GRUPO SUPERVIELLE



Environmental and Social Risk Policy of **Grupo Supervielle S.A.**

Update – May 19, 2022

Change Log

Date			Resolution	Observations
06	30	16	Version 1.0	Environmental and Social Risk Policy Approval
11	22	17	Version 2.0	Environmental and Social Risk Policy Update
06	27	18	Version 2.1	Environmental and Social Risk Policy Update
10	12	18	Version 3.0	Company classification by activity inherent risk and cut-off amounts for environmental and social risk methodology application
01	31	19	Version 3.1	Cut amounts update
10	01	20	Version 3.4	General Process Update
07	30	21	Version 3.5	Excluded Activities Update
10	29	21	Version 3.6	Excluded Activities Update
05	19	22	Version 4.0	Complete review of the Policy, focus on High Risk Companies, inclusion of KRI High Risk/Total Portfolio

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1. INTRODUCTION

The main objective of the Environmental and Social Risk Policy is to establish general guidelines for the incorporation of environmental and social risk analysis as part of comprehensive risk management. For practical purposes, it seeks to control or mitigate potential negative impacts in socio-environmental matters of companies taking credit and/or investment projects that are financed through Banco Supervielle. Additionally, this policy applies to the Bank's own investments and encourages promotion of all those activities that may have a positive environmental or social impact.

The initiatives launched pursue the following goals:

- Reduce and control exposure to environmental and social risks determined by the clients´ activities, establishing a credit granting policy that incorporates the analysis of companies and investment projects financed environmental and social impact.
- Incorporate socio-environmental risks within the risk appetite policy set by the Board of Directors.
- Reduce and control exposure to climate risks, identifying physical and transition risks.
- Provide clients and investors the possibility of getting financing based on sustainable criteria.
- Disseminate good practices and environmental and social awareness among Bank employees and customers to promote sustainable development of society.

2. CONTEXT

This policy is part of Grupo Supervielle Sustainability Policy.

At Grupo Supervielle we are committed to our employees, clients, shareholders, and communities to grow sustainably, protecting the environment, and acting in a socially responsible manner.

As a company controlled by Grupo Supervielle, Banco Supervielle's goal is to consolidate itself as a sustainable organization from the environmental and social point of view. This implies assuming our environmental and social responsibility and the consequences derived from the development of our own operational and commercial activities.

This commitment was originally assumed within the framework of the credit facility granted to Banco Supervielle in 2009 by the Dutch development bank *Netherlands Development Finance Company* (hereinafter "FMO"), a commitment that was subsequently renewed with the *International Finance Corporation* (hereinafter “IFC”) and the *Inter-American Development Bank* (hereinafter “IDB”.) In this way, Banco Supervielle joins a global movement in favor of sustainable development that recognizes the urgency of responding to the environmental and social crisis that the world is facing today.

Likewise, on June 21, 2019, Banco Supervielle signed the Sustainable Finance

Protocol together with other financial companies. The Protocol constitutes a framework agreement with the purpose of facilitating and promoting in Argentine financial institutions the implementation of best practices and international policies that promote an integration between economic, social, and environmental factors to move towards sustainable development. The signatories of this Protocol recognize that sustainable finance has become a factor of growing importance for the financial sector and identify the need to initiate a process whose medium-term objective is to incorporate sustainability policies, processes, practices and standards in both the financing of activities and investments, as well as within the companies.

3. SCOPE

This policy applies to Banco Supervielle, covering financial and non-financial products granted to both the public and private sectors.

Banco Supervielle's loan granting policy incorporates, on a systematic basis, criteria of protection and respect for the environment and society in all financing for clients in the SMEs, Megras and Corporate segments.

To this end, Banco Supervielle periodically monitors the environmental and social risk profile, as it does with all risks within the framework of the risk appetite policy established by the Board of Directors. As part of risk management, indicators are established to control compliance with the socio-environmental risk policy, allowing it to adapt to acceptable levels of sustainability.

Banco Supervielle undertakes not to finance any company or investment project whose associated activity is considered as excluded by any multilateral organization through funds from said organization. Climate risks are included in this monitoring.

4. METHODOLOGY

This policy is aligned with the best standards and practices in terms of environmental and social risk management.

For its development, the guidelines of the ARAS Methodology and the IFC Performance Standards were adopted as a work methodology.

5. LINES OF ACTION

This policy has three pillars or main axes of action: (i) responsible financing, (ii) promotion of green projects and (iii) internal care of the environment.

Pillar I – Responsible Financing

At Banco Supervielle we consider compliance with environmental and social aspects essential when granting a loan.

In this sense, we have implemented an internal methodology (Pillar I) based on aspects developed in the ARAS Methodology that contemplates inclusion of environmental and social risk management as part of credit analysis.

Banco Supervielle undertakes to ensure the reduction and mitigation of negative impacts on ecosystems and communities, evaluating in those companies covered by this policy the existence of adequate management of potential social or environmental impacts and/or plans to mitigate them.

Areas taken into consideration include the following:

- Protection of biodiversity
- Use of renewable resources
- Waste management
- Protection of human health
- Population displacement
- Occupational health and safety
- Climate change mitigation
- Gender equality
- Non-tolerance of discrimination for religious, political, social, race or sexual orientation reasons
- Respect and conservation of the culture, knowledge, and practices of indigenous peoples
- Protection of cultural heritage

To apply the environmental and social risk methodology, all those credit applications made by companies that correspond to the Small, SMEs, and Corporate segments will be considered, and will have an evaluation by the Risk Management Department based on the nature and amounts of the financings.

In the cases of investment projects to be financed by Banco Supervielle whose amount exceeds USD 1 million, the Risk Management Department will carry out a special evaluation to determine application of the socio-environmental risk methodology following guidelines established in this policy based on the magnitude, scope and activities associated with said project.

Annex I details the list of activities excluded for customer engagement and for granting financing at Banco Supervielle.

Criteria applicable to Responsible Financing (Pillar I)

Banco Supervielle will require companies taking credit to provide all the necessary documentation for the identification and mitigation of potential environmental and social risks inherent to their activity.

Banco Supervielle has determined the following classification of companies by virtue of their associated activity and in accordance with the methodology adopted:

Type 1: Companies and/or Investment projects whose associated industry/activity has the potential to cause significant or adverse inherent negative environmental impact and associated social effects or have profound implications that affect natural resources (High Inherent Risk).

Type 2: Companies and/or Investment projects whose associated industry/activity may mainly cause localized and short-term negative inherent environmental impact of a moderate level, including associated social impact (Medium Inherent Risk).

Type 3: Companies and/or investment projects whose associated industry/activity does not cause negative inherent environmental impact, including associated

social ones, or whose impacts are minimal or null (Low Inherent Risk).

Identification of the industry/activity in which the borrowing company is framed will determine the inherent risk in socio-environmental matters.

In the case of Medium Inherent Risk or Low Inherent Risk, the company will be exempted from presenting additional documentation to that already required for credit evaluation. Thus, residual risk for these companies will be classified the same as inherent risk, and may eventually improve in the case of medium risks if there is additional information. The aforementioned exception does not apply in the case of investment projects, which must always have a specific evaluation from the minimum amount provided by this policy.

In the case of High Inherent Risk linked to financing for working capital, the company must provide the minimum information required by the Risk Management Department for the purpose of evaluating residual risk. When the risk assessment remains at high levels based on the information available, such aspect must be incorporated as a weakness in the credit risk report.

A maximum tolerance threshold of 5% is set for the credit exposures of companies with High socio-environmental residual risk, measured over the total financing with respect to the entire credit portfolio corresponding to the Small, SMEs, and Corporate segments (in aggregate form). However, Banco Supervielle's objective is to operate below this threshold and gradually reduce it. Said tolerance threshold will be controlled monthly within the Portfolio Limits scheme monitored by the Risk Management Department. The percentage set for the threshold will be reviewed annually together with the risk appetite policy.

In this way, management efforts in terms of mitigation and control of environmental and social risks will focus on the high residual risk portfolio.

Companies rated as High Inherent Risk will be asked for the necessary information to mitigate said risk, including, without limitation: environmental and social management system, national or international certifications on the matter, waste reduction policies and their treatment, labor safety policies and procedures, proof of registration according to their activity and any other document considered necessary. In all cases, companies whose final risk analysis is high will be reviewed on an annual basis.

In the cases in which the companies evaluated with a high final risk cannot present mitigation plans to reduce that categorization in the future, Banco Supervielle will offer specific lines of credit so that the client makes its best effort to implement the necessary requirements to reduce its environmental and social impact.

Banco Supervielle's Risk Management Department will be available to answer customer queries related to this Policy and provide advice.

Banco Supervielle will seek to guide and train its borrowing customers to encourage the adoption of sustainable production and consumption practices and the use of incentives created or to be created at different levels (international, national, and local). Banco Supervielle will also seek to guide and train investors in order to encourage the channeling of their funds to sustainable projects and the use of incentives created or to be created at different levels (international, national, and local).

The company's environmental and social risk rating must be expressly indicated on the first page of the Plafond approval cover.

Pillar II – "Green Projects" Promotion

Banco Supervielle assumes the commitment to promote and develop financial products and services that promote financing of companies and projects that generate (i) positive environmental impact (such as: cleaner production, energy efficiency, renewable energy, sustainable agriculture, sustainable livestock, sustainable construction, sustainable forestry, ecotourism / sustainable tourism, biotechnology, climate change mitigation and adaptation actions, among others) and (ii) positive social impact (such as affordable basic infrastructure, access to essential services, affordable housing, job creation, food security, socio-economic advances and empowerment, SMEs led by women and/or SMEs that implement plans to promote gender equality internally and/or that guarantee a diversity policy and for projects that promote financial inclusion and access to capital markets, etc.)

Pillar III - Internal Policy for the Environment Care

Banco Supervielle is aware of its commitment to caring for the environment. Therefore, it promotes the implementation of measures focused on the prevention, control and mitigation of environmental aspects and impacts generated from its own operations.

The Sustainability Management and the Comprehensive Risk Management will work together to promote adequate learning in environmental matters with the purpose of promoting a culture of sustainability among Grupo Supervielle employees, suppliers, and customers.

6. ETHICS AND VALUES LINE

Banco Supervielle makes the Ethics & Values Line available to employees and suppliers so that any employee, client, or supplier who is aware of any fact that allegedly violates this Policy can communicate this situation.

0800-777-7813

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User: Supervielle

Password: Supervielle

ANNEX I - Environmental and Social Risks - Prohibited Activities

- Production, trade, activities that involve ways of work that are not under Argentine laws or regulations.
- Manufacture or trafficking of arms and ammunition.
- Trade in species of wild flora and fauna threatened or regulated by CITES 4 or products derived from them.
- Manufacture or sale of radioactive materials.
- Production, trade or use of non-agglomerated asbestos fibers.
- Plantation projects that would require the removal of non-degraded natural forest areas.
- Manufacture or sale of products with PCB.
- Cross-border trade in product waste, except non-hazardous waste for recycling.
- Production or trade of pharmaceutical specialties subject to phased withdrawal or prohibition at the international level.
- Production or trade of ozone-depleting substances subject to international phase-out.
- Production or trade of pesticides or herbicides subject to phased withdrawal or prohibition at the national and international level and persistent organic pollutants "POPs" (Wetted Herbicides).
- Casinos, games of chance and equivalent activities.
- Gillnet and driftnet fishing in the marine environment with trawl nets exceeding 2.5km in length.

ANNEX II: Environmental and Social Risks - Industries / Activities included

TYPE 1

CONSTRUCTION
Construction, renovation and repair of non-residential buildings
Construction, reform and repair of infrastructure works for transportation
Drilling of water Wells
Construction, reform and repair of distribution networks for electricity, gas, water, telecommunications and other public services
Construction, reform and repair of hydraulic works
Construction of civil engineering works n.c.p.
Demolition and blasting of buildings and their parts
Soil movement and land preparation for works
Drilling and boring, except drilling for oil, gas, mining and hydraulic wells and prospecting for oil fields
TANNERIES
Leather finishing and dyeing, leather goods manufacturing
Tanning and finishing of leathers
ENERGY
Conventional thermal energy generation
Nuclear thermal energy generation
Hydraulic power generation
Electric power transport
FOREST INDUSTRY
Extraction of forest products from cultivated forests
Extraction of forest products from native forests
Forest services for timber extraction
Manufacture of wood pulp
Manufacture of paper and cardboard except packaging
Manufacture of corrugated paper and paper packaging
Manufacture of corrugated cardboard and cardboard packaging
Manufacture of paper and cardboard articles for domestic use and sanitary hygiene
Manufacture of paper and cardboard articles n.e.c.
LIGHT INDUSTRY
Manufacture of rubber products n.e.c.
HEAVY INDUSTRY
Manufacture of coke oven products
Manufacture of natural and synthetic tanning agents
Manufacture of nuclear fuel, radioactive substances and materials
Manufacture of basic inorganic chemicals n.e.c.
Manufacture of basic organic chemicals n.e.c.
Manufacture of fertilizers and nitrogen compounds
Manufacture of resins and synthetic rubbers
Manufacture of plastics in primary forms n.e.c.
Manufacture of insecticides, pesticides and chemical products for agricultural use
Manufacture of paints, varnishes and similar coating products, printing inks and putties
Manufacture of explosives and pyrotechnic products
Manufacture of chemical products n.e.c.
Industrial services for the manufacture of chemical substances and products
Manufacture of glass containers
Manufacture and processing of flat glass

Manufacture of glass products n.e.c.
Manufacture of refractory ceramic products
Brick making
Manufacture of ceramic tiles
Manufacture of clay and non-refractory ceramic products for structural use n.c.p.
Manufacture of ceramic objects for domestic use except sanitary ware
Manufacture of non-refractory ceramic articles for non-structural use n.e.c.
Manufacture of cement
Plaster making
Lime making
Preparation of concrete
Manufacture of cement, fiber cement and plaster articles except concrete and mosaics
Manufacture in basic industries of iron and steel products n.e.c.
Manufacture of primary aluminum and semi-finished aluminum
Manufacture of primary products of precious metals and non-ferrous metals n.e.c. and its semi-finished
Manufacture of motors, generators and electric transformers
Manufacture of electrical energy distribution and control devices
Manufacture of accumulators, cells and primary batteries
Manufacture of engines and turbines, except engines for aircraft, motor vehicles and motorcycles
Ship building and repair
Construction and repair of recreational and sports boats
Manufacture and repair of locomotives and rolling stock for rail transport
Aircraft manufacturing and repair
Collection, transport, treatment and final disposal of hazardous waste
METALS AND MINING
Coal extraction and agglomeration
Extraction and agglomeration of lignite
Extraction of iron minerals
Extraction of uranium and thorium minerals and concentrates
Precious metal extraction
Mining of non-ferrous metal ores n.e.c., except uranium and thorium ores
Ornamental rock extraction
Limestone and gypsum extraction
Extraction of sand, pebble and stone crushed
Clay and kaolin extraction
Extraction of minerals for the manufacture of fertilizers except peat
Extraction of minerals for the manufacture of chemical products
Peat extraction and agglomeration
Salt extraction
Mining and quarrying n.e.c.
OIL AND GAS
CRUDE OIL EXTRACTION (INCLUDES TARP SANDS, BITUMINOUS OR LUTITE SHALS, PETROLEUM AND BITUMINOUS MINERAL OILS, OIL, ETC.)
Natural gas extraction
Support services for oil and natural gas extraction
Manufacture of refined petroleum products
Manufacture of compressed or liquefied industrial and medical gases
Gas manufacturing and natural gas processing
Distribution of gaseous fuels through pipelines
Wholesale on commission or fuel consignment

Wholesale of automotive fuels and lubricants
Wholesale of fuels, lubricants, firewood and coal, except liquefied gas and fuels and automotive lubricants
HEALTH
Manufacture of medicines for human use and pharmaceutical products
Manufacture of chemical substances for the manufacture of medicines
Manufacture of laboratory products and botanical products for pharmaceutical use n.e.c.
PUBLIC SERVICES
Electric power distribution
Collection, purification and distribution of water from underground sources
Capture, purification and distribution of water from surface sources
Sewage and sewage treatment services
TOBACCO
Tobacco cultivation
Cigarette making
Manufacture of tobacco products n.e.c.

TYPE 2

AGRO
Rice cultivation
Wheat cultivation
Corn crop
Cultivation of cereals for fodder use n.e.c.
Cultivation of cereals n.e.c., except those for fodder use
Soybean cultivation
Sunflower cultivation
Oilseed cultivation n.c.p. except soy and sunflower
Potato, sweet potato and cassava cultivation
Tomato cultivation
Cultivation of bulbs, shoots, roots and fruit vegetables n.e.c.
Growing of leafy vegetables and other fresh vegetables
Growing fresh legumes
Dried legume cultivation
Cotton cultivation
Cultivation of plants to obtain fibers n.c.p.
Table grape cultivation
Apple and pear cultivation
Top fruit cultivation n.c.p.
Cultivation of stone fruits
Tropical and subtropical fruit cultivation
Dried fruit cultivation
Fruit cultivation n.c.p.
Cultivation of sacchariferous plants n.c.p.
Oleaginous fruit cultivation
Yerba mate cultivation
Growing tea and other plants whose leaves are used to prepare infusions
Cultivation of spices and aromatic and medicinal plants
Perennial crops n.c.p.

Raising of cattle, except that carried out in cabins and for milk production
Wintering of cattle except for fattening in pens (Feed-Lot). Breeding of cattle, except that carried out in huts and for milk production
Cattle breeding carried out in cabins
Breeding of equine cattle, except that carried out in haras
Camelid breeding
Sheep farming - except in cabins and to produce wool and milk
Sheep farming carried out in cabins
Goat breeding -except that carried out in cabins and to produce hair and milk
Goat farming carried out in cabins
Pig farming, except that carried out in huts
Pig farming carried out in huts
Poultry farming, except for egg production
Rabbit farming
Breeding of hairy and feathery animals, except livestock species
Raising animals and obtaining products of animal origin, n.c.p.
Agricultural support services n.e.c.
Services for pest control, parasiticidal baths, etc.
Hunting and restocking game animals
Fishing for marine organisms, except when carried out on processing vessels
Fishing and processing of marine products carried out on board processing vessels
Collection of marine organisms except fish, crustaceans and mollusks
Continental fishing: river and lake
Operation of fish farms and other aquatic fruits (aquaculture)
Wholesale of livestock raw materials n.c.p. even live animals
AGROINDUSTRY
Production of hybrid cereal and oilseed seeds
Production of varietal or selfed seeds of cereals, oilseeds, and forage
Production of vegetable and legume seeds, flowers and ornamental plants and fruit trees
Seed production of agricultural crops n.e.c.
Production of other forms of propagation of agricultural crops
Fattening in pens (Feed-Lot)
Bovine milk production
Sheep and goat milk production
Production of sheep and goat wool and hair (raw)
Production of cattle hair n.c.p.
Egg production
Beekeeping
Ground spraying, disinfection and fumigation services
Aerial spraying, disinfection and fumigation services
Slaughter of cattle
Beef cattle processing
Production and processing of poultry meat
Preparation of cold cuts and sausages
Slaughter of cattle except bovine and processing of their meat
Manufacture of oils and fats of animal origin
Slaughter of animals n.e.c. and processing of its meat, production of meat by-products n.c.p.
Preparation of sea fish, crustaceans and marine products
Elaboration of fish from rivers and lagoons and other river and lake products
Manufacture of oils, fats, flours and fish-based products

Preparation of canned fruits, vegetables and legumes
Preparation and packaging of sweets, jams and jellies
Preparation of natural juices and their concentrates, of fruits, vegetables and legumes
Manufacture of frozen fruits, vegetables and legumes
Manufacture of dehydrated or dried vegetables and legumes, preparation n.c.p. of vegetables and legumes
Preparation of dehydrated or dried fruits, preparation n.c.p. of fruits
Manufacture of unrefined vegetable oils and fats
Olive oil production
Manufacture of refined vegetable oils and fats
Manufacture of margarines and similar edible vegetable fats
Manufacture of milk and dehydrated milk products
Wheat milling
Rice preparation
Preparation and milling of legumes and cereals n.c.p., except wheat and rice and wet milling of corn
Manufacture of starches and products derived from starch, wet milling of corn
Manufacture of cocoa and chocolate
Toasting, roasting and grinding coffee
Preparation and grinding of aromatic herbs and spices
Preparation of tea leaves
Preparation of yerba mate
Wholesale of fertilizers and pesticides
FOOD AND BEVERAGE
Cheese making
Industrial production of ice cream
Manufacture of dairy products n.e.c.
Preparation of cereal-based foods
Preparation of cookies and cakes
Industrial manufacture of bakery products, except cookies and cakes
Manufacture of bakery products n.c.p.
Manufacture of confectionery products n.e.c.
Preparation of fresh pasta
Preparation of dry pasta
Preparation of prepared meals for resale
Preparation of extracts, syrups and concentrates
Vinegar making
Manufacture of food products n.e.c.
Preparation of prepared animal feed
Industrial services to produce food and beverages
Distillation, rectification and mixing of spirits
Production of must
Manufacture of cider and other fermented alcoholic beverages
Brewing of beer, malted drinks and malt
Bottling of natural and mineral water
Manufacture of sparkling water
Manufacture of carbonated beverages, except sparkling water
Ice making
Wholesale of dairy products
Wholesale of cold cuts and cheeses
Wholesale of red meat and derivatives
Wholesale of poultry, eggs and farm and game products n.e.c.

Fish wholesale
Wholesale and packaging of fresh fruits, legumes and vegetables
Wholesale in food wholesale supermarkets
Wholesale of dried and preserved fruits, legumes and cereals
Wholesale of food products n.e.c.
Take away food preparation services
AUTOMOTIVE
Manufacture of tires and tubes
Manufacture of rubber auto parts except tubes and tires
Manufacture of motor vehicles
Manufacture of bodies for motor vehicles, manufacture of trailers and semi-trailers
Rectification of motors
Manufacture of parts, pieces and accessories for motor vehicles and their engines n.c.p.
Motorcycle manufacturing
SUGAR / CITRUS
Citrus fruit cultivation
Sugar cane cultivation
Sugar making
BEAUTY
Manufacture of cosmetics, perfumes, hygiene products and toiletries
CONSTRUCTION
Manufacture of openings and wooden structures for construction
Manufacture of prefabricated wooden houses
Construction, renovation and repair of residential buildings
Installation, execution and maintenance of electrical, electromechanical and electronic installations n.c.p.
Gas, water, sanitary and air conditioning installations, with their related appliances
Elevator, forklift and escalator installations
Thermal, acoustic, water and anti-vibration insulation
Installations for buildings and civil engineering works n.c.p.
Specialized construction activities n.e.c.
Wholesale on commission or consignment of wood and construction materials
TANNERY
Salt and peel bovine hides
Manufacture of leather clothing accessories
Manufacture of leather garments
Manufacture of suitcases, handbags and the like, saddlery and leather articles n.e.c.
Manufacture of leather footwear, except sports and orthopedic footwear
EDUCATION
Initial education, kindergarten and elementary
High school general education
Technical and vocational secondary education
College education
University education except postgraduate training
Postgraduate training
ENERGY
Power generation n.c.p.
Wholesale of electrical energy
Steam and air conditioning supply
CLOTHING AND TEXTILES
Preparation of vegetable textile fibers, cotton ginning

Preparation of animal fibers for textile use
Manufacture of textile yarns of wool, hair and their blends
Manufacture of cotton textile yarns and their blends
Manufacture of textile yarn n.e.c., except of wool and cotton
Manufacture of woolen flat fabrics and blends thereof, including integrated spinning and weaving mills
Manufacture of flat cotton fabrics and blends thereof, including integrated spinning and weaving mills
Manufacture of flat woven fabrics of textile fibers n.e.c., includes integrated spinning and weaving mills
Finishing of textile products
Manufacture of knitted fabrics
Manufacture of blankets, ponchos, bedspreads, covers, etc.
Manufacture of bags of textile materials for bulk products
Manufacture of made-up articles of textile materials n.e.c., except clothing
Manufacture of tapestries and carpets
Manufacture of ropes, twine and nets
Manufacture of textile products n.e.c.
Manufacture of underwear, nightwear and beachwear
Manufacture of work clothes, uniforms and overalls
Manufacture of clothing for babies and children
Manufacture of sportswear
Manufacture of clothing accessories except leather
Manufacture of clothing n.e.c., except fur, leather and knitwear
Manufacturing of socks
Manufacture of knitwear and similar articles
Industrial services for the garment industry
Manufacture of footwear from n.e.c. materials, except sports and orthopedic footwear
Manufacture of sports shoes
Manufacture of shoe parts
Wholesale of intermediate products n.c.p., waste and textile scrap
FOREST INDUSTRY
Forest plantation
Repopulation and conservation of native forests and forested areas
Operation of forest nurseries
Sawing and planing native wood
Sawing and planing implanted wood
Manufacture of veneer sheets of wood, manufacture of plywood, laminated board, particle board and board and panel n.c.p.
Manufacture of wooden containers
Coffin manufacturing
Manufacture of wooden articles in turnery
Manufacture of cork products
Manufacture of wood products n.e.c., manufacture of straw articles and plaiting materials
Wholesale on commission or consignment of paper, cardboard, books, magazines, newspapers, packaging materials and stationery
Wholesale of wood products except furniture
Wholesale of intermediate products n.c.p., waste and scrap of paper and cardboard
LIGHT INDUSTRY
Printing related services
Retreading and renewal of tire covers
Manufacture of plastic containers

Mosaic manufacturing
Manufacture of metal tanks, reservoirs and containers
Manufacture of steam generators
Manufacture of metal products for turning and / or tooling
Manufacture of fabricated metal products n.e.c.
Manufacture of kitchens, water heaters, stoves and non-electric heaters
Manufacture of refrigerators, "freezers", washing machines and dryers
Recovery of non-metallic materials and waste
Wholesale of plastic items
Wholesale of glass, rubber and chemical intermediates, waste and scrap n.e.c.
Wholesale of intermediate products n.e.c., metal waste and scrap
Wholesale of intermediate products, waste and scrap n.e.c.
HEAVY INDUSTRY
Manufacture of basic coloring matters, except prepared pigments
Manufacture of alcohol
Manufacture of biofuels except alcohol
Manufacture of preparations for cleaning, polishing and sanitation
Manufacturing of soaps and detergents
Manufacture of glues, adhesives, preparations and cements except dental ones obtained from mineral and vegetable substances
Manufacture of fibers
Manufacture of plastic products in basic shapes and plastic articles n.e.c., except furniture
Manufacture of ceramic sanitary ware
Manufacture of precast for construction
Lamination and stretching. Production of ingots, plates or bars manufactured by independent operators
Cast iron and Steel
Non-ferrous metal casting
Manufacture of metalwork
Manufacture of metal products for structural use
Forging, pressing, stamping and rolling of metals, powder metallurgy
Treatment and coating of metals and metal work in general
Manufacture of pumps
Manufacture of compressors, taps and valves
Manufacture of bearings, gears, gear trains and transmission parts
Manufacture of ovens, hearths and burners
Manufacture of transport equipment n.c.p.
INFORMATION / MEDIA
Newspaper and magazine printing
Radio broadcast and retransmission
Television broadcast and retransmission
MACHINERY
Manufacture of lifting and handling machinery and equipment
Manufacture of office machinery and equipment, except computer equipment
Manufacture of machinery and equipment for general use n.e.c.
Tractor manufacturing
Manufacture of machinery and equipment for agricultural and forestry use
Manufacture of implements for agricultural use
Manufacture of machine tools
Manufacture of metallurgical machinery
Manufacture of machinery for mining and quarrying and for construction sites

Manufacture of machinery to produce food, beverages and tobacco
Manufacture of machinery to produce textiles, clothing and leather
Manufacture of machinery for the paper and graphic arts industry
Manufacture of machinery and equipment for special use n.e.c.
Repair and maintenance of general purpose machinery
Repair and maintenance of machinery and equipment for agricultural and forestry use
Repair and maintenance of special use machinery n.e.c.
Repair and maintenance of machinery and electrical appliances
Repair and maintenance of machines and equipment n.c.p.
Installation of industrial machinery and equipment
Wholesale on commission or consignment of machinery, professional industrial and commercial equipment, boats and aircraft
METALS AND MINING
Support services for mining, except for the extraction of oil and natural gas
Cutting, shaping and finishing of stone
Manufacture of non-metallic mineral products n.e.c.
Recovery of materials and metal waste
Wholesale on commission or consignment of minerals, metals and industrial chemicals
FURNITURE
Manufacture of furniture and furniture parts, mainly of wood
Manufacture of furniture and furniture parts, except those that are mainly made of wood (metal, plastic, etc.)
OIL AND GAS
Fractionation and distribution of liquefied gas
Retail sale of fuel for motor vehicles and motorcycles
Retail sale of fuel oil, gas in carafes, charcoal and firewood
RESTAURANTS
Restaurant and canteen services without show
Restaurant and canteen services with show
Fast food services and food and beverage outlets on the go
Beverage service in bars
Food and beverage outlets in establishments with table and / or counter service n.c.p.
Ice cream vending service
Canteen services with exclusive for employees or students within companies or educational establishments.
HEALTH
Manufacture of veterinary drugs
Manufacture of medical and surgical equipment and mainly electronic and / or electrical orthopedic devices
Manufacture of medical and surgical equipment and orthopedic devices n.c.p.
Wholesale of pharmaceutical products
Medical consultation services
Medical care services in dispensaries, wards, vaccinations and other primary health care facilities
Laboratory diagnostic practice services
Imaging Practice Services
Treatment services
Integrated medical service for consultation, diagnosis and treatment
Services related to human health n.e.c.
Care services for people with mental health or addiction problems, with accommodation
SERVICES
Decontamination and other waste management services
Disinfection and pest extermination services in urban areas
Botanical gardens, zoos and national park services

Ballroom, discotheque and similar services
Undertakers and related services
TOBACCO
Preparation of tobacco leaves
Retail sale of tobacco in specialized stores
TECHNOLOGY
Manufacture of communications equipment and radio and television transmitters
Manufacture of radio and television receivers, sound and video recording and reproducing apparatus, and related products
TELECOMMUNICATIONS
Mobile phone services
Satellite telecommunications services, except television transmission services
TRANSPORT
Urban and suburban passenger rail transport service
Interurban passenger rail transport service
Rail freight transport service
Regular urban and suburban passenger motor transport service
Automotive passenger transport services by taxis and cars, car rental with driver
School transport service
Non-regular urban and suburban automobile transport service for passengers, except by taxis and cars, car rental with driver and school transport
Regular inter-urban passenger transport service, except international transport
Non-regular intercity land transport service of passengers
International passenger land transport service
Tourist passenger land transport service
Land passenger transport service n.c.p.
Grain land transportation service
Land transportation service for bulk merchandise n.c.p.
Land animal transport service
Tanker transport service
Land transport service of goods and dangerous substances
Urban automotive freight transport service n.c.p.
Automotive cargo transportation service n.c.p.
Pipeline transportation service
Transportation service for multiple pipelines and fuel pipelines
Transportation service by gas pipelines
Passenger sea transport service
Cargo shipping service
River and lake passenger transport service
River and lake freight transport service
Passenger air transport service
Air cargo transport service
Cargo handling services on land
Cargo handling services in the port area
Cargo handling services in the airfield
Silo storage and warehousing services
Cold storage services
VITICULTURE
Vine growing for winemaking
Winemaking

TYPE 3

AGRICULTURE
Flower cultivation
Farm Labor Contractor Services
Third-party animal shelter and care
Agricultural support services
Breeding of equine cattle carried out in paddocks
Meat intermediation operations except direct consignee
Wholesale of cereals (including rice), oilseeds and fodder except seeds
Retail sale of flowers, plants, seeds, fertilizers and other nursery garden products
Animal shearing services
Wholesale on commission or consignment of seeds
Collection and conditioning on commission or consignment of cereals (including rice), oilseeds and fodder
Wholesale on commission or consignment of agricultural products n.p.c.
Wholesale on commission or consignment of live cattle
Meat intermediation operations - direct consignee -
Wholesale of seeds and grains for fodder
Collection and conditioning of cereals and seeds, except cotton and seeds and grains for fodder
FOOD AND BEVERAGES
Wholesale and retail sale of Food and Beverages in any type of establishment
AUTOMOTIVE
Sale of new and used cars, trucks, and utility vehicles
Automatic and manual washing of motor vehicles
Repair of tires
Repair of shock absorbers, steering alignment, and wheel balancing
Installation and repair of windshields, rear windows and windows, non-electric locks, and glass engraving
Automotive upholstery and reupholstery
Repair and painting of bodywork, placement and repair of fenders and exterior protections
Installation and repair of exhaust pipes and radiators
Maintenance and repair of brakes and clutches
Installation and repair of CNG equipment
Maintenance and repair and integral mechanics
Wholesale and retail of any new or used auto parts
BEAUTY
Wholesale and retail of cosmetics, toiletries, and perfumery
Beauty treatment and hairdressing services
Beauty center, spa, and similar services
BUILDING
Wholesale and retail of hardware and electrical materials
Wholesale and retail of paints and related products
Wholesale and retail of any other element for construction
Performance of any service related to Construction

COMPUTER SERVICES
Computer consulting services and software supplies
Computer equipment consulting services
Information technology consulting services
Data processing
Data hosting
Activities related to the processing and hosting of data n.p.c.
Website
Security systems services
EDUCATION
Nursery and kindergartens
Language teaching
Teaching computer related courses
Education for adults, except disabled
Special education and for the disabled
Teaching gymnastics, sports, and physical activities
Artistic education
Education services n.p.c.
Education support services
HOTELS
Hourly hosting services
Lodge accommodation services
Accommodation services in hotels, hostels, inns, and similar residential
CLOTHING AND TEXTILES
Wholesale and retail of fabrics
Wholesale and retail of any textile products
Wholesale and retail of clothing and footwear of any kind
FOREST INDUSTRY
Forest services except services for the extraction of wood
Wholesale of paper, paper and cardboard products except packaging
Wholesale of paper and cardboard packaging
Retail sale of wood and articles of wood and cork, except furniture
Retail sale of paper, cardboard, packaging materials and stationery
LIGHT MANUFACTURING
Wholesale glassware
Wholesale of cleaning materials and products
Wholesale of toys
Wholesale of bicycles and similar vehicles
Wholesale of leisure and sports articles
Wholesale of professional and scientific equipment and measuring and control instruments n.p.c.
Retail sale of sporting equipment and articles
Retail sale of toys, party supplies and board games
Retail sale of cleaning materials and products
Manufacture of hand tools and their accessories
Manufacture of cutlery, table, and kitchen utensils

Manufacture of locks, ironwork, and hardware items n.p.c.
Manufacture of metal containers
Manufacture of wire mesh
Manufacture of safes
Manufacture of instruments and apparatus for measuring, checking, testing, navigation, and other purposes
Manufacture of industrial process control equipment
Watch making
Manufacture of optical and magnetic media
Manufacture of insulated wires and cables n.p.c.
Manufacture of electric lamps and lighting equipment
Manufacture of fans, exhaust fans, vacuum cleaners, and the like
Manufacture of irons, heaters, electric ovens, toasters, and other heat-generating devices
Manufacture of appliances for domestic use n.p.c.
Manufacture of electrical equipment n.p.c.
Manufacture of bicycles and orthopedic wheelchairs
Manufacture of bed frames and mattresses
Manufacture of musical instruments
Manufacture of sporting goods
Manufacture of games and toys
Manufacture of pencils, pens, stamps and similar articles for offices and artists
Manufacture of brooms, brushes, and paintbrushes
Manufacture of signs and indicators -electric or not-
Manufacture of protective and safety equipment, except footwear
Manufacturing industries n.e.c.
Repair and maintenance of metal products, except machinery and equipment
Electrical repairs
Repair of electrical and electronic items for domestic use
Repair and maintenance of medical, optical, and precision instruments, photographic equipment
INFORMATION AND MEDIA
Wholesale and retail of books and publications
Wholesale and retail of newspapers and magazines
Wholesale and retail of stationery and stationery items
Wholesale and retail of recorded audio and video CDs and DVDs
Printing of newspapers and magazines
Broadcasting of recordings
Publishing of books, brochures, and other publications
Subscription television operators
Broadcasting of subscription television signals
TV show production
Television services n.e.c.
Phone booth services
News agencies
Video and video game rental
MACHINERY
Wholesale and retail of machines, equipment and implements for any industry

Rental of machinery and equipment for any industry
METALS AND MINING
Wholesale of metals and metal ores
COMMERCE
Wholesale and retail of any other product not considered
Sale by consignment of any other product not considered
SERVICES
Professional Services of any profession
Real estate
Outsourced Administrative Services of any activity
Entertainment Services (except casino, betting, or bingo halls)
Financial services and financial intermediation
Mail Services
Justice Services
Transport services
Customs Services
Tourism Services
HEALTH
Manufacture of optical equipment and instruments and their accessories
Inpatient services except institutions related to mental health
Hospitalization services in institutions related to mental health
Home health care provider services
Dental services
Diagnostic practice services n.p.c.
Emergency services and transfers
Physical rehabilitation services
Elderly care services with accommodation
Care services for disabled people with accommodation