

Environmental and Social Review Summary (ESRS) Scala Datacenter Expansion – BRAZIL

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1. General Information of the Project and Overview of Scope of IDB Invest's Review

The proposed transaction consists of financing Scala Data Centers (the “Company” or the “Client”) to refinance existing obligations and fund recent and future investments in the development and expansion of its portfolio in Brazil. Founded in 2020, Scala Data Centers is a Brazilian company that develops and operates scalable, highly available data centers for cloud computing, artificial intelligence, and data processing services, with a focus on energy and water efficiency and the use of certified renewable energy.

Scala is ranked among the ten most sustainable data center companies worldwide, due in part to its sustainability efforts in emerging markets¹. Its environmental, social and governance program includes several elements: (i) use of renewable and certified energy; (ii) commitments to carbon neutrality and climate targets; (iii) water efficiency; (iv) energy efficiency and recycling; and (v) the development of green buildings. The Company has also developed a Green Financing Framework, through which it raises funds for data center projects that contribute to a green, low-carbon economy in the markets in which it operates.

The scope of the Environmental and Social Review covers 11 assets (data centers buildings and electrical substations) located in the municipalities of Barueri, São Paulo and Campinas, in the state of São Paulo, in the municipality of São Joao de Meriti, in the state of Rio de Janeiro, and in the municipality of Porto Alegre², in the state of Rio Grande do Sul. The Environmental and Social Due Diligence (“ESDD”) process included a review of the environmental, social and occupational health and safety information provided by the Client, including: i) its environmental and health and safety management procedures, ii) its people management procedure, iii) its Code of Ethics and its protocol for preventing and combating harassment, iv) its technical and environmental organizational structures.

To ensure the Project's commitment to the respect and protection of human rights, its zero tolerance for retaliation, and its commitment to providing and ensuring a safe environment for stakeholders to express their concerns without fear of retaliation, the ESDD process also included the review of the following documents: corporate governance, integrity, and compliance policies; information on the external whistleblowing channel operated by an independent company; and annual sustainability report released by Scala.

¹ As part of a global co-investment partnership in emerging markets with DigitalBridge, a global investor in digital infrastructure, the International Finance Corporation has co-invested in Scala Data Centers. <https://www.worldbank.org/en/publication/advancing-cloud-and-data-infrastructure-markets>.

² Scala also has investments in construction in other Brazilian locations, including the municipality of Fortaleza, in the state of Ceará, and Eldorado do Sul, in the state of Rio Grande do Sul, but which are not part of this transaction.

2. Environmental and Social Categorization and Rationale

The Project has been classified as a Category B operation according to IDB Invest's Environmental and Social Sustainability Policy ("ESSP"), since the environmental and social risks and impacts associated with the operation and expansion of the data centers are expected to be generally site-specific, reversible, and manageable through technically feasible measures. The main risks identified include: (i) temporary impacts associated with expansion works, such as noise, truck traffic, waste dispersion, and local disruptions; (ii) occupational risks related to construction and operation; (iii) consumption of water, electricity, and diesel fuel; (iv) handling and storage of materials and waste, including hazardous waste; (v) interactions with neighboring communities in urban areas; (vi) reputational and social risks related to perceptions regarding the use of natural resources; and (vii) risks associated with the selection of new sites, including potential impacts on vulnerable communities.

The Performance Standards ("PS") triggered by the Project are: i) PS1: Assessment and Management of Socio-Environmental Risks and Impacts; ii) PS2: Employment and Work 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

The assessed assets are located in diverse territorial settings, including densely urbanized metropolitan areas, industrial zones, and areas undergoing urban expansion, each with distinct environmental and social characteristics. The surrounding areas are predominantly urbanized and characterized by a high concentration of industrial and commercial activities, heavy road traffic, and residential developments comprising both low-income neighborhoods and high-end condominiums.

In the municipalities of Barueri and São Paulo, the projects are located in consolidated areas of the São Paulo Metropolitan Region, characterized by high population density, well-developed urban infrastructure, heavy vehicular traffic, and high demand for public and private services. In Campinas, the asset is located in an area characterized by a strong technology and industrial base, near research centers, universities, and business parks. In São João de Meriti, within the Rio de Janeiro Metropolitan Region, the project is located in a highly urbanized and industrialized area characterized by high population density, intense logistics activity, and urban mobility challenges. In Porto Alegre, the asset is situated in a consolidated urban setting with predominantly industrial and commercial land uses, adequate infrastructure, and proximity to major transportation corridors. Overall, the assets occupy previously disturbed areas with no significant remnants of native vegetation, and their potential environmental and social impacts are therefore primarily associated with construction management, traffic, noise, occupational health and safety, and engagement with surrounding communities.

3.2 Contextual risks

Digital infrastructure depends on operational continuity, power grid stability, thermal control, and uninterrupted connectivity, making it particularly sensitive to extreme weather events and infrastructure failures. In 2024, Scala conducted a physical climate risk assessment covering 13 locations in Brazil, Chile, Colombia, and Mexico. The assessment considered scenarios consistent with the Intergovernmental Panel on Climate Change's Sixth Assessment Report and evaluated current conditions as well as the 2030 and 2050 time horizons. It covered coastal and riverine flooding, extreme precipitation, tropical cyclones, landslides, water stress, drought, wildfires, extreme cold, and extreme heat. According to the reported results, none of the assets was classified as high risk, and most exposures were assessed as minimal or low.

The unprecedented floods that occurred in Rio Grande do Sul between April and May 2024 demonstrated, however, that systemic events and indirect effects can affect locations classified as low exposure in quantitative models. In response, Scala implemented, in 2025, flood protection measures at the SPOAPA01 data center (Porto Alegre, RS, Brazil) with a comprehensive set of resilience measures to further strengthen the facility's preparedness for extreme weather events, including floodgates for flood containment, physical barriers, reinforced perimeter structures, drainage systems with pumping stations, and check valves for backflow prevention.

From an environmental and territorial perspective, no legally designated protected areas were identified within an approximate 5 km radius of the Project's area of direct influence, reducing the likelihood of significant impacts on sensitive ecosystems. Areas designated for future expansion may present risks associated with natural resource use, territorial dynamics, and the presence of traditional communities; however, these risks are considered low in magnitude and manageable through structured environmental and social management, communication, and continuous monitoring practices.

4. Environmental risks and impacts and proposed mitigation and compensation measures

4.1 Assessment and management of environmental and social risks

4.1.a Environmental and social assessment and management system

Scala maintains an integrated E&S Management System ("ESMS") that covers environmental, social, health and safety, and compliance aspects applicable to its operations and projects. The ESMS brings together commitments related to quality, environment, occupational health and safety, risk and opportunity management, information security, data protection, compliance with legal, technical, contractual requirements, and continuous improvement of processes and services. The system extends to the supply chain through contracting requirements, social and environmental guidelines, reputational assessment, document validation, and definition of responsibilities between the areas of Compliance, Sustainability, Environment, Health and Safety, Procurement, and contract management. The model is supported by ISO³ 9001:2015 (quality), ISO 14001:2015 (environmental management system) and ISO 45001:2018 (health and safety) certifications and specific corporate

³ ISO standards are technical documents created by the International Organization for Standardization ("ISO") to unify and standardize processes, products, and services around the world, seeking to ensure that they are safe, efficient, and of high quality, helping companies reduce costs and better compete in the global marketplace.

documents. The framework is complemented by other certifications related to quality, service continuity, information security, privacy, and data center infrastructure⁴.

Scala's operations are guided by the use of renewable energy, operational carbon neutrality, water and energy efficiency, diversity, social responsibility, human rights, ethics and compliance. The Company declares alignment with the Paris Agreement, the United Nations Global Compact, the Sustainable Development Goals and international management and reporting standards.

Although the structure presented is broad and the requirements, certifications, platforms, and controls are already implemented and incorporated into Scala's operations, the continuity of its geographic and operational expansion requires permanent monitoring of the effectiveness of these mechanisms. In this context, the maturity of the system must be evaluated not only by the existence of the management tools already established, but also by the results achieved in their continuous application, including the quality of controls in the field, the completion of action plans, the recurrence of incidents, the scope of audits, and the ability to maintain harmonized and consistent procedures in all operations.

4.1.b Politics

The Company maintains corporate policies that guide the integrated management of quality, environmental, occupational health and safety, information security, social, and governance matters. In 2024, Scala issued or updated 17 internal policies. The documents revised included the Supplier Code of Conduct and policies on: (a) anti-corruption and anti-bribery; (b) conflicts of interest; (c) prevention of money laundering and terrorist financing; (d) privacy and data protection; and (e) risk management. These guidelines are disseminated through training, employee onboarding, internal communications, recruitment processes, supplier engagement, and reporting channels.

With respect to environmental and social matters, the ESMS Policy requires Scala to identify the environmental aspects, risks, and impacts associated with its processes and to implement management measures aimed at protecting natural resources, biodiversity, and ecosystems; preventing pollution; and avoiding, minimizing, or mitigating impacts arising from its operations. With respect to occupational health and safety, the Policy requires the Company to identify and eliminate hazards, reduce risks to workers and other stakeholders, and provide safe and healthy working conditions to prevent injuries and ill health.

The Environmental, Social, and Governance (ESG) Program Policy integrates these principles into Scala's culture, management, and strategic decisions, applying to employees and, as a good practice, to other stakeholders. In line with corporate policies and relevant ISO standards, it establishes sustainability as a central principle and includes commitments to renewable energy, energy and water efficiency, carbon neutrality, audits, targets, and transparent reporting. It also provides for social and environmental criteria for partners and suppliers, supply chain risk management, circular

⁴ ISO 9001 (quality), ISO 20000-1 (service management), ISO 27001 (information security), ISO 27701 (privacy), ANSI/TIA-942-B Rated 3 (concurrently maintainable centers), ISAE 3402 (effectiveness of internal controls) and PCI-DSS (protection of credit card data).

economy, social responsibility, diversity, equity and inclusion, integrity, transparency, information security, and governance.

4.1.c Identification of risks and impacts

The identification and assessment of environmental and social risks and impacts are established in the Materiality Matrix, the ESMS Policy, and the ESG Program Policy as components of corporate management and decision-making and are governed by the Risk and Opportunity Management Procedure and the Environmental Aspects and Impacts Management Procedure. These policies require the identification of environmental aspects, risks, and impacts associated with the Company's processes and the implementation of measures to protect natural resources, biodiversity, and ecosystems; prevent pollution; and avoid, minimize, or mitigate impacts arising from operations, in accordance with the mitigation hierarchy. They also require the identification and elimination of hazards and the reduction of occupational health and safety risks to workers and other stakeholders.

The Company identifies and assesses risks and impacts in accordance with its established methodology when implementing new projects, modifying processes or services, responding to emergency conditions, or determining that an update is required. The Company uses a digital platform, *Greenlegis*, to record legal requirements, occupational hazards, environmental aspects and impacts, corporate risks, non-conformities, and action plans. The platform covers routine and non-routine activities, exposure groups, human and social factors, working conditions, and control measures.

Environmental, social, and governance indicators are monitored through the *EcoStruxure Resource Advisor* platform, including energy and water consumption, refrigerant use, waste generation, greenhouse gas emissions, environmental incidents and accidents, and community engagement indicators.

Risk management is supported by recognized methodologies such as *COSO Enterprise Risk Management*⁵, ISO 31000 (risk management), ISO 31010 (risk assessment), and the Three Lines of Defense model⁶. The corporate model organizes risks into seven pillars: technological, operational, reputational, regulatory, social and environmental, financial, and construction. The Governance, Risk, and Compliance framework integrates risk mapping, internal controls, process management, compliance monitoring, and whistleblowing mechanisms.

4.1.c.i Direct and indirect impacts and risks

The risk management procedure requires the assessment to cover both aspects under Scala's direct control and indirect aspects over which the Company can exert influence. The main direct risks and impacts identified by the Company include electricity consumption; fuel use by backup generators; fugitive emissions from cooling systems and fire extinguishers; generation of hazardous and non-

⁵ O COSO *Enterprise Risk Management* (ERM) is a model created by the *Committee of Sponsoring Organizations of the Treadway Commission* to help companies integrate risk management into strategy and performance to create and preserve value.

⁶ The Three Lines Model is a risk management approach and is directly related to the practice of internal controls, and serves as an aid in the identification of structures and processes that act to achieve objectives.

hazardous waste; water consumption; effluent generation; accident risks; and temporary construction-related impacts, such as noise, dust, traffic, and changes in access. Indirect risks are primarily associated with equipment and materials manufacturing, construction, transportation, waste disposal, employee commuting, contractor and supplier practices, and the availability of services and infrastructure required for operations.

4.1.c.ii Analysis of alternatives

Scala expressly establishes the application of the mitigation hierarchy for the management of socio-environmental risks and impacts, applicable to risks and impacts on employees, communities and the environment. The Company applies due diligence on water and energy availability in the selection of new locations. Regarding operational impacts, the Company considers technological alternatives related to cooling, fuels, construction materials, energy storage and operational efficiency. Among the options evaluated are liquid cooling, *free cooling*, HVO,⁷ low-carbon concrete, green steel, biomethane turbines and battery storage systems.

Scala has a document for the selection of areas, which establishes the criteria for adherence to the IFC Performance Standards applicable to the activity of each of the company's assets and the guidelines for the adequacy of the Environmental and Social Management System (EMS) and the Scala area selection process to all 8 IFC Performance Standards. The document structures by Performance Standard the objectives, requirements, deliverables and deadlines related to the screening process and expansion to new units.

Scala will implement general guidelines, when applicable, that include: i) an analysis of alternatives, ii) the application of the mitigation hierarchy, iii) consultation procedures with potentially affected communities, iv) contractual requirements for the executing companies, and v) requirements for the preparation of specific socio-environmental management plans for each new project.

4.1.c.iii Cumulative impact analysis

The policies recognize the need to identify socio-environmental risks and impacts, but do not yet contain specific requirements for assessing cumulative impacts. The operational matrix can identify the impacts of each activity in isolation, but does not necessarily capture the combined effect of multiple data centers, substations, construction sites, suppliers, and external projects on the same area.

The Client will prepare a cumulative impact assessment for the Project, in accordance with the requirements of the IDB Invest Practical Guide for the Assessment and Management of Cumulative Impacts in Latin America and the Caribbean⁸.

⁷ Free cooling: a cooling technique that uses favorable external environmental conditions, especially cold air, to reduce or temporarily replace the use of mechanical cooling systems, reducing energy consumption. HVO: Hydrotreated Vegetable Oil, a renewable fuel produced from oils and fats subjected to hydrotreatment, used as an alternative to conventional diesel in compatible engines and generators.

⁸ <https://idbinvest.org/es/publicaciones/guia-practica-para-la-evaluacion-y-gestion-de-impactos-acumulativos-en-america-latina>.

4.1.c.iv Gender risks

According to the Brazilian Public Security Yearbook 2025, gender-based violence in Brazil continues on an upward trajectory and reached an all-time high in 2025, projecting an equally alarming scenario for 2026. The National Survey of Violence against Women, based on the most recent data, reveals: i) Brazil registered about 1,470 cases of femicide in 2025 - the highest number since the crime was typified in 2015, surpassing the records of 2024; ii) four women were murdered daily for gender reasons, evidencing the continuous growth of violence year after year; iii) the beginning of 2026 already presents new cases and complaints, confirming the persistence of the problem; iv) between 2015 and 2025, more than 13 thousand women were murdered in Brazil in crimes of femicide; and v) most cases are related to domestic violence, with a higher incidence in São Paulo, Minas Gerais, Rio Grande do Sul, Bahia and Rio de Janeiro⁹. Despite the hardening of penalties, which today can reach 40 years in prison, the numbers make it clear: punishment alone is not enough to face violence that is structural, cultural and profoundly unequal.

Construction activities present gendered risks associated with construction, engineering, maintenance, safety and technology activities, the temporary mobilization of workers and contractors, and the interaction of these teams with neighboring communities. During construction, these factors can increase the exposure of workers and community residents to discrimination, harassment, and gender-based violence, including in commuting, access, and support areas.

4.1.c.v Gender Programs

Scala is committed to fostering an inclusive, discrimination-free workplace. In 2025, women accounted for 12.5% of senior leadership, 18.9% of management positions, and 21.31% of the workforce. This gender distribution reflects broader trends in Brazil and globally, as the technical and data center sectors remain predominantly male. Scala recognizes the need for continued progress in this area. Although recruitment is based on technical and behavioral criteria aligned with the requirements of each position, the Company seeks to increase diversity across its teams. As a next step, Scala is mapping opportunities and developing a gender diversity action plan focused not only on attracting and hiring women, but also on retaining, developing, and advancing women already within the organization. The initiative is expected to include development programs and other measures aimed at consistently increasing women's representation throughout their careers, including in management and leadership positions.

In this context, Scala shall develop a program that includes: (i) diagnosis and mapping — establishing the baseline of female representation and identifying areas, functions, and stages of the professional journey with greater opportunities for evolution. Identifying possible risks related to gender-based violence; (ii) attraction and hiring — expanding the scope of opportunities and female participation in selection processes, maintaining objective selection criteria; (iii) retention — understanding and acting on factors that influence the permanence of professionals in the organization; (iv) development — expanding opportunities for training, mentoring, technical development, and preparation for leadership; (v) progression and leadership — strengthening the female presence in the career, succession, management and leadership pipeline; (vi) monitoring and

⁹ <https://www12.senado.leg.br/institucional/procuradoria/violencia-de-genero-no-brasil-2>.

continuous improvement – monitoring indicators, evaluating results and annually reviewing actions and goals.

4.1.c.vi Climate change exposure

Scala is exposed to physical climate risks because of the critical nature of its data centers, their dependence on continuous power supply, connectivity, and site access, and the sensitivity of their equipment to variations in temperature and humidity. The main hazards include extreme heat, heavy rainfall, flooding, drought, wildfires, landslides, and water stress, with potential impacts on asset integrity, operational continuity, and the health and safety of workers and surrounding communities.

In 2024, Scala conducted a physical climate risk assessment for 13 locations in Brazil, Chile, Colombia, and Mexico, considering nine types of events, scenarios SSP1-2.6 and SSP5-8.5¹⁰ and the current horizons, 2030 and 2050. According to the results released, no asset was classified as high risk and most exposures were considered minimal or low. However, the unprecedented floods of 2024 in Rio Grande do Sul demonstrated that indirect and systemic impacts can affect locations classified as low exposure. In response, Scala implemented flood protection measures in 2025 at the SPOAPA01 data center (Porto Alegre, RS, Brazil) with a comprehensive set of resilience measures to further strengthen the facility's preparedness for extreme weather events, including floodgates for flood containment, physical barriers, reinforced perimeter structures, drainage systems with pumping stations, and check valves for backflow prevention.

4.1.d Management Programs

Scala maintains programs and procedures to manage the environmental and social risks and impacts associated with the development, construction, and operation of its data centers. These instruments form part of the ESMS and cover the management of environmental aspects and impacts, compliance with legal requirements, greenhouse gas emissions, energy and water efficiency, waste, occupational health and safety, suppliers, social responsibility, diversity, ethics, and compliance. The ESG Program supports teams in planning, implementing, and managing sustainability initiatives and is structured around five pillars: (i) commitment to net-zero carbon emissions; (ii) energy and water; (iii) social responsibility; (iv) ethics and compliance; and (v) diversity, equity, and inclusion.

4.1.e Organisational capacity and competency

The governance of the ESG program is overseen by a Sustainability Committee supported by executive leadership, internal ambassadors (internal multipliers) and a dedicated team composed of a manager, sustainability, social responsibility and environmental analysts. The corporate structure also includes areas of engineering, construction, operations, energy, people, communication, supply chain, risk, compliance and health and safety.

¹⁰ SSP1-2.6 and SSP5-8.5 are IPCC climate projections that combine socioeconomic pathways and levels of energy retained on Earth. SSP1-2.6 is optimistic with low emissions and warming of about 1.8°C. SSP5-8.5 is pessimistic with intense use of fossils and warming above 4°C.

Scala: i) has constantly invested in training, with an average of 120 hours of training per employee in 2024 and more than 90 technical certifications completed; ii) maintains a specific training platform – "*Scala Academy*", leadership programs, languages, technical training, integration of new employees and safety training; and iii) reports more than 492 thousand hours of health and safety awareness for its own and outsourced workers.

4.1.f Emergency preparedness and response

Scala maintains corporate health, safety, and environmental management guidelines that provide for the identification of hazards, environmental aspects, risks, and impacts under normal, abnormal, and emergency conditions. The Environmental Aspects and Impacts Management Procedure requires emergency situations to be assessed based on the worst-case scenario and significant environmental aspects to be managed through controls such as inspections, training, preventive maintenance, procedures, and emergency plans.

At the facility level, Scala develops asset-specific Emergency Response Plans ("ERPs") that establish procedures for a rapid and coordinated response to protect life, the environment, assets, and operational continuity. The ERPs: (i) describe the facility and its population, access routes, assembly points, nearby hospitals, external contacts, fire protection systems, available resources, and emergency brigade responsibilities; and (ii) address scenarios involving fire and evacuation, flooding, severe weather, confined-space and work-at-height rescue, spills of flammable liquids, fire or explosion, electric shock and arc flash, incidents involving lead-acid batteries, chemical and oil leaks, contamination of soil, drainage systems, or water bodies, failure of containment systems, accidental disposal of hazardous waste, occupational accidents, and medical emergencies.

For each scenario, the plan establishes procedures for isolation, evacuation, first aid, shutdown of energy or ignition sources, environmental containment, activation of external emergency services, and disposal of generated waste. External coordination involves the Fire Department, the Mobile Emergency Care Service, Civil Defense, the Police, the electricity utility, contracted medical providers, and a specialized environmental emergency response company.

Each facility maintains an emergency response brigade across all shifts, coordinated by the site's occupational health and safety professional. The plans require drills for all identified scenarios and training for scenarios that cannot be safely simulated. The 2026 schedule includes emergency drills covering fire evacuation, flooding, severe weather, confined-space and work-at-height rescues, flammable liquid spills, electric shock and arc flash incidents, lead-acid battery incidents, and occupational accidents, among others.

4.1.g Monitoring and review

Scala monitors its environmental, social, occupational health and safety, and governance performance through the ESMS, digital platforms, internal and external audits, and periodic reports to senior management, the Board, investors, customers, and other stakeholders. The Company tracks more than 220 indicators, including energy and water consumption, greenhouse gas emissions, refrigerant use, hazardous and non-hazardous waste generation, occupational accidents,

lost workdays, supplier performance, and community engagement. The Company recognizes that its adoption of the *Global Reporting Initiative* (“GRI”) Standards for sustainability reporting in 2024 and 2025 marks a new phase in transparency and should enable more consistent monitoring of performance trends in subsequent reporting cycles.

4.1.h Stakeholder engagement

Scala structures its stakeholder engagement through the Community Dialogue Program. One of the tools used to establish and strengthen these relationships is the Community Communication Channel, which enables dialogue with local communities, supports assessments, records grievances, and identifies impacts associated with the Company’s activities. At the facility level, the program includes stakeholder engagement, monitoring of environmental and social risks, and communication regarding construction activities, operations, and potential impacts on the surrounding area.

Communities may identify construction-related impacts as priorities, including noise, dust, traffic, worker movement, access to properties, and changes in local dynamics. Before establishing operations at a new location and commencing construction, Scala conducts advance stakeholder mapping, plans construction schedules, communicates with communities, performs environmental assessments, and adopts good construction practices. It also prepares a communication plan tailored to engagement with local communities. The Company uses digital and printed bulletins to provide information on planned activities, potential impacts, and local initiatives, and assigns specialized professionals to manage community relations across its areas of operation and expansion.

4.1.h.i Stakeholder Analysis and Engagement Plan

Scala maps stakeholders within each facility’s area of influence through georeferenced surveys, field visits, territorial observations, and interviews with residents, business owners, companies, schools, health facilities, public agencies, associations, and formal and informal community leaders. Stakeholders are classified according to their level of influence and their potential to support or oppose the Project, resulting in differentiated strategies for negotiation, engagement, monitoring, or institutional relations. The matrix is designed as a dynamic tool to be updated as new stakeholders are identified, projects advance, impacts change, or stakeholder positions evolve. In addition to developing a risk matrix, Scala conducts a socio-environmental perception study and prepares a dynamic stakeholder matrix and a communication and engagement plan. These documents are prepared for each site and location.

Scala shall provide evidence of the implementation of unit-specific stakeholder engagement plans and keep them up to date.

4.1.h.ii Disclosure of Information

Scala uses digital and in-person channels to provide information to communities near its facilities, including direct outreach, site visits, meetings, instant messaging, printed materials, and

institutional communication channels. The Company also discloses environmental, social, and governance information through its Sustainability Report, publicly available greenhouse gas emissions inventory, and reports to investors, customers, and other stakeholders. In emergency situations, facility-specific plans establish communication channels and protocols for engagement with public authorities, specialized service providers, and external stakeholders.

4.1.h.iii Informed consultation and participation

Scala conducts socio-environmental perception studies to understand local characteristics, community perceptions, and the potential impacts of its activities. The consultations include open- and closed-ended questions on urban infrastructure, environmental conditions, sanitation, traffic, noise, construction activities, perceived risks, communication channels, and awareness of data centers. The findings are supplemented by direct observations of surrounding conditions.

4.1.h.iv Indigenous peoples

The Supplier Code of Conduct and the Company's procedures include general commitments to respect human rights but do not yet establish a specific procedure for identifying and engaging with Indigenous Peoples. For new projects, Scala shall screen and assess potential sites to determine the presence of Indigenous Peoples, traditional communities, and territories used for cultural or economic purposes. If any such groups or territories are identified, the Company shall implement specific engagement procedures using culturally appropriate methods and language, in accordance with applicable legislation and with due respect for the communities' social organization and decision-making processes.

4.1.h.v Private Sector Responsibilities in Accordance under Government-Led Stakeholder Engagement

The Client is fully responsible for the citizen participation processes associated with the Project, as required under applicable law.

4.1.i External communications and grievance mechanisms

Scala provides a secure, independent, and multilingual Ethics Channel, operated by the third-party provider Contato Seguro. Available 24/7 by phone, website, email, and mobile app (WhatsApp), the channel allows anonymous or identified reports. To maximize accessibility and reach, the ethics channel is widely disseminated in data centers and at Scala's headquarters. Communication materials are displayed in common areas and integrated with internal communications, the supplier onboarding process, and community engagement actions, ensuring that everyone knows how and where to raise concerns.

Reports are classified according to their complexity and urgency and referred to the Ethics Committee within 48 hours. The process may include interviews, document review, investigation, disciplinary measures, policy revisions, and notification of the competent authorities. The Company maintains a non-retaliation policy, provides the reporting party with a case number, and communicates the outcome while preserving confidentiality.

All cases are evaluated, resulting in internal investigations and corrective actions in some, while others were classified as not applicable or unfounded, such as sending resumes, forwarding to third parties, or commercial solicitations. This process demonstrates the integrity of the system and the company's commitment to transparent investigation and reporting. Each complaint is handled through a structured, confidential, and impartial process.

Scala also provides the Community Communication Channel. This focuses on the communities surrounding the sites, in this space it is possible to make communications, send questions, complaints or complaints from communities and other interested parties. When activated, the internal team has the *Service Level Agreement* ("SLA"), or service level agreement, of 30 days to present a formal response to the situation presented.

Scala shall maintain its integrated and traceable procedure that: i) differentiates social and environmental complaints, ethical complaints, requests for information and emergency communications; ii) classifies cases according to theme, severity and urgency; iii) establishes responsible parties and response deadlines; iv) allows monitoring and appeal; v) ensures anonymity, confidentiality and protection against retaliation; and vi) uses the results to review risks, impacts, controls and management programs.

4.1.i.i External communications

Communication with external stakeholders is conducted through institutional channels and by teams responsible for local stakeholder engagement. The Emergency Response Plans also establish contact information and communication protocols for engagement with communities, public authorities, medical services, the Fire Department, Civil Defense, utility providers, and specialized service providers.

4.1.i.ii Community grievance mechanism

Scala provides channels for communities to raise concerns related to construction and operations. The Ethics Channel complements these means by allowing anonymous reports, follow-up by protocol number, and independent investigation.

4.1.i.iii Provisions for addressing vulnerable groups' grievances

Scala provides channels for communities to raise concerns related to construction and operations. The Ethics Channel complements these means by allowing anonymous reports, follow-up by protocol number, and independent investigation.

Scala uses digital and face-to-face channels to disseminate information to the communities near its units, including direct contact, visits, meetings, instant messaging, printed materials and institutional channels. It also discloses environmental, social and governance information through its Sustainability Report. The Company uses digital and printed bulletins to inform about interventions, possible impacts and local initiatives, and assigns specialized professionals to conduct local relationships in different areas of operation and expansion.

Scala shall continue to map and identify groups subject to barriers to participation, including people with disabilities, the elderly, women, low-income people, informal workers, people with limited digital access, and individuals who may fear retaliation.

4.1.i.iv Ongoing Reporting to Affected Communities

Scala publishes annual information on its ESG performance and maintains local communication about activities, works, and contact channels. Scala uses digital and face-to-face channels to disseminate information to the communities near its units, including direct contact, visits, meetings, instant messaging, printed materials, and institutional channels. It also discloses environmental, social, and governance information through its Sustainability Report. The Company uses digital and printed bulletins and flyers to inform about interventions, possible impacts, and local initiatives, and assigns specialized professionals to conduct local relationships in different areas of operation and expansion.

4.2 Labor and working conditions

Scala maintains guidelines applicable to its employees and contracted workers across all facilities. The Labor and Working Conditions Policy establishes requirements concerning labor rights, diversity, equal opportunity, occupational health and safety, freedom of association, and the prevention of child labor and forced labor, based on applicable legislation, International Labour Organization standards, and the IFC Performance Standards. Scala has more than 650 direct employees and more than 1,500 contracted workers and maintains policies, benefits, and development programs applicable across its locations. The benefits package includes medical and dental care, mental health support, life insurance, meal and food allowances, transportation assistance, childcare support, and financial assistance for employees with children with disabilities, subject to applicable eligibility criteria. The Company also offers variable compensation, educational programs, access to LinkedIn Learning, and employee recognition initiatives.

4.2.a Working conditions and management of worker relationships

Scala maintains policies and processes covering compensation, benefits, professional development, occupational health and safety, rest periods, diversity, freedom of association, and grievance mechanisms. The Labor and Working Conditions Policy applies to direct employees and contracted workers and provides for monitoring the working conditions of suppliers classified as critical or sensitive. Performance management follows an annual cycle integrating goal setting, *feedback*, professional development, and recognition. All employees participate in performance and development reviews and receive an average of 120 hours of training per year. Initiatives include the *Scala Academy*, leadership and language programs, scholarships, technical training, and a young apprenticeship program.

4.2.a.i Human Resources Policies and Procedures

The Labor and Working Conditions Policy establishes commitments to equal opportunity, pay equity for comparable roles, harassment prevention, safe and healthy working conditions, rest periods,

freedom of association, and the prohibition of child labor and forced labor. The Policy also provides for oversight by Internal Audit and the monitoring of contracted workers.

The Disciplinary Measures Policy defines the responsibilities of Human Resources, Compliance, and the Ethics Committee and provides for measures proportionate to the seriousness of the misconduct, including warnings, suspension, and termination of employment or the contractual relationship, as applicable. The process is governed by the principles of legality, reasonableness, equal treatment, confidentiality, and the prohibition of double punishment for the same misconduct.

4.2.a.ii Working conditions and terms of employment

Employment conditions are governed by legislation, individual contracts, internal policies and applicable collective instruments. In Brazil, the Company enters into a collective agreement with the workers' unions, which generally establish provisions on wages, food, transportation, medical care, life insurance, daycare assistance, working hours, overtime, vacations, leaves, teleworking and terminations.

4.2.a.iii Workers' organizations

Scala recognizes freedom of association, the right to association, the right to strike and collective bargaining. These principles are also extended to suppliers through the Code of Conduct. The Company guarantees stability and access for union representatives, dissemination of communications and union participation in certain labor issues.

4.2.a.iv Non-discrimination and equal opportunities

Scala prohibits discrimination and harassment and establishes equal opportunities and pay balance between comparable roles. The Ethics Channel receives complaints of harassment and discrimination, which are treated confidentially and as a priority. In 2025, women represented 12.5% of senior leadership, 18.9% of management, and 21.31% of the workforce. The gender distribution at Scala reflects broader industry trends, in which the technical and data center sectors still remain predominantly male, indicating room to expand their participation, especially in executive and technical positions. However, Scala has a procedure for non-discrimination and equal opportunities.

4.2.a.v Retrenchment

During construction, a significant portion of the workforce consists of contracted workers. Direct employees are generally assigned to projects; therefore, project completion does not necessarily result in workforce reductions. Upon completion of a project, the Company assesses opportunities to reassign employees to other projects or activities, where feasible and consistent with business needs. If reassignment is not feasible and termination is required, the Company follows its standard termination process.

The Company has a structured process for managing employee dismissal, including compliance with applicable labor legislation, as well as criteria related to performance and contractual conditions, with the approval and monitoring flow controlled through workflow.

With regard to outsourced labor, the legal instruments signed with the contractors establish the responsibilities related to the maintenance of labor documentation, the management of employees, and offboarding procedures. Thus, the termination or termination of contracts constitutes the trigger for the adoption of the necessary measures for the demobilization of outsourced labor, as well as facilities and equipment, according to the responsibilities and conditions previously established.

4.2.a.vi Grievance mechanism

Scala maintains an independent Communication and Ethics Channel that is permanently available to employees, customers, partners, suppliers, investors, and other stakeholders. The channel accepts anonymous reports, allows case tracking through a protocol number, and ensures confidentiality, impartial investigation, and protection against retaliation. The Compliance Department conducts investigations, the Ethics Committee deliberates on applicable cases, and Human Resources implements disciplinary measures. The effectiveness of the process is monitored through indicators, including, but not limited to, investigation and response times.

4.2.b Protecting the workforce

The protection of labor is guided by corporate policies, legislation, collective instruments, the ESMS and the supplier evaluation process. Due *diligence* considers working conditions, health and safety, integrity and risks of child, forced or slavery-like labor. Higher-risk suppliers are subject to complementary evaluation and periodic monitoring.

4.2.b.i Child labor

Scala prohibits child labor in its operations and requires verification of the minimum legal age at employment, in accordance with Convention No. 138 of the International Labor Organization ("ILO"). The Code of Conduct extends this requirement to suppliers and their value chain.

4.2.b.ii Forced labor

Scala prohibits forced labor, conditions analogous to slavery and human trafficking and provides for *specific due diligence* to reduce these risks among labor suppliers. The Code of Conduct prohibits suppliers from using or benefiting from these practices.

4.2.c Occupational health and safety

Health and safety are managed by the ESMS according to ISO 45001, with procedures for hazard identification, risk assessment, incident investigation, auditing, training and control of action plans. The system covers employees and third parties and uses a digital platform to monitor legal requirements, risks, deviations and non-conformities.

Since the Company began operations, no fatalities or significant occupational diseases have been recorded. Three recordable incidents involved direct employees, while 57 involved contracted workers. Based on the methodology reported by the Company, the total recordable incident rates were 0.08 for direct employees and 0.42 for contracted workers, while the corresponding severity rates were 15.22 and 37.61, respectively. This difference indicates greater exposure among contracted workers, particularly those engaged in construction activities. Although these indicators remain below the sector benchmarks presented in the report, the disparity between direct employees and contracted workers underscores the need for continued attention to contractor management. Preventive measures included approximately 91,000 inspections, 71,000 action plans with a 91% completion rate, and 492,000 hours of health and safety awareness activities for direct employees and contracted workers.

4.2.d Provisions for people with disabilities

Scala establishes equal opportunities and inclusion for people with disabilities and offers financial support to employees with children with disabilities, according to the applicable criteria. Emergency plans also provide assistance to people with disabilities or reduced mobility during evacuations.

4.2.e Workers engaged by third parties

Third parties are covered by the labor policies, the ESMS, the Supplier Code of Conduct and the Company's health and safety requirements. Scala provides for approval, auditing and periodic monitoring of the working conditions of critical suppliers; it incorporates safety indicators into the contractual evaluation, monitors deviations, conducts audits and promotes alignment actions with suppliers.

4.2.f Supply chain

The selection and monitoring of the Company's suppliers includes financial, reputational, environmental, social, labor and integrity due diligence, consultation of restrictive lists, negative media analysis and sustainability assessment. Scala also maintains a Code of Conduct, trainings, meetings and alignment events with its partners. Suppliers must comply with human rights, working hours, compensation, health and safety, freedom of association, non-discrimination, environmental protection and prohibition of child and forced labor requirements, extending them to their employees and subcontractors. Violations may result in corrective, contractual or legal measures.

4.3 Resource Efficiency and Pollution Prevention

Scala manages energy, water, materials, and waste through its ESMS; procedures for managing environmental aspects and impacts; monitoring of legal requirements; and specific programs addressing energy, emissions, and waste. The environmental management methodology covers operations, construction activities, and third-party activities; considers normal, abnormal, and emergency conditions; and requires controls for significant environmental aspects, including resource consumption, air emissions, effluents, waste, chemicals, spills, and contamination. The Company also conducts environmental *due diligence* when assessing potential sites, considering

historical land use, potential sources of contamination, water resources, waste, effluents, hazardous materials, sensitive environmental receptors, and legal compliance.

4.3.a Resource efficiency

Since its founding in 2020, Scala has operated with 100% renewable energy, through long-term power *purchase agreements (PPAs)*, backed by renewable energy certificates, becoming the first data center company in Latin America to achieve this milestone. Its data center portfolio has the lowest *Power Usage Effectiveness (PUE)* index in Latin America (< 1.4).

Scala uses renewable and certified electricity in its operations, through long-term contracts, I-REC certificates¹¹ and self-production of energy. In 2025, certificates corresponding to 366,627 MWh of hydro energy were retired, and the supply associated with the wind complexes contracted by the Company began in October of the same year. The data centers designed by Scala have a PUE design of less than 1.35. The projects also use LED lighting, air-cooled chillers and closed cooling systems, reducing operational energy and water consumption. The Company monitors resource consumption and evaluates efficiency opportunities through the matrices of environmental aspects and impacts.

4.3.a.i Greenhouse gases

Scala has prepared annual greenhouse gas inventories since its foundation according to the *GHG Protocol*, covering Scopes 1, 2 and 3. The 2023, 2024 and 2025 inventories were recognized with the Gold Seal of the Brazilian *GHG Protocol* Program, undergoing external verification by a third party accredited by Inmetro.

In 2025, Scala's greenhouse gas emissions totaled 4,424 tCO₂e for Scope 1; 18,351.54 tCO₂e for Scope 2 under the location-based method; zero tCO₂e for Scope 2 under the market-based method; and 114,682.10 tCO₂e for Scope 3. Scope 3 Category 2—capital goods—accounted for the largest share of the Company's indirect emissions, totaling 92,012.6 tCO₂e.

Direct emissions primarily result from the operation of backup generators and fugitive emissions from cooling systems. The Company reports carbon-neutral operations and has set a target of achieving net-zero emissions by 2050, using carbon credits that generate positive environmental and social impacts to offset residual emissions.

4.3.a.ii Water consumption

Scala-designed data centers use air-cooled chillers and closed-loop cooling systems, resulting in a *Water Usage Effectiveness ("WUE")* of zero for cooling under normal operating conditions, as no continuous water replenishment is required. One legacy facility in the state of São Paulo, acquired from a previous operator, is an exception because its cooling system requires continuous water consumption and discharge. In 2025, the Company's total water consumption was 152.69 megaliters.

¹¹ The I-REC (*International Renewable Energy Certificate*) is an international seal that proves that the electricity consumed by a company comes from renewable sources, such as solar, wind or hydroelectric

The primary measure planned to reduce potable water consumption at this facility is to enable, in partnership with the Basic Sanitation Company of the State of São Paulo (“Sabesp”), the use of reclaimed water from the Barueri Wastewater Treatment Plant in the cooling system, which currently operates in an open loop and consumes approximately 11,000 m³ of water per month. This measure will reduce demand for potable water and pressure on the public water supply. At its other facilities, the Company will continue to use air-cooled chillers and closed-loop cooling systems, which recirculate water and do not require continuous replenishment under normal operating conditions, while monitoring water consumption and identifying efficiency opportunities through its Integrated Management System and environmental aspects and impacts matrices.

4.3.b Pollution prevention

Pollution prevention is addressed through the ESMS and procedures applicable to construction and operations. The main environmental aspects include air emissions from generators; refrigerant gases; effluents; noise; construction and electronic waste; batteries; oils; fuels; chemicals; and incidents involving spills, fires, or containment failures. Significant environmental aspects are subject to controls such as inspections, procedures, training, preventive maintenance, secondary containment, monitoring, and emergency plans. Legal requirements are monitored through a dedicated system that records supporting evidence and action plans and provides for annual compliance verification.

4.3.b.i Wastes

Scala manages waste in accordance with the hierarchy of prevention, reduction, reuse, recycling, recovery, and environmentally sound final disposal. The system covers construction activities, operations, *retrofits*, facilities, and offices and includes waste segregation and temporary storage; qualification of transporters and disposal facilities; issuance of waste transportation documentation; and traceability through final disposal.

In 2025, waste management performance resulted in a significant reduction in total waste generation. The Company generated 20,151.05 metric tons of waste during the year, compared with 81,999.89 metric tons in 2024, representing a reduction of more than 75%. Of the 2025 total, 19,914.04 metric tons were non-hazardous waste (98.82%) and 237.01 metric tons were hazardous waste (1.18%). Waste streams included construction materials, electronic waste, metals, and office waste. The main hazardous waste streams generated in 2025, listed in ascending order by volume, were contaminated liquid effluent (water mixed with oil, grease, chemicals, solvents, and paint residues); lead-acid batteries; solids contaminated with oils, greases, paints, and solvents; used lubricating oil; lamps; portable batteries; and infectious waste.

Of the total waste generated, 15,949.68 metric tons were diverted from landfills, corresponding to a diversion rate of 79.2%, while 4,201.37 metric tons were sent to licensed landfills. Materials were recovered through recycling, preparation for reuse, and other recovery operations, including co-processing.

4.3.b.ii Hazardous materials management

Relevant hazardous materials include diesel fuel, lubricating oils, refrigerant gases, batteries, electronic equipment, maintenance chemicals, lamps, and contaminated waste. The Environmental Aspects and Impacts Management Procedure requires controls for storage, containment, maintenance, and legal compliance, while the Emergency Response Plans establish procedures for leaks, fires, explosions, battery incidents, containment failures, and contamination of soil, drainage systems, or water bodies. The facilities maintain environmental spill response kits, absorbent materials, containers for contaminated waste, and contact information for specialized service providers. The Emergency Response Plans for the facilities and headquarters require isolation of the affected area, safe shutdown of the source, protection of drains, consultation of safety data sheets, use of personal protective equipment, and environmental inspection following the incident.

4.3.b.iii Pesticides Use and Management

Scala does not use pesticide material or routine in its operations.

4.4 Community Health, Safety and Security

Scala manages community health and safety risks through its ESMS, environmental licensing and *due diligence* processes, emergency response plans, construction controls, and stakeholder engagement. The main risks associated with the construction and expansion of data centers include heavy vehicle traffic, noise, dust, debris on public roads, hazardous materials, fires, and disruptions to local infrastructure and services. During operations, risks primarily arise from electrical systems, generators, batteries, fuels, cooling systems, and vehicle traffic.

4.4.a Community health and safety

The identification of community risks is integrated into the environmental and social assessment, licensing process, implementation studies, risk management plans, and stakeholder engagement. The selection of new sites includes preliminary technical and legal assessments covering land-use history, potential contamination, water resources, surrounding land uses, and sensitive environmental and social receptors.

The most relevant construction-related risks and impacts perceived by surrounding communities will be managed through advance communication, active listening, engagement with community leaders, and operational adjustments to address noise, traffic, dust, and waste dispersion. During operations, community impacts are expected to be limited and manageable.

The facilities maintain access controls, site monitoring, fire protection systems, emergency response brigades, ambulance services, and emergency response plans. The corporate platform monitors indicators related to construction activities, fire protection equipment, environmental incidents and accidents, waste, water consumption, and community engagement activities.

4.4.a.i Infrastructure and equipment design and safety

Data centers comprise critical electrical and mechanical infrastructure, including substations, generators, batteries, diesel storage tanks, cooling systems, and fire protection equipment. Operational continuity is supported by power redundancy and centralized monitoring of cooling systems, generators, tanks, batteries, and electrical rooms. Expansion activities involve the concurrent construction of buildings and substations, temporarily increasing risks associated with construction activities and vehicle movements.

Cooling systems are installed on building rooftops and fitted with acoustic barriers. Noise emissions are generally low and are not expected to reach neighboring communities, even during periods of increased operation.

Scala shall maintain corporate design safety criteria covering structural stability; fire protection; electrical safety; tank integrity and containment systems; drainage; accessibility; road safety; and climate resilience. Relevant modifications and expansions shall continue to be preceded by hazard and change analyses, including, where applicable, HAZID (*"Hazard Identification"*), HAZOP (*"Hazard and Operability Study"*), quantitative risk assessments, or fire safety studies.

4.4.a.ii Hazardous materials management and safety

The most relevant hazardous materials used in the operation of the Project include diesel, lubricating oils, refrigerant gases, batteries, electronics and chemicals used in maintenance. Hazardous waste mainly arises from the maintenance of generators and batteries and is collected, which is transported and disposed of by specialized third-party companies.

4.4.a.iii Ecosystem Services

Data center infrastructure depends on provisioning and regulating ecosystem services, particularly water availability, drainage and flood control, thermal regulation, and the environment's capacity to assimilate air emissions and noise. Future project expansions, although outside the scope of this transaction, may affect these services through increased impervious surfaces, changes in drainage patterns, increased traffic, additional pressure on public infrastructure, and development near sensitive environmental receptors. Community concerns regarding water consumption are addressed through information disclosure, site visits, and consultation and dialogue processes.

4.4.a.iv Community exposure to disease

The main potential community health risks associated with the construction and operation of projects of this nature include dust and particulate matter generated during construction; standing water; inadequate waste management; increased movement of workers and vehicles; and the potential proliferation of disease vectors. Scala incorporates the assessment and management of community health risks into construction management plans and environmental inspections.

4.4.a.v Emergency preparedness and response

All facilities maintain emergency preparedness and response systems and resources, including fire extinguishers, smoke detectors, sprinkler systems, environmental spill response kits, 24-hour

emergency response brigades, ambulance services, evacuation routes, assembly points, and facility-specific plans. The scenarios addressed include fires, explosions, electrical incidents, fuel and chemical leaks, battery failures, environmental contamination, and natural hazards. Critical equipment and systems - including generators, tanks, batteries, electrical rooms, and cooling systems - are continuously monitored. The plans define responsibilities and procedures for isolating affected areas, mobilizing response teams, evacuating personnel, providing first aid, containing environmental releases, and communicating with external emergency services.

4.4.b Security personnel

Site security is coordinated by the Security Department and managed through the Operations, Physical Security, and Infrastructure Center. The Center validates access requests and monitors security systems and procedures, while third-party security companies perform access control, perimeter surveillance, and scheduled patrols in coordination with Scala. The Company maintains corporate procedures for controlling access by employees, customers, visitors, and suppliers, including system-based requests and approvals, identity verification, issuance and deactivation of credentials, use of biometric identification where applicable, assignment of access levels, and periodic review of granted permissions.

The Company holds weekly meetings with security service providers to review incidents, absenteeism, turnover, and occupational health matters, as well as periodic meetings with its executives. The procedures assign responsibilities to Physical Security, the Security Operations Center ("SOC"), Operations, emergency response brigades, and contracted companies for responding to intrusions, robberies, sabotage, and other emergency situations. They also provide for initial and refresher training, drills, support for incident investigations, and measures to prevent recurrence. In the event of an intrusion or robbery, the procedures prioritize the protection of life, closed-circuit television ("CCTV") monitoring, notification of security supervisors and competent authorities, and the avoidance of confrontation by private security personnel.

The Company's risk management process includes risk identification and assessment, assignment of responsibilities, preparation of action plans, monitoring of implemented measures, and evaluation of their effectiveness, providing a framework for the periodic review of security controls. Training for security personnel covers human rights and the graduated use of force. Most facilities employ unarmed security guards; armed security is used at only one location, based on the level of risk identified for the area. For this facility, the Company shall maintain evidence that the use of armed security is supported by a site-specific and proportionate risk assessment and that appropriate controls are in place for personnel selection, qualifications, training, licensing, the carrying and use of firearms, and the investigation of any incidents.

4.5 Land Acquisition and Involuntary Resettlement

The Project is not expected to result in the physical or economic displacement of people. However, if future land acquisitions by Scala - although not contemplated within the scope of this transaction - involve expropriation, compensation, or restrictions on access to or use of resources, the Company will, in addition to complying with applicable legislation, develop and implement appropriate instruments for managing involuntary resettlement. These instruments will seek to restore or,

whenever possible, improve the living conditions and livelihoods of affected people relative to their pre-displacement conditions.

4.6 Biodiversity Conservation and Natural Habitats

The Project is implemented in urban and rural areas that have already been modified by human activities, and no significant impacts on biodiversity or living natural resources are anticipated.

4.7 Indigenous Peoples

Scala's data centers generally have limited off-site impacts during operations and are typically developed on land acquired from private owners. However, these conditions do not preclude potential impacts on Indigenous Peoples and other traditional communities, including groups without official recognition or formal title to the lands they use. Accordingly, Scala shall apply its procedures for screening and selecting new sites to: (i) identify the presence of Indigenous Peoples, Quilombola communities, and other traditional communities within the Project's area of influence; (ii) assess potential impacts on their rights, territories, resources, livelihoods, health, safety, culture, and heritage, taking into account their use of land, natural resources, and ecosystem services.

4.8 Cultural Heritage

Scala's data centers are generally located on private land in urban or industrial areas, where risks to cultural heritage are expected to be relatively low. Nevertheless, Scala shall apply its procedures for screening and selecting new sites to include: (i) consultation of official databases and engagement with competent authorities and potentially affected communities to identify known cultural heritage resources or sites of traditional cultural use; (ii) assessment by qualified professionals of potential impacts on replicable, non-replicable, and critical cultural heritage; (iii) application of the mitigation hierarchy, prioritizing the avoidance of impacts and in situ preservation; (iv) informed consultation when communities use the area or attribute cultural value to it; (v) implementation of a chance finds procedure, incorporated into construction contracts, requiring the immediate suspension of work, protection of the site, notification of the competent authorities, assessment by qualified specialists, and formal authorization before work resumes; and (vi) preparation of site-specific management, monitoring, and community access measures where risks or impacts are identified.

5. Local Access to Project Documentation

The documentation related to the project can be accessed at this link: <https://scaladatacenters.com/>