible for providing an independent opinion to Stakeholders in accordance with the scope of work set out in this statement.

METHODOLOGY

The assurance included the following activities:

- Interviews with those responsible for the material topics and the content of the Report;
- Remote verification of corporate and operational processes (verification of material GRI indicators and sampling of information);
- Analysis of documentary evidence provided by TEGRA for the period covered by the Report (2024);
- Analysis of the engagement activities with stakeholders developed by TEGRA;
- Evaluation of the system used to determine the material aspects included in the Report, considering the context of sustainability and scope of the information published.

The verification level adopted was Limited, in accordance with the requirements of the ISAE 30002 standard, incorporated into Bureau Veritas' internal verification protocols.

- Accuracy, Balance, Clarity, Comparability, Completeness, Context of Sustainability, Timeliness and Verifiability.
- International Standard on Assurance Engagements 3000 – Assurance Engagements other than Audits or Reviews of Historical Financial Information.



LIMITATIONS AND EXCLUSIONS

Any evaluation of information related to:

- Activities outside the reported period;
- Positioning statements (expressions of opinion, belief, objectives or future intentions) by TEGRA;
- Accuracy of economic and financial data contained in this Report, extracted from financial statements, verified by independent auditors;
- Inventory of Greenhouse Gas (GHG) emissions, including energy data (verified in a separate process by another Bureau Veritas team);
- Data and information from affiliated companies or outsourced employees, over which there is no operational control by TEGRA.

The following limitations have been applied to this check:

- The principles of Accuracy and Reliability of data were verified on a sample basis, exclusively in light of the information and data related to the material topics presented in the Report;
- The economic information presented in the Report was specifically verified against the GRI principles of Equilibrium and Completeness.

OPINION ON THE REPORT AND THE ASSURANCE PROCESS

- To prepare this Sustainability Report, TEGRA used the result of the materiality matrix, which was consolidated by listening to stakeholders – employees, shareholders, customers, suppliers, communities, civil society entities, developers and partner construction companies – through surveys, focus groups and interviews, in addition to a diagnosis of the company's situation in relation to the topics identified as relevant;
- In our understanding, TEGRA's Sustainability Report presents the impacts of the company's activities in a balanced way;
- TEGRA demonstrated a method of data collection and compilation that is adequate in relation to the GRI Principle of Reliability;
- The inconsistencies found in the Report were adjusted during the process and were satisfactorily corrected.

CONCLUSION

As a result of our verification process, nothing has come to our attention that could indicate that:

- The information provided in the Report is not balanced, consistent and reliable;



- TEGRA has not established appropriate systems for collecting, compiling and analysing quantitative and qualitative data used in the Report;
- The Report does not adhere to the Principles for Defining Content and Quality of the GRI Standard for Sustainability Reporting.

DECLARATION OF INDEPENDENCE AND IMPARTIALITY

Bureau Veritas Certification is an independent professional services firm specializing in Quality, Health, Safety, Social and Environmental management with over 190 years of experience in independent assessment services. Bureau Veritas has implemented and enforces a Code of Ethics throughout its business to ensure that its employees maintain the highest standards in their day-to-day activities. We are particularly attentive to prevention with regard to conflict of interest.

The verification team has no other affiliation with TEGRA other than the independent verification of the Sustainability Report. We understand that there is no conflict between other services performed by Bureau Veritas and this verification carried out by our team.

The team that conducted this verification for TEGRA has extensive knowledge in verifying information and systems involving environmental, social, health, safety and ethical issues, which, combined with experience in these areas, allows us to have a clear understanding of the presentation and verification of good corporate responsibility practices.

CONTACT

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São Paulo, April 15, 2025.

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