

# viveo 2024

## Sustainability Report





# Message from Management [GRI 2-22]

## Message from Management

Resilience, innovation, and responsibility. These were the hallmarks of Viveo's performance throughout 2024, a year still marked by major challenges in the Brazilian healthcare sector, of which we are proud to be a part. We began as the country's leading pharmaceutical distributor and, over the years, have evolved into a complete ecosystem of integrated solutions, guided by the unwavering purpose of providing care for every single life.

Our trajectory has been marked by growth, transformation, and positive impact. After a period of accelerated expansion and strategic acquisitions, 2024 marked a pivotal moment to reassess and consolidate policies, processes, and practices. We work tirelessly with a focus on operational efficiency and reviewing our organizational structure, to enhance syner-

gy between our businesses, optimize costs, and, especially, make the customer experience increasingly better.

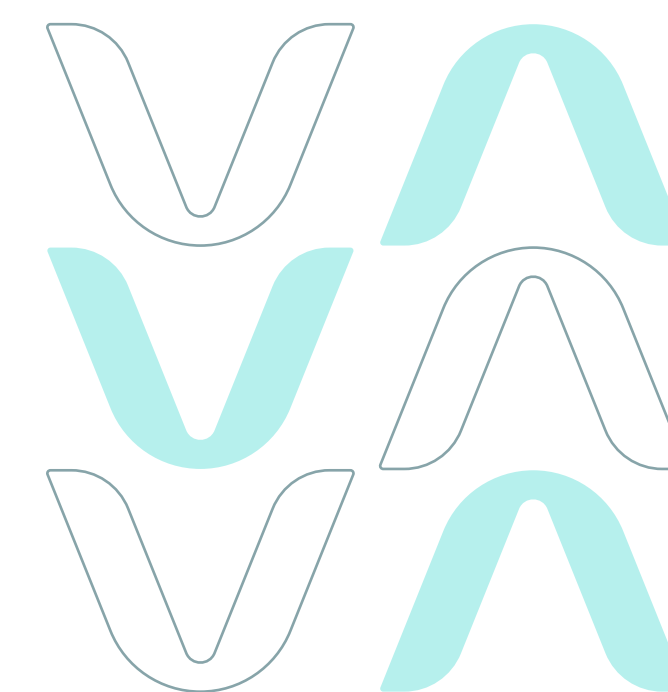
In this context, we strengthened our Board of Directors by including independent members. We established the Strategy Committee to enhance decision-making within the Company, which enabled us to maintain a clear strategic direction, adjust the execution of our initiatives, and achieve even greater consistency in our results. Supported by clear guidelines, the new management structure proved effective throughout the year, improving efficiency and quality.

With discipline, commitment, and a long-term vision, we identify promising opportunities and define sustainable paths for our business. Strategic projects were implemented with the

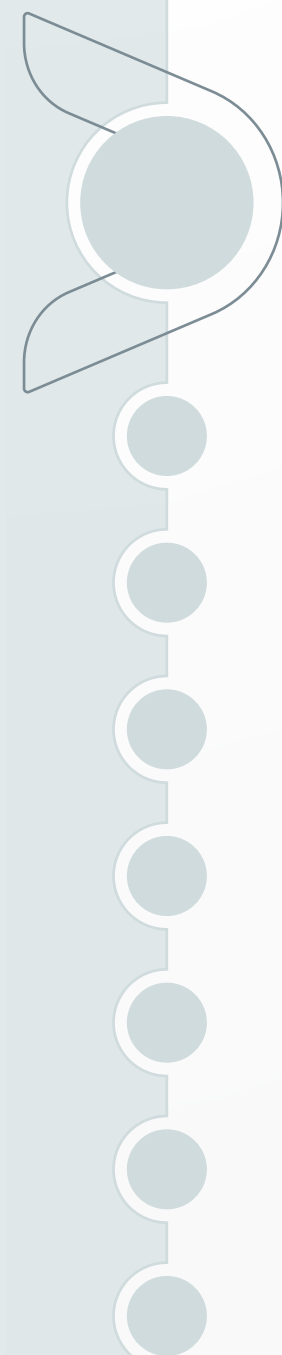
support of specialized consultancies, which boosted data management and led the Company to significant advances in our business verticals, product lines, and internal processes.

Reviewing our operations was a fundamental pillar to ensure value generation and business profitability. An example of this was the substantial investment made in inventory intelligence, with a focus on reducing waste through more efficient and agile logistics. On another front, by discontinuing underperforming products and services, we were able to adopt a more judicious approach to investments and enhance financial discipline, ensuring responsible business expansion.

Although these actions were still ongoing, their positive impacts were al-



We identify **promising opportunities and define sustainable paths** for our business.



Message from  
Management

ready evident by the end of the year: we reduced expenses, improved working capital and cash availability, minimized inventory losses, and increased our net revenue. These advances demonstrate Viveo's strength to capture current and future opportunities.

External adversities also occurred during the year, such as the floods in Rio Grande do Sul in May, which affected some of our units and disrupted the logistics of input supplies nationwide. Beyond the operational challenges involved, this tragedy left thousands of families homeless and without access to basic health services, which motivated us to mobilize efforts, together with local custom-

ers and other partners, to minimize the impact on hospital care and support the most affected communities.

The mobilization across Rio Grande do Sul confirmed the central role that people play in our ESG (Environmental, Social, and Governance) Agenda. In 2024, we revisited and refined our strategic guidelines for sustainability, achieving significant advancements, including conducting our first dual materiality exercise, which deepened our understanding of the financial implications of environmental, social, and governance issues. To ensure this agenda remains increasingly effective, we will continue to invest in the

development of our teams and strengthen our organizational culture, as we are certain that it is the dedication of each employee that makes Viveo a positive presence in the lives of thousands of Brazilians.

In the coming years, we will continue to improve practices and processes across all our business segments. Prepared to overcome the challenges still facing the healthcare sector, Viveo will continue working to ensure solid, sustainable, and transformative growth for the Company and its entire value chain.

**Enjoy the reading!**



**Mário Sérgio Ayres  
Cunha Ribeiro**

Chairman of  
the Board of  
Directors

**Leonardo  
Byrro**

CEO

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CADA VIDA  
IMPORTA

01

# OUR COMPANY

GARANTIR O CUIDADO  
COM CADA SER HUMANO

FORTALECER O NOSSO  
PROPÓSITO TODOS OS DIAS



# Corporate profile [GRI 2-1]

With 30 years of history, Viveo offers an ecosystem of solutions for the Brazilian healthcare sector.

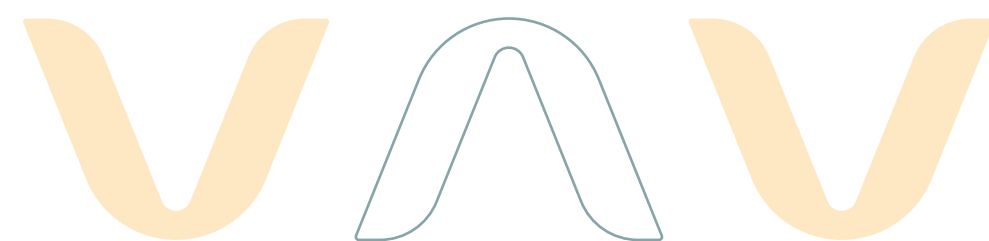
## Our Company

Inspired by the purpose of providing care for every single life., Viveo<sup>1</sup> operates as an ecosystem of solutions for the Brazilian healthcare sector, encompassing activities in the industrial, commercial, and service sectors. At the end of 2024, the Company comprised 16 companies, with 70 operating units, located in various regions of the country (see the map on page 12). Together, these companies had 6,563 direct employees, served more than 10,900 customers, and had revenue of BRL 11.6 billion in the year.

With nearly three decades of history, Viveo has intensified its market diversification in recent years, adding a series of other strategic businesses to the hospital supplies and medicines distributor from

which it originated. Thus, in 2024, the Company remained focused on integrating recently acquired companies to capture synergies, increase operational efficiency, refine processes, and strengthen its corporate culture.

Among the different results of this movement, one of the highlights of 2024 was the creation of Insu-ma, a brand that consolidates the services of compounding sterile solutions – a market in which the Company previously operated through eight brands: Famap, Nutrifica, Proinfusion, LIFE, Hosppharma, SOLLUS, Aporte, and SEVEN. All of them became recognized as Insuma, with operations in six Federation Units, to serve hospitals, clinics, and patients.



1. Viveo's corporate name is CM Hospitalar S.A., which includes 16 consolidated companies in its Financial Statements ([access here](#)).

## Significant numbers

At the end of 2024, the Company comprised **16 companies, with 70 operational units and approximately 6,500 employees.**





# The Viveo 2024 ecosystem

## Hospitals and Clinics



Expand the reach of healthcare in the country through cutting-edge materials and medicines, accelerating industry trends.

- > Medications
- > Materials
- > Nutrition
- > Public

## Laboratories and Vaccines



A benchmark for trust and quality in the vaccine and laboratory solutions market, from pre-test to analytical testing, with cutting-edge service.

- > Vaccines
- > Reagents
- > Materials

## Retail



Over 85 years of experience in quality and innovation in products for hospitals and retail.

- > Textiles
- > Adhesives
- > Plastics
- > Tissues
- > Private Label

## Services and D2P



Patient care platform, logistics services, and solutions platform for the healthcare chain.

- > Specialty pharmacies
- > Compounding pharmacies
- > Patient support
- > Inventory management and specialized logistics

\* The operation was terminated in 2024.





Our  
Company



## CORPORATE COMPOSITION

Viveo is a publicly traded company, with common shares listed on the Brazilian Stock Exchange – B3 S.A., under the trading code “VVEO3”<sup>2</sup>. As of December 31, 2024, 55.29% of its shares were outstanding, as shown in the table below.

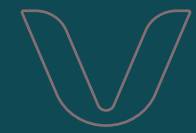
### Corporate composition (On 12/31/2024)

Outstanding shares	55.29%
Genoma VI Fdo. de Inv. em Part. Multiestrategia	21.61%
Fundo de Inv. em Part. Mult. Genoma I	15.58%
Other – control group	4.60%
Treasury	2.17%
Statutory Board of Directors	0.17%

*2. At the end of 2024, there were 134,909,593 shares traded.*



## Purpose



Provide care for every single life.

## Mission



Simplifying the healthcare market.

## Beliefs



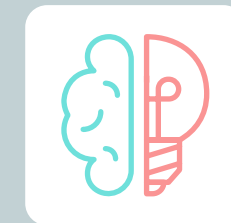
### Integrity comes first

The safety of every human being is a priority for us. As a benchmark in the healthcare industry, recognized for its legacy of quality, safety, and compliance, integrity is a core value in everything we do.



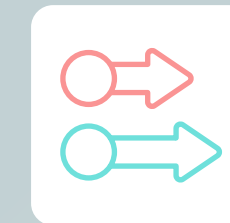
### Every life matters

Our reason for existing is to provide care for each life, and we see each human being in the same way, whether employee, supplier, customer, or patient.



### Thinking in an integrated way strengthens us

Our brands and the people who work with them operate within a network, utilizing connected and collective thinking to deliver comprehensive solutions. We understand our role as agents in the world and have sustainability as our focus.



### Simplifying is our way

We recognize that for the health sector to become more effective and accessible, it is essential to understand our customers and partners on a deeper level. Thus, we reduce bureaucracy, value assertiveness, and unite business models that facilitate access to healthcare.



### We build the future of healthcare

We know our role as builders of the future of health. This means having professionals and the Company always evolving, bringing innovations that will define how we care for people in the future.

To learn about the Company's history, [click here](#).



# Business segments [GRI 2-6]

Simplifying processes inherent to the healthcare chain is the main objective of Viveo's business model.

Our  
Company

Throughout its history, Viveo has implemented strategies aimed at consolidating its business model, based on the concept of an integrated ecosystem, which offers comprehensive solutions to the healthcare market. The primary objective of this model is to streamline the processes inherent to the supply chain, from production to delivery.

➤ **Hospitals and Clinics:** In the healthcare supply chain, Viveo connects the pharmaceutical, medical supplies, and hygiene industries with industry organizations. With nationwide coverage and a diversified portfolio, the company offers customized and efficient solutions based on in-depth market knowledge. The Mafra, Cremer, and Neve brands, distributed by Viveo, guarantee the delivery of high-quality products to hospitals, clinics, and other institutions.

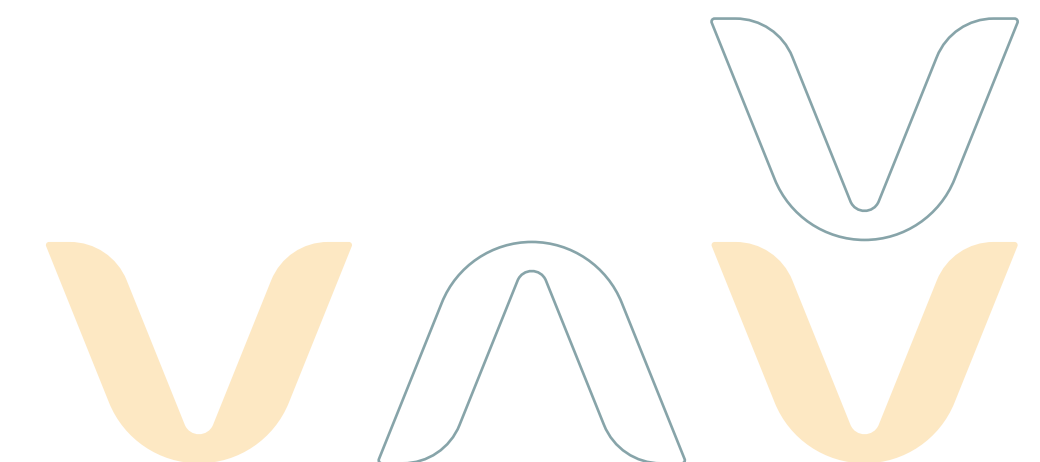


➤ **Laboratories and Vaccines:** With a comprehensive offering that goes beyond medical hospital supplies, the Company stands out in the market by offering a one-stop-shop solution for its customers, in the pre-analytical portfolio (products used in the collection and handling of samples) and in reagents for clinical analysis processes – the so-called “analytical portfolio” –, through Prevena Diagnóstica. On the other hand, Tecnocold Vacinas is responsible for 50% of the national private vaccine market supply.

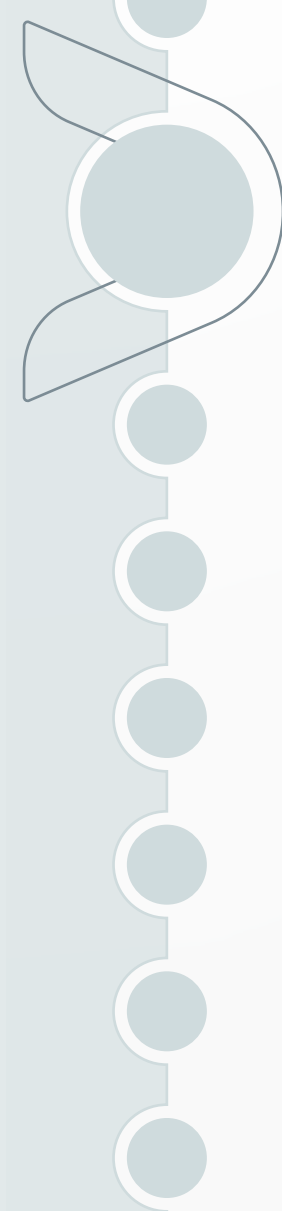
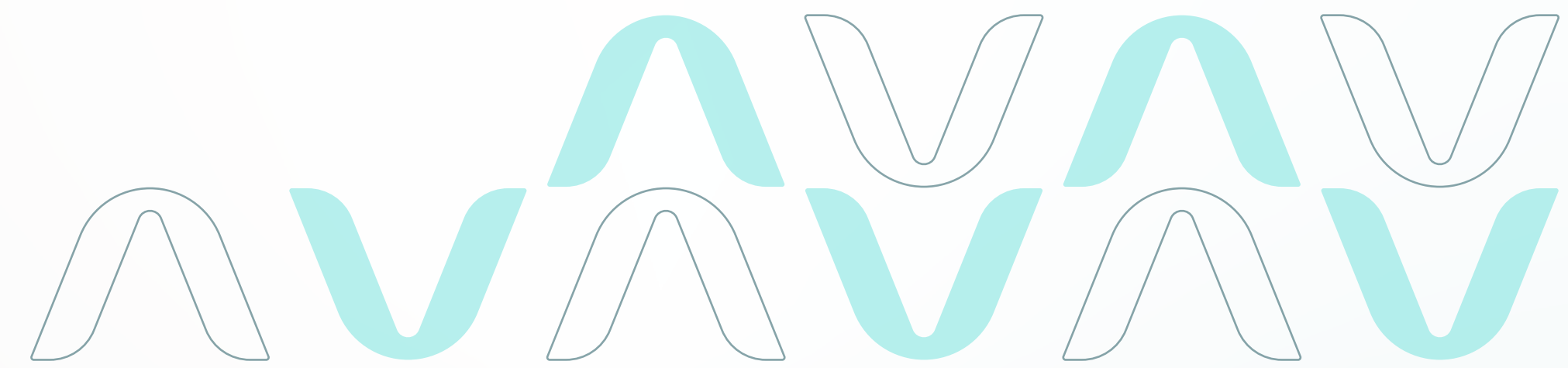
➤ **Retail:** It involves the manufacture of products for the most diverse needs of the sector, conducted by companies such as Cremer, Flexicotton, Daviso, and FW. The process includes private label health and hygiene products, as well as tissues, wet towels, medical supplies, and products used in surgeries, first aid, urinary tract, diagnostics, sterilization, dressings, hygiene and protection, medication infusion, orthopedics, and respiratory tract.

➤ **Services and D2P:** Composed of integrated and complementary logistics service solutions provided by Healthlog and the D2P (direct-to-patient) platform, which offer automated unitarization pharmacotherapeutic services. This segment also includes Mafra Especialidades' physical stores, which have more than 12,000 stock-keeping units (SKUs) in their portfolio.

In addition, Viveo operates in health promotion programs through Humania and in the segment of compounding and delivery of enteral and parenteral nutrition, sterile solutions, and antineoplastic therapies, with a focus on oncological treatments, via Insuma.

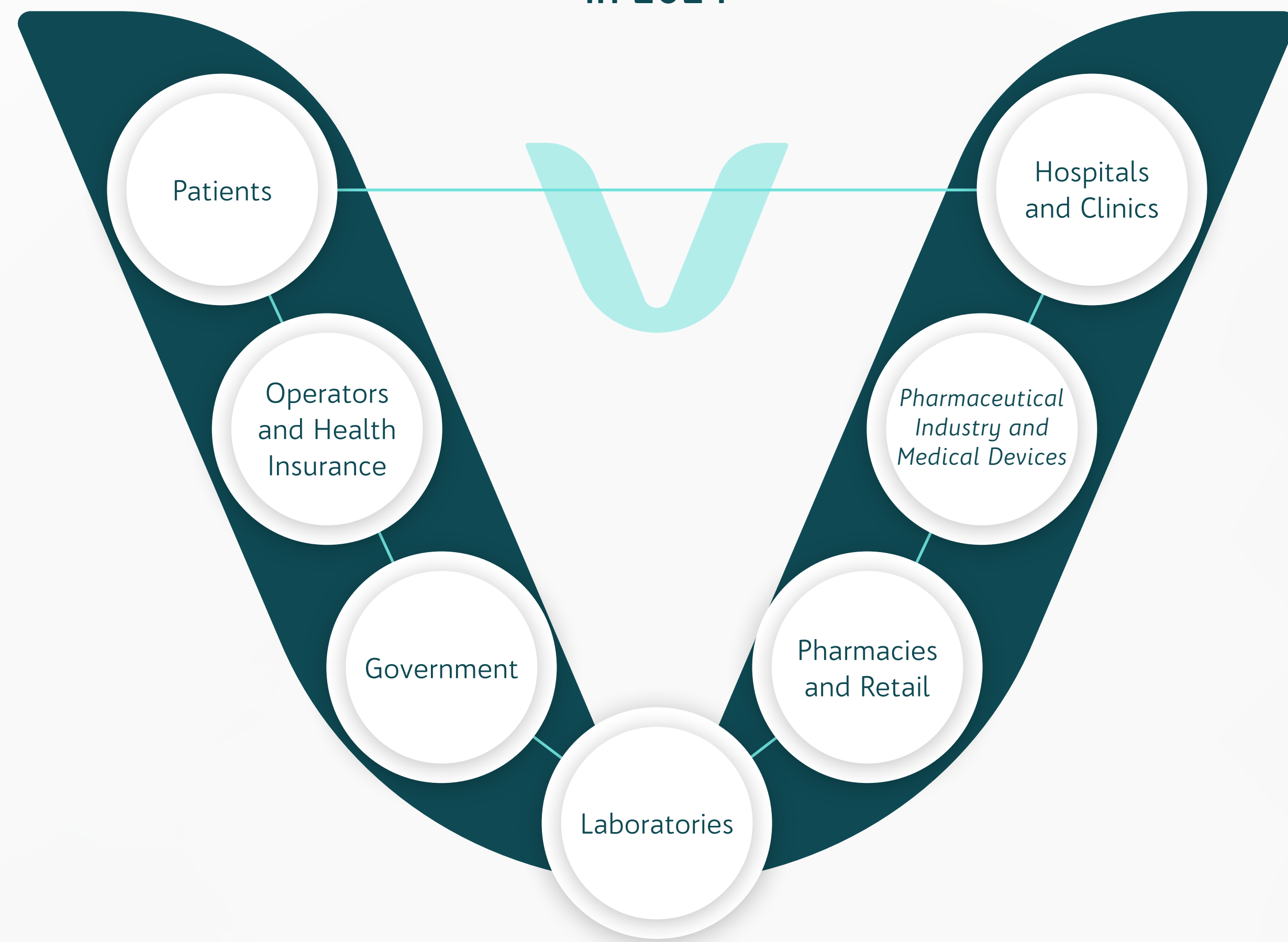






Our Company

## Main customer groups served in 2024



### OPERATIONAL EFFICIENCY

In line with the strategic projects defined for 2024, Viveo has made significant progress in operational efficiency, with the support of specialized consultancies and a focus on process optimization and reorganizing logistics and manufacturing operations. As part of this movement, the bleaching process previously conducted at the Brusque (SC) unit was transferred to the Santo Amaro da Imperatriz (SC) plant, resulting in productivity gains, industrial synergy, and the generation of new jobs in the region.

In terms of logistics, the Distribution Centers in Brasília (DF) and Cajamar (SP) underwent restructuring. Operations at smaller DCs were discontinued and redirected to new facilities, ensuring greater capacity, modernization, and agility in service. These changes reflect the Company's ongoing search for a more efficient and integrated operating model, one that is prepared to support sustainable business growth.

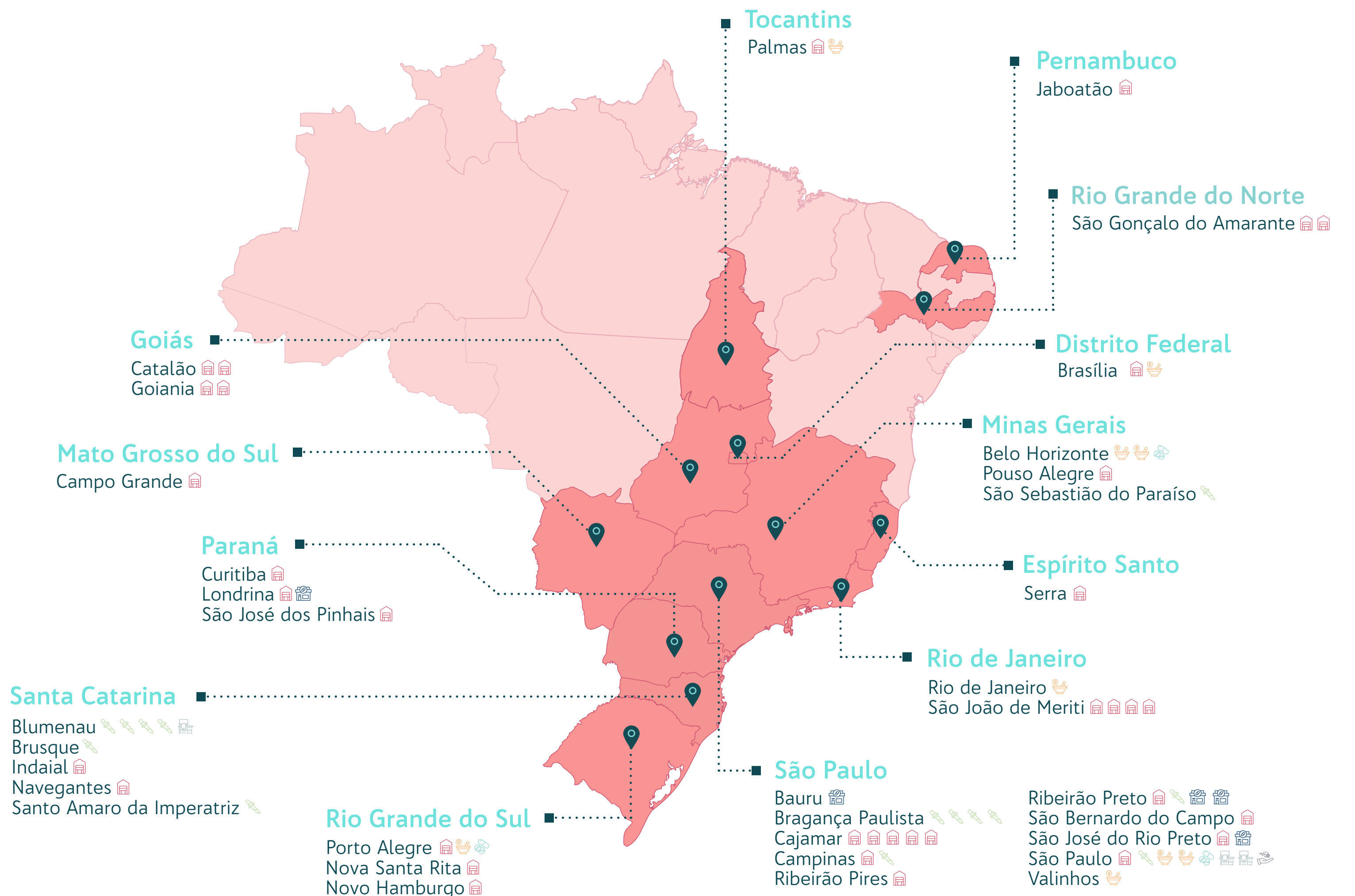


# Operational units [GRI 2-6]

Present in different Brazilian regions, Viveo's operational units guarantee capillarity in customer service.

To simplify the healthcare market, Viveo has a production, service, logistics, and support structure implemented in 31 municipalities, where 70 operational units are located – including industrial plants, compounding pharmacies, stores, distribution centers, and administrative bases.

Additionally, it maintains a fleet of over 260 vehicles available to its customers.





# Competitive strategy [GRI 2-6]

Offering integrated solutions, combined with a consistent ESG agenda, is one of Viveo's main differentiators in the market in which it operates.

Our  
Company

Viveo's competitive strategy reflects its commitment to transforming and simplifying the Brazilian healthcare sector, balancing sustainable growth with a positive impact on society. Aligned with its ESG agenda, Viveo seeks to continually innovate its processes, expand strategic partnerships, and offer integrated solutions that generate value for customers and the communities they serve. This approach, based on ethics and transparency, boosts the Company's competitiveness and contributes to the development of a more efficient and accessible healthcare system.

## Synergistic operations

Viveo connects the entire healthcare sector, **with a wide range of products and services.**

Among the Company's competitive advantages, the following stand out:

- > **Addressable market:** With an integrated range of solutions, Viveo connects the entire sector, beyond distribution, expanding services, and increasing the addressable market.
- > **Resilience:** Innovative solutions and the diversification of products and services for customers sustain the Company's growth, even in adverse conditions in the Brazilian and global economies, as well as the healthcare sector.
- > **Superior returns:** The diversification of the business into high-return segments enables the Company to maintain sustainable growth in a manner that is attractive to investors.
- > **Operational efficiency:** By integrating manufacturing, logistics, and services, Viveo captures synergies and ensures high levels of operational efficiency, which are reflected in the quality, safety, and reliability of the solutions offered to the market.
- > **Access to the chain:** The Company's operational and territorial capillarity enables it to be present throughout the healthcare chain, allowing for the identification and capture of opportunities.
- > **Governance structure:** At Viveo, the governance structure has been strengthened through its management forums – notably the Strategic Committee – improving decision-making processes, incorporating external members who bring innovation and market insight, and ensuring greater alignment with the industry's challenges. This robust and well-structured governance supports the business's sustainability, contributes to agility in decision-making, and reinforces strategic positioning in an environment of constant change.





## BUSINESS DIFFERENTIALS

- > One of the leading companies in the health-care sector in Brazil.
- > Consolidation as a relevant business partner of the pharmaceutical industry in Brazil.
- > Reference in the portfolio and quality in the solutions offered.
- > One-stop-shop solution (end-to-end service across the chain) to serve multiple channels, partners, and customers.
- > Specialized teams with a broad view of the healthcare market that act as business partners, offering strategic proposals with more innovative, complete solutions.
- > Specialized solutions and services with a team trained to provide high-level service to the healthcare market.
- > Strategic alignment with shareholders.
- > Management with extensive knowledge of the sector and the Company.
- > Commitment to best ESG practices.
- > Compliance with the highest level of Corporate Governance in the B3 market.

## Health experts

The Company offers different solutions, focusing on different channels, partners, and customers.



Our  
Company



# Sustainable management [GRI 2-13; 2-23; 3-2]

Good environmental, social, and governance practices are guided by specific corporate policies and drive value generation.

Oriented to impact people and the planet positively, Viveo adopts social, environmental, and governance policies and practices aligned with its business strategies to drive value creation. Thus, Viveo's Sustainability Policy bases its ESG performance on four fundamental pillars: Integral Management, Human Development, Eco-efficiency, and Solutions for Sustainability.

Derived from this Policy, corporate guidelines support the sustainability agenda in a transversal manner, anchored in the Company's strategic plan and aligned with the 2030 Agenda for Sustainable Development, proposed by the United Nations (UN).



Our  
Company



## ESG PILLARS OF ACTION

### INTEGRAL MANAGEMENT

- Act and be perceived as an ethical and responsible company.
- Strengthen quality as a premise of action, ensuring consistency in all deliveries.
- Integrate socio-environmental criteria into supply management, thus mitigating risks and encouraging the development of our suppliers.

### ECO-EFFICIENCY

- Manage production at all stages to decouple organizational growth from the generation of Greenhouse Gas (GHG) emissions, reduce natural resource consumption, and conserve the natural environment.



### HUMAN DEVELOPMENT

- Maximize the potential of each employee by providing care and promoting personal development.
- Uphold respect for diversity and strengthen inclusion through our people management practices and business strategy.
- Contribute to the democratization of access to health through the exchange of relevant and scientifically based information.

### SOLUTIONS FOR SUSTAINABILITY

- Encourage sustainable consumption and develop products and solutions that have a reduced environmental impact, thereby preserving natural resources while integrating innovation and sustainability.





Our  
Company

## ESG GOVERNANCE

Viveo's ESG governance structure includes a Sustainability Committee, which focuses on material issues as the main guiding principles for the Company's activities in the coming years. To enable the implementation of sustainable management strategies, Viveo, together with the Committee, maintains Working Groups to propose and monitor projects and initiatives developed for each of the ESG pillars.

With a multidisciplinary nature, the WGs work on diagnostics, analysis, and action plans related to the impacts of business on the planet and society. Throughout 2024, in line with the Company's process and indicator review, the WGs' activities also underwent restructuring. Their goals and projects will be redefined in 2025, aligned with the material themes and established strategic objectives.

## MATERIAL THEMES

Aware of the sector's demands and the requirements of the leading market frameworks, Viveo began its first Dual Materiality exercise in 2024 ([\*learn more in About the Report\*](#)). Based on the impact materiality prepared in 2023, after



consulting key stakeholders, the exercise sought to connect information on ESG aspects and their potential financial impact on business.

To ensure that material themes reflect the evolution of the sustainability strategy and context, the materiality study was revised, considering the analysis of internal commitments and practices, as well as related risks and impacts, including financial ones. An assessment of the positioning of industry players to ESG aspects was also conducted, incorporating recommendations from global reporting and sustainable management frameworks, such as the International Financial Reporting Standards (IFRS).

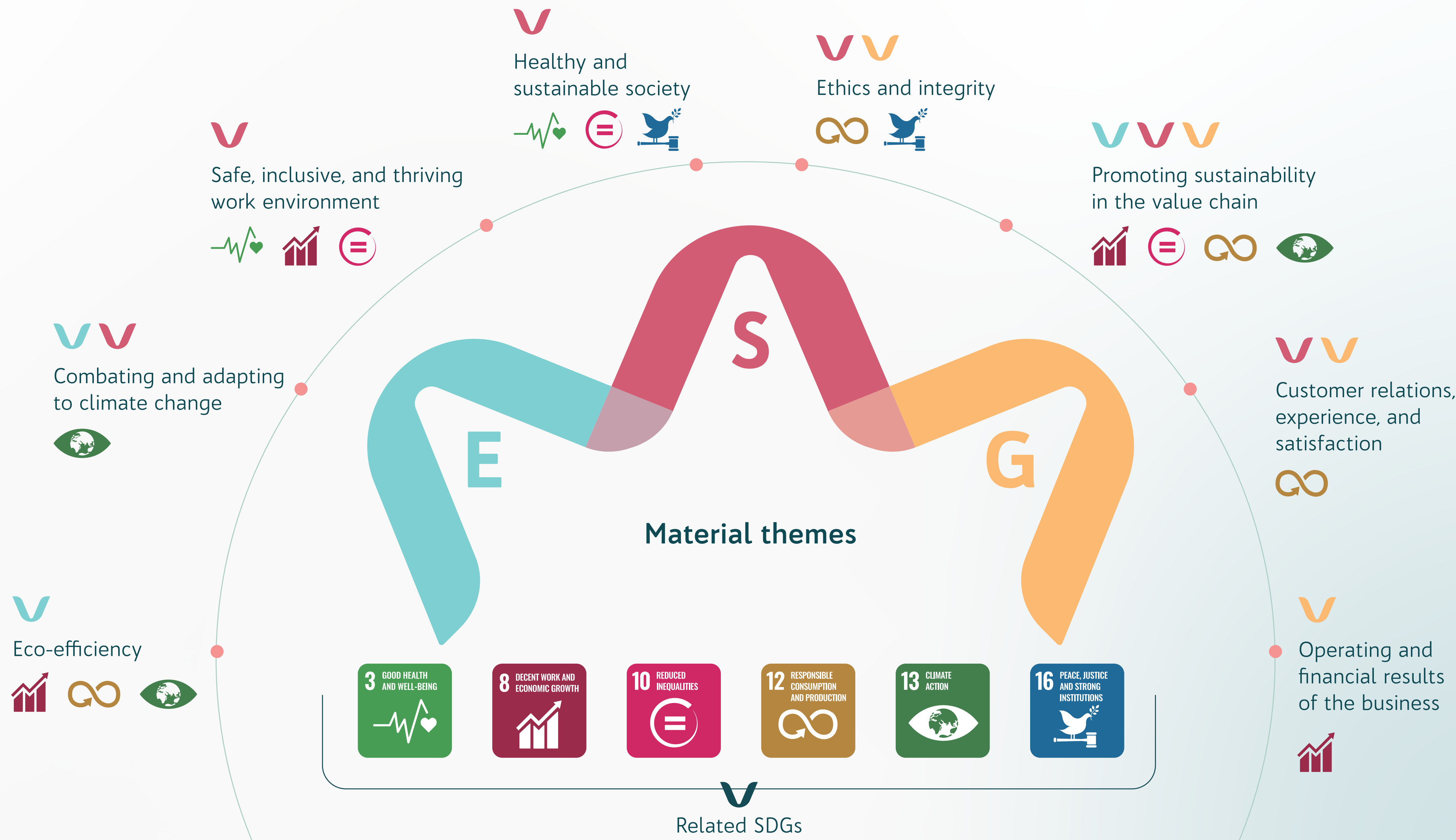
Adopting this approach helps map and prioritize the most relevant topics, enabling the Company's practices to align with global sustainability standards. Furthermore, the Dual Materiality exercise enables us to identify the primary risks associated with material issues, while also highlighting opportunities that can positively impact Viveo's competitiveness.

In the coming years, the Company plans to deepen its analysis to gain greater visibility into the financial impacts related to the material aspects of the business. Explore the material themes for 2024 in the infographic on the following page.





Materiality 2024/2025



Our Company





02

# ETHICS AND TRANSPARENCY



...

# Corporate governance

[GRI 2-9; 2-10; 2-11; 2-12; 2-13; 2-16; 2-17; 2-18; 2-19; 2-20; 2-23; 2-24]

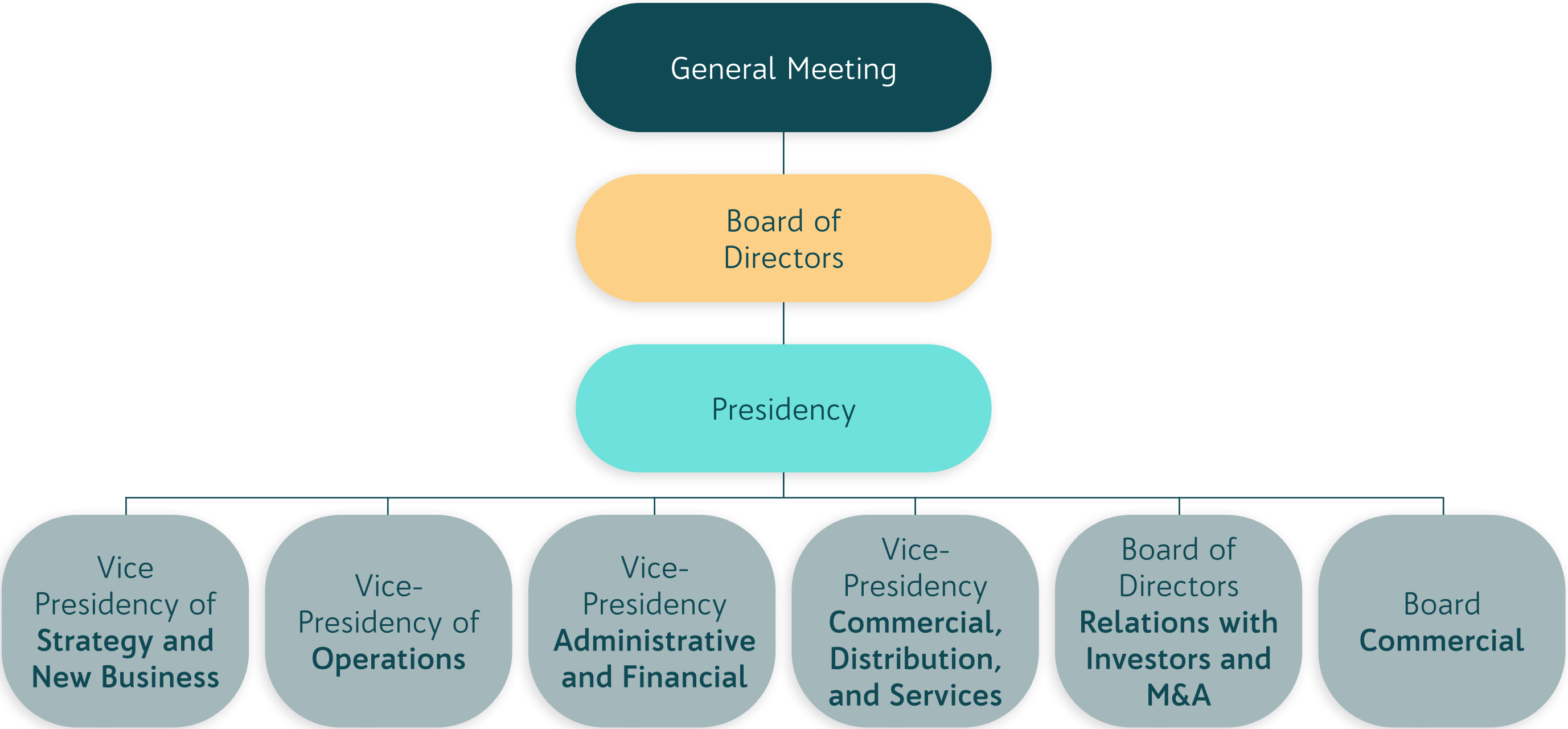
Committed to ethics, integrity, and transparency, Viveo adopts governance practices that surpass those required by the market.

At Viveo, corporate governance is considered essential to achieving strategic objectives and business sustainability, reaffirming our commitment to transparency, ethics, and integrity. The presence on B3's Novo Mercado since 2021 strengthens the Company's alignment with a group of companies that adopt governance practices even more strict than those required by law.

Viveo maintains ISO 37001 certification for its Anti-Bribery Management System and adopts additional Ethics and Compliance practices, including providing updated and relevant information to the market through various communication channels and establishing the role of deliberative and advisory bodies for Senior Management, such as Committees and Working Groups.

The governance structure aims to ensure effective business management and mitigate risks, including potential conflicts of interest. Hence, the General Shareholders' Meeting (AGO – Ordinary General Meeting), the Board of Directors, and the Executive Board make up the Company's decision-making bodies, in this hierarchical order, as shown in the organizational chart.

Governance structure  
(On 12/31/2024)



Ethics and  
Transparency





## GUIDELINES AND POLICIES

To support the Company's management, governance structures are supported by documents and regulations that govern the conduct of people and business, with emphasis on:

- > Code of Ethical Conduct;
- > Bylaws;
- > Compensation Policy;
- > Conflict of Interest Policy;
- > Related Party Transactions Policy; and
- > Data Protection Policy.



## BOARD OF DIRECTORS

With a majority of independent directors (57%, above the requirement set by B3's Novo Mercado Regulation), the body is composed of at least three and at most seven members, all elected by the General Assembly for a unified two-year term<sup>3</sup>, with the possibility of reelection. In 2024, at Extraordinary General Meetings (EGM) held in June and September, two new independent Directors were elected, reinforcing Viveo's commitment to good governance practices. The other members of the body had their mandates renewed.

The Board meets monthly – or whenever necessary – and its main responsibilities include monitoring and overseeing the activities of the Executive Board, with regard to the implementation of the Company's strategy. The Board is also responsible for approving Viveo's business plan and annual budget. Other duties are provided for in the Company's Bylaws in compliance with the recommendations of the Stock Corporations Law.

<sup>3</sup>. The two new Independent Directors elected in 2024 have a mandate set until 04/30/2025 and may be re-elected at the subsequent GOA.





Composition of the Board of Directors  
(On 12/31/2024)

Name	Position
Mário Sérgio Ayres Cunha Brito	President*
Thayan Nascimento Hartmann	Director
Luiz Felipe Duarte Martins Costa	Director
Carla Schmitzberger	Independent Director
Ricardo Pechinho Hallack	Independent Director
Jerome Paul Jacques Cadier	Independent Director
Marcelo Strufaldi Castelli	Independent Director

\* The Chairman of the Board does not hold an executive position in the Company.

Strategic  
perspective

The analysis of risks and opportunities, including ESG aspects, is a responsibility of the Board of Directors members.

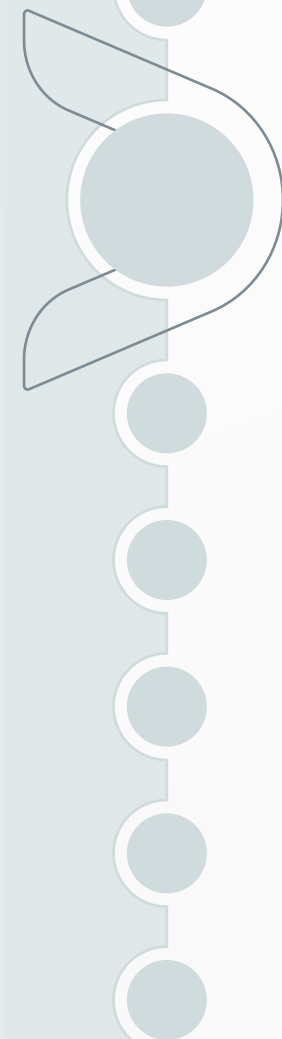
BOARD

Elected by the Board of Directors, the Statutory Board may be composed of up to eight members, shareholders or not, including a Chief Executive Officer, a Chief Financial Officer, an Investor Relations Officer, and others without specific designation. The Board of Directors' responsibilities include executing the business strategy, representing the interests of shareholders and other stakeholders, and monitoring team performance and corporate goals.

Composition of the Board of Executives  
(On 12/31/2024)

Name	Position
Leonardo Almeida Byrro	CEO
André Augusto Spicciati Pacheco	Vice President of Strategy and New Business
Flávia Carvalho	Investor Relations and M&A Board
Frederico de Aguiar Oldani	Vice President of Administration and Finance
Luiz Augusto de Lima e Silva Filho	Vice President of Operations
Renan de Almeida Hervelha	Commercial Director
Vilson Schvartzman	Vice President of Commercial Distribution and Services





## COMPENSATION OF BOARD DIRECTORS AND OFFICERS

To attract and retain qualified professionals for business, Viveo maintains a Compensation Policy that establishes guidelines for the compensation and benefits granted to directors and officers, providing for variable earnings to contribute to the achievement of objectives integral to the Company's strategy.

Based on strategic goals and best market governance practices, the Executive Board's compensation is approved by the Board of Directors. It consists of a fixed portion and a variable portion, as established by the shareholders. The package includes specific benefits, including a long-term incentive plan linked to the performance and appreciation of the Company's shares.

## Advisory Committees

Established to support the Company's strategic decisions, the Advisory Committees are multidisciplinary in nature, bringing together professionals from different business areas. The committees active in 2024 were:



Audit, Risk Management, and  
Compliance Committee



People's  
Committee



Ethics  
Committee



Sustainability  
Committee



Social Investment  
Committee



Diversity, Equity,  
and Inclusion Committee



Strategy Committee



# Ethics and integrity [GRI 2-12; 2-15; 2-16; 2-23; 2-24; 2-25; 2-26; 3-3; 205-1; 205-2; 205-3; 406-1]

The standards and practices related to the topic allow for the identification and correction of deviations, irregularities, and illicit acts in any sphere of Viveo's business and relationships.

A commitment to ethical conduct guides all of Viveo's activities and relationships, with the Integrity Program as the main mechanism to prevent and combat illegal practices, discrimination, and corruption. This commitment aligns with current legislation and best governance practices, as reinforced by corporate policies.

The Code of Ethical Conduct, a central governance document, is part of a set of regulations within the Integrity Program, establishing clear guidelines on the conduct expected of employees, managers, and other stakeholders. The Conflict of Interest Policy, aligned with the guidelines of the Code of Ethics, strengthens the fight against unethical practices to guide employees in identifying and preventing conflicts. Transparency, integrity, and accountability are fundamental principles to be followed – and any violations must be promptly reported through the appropriate channels.

The Board of Directors plays a strategic role in ethical governance, monitoring and approving the policies that guide organizational conduct. Its members receive periodic reports on ongoing actions, which enable continuous risk assessment and adjustments to be implemented when necessary.

## PILLARS OF THE INTEGRITY PROGRAM:

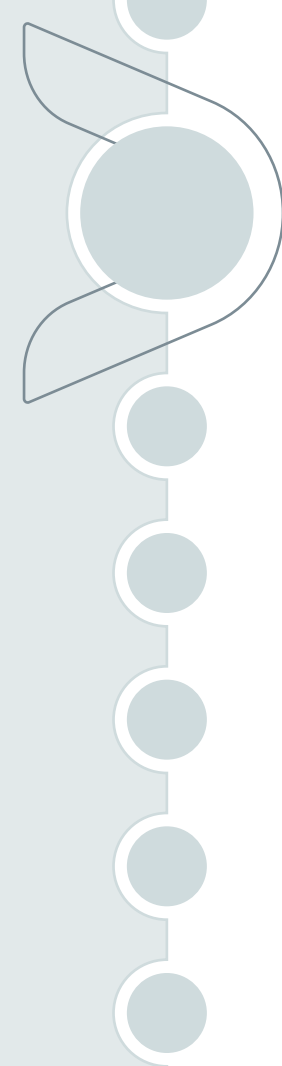
1. Senior Management Support;
2. Compliance Risk Assessment;
3. Code of Ethical Conduct;
4. Training and Communication;
5. Ethics Channel;
6. Due Diligence; and
7. Auditing and Monitoring.

## ETHICAL CONDUCT POLICIES AND GUIDELINES:

- > Anti-Corruption and Anti-Bribery Policy.
- > Risk Management Policy.
- > Compliance Policy.
- > Ethics Channel Policy.
- > Human Rights Policy.
- > Conflict of Interest and Commercial Courtesies Policy.







## ETHICS COMMITTEE

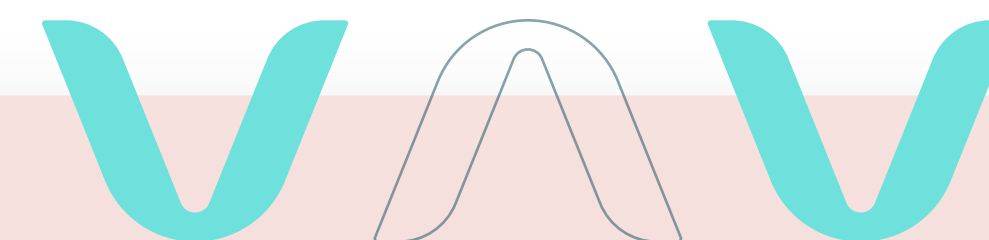
Compliance with guidelines and fostering an ethical culture are the Committee's primary responsibilities. Composed of members of the board of directors, the body monitors the initiatives of the Integrity Program and the main occurrences related to the topic, supporting referrals and, whenever necessary, forwarding them to the Statutory Committee and the Board of Directors for analysis and action.

## ETHICS CHANNEL

Viveo maintains a channel for reporting any practices that are contrary to the Code of Ethical Conduct, laws, and other regulations to which it is subject, thus strengthening the culture of compliance and providing means for identifying and addressing deviations. The Ethics Channel is accessible to everyone and ensures the confidentiality of those reporting complaints – who may choose to remain anonymous – and is managed by an independent specialist company responsible for the initial assessment and screening of complaints.

The Compliance area is responsible for conducting internal investigations in collaboration with other relevant teams, as well as for making appropriate referrals and negotiating outcomes following the completion of due diligence. Cases of greater complexity and risk are referred to the Ethics Committee for collegiate evaluation, which conducts the analysis and determines the application of disciplinary measures, as necessary.

In 2024, the channel received 307 complaints, of which 16 involved potential risks to the Company's reputation. Two cases of discrimination resulted in feedback to the employee and actions to improve the organizational climate. In total, only five were identified as possible cases of corruption. After a thorough investigation, all were classified as unfounded.



### CONTACT METHODS - ETHICS CHANNEL

0800-810-8175\*

<https://www.contatoseguro.com.br/viveo>

Contato Seguro App

\* Available 24/7.





## COMBATING CORRUPTION

A signatory to the Ethos Institute's Business Pact for Integrity and Against Corruption, Viveo seeks to promote a fair and honest business environment for all. Therefore, it holds an ISO 37001 certification for its Anti-Bribery Management System and Anti-Corruption and Anti-Bribery Policy, which apply to both employees and business partners. Additionally, the Code of Ethics establishes guidelines for preventing and combating situations prone to acts of corruption, bribery, and fraud, both in relationships with public and private institutions. These initiatives are complemented by periodic training, communication, and engagement actions.

During the year, 13 operations<sup>4</sup> conducted by the Company were subject to risk assessment related to corruption, and included situations of donations and compliance risk assessment. These were conducted through documentary analysis of the processes.

*4. The term "operations" refers to Viveo's internal investigation process, which involves investigations and negotiations conducted by the Compliance team and related areas, when necessary. Additionally, if applicable, the Company may hire specialized and independent third parties to ensure the impartiality and depth of the analyses. The operations reported amount to 2.9% of the total.*







Ethics and  
Transparency

## TRAININGS

Viveo annually structures a schedule of training and communication activities aimed at strengthening the culture of integrity and keeping employees and partners updated on the Company's current policies and standards. All new hires receive information and training on the Integrity Program during their onboarding, in addition to access to the Code of Ethical Conduct. On another front,

the Company encourages professionals to prepare for the Professional Certification in Anti-Corruption Compliance (CPC-A) by offering specific classes, which cover topics such as legislation and risk management.

In 2024, all employees had access to training available on the "Trilhar" digital platform, covering

topics related to ethics, integrity, and corruption. Specific training on the Integrity Program totaled 9,626 hours, conducted by 4,882 professionals. Officers and directors are regularly updated on topics related to communication, monitoring, auditing, investigations, and specific documentation.





# Risk management [GRI 2-12; 2-16; 2-23; 2-25; 418-1]

With an integrated approach, the Company seeks to protect and generate value, mitigating threats and capturing opportunities.

Viveo adopts structures and processes based on good risk management practices to minimize uncertainty and ensure the achievement of its strategic objectives. With an integrated and aligned approach among various stakeholders, the Company seeks to preserve business continuity, protecting and generating value by mitigating threats and expanding opportunities.

Viveo's commitment to risk management involves all employees, regardless of position or role, through a structured communication process for events that may impact the Company's results. To strengthen this approach, the Internal Controls area is dedicated to risk management, based on the guidelines of the Corporate Risk Management Policy.

It is the responsibility of the Internal Controls team to identify, assess, treat, and monitor risks so that potential adversities are recognized and dealt with strategically. The defense approach in risk management is conducted through the three-line model, as follows:

- **1st Line:** Composed of all business area managers, who must ensure effective risk management within the scope of their responsibilities.
- **2nd Line:** Formed by the Internal Controls structures, which support the 1st Line, offering support, implementation of controls and processes, in addition to the constant assessment of specific risks.

- **3rd Line:** Formed by Internal Audit, which independently assesses the efficiency of the Company's internal control environment and processes, reporting to the Audit, Risk Management, and Compliance Committee.

Furthermore, projects and initiatives related to this topic are constantly monitored and reported to the Audit, Risk Management, and Compliance Committee, which guides the execution and monitoring of results. After identifying and analyzing risks, controls are reviewed for effectiveness, and, when necessary, action plans are structured to improve processes and mitigate vulnerabilities.







## MONITORED RISKS

Throughout 2024, the Company monitored the following categories of business-related risks:

- > **Strategic Risks:** Related to loss of brand value, damage to image and reputation, negative exposure to stakeholders, dependence on partners in the supply chain, innovation challenges, and market competition, as well as impacts arising from systemic crises.
- > **Financial Risks:** Resulting from internal and external factors that may generate financial losses and compromise the Company's ability to honor its obligations, including liquidity, credit, market, and operational risks, associated with the unavailability of resources, third-party default, exchange rate variations, price fluctuations, and failures in processes, systems, or people.

- > **Operational Risks:** Related to failures in processes, people, systems, or external events that may compromise information security, business continuity, data and product integrity, operational efficiency, and adequate patient care.
- > **Compliance Risks:** Related to ethical conduct, regulatory and legal compliance, social and human rights impacts, occupational safety, environmental and civil liability, undue influence of the controlling shareholder, fraudulent practices, and unfair competition through anti-competitive actions.



## RELATIONSHIP WITH PUBLIC AGENCIES

In its relations with governments and public bodies, especially in the processes In bidding processes, Viveo maintains transparent and honest practices and conduct through an area dedicated to the topic: Bidding Controls and Risks.

Structured in 2021, the area assesses the effectiveness and compliance of all stages, controls, and guidelines related to bids, adhesions, amendments, and waivers, ensuring compliance with the Company's internal regulations and current legislation, including the new Bidding Law (14,133/2021).



## ASSURANCE AND COMPLIANCE

The work performed by Internal Audit is conducted independently, with consideration for integrity, confidentiality, and independence in its execution, and is reported directly to the Board of Directors. Internal Audit is responsible for identifying and assessing risks, mapping controls, conducting evidence-based tests, investigating control failures, and consolidating reports.

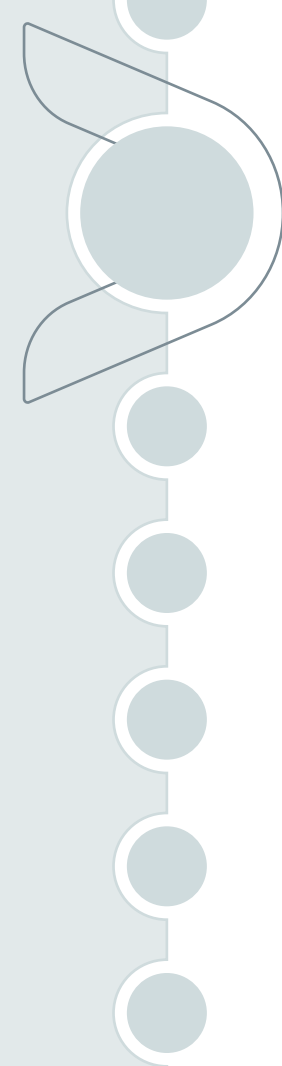
The External Audit department audits Viveo's financial statements through an independent third-party company to examine and verify the documents, ensuring they are presented accurately and fairly, in accordance with accounting principles and other international financial reporting standards.

The External Audit also encompasses the assessment of the internal control environment for processes and areas related to the preparation and disclosure of financial statements, through a review of processes, procedures, and controls, to determine whether they are reliable and adequate to minimize the risk of errors or fraud. This stage

of the work is documented and delivered to the Company through the Internal Controls Charter (ICC), issued by the independent external auditors, which identifies the main control vulnerabilities. The Internal Controls area is responsible for developing, in collaboration with process managers, the necessary action plans for potential corrections and improvements.







## DATA PROTECTION

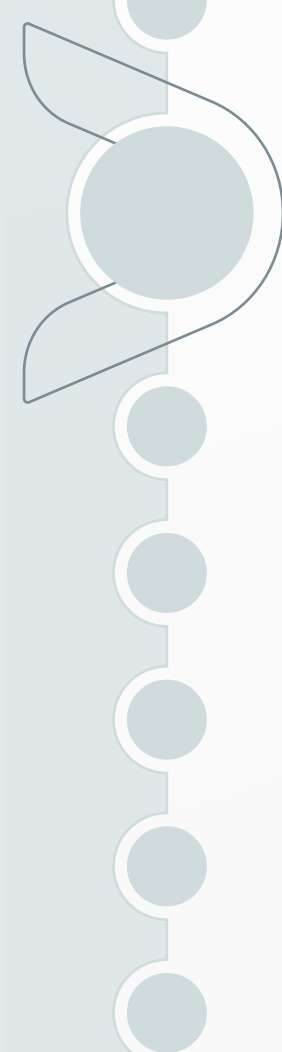
The security of data belonging to customers, employees, suppliers, and any other stakeholders is included in the Company's risk management, which has a Personal Data Protection Policy available on its website for access and consultation. The guideline was developed in accordance with the provisions of the General Data Protection Law (LGPD) and addresses customer and supplier information.

Information security management encompasses continuous monitoring of cyber threats, vulnerability management, brand monitoring, policy creation and review, and periodic employee training. These activities are conducted by the Information Technology Department, whose responsibility is part of the Internal Controls structure, involving the Risk and Internal Controls Management and the Data Protection Officer (DPO). Additionally, an LGPD Committee was established to guide and coordinate internal data protection practices, working to communicate the company's privacy policies.

Through a structured program – the LGPD Program –, the Company conducts continuous risk assessments and implements action plans to mitigate identified impacts and ensure compliance with legislation. Additionally, it conducts awareness-raising activities on personal data protection and offers specific in-person and mandatory distance learning training. The dissemination of "knowledge pills" on the topic, through an internal platform, ensures that all employees have continuous access to updated information on personal data protection. In 2024, as a result of these initiatives, no substantiated complaints, requests from regulatory bodies, or notifications from the National Data Protection Authority (ANPD) related to leaks, unauthorized access, or data loss were recorded. This scenario demonstrates the effectiveness of the actions taken and the absence of incidents that posed risks or harm to data subjects, thereby reinforcing transparency and trust in the organization's processing of personal data.







### HOLDER PORTAL

To ensure adequate response to requests from personal data holders, the company provides an online platform, the Data Subject Portal, with the DPO responsible for managing the relationship with requesters and ensuring that all criteria and deadlines established by the LGPD are strictly met.

#### Seja bem-vindo e conheça mais sobre o nosso Tratamento dos Dados Pessoais

Na Vivoe a privacidade e segurança são prioridades, nós temos o compromisso com a transparência no tratamento de dados pessoais dos nossos usuários (titular dos dados), com a execução das Lei 13.709/2018 e com as melhores práticas de governança de privacidade de dados do mercado.

Pensando nisso, criamos o PORTAL DO TITULAR, como canal de comunicação, especialmente para que você, titular de dados pessoais, possa exercer seus direitos.

Não possui credenciais de acesso? Não há problema, clique no link abaixo e execute sua primeira solicitação fornecendo informações básicas de verificação.



Primeira vez que acessa esse site?

Clique aqui para efetuar o primeiro contato e solicitar acesso a todos os dados pessoais que temos de você.

Área de Acesso do Usuário

Caso já tenha sua credencial de acesso e deseja consultar solicitações anteriores, efetue login.

Usuário:

ID do Usuário


Senha:

Senha

Código de Segurança:

☐

Sou humano



Caso o código de segurança não esteja visível, atualize (F5) a página.

☐ Lembrar minhas informações

[Esqueceu a senha?](#)

Login

Throughout 2024, the Company invested in strengthening its data protection culture, expanding risk analysis, and updating its Personal Data Protection Policy. Therefore, specific training was provided for the Marketing and Information Technology teams, highlighting the importance of privacy and compliance with the LGPD. The expansion of risk analysis included expanding the scope to the corporate level.

The Company also made progress in risk management with the continuation of the GRA Project (General Risk Analysis), aimed at analyzing data protection vulnerabilities in acquired companies. Furthermore, it strengthened contractual compliance to ensure that all data protection clauses were in line with current legislation. To increase transparency, we reviewed and updated the privacy notices on our corporate websites.

Another advancement was the MFA (Multi-Factor Authentication) Project, which included the production of educational videos for Humania customers to disseminate this security tool. Additionally, a Term of Adhesion and Responsibility was created, informing the benefits of the MFA and the importance of adopting it.

The review of the Personal Data Protection Policy was also completed in August, resulting in improvements to internal processes and strengthening the Company's commitment to transparency and data security.





# 03

## OUR TEAM



# Employee profile [GRI 2-7; 2-8; 2-30; 401-1; 401-2; 405-1]

Viveo is committed to building an increasingly safe, inclusive, and prosperous work environment for its employees.

Viveo recognizes human capital as one of the essential pillars for sustainable business growth and remains committed to providing care for every individual, offering its employees a healthy, safe, diverse, and inclusive work environment that fosters both individual and collective development. At the end of 2024, the Company had 6,064<sup>5</sup> employees, a reduction of 9% compared to the previous year, mainly driven by the Company's important restructuring movements, aimed at operational and business efficiency.

Of the total number of employees, 54% were women and 46% were men, with the majority located in the Southeast (59%) and South (38%) regions, where the Company's main operations are based. Also, the staff was complemented by 187 apprentices and nine interns.

Another 311 outsourced professionals, hired through specialized companies, performed cleaning, gardening, access control, building maintenance, reception, and security activities.

Viveo employees are guaranteed the rights to freedom of association, collective bargaining, and internal representation in collective bargaining agreements. All are represented by specific unions, according to the professional category of each business unit. Collective agreements are established whenever there is a need for specific negotiations for a certain category or group of workers, and in 2024, 33% were covered by collective labor agreements.

## Gender diversity

By the end of 2024, **54% of the workforce consisted of women.**



*5. All with indefinite-term employment contracts and 218 employees with part-time working hours.*

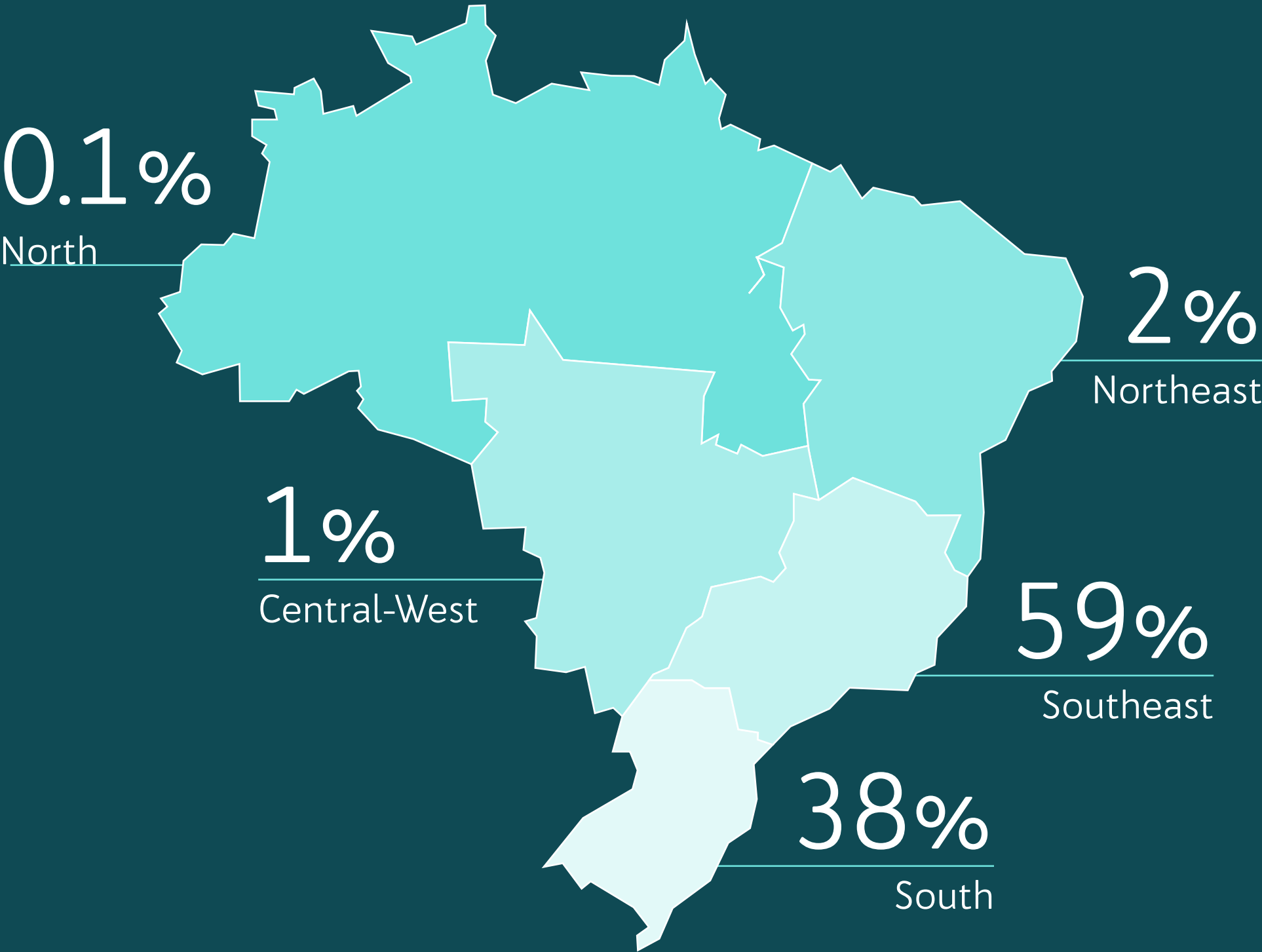




Staff profile  
(On 12/31/2024)



Percentage of employees by region



Employees by functional category

Functional category	Men	Women	Total
Officers	21	5	26
Managers	92	73	165
Coordinators/Specialists	127	119	246
Supervisors/Leaders	124	104	228
Professionals/Technicians	993	1,517	2,510
Operational	1,460	1,429	2,889

Female leadership

By the end of 2024, more than 40% of leadership positions (Officers and Managers) were held by women.





## ADMISSIONS AND DISMISSALS [GRI 401-1]

Throughout 2024, Viveo hired 3,086 people and fired 3,713 – a turnover rate of 30.1%, representing a reduction of 627 jobs. This reduction was primarily due to the organizational restructuring conducted at the Company, which included the closure of three Distribution Centers, one manufacturing unit, and one store.

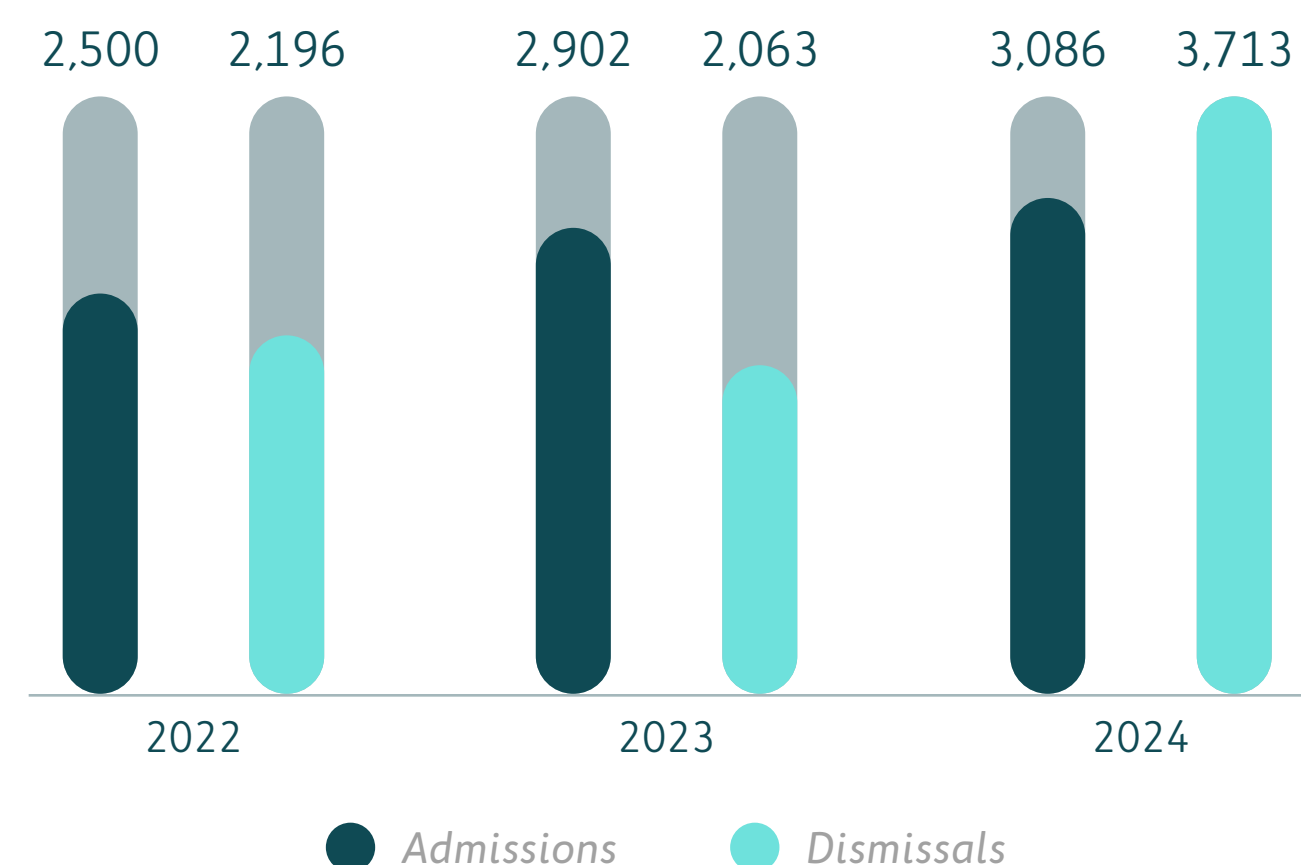
### Admissions and dismissals by gender and age group – 2024

Faixa etária	Admissions		Dismissals	
	Men	Women	Men	Women
Up to 29 years	649	888	714	897
Between 30 and 50 years old	601	797	842	1,034
Over 50 years	73	78	126	100
Total	1,323	1,763	1,682	2,031

### Admissions and dismissals by region – 2024

Region	Admissions	Dismissals
Southeast	1,896	2,173
South	1,043	1,361
Central-West	119	141
Northeast	26	27
North	2	11

### Admissions and dismissals



### Turnover by gender\*

Men	Women	Total
48,9%	54,4%	51,8%

\* Calculation: movement/average headcount.  
Movement: Sum of Admitted + Sum of Dismissed / Divided by 2.  
Average staff: Sum of Beginning Balance + Sum of Ending Balance / Divided by 2.

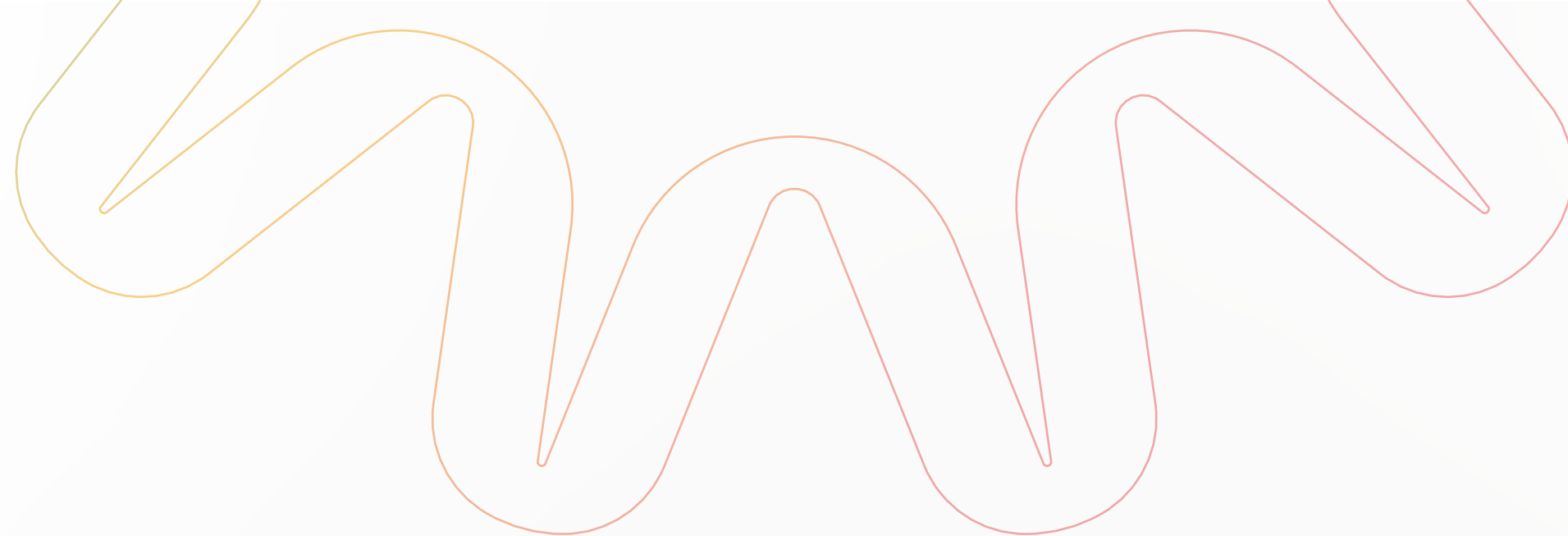
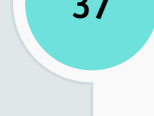
### Turnover by age group\*

Age range	Rate
Up to 29 years old	69.3%
Between 30 and 50 years old	45.1%
Over 50 years old	28.5%

\* Calculation: movement/average headcount.  
Movement: Sum of Admitted + Sum of Dismissed / Divided by 2.  
Average staff: Sum of Beginning Balance + Sum of Ending Balance / Divided by 2.

Our Team





## COMPENSATION AND BENEFITS [GRI 401-3]

To remain competitive in recruiting and retaining highly qualified professionals, Viveo has a salary policy that aligns with market rates and the sectors in which it operates. Compensation is defined based on methodologies that utilize comparable factors to evaluate and classify positions, considering aspects such as expertise, problem-solving skills, and responsibility for results.

This approach aims to ensure a more transparent, objective, and impartial process for measuring and valuing positions, thereby aligning compensation with the relevance of each position to the Company's results.

### MATERNITY AND PATERNITY LEAVE

In 2024, 209 employees took leave, comprising 66 men and 143 women. Of the total, 176 returned to work after the period of absence – all men (100%) and 76.9% of women. After 12 months of returning, 125 employees remained at the company, representing a retention rate of 68.2% among men and 72.7% among women.

### MAIN BENEFITS OFFERED

In addition to fixed compensation established according to fair standards, Viveo seeks to offer employees a package of benefits in addition to those provided for by law. In 2024, they were as follows:

- > Medical and dental assistance for employees and dependents;
- > Daycare assistance for children with special needs;
- > Life insurance, with coverage for disability/invalidity;
- > Private pension;
- > Variable remuneration – Profit Sharing (PPR);
- > Chartered transport\*;
- > Meal or food vouchers;
- > In-company restaurant\*;
- > Viveo Health Center;
- > Christmas kit;
- > Benefits Club Viveonauts;
- > Pharmacy Agreement;
- > Consigned loan, after six months of contracting; and
- > Special discounts at Cremer and Maфра Especialidades stores.

\* Available in some units.

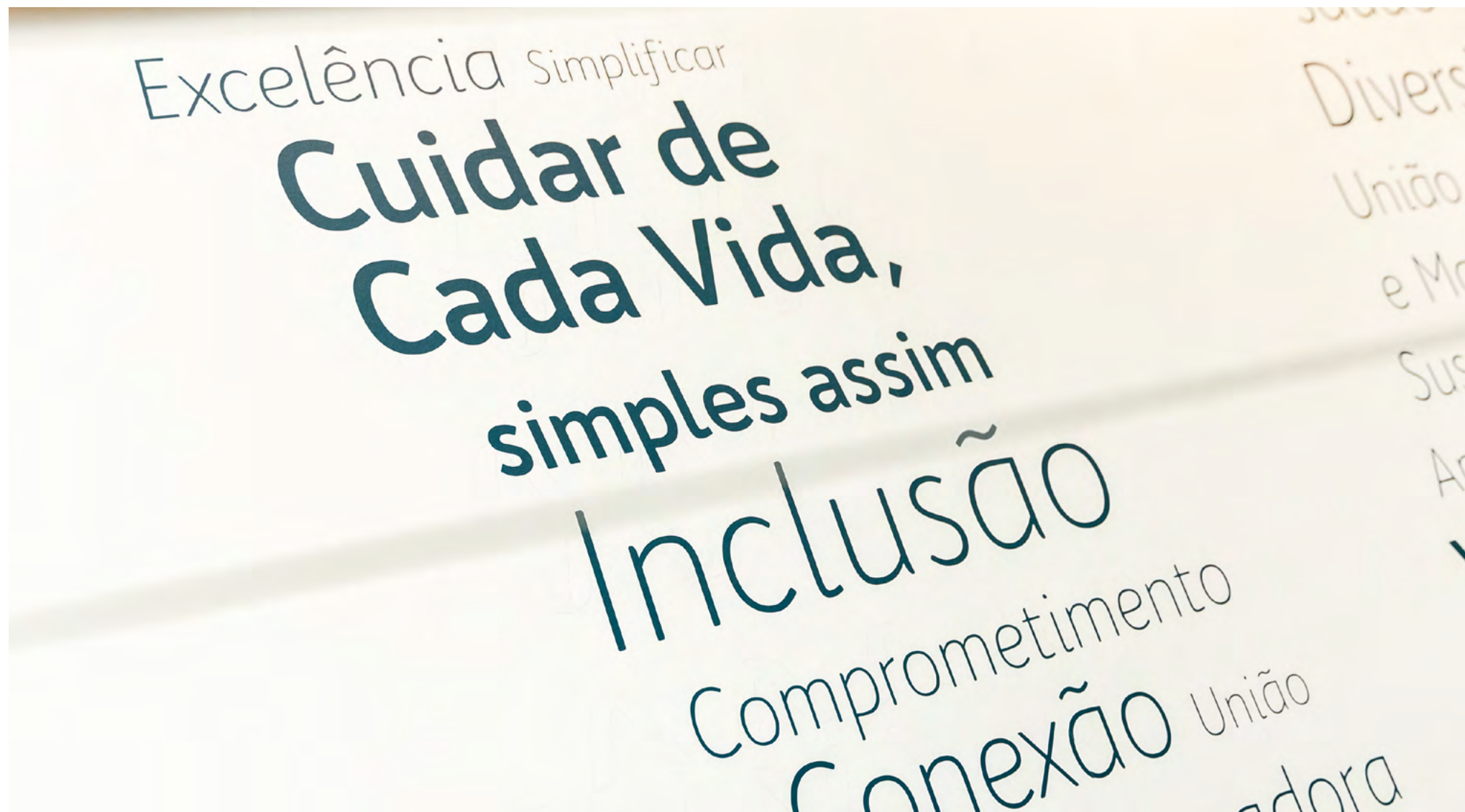




# Our culture [GRI 2-29]

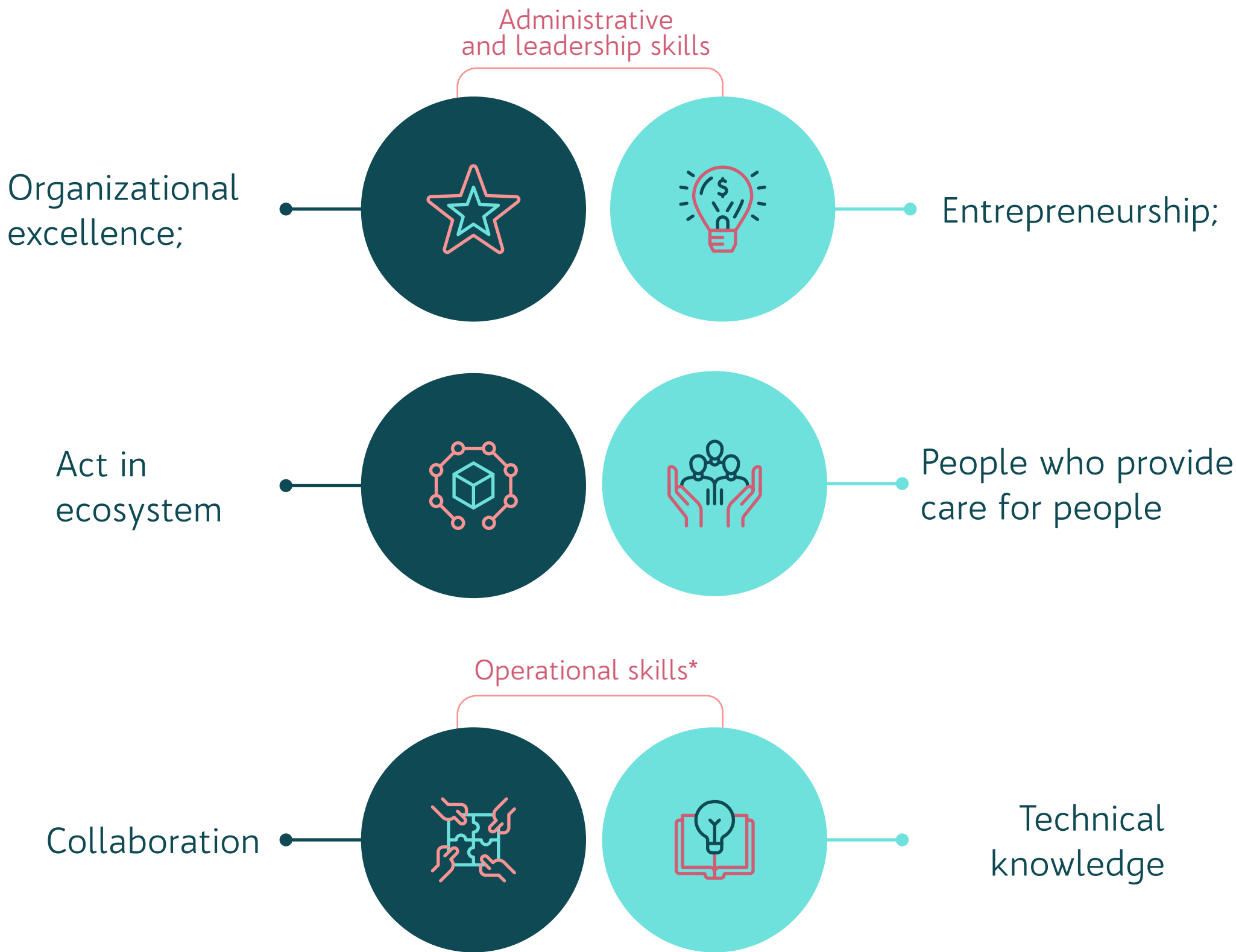
In 2024, Vileo invested in strengthening its purpose and values with its employees.

Guided by its values, Vileo developed initiatives in 2024 to strengthen its corporate culture, promoting employee engagement and motivation during a period of intense strategic and operational transformations. After a comprehensive integration process and leveraging synergies from the acquired companies, the Company sought to consolidate expected behaviors aligned with the competencies defined for each role. To achieve this, it invested in leadership training, restructured its organization, and enhanced processes and procedures, consistently prioritizing care for its people.



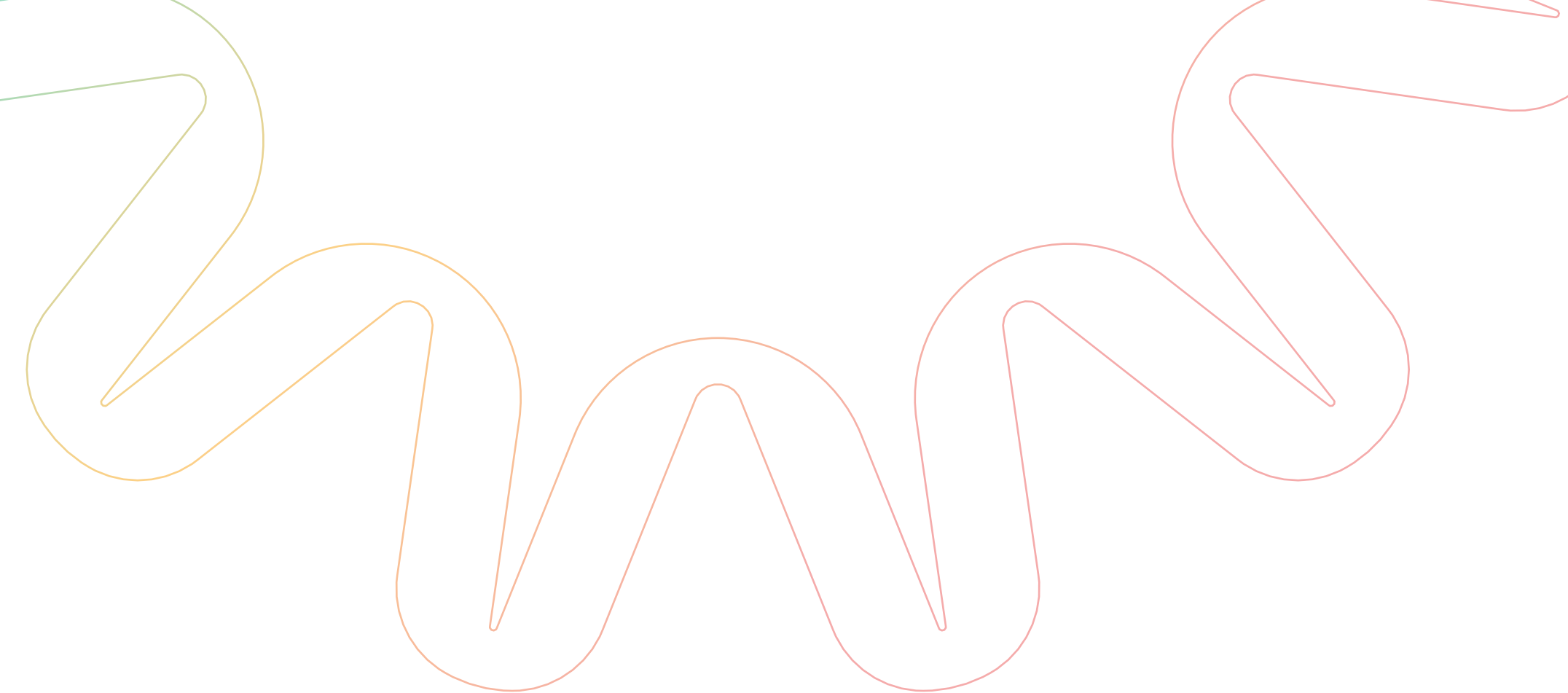
Our Team

## Vileo Skills



\* Applicable only to operational teams.





## COMMUNICATION AND ENGAGEMENT

Internal communication plays a strategic role in strengthening Viveo's organizational culture, fostering an environment of continuous dialogue. Since 2019, the internal social network Workplace has been a crucial tool in this process, currently bringing together over 3,600 active employees. The platform provides interactive access to Company news, participation in chats, live broadcasts, and lectures, as well as the availability of content produced by leaders and teams.

In addition to democratizing access to information and strengthening engagement, Workplace contributes to integration between departments, consolidating the internal ecosystem. To complement this recurring and transparent communication strategy, Viveo also has other internal channels, described below.

- > **Corporate email:** used for institutional communications, including editorials such as Missão Líder, Viveo Comunica, and Hotnews, the official channel for relevant information and internal procedures.
- > **Viveo Moment:** held live on Workplace, providing updates on quarterly results, strategic projects, and an open space for questions and answers.
- > **Corporate TV:** broadcasts informative videos, institutional messages, internal campaigns, and other Viveo communications.
- > **Message boards:** available at the units, these physical spaces are designed for communication with the operational public, ensuring that all employees have access to relevant information.

This multichannel approach strengthens connections between teams, ensures transparency in communication, and drives employee engagement with the Company's values and objectives, in addition to reaching all audiences.







Our Team

## CLIMATE SURVEY

For another year, Viveo participated in the Great Place to Work (GPTW) survey and was recognized as a great company to work for. The survey, conducted in 2024, was participated by 62% of employees and highlighted Pride of Belonging as its main positive point. The survey results are analyzed by the responsible teams and motivate the development of action plans, corrective actions, and even strategic changes in people management, whenever applicable.

## SER HUMANO AWARD

Viveo was recognized by the Ser Humano SC 2024 Award, which highlights the best people management initiatives in the state. Promoted by the Brazilian Human Resources Association – Santa Catarina Section (ABRH-SC), the award aims to disseminate innovative and effective practices that promote the well-being and development of employees.



# Diversity, equity, and inclusion [GRI 405-1]

Combating any type of discrimination is at the heart of policies and practices related to human capital.

Respect for all people and the fight against all forms of discrimination are fundamental to Viveo's culture. The Company's Diversity, Equity, and Inclusion journey has been strengthened, with the Diversity Program (IDEM) and the Diversity and Inclusion Handbook as the main normative guidelines, whose initiatives are defined, monitored, and tracked by the Diversity and Inclusion Committee.

The Committee, composed of 16 members from different areas, meets monthly and its main responsibilities are:

- Connect D&I actions to the sustainability strategy.
- Analyze and manage plans and results on the topic;
- Assist with data and information in planning actions; and
- Guide, monitor, and support Affinity Groups.

The Committee is also responsible for presenting topics related to D&I for consideration by the Sustainability Committee, and subsequent evaluation by the Board of Directors.

IDEM was structured in 2021 into four affinity groups, which include the participation of an officer and representatives of underrepresented groups. In 2024, the teams organized Diversity and Inclusion Week together, holding lectures, engaging activities, discussion groups, and distributing gifts. They were also responsible for sending communications, promoting talks, and benchmarking specific to topics related to each group's activities.



Our  
Team





## Affinity groups



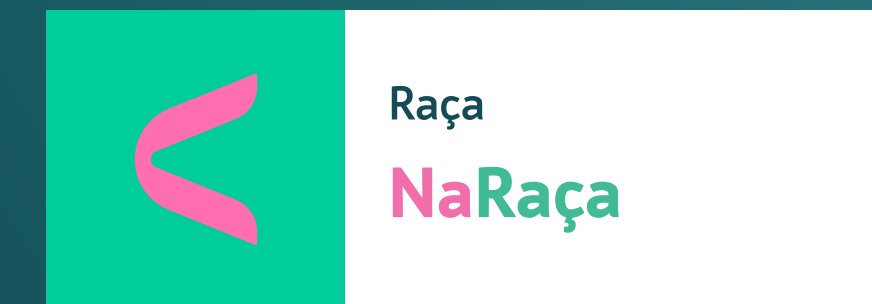
**SuperAção Group:** Dedicated to promoting the inclusion of People with Disabilities (PWD), the 30 allies promoted actions in 2024 such as: a live awareness event on the topic; leadership training on welcoming PWDs; the inclusion of a sign language interpreter for accessibility for the hearing impaired in meetings and onboarding of new employees; the formation of a specialized talent pool; and the hiring of a consultancy to attract and select PWDs.



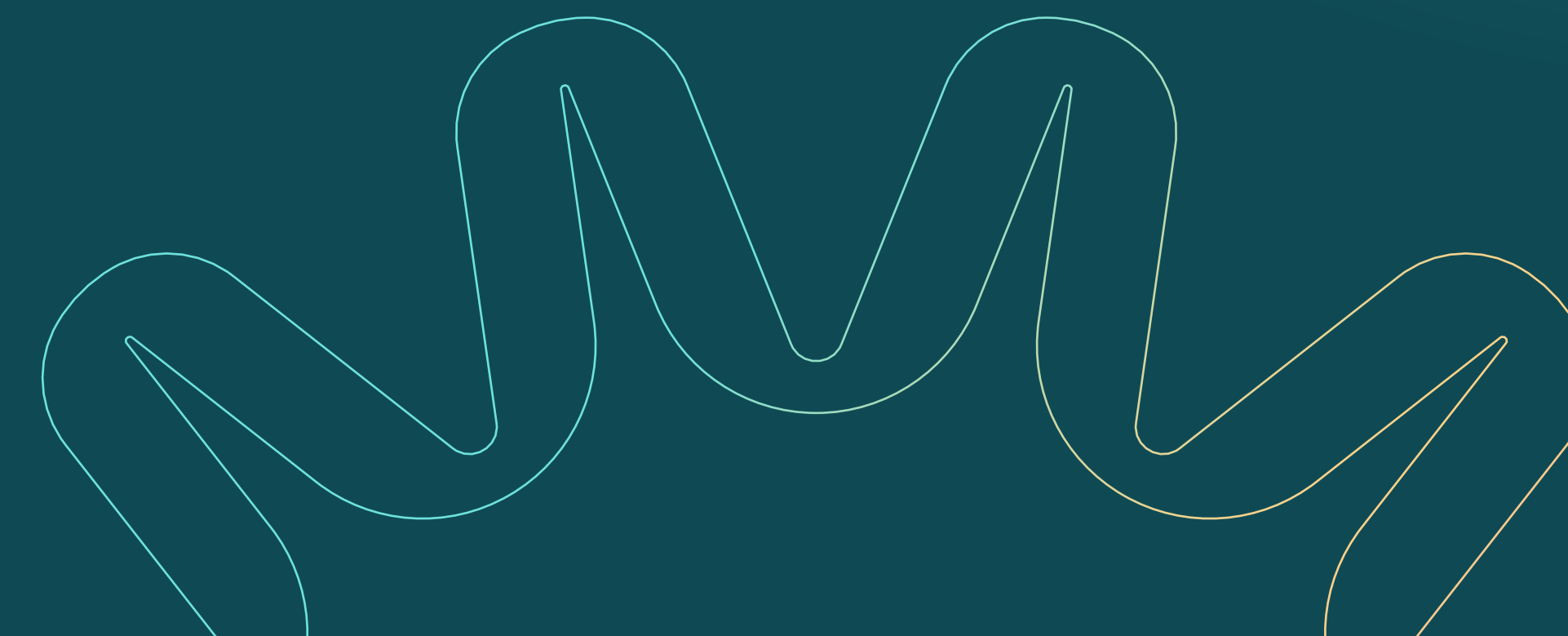
**EmPoderAEla Group:** With more than 77 allies, the group is dedicated to promoting gender equality in the corporate environment. In 2024, it conducted special visibility and awareness actions during Women's Month.



**SerQuemSou Group:** The group has 48 allies and addresses issues related to sexual orientation and gender identity. In June, LGBTQIA+ Pride Month, Vileo promoted a series of awareness and visibility initiatives, including special posts on Workplace, guest talks, and themed discussion groups. The Company also actively participated in organizing Diversity and Inclusion Week, promoting lectures, engagement activities, debates, and the distribution of symbolic gifts, reinforcing its commitment to equity and respect.



**NaRaça Group:** Focusing on underrepresented groups defined by skin color, hair type, physical, and genetic characteristics, it has 32 allies and, in 2024, distributed a special newsletter on the topic to all employees, in addition to leading discussion groups on racial diversity in situations where the topic requires greater opportunities for equity and inclusion.





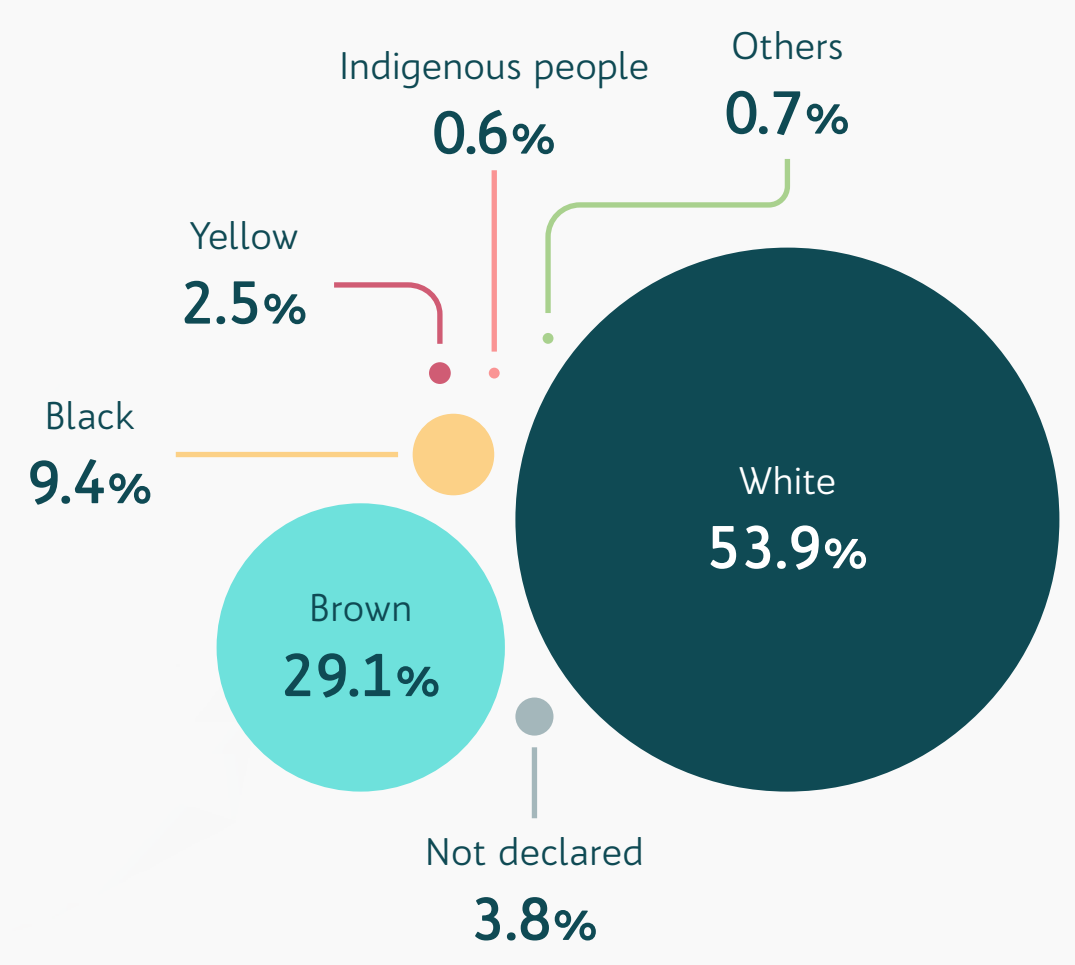


In addition to the activities developed by affinity groups, the Company provides content on diversity, inclusion, unconscious bias, and other related topics on its digital training platform, Trilhar, accessible to all employees. For managers, training on the Inclusion of People with Disabilities is mandatory and can also be accessed by other team members.



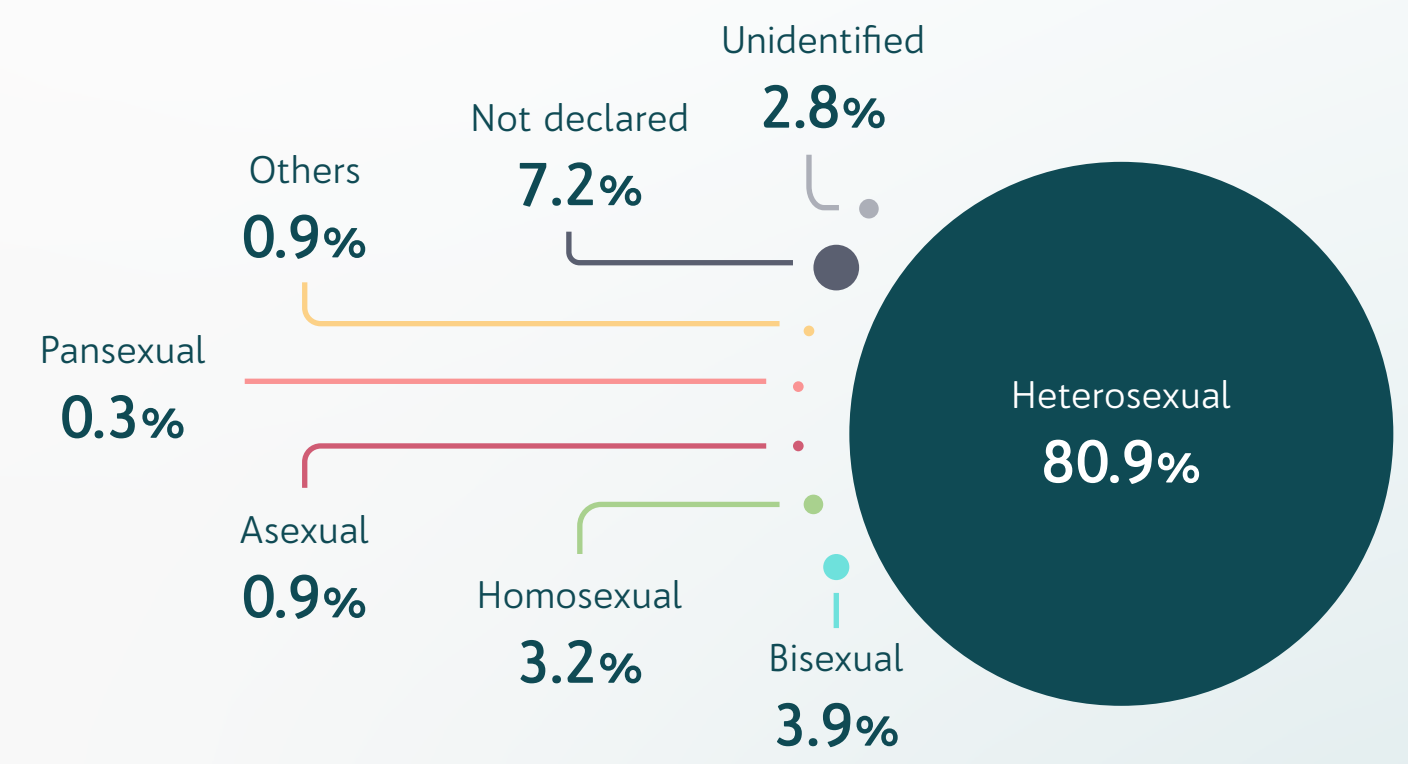
Our Team

### Percentage of employees by race\*



\*Data from the climate survey conducted by Great Place to Work with a sample of employees.

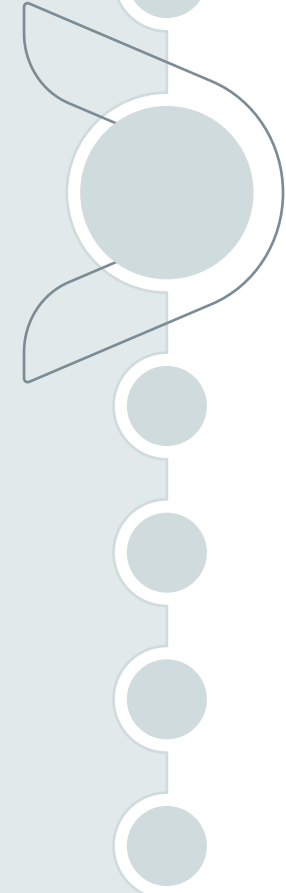
### Percentage of employees by sexual orientation\*



\* Data from the climate survey conducted by Great Place to Work with a sample of employees.







Our  
Team

Percentage of women by functional category

Functional Category	2022	2023	2024
Officers	28%	25%	19%
Managers	46%	46%	44%
Coordinators/Specialists	49%	47%	48%
Supervisors/Leaders	49%	45%	46%
Professionals/Technicians	59%	58%	60%
Operational	50%	49%	49%
Total	54%	53%	54%

IDIVERSA

In 2024, Viveo became part of B3's IDIVERSA portfolio, the first index in Latin America focused on diversity. With this achievement, the Company becomes part of a select group of companies that support the development of a more just society.







# Professional development [GRI 3-3; 404-1; 404-2]

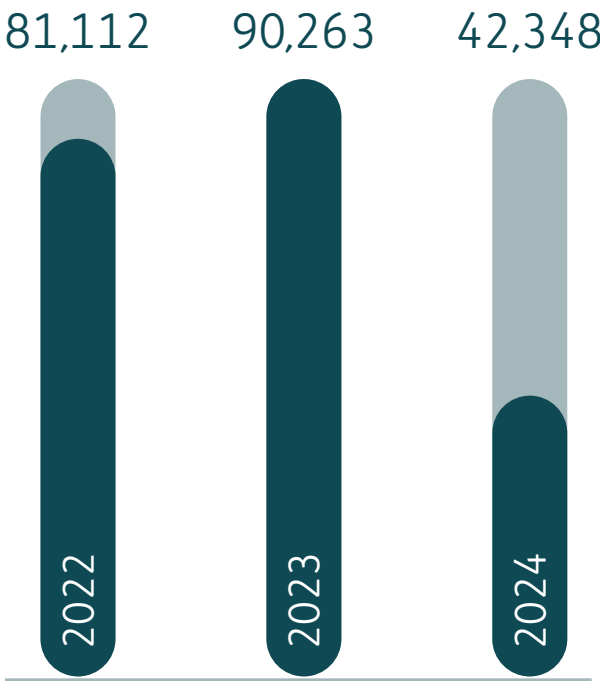
Viveo values shared knowledge and strives to provide continuous learning opportunities for its employees.

Continuous team development is essential for business sustainability. Therefore, Viveo is committed to fostering an environment of continuous learning, contributing to the professional and personal growth of its employees.

Professional development strategies are structured to promote the exchange of internal and external knowledge, monitoring the evolution of technical and behavioral skills. In 2024, more than 42,000 hours of training were completed – an average of seven hours per employee –, with an investment of approximately BRL 361,000.

Our Team

Total number of training hours



Number of training hours by functional category and gender

Category	Men	Women	Total
Board of Directors	257:00	54:00	311:00
Management	1,321:16	1,299:23	2,620:39
Coordination/Experts	527:28	557:06	1,084:34
Supervision/Leadership	191:05	390:15	581:20
Professional/Technician	8,080:05	7,305:13	15,385:18
Operational	1,134:18	21,230:59	22,365:18
Total	11,511:13	30,836:56	42,348:09

Average number of training hours by gender

Genre	2022	2023	2024
Men	12:32	12:30	4:05
Women	14:21	14:27	9:29



## MAIN ACHIEVEMENTS IN 2024

Between January and December 2024, Viveo carried out several education and professional development initiatives, as described below.

- > **Mafra Specialties Leadership Academy:** developing the Mafra Specialties leadership team, specifically store managers, to enhance their technical and leadership skills, focusing on topics such as customer-centric decision-making, data and KPI management, and more. A total of 19 leaders participated in the training.
- > **Demystifying disability:** structured action to educate employees about welcoming and interacting with professionals with disabilities, in accordance with the diversity and inclusion strategy.
- > **Knowledge multipliers:** in partnership with the National Industrial Training Service (SENAI), we develop professionals in training techniques to be multipliers of the internal training promoted by the Company. In 2024, 22 knowledge multipliers were trained.

## LEADERSHIP MEETING

In October, Viveo brought together 180 leaders for a development and integration meeting – Viveonauts: Leadership that takes off. The event's main theme was business strategies and the role of management in the Company's transformation process, where it was possible to reflect on corporate culture and the alignment of expectations regarding the future.

Furthermore, leaders were able to improve their knowledge and techniques for self-development, especially in terms of team management.







# Safety, health, and well-being

[GRI 3-3; 403-1; 403-2; 403-3; 403-4; 403-5; 403-6; 403-8; 403-9; 404-3]

Gerenciamento de riscos, treinamentos e investimentos contínuos são adotados para garantir a integridade física e emocional dos times.

Viveo is committed to providing a safe and healthy work environment, integrating this principle into its organizational practices and the daily operations of its 70 units. Caring for life is one of the primary drivers of initiatives in the area of Occupational Health and Safety, which in 2024 received an investment of over BRL 13 million in projects and programs aimed at preventing and mitigating occupational risks.

The Company's Occupational Health and Safety Management System is structured based on the Integrated Health, Occupational Safety and Environment Policy – revised in August 2024 –, as well as the regulatory standards and normative instructions of the Ministry of Labor, in addition to other current legislation. This system applies to all workers, ensuring that clear and effective safety guidelines protect all professionals working at Viveo facilities.

The Security department has professionals specialized in the subject, including Firefighters, Technicians, Analysts, and Security Engineers, divided into four coordination areas, each dedicated to a specific topic, allowing for more detailed risk management and greater proximity to the business units. In 2024, the area underwent restructuring and received reinforcements, both for the team of coordinators and for the security technicians who, now in greater numbers, can intensify their presence in operations.

To support the OSH structure, Viveo has a Health, Safety, and Environment Committee, which meets monthly – in the presence of the board of directors – to monitor the area's results, deliberate on improvements and adjustments in management, and define the allocation of resources.

## Commitment to Health and Safety

Providing a safe and healthy work environment is one of Viveo's commitments and is part of its organizational guidelines.



Our Team





## CUIDAR+

In 2024, Viveo launched the “Care+ in Industry” Program, an initiative aimed at strengthening the safety culture in industrial units. As part of the Program, Safety Committees were created to hold weekly meetings involving representatives from the areas of safety, production, maintenance, and other support sectors.

During these meetings, various aspects related to workplace safety are discussed and monitored, including:

- > Analysis of accident and near-miss investigations, focusing on identifying causes and implementing preventive measures.
- > Monitoring of key indicators, including Behavioral Observations, Safety Dialogues, and the Safe Practices Index.
- > Monitoring action plans resulting from incident investigations and the identification of unsafe conditions.





## INTERNAL COMMITTEE FOR ACCIDENT AND HARASSMENT PREVENTION (CIPA-A)

At Viveo, CIPA-A comprises employees from various departments and supports the identification and investigation of accidents, proposing preventive and corrective actions as necessary. Additionally, it conducts awareness-raising activities and campaigns for the teams. In 2024, the Company had 57 CIPAs established, composed of 233 members.



## OCCUPATIONAL INCIDENT MANAGEMENT

The Company maintains an Occupational Incident Management procedure that aims to ensure a safe work environment and mitigate risks. The main objectives of this procedure are:

- Define criteria and responsibilities for responding to, communicating, recording, and investigating incidents, including accidents and near-accidents related to the activities of employees and third parties;
- Implement corrective and preventive actions to eliminate hazards and reduce risks to Occupational Health and Safety; and
- Avoid the recurrence of similar or similar incidents by promoting continuous learning.



## RISK MANAGEMENT PROGRAM (RMP)

The entire process of hazard identification and risk assessment is integrated into the Risk Management Program (RMP). This process is conducted through on-site inspections and surveys, carried out by Occupational Safety professionals or by contracted specialized companies.

During these assessments, work environments and the execution of activities are analyzed, including interviews with employees and leaders, as well as reviewing the history of previous incidents and negotiations. When necessary, quantitative measurements of physical and chemical hazards are conducted, based on the identified risks.

Based on these assessments, mitigation actions are developed and prioritized according to the criticality of each risk. Area leaders and the occupational safety team monitor these actions.

For non-routine activities, Viveo applies Hazard and Risk Analysis (HRA), ensuring that all risks are assessed and addressed before task performance.







## RIGHT TO REFUSE AND MEANS OF COMMUNICATION

Viveo reinforces the legal right of all its employees to withdraw from work situations that may cause accidents or occupational illnesses. This policy is aligned with best workplace safety practices, ensuring that any employee can stop work if they perceive an imminent risk.

Furthermore, the Company's Code of Ethical Conduct ensures that there will be no retaliation against employees who exercise this right, strengthening an organizational culture based on safety, transparency, and responsibility. This culture is reinforced by the availability of resources that enable all employees to report risks and dangers related to their work activities.

## Occupational Safety Indicators

Indicator	2022	2023	2024
Number of hours worked	9,896,098	11,882,618	12,636,400
Number of slice accidents (deaths)	0	0	1
Number of accidents with serious consequences (except deaths)	3	2	1
Number of days lost	1,160	1,021	605

## Means for communicating work-related hazards

Description	
CIPA-A	Every employee can seek out a CIPA-A representative to report hazards and risks, which are duly recorded and evaluated at the Committee's monthly meetings.
SESMT	Leaders, supported by a responsible Safety Technician, can report any identified dangers and risks to the teams of the Specialized Service in Safety Engineering and Occupational Medicine (SESMT) at any time. This area is responsible for identifying and assessing risks in the work environment, proposing measures to control and eliminate hazards. The SESMT is also responsible for developing and implementing the Occupational Health Medical Control Program (PCMSO).
Ethics Channel	Employees can use Viveo's Ethics Channel to report their concerns and file complaints as needed.

## Accidents with mandatory reporting (CAT)

Accidents	With time off	Without time off	Total
Number of workplace accidents (typical)	60	59	119
Number of commuting accidents	28	6	34

Our Team





### Typical and commuting accidents (own employees)



### Safety for all

Viveo maintains several means for **investigating and reporting workplace accidents.**

The main types of accidents recorded in 2024 were cuts and falls. During the same period, six accidents involving outsourced workers occurred. The two deaths recorded in 2024 – one employee and one out-sourced employee – were typical accidents. The accident with serious consequences occurred during maintenance work on a machine, and the hands were exposed to moving parts, causing injury to the upper limbs.

For all reported cases, Viveo carried out an intensive investigation process to identify the causes and immediately implemented corrective actions and investments, including the installation or improvement of physical protections and safety devices for machines and equipment.







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### Frequency and severity rate (own employees)

Indicator	2022	2023	2024
Frequency Rate (FR)*	7.48	4.71	9.42
Severity Rate (SR) **	117	86	529

\* FR: Number of accidents per million hours worked – NBR14280.  
\*\* SR: Number of accidents per million hours worked – NBR14280.

### Accidents by region

Region	Total
South	90
Southeast	57
Central-West	5
Northeast	1

## TRAININGS

In addition to mandatory training in compliance with Regulatory Standards, in 2024, new employees were trained on the Company's safety rules, as well as the formation of the Emergency Brigade. Together, these initiatives reached 1,192 professionals and a total of 9,669 hours<sup>6</sup> of training.

In units that pose a greater risk of accidents, Daily Safety Dialogues (DSD) are held – routine conversations about the importance of using equipment, respecting established standards and rules, and the safe behavior of each employee.



<sup>6</sup> Data regarding Insuma, Humania, and Distribution Centers are not available due to the decentralization of operations.





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## HEALTHCARE

Viveo's healthcare team works strategically to ensure the well-being of its employees, dividing its actions into two main areas: Healthcare and Occupational Health. The Occupational Health area adheres to current regulations and strives to promote health and safeguard the physical well-being of workers. Its actions are based on the risk assessment of the Company's Risk Management Program (RMP).

The responsible teams continually improve employee service based on the analysis of indicators such as the number of medical appointments performed, absenteeism rate, compliance with legal requirements, and the results of occupational exams. Data is critically analyzed and shared with management and leadership to support strategic decisions. The healthcare team presents the results monthly in meetings to assess impacts and define action plans.

## VIVEO HEALTH CENTER

Opened in 2021, the Health Center expanded access to healthcare for employees. The center offers free, personalized services, both in-person and remotely, ensuring accessible, high-quality medical support provided by a multidisciplinary team that includes an occupational physician, general practitioner, gynecologist, psychologists, nursing staff, physical therapist, ergonomist, and support staff.

In 2024, the Health Center provided 14,784 consultations – in person or via telemedicine –, in addition to occupational and nursing care, totaling more than 25,000 consultations.

### Services provided at the Health Center

10.335

General clinic

1.852

Psychology

283

Gynecology

2.314

Physical therapy

## SER HUMANO SC 2024 AWARD

Viveo, through the Health Center initiative, was recognized at the Ser Humano SC 2024 Awards, which highlight the best people management initiatives in the state. Promoted by the Brazilian Human Resources Association – Santa Catarina Section (ABRH-SC), the award aims to disseminate innovative and effective practices that promote the well-being and development of employees.





Complementing its healthcare structure, Viveo has an outpatient clinic in São Sebastião do Paraíso (MG), with a general practitioner, nursing team, and ergonomist/physical therapist for in-company care. In units with outpatient clinics, care and examinations are conducted in person. In other locations, the Company has an accredited network of service providers throughout the country.

For ease of access, appointments can be made via WhatsApp, phone, email, Teams, or HCM, preferably during working hours. In addition, Viveo maintains the Hearing Conservation Program (HCP) for units with high noise risk and carries out periodic ergonomic assessments (AEP and AET) to ensure comfort and reduce occupational risks.

## Quality of life

With the health mapping of employees, **personalized actions and strategies are defined, including educational campaigns throughout the year.**



## GOOD PREGNANCY

The Good Pregnancy Program provides specialized support to expectant mothers, aiming to transform the pregnancy experience for families. This support includes personalized care, health information, and a range of special benefits for the baby's arrival. In 2024, 150 pregnant women were monitored, and five events were held with 2,042 participants.







Our  
Team

## HEALTH PROGRAMS AND INITIATIVES

- > **Mental Care:** psychological and psychiatric care and support, in addition to periodic mental health prevention actions. The main actions carried out in 2024 were:
  - > 14 events on mental health, with live participation of 913 people;
  - > Two CIPA-A formations, involving 23 members (CIPANJOS);
  - > Four thematic publications on Workplace, which totaled 4,028 views; and
  - > 1,852 psychological consultations, covering 718 employees.

Adding up all the initiatives, more than 4,900 people participated in activities related to mental health.

- > **Move:** an initiative aimed at encouraging physical activity, healthy eating, and lifestyle changes, promoting a better quality of life for employees through group activities and specialized consulting, medical monitoring for those who regularly exercise, and discounts at gyms through a partnership with TotalPass. Between January and December 2024, more than 13,200 participants were registered in the initiatives promoted.



- > **Flourish Program:** the program promotes consultations with specialists on women's health and provides the opportunity to undergo a preventive exam (Pap smear) once a year, in person and free of charge. During the year, approximately 29 preventive exams were collected. As part of the Program, campaigns on the prevention and diagnosis of breast and cervical cancer were carried out, with the participation of 92 people, and with a post on the Workplace with 864 participations.







04

# SUSTAINABLE RELATIONSHIPS



# Customers [GRI 2-29; 3-3]

Quality, efficiency, and proximity form the basis of Viveo's relationship with those who use its products and services.

Maintaining an open and transparent relationship with all stakeholders is essential for generating shared value and business longevity. By fostering an ethical and collaborative dialogue, Viveo enhances trust, promotes innovation, and ensures the delivery of quality, safe, and accessible healthcare products and services. This approach is reflected in a commitment to people's well-being, an appreciation of professionals, and respect for the environment, all of which contribute to a more efficient, inclusive, and sustainable healthcare system.

The quality of services and service focused on efficiency and proximity are premises of the Company's business and its relationship with its customers, which, at the end of 2024, numbered approximately 10,900, including private and public hospitals, clinics, pharmacies, supermarkets, wholesalers, distributors, laboratories, pharmaceutical industries, medical insurance plans, offices, healthcare professionals, patients, and end consumers.

To assertively identify customer demands and propose solutions for each profile and segment, Viveo maintains several active relationship channels with this audience, especially those described below:

- > **Customer Service (SAC):** : main channel for relationships with customers and consumers, in 2024, it received 2,446 requests for information, complaints, and compliments.
- > **E-commerce:** an online channel intended for the distribution and sale of consumer products, laboratory products, medicines, and materials. In

2024, it processed 32,709 commercial transactions, representing a 53% increase over the previous year.

- > **Distribution of Ecosystem Products and Services:** distribution of materials, medicines, and nutritional therapy to public and private institutional customers through a close relationship with the sales team, according to each segment.
- > **Specialty Pharmacies:** sale of specialized products to individuals, medical offices, and healthcare professionals. In 2024, pharmacies sold tens of thousands of products.
- > **Virtual service:** a customer care platform that provides services for queries, requests, or purchase tracking through different access channels such as WhatsApp and email, with the support of a virtual assistant, MEL. The platform has 5,359 active registrations, and throughout 2024, more than 674 thousand protocols were served.
- > **Protocol Panel:** a tool that provides greater agility in responding to customer requests. In 2024, the platform recorded an average of 56 thousand monthly accesses. Through the panel, users can view all essential regulatory data and documents for product acquisition.





### CUSTOMER SATISFACTION

Conducted regularly, the satisfaction survey aims to monitor and measure the effectiveness of customer relationship strategies, as well as track engagement and loyalty in product and service purchases. Using the Net Promoter Score (NPS) methodology, the average score in 2024 was 70, a slight decrease compared to 2023.

Each year, the responsible teams use the results for critical analysis and development of improvement plans, including process standardization, team training, review of indicators and commercial goals, and strengthening communication channels and customer relationships.

## MANAGEMENT IN PRODUCT DISTRIBUTION AND DELIVERY

Viveo's distribution units have strict registration controls, ensuring that sales are made only to customers who are duly registered and authorized by the relevant authorities. Furthermore, to enhance safety, drivers and outsourced carriers receive training on best delivery practices, including guidance on the prohibition of deliveries to minors under 18 years of age, to locations other than those registered on the invoice, and to unauthorized delivery points.

For products with a higher risk, different access control and identification measures are adopted, in accordance with the manufacturers' requirements and current legislation. The commercial sector adheres to specific guidelines to ensure that orders are fulfilled accurately. At the same time, logistics uses an automated system that guides the separation and prevents errors, ensuring proper dispensing and product compliance. These procedures ensure traceability and security throughout the distribution chain.





## CUSTOMER AND PARTNER ENGAGEMENT AND TRAINING

The network of institutional customers served by Viveo plays an essential role in the country's healthcare system. To strengthen this ecosystem, the Company promotes training and educational campaigns that train professionals on best practices and the proper use of hospital products. In 2024, 754 training sessions were held, reaching 19,100 professionals.

One of the initiatives carried out during the year was the Hand Hygiene campaign. The topic was discussed with partner hospitals – 14 in total – which welcomed Viveo teams to provide information to the more than 4,000 participating professionals.

### MAFRA DAY

Maфра Day is an in-person, multidisciplinary event focused on creating new business opportunities in the healthcare sector. Bringing together key market decision-makers—buyers and supply chain professionals, nurses, nutritionists, pharmacists, auditors, and healthcare managers – the event promotes strategic networking and knowledge exchange among professionals from diverse fields, providing a dynamic environment for debate, innovation, and strategic partnerships.

#### 2024 edition number:

**51**

*institutions present.*

**253**

*Participants.*

**16**

*partner suppliers.*





# Communities [GRI 3-3; 413-1]

Viveo prioritizes supporting social initiatives focused on improving public access to healthcare services and reducing inequalities.

Committed to improving the living conditions of communities, Viveo has dedicated its efforts to implementing initiatives that have a positive social impact. The Company recognizes the need to remain engaged in social responsibility initiatives. It has been working on priority fronts, including supporting vulnerable communities with limited access to healthcare, donating products and services, volunteering, and allocating incentivized resources to social projects.

With the Social Investment Policy as its main operating guideline, Viveo seeks to direct resources in accordance with the Code of Conduct and other Company regulations. With the support of the Social Investment Committee, requests for

support are evaluated, considering adherence to the sustainability pillars and criteria established by the Committee, prioritizing actions carried out by hospitals and healthcare institutions, social projects for vulnerable communities, support in situations of public calamity, and support for entities surrounding the operations.

In 2024, the Company allocated BRL 1.4 million — between its own and incentivized resources — to its social projects, a figure that represents a 16% increase compared to the previous year and reaffirms Viveo's commitment to the sustainable development of communities. In total, more than 62,000 people benefited from the actions, including the following initiatives.

## Main social initiatives carried out in 2024

**Beto Carrero Challenge:** a race that combines sport and entertainment, offering participants the opportunity to run through courses within the Beto Carrero World theme park, interacting with characters and attractions. It's a 42-kilometer circuit where one can take part in all the park's activities over the three-day event. Viveo allocates funds to support the event through tax incentives.

**Brisas Race:** an exclusive event for women held in Balneário Camboriú (SC), which seeks to promote empowerment and encourage female participation in street races. The initiative offers several modalities, such as three, five, and ten kilometer races, as well as hikes. Additionally, activities are held aimed at women, including dance classes, cultural shows, makeup, massage, skin and hair care. Viveo allocates funds to support the event through tax incentives.

Sustainable Relationships





**Pomerode International Marathon:** known as the "Most German Race in Brazil", the event combines sport and the celebration of Germanic traditions. In addition to the races, the event stands out for RunFest, a post-race party with traditional bands, folk groups, food trucks, cold draft beer, and German games, celebrating the German culture present in the city. Viveo allocates funds to support the event through tax incentives.

**SC21K Half Marathon:** an annual event held in Florianópolis (SC), which offers a diverse program and modalities that cater to different athlete profiles. Promoting social integration, health and well-being, in addition to enhancing the region's culture and economy, are the initiative's main objectives. Viveo allocates funds to support the event through tax incentives.



# MARATONA INTERNACIONAL DE POMERODE/SC

*"A corrida de Pomerode, é uma das maiores do Brasil e foi muito legal poder participar desse evento, super organizado, num trajeto lindo e com mais de 7.000 participantes, tendo a inscrição fornecida pela Viveo.*

*Certamente ações como essa, incentivam a prática de hábitos saudáveis e ficam pra sempre em nossas memórias. Além de correr (coisa que eu amo) ainda pude aproveitar o evento com a minha família e inserir minha filha nesse contexto esportivo, que é maravilhoso!"*

**Renata Vieira De Arruda**  
Gerente de Saúde Ocupacional  
Percurso 6 km

*"Foi uma prova incrível!  
Muito bem organizada, inclusiva e com um percurso belíssimo e divertido.  
Correr nessa cidade foi sensacional."*

**Jackson Sotile**  
Advogado Pleno  
Percurso 21km

**viveo Cremer**  
uma empresa viveo





**Human Day – Fest on the Street – Homeless People:** for the second consecutive year, Viveo supported Human Day – Fest on the Street, promoted by Instituto Human, an organization dedicated to social projects related to Human Rights. The event offered free services—including legal and psychological support, food donations, and cultural activities—to homeless people, reaching a total of 1,800 participants. Viveo supported the festival by donating hygiene items to participants, as well as providing financial support and contributing five volunteer collaborators.

**Main Human Day initiatives:**

- > Music festival;
- > Free store – clothing donation;
- > Food and hydration – more than 800 meals served;
- > Legal, social, and psychological assistance;
- > Craft and manual arts workshops;
- > Donation of hygiene kits; and
- > Entertainment with games and artistic attractions.

**Solidarity DownWind:** an expedition along the northeast coast of Brazil since 2019, led by volunteers from various specialties who bring basic medical care to coastal communities. The group is supported by non-medical volunteers who promote education and sustainability initiatives. Mafra Especialidades participated as a supporting brand of the action, alongside Viveo, and facilitated the donation of Pap smear tests and IUD kits to the population. In the 2024 edition, 16 communities in the North and Northeast regions were served, and a total of 100 IUDs were donated, along with three Pap smear test kits.







**Support for Rio Grande do Sul:** Moved by the impacts of the catastrophic floods in Rio Grande do Sul that occurred in May 2024, Viveo directed efforts to support the affected population. This mobilization enabled the donation of more than 65,000 hospital and hygiene items to various organizations, highlighted below:

- Medical Association of Rio Grande do Sul;
- Dr Bartholomeu Tacchini Association;
- Vida Association – Action for Food Security, Citizenship, and Life;
- São Lucas Hospital at PUC-RS; and
- Edelman Brazil.

On another front, Viveo employees made direct donations of items such as clothing, food, cleaning and hygiene products, among others, totaling more than 59,000 items collected and donated.

Combined between the two initiatives, the Company sent more than 124,000 items and 284,000 liters of water to the State.



## NEW PROJECTS

### ➤ **Mandelinha Community Project (Cotia/SP)**

Considered one of the most vulnerable communities in the city, Mandelinha has a community project that serves local residents. In 2024, Viveo donated 795 children's hygiene items, ergonomic treatment materials, and toys.

### ➤ **Solidarity Hand Project (Cotia/SP)**

Provides support to mothers in vulnerable situations, as well as to children and adults with disabilities. In the first year of supporting the project, Viveo donated food to participants.



# Suppliers

[GRI 2-6; 2-29; 3-3; 204-1; 308-1; 414-1]

Committed to sustainability throughout its value chain, Viveo seeks to promote good socio-environmental practices among its business partners.

Throughout its value chain, Viveo seeks to establish relationships with suppliers based on transparency, ethics, cooperation, and respect, recognizing mutual growth and business success as essential to a prosperous supply chain. This principle guides the Company's management, which encompasses production and service providers in Brazil and abroad, with the main guidelines being the Procurement and Contracting Policy – revised in 2024 – and the Supplier Handbook.

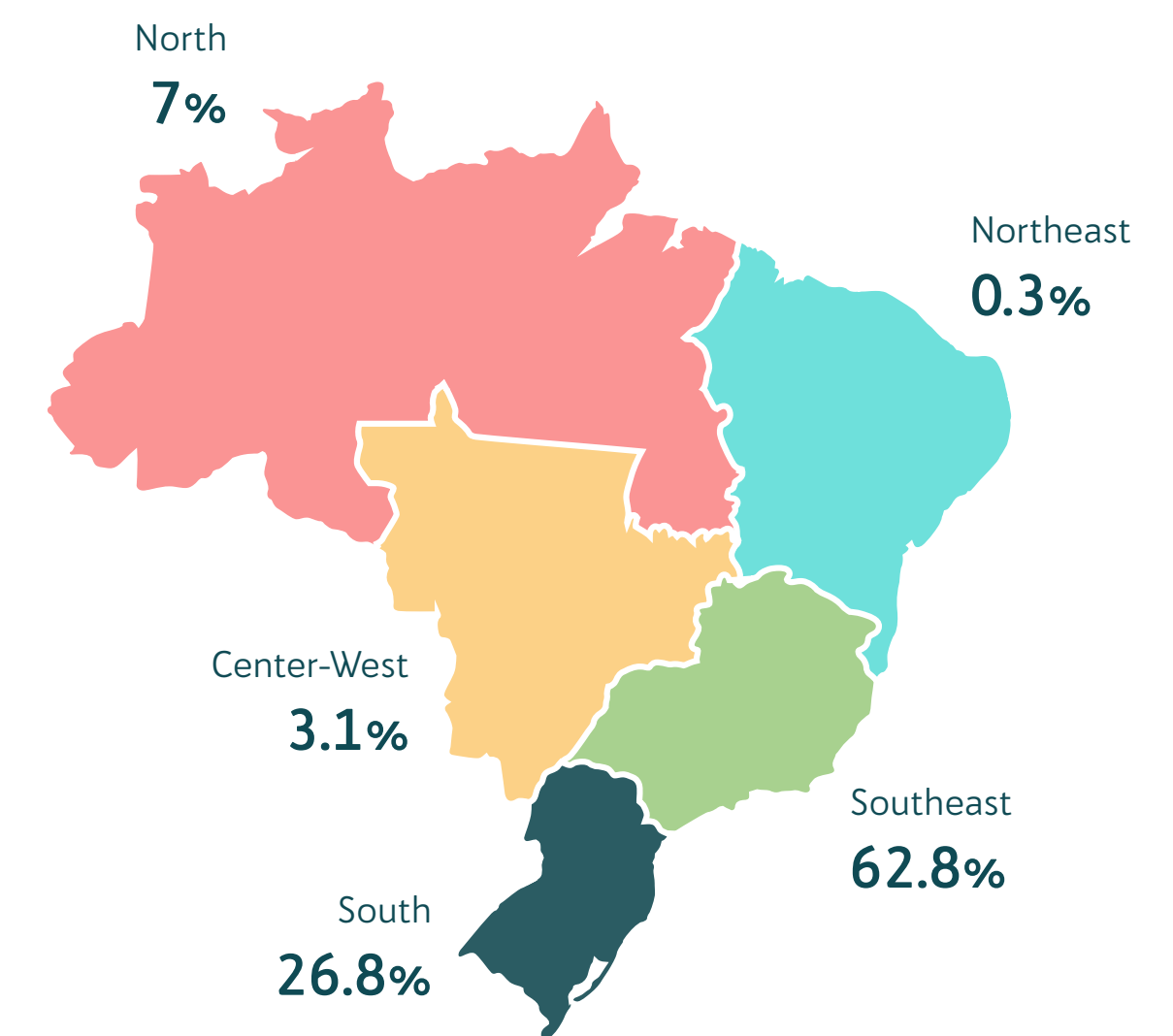
In 2024, the Company revised the Procurement Criticality Matrix, improving the management of risks and impacts associated with acquisitions. With this advancement, Viveo strengthens its purchasing processes, ensuring greater security and compliance in relationships with suppliers.

At the end of the year, the supplier portfolio included 2,400 active companies, 97% of which were based in Brazil, including the supply of raw materials, finished products, and labor, among others. The total amount handled reached BRL 1.7 billion – BRL 1.6 billion paid to national companies – in the period.

Regarding distribution (resale), the total purchase volume in 2024 was BRL 9.1 billion, of which approximately 89% was allocated to the acquisition of medicines (including high-cost segments, pharmaceuticals, specialties, and vaccines) and 10.6% of medical materials for a portfolio of 293 suppliers.



## Total paid to suppliers by region (In %)



## Procurement and Contracting Policy

Viveo has revised its Procurement and Contracting Policy to strengthen responsible practices across the value chain. The update reinforces transparency and ethics criteria in the selection and management of suppliers, ensuring that acquisitions and contracts comply with good market practices and applicable regulations.



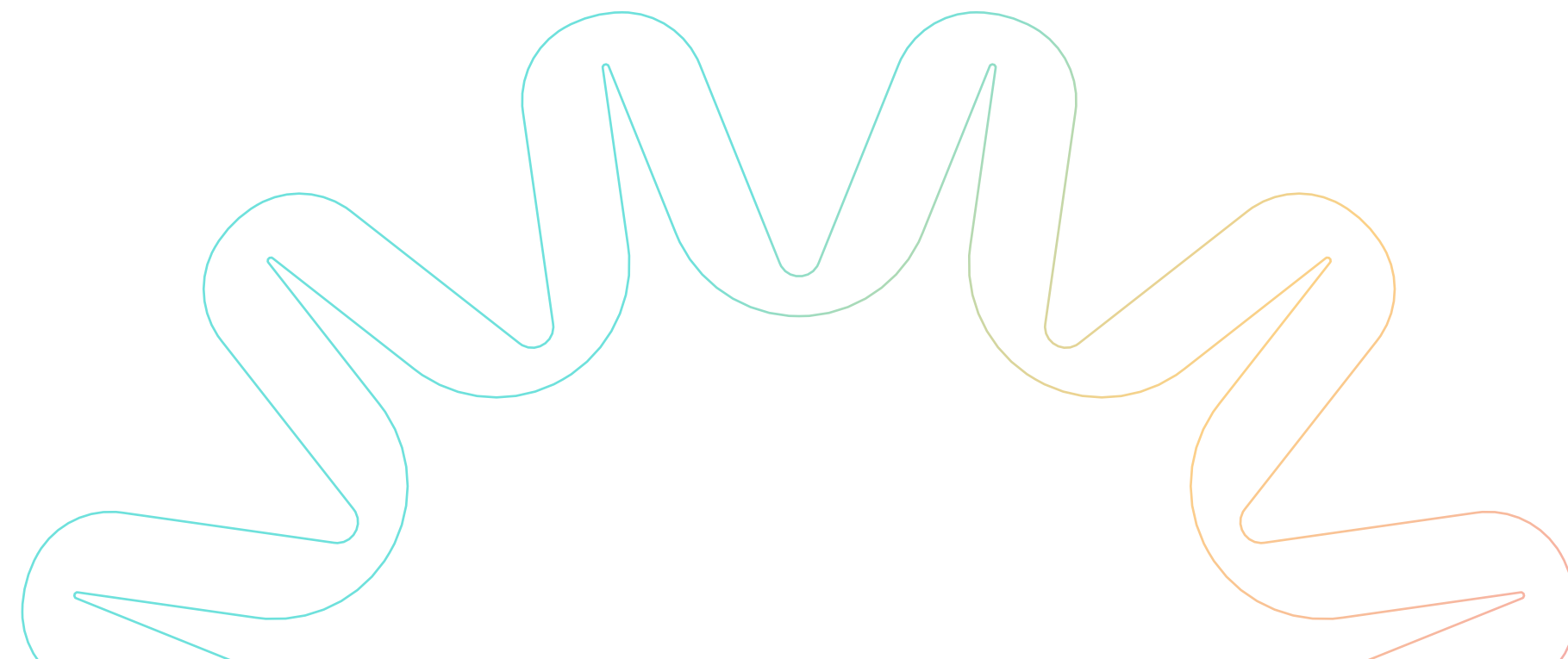


## EVALUATION AND MONITORING

When contracting suppliers, Viveo adopts a process that evaluates all new partners based on environmental and social criteria, including labor, legal, tax, and occupational safety issues. Furthermore, all partners sign the Ethical Compliance Agreement, committing to the protection of Human Rights, including the prohibition of child, forced, or slave labor, as well as the prevention of corruption.

The Company periodically conducts assessments based on the Supplier Performance Index, which considers ESG aspects and criteria, such as quality and timeliness of delivery. Failure to comply with the requirements may result in the discontinuation of contracts, subject to monitoring and analysis by the responsible areas.

Sustainable Relationships



### Supplier evaluation process



Analysis of compliance with current legislation and criticality in relation to other aspects relevant to the business.



Approval, signing of the ethics agreement, contracting, and, when applicable, formalization of the contract.



Continuous monitoring.



## ESG SELF-ASSESSMENT FORM

During 2024, Viveo completed sending the self-assessment form, which contains ESG criteria, to all of the Company's critical suppliers – representing approximately 75% of total spending related to procurement and service provision. The initiative aims to identify suppliers with the greatest adherence to good sustainability practices, while also promoting improvements among others.

Throughout 2025, data will be consolidated to complete the diagnosis and develop action plans, if necessary.

## HEALTH PARTNERS

The Supplier Excellence Program – Health Partners was developed to engage and recognize supply chain partners for their performance and adherence to ESG best practices. The criteria evaluated include the level of service provided in the contracted service, as well as issues related to quality, compliance, the environment, and social responsibility.

In its second edition, in 2024, the Program recognized 34 suppliers – 10 of which are in the ESG Category, highlighting sustainable initiatives such as the use of gas-powered trucks and the use of solar energy to supply production.

## Continuous engagement

Viveo undertakes several initiatives to ensure its suppliers' compliance with ESG requirements.





# Investors and other audiences [GRI 2-28; 2-29]

Transparency and commitment guide Viveo's relationship with the capital markets and other stakeholders.

To strengthen its relationship with investors, Viveo maintains an exclusive page with updated information on stock performance, governance structure, market announcements, and reports. As of December 2024, the Company's shareholder base comprised 7,515 investors.

In addition to the website, in 2024, Viveo focused its efforts on strengthening its proximity to investors through individual meetings and specific communications, ensuring monitoring aligned with the Company's current needs.



Sustainable Relationships

## CORPORATE ENGAGEMENT

Viveo values building strategic partnerships and maintains a proactive culture of relationships with different sectors. To this end, it participates in associations, bodies, forums, and committees promoted by governmental and non-governmental organizations, as described below:

- Brazilian Association of the Medical Device Industry (ABIMO);
- Brazilian Association of the Personal Hygiene, Perfumery and Cosmetics Industry (ABIHPEC);
- Brazilian Association of Nonwoven and Technical Fabric Industries (ABINT);
- Brazilian Association of Specialized, Exceptional and Hospital Medication Distributors (ABRADIMEX); and
- Brazilian Pharmaceutical Trade Association (ABC Farma).





# 05

## ENVIRONMENT AND CLIMATE



# Environmental management

The conservation of the planet's natural resources and climate guides Viveo's eco-efficiency practices, as well as its climate mitigation and adaptation agendas.

Guided by its business model and corporate strategy, Viveo is committed to environmental conservation. Thus, it seeks to maintain compliance with laws, policies, standards, and procedures, while also directing efforts towards identifying and mitigating the impacts of its operations.

Eco-efficiency is one of the key premises of the Company's environmental management, which develops initiatives to enhance operational efficiency and reduce the consumption of natural resources within its ecosystem. To support this strategy, Viveo monitors indicators and defines guidelines and practices for the continuous improvement of environmental performance.



Environment  
and Climate







# Natural resources [GRI 3-3; 302-1; 302-2; 303-1; 303-2; 303-3; 306-1; 306-2; 306-3; 306-4; 306-5]

The Company systematically monitors environmental indicators in order to minimize negative impacts and maximize the benefits of its activities.

## WATER

Continuous monitoring of water consumption in operations aims to rationalize its use and avoid waste in the Company's activities. To this end, regular awareness-raising activities are carried out on the responsible use of resources in all regions where we operate.

In 2024, the total water consumed was 633,250.8m<sup>3</sup>, a 2% reduction compared to the previous year, driven by consumption monitoring and control initiatives, in addition to awareness-raising actions with teams. Water collection comes primarily from surface water resources, and its use and disposal are carried out in full compliance with the standards established by current legislation.

Dedicated technical teams ensure consumption monitoring through invoices issued by water supply companies and water meters installed at groundwater and surface water collection points. Any fluctuations motivate corrective and preventive actions, whenever necessary.

Of the total water collected in 2024, the largest volume was allocated to industrial production, especially for textile operations in Blumenau (SC) where the resource is used in the process of bleaching and cleaning cotton fabrics. Coming from the surface catchment of the Itajaí-Açu River, all water used passes through the Wastewater Treatment Plant (WWTP) before being released back into the water body, following all the parameters established in the licenses and grants that regulate the disposal system. In places where there are no WWTPs, effluents are discharged into the concessionaires' treatment networks.

Water collection by source  
(In m<sup>3</sup>)

Source	2022	2023	2024
Surface water	587,037.0	508,474.0	400.101,0
Public supply (concessionaires)	19,426.3	55,375.2	129,910.4
Groundwater	73,020.9	83,721.4	103,239.4
Total	679,484.2	647,570.6	633,250.8

\* Areas of water stress are not monitored.







## WASTE

Viveo manages its waste in compliance with environmental standards, ensuring the correct treatment and disposal of materials. In line with its ESG strategy, the Company seeks to reduce waste generation and prioritize recycling and reuse whenever possible.

Each Viveo unit has an individual Waste Management Program (WMP) – all updated in 2024 – which guides teams on proper disposal and compliance with legal requirements. Also, the Company implemented the EloCycle management system, allowing control of the volumes generated and monitoring of indicators, including the issuance of the Waste Transport Manifest (WTM). The main waste generated by each operation is highlighted below:

> **Textile:** in the cotton and fabric bleaching process, a volume of effluent is generated and

treated internally in a Wastewater Treatment Plant (WWTP). This process results in the formation of sludge, which represents the largest volume of the Company's waste, and is duly sent to sanitary landfills. In 2024, the volume of sludge produced was 1,310.94 tons.

> **Plastics:** waste items such as probes, catheters, and collection bottles are reused internally whenever possible. When reuse is not feasible, they are sent for external recycling.

> **Adhesives:** fabric scraps, out-of-specification products, and excess chemicals are classified and disposed of in an environmentally-friendly manner for landfill and recycling.

> **Logistics:** during the distribution of materials and medicines to hospitals, clinics, and health-

care institutions, waste is generated, including expired medicines, plastic, cardboard packaging, pallets, and refrigerant elements. These materials are intended for recycling, incineration, or landfill disposal.

> **Wet wipes:** the area generates waste such as paper, cardboard, plastics, wooden pallets, empty chemical product containers, expired chemicals, TNT, and non-compliant products. Disposal occurs through recycling, co-processing, and landfill.

> **Personal care:** waste from this segment includes WWTP sludge, boiler ash, non-compliant products, plastic and cardboard packaging, wooden pallets, and packaging for chemical products. Disposal is carried out through landfill and recycling.

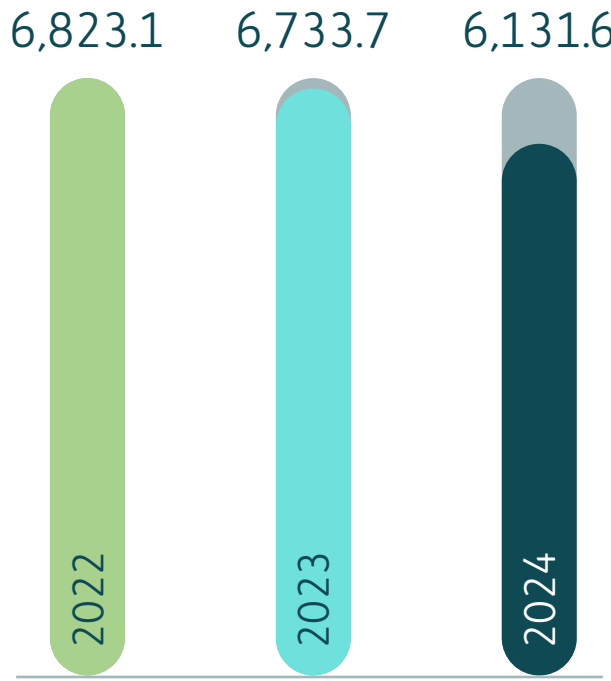




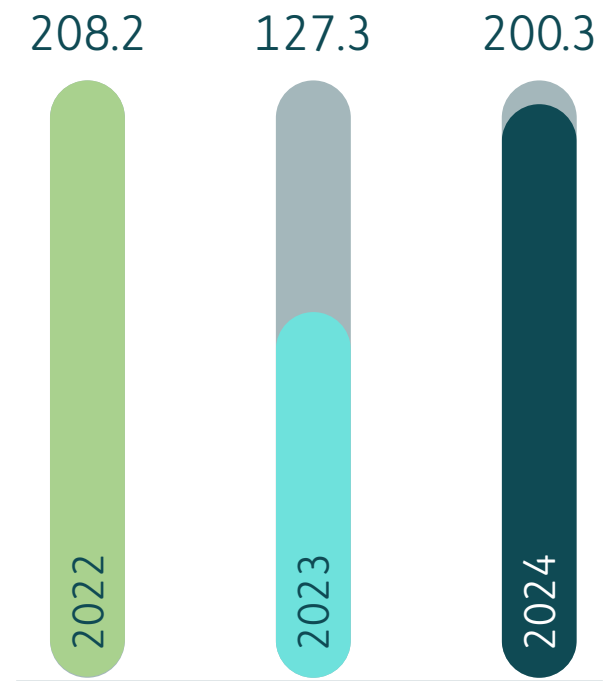
- > **Diagnostics (LABs):** waste is generated, such as damaged or expired diagnostic reagents, as well as reagents used in calibration and maintenance processes for electronic equipment and devices. Since Viveo receives, stores, and distributes diagnostic kits and equipment—without handling raw materials—the waste generated is sent for incineration, landfill, and recycling.
- > **Handling:** the main waste in this area includes contaminated PPE, manipulated chemotherapy vials, sharps used in the processes, as well as plastic waste, paper, Styrofoam boxes, glass vials for enteral and parenteral nutrition, and refrigeration elements (foam ice and hard ice). These materials are intended for landfill disposal, incineration, recycling, autoclaving, and pyrolysis.
- > **Pharmacies:** during operations, expired or damaged medicines and products, sharps, common waste (including organic and sanitary waste), as well as recyclables such as paper, plastic, Styrofoam boxes, and refrigerants are disposed of. Disposal occurs through incineration, autoclaving, landfill, and recycling.

In 2024, Viveo generated 6.1 thousand tons of waste, a 8.9% reduction compared to 2023, reflecting improved efficiency in the wastewater treatment process, specifically in sludge generation, as well as variations in customer demand. During this period, the Company invested approximately BRL 2.8 million in initiatives, programs, and waste management efforts.

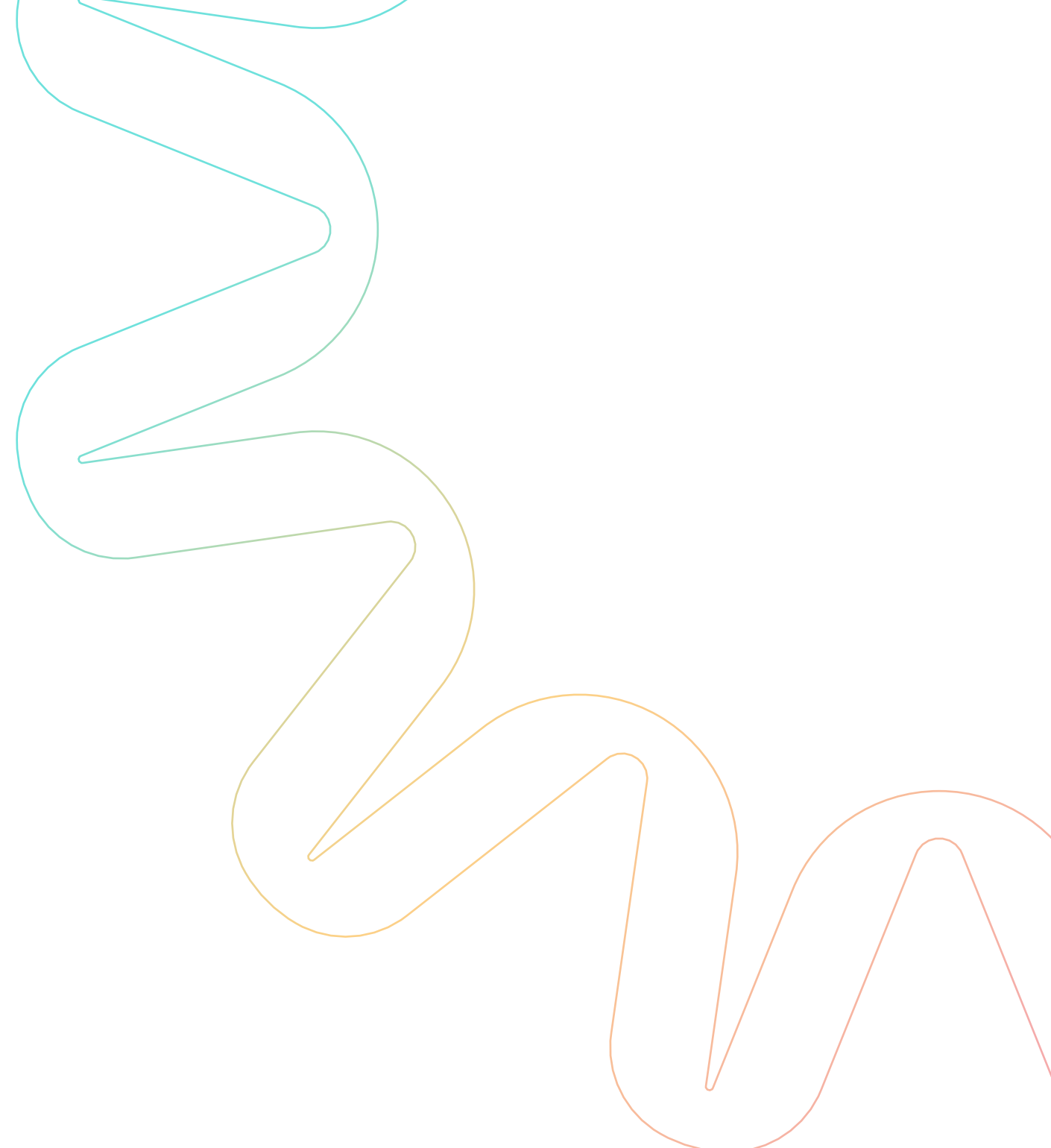
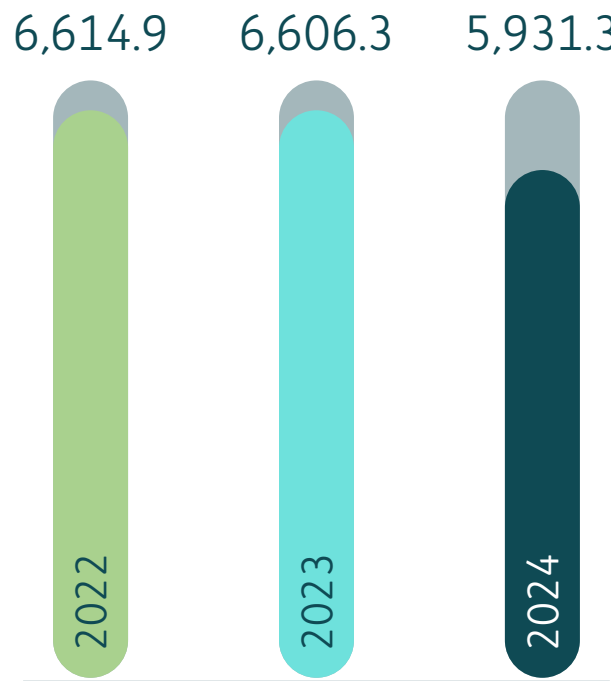
Total volume of waste  
(In tons)



Volume of hazardous waste  
(In tons)



Volume of non-hazardous waste  
(In tons)







The largest volume of hazardous waste generated is Class I, concentrated in healthcare materials such as expired and damaged medicines. As for non-hazardous waste, which represents the largest volume produced by the Company (97% of the total), 48% was destined for reuse and recycling processes.

**Hazardous waste destined outside the organization**  
(In tons)

Destination	2023	2024
Coprocessing	18.1	26.0
Lamp Decontamination	0.4	0.2
Recycling	2.7	7.2
Re-refining	1.9	4.4
Sludge and oily sludge treatment	2.7	-
Landfill	33.1	47.1
Autoclave	5.3	0.6
Incineration	62.5	114.8
Microwave	0.1	0.01
Pyrolysis	0.5	-
<b>Total</b>	<b>127.3</b>	<b>200.3</b>

**Non-hazardous waste destined for outside the organization**  
(In tons)

Destination	2023	2024
Composting	24.7	5.4
Coprocessing	339.7	430.5
Recycling	2,613.9	2,292.5
Sludge and sludge treatment	175.8	-
Landfill	3,418.8	3,098.6
Incineration	32.8	104.3
Pyrolysis	0.7	-
<b>Total</b>	<b>6,606.3</b>	<b>5,931.3</b>





Viveo outsources the transportation and final disposal of waste at all of its units, ensuring that this process complies with current environmental legislation. For the hiring of specialized companies, strict criteria are established, including the requirement of an environmental operating license, transportation license, operating permit, and registration in waste handling systems for the issuance of the respective Manifests and Final Destination Certificates.

**Volume of waste diverted from landfills**  
(In tons)

Category	2022		2023		2024	
	Landfill / Incineration	Recycling	Landfill / Incineration	Recycling	Landfill	Recycling
Hazardous	196.69	11.5	101.5	25.8	162.5	37.8
Non-Hazardous	4,237.98	2,376.92	3,452.3	3,154.1	3,202.9	2,728.4
<b>Total by destination</b>	<b>4,434.67</b>	<b>2,388.42</b>	<b>3,553.8</b>	<b>3,179.9</b>	<b>3,365.4</b>	<b>2,766.2</b>
<b>Total (landfill/ incineration + recycling)</b>	<b>6,823.09</b>		<b>6,733.7</b>		<b>6,131.6</b>	
% Landfill/ Recycling	65%	35%	53%	47%	55%	45%

**ZERO LANDFILL**

Waste management at Viveo units is based on the commitment to achieving Zero Landfill, focusing on reducing the volume of solid materials generated. In 2024, two units achieved this goal by utilizing cleaner disposal technologies, thereby avoiding the disposal of 1,043.05 tons of waste in landfills.





## 2024 HIGHLIGHTS

> **Partnership with suppliers:** in 2024, the Santo Amaro de Imperatriz (SC) hygiene and care plant initiated a circular economy project in collaboration with its packaging supplier, aiming to prevent the disposal of internal trimmings from the plastic tabs used in product packaging. Previously discarded during the packaging process, these flaps are now separated and sent to the supplier, where they are reprocessed and transformed into new plastic pellets. These pellets are used in the manufacture of secondary packaging, allowing for the return of the unit and the full reuse of this waste.

It is estimated that, in the first year of the partnership, the initiative will prevent the disposal of four tons of plastic, also reducing the need for virgin raw materials. In addition, the new bundles will feature a biodegradable additive that will reduce the material's decomposition time from 400 years to between two and eight years. This process ensures efficient reuse of the scraps, promoting a closed and sustainable cycle for the material.

> **Reprocessing:** at Cremer Plásticos, products with quality deviations are reprocessed and converted into recycled raw materials. This material is then reintegrated into the production process, enabling the manufacture of new products. The initiative significantly reduces plastic waste generation and contributes to the preservation of natural resources. In 2024, internal recycling enabled the avoidance of 217.85 tons of material disposal.







> **P-Life Project:** Viveo implemented the P-Life Project, which uses an organic active ingredient in go green resin, a pro-degradant additive based on fatty acid derived from coconut palm oil. This component transforms naphtha-derived plastics, such as polyethylene, polypropylene, PET, and polystyrene, into oxo-biodegradable materials, significantly reducing their environmental impact.



> **Vitacycle Project:** Viveo, in partnership with Papirus – one of Brazil's leading cardboard manufacturers – developed the Vitacycle Project, an initiative aimed at reducing the environmental impact of packaging for the Cremer, Bellacotton, and Topz brands.

The project uses Vitacycle cardboard, which contains 40% post-consumer scraps, as well as FSC-certified renewable raw materials and recycled inputs from controlled and traceable sources (ECF). Furthermore, to improve the sustainability of the packaging, a display made of biodegradable material was incorporated, ensuring a more ecological alternative without compromising the functionality and transparency of the product.

In addition to adopting a more sustainable material, Viveo guarantees the traceability of the entire process through the Papirus Circular program, which certifies the origin of the raw material and ensures the sustainability of production, also generating recycling credits for the brands.

Since its launch in January 2023, the Project has enabled the incorporation of more than 495 tons of post-consumer paper into the manufacturing of packaging, and over 10 tons of post-industrial waste have been recycled, thereby expanding the positive impact of the initiative. With this sustainable approach, it was possible to avoid the emission of 290.94 tons of CO<sub>2</sub>, reinforcing the Company's commitment to the circular economy and reducing the environmental footprint of its production processes.



## SUSTAINABLE PRODUCT AND PACKAGING POLICY

As part of its ESG strategy, Viveo seeks to drive the development and improvement of more sustainable items, considering the entire life cycle of each product. To guide this action, the Company has a Sustainable Products and Packaging Policy structured on the following premises:

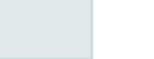
- > Use of raw materials from renewable or recycled sources;
- > Recyclability and/or biodegradability;
- > Replacement of controversial chemicals (whether due to their impact on people's health or the environment);
- > Guarantee of animal welfare: replacement of ingredients of animal origin and search for alternatives for animal-free testing;
- > Smart packaging: design for less volume, use of raw materials from renewable sources, and end-of-life solutions (returnable, recyclable, and/or biodegradable);

- > Transparent labels ensuring information is available and clear to the consumer;
- > Reduction of water consumption in the production process;
- > Reduction of greenhouse gas (GHG) emissions in the production process and transportation; Guarantee of respect for human and labor rights throughout the production chain; and
- > Guarantee of product quality and safety.

In addition to the Policy, a working group dedicated to the topic meets regularly to evaluate indicators and ongoing projects, as well as propose initiatives that contribute to expanding the scope of sustainable products within the Company.

**Maфра**  
distribuimos saúde



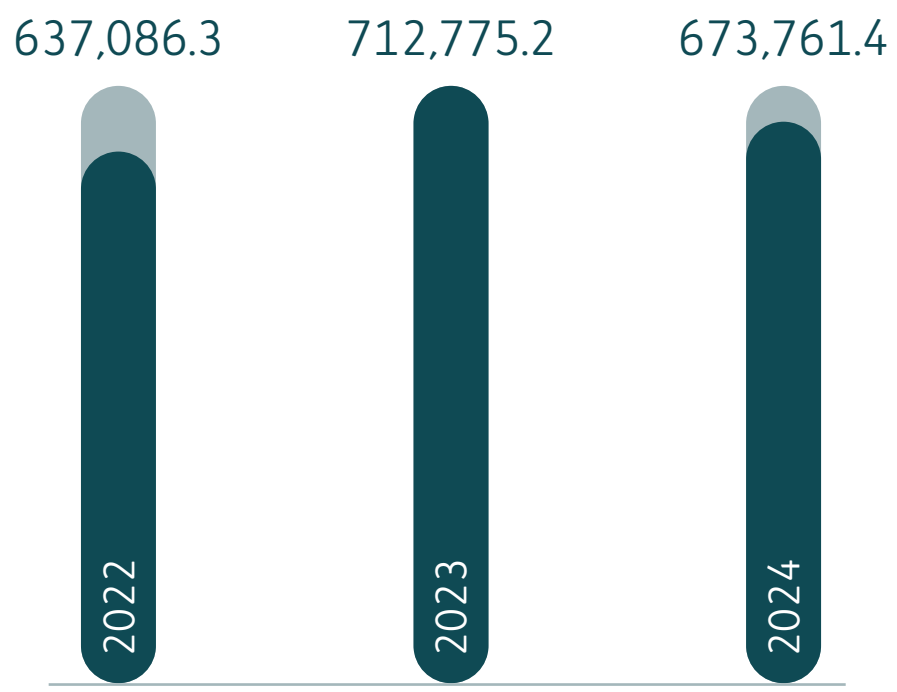


## ENERGY

Prioritizing renewable sources, the continuous pursuit of energy efficiency, and raising employee awareness of the rational use of energy are Viveo's main initiatives to combat climate change. Additionally, the Company monitors energy consumption and implements improvements to mitigate or reduce its environmental impacts. In 2024, total energy consumption was 673.7 thousand gigajoules (GJ), a 5% reduction compared to the previous year.



Total energy consumption  
(inside and outside the organization)



Fuel consumption – non-renewable sources  
(In GJ)

Source	2022	2023	2024
Acetylene	1.3	1.7	2.5
Diesel	65,157.2	66,646.5	67,367.2
Gasoline	12,029.5	17,258.5	15,579.2
LPG	6,343.8	12,456.9	13,342.7
Natural gas	55,316.3	323.6	14.7
Total	138,848.1	96,687.2	96,306.2

Since 2021, the Company has been purchasing electricity in the Free Energy Market, issuing renewable energy certificates (I-RECs), the volume of which corresponds to 100% of the total energy consumed by Viveo, demonstrating its commitment to an energy matrix with a lower environmental impact. In 2024, the certificates confirmed that Viveo stopped emitting 3,699 tCO<sub>2</sub>.





## INITIATIVES TO REDUCE CONSUMPTION

- > **Resizing the compressed air distribution network:** the initiative, implemented together with the replacement of the compressor – from screw to centrifugal technology –, generated an impact on reducing energy consumption by 630,670.32 kWh in 2024.
- > **Electric trucks:** part of Viveo's logistics is carried out by a fleet of eight electric trucks, which made 22,300 deliveries in 2024, resulting in a reduction of 75,504.7 kg of CO<sub>2</sub> emissions and savings of approximately BRL 179,800 in fuel purchases. The administrative fleet, leased from the supplier Movida, has 100% of its GHG emissions neutralized through initiatives carried out by the commercial partner, as specified in the vehicle lease agreement.
- > **Operational training:** the responsible operational teams were trained on the proper use of refrigerant gases, aiming to improve processes and controls, reducing energy use for related activities.

## Energy consumption outside the organization (In GJ)

Source	2022	2023	2024
Kerosene	4,449.8	7,793.4	9,232.3
Diesel	12,979.9	13,326.8	18,040.1
Gasoline	465.4	3,286.0	1,89.1
Total	17,895.1	24,406.2	28,561.5

## Fuel consumption – renewable sources (In GJ)

Source	2022	2023	2024
Ethanol	2,922.9	4,157.1	5,683.8
Biomass	248,628.7	330,275.6	294,845.2
Total	251,551.6	334,432.7	300,528.9

## Electricity consumption (In GJ)

2022	2023	2024
228,791.0	257,249.1	248,364.7



# Emissions

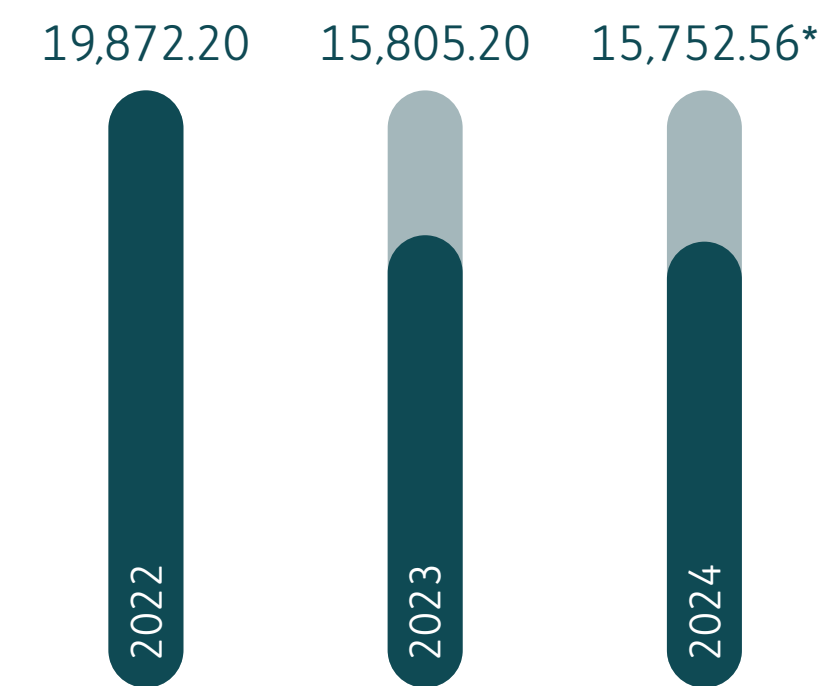
[GRI 305-1; 305-2; 305-3; 305-6]

The Company monitors greenhouse gas emissions from its operations to strengthen its climate change mitigation agenda.

Prepared in accordance with the guidelines of the Brazilian GHG Protocol Program, the Greenhouse Gas (GHG) Emissions Inventory is a key Viveo initiative aimed at identifying the environmental impact of its activities. In 2024, considering the operational control approach, gross direct emissions (Scope 1) were recorded, including those from stationary and mobile sources, as well as processes and emission leaks, at 8,153.50 tCO<sub>2</sub>e (tons of carbon dioxide equivalent). Indirect emissions (Scope 3) totaled 7,599.43, considering emissions from business travel, waste generation in operations, goods and services purchased, and employee travel.

Regarding Scope 2, emissions associated with electricity consumption were zeroed (purchase choice approach), since 2024 marked the first year in which the acquisition of renewable energy certificates (I-REC) was officially considered in the emissions inventory. In the location-based analysis, emissions were 3,699.60 tCO<sub>2</sub>e.

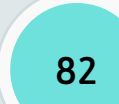
Total volume of GHG emissions  
(In tCO<sub>2</sub>e)



\* In 2024, Scope 1 and 3 values are considered, since Scope 2 did not present emissions in the period.



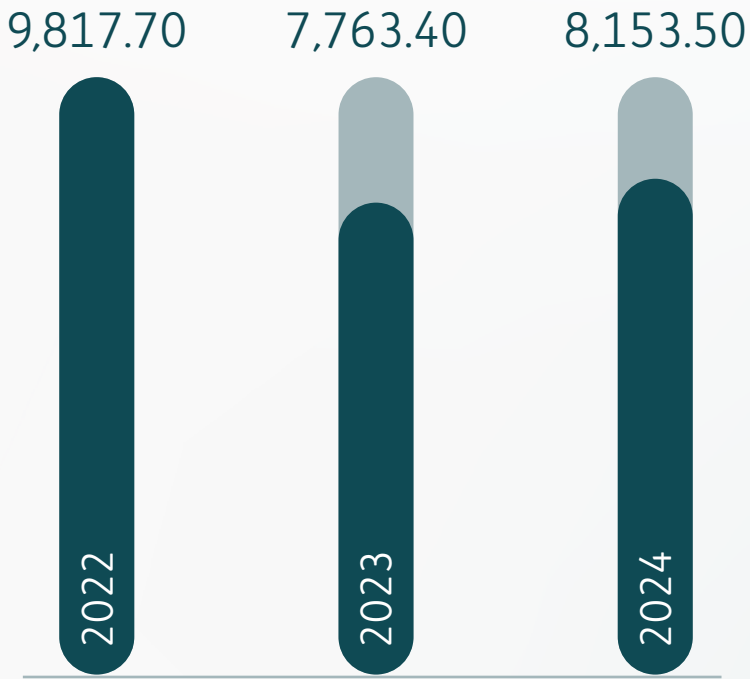




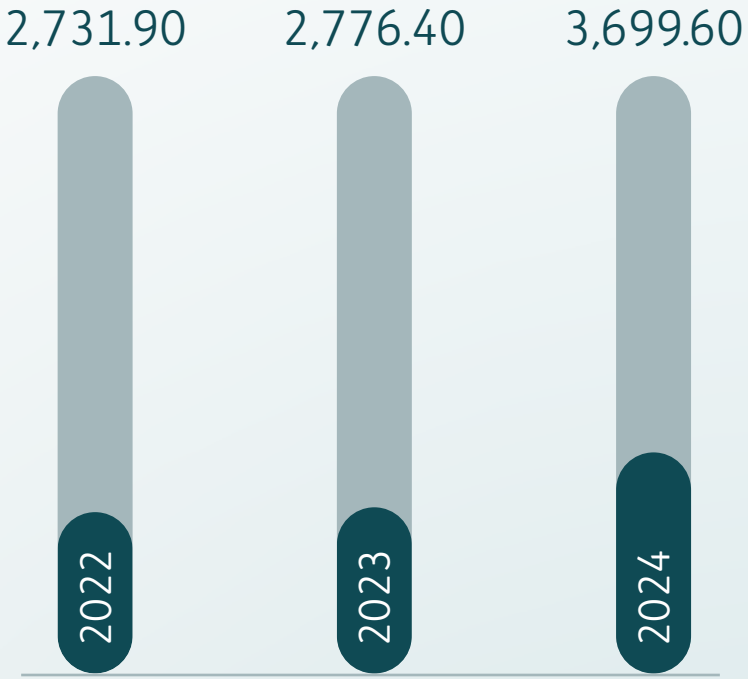
GHG emissions by scope and category – based on location  
(tCO<sub>2</sub>e)

Destination	Emissions (tCO <sub>2</sub> e)	Emissions (%)
Scope 1	8,153.50	41.91%
Stationary combustion	1,399.61	7.20%
Mobile combustion	5,327.68	27.39%
Runaways	1,289.76	6.63%
Solid waste and liquid effluents	136.44	0.70%
Scope 2	3,699.60	19.02%
Acquisition of electricity	3,699.60	19.02%
Scope 3	7,599.43	39.07%
Goods and Services Purchased	276.27	1.42%
Employee commute (home-work)	1,183.63	6.08%
Waste generated in operations	5,399.37	27.76%
Business travel	740.17	3.80%
Total	30,493.76	100.00%

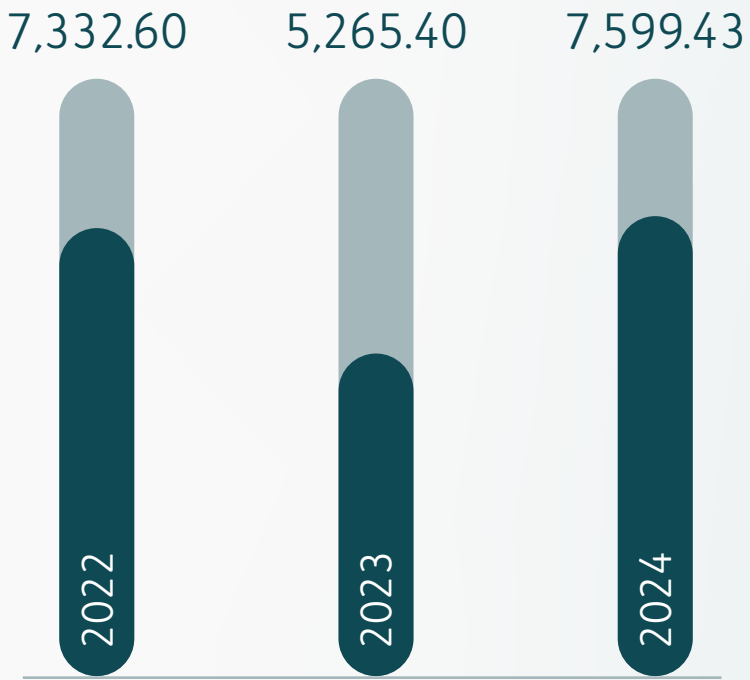
Evolution – Scope 1  
(ln tCO<sub>2</sub>e)



Evolution – Scope 2  
(location-based)  
(ln tCO<sub>2</sub>e)



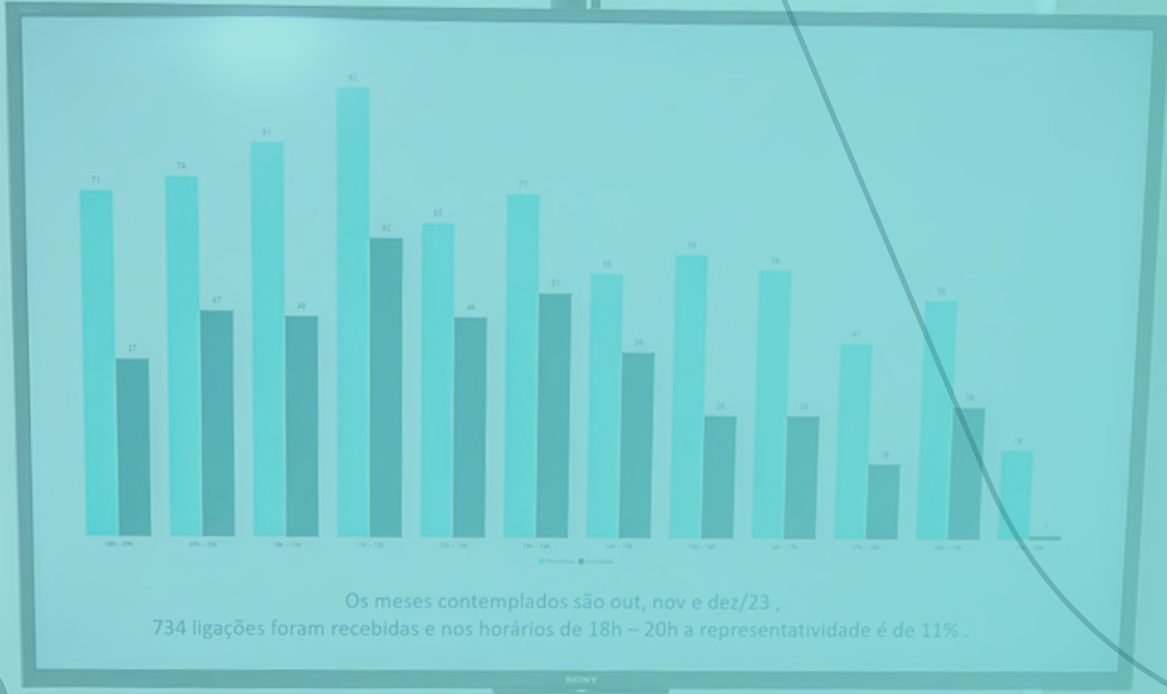
Evolution – Scope 3  
(ln tCO<sub>2</sub>e)



Emissions of ozone-depleting  
substances (ODS)

Gas	Scope 1
HCFC-123	0.000000
HCFC-22	2,640.492800
Isobutane (R-600a)	0.008106
Propane (R-290)	0.000000
Total	2,640.500906





# 06

## 2024 PERFORMANCE





# Quality and excellence [GRI 3-3; 416-1, 416-2; 417-1; 417-2; 417-3]

The Quality Management System (QMS) guides Viveo's procedures for compliance with regulatory requirements and good market practices.

Viveo maintains an ongoing commitment to quality and safety, essential pillars for achieving excellence in the healthcare sector. To ensure the reliability of its products, processes, and services, the Company adopts a rigorous Quality Management System (QMS), structured through standardized policies and procedures for all aspects of its activities and supported by quality certifications. These mechanisms ensure risk control and constant improvement, aligning with industry best practices.

With robust governance, Viveo strives to maintain regulatory and market standards, ensuring that products reach the end consumer safely and preserve their original characteristics. The topic is managed by the corporate Quality Assurance area, which operates in all of the Company's business segments: Industry, Compounding Pharmacies, Logistics Operations, and Health Promotion Programs.

To consolidate its position as a benchmark in the sector, Viveo focuses its efforts on providing the best experience to its customers and business partners, developing innovative and sustainable solutions. This commitment is reflected in the investment of approximately BRL 35 million in quality initiatives in 2024, demonstrating the constant pursuit of operational excellence and business sustainability.

2024  
Performance

## CERTIFICATIONS:

### Cremer Textile and Adhesives

- > ISO 9001  
Quality Management System
- > ISO 13485  
Medical Devices – Quality Management System

### Cremer Minas Gerais

- > ISO 13485  
Medical Devices – Quality Management System





## CONTINUOUS IMPROVEMENT

Viveo adopts a structured approach to mapping the processes that impact the Quality Management System (QMS), including risk assessment, defining mitigating actions, and implementing continuous improvement initiatives. To this end, it has general guidelines aimed at analyzing risks and identifying opportunities for improvement in products, processes, and services.

Given the diversity of product families, segments, and processes that comprise the Company's industrial network, risk assessments are conducted in a personalized manner, considering specific variables such as the type of process, product cate-

gory, sector, or industrial unit. These analyses are reviewed periodically and recorded in a specific system, ensuring traceability and accuracy in decision-making. This same system manages all of the more than 13,000 quality documents, including procedures, work instructions, and product specifications.

In 2024, 248 risk assessments were conducted, covering various sectors, product families, and industrial units of Viveo. In addition to mitigating actions, these analyses also resulted in the implementation of operational improvements, reinforcing the Company's commitment to excellence and continuous innovation.







## **TRACEABILITY AND** **COUNTERFEIT PREVENTION**

The Company maintains a control system to ensure the traceability and integrity of the medicines sold. All invoices issued record the product batch identification, enabling precise monitoring throughout the distribution chain. This information is stored in our internal systems, enabling the rapid location and removal of products, when necessary, in full compliance with regulatory guidelines.

Furthermore, detailed inspections of received products are carried out, checking seals, packaging authenticity, and batch conformity, as part of preventive measures against

counterfeiting. If tampering is suspected, the responsible pharmacist immediately notifies the manufacturer and the Health Surveillance Agency, ensuring the segregation of the items until appropriate measures are defined.

Reinforcing the effectiveness of the process, the Company prepares periodic monitoring reports and invests in the ongoing training of the teams involved. These initiatives demonstrate our commitment to product safety, transparency, and quality, protecting the health of the population and ensuring full compliance with legal requirements.

### ***Strict control***

Information systems, audited procedures, and detailed inspections **ensure process reliability.**







## QUALITY MANAGEMENT IN THE BUSINESS SEGMENTS

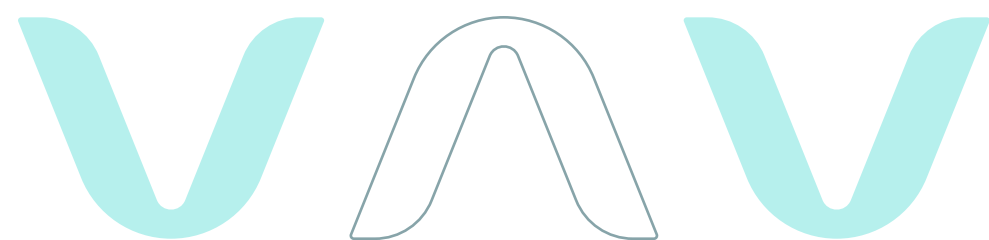
### INDUSTRIES

Viveo's industrial segment comprises eight manufacturing units, which produce a broad portfolio of health and personal hygiene products. The industrial units operate with cutting-edge technology and high-quality standards, ensuring excellence in the products they produce. Therefore, in 2024, 83% of the industrial units underwent external certifications, leaving only the CMH Santo Amaro da Imperatriz (SC) unit, which should be included in the 2025 cycle. As a reflection of this commitment, in 2024, no cases were recorded that could impact consumer health and safety.

### Supplier Excellence Program

The performance of business partners is routinely assessed through the Supplier Excellence Program, known as "Health Partners" (learn more on [page 67](#)), which provides a schedule of audits conducted based on compliance and process quality criteria. The assessment is carried out using a specific form, adapted to each supplier's business segment, ensuring a detailed analysis aligned with the sector's requirements. In 2024, three suppliers were audited, and 100% of the products were evaluated during the process.





## COMPOUNDING PHARMACIES

Insuma, Viveo's compounding pharmacy vertical, was created in 2024 with the integration of eight companies: LIFE, Famap, Pró Infusion, Nutrifica, SEVEN, SOLLUS, Aporte, and Hosppharma. The unification improved management, expanded the range of solutions, and strengthened security and operational efficiency. Specializing in the preparation of parenteral and enteral nutrition, chemotherapy, and other sterile formulations, it provides services exclusively with a medical prescription. For parenteral nutrition, it provides software that optimizes calculation and prescription preparation, ensuring treatment accuracy.

Strict control protocols ensure product traceability and compliance. Upon receipt of supplies, pharmacists carry out inspections to verify the integrity and authenticity of the packaging, segregating any suspicious items. Furthermore, the dispensing of controlled medications is governed by current



legislation, with records maintained in the National Controlled Products Management System (SNGPC) and direct communication with the Brazilian Health Surveillance Agency (ANVISA). Prescriptions are archived for five years to facilitate possible audits. In 2024, Viveo received two warnings issued by the health surveillance authorities of the municipalities of Ribeirão Preto (SP) and São Paulo (SP), whose requests for adaptation and review of processes have already been executed by the Company.

Strengthening the culture of quality, all compounding pharmacy units have the seal of approval from the Supplier Assessment and Qualification Group (GAFO)<sup>7</sup> and the Qualification Seal from the National Accreditation Organization (ONA)<sup>8</sup>, ensuring high standards of safety and compliance. On another front, internal and customer audits are carried out routinely, with 92 inspections conducted in 2024, reaffirming the commitment to excellence and compliance with regulatory requirements.

7. Group of hospital pharmacists that evaluates and qualifies suppliers of medicines and healthcare products for hospitals.

8. Entity responsible for the development and management of Brazilian quality and safety standards in healthcare.



## LOGISTICS OPERATIONS

Viveo offers storage, fractionation, transportation, resupply, and import services to hospitals, pharmaceutical companies, and international health-care manufacturers. With 32 branches throughout Brazil, the Company operates in the logistics of highly complex medications, oncological medications, vaccines, health products, and diagnostics, in addition to operating pharmacies, transportation services, and logistics management.

To ensure product integrity, Distribution Centers (DCs) have a real-time temperature monitoring system, with automated records at approximately 300 control points that operate 24 hours a day, seven days a week. In recent years, the Company has invested approximately BRL 20 million in the modernization and expansion of its DCs, improving operational efficiency, with emphasis on the implementation of the WMS (Warehouse Management System) in acquired operations that did not have automated control.

The Logistics Operations Quality area conducts internal audits, self-inspections, and non-conformity management, covering aspects such as temperature monitoring, thermal qualification, technovigilance, returns, collections, technical complaints, and operational processes – from receipt to trans-

portation. All units adhere to ANVISA regulations for medicines, health products, cleaning products, and cosmetics, ensuring operational compliance. In 2024, approximately 68 audits were conducted, including health inspections, technical customer visits, and supplier assessments.





In transportation, in addition to appropriate thermal packaging, Viveo has implemented returnable packaging, which prolongs the thermal stability of products and significantly reduces waste generation, reinforcing its environmental commitment.

To reinforce security, there is strict control over customer registration, ensuring that only those authorized by health surveillance and professional bodies can purchase the products.

## HEALTH PROMOTION PROGRAM

Humania, Viveo's business vertical dedicated to services for pharmaceutical companies and healthcare providers, also offers educational programs for companies in the sector. With the support of the quality team, the area manages indicators, internal and external audits, non-conformities, organizational documents, and processes, ensuring compliance with applicable regulations. In 2024, 33 programs were audited, and 35% of facilities underwent verification.

Furthermore, in 2024, 129 deviations were recorded in processes with a risk of impacting the health or safety of consumers, all related to the provision of services to monitor patients using a product produced by industry or to support the patient in the process of diagnosing certain pathologies. Of the total deviations, four were related to delays in reporting product quality information (technical complaints), and 125 were related to late reporting of pharmacovigilance cases or late reporting of additional information, which were fully addressed and resolved during the period.

Humania's non-conformity procedure requires that any deviation be documented in the quality platform, including a description of the problem, a root cause analysis, corrective and preventive actions, responsible parties, implementation deadlines, and an assessment of recurrence. Internal processes are developed on a personalized basis for each customer, tailored to the service contracted. Over the last year, approximately 2,500 corrective and improvement actions were recorded, leading to the review of documents and the implementation of specific action plans.





## WORKING GROUP PERFORMANCE - GT

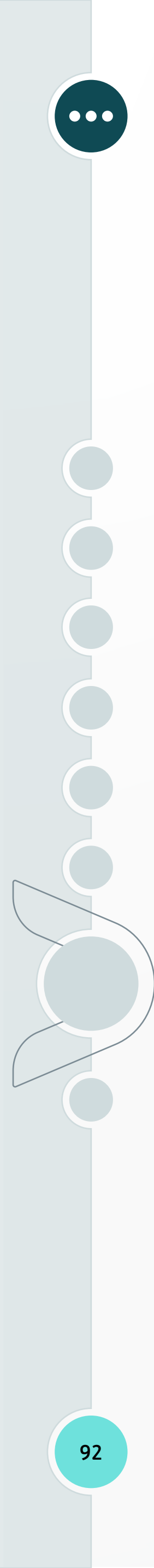

Composed of multidisciplinary professionals from various fields, the WG aims to identify opportunities for improvement and implement initiatives that further improve Viveo's deliverables, always in compliance with current legislation and the Company's strategy.

In 2024, the WG implemented 27 actions in the areas of textiles, CMH, plastics, adhesives, and tissues, with emphasis on:

- > **Industry 4.0 – Document consultation via tablet:** implementation of the SeSuite system for scanning and consulting operational documents directly via tablets, eliminating the need for physical documents. This initiative enhances real-time access to information, streamlines document management, reduces paper waste, and improves the efficiency of industrial processes.
- > **Dual Sourcing – Development of new yarn suppliers:** diversification strategy and approval of new yarn suppliers for the textile unit, to increase business competitiveness. The project aims to generate cost savings, reduce the risk of dependence on a single supplier, and improve product quality and performance, strengthening the resilience of the supply chain.

- > **Vitacycle – Expanding the use of recycled materials in cartridges:** expanding the development and use of cartridges containing a percentage of recycled scraps for the Adhesives, Plastics, and Cosmetics units. This initiative contributes to the circular economy, reduces the demand for virgin raw materials, minimizes environmental impacts, and strengthens the company's ESG commitments.
- > **Unification of Box Models – Packaging optimization:** reduction in the variety of boxes used in the factory, from 33 to 13 models. This enabled the standardization and optimization of the packaging process, resulting in operational gains, reduced logistics costs, improved storage space utilization, and a lower environmental impact due to the reduced need for inputs.
- > **Biodegradable Toothpick – Inclusion of Sustainable Materials:** adaptation of the toothpick composition to incorporate scraps from suppliers' production processes (PIR – Post-industrial recycled) and addition of a 1% biodegradable additive. This innovation reduces material waste and enhances product sustainability, thereby contributing to a decrease in plastic waste in the environment.



- 
- 
- 2024  
Performance
- > **Packaging Reduction – Line of five PSimon products:** review of the design and dimensions of the packaging of five products in the PSimon line, reducing their size and consequently the consumption of plastic and paper.
  - > **Development of Phthalate-Free Products –** Implementation of a project to replace traditional PVC with a phthalate-free alternative in the manufacture of pipes. This initiative, still under development, aims to eliminate substances that are potentially harmful to human health and the environment, in compliance with international regulations.
  - > **ESG Adhesive and Micropore Tape – Sustainable production for the entire line:** launch of an adhesive tape with sustainable characteristics, implemented in 100% of the product line starting in February 2024. The development of this product reinforces the company's ESG strategy, reducing environmental impacts and meeting market demands for more sustainable solutions.

## PRODUCT LABELING

Viveo takes a responsible and transparent approach to product labeling as part of its Sustainable Product Policy. This policy is guided by ten evaluation criteria, one of which is clear and precise labeling. The Company's commitment is to ensure that all manufactured products carry understandable information that enables consumers to understand the composition, impacts, and proper use of each item.

Based on this guideline, 100% of the Hospital and Consumer segment portfolio meets regulatory requirements regarding the origin of components, the presence of substances with potential environmental or social impact, the safety of use, and the method of disposal.

Furthermore, all products intended for the regulated market are duly notified to ANVISA.

In line with the "clean label" concept — inspired by the idea of "clean label" — Viveo seeks to provide products with objective labeling and free of information that could raise doubts for the consumer. This practice reinforces the Company's transparency. During the reporting period, only two instances of non-conformity with labeling laws were identified, both resulting in a formal warning. There were no records of fines, penalties, or non-conformities linked to voluntary codes, which demonstrates the ongoing commitment to improving product communication.





# Operational and financial performance [GRI 3-3; 201-1]

Viveo executed its strategic plan, revisiting its operational processes and structures, which enabled the company to achieve significant results during the period.

## MARKET CONTEXT

In 2024, the Brazilian economy performed favorably, exceeding previous expectations, with Gross Domestic Product (GDP) registering an increase of 3.5%<sup>9</sup> compared to the previous year. GDP growth was driven by a combination of factors, including a record harvest, a recovery in the services sector, and significant infrastructure investment. On another front, the Central Bank maintained a gradual cycle of reducing the Selic rate, which ended at 13.75%<sup>10</sup> per year, seeking to balance inflation control with the need to stimulate investment and consumption.

However, some challenges arose during the period, such as annual inflation, which closed at 4.83%, slightly above the target established by the Central Bank<sup>11</sup>, and the devaluation of the Real, which ended the year at a rate of BRL 6.19 per dollar. Furthermore, the floods in Rio Grande do Sul had a significant impact on the national economy. Estimated losses reached BRL 75 billion<sup>12</sup>, and 600,000 people were left homeless, overloading the health

system in the region. Besides the financial losses, the distribution of health products and equipment was hampered, especially due to the flooding that affected regional infrastructure.

During the year, the medical products and health-care sectors faced a challenging Brazilian economic and regulatory environment. On the one hand, the hospital equipment and supplies market registered growth driven by demand for technological innovation and the strengthening of the national industry, which was favored by tax incentives and the expansion of the New Brazilian Industry program. However, the increase in operating costs, due to the rise of the dollar and inflation of imported inputs, put pressure on the margins of companies in the sector. In the context of health services, health insurance plans continued to register financial deficits, with a significant increase in healthcare expenses, while the National Supplementary Health Agency (ANS) approved new adjustments to individual and family plans to bal-



<sup>9</sup>. According to data from FGV in the article by Agência Brasil.  
<sup>10</sup>. Data from the Central Bank.  
<sup>11</sup>. According to data from the Central Bank.  
<sup>12</sup>. According to the official portal of the Government of the State of Rio Grande do Sul.





2024  
Performance

ance the sector. Digitization and the adoption of artificial intelligence-based solutions have been notable trends, enabling efficiency gains and expanding access to quality services, especially in the telemedicine and remote patient monitoring segment.

Given this internal and external context, Viveo maintained its strategic plan in execution, revisiting its operational processes and structures, which guaranteed the Company important results in the period, such as the improvement in working capital, the reduction of losses, and the growth of net revenue, which reached BRL 11.6 billion in the consolidated 2024.



## Growing revenue

Despite the challenging scenario, **Viveo reached a net revenue mark of BRL 11.6 billion in 2024.**

## PERFORMANCE OF STOCKS

Viveo (VVEO3) shares continue to be traded on B3's Novo Mercado, a segment that brings together companies with the highest standards of corporate governance. The Company is part of the IGCX and IGC-NM indexes, which recognize differentiated governance practices, in addition to ITAG, which highlights companies with better conditions for minority shareholders.

At the end of 2024, VVEO3 shares were priced at BRL 2.05, resulting in an approximate market value of BRL 662 million.



OPERATING AND FINANCIAL RESULTS

Through its ecosystem, Viveo operates in distribution to hospitals and clinics, in retail, in the laboratory and vaccine segment, and patient care services. In 2024, it handled more than 300 million products and services, including commodities, medicines, vaccines, and diagnostics, among others – see details in the tables below.

Number of units sold by product category

Category	Number (unit)
Commodities	29,333,335
Manufactured	244,541,811
OPSM	1,351
Premium	12,070,189
Diagnosis	23,971

Number of medical devices sold by product category

Category	Quantity (unit)
High cost	1,052,176
Medicines	9,649,977
Vaccines	3,645,201

Market served

Throughout 2024, more than 300 million products and services were handled.







The Company also maintains a robust logistics and production structure that supports its operations, ensuring service levels and business capillarity. In total, there are 130 thousand square meters of storage area in distribution centers and eight factories. Specialized vehicles for transporting goods complement the structure.

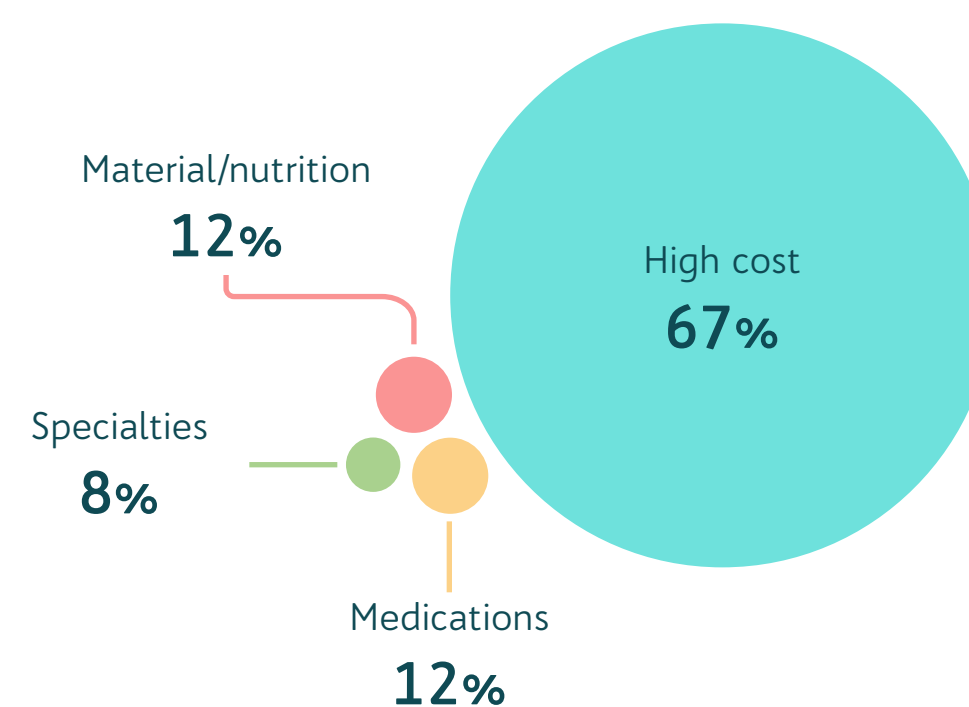
In 2024, Viveo opened three new distribution centers, renovated eight other spaces, and optimized nine more DCs, initiatives aligned with the Company's strategies focused on operational efficiency. Furthermore, the distribution structure was modified with the implementation of new sites and the installation of a warehouse management system in all DCs.

## DISTRIBUTION TO HOSPITALS AND CLINICS

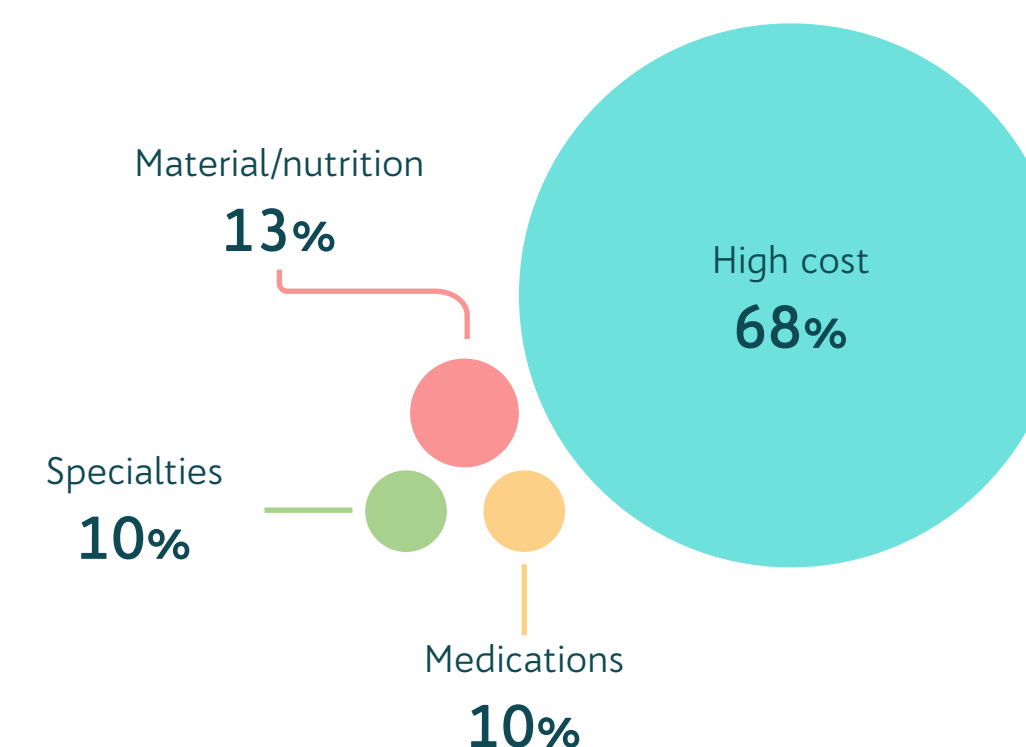
Represented by the Maфра brand, Viveo's business unit serves as a link between industries and hospitals, clinics, health insurance plans, home care, and healthcare institutions in both the private and public markets, with a presence throughout Brazil. Maфра ended 2024 with a 21% share in the private sector, specifically in the non-retail segment of marketing medicines and hospital supplies to institutional customers, including hospitals, clinics, and public and private health units.

In 2024, net revenue from the Hospitals and Clinics channel totaled BRL 8.5 billion, representing a 4.3% increase from 2023. The increase in these categories was partially offset by reductions in pharmaceutical sales and a drop in revenue from hospital supplies, resulting from mix adjustments that prioritized greater profitability. The lower growth in this channel is part of the sales strategy focused on improving profitability and prioritizing cash generation.

% of Net Revenue in 2023



% of Net Revenue in 2024



2024  
Performance



## RETAIL

Viveo's operations in the manufacturing of personal care, hygiene, and beauty products, and first aid, including the sale of these same products to retailers, have kept the Company leading the market with its brands, offering diverse items with high quality standards.

In 2024, net revenue from the retail channel totaled BRL 933.2 million, stable compared to 2023. However, the Company recorded growth in new categories such as wet wipes and in the distribution of more economical brands. On another front, Viveo expanded its market share in its own brands, particularly in dressings, wet wipes, and cotton products.







2024  
Performance

## LABORATORY AND VACCINES

Viveo's operations in the manufacturing of personal care, hygiene, and beauty products, and first aid, including the sale of these same products to retailers, have kept the Company leading the market with its brands, offering diverse items with high quality standards.

In 2024, net revenue from the retail channel totaled BRL 933.2 million, stable compared to 2023. However, the Company recorded growth in new categories such as wet wipes and in the distribution of more economical brands. On another front, Viveo expanded its market share in its own brands, particularly in dressings, wet wipes, and cotton products.





## SERVICES AND D2P (DIRECT TO PATIENT)

Within its ecosystem, Viveo also offers integrated services, executed by different companies that encompass logistics operations and health promotion programs. Health Log is a full-service logistics operator specializing in the healthcare sector, with its own fleet of 264 vehicles that, in 2024, ensured that 98% of deliveries were made within 48 hours.

On another front, Humania is a reference in Health Promotion Programs and Diagnostic Programs in Brazil, working to serve the pharmaceutical industry, healthcare providers, and in educational programs for companies. In the reported period, service was extended to the three segments described below:

> **Pharmaceutical Industry:** providing services to patients, their caregivers, and physicians through Health Promotion Programs, primarily dedicated to Specialty and Primary Care products, Disease Awareness; Diagnostic Support Programs (PSD); Medical Information Services (InfoMed); direct communication with multidisciplinary healthcare teams; providing physicians with updated and validated scientific information; Customer Service (SAC), Pharmacovigilance Services, Medical Visits, and Consulting.

> **Healthcare Providers:** patient monitoring programs to assist those with chronic diseases and specific health situations, which may include specialized assistance and educational activities. This type of monitoring is carried out to promote the rational use of health insurance providers' resources, with a reduction in claims, support for inpatients, and a reduction in the demand for emergency rooms.

> **Educational Programs for Companies:** working in partnership with the Human Resources departments of other organizations, with educational programs for employee health care, with initiatives dedicated to those with chronic diseases or situations that can result in health problems, such as smoking.

In 2024, Viveo chose to close the activities of Far.me, a specialized digital healthcare segment, which impacted the results of the service channel, which obtained net revenue of BRL 915.5 million, a 9.4% decrease compared to 2023.



## ECONOMIC-FINANCIAL RESULT

Viveo recorded net revenue of BRL 11.6 billion, representing a 4.5% increase compared to the previous year. Adjusted EBITDA reached BRL 652 million, a result 29.7% lower than that of 2023 and a margin of 5.6%. In 2024, the Adjusted Loss was BRL 90.4 million, compared to the Adjusted Net Income of BRL 253.2 million reported in 2023. The Adjusted Net Margin in 2024 decreased by 3.1 p.p. compared to 2023.

Details of the Company's financial results for the period can be accessed in its Financial Statements available on the [Investor Relations website](#).

### MAIN FINANCIAL INDICATORS

#### Net Revenue:

**BRL 11,583.4 million**

in 2024.

↑ +4.5% vs 2023

#### Adjusted Gross Profit:

**BRL 1,569.8 million**

in 2024.

↓ -9.5% vs 2023, with a margin of 13.6%

#### Adjusted EBITDA:

**BRL 652.1 million**

in 2024.

↓ -29.7% vs 2023, with a margin of 5.6%

#### Free Cash Flow

**BRL 206.2 million**

in 2024.

vs. burn of BRL 892.5 million in 2023

#### Cash Cycle:

**52 days**

in 2Q24.

↓ 11-day reduction vs 4Q23  
and 2-day increase vs 2Q23

#### ROIC:

**10.9%**

in 2024.

2024  
Performance





### LOANS, FINANCING, AND DEBENTURES

As of December 31, 2024, the Company's gross debt, including derivatives, was BRL 3.8 billion. Thus, at the end of the year, Viveo had a net debt of BRL 2.7 billion, compared to the net debt position of BRL 2.2 billion at the end of the 2023 fiscal year.

### MAIN FINANCIAL INDICATORS

The total added value distributed in 2024 was BRL 1,633,113.00, as shown in the table below. Further information can be accessed in the [2024 Financial Statements](#).

Distribution of Value Added 2024  
(BRL thousand)

	Amount
Staff	253,959
Taxes, fees, and contributions	2,229,709
Compensation of third-party capital	564,936
Return on equity	-1,415,491
Total	1,633,113



2024  
Performance



# About the Report

## **REPORT PROFILE**

[GRI 2-2; 2-3; 2-4; 2-5; 2-14]

In its fourth year of publishing its Sustainability Report in line with the guidelines of the Global Reporting Initiative (GRI) – a non-profit organization that proposes guidelines to ensure the quality and comparability of reports from organizations worldwide – the Company continues to monitor ESG management and reporting trends. Therefore, the document guides other market frameworks, such as the International Integrated Reporting Council (IIRC), the United Nations Global Compact, the World Economic Forum, the Sustainability Accounting Standards Board (SASB), and the Financial Stability Board (FSB).

The report presents information for the period from January 1 to December 31, 2024, highlighting the Company's environmental, social, and economic performance, as well as relevant aspects of the business and strategy adopted during this pe-

riod. The published data refer to the activities of Viveo and all its subsidiaries, in accordance with the Management Report and Financial Statements published on the Company's website.

The report was prepared with the participation of several areas of Viveo, which contributed data, indicators, and analyses on different aspects of the business. This process allows for an integrated and comprehensive approach to the Company's management and sustainability context. The final version of the document was approved by the Board of Directors prior to its publication and underwent independent external verification, an activity carried out by Bureau Veritas Certification Brazil, reflecting the Company's commitment to transparency. See the Assurance Letter issued by the independent auditors on page 110.





## STAKEHOLDER ENGAGEMENT [GRI 2-29; 3-1]

The selection of reported topics is based on the Materiality Study developed for the 2023 cycle, which included consultation with the Company's main stakeholders to identify their interests and information demands, as well as the business impacts for each stakeholder. The consultation covered topics related to sustainability, as previously listed by the Company, and was conducted through a specific questionnaire submitted to a sample group comprising representatives of various stakeholders.

In addition, discussion panels were held to prioritize the topics of greatest impact and relevance identified in the stakeholder survey. This process resulted in the definition of the material themes that will guide Viveo's operations in the years to come.

## RELEVANT TOPICS [GRI 3-2]

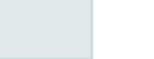
The 2024 Materiality Study review aimed to analyze the priority themes listed in the Sustainability Report, considering ESG aspects and the market situation. The Study included the analysis of requirements related to the corporate context, industry players, global frameworks – including the recent IFRS update –, in addition to the risks mapped in the Company's risk matrix, bringing concepts and premises of Dual Materiality to this cycle.

The Dual Materiality exercise followed the guidelines of global frameworks, considering two dimensions: impact materiality and financial materiality, as well as their interdependencies. The analysis included an assessment of impacts derived from the process of identifying and monitoring anticipated risks, including potential non-financial impacts, potential financial effects, and related performance metrics.

Based on these analyses, the material themes defined for Viveo's business remained unchanged compared to the previous year and are listed on [page 18](#).

Below, in the GRI Summary, the indicators selected by topic are presented, based on the relevant themes listed, thus composing the performance indicators monitored and reported by the Company.





# GRI CONTENT SUMMARY

Declaration of use.

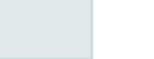
Viveo S.A. has prepared this report in accordance with GRI reporting standards for the period from January 1, 2024 to December 31, 2024.

GRI 1: Fundamentals 2021

GRI Standard	Content	Page	Answer
The organization and its reporting practices			
GRI 2: General Contents 2021	2-1 Details of the Organization	6	
GRI 2: General Contents 2021	2-2 Entities included in the sustainability reporting of the organization	102	
GRI 2: General Contents 2021	2-3 Reporting period, frequency, and con-tact information	102	
GRI 2: General Contents 2021	2-4 Restatements of information	102	
GRI 2: General Contents 2021	2-5 External verification	102	

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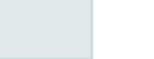




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GRI Standard	Content	Page	Answer
Activities and workers			
GRI 2: General Contents 2021	2-6 Activities, value chain, and other busi-ness relationships	10; 12; 13; 65	
GRI 2: General Contents 2021	2-7 Workers	34	
GRI 2: General Contents 2021	2-8 Workers who are not employees	34	
Governance			
GRI 2: General Contents 2021	2-9 Governance structure and its composi-tion	20	
GRI 2: General Contents 2021	2-10 Appointment and selection to the highest governance body	20	
GRI 2: General Contents 2021	2-11 Chairperson of the highest governance body	20	
GRI 2: General Contents 2021	2-12 Role performed by the highest gov-ernance body in overseeing the manage-ment of impacts	20, 24, 28	
GRI 2: General Contents 2021	2-13 Delegation of responsibility for impact management	15, 20	
GRI 2: General Contents 2021	2-14 Role performed by the highest gov-ernance body in sustainability reporting	102	
GRI 2: General Contents 2021	2-15 Conflicts of interest	24	
GRI 2: General Contents 2021	2-16 Communication of crucial concerns	20, 24, 28	
GRI 2: General Contents 2021	2-17 Collective knowledge of the highest governance body	20	
GRI 2: General Contents 2021	2-18 Performance review of the highest governance body	20	
GRI 2: General Contents 2021	2-19 Remuneration policies	20	
GRI 2: General Contents 2021	2-20 Process for determining remuneration	20	
GRI 2: General Contents 2021	2-21 Proportion of total annual remuneration	"A. 38,8% B. 19,6%"	
Strategy, policies, and practices			
GRI 2: General Contents 2021	2-22 Declaration on Sustainable Development Strategy	2	
GRI 2: General Contents 2021	2-23 Policy commitments	15, 20, 24, 28	
GRI 2: General Contents 2021	2-24 Incorporation of policy commitments	20, 24	





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GRI Standard	Content	Page	Answer
GRI 2: General Contents 2021	2-25 Processes to repair negative impacts	24, 28	
GRI 2: General Contents 2021	2-26 Mechanisms for advising and raising concerns	24	
GRI 2: General Contents 2021	2-27 Compliance with laws and regulations	-	The Company adopts objective criteria to define what it considers significant actions or sanctions, as established in item 4.4 of its Reference Form. All administrative or criminal proceedings are classified as significant, regardless of their monetary value, in addition to environmental, labor, tax, regulatory, or other types of proceedings, provided they have the potential to impact the business continuity of the group companies. In 2024, no fines or non-monetary sanctions were registered as being applied directly to Viveo in the context of administrative or criminal proceedings with a direct impact on its operations. However, the group is a party in public civil actions and administrative impropriety actions, most of which are associated with bidding processes conducted by previous public administrations, involving various amounts.
GRI 2: General Contents 2021	2-28 Membership in associations	68	
GRI 2: General Contents 2021	2-29 Approach to stakeholder engagement	38, 58, 65, 68, 103	
GRI 2: General Contents 2021	2-30 Collective bargaining agreements	34	
Material Topics			
GRI 3: Material Topics	3-1 Process of defining material topics	103	
GRI 3: Material Topics	3-2 List of material topics	15, 103	
GRI 3: Material Topics	3-3 Management of material topics	24, 45, 47, 58, 61, 65, 71, 84, 93	
Economic Development			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	93	

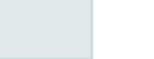




GRI Standard	Content	Page	Answer
Procurement Practices			
GRI 204: Procurement Practices 2016	204-1 Proportion of procurement from local suppliers	65	
Anti-Corruption			
GRI 205: Anti-Corruption 2016	205-1 Operations assessed for risks related to corruption	24	
GRI 205: Anti-Corruption 2016	205-2 Communication and capacity building on policies and anti-corruption procedures	24	
GRI 205: Anti-Corruption 2016	205-3 Confirmed cases of corruption and measures taken	24	
Anti-competative Behavior			
GRI 206: Anti-competative Behavior 2016	206-1 Legal actions due to anti-competative behavior, anti-trust, and monopoly practices	-	The only pending fine proceeding was properly dismissed in 2024.
Energy			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	72	
GRI 302: Energy 2016	302-2 Energy consumption outside of the organization	71	
Water and Effluents			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	71	
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	71	
Emissions			
GRI 305: Emissions 2016	305-1 Direct greenhouse gas emissions (GHG), (Scope 1)	81	
GRI 305: Emissions 2016	305-1 Direct greenhouse gas emissions (GHG), (Scope 1)	81	
GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) greenhouse gas emissions (GHG)	81	
GRI 305: Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)	81	

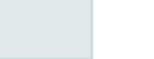
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GRI Standard	Content	Page	Answer
Waste			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	71	
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	71	
GRI 306: Waste 2020	306-3 Waste generated	71	
GRI 306: Waste 2020	306-4 Waste diverted from disposal	71	
GRI 306: Waste 2020	306-5 Waste directed to disposal	71	
Supplier Environmental Assessment			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers selected based on environmental criteria	65	
Employment			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	34, 36	
GRI 401: Employment 2016	401-2 Benefits offered to full-time employees that are not offered to temporary or part-time employees	34	
GRI 401: Employment 2016	401-3 Parental leave	37	
Occupational Health and Safety			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	47	
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	47	
GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	47	
GRI 403: Occupational Health and Safety 2018	403-4 Worker participation, consultations, and communication regarding occupational health and safety	47	
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	47	
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	47	
GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by a occupational health and safety management system	47	
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	47	





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GRI Standard	Content	Page	Answer
Training and Education			
GRI 404: Training and Education 2016	404-1 Average number of training hours per employee	45	
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	45	
Diversity and Equal Opportunities			
GRI 405: Diversity and Equal Opportunities 2016	405-1 Diversity of governance bodies and employees	34,41	
Non-Discrimination			
GRI 406: Non-Discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	24	
Local Communities			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and local development programs	61	
Social Evaluation of Suppliers			
GRI 414: Social Assessment of Suppliers 2016	414-1 New suppliers selected based on social criteria	65	
Customer Health and Safety			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of products and services categories	84	
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	84	
Marketing and Labeling			
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	84	
GRI 417: Marketing and Labeling 2016	417-2 Incidents of non-compliance concerning the in-formation and labelling of products and services	84	
GRI 417: Marketing and Labeling 2016	417-3 Incidents of non-compliance concerning market-ing communication	84	
Customer Privacy			
GRI 418: Customer Privacy 2016	418-1 Proven complaints regarding breach of privacy and loss of customer data	28	





# DECLARAÇÃO DE VERIFICAÇÃO

## INTRODUÇÃO

O Bureau Veritas Certification Brasil, estabelecido na Alameda Xingu, 350 – Alphaville Industrial, Barueri, São Paulo, inscrito no Cadastro Nacional de Pessoas Jurídicas sob o nº CNPJ 72.368.012/0002-65, declara, para os fins devidos, que fica a CM Hospitalar S.A. (Viveo), estabelecido na Avenida Luiz Maggioni, nº 2727, Bairro Distrito Empresarial CEP 14072-055 – Ribeirão Preto, SP – Brasil, inscrita no Cadastro Nacional de Pessoas Jurídicas sob o nº CNPJ: 12.420.164/0001-57, autorizada a publicar em todos os seus título e sites o trecho da Declaração de Verificação conforme redação a seguir:

O Bureau Veritas Certification, com base nos processos e procedimentos descritos no seu Relatório de Verificação, declara que para o Relatório de Sustentabilidade da Viveo, não existe evidência de que o mesmo não esteja materialmente correto, não seja uma representação justa dos dados e informações da Asseguração, e não tenha sido preparado de acordo com as especificações da ISAE 3000.

## ESCOPO

O escopo desta verificação abrangeu os padrões e Princípios<sup>1</sup> da Global Reporting Initiative<sup>TM</sup> para Relatórios de Sustentabilidade e se refere à prestação de contas do período de 01 de janeiro de 2024 a 31 de dezembro de 2024.

## LIMITAÇÕES E EXCLUSÕES

Foi excluída desta verificação qualquer avaliação de informações relacionadas à(ao):

- Atividades fora do período reportado;
- Declarações de posicionamento (expressões de opinião, crença, objetivos ou futuras intenções) por parte da Viveo;
- Exatidão de dados econômico-financeiros contidos neste Relatório, extraídas de demonstrações financeiras, verificadas por auditores independentes;
- Inventário de emissões de Gases de Efeito Estufa (GEE), incluindo dados de energia (verificado em processo a parte por outra equipe do Bureau Veritas);
- Dados e informações de empresas coligadas ou colaboradores terceirizados, sobre as quais não há controle operacional por parte da Viveo.

As seguintes limitações foram aplicadas a esta verificação:

Os princípios de Exatidão e Confiabilidade de dados foram verificados de forma amostral, exclusivamente à luz das informações e dados relacionados aos temas materiais apresentados no Relatório;

As informações econômicas apresentadas no Relatório foram verificadas especificamente frente aos princípios de Equilíbrio e Completude da GRI.

<sup>1</sup> Exatidão, Equilíbrio, Clareza, Comparabilidade, Completude, Contexto da Sustentabilidade, Tempestividade e Verificabilidade.

## MÉTODO DE TRABALHO

O trabalho se deu a partir das seguintes etapas:

1. Entrevistas com responsáveis pelos temas materiais e pelo conteúdo do Relatório;



2. Verificação remota acerca dos processos corporativos e operacionais (verificação de indicadores materiais GRI e SASB e amostragem de informações);
3. Análise de evidências documentais fornecidas pela Viveo para o período coberto pelo Relatório (2024);
4. Análise das atividades de engajamento com partes interessadas (stakeholders) desenvolvidas pela Viveo;
5. Avaliação da sistemática utilizada para determinação dos aspectos materiais incluídos no Relatório, considerando o contexto da sustentabilidade e abrangência das informações publicadas.

O nível de verificação adotado foi o Limitado, de acordo com os requisitos da norma ISAE 3000<sup>2</sup>, incorporados aos protocolos internos de verificação do Bureau Veritas.

## RESPONSABILIDADES DA VIVEO E DO BUREAU VERITAS

As apresentações de todas as documentações relacionadas ao Escopo foram de inteira responsabilidade da Viveo. As auditoras foram responsáveis por verificar e analisar as documentações e ações realizadas de forma remota e, com isso, validar o proposto no escopo.

## CONCLUSÃO

Como resultado de nosso processo de verificação, nada chegou ao nosso conhecimento que pudesse indicar que:

As informações prestadas no Relatório não sejam equilibradas, consistentes e confiáveis;

A Viveo não tenha estabelecido sistemas apropriados para coleta, compilação e análise de dados quantitativos e qualitativos, utilizados no Relatório;

O Relatório não seja aderente aos Princípios para definição de conteúdo e qualidade do Padrão GRI para relatórios de sustentabilidade.

## VALIDADE

Esta Declaração de Asseguração não possui data de validade. Entretanto, a asseguração, foi realizada de acordo com o Relatório apresentado pela Viveo, conduzido no período de maio a junho de 2025.

Ressalta-se que, caso haja alguma modificação significativa, inclusão ou exclusão de dados/informações atualmente estabelecidas e validadas em relação ao escopo desta Declaração, deve-se realizar nova asseguração.

<sup>2</sup> International Standard on Assurance Engagements 3000 – Assurance Engagements other than Audits or Reviews of Historical Financial Information.





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DECLARAÇÃO DE INDEPENDÊNCIA E IMPARCIALIDADE

O Bureau Veritas é uma empresa independente, com mais de 196 anos de experiência em verificação de Sistemas de Gestão de Qualidade, Meio Ambiente e Sustentabilidade. Possui um Sistema de Gestão da Qualidade certificado, garantindo conformidade ética, profissional e legal. Sua equipe atua de forma independente, sem vínculo com a (empresa verificada). Além disso, aplica um Código de Ética rigoroso para assegurar altos padrões de integridade e profissionalismo.

Ao final do processo e Asseguração foram gerados Relatórios Detalhados de Asseguração, mantidos como registro em nosso Sistema de Gestão.

CONTATO

<https://www.bureauveritas.com.br/pt-br/fale-com-gente>

São Paulo, 04 de julho de 2025.

**Nádia Zuca**  
Verificador(a)  
Bureau Veritas Certification - Brasil

**Camila Pavão Chabar**  
Gerente Executivo de Sustentabilidade  
Bureau Veritas Certification – Brasil





**Coordinated by:**  
Sustentabilidade Viveo

**Materiality, GRI consulting, and editorial production:**  
We Sustentabilidade

**Images:**  
Viveo's image bank