

Environmental and Social Review Summary (ESRS) **Re.green Project: Reforestation with Equity in Brazil** **BRAZIL**

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1. General information of the project and the Scope of IDB Invest's Environmental and Social Review

Re.green ("the Company") is a Brazilian company dedicated to large-scale forest restoration and generation of carbon credits for the voluntary carbon market. The Company has operations in the Amazon Forest and the Atlantic Forest, in the states of Bahia, Maranhão, Mato Grosso and Pará, in addition to projects planned for Rio de Janeiro.

The present transaction ("the Project") consists of a direct equity investment to support: (i) acquisition and leasing of approximately 70 thousand hectares of land; (ii) forest restoration and maintenance activities and (iii) construction of a tree nursery.

The environmental and social due diligence ("ESDD") process included, among other things, a visit to the reforestation project in Eunápolis, Bahia; interviews and meetings with the Company's environmental and social technical teams, as well as interviews with communities and local seed providers; and the review of environmental and social ("E&S") and occupational health and safety ("OHS") information provided by the Client, such as: i) Environmental Licenses and Permits; ii) Operation Protocols; iii) Occupational Risk Management Program; iv) Occupational Health Medical Control Program; v) Solid Waste Management Plan; vi) Stakeholder Identification Protocol; vii) Social Impact Plan; and viii) Land Acquisition Procedure.

To ensure the Project's commitment to respect and protection of human rights, its zero tolerance for retaliation and its commitment to provide and ensure a safe environment for stakeholders to express their concerns without fear of retaliation, the ESDD process also included the review of the following documents: i) Code of Ethics and Conduct; ii) Diversity, Equality and Inclusion Policy; and iii) Grievance, Complaints and Requests Mechanism Procedure.

2. Environmental and Social Classification and Rationale

In accordance with IDB Invest's Environmental and Social Sustainability Policy, the project was classified as category B because it may generate, among others, the following impacts and risks: (i) increased occupational health and safety risks for its employees, workers contracted by third parties; (ii) generation of common and hazardous waste; (iii) risks to community health and safety, including fires and disturbances during the project implementation stage; in addition to positive impacts such as (iv) restoration of degraded ecosystems; (v) increase in local biodiversity; (vi) carbon sequestration; and (vii) generation of local jobs. These impacts and risks are estimated to be of medium-low intensity.

The Performance Standards (PS) triggered by the project are: i) PS1: Assessment and Management of Environmental and Social Risks and Impacts; ii) PS2: Labor and Working Conditions; iii) PS3: Resource Efficiency and Pollution Prevention; and iv) PS4: Community Health and Safety.

3. Environmental and Social Context

3.1 General Characteristics of the Project's site

Re.green initiated operations on nine properties for forest restoration activities, which vary widely in size, with the smallest property in Eunápolis, Bahia, with 327 ha and 174 ha of restorable area, and the largest property in Maracaçumé, Maranhão, with 18,402 ha, of which 8,203 ha is restorable area. Adding all properties together, the Company has 32,430 ha with 16,344 ha of restorable area, of which 10,123 ha have already been restored.

The properties are located in Eunápolis, Gandu, Taperoá and Potiraguá (BA); Maracaçumé (MA); Querência (MT); and Paragominas (PA); in regions of the Amazon Forest and Atlantic Forest biomes.

The properties are located in rural areas, with low population density in their surroundings. In general, the surrounding properties belong to rural landowners with agricultural and/or grazing activities. In the case of Maracaçumé, there are nearby communities in the surroundings.

In addition, Re.green has a nursery and a seed quality laboratory in Piracicaba, in the State of São Paulo, and administrative offices in São Paulo (SP), Rio de Janeiro (RJ), Eunápolis (BA), Maracaçumé (MA), and Paragominas (PA).

3.2 Contextual Risks

According to IDB Invest's Contextual Risk Assessment Tool, the main contextual risks associated with the project are of moderate level and are related to indicators in the scope of social cohesion and local economy.

In certain regions, particularly on forest frontiers, restoration areas may be exposed to illegal logging, land grabbing and arson. In addition, Brazil faces challenges related to land tenure insecurity, especially in rural areas.

4. Environmental Risks and Impacts and Proposed Mitigation and Compensation Measures

4.1 Assessment and Management of Environmental and Social Risks and Impacts

4.1.a Environmental and Social Management System

Re.green has policies, procedures and programs that establish the mechanisms for environmental, social and health and safety management of its operations.

The Company will develop an Environmental and Social Management System ("ESMS") that absorbs current practices and consolidates: (i) environmental, social and health and safety risk identification processes; (ii) corresponding management programs; (iii) responsible parties; and (iv) monitoring, indicators and continuous improvement.

4.1.b Policy

The Company has a Sustainability Policy that expresses its commitment to the environmental, social and financial sustainability of its projects through proactive identification of the environmental and social risks and impacts of its operations, and implementation of management measures based on innovation and scientific techniques.

4.1.c Identification of Risks and Impacts

Re.green carries out the identification of risks and impacts of its operations through the implementation of different procedures and activities. The Risk Management Programs, for example, specify the occupational health and safety risks of its own employees, while the Social Characterization Reports identify the potential risks and impacts of activities in relation to surrounding communities or those that have some link with the community.

The Company will update its Environmental Risk Matrix to incorporate Social, Occupational Safety and Climate aspects for each cluster that consolidates and evaluates the risks and impacts of its activities.

4.1.c.i Gender Risks

Women represent approximately 46% of Re.green's total employees and 29% of senior leadership positions. The Company is committed to the inclusion and diversity of its employees, as established in its Diversity, Equality and Inclusion Policy. As part of its commitment, Re.green conducts training activities, conversation circles, and lectures on gender equality, diversity and inclusion and has a group of internal employees that organizes and promotes related activities.

Stakeholder engagement and corporate social responsibility activities also include significant participation of local women in all stages of mapping, consultation, communication, and development and implementation of social projects.

The Company will update the Procedure of its External and Internal Grievance Mechanism to include specific procedures for complaints related to harassment, discrimination or gender-based violence.

4.1.c.ii Climate Change Exposure

According to the climate change exposure analysis conducted by IDB Invest's internal tool, the different properties of the Project are located in areas with moderate risks associated with climate change, particularly associated with droughts and increased days of extreme heat. Additionally, the properties in Maranhão, Pará, Mato Grosso, and two properties in Bahia are in regions with flood risks.

Climate risk has been incorporated into Re.green's land prospecting process from the beginning. The Company has invested in R&D to evaluate how different climate change scenarios affect key project variables, including silvicultural productivity, carbon removal, biodiversity and natural fire risk. Today, area selection is guided by a multi-criteria assessment that combines climate variables (with emphasis on rainfall regime and water deficit), financial return, biodiversity potential, soil conditions and environmental and social factors. Areas with high natural fire risk or severe projected climate stress are deprioritized or excluded. Forest productivity, strongly correlated with high rainfall and low water deficit, is a central screening variable.

As part of the update of its Risk Matrix, the Company will incorporate its specific climate risk assessment procedure for each of its properties, implementing management measures according to the results.

The Project is considered aligned with the Paris Agreement based on an analysis conducted in accordance with the IDB Group's Paris Alignment Implementation Approach.

4.1.d Management Programs

Re.green has environmental and social management programs, procedures and protocols for its activities, which include: i) Service Execution Protocols, which establish general environmental, social and health and safety considerations for operational activities; ii) Occupational Risk Management Program; iii) Occupational Health Medical Control Program; iv) Solid Waste Management Plan; v) Stakeholder Identification Protocol; among others.

The management programs will be integrated into the Environmental and Social Management System that will be developed by the Company.

4.1.e Organizational Capacity and Competency

Re.green has a social management team composed of 1 Social Manager, 1 Social Supervisor for the Atlantic Forest Biome, 1 Community Analyst, and 1 Data and Governance Consultant; in addition to having the support of specific consultancies to conduct listening processes and implementation of corporate social responsibility projects. The Human Resources team has 1 Manager; 1 Coordinator and 1 Analyst; and 1 external Consultant.

The health and safety area is conducted with the support of outsourced companies, particularly with regard to the preparation of procedures and reports required by Brazilian labor legislation. Environmental monitoring is also carried out with the support of specialized third-party companies.

4.1.f Emergency Preparedness and Response

Re.Green has a Forest Fire Fighting Protocol that establishes corporate guidelines and main procedures related to fire prevention and fighting in the areas of its projects, including: (i) description of direct and indirect fire fighting strategies (use of backfire); (ii) post-fire mop-up procedures; (iii) monitoring and early detection; (iv) materials and equipment; and (v) environmental care and care for surrounding communities.

Considering the fire risks associated with reforestation activities, the Company implements prevention actions, such as the construction of firebreaks around the properties and geospatial mapping of higher risk points; and detection, including surveillance towers with heat detection cameras and participation in local WhatsApp groups for rapid communication of occurrences.

The Company conducts a risk analysis of each project and, based on these results, defines the measures to be implemented, including the hiring of specialized fire brigade companies during periods of higher fire risk.

Based on the guidelines established in the existing protocol, Re.Green will prepare an Emergency Response Plan for each location that contains specific information accordingly, including: (i) result of the risk analysis and identification of the main risk points; (ii) necessary composition of brigade members, on-call personnel or local partners; (iii) identification, prevention and containment equipment; (iv) communication channels; and (v) schedule of internal training and with the surrounding community, as applicable.

4.1.g Monitoring and Review

As part of the development of the Environmental and Social Management System, the Company will develop a Monitoring Plan that establishes: i) the performance indicators of the environmental and social management programs; and the procedures for ii) review and monitoring of programs; and iii) continuous improvement.

4.1.h Stakeholder Engagement

The Company has a Stakeholder Identification and Characterization Protocol that establishes the procedures for mapping and analyzing stakeholders, as well as identifying potential risks, impacts and opportunities for surrounding communities.

This stage has the support of third-party specialist companies, and includes activities of visiting the territory, consulting stakeholders and meetings to present the project and Re.green's activities. The result of this work is presented in a Social Characterization Report, which includes, depending on the project context: (i) identification and location of surrounding communities; (ii) stakeholder mapping and analysis; (iii) local socioeconomic characterization; (iv) identification of local concerns and perceptions; (v) identification of potential negative risks and impacts; and (vi) identification of potential opportunities and partnerships.

From this stage, the relationship and communication with stakeholders is carried out by Re.green's own social team. The Company also works with the development of social projects that aim to enhance the positive social impact of the Project on communities. The projects are developed considering the results of social characterization activities in order to be consistent with local interests and aptitudes.

Re.green will update the Stakeholder Identification and Characterization Protocol to include specific procedures related to (i) continuous updating of the stakeholder matrix; and (ii) structure of the Social Characterization Report.

The Company will also prepare a Stakeholder Participation and Engagement Protocol that will bring together existing procedures and guidelines related to: (i) consultation and participation; (ii) disclosure and dissemination of information; and (iii) monitoring and indicators; to be executed at different stages of the project. For each project, a Stakeholder Engagement Plan will be prepared that will list for each stakeholder: (i) existing communication channels; (ii) communication frequency and/or schedule; and (iii) main themes.

4.1.i External Communications and Grievance Mechanisms

External stakeholders and affected communities can submit complaints and demands through channels such as: i) Ombudsman's e-mail; ii) social networks; iii) in person with employees; or, also, by WhatsApp of the social teams present in the field.

The Grievance, Complaint and Suggestion Mechanism Procedure establishes the procedures for receiving, resolving, responding to and recording demands submitted through the Mechanism, and assigns the teams responsible for the different stages.

The Company will update the Procedure to establish: i) zero tolerance for any type of retaliation; ii) anonymous channels and internal procedures to guarantee the anonymity or confidentiality of the complainant and those involved; and iii) specific procedures for complaints related to harassment, discrimination or gender-based violence.

4.2 Labor and Working Conditions

4.2.a Working Conditions and Management of Workers Relationships

Re.green currently employs 90 direct employees, of which approximately 54% are men. Employees are hired in accordance with the regime established by the Consolidation of Labor Laws ("CLT") of the Ministry of Labor of Brazil.

4.2.a.i Human Resources Policies and Procedures

The Company has a Compensation and Time Bank Policy, which establishes the criteria and procedures for the compensation of overtime in remuneration and time bank.

Re.green will develop an Internal Work Regulation that consolidates key information for workers regarding their rights and benefits, including regarding topics of working hours, salaries, overtime, compensation, leave, vacation, and other benefits.

4.2.a.ii Workers' Organizations

Although employees are not formally associated with unions, the Company adopts as a reference, for all its employees in different regions, the agreements established by the Union of Professionals and Workers in Environmental Defense Activities ("SIMA") of the State of Rio de Janeiro.

The Internal Work Regulation to be prepared by Re.green will include a clause that formally recognizes the right to free union association, as established in article 8, II of the Federal Constitution, and in articles 511, §2º, and 611 of the CLT.

4.2.a.iii Non-discrimination and Equal Opportunity

Re.green's Code of Ethics expresses its commitment to building a diverse work environment free from constraints, and establishes zero tolerance for any form of harassment, prejudice or discrimination, whether based on race, gender, religion, age group, marital status, sexual orientation, place of birth, political conviction, social class or disability.

The Company has a Diversity, Equity, and Inclusion Policy in which it establishes the guidelines of its commitment regarding these themes, considering the following diversity groups: gender; Persons with Disabilities ("PWD"), black and brown people; indigenous people; and LGBTQIAPN+ community.

4.2.a.iv Grievance Mechanism

The communication channels integrated into the Grievance, Complaint and Suggestion Mechanism are also available to employees and third parties. As established by the Mechanism Procedure, complaints related to labor issues are forwarded to the Human Resources area, which is responsible for managing, resolving, and recording the complaint.

The update of the Procedure will reinforce to employees and third parties the existence of confidential and anonymous communication channels, in addition to establishing Re.green's commitment to zero tolerance for retaliation.

4.2.b Labor Protection

Re.green's Code of Ethics and Conduct establishes zero tolerance for any form of human rights violation, including child labor, forced labor and slavery-like conditions, whether in relation to its own employees or its supplier network.

4.2.c Occupational Health and Safety

In accordance with Brazilian labor legislation, Re.green prepares the Risk Management Program ("RMP"), which identifies and evaluates occupational risks related to the Project's activities and defines the actions and measures to be adopted for the prevention and mitigation of risks; and the Occupational Health Medical Control Program ("OHMCP") which identifies potential health risks to

employees and establishes procedures for prevention, screening and early diagnosis. These programs are prepared and updated by specialized third-party companies.

The Company has different Service Execution Procedures that establish the technical and environmental procedures for each operational activity, for example, for: (i) opening planting pits; (ii) herbicide application; (iii) planting and replanting seedlings; among others. The Procedures will be updated to include: (i) identification of health and safety risks of the activity; (ii) specific description of Personal Protective Equipment ("PPE") required for the activity; (iii) specific description of training necessary for service execution, as applicable.

Re.green will formalize existing procedures currently adopted into a corporate Occupational Health and Safety Policy that brings together guidelines and procedures for occupational health and safety management of employees and third parties, including processes for: (i) risk identification; (ii) prevention and PPE; (iii) recording, reporting and response to accidents and incidents; and (iv) monitoring and KPIs.

4.2.d Outsourced Workers

Re.green has approximately 198 outsourced workers working mainly in forestry operation activities, which include, among others, soil preparation, planting, irrigation, and forest maintenance.

The Company requires that outsourced companies comply with labor legislation and health and safety standards. The contract with the companies includes specific clauses that require compliance with such standards, as well as submission of corresponding supporting documentation. In addition, the contract also includes clauses that require, among others: (i) respect for human rights; (ii) non-discrimination against their workers; (iii) prohibition of use of child, forced or compulsory labor; and (iv) compliance with Re.green's Code of Ethics and Conduct.

Re.green requests and analyzes documentation corresponding to labor and health and safety obligations on a periodic basis, in addition to conducting operational field evaluations. Monitoring is conducted through an Integrated Third-Party Management System. Management and monitoring activities will be formalized in the update of its Contractor Management Procedure.

4.2.e Supply Chain

Re.green's operations require key suppliers throughout its supply chain, particularly suppliers of native seeds and seedlings. The supply chain is also composed of agricultural input companies; equipment suppliers; technology and logistics companies; among others.

For the supply of native seeds and seedlings, the Company relies on both the support of high-production professional nurseries and smaller-scale nurseries operated with local communities and social projects. Part of the Company's social responsibility activities is focused on supporting and developing local organizations that can be inserted into its supply chain.

Re.green will develop a Supply Chain Management Procedure that establishes the environmental and social requirements for critical or vulnerable suppliers and the mechanisms for monitoring and managing these suppliers.

4.3 Resource Efficiency and Pollution Prevention

4.3.a Resource Efficiency

Forest restoration activities do not demand significant use of natural resources such as water and energy. Energy consumption refers to use for offices, while water consumption is linked to irrigation, but restricted to the initial stage of planting seedlings. After this stage, watering occurs exclusively naturally with rainwater.

In some properties, the Company has artesian wells and monitors the volumes captured, as established in the permits granted by the corresponding environmental agencies.

The Company will develop an Environmental Management Program to monitor the consumption of natural resources in its operational and administrative activities and establish efficient consumption measures, as applicable and considering materiality indicators.

4.3.a.i Greenhouse Gases

Re.green's operations aim at removing carbon dioxide through large-scale forest restoration. To ensure adequate assessment of carbon sequestration and ensure that carbon credits generated from these activities represent real, measurable, and permanent climate benefits, the Company adopts ¹internationally recognized assessment methodologies widely accepted in the voluntary carbon market.

4.3.b Pollution Prevention

The Company's activities do not generate pollution to the environment in a significant way. The main risks related to pollution are associated with exceptional and localized cases of oil leaks from tractors or equipment, chemical spills, or even mishandling of pesticides.

Re.green has Service Execution Protocols that establish procedures for different activities that may involve these factors, and include recommendations regarding containment of products in case of leakage, either with containment basin or anti-spill emergency kit.

4.3.b.i Waste

The Company's operations generate a low rate of waste quantity, the main ones are: (i) plastic, from seedling tubes and (ii) hazardous waste, related to packaging of chemical products such as fertilizers and pesticides.

¹ Initially, the Company used the Clean Development Mechanism ("CDM") and is transitioning to VM0047.

Re.green has progressively replaced the use of plastic seedling tubes with 'paper pot', a biodegradable packaging that does not need to be removed when planted with the seedling, thus being absorbed by the soil and not generating waste.

Re.green's Waste Management Program establishes the procedures for collection, storage, final disposal, and records according to each type of waste generated. The program establishes the waste classification methodology, defines the teams responsible for each stage, and provides for the issuance of transport and final waste disposal certifications, as established by the environmental legislation of each locality.

4.3.b.ii Pesticide Use and Management

The Company's activities require the use of herbicides for the control and elimination of weeds, during the initial planting stages, and, in some cases, post-emergent use. Application methods include Chemical Control in Row and Between Rows ("CQLE"); manual backpack or tractor-mounted sprayers; or even through drones.

The Service Execution Protocols establish specific procedures for the use of herbicides based on different methodologies and include specific guidance regarding the application method and dosage, in addition to considerations about health and safety, training and prevention of impacts to the environment.

In specific cases, the Company uses formicides for the control and elimination of leaf-cutting ants. The Stockholm Convention on Persistent Organic Pollutants restricts the use of these products, allowing them exclusively for this use. Re.green's Leaf-Cutting Ant Control Protocol, in addition to including guidance regarding the application method, dosage, health and safety, training and prevention of environmental impacts, includes a caveat regarding the need to remain updated on national and international regulations regarding potential future restrictions on the use of products.

4.4 Community Health, Safety and Security

4.4.a Community Health and Safety

As established in its Stakeholder Identification and Characterization Protocol, in the initial stages of the project, the Company conducts a mapping of stakeholders, including neighbors and surrounding communities, and identifies the main risks and impacts related to the specific context of that project. In general, the main risks associated with the health and safety of the surrounding community are associated with forest fire risks; contamination risks related to the use of herbicides and pesticides; and risks related to the circulation of people and heavy machinery.

In the case of Maracaçumé, Re.green conducted specialized training for the prevention and protection against forest fires with neighbors and members of local communities and surrounding the property.

The Emergency Response Plan to be prepared for each cluster will include a training calendar with the community and neighborhood surrounding the project, as applicable. The quantity and

frequency of training will be determined according to the results of the risk analysis and the proximity of people near the property or risk zones.

The Service Execution Procedures that establish the technical and environmental procedures for each operational activity include general guidelines to prevent or mitigate impacts to the neighboring community, which consider communication and engagement with stakeholders, and time restrictions in order to reduce impacts such as noise.

The Risk Matrix, to be updated as part of the Environmental and Social Management System, should identify and analyze the risks and impacts to the communities surrounding each project. According to the risks and impacts identified, the Company will implement the corresponding prevention and mitigation measures.

4.4.a.i Ecosystem Services

As established by the Stakeholder Identification and Characterization Protocol, the Social Characterization Report is the instrument used by the Company for the identification, still in the initial stages of the project, of the uses of natural resources and essential ecosystem services by the local population. In cases where they are identified, the Protocol requires that a Protection Plan be developed that establishes strategies to ensure the protection and sustainable use of these resources by affected communities.

In the case of Maracaçumé, açai collectors were identified on the property acquired by Re.Green. In this case, the Company implemented actions that controlled, but guaranteed, access to the property by the collectors, and conducted activities to support community organization, increase production and management of açai resources on the property, generating increased income. The actions also included training and delivery of Personal Protective Equipment ("PPE") to the collectors.

4.4.b Security Personnel

The Company hires outsourced private security companies to provide support with asset security and control access to its properties. Upon being hired, the outsourced companies contractually sign acknowledgment and agreement with Re.green's Code of Ethics and Conduct, which provides, among other things, respect for human rights and zero tolerance for discrimination.

Re.green shall establish a Private Security Personnel Management Protocol that establishes training requirements in the Code of Ethics and Conduct and includes topics related to human rights, use of force, and gender and diversity.

4.5 Land Acquisition and Involuntary Resettlement

4.5.a General

The properties are acquired by the project through purchase and sale processes, leasing or voluntary rural partnership and free negotiation between the parties. The Company has a Land Acquisition

Procedure that determines, among other aspects, environmental and social criteria to be considered in the initial stages of identifying potential properties. The procedure also includes legal due diligence that evaluates ownership, registration history, existence of encumbrances, pending lawsuits, environmental compliance, and conformity with Brazilian land legislation, reducing risks and promoting legal and land security of its land acquisition processes.

According to the procedure, the Company does not select properties that overlap with indigenous or quilombola territories, nor with conservation units. The procedure also considers aspects related to biodiversity, climate risks, soil analysis, and land use.

In addition to direct acquisition, the Company has also established other ways of operating, such as through leases or partnerships with other rural landowners.

4.5.b Displacement

The acquired properties were, for the most part, used for low-intensity livestock farming or for other economic activities. In some cases, there were workers, non-owners, who resided on the farms (*caretakers*). Re.green does not allow residence on its properties and conducted case-by-case evaluation, in which it can facilitate the hiring of such individuals in its operations and provide support regarding economic displacement.

During the consultation stages, the Social team is also able to identify the relationship of surrounding communities, if any, with the property and map cases where there may be resource dependence, or use of property access. In Maracaçumé, approximately 140 people who collected açai on the property were identified. Through a corporate social responsibility program, the Company not only maintained access to the property for the community but implemented a project that supported the organization of these collectors and expanded açai production on the property, resulting in a significant increase in income generated by these collectors.

The Protocol for Identification and Characterization of Interested Parties establishes that the Company must identify communities that depend directly on the natural resources of Re.green's properties and establish a Protection Plan that develops strategies to ensure the protection and sustainable use of these resources by the communities. The Company will update the Protocol to formalize alignment with the guidelines established with IFC Performance Standard 5 regarding potential economic displacements.

4.6 Biodiversity Conservation and Sustainable Management of Living Natural Resources

4.6.a General Requirements

Re.green's projects are located in regions of the Amazon Rainforest and Atlantic Forest, both being among the richest biomes in biodiversity in the world. The properties located in Amazon Rainforest regions are located in Maranhão, Mato Grosso do Sul and Pará, while those in the Atlantic Forest are in different regions of Bahia.

The purchased and restored properties were degraded lands that were used mainly for low-intensity livestock farming. By implementing restoration and reforestation projects, following rigorous criteria for the use of native seeds from the local ecosystem, the Company generates positive impacts on local flora and fauna, evidenced by the presence and return of local fauna species on the project properties. Thus, instead of presenting risks, Re.green's activities tend, on the contrary, to result in benefits to local biodiversity.

The Land Acquisition Procedure prohibits the acquisition of properties that overlap with Conservation Units and prioritizes areas with the greatest potential to contribute to reducing biodiversity extinction risks.

The Company conducted a regional baseline survey and identified that, in the region of all its properties, there are 1120 species on the Red List of Threatened Species. Re.green installs "camera traps" on its properties to observe the return and presence of local fauna as part of its biodiversity monitoring strategies.

Re.green's Fauna and Flora Monitoring Plan establishes key performance indicators ("KPIs") to measure the positive impacts of ecological restoration on biodiversity, based on the integration of primary data (collected in the field) and secondary data (from remote sensing and spatial analyses). The indicators evaluate aspects related to species richness; species composition; threatened species; and functional composition.

4.7 Indigenous People

4.7.a General Aspects

The Land Acquisition Procedure prohibits the acquisition of properties that overlap with indigenous or quilombola territories, which significantly reduces the potential for direct impacts on these communities.

Nevertheless, there is a potential risk in the case of indigenous or quilombola communities near the project or that make some use of the property, whether uses of natural resources and ecosystem services or traditional cultural practices. The Socioeconomic Characterization Report maps the presence of traditional groups and potential impacts or risks to these populations, as established in the Protocol for Identification and Characterization of Interested Parties.

To date, no indigenous or quilombola communities have been identified in the surroundings or in the direct area of influence of any Company project. Only on one of the properties in Eunápolis was the Caramuru Paraguaçu indigenous territory identified, located approximately 10 km from Re.green's property. However, as indicated in the respective Socioeconomic Characterization Report, no interactions or uses of the project property by the indigenous community were identified.

However, as part of corporate social responsibility actions, the Company implements social projects with different local groups, including indigenous and quilombola communities, even though they are not in the zone of influence nor are they directly impacted by the project. Among the most

recent initiatives implemented in this context are: (i) seed collector course for indigenous communities and settlements focused on technical training and income generation; and (ii) support for the development of the Cooplangé Nursery, belonging to the Aldeia Boca da Mata community, with the aim of increasing productivity and income generation.

Re.Green will develop an Indigenous Peoples and Traditional Communities Procedure that establishes guidelines for: (i) informed consultation and participation; (ii) identification of risks and impacts; (iii) prevention and mitigation measures; (iv) culturally appropriate communication and engagement; (v) opportunities for development benefits; and (vi) indicators and monitoring. In cases where indigenous peoples or traditional communities are identified in the project's area of influence or potentially affected by the project, the procedure shall be implemented.

4.8 Cultural Heritage

The Company does not currently operate in areas that are of interest to cultural heritage. The Company's acquisition process involves identifying overlap and proximity with areas of interest to cultural heritage. Therefore, the Company will update the Land Acquisition Procedure to reflect the currently adopted practice.

The Protocol for Identification and Characterization of Interested Parties requires that areas of importance to the cultural identity of local communities and the project surroundings be identified and evaluated, including the existence of significant cultural sites, land uses of cultural significance and the presence of natural resources with special cultural value. In cases where they are identified, the Company requires the development of a Cultural Management Plan for the protection of cultural aspects, promoting inclusive participation and respect for local communities.

5. Local Access to Project Documentation

Documentation related to the project can be accessed at this [link: https://re.green](https://re.green)