



KPMG Assessoros Ltda.
Rua Arquiteto Olavo Redig de Campos, 105, 6º andar - Torre A
04711-904 - São Paulo/SP - Brasil
Caixa Postal 79518 - CEP 04707-970 - São Paulo/SP - Brasil
Telefone +55 (11) 3940-1500
kpmg.com.br

Limited verification report issued by independent auditors

To the Board of Directors and Shareholders
SulAmérica Companhia de Seguro Saúde
Rio de Janeiro - RJ

Introduction

We have been engaged by SulAmérica Companhia de Seguro Saúde (“SulAmerica” or “Company”) to present our limited verification report on the compilation of the Information regarding the “Corporate Inventory of Direct and Indirect Greenhouse Gas Emissions” of SulAmerica’s operations located in Brazil related to the year ended December 31st, 2021.

Responsibilities of SulAmerica Management

The management of SulAmerica is responsible for preparing and adequately presenting the Information in the “Corporate Inventory of Direct and Indirect Greenhouse Gas Emissions” in accordance with the criteria of “The Greenhouse Gas (GHG) Protocol - Corporate Accounting and Reporting Standard - Revised Edition from WRI (World Resources Institute) and WBCSD (World Business Council for Sustainable Development)” - (2004 Revised Edition), “2006 IPCC (Intergovernmental Panel on Climate Change) Guidelines for National Greenhouse Gas Inventories”, “Especificações do Programa Brasileiro GHG Protocol: Contabilização, Quantificação e Publicação de Inventários Corporativos de Emissões de Gases de Efeito Estufa – Segunda Edição” and by the internal controls determined as necessary to allow the elaboration of those information free from material misstatement, even though it was resulted by fraud or error.

Independent auditors’ responsibility

Our responsibility is to express a conclusion about the information in the “Corporate Inventory of Direct and Indirect Greenhouse Gas Emissions” based on the limited verification engagement conducted and prepared in accordance with ABNT NBR ISO 14064-3:2007 - “Greenhouse gases Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions”, with KPMG global methodology developed for Greenhouse Gas Emissions Assurance, denominated KPMG Greenhouse Gas Assurance Manual and with the “Brazilian GHG Protocol Program’s Verification Specifications (WRI / GVces)”.

These standards require compliance with ethical requirements, including independence ones and also that the engagement is conducted aiming to obtain limited verification that the information in the “Corporate Inventory of Direct and Indirect Greenhouse Gas Emissions” taken as a whole is free from material misstatement.



A limited verification engagement conducted in accordance with ABNT NBR ISO 14064-3:2007, KPMG Greenhouse Gas Assurance Manual methodology and with the “Brazilian GHG Protocol Program's Verification Specifications (WRI / GVCes)” primarily consists of making enquiries to Company management and other employees involved in preparing the information in the “Corporate Inventory of Direct and Indirect Greenhouse Gas Emissions” and also applying analytical procedures to obtain evidence that permits us to make a limited verification conclusion about the information taken as a whole. A limited verification engagement also requires additional procedures when the independent auditor learns of issues which lead them to believe that the information in the “Corporate Inventory of Direct and Indirect Greenhouse Gas Emissions” could present material misstatement.

The selected procedures were based on our understanding of the issues related to the compilation and presentation of the information in the “Corporate Inventory of Direct and Indirect Greenhouse Gas Emissions” and other engagement circumstances and considerations about areas where material misstatement could exist. The procedures consisted of:

- (a) the planning of the work, considering the relevance, consistency, amount of quantitative and qualitative information and the operational systems and internal controls that served as a basis for preparing of the information in the “Corporate Inventory of Direct and Indirect Greenhouse Gas Emissions” of SulAmerica.
- (b) the understanding of the calculation methodology and procedures used to consolidate the indicators through interviews with the managers in charge of the preparation of the information.
- (c) the reviewing of the calculation records of greenhouse gas emissions taking into consideration Scope 1 (direct greenhouse gas emissions) amounting to 189,90 tons of CO₂e, Scope 2 (indirect greenhouse gas emissions from energy purchased using the location-based method), amounting to 301,12 tons of CO₂e and Scope 3 (other indirect greenhouse gas emissions), amounting to 501,49 tons of CO₂e, according to the GHG Protocol.
- (d) sample-based verification of the direct and indirect energy consumption indicators used to calculate the greenhouse gas emissions.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited conclusion.

Scope and limitations

The procedures applied in a limited verification engagement are substantially less extensive than those applied in a verification engagement aiming to express an opinion about the information in the “Corporate Inventory of Direct and Indirect Greenhouse Gas Emissions”. Due to this, it does not ensure us that we are aware of all the issues that would be identified during an verification engagement which aims to express an opinion. If we had conducted an engagement in order to express an opinion, we might have identified other issues and possible misstatements which can be in the information presented in the SulAmerica’s “Corporate Inventory of Direct and Indirect Greenhouse Gas Emissions”.



The nonfinancial data is subject to more inherent limitations than the financial data, due to the nature and diversity of the methods used to determine, calculate or estimate this data. Qualitative interpretations of the data's materiality and accuracy are subject to individual presumptions and judgments. Additionally, we did not examine data informed for prior periods or future projections and targets either.

Conclusion

Based on the applied procedures, described in this report, we have not identified any relevant information that leads us to believe that the information in the "Corporate Inventory of Direct and Indirect Greenhouse Gas Emissions", base year 2021, of SulAmerica was not compiled, in all material respects, in accordance with the guidelines "The Greenhouse Gas (GHG) Protocol - Corporate Accounting and Reporting Standard - Revised Edition from WRI (World Resources Institute) and WBCSD (World Business Council for Sustainable Development)" - (2004 Revised Edition), "2006 IPCC (Intergovernmental Panel on Climate Change) Guidelines for National Greenhouse Gas Inventories" and "Especificações do Programa Brasileiro GHG Protocol: Contabilização, Quantificação e Publicação de Inventários Corporativos de Emissões de Gases de Efeito Estufa – Segunda Edição" and with the records and files that subsidized its elaboration.

São Paulo, April 1st, 2022

KPMG Assessores Ltda.
Original report in Portuguese signed by

Sebastian Yoshizato Soares
Partner