# ESG Report

Biennium 2023-2024

# About this report

This document presents the results for the 2023-2024 biennium and marks the second Sustainability Report from CBA B+G.

During this period, we intensified our efforts in ESG – environmental, social, and governance – reflecting our continued commitment to sustainable development and the creation of shared value. We made progress in strategic indicators and achieved significant improvements in sustainability ratings, demonstrating growing maturity on the topic.

Digital transformation was a key pillar in this journey: we expanded processes and tools to enhance operational efficiency, eliminating repetitive tasks and focusing our efforts on guided creativity and the transformative power of Design.

We took an important step by structuring the ESG Committee, led directly by Bárbara Duavy, Partner and Head of People at CBA B+G, underscoring the importance of the topic in the company's core strategy.

We also deepened our involvement with the UN Global Compact, actively participating in knowledge tracks to broaden our understanding of the challenges and opportunities of sustainable development. We remain committed to our role in building a fairer and more sustainable society.

1

## OUR JOURNEY





# Message from our CEO



# "The results achieved reflect the commitment of our entire team and the understanding that ESG is a strategic pillar at CBA B+G."

Here at CBA B+G, our team has grown. We have invested in internal culture, expanded our service offering, and strengthened our positioning in strategic design, generating even greater impact for both business and people.

We also played an active role in strengthening our field of work by participating in industry associations, leading committees, and moderating relevant events that democratize knowledge and drive innovation within our professional community.

We close this cycle satisfied with the results achieved, while remaining aware that the path to sustainable development is ongoing. We will continue to evolve our operations, creating positive impact for people, the market, and the planet.

**Luis Bartolomei**Founder and CEO

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## WHO WEARE





# CBA B+G is a branding and design agency with a global presence, operating throughout Latin America.

**OUR MISSION** 

We seek to spark transformative interactions that generate positive impact for people and the planet.

In 2022, we launched our transformative goals aligned with the Global Compact. Now, with energy and enthusiasm, we are here to share the results of the past biennium, committed to achieving our goals—always with an open mind for dialogue and ready to create even better solutions across all areas in which we operate.

Let's move forward together on this journey of transformation.



# A strategic partner for brands

that want to think, create, and transform together.



## We are in Latin **America** y en el mundo.

## We're part of the WPP Group

The world's largest advertising and public relations company.

years in Brazil and in Latin America

SÃO PAULO, BRASÍLIA, LIMA & MEXICO CITY working collaboratively.

With offices in



## Our clients

























































In the 2023–2024 biennium, we served 209 clients.



## **Awards**

## **Biennium 2023-2024**

OMO VIBES

PACKAGING

**ABRE Award** Bronze Graphic Design

**Bornancini Award** Silver Limited Edition

**Dieline** Silver Household Maintenance & Home Improvement

FRISKIES PACKAGING

**ABRE Award** Bronze Graphic Design - Packaging Redesign







## **Awards**

## **Biennium 2023-2024**

NESTLÉ PASSATEMPO

PACKAGING

**Brasil Design Award** Silver Packaging Design (Usability)

**Brasil Design Award** Bronze
Design for Social Impact (Inclusion & Diversity)

BRASKEN

BRANDED ENVIRONMENT

**IF Award** Single prize Architecture & Interior Design

**Brasil Design Award** Silver Corporative Visual Communication

**Brasil Design Award** Bronze Environment Design







## **Awards**

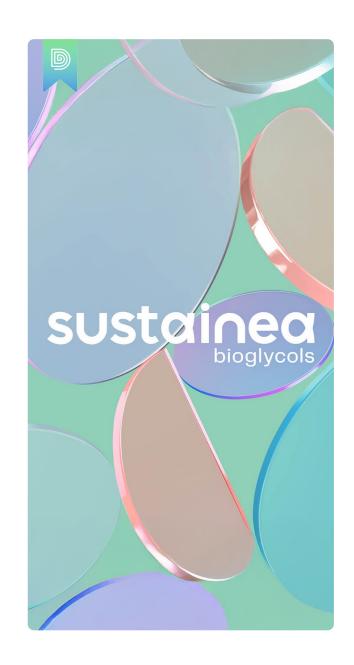
### **Biennium** 2023-2024

SUSTAINEA BRANDING

**Design for a Better World** Single prize Product, Service and Packaging Design

BRANDING

**Design for a Better World** Single Prize Product, Service and Packaging Design







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# **ESG**GOALS AND COMMITMENTS





# Message from our Head of People and ESG



We are proud to present our ESG Report. In addition to being an account of the public commitments we have made, it is also a celebration of the progress we achieved over the past two years. Our vision is set on 2030, and we are pleased to share that some of our goals have already been reached, demonstrating a genuine commitment to turning intentions into concrete actions.

These results reflect not only our strategic efforts but also the understanding that ESG is everyone's responsibility and must be embedded across all areas to ensure that CBA B+G becomes increasingly innovative and aligned with sustainability principles.

Our purpose – to drive transformation from the inside out – gains strength with every step we take, reinforcing our role in building a more positive and balanced society.

We believe this is an ongoing process, and each achievement inspires us to go further, guided by transparency, collaboration, and adaptability. We will continue moving forward together, joining forces to leave a lasting impact—not only in the present but also for generations to come.

We continue to transform, learn, and grow.

**Bárbara Duavy**Partner and Head of People, Culture and ESG



## Structuring and commitment to sustainability

In 2023, we established the ESG Committee as an essential part of our sustainable development journey. Its purpose is to implement our sustainability strategy, develop impact programs, and monitor KPIs related to our commitments.

The committee includes representatives from all areas of the company, ensuring that sustainability informs every decision and action within the organization. Since 2022, with the launch of our sustainability strategy, we have embraced the mission of contributing to more conscious consumption—understanding our role in transforming the product-service system and promoting a circular economy.

For us, conscious consumption means promoting meaningful experiences that meet people's needs and desires while minimizing environmental impact.

Guided by this vision, we direct our efforts toward contributing to the achievement of the United Nations' 17 Sustainable Development Goals (SDGs), pursuing consistent and agile results.

We are committed to evolving with quality and positive impact, strengthening our contribution to a more conscious, sustainable, and connected future.



# Positive Impact: ESG Highlights



ecovadis



SUSTAINABILITY SCORE

FORUM

#### UN Global Compact

We are signatories of the UN Global Compact.

## We won the Ecovadis silver seal in 2024.

This recognition places us among the top 15% of companies in our sector, reinforcing our commitment to best practices.

## We promote conscious consumption

Our collaborative forums foster impactful discussions with the team.





# **Positive Impact: ESG Highlights**



DIVERSITY
EQUITY
INCLUSION

100% **REMOTE** 

SOS.RS DESIGN

CERTIFICATION

DEMOGRAPHY

WAY OF WORK

CAMPAIGN

### Carbon neutralization

We were awarded the NETZERO label because we offset 100% of our carbon emissions through a regenerative agriculture project.

### Diversity that transforms

We have increased the proportion of Black, Mixed-race and other ethnic groups by 34%. We have more than 30% women on the board of directors.

## The only large Brazilian agency that is 100% remote.

We reduce environmental impacts and expand inclusion in the job market with our remote model.

#### Design for the community

We collected food, drinking water and essential items to support the communities affected by the floods in Rio Grande do Sul, reinforcing our commitment to positive social impact.



# **Positive Impact: ESG Highlights**



## **Evaluation of ESG Maturity**

In an innovative initiative, we now measure our ESG maturity in the agency's annual culture survey.



## Leadership network

We took part in the BDA 2024 jury, reinforcing our commitment to projects that have an impact and strengthen Brazilian design.



## Innovation with purpose

We are involved in initiatives that promote design as a tool for social and environmental transformation.



#### IAmAI Program

The IAmAI Program aims at digital transformation through the continuous learning of our team.

Under the UN's 2030 Agenda and its Sustainable Development Goals, we have elaborated:

7 transformative goals and 16 commitments to bring our purpose to life.

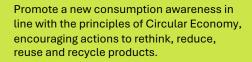
brasil.un.org/pt-br/sdgs



## Goals

## Our 7 transformative goals:

1



**ENVIRONMENTAL** 



2

Ensure equal opportunities and reduce inequalities in outcomes, through policies and affirmative actions

**SOCIAL** 

3

Ensure gender equality in leadership positions and at all levels of decision-making.

SOCIAL

4

Strengthen the physical and mental well-being of our team members in the face of structural social changes in the individual, social, family and professional spheres.

SOCIAL

5

Empower the entities that assist people in a vulnerable situation, using research and innovation tools to speed up the process of social, economic and political inclusion.

SOCIAL

6

Increase transparency at all levels of the company, ratifying purpose as the first factor of decision making.

OVERNANCE



7

Encourage our value chain to adopt good ESG

OVERNANCE



The commitments outline how we will reach each goal. We track KPIs, and by completing them, we achieve the objective. So far, we have fulfilled **8 out of the 16** commitments.



GOAL	COMMITMENT	
1 Promote a new consumption awareness in line with the principles of Circular Economy, encouraging actions to rethink, reduce, reuse and recycle products.	Provide training for all team members and value chain on reducing the environmental footprint.	
	2 Establish a partnership for the disposal of electronic waste across the entire value chair	١.
	Publish content aimed at breaking unsustainable consumption habits (structural consumption and fostering awareness of regenerative consumption.	ion)
	Achieve Net Zero by 2030 by minimizing emissions and offsetting any remaining direct and indirect emissions.	:
	Provide services and tools that support our clients in their sustainable journey.	



The commitments outline how we will reach each goal. We track KPIs, and by completing them, we achieve the objective. So far, we have fulfilled **8 out of the 16** commitments.



2 Ensure equal opportunities and reduce inequalities in outcomes, through policies and affirmative actions.

6 Reach 40% representativeness for other ethnicities, mainly Black people, with representation in all sectors of the company by 2030.

7 Increase representativeness, with the participation of LGBTQIA+ and persons with disabilities (PwDs).

3 Ensure gender equality in leadership positions and at all levels of decision-making.

8 Have a female position on the board of directors, which represents 30%.

9 Extended paternity leave with joint actions of active parenting awareness.



The commitments outline how we will reach each goal. We track KPIs, and by completing them, we achieve the objective. So far, we have fulfilled **8 out of the 16** commitments.



GOAL	COMMITMENT
4 Strengthen the physical and mental well-being of our team members in the face of structural social changes in the individual, social, family and professional spheres.	Encourage constant discussion about the impact of social structural changes between the individual, social, family and professional spheres.  Implement preventive medicine actions aimed to reduce and manage health risks.
5 Empower the entities that assist people in a vulnerable situation, using research and innovation tools to speed up the process of social, economic and political inclusion.	Increase by 5 times the number of institutions impacted by the UNA Program.
	Evolve the UNA consulting model into a model of consulting platform, expanding its reach.



The commitments outline how we will reach each goal. We track KPIs, and by completing them, we achieve the objective. So far, we have fulfilled **8 out of the 16** commitments.



GOAL	COMMITMENT
<b>6</b> Increase transparency at all levels of the company, ratifying purpose as the first factor of decision making.	Implement oversight of organizational performance management in all areas of the company.
	Use data intelligence as a resource in decision making and establish committees with defined roles.
7 Encourage our value chain to adopt good ESG practices.	Implement the Transformative Chain Program across our value chain until 2030, for the evolution of ESG criteria.



# 8 of the 16 commitments have been fulfilled.



#### **ENVIRONMENTAL**

- Publish content aimed at breaking unsustainable consumption habits (structural consumption) and fostering awareness of regenerative consumption.
- Achieve Net Zero by 2030 by minimizing emissions and offsetting any remaining direct and indirect emissions.



#### SOCIAL

- Increase representativeness, with the participation of LGBTQIA+ and persons with disabilities (PwDs).
- Have a female position on the board of directors, equivalent to 30% representation.
- Encourage constant discussion about the impact of structural social changes on the individual, social, family and professional spheres.
- Implementing preventive medicine actions aimed at reducing and managing risks to health.



#### GOVERNANCE

- Implement auditable organizational performance supervision policies in all areas of the company.
- Use data intelligence as a strategic resource in decision-making and establish committees with well-defined roles.



## GOAL X Promote a new consumption awareness in line with the principles of Circular Economy, encouraging actions to rethink, reduce, reuse and recycle products.

#### COMMITMENTS

- Provide training for all team members and value chain on reducing the environmental footprint.
- Establish a partnership for the disposal of electronic waste across the entire value chain.
- Publish content aimed at breaking unsustainable consumption habits (structural consumption) and fostering awareness of regenerative consumption.
- Achieve Net Zero by 2030 by minimizing emissions and offsetting any remaining direct and indirect emissions.
- Provide services and tools that support our clients in their sustainable journey.

#### **SDGs**





#### **MATERIAL THEME**

SOLID WASTE, REGENERATION OF THE ENVIRONMENT, GHG EMISSION.

#### COMMITMENT 1

**Provide training for all employees** and value chain on reducing environmental footprint.

For this commitment, we promoted discussions on environmental awareness with our employees through the Café forum, which addresses key topics related to reducing environmental impacts.

Each event explored the topic from different perspectives. On the right, examples of forums held.



#### How the recycling chain works

Our partner Eureciclo presented details about the recycling process and reinforced the role of companies in environmental sustainability.



Ricardo Tavszi Analyst at Eureciclo



#### **IA + Sustainability**

Our guest shared possibilities for using AI in circular projects, such as field research and design for disassembly.

#### **Guest speaker**

Fábio Sant'anna Market Development at Cazoolo



### Mc Donald's and its ESG strategy

We learned about the sustainable practices adopted by the brand, inspiring employees with a real-world market example.

#### **Guest speaker**

Marie Tarrisse Head of Sustainability at Arcos Dourados







Provide training for all employees and value chain on reducing environmental footprint.

#### **RESULTS**

06h

was the total training time during the 2023-2024 biennium.

#### **NEXT STEPS**



#### **Expansion to the value chain**

In our next cycle, the goal is to expand training to include partners and suppliers.



#### **Training hours**

Set an annual target for training hours and ensure content is available for asynchronous access. Establish a partnership for the disposal of electronic waste across the entire value chain.

Currently, all end-of-life electronic equipment from our employees is sent to **NGO Ecodigital**, a nonprofit organization focused on recycling and digital inclusion.

All electronic devices from employees that reach the end of their useful life are forwarded for recycling through an established partnership with NGO Ecodigital.

This process is well established and operates efficiently, reinforcing our environmental responsibility and ensuring proper disposal.



COMMITMENT 2

## Establish a partnership for the disposal of electronic waste across the entire value chain.

#### **RESULTS**

172

electronic devices sent for recycling

**INCLUDING** 

21

computers

Actions in compliance with environmental regulations



#### **NEXT STEPS**



#### **Recycling Institutions Map:**

Develop a national mapping tool with practical information for the proper disposal of electronic waste.



#### **Support for the Supply Chain**

Make the map available and create a guide to encourage suppliers and partners to adopt correct disposal practices.

Publish content aimed at breaking unsustainable consumption habits (structural consumption) and fostering awareness of regenerative consumption.

We currently publish a monthly internal newsletter, **SOMOS**, which features a dedicated ESG section titled **Design for Positive Impact.** 

This initiative gathers and shares content focused on raising awareness and promoting sustainable practices.

These materials have helped engage employees and partners, reinforcing our message about the importance of responsible and regenerative behaviors.

| Abril 2025 | | Abril 2025 |

## SOMOS

Ei, como vai?

Está quente por aí também? Vamos que vamos, lembre-se de beber muita água e vem conferir as novidades:

### design para impacto positivo









#### :: Pacto Global da ONU e Capitalismo Consciente

Este mês celebramos nossa associação ao Capitalismo Consciente, um movimento que fomenta a implementação de estratégia e liderança conscientes pelas empresas, para que gerem impacto e valor para a sociedade.

Continuar Lendo →





**Publish content aimed at breaking** unsustainable consumption habits (structural consumption) and fostering awareness of regenerative consumption.

#### **RESULTS**

Published content

#### **NEXT STEPS**



Set annual targets for the number of publications, measuring the consistency and impact of the content produced. This will allow us to assess the evolution of the strategy over time and identify opportunities to expand its reach.



Achieve Net Zero by 2030 by minimizing emissions and offsetting any remaining direct and indirect emissions.

In addition to being a fully remote company, our cultural code prioritizes remote interactions with our team, clients, and partners, reducing unnecessary travel. We have also opted to digitize materials previously printed for workshops and training sessions.

Our emissions are primarily associated with travel for in-person meetings and the organization of events such as workshops, celebrations, and strategic gatherings—activities that represent less than 10% of our interactions and deliverables.



We earned the CO<sub>2</sub> Neutral 2024 seal from Eccaplan by offsetting 100% of our carbon emissions through a regenerative agriculture project.

CBA B+G is committed to achieving carbon neutrality (Net Zero) and has chosen to offset its emissions through the Terrus Carbon Coffee project. This regenerative agriculture initiative uses technology developed by Quanticum to map and manage soil with precision - enhancing carbon capture and storage while reducing greenhouse gas emissions from agricultural practices.



COMMITMENT FULFILLED COMMITMENT 4

## Achieve Net Zero by 2030 by minimizing emissions and offsetting any remaining direct and indirect emissions.

The decision to support the Terrus Carbon Coffee project is based on two key factors:

## 1 Engagement with the Food Industry:

Given our extensive work with the food sector, supporting a sustainable agriculture project reinforces our commitment to responsible practices throughout the value chain.

#### 2 Alignment with the Sustainable Development Goals (SDGs):

The Terrus Carbon Coffee project contributes to SDGs that extend beyond our direct scope of action, allowing us to broaden our impact and support additional global goals..



Achieve Net Zero by 2030 by minimizing emissions and offsetting any remaining direct and indirect emissions.

#### GHG EMISSIONS INVENTORY (GREENHOUSE GAS)

2023

SCOPE	tCO2e
Fugitive emissions	7,35
Electricity consumption	3,18
Logistics (transportation)	1,73
Waste	0,41
Business travel	28,16
TOTAL	40,82

2024

SCOPE	tCO2e
Fugitive emissions	11,58
Electricity consumption	3,34
Logistics (transportation)	1,61
Waste	0,41
Business travel	34,26
TOTAL	51,21

#### **NEXT STEPS**



Continue adopting measures to minimize our footprint, reinforcing our commitment to sustainable practices and carbon neutrality.

# Provide services and tools that support our clients in their sustainability journey.

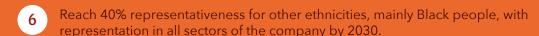
We are in the early stages of implementing this commitment and, so far, have focused on adapting our methodologies in an agile and in-depth manner to meet the challenges presented by clients in circular economy and sustainable strategy projects.

This initial effort reflects our commitment to building solutions that promote more sustainable practices over time.



### GOAL 22 Ensure equal opportunities and reduce inequalities in outcomes, through policies and affirmative actions.

#### COMMITMENTS





#### SDGs



#### **MATERIAL THEMES**

**DIVERSITY AND INCLUSION** 

**Reach 40% representativeness** for other ethnicities, mainly Black people, with representation in all sectors of the company by 2030.

To advance this goal, we established an affirmative hiring program that prioritizes racial inclusion as a central criterion in our recruitment processes. Additionally, by adopting a fully remote model and choosing not to maintain a headquarters in a privileged area of São Paulo, we significantly expanded access to talent from various neighborhoods and states—promoting greater inclusion and equity.

These efforts not only support our racial diversity targets but also enrich our organizational culture by bringing in diverse and innovative perspectives..



Reach 40% representativeness for other ethnicities, mainly Black people, with representation in all sectors of the company by 2030.

#### **DIVERSITY KPIs**

LATINA         1,3%           INDIGENOUS         1,3%           YELLOW         6,6%           BLACK         7,9%           MIXED-RACE         17,1%           WHITE         65,8		
YELLOW         6,6%           BLACK         7,9%           MIXED-RACE         17,1%	LATINA	1,3%
BLACK 7,9%  MIXED-RACE 17,1%	INDIGENOUS	1,3%
MIXED-RACE 17,1%	YELLOW	6,6%
	BLACK	7,9%
WHITE 65,8	MIXED-RACE	17,1%
WHITE 65,8		
	WHITE	65,8

+32%

representation of Black, Mixed-race and other ethnic groups

#### **NEXT STEPS**



We plan to launch a mentorship program focused on diverse talent, aiming to accelerate the technical and cultural development needed to access more strategic positions.



We also intend to include the topic of Diversity & Inclusion in training sessions for both leadership and teams, emphasizing existing barriers and opportunities.

Increase representativeness, with the participation of LGBTQIA+ and persons with disabilities.

Over the past two years, we achieved a 5% increase in representation.

This result was made possible by expanding and improving our recruitment processes in partnership with stakeholders committed to Diversity & Inclusion (D&I).

It is worth noting that current Brazilian legislation prohibits discrimination based on gender, sexual orientation, and gender identity in the workplace. However, our efforts go beyond legal compliance - promoting a truly inclusive environment where every identity is respected and represented.



Increase representativeness, with the participation of LGBTQIA+ and persons with disabilities.

#### PERSONS WITH DISABILITIES (PwDs

We implemented actions to increase representation and reached a 5% growth during the period. We will continue investing in more robust initiatives to ensure a diverse and inclusive workplace.

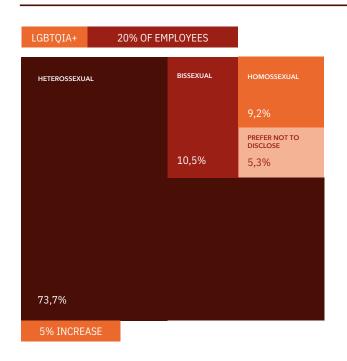
Although companies with fewer than 100 employees are not legally required to meet quotas for hiring persons with disabilities (PwDs), we believe inclusion is a shared responsibility.

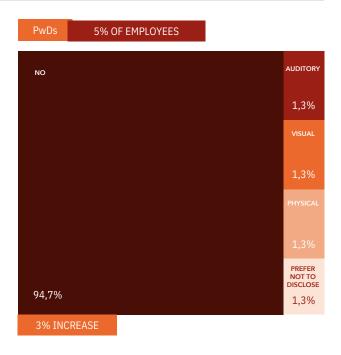


GOAL

Increase representativeness, with the participation of LGBTQIA+ and persons with disabilities.

#### **DIVERSITY & INCLUSION KPIS**





#### **NEXT STEPS**

We have achieved our target, but we remain committed to strengthening our diversity efforts. To that end, we will implement the following actions:

- 1 Inclusive communication: Strengthen communication initiatives that highlight inspiring stories from non-binary employees and PwDs.
- 2 Strategic partnerships: Establish collaborations with institutions specialized in the inclusion of PwDs to increase their participation in recruitment processes.
- 3 Adaptation of internal processes: Ensure physical, technological, and cultural accessibility to effectively integrate and support PwD talent.

COMMITMENT **FULFILLED** 

# Ensure gender equality in leadership positions and at all levels of decision making.

#### COMMITMENTS



9 Extended paternity leave with joint actions of active parenting awareness.

#### SDGs



#### **MATERIAL THEMES**

**GENDER EQUITY** 

Have a female position on the board of directors, which represents 30%.

Currently, 40% of our advisory board is composed of women, following the addition of a new partner and three directors during the biennium. This milestone reinforces our commitment to gender equity in strategic positions.



#### Have a female position on the board of directors, which represents 30%.

#### **EQUITY KPIs**

Beyond the target, we aim to promote gender balance between leaders and team members, as shown in the indicators below.

MEN 56% WOMEN 44%

TOTAL OF EMPLOYEES

41% WOMEN 59%

40%

Women on the advisory board **NEXT STEPS** 



#### **Support continuous development:**

Create internal programs to identify and prepare women with leadership potential for future strategic roles.



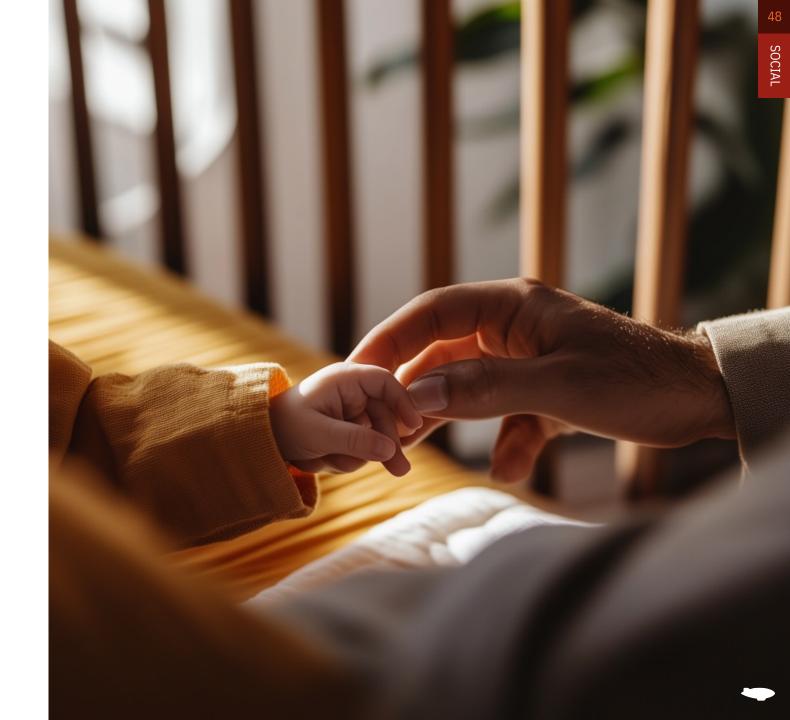
#### **Support women in leadership:**

Implement mentorship and targeted training to ensure women on the board have an active voice and play a leading role in decisionmaking.

# Extended paternity leave with joint actions of active parenting awareness.

We provide a 20-day parental leave for fathers. We also engaged in an assessment conducted by the consultancy Filhos no Currículo, which recognized our advanced level of maturity in supporting parenthood. In addition, we are developing a project to introduce a phased return-to-work benefit for parents.

The People team has played an active role, participating in events focused on advocating for 120-day parental leave for fathers, reinforcing our commitment to continuous progress on this topic.



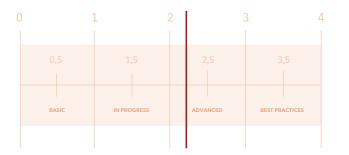
# Extended paternity leave with joint actions of active parenting awareness.

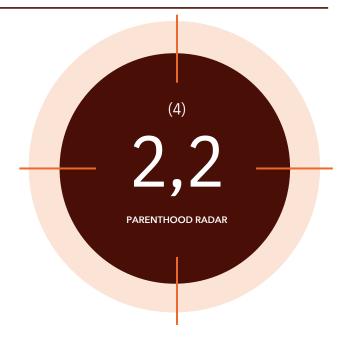
#### **DIVERSITY KPIs**

20 days current parental leave period

Maturity level in parenthood policies

filhos no currículo





#### **NEXT STEPS**

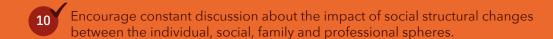


#### **Support continuous development:**

Continue implementing actions to raise awareness around parenthood, aiming to achieve greater equity in parental leave for both mothers and fathers.

# GOAL 4 Strengthen the physical and mental well-being of our team members in the face of structural social changes in the individual, social, family and professional spheres

#### COMMITMENTS



Implement preventive medicine actions aimed to reduce and manage health

#### **SDGs**



#### MATERIAL THEMES

**HEALTH CARE AND WELLNESS** 

Encourage constant discussion about the impact of social structural changes between the individual, social, family and professional spheres.

The **Café+ forum** has been a continuous success, with active employee participation in discussions on mental health and well-being.

Held every two months, the event features guest experts and speakers addressing topics suggested by employees.

This initiative helps to strengthen an inclusive and innovative company culture.

The sessions promote an open environment for dialogue, allowing everyone to share experiences and suggestions.

The People team uses the feedback collected to continuously improve its actions, ensuring a lasting positive impact on employee health and well-being.



SOCIAL

**Encourage constant discussion** about the impact of social structural changes between the individual, social, family and professional spheres.

#### **RESULTS**

average employee participation in the



Guest experts offer valuable insights and lead enriching discussions on each topic

#### **NEXT STEPS**



Continue the Café+ program, prioritizing current and relevant topics for employee wellbeing.



Deepen the analysis of feedback to improve future sessions, ensuring topics reflect team needs and contribute to a healthy work environment.

Implement preventive medicine actions aimed to reduce and manage health risks.

In 2023 and 2024, we invested in preventive healthcare and holistic well-being initiatives, aiming to provide employees with tools and support to maintain a healthy lifestyle - both physically and mentally.

These actions were designed with the intention of offering accessible, flexible, and ongoing care, enabling our team to integrate preventive practices into their daily routines in a simple and effective way.

Progress on these initiatives is closely monitored by the People team, which is committed to ensuring that all employees have access to the benefits and receive the necessary support to use them appropriately.



#### Implement preventive medicine actions aimed to reduce and manage health risks.

#### **RESULTS**



Days of paid leave



#### Conexa Saúde

24/7 medical and psychological consultations via telemedicine



#### Wellhub (Gympass)

Access to physical activities, mental health, and wellbeing resources



#### **Psicologia Viva**

Psychotherapy with a network of over 5,000 specialized psychologists





Continue monitoring employee well-being through climate and pulse surveys, as well as qualitative feedback collected by the People team, to identify improvement areas and emerging needs.



Continue promoting the available benefits and encouraging their use, with a focus on education and awareness regarding the importance of preventive and mental health care.



# Empower the entities that assist people in a vulnerable situation, using research and innovation tools to speed up the process of inclusion.

#### COMMITMENTS

12 Increase by 5 times the number of institutions impacted by the UNA Program.

Evolve the UNA consulting model into a model of consulting platform, expanding its reach.

#### SDGs





#### **MATERIAL THEMES**

SOCIAL DEVELOPMENT, PARTNERSHIP WITH CIVIL SOCIETY ORGANIZATIONS

Increase by 5 times the number of institutions impacted by the UNA Program;

Evolve the UNA consulting model into a model of consulting platform, expanding its reach.

#### **UNA Program**

An initiative designed to empower NGOs across different sectors by mapping social vulnerability indicators to enhance their impact on communities. The program produces accessible reports with systematized insights, facilitates impact assessment, and promotes an analytical culture within organizations—supporting decision-making and the development of medium- and long-term strategies.



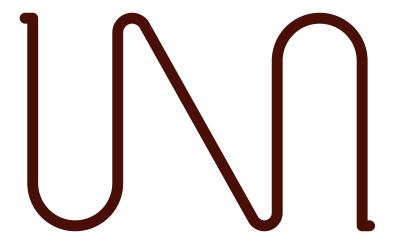


Increase by 5 times the number of institutions impacted by the UNA Program;
Evolve the UNA consulting model into a model of consulting platform, expanding its reach.

The project is currently in its initial planning phase. We have conducted benchmarks and a detailed analysis of the first cycle and have begun restructuring the program to automate processes using Artificial Intelligence.

The objective is to prioritize scalability and expand the program's impact by adjusting the database, forms, and management processes to create a functional MVP.

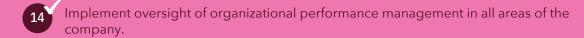
We are validating a new methodology that includes Al-generated reports and benchmarks, while also expanding the onboarding of new associations across Brazil. Additionally, we are monitoring indicators and projecting the program's growth based on the established baseline, ensuring alignment with the defined transformative goals.

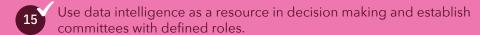




# Increase transparency at all the levels of the company, ratifying purpose as the first factor of decision-making.

#### COMMITMENTS





#### **SDGs**



#### **NATERIAL THEMES**

**GOVERNANCE AND TRANSPARENCY** 

Implement oversight of organizational performance management in all areas of the company.

We developed a **Code of Conduct**, validated by the board and signed by all employees and partners.
All financial processes have been mapped, recorded in the system, and reconciled daily, ensuring transparency in financial flows.

The Code is available on both the website and the internal platform, promoting transparency and ethics in business practices. In the Finance department, we implemented approval thresholds involving different individuals in each payment process, helping to prevent fraud and errors.

















# Implement oversight of organizational performance management in all areas of the company.

#### **RESULTS**

- All departments contributed suggestions for the Code of Conduct, which was validated by the board.
- ♣ 100% of employees signed the Code of Conduct within two months of its release.
- 100% of financial transactions go through all approval levels.

- Financial activities are recorded in the system and reconciled daily.
- Financial processes have been reviewed and documented.

#### **NEXT STEPS**



Conduct regular training sessions on the Code of Conduct and transparency policies for all employees.



2. Implement oversight policies to ensure adherence to and effectiveness of the Code of Conduct.



Develop mechanisms to increase transparency in decision-making processes across other areas of the company, such as product development and resource allocation.



**Business Sustentability** 

**Business Modelling** 

**Business Execution** 

**Team Directives** 

Team Management

Operations



Use data intelligence as a resource in decision making and establish committees with defined roles.

Organizational structures support the achievement of our business vision. Each corporate layer must

understand that vision and its objectives, developing methodologies, policies, and processes to support its role. This structure defines roles and responsibilities, helping each layer fulfill its goals.

The flow of information reveals whether daily processes are aligned with strategic objectives and moving us closer to our vision. Monitoring and analysis should be peoplecentered and data-driven, guiding decisions that develop the team, strengthen the culture, and drive results.

Use data intelligence as a resource in decision making and establish committees with defined roles.

#### **RESULTS**

100% adherence to the governance model

100% of policies made available

#### **NEXT STEPS**



We aim to adopt a periodic review process of the governance model, incorporating feedback from different corporate layers and the continuous analysis of strategic data to identify necessary adjustments.





## Encourage our value chain to adopt good ESG practices.

#### COMMITMENTS

Implement the Transformative Chain Program across our value chain until 2030, for the evolution of ESG criteria.

#### SDGs



#### **MATERIAL THEME**

**VALUE CHAIN** 

Implement the Transformative Chain Program across our value chain until 2030, for the evolution of ESG criteria.

In 2024, we made significant progress in building our **Transformative Supply Chain Program**.

We defined the program's stages and the responsibilities of each involved area, ensuring efficient execution within the established timeline.

We are fostering a collaborative environment with internal stakeholders to align expectations and facilitate implementation.

The ESG team is developing the engagement strategy, while the Operations and Finance teams are structuring processes to incorporate social and environmental criteria into the supplier onboarding process.



Implement the Transformative Chain Program across our value chain until 2030, for the evolution of ESG criteria.

#### **RESULTS**

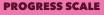
- Program stages and responsibilities defined.
- Collaborative space created to align internal stakeholders.

- Engagement strategy established.
- Supplier questionnaires integrated into financial processes, promoting transparency.

#### **NEXT STEPS**



Program launch scheduled for the second half of 2025.





## Goals

### CBA B+G ESG Goal Achievement 2023-2024 Biennium

GOAL	COMMITMENT	PROGRESS SCALE	STATUS
1 Promote a new consumption awareness in line with the	Provide training for all team members and value chain on reducing the environmental footprint.	50%	IN PROGRESS
principles of Circular Economy, encouraging actions to rethink, reduce, reuse and recycle products.	2 Establish a partnership for the disposal of electronic waste across the entire value chain.	50%	IN PROGRESS
	Publish content aimed at breaking unsustainable consumption habits (structural consumption) and fostering awareness of regenerative consumption.	100%	FULFILLED
	Achieve Net Zero by 2030 by minimizing emissions and offsetting any remaining direct and indirect emissions.	100%	FULFILLED
	5 Provide services and tools that support our clients in their sustainable journey.	10%	PLANNING
2 Ensure equal opportunities and reduce inequalities in		70%	IN PROGRESS
outcomes, through policies and affirmative actions.	7 Increase representativeness, with the participation of LGBTQIA+ and persons with disabilities (PwDs).	100%	FULFILLED
3 Ensure gender equality in leadership positions and at all levels of decision-making.	8 Have a female position on the board of directors, which represents 30%.	100%	FULFILLED
	Extended paternity leave with joint actions of active parenting awareness.	50%	IN PROGRESS
4 Strengthen the physical and mental well-being of our team members in the face of structural social changes in the individual, social, family and professional spheres.	Encourage constant discussion about the impact of social structural changes between the individual, social, family and professional spheres.	100%	FULFILLED
	Implement preventive medicine actions aimed to reduce and manage health risks.	100%	FULFILLED
<b>5</b> Empower the entities that assist people in a vulnerable	(12) Increase by 5 times the number of institutions impacted by the UNA Program.	20%	PLANNING
situation, using research and innovation tools to speed up the process of social, economic and political inclusion.	Evolve the UNA consulting model into a model of consulting platform, expanding its reach.	20%	PLANNING
6 Increase transparency at all levels of the company, ratifying purpose as the first factor of decision making.	14 Implement oversight of organizational performance management in all areas of the company.	100%	FULFILLED
	Use data intelligence as a resource in decision making and establish committees with defined roles.	100%	FULFILLED
7 Encourage our value chain to adopt good ESG practices.	Implement the Transformative Chain Program across our value chain until 2030, for the evolution of ESG criteria.	60%	IN PROGRESS

# APPENDIX



This report was prepared based on information provided by the ESG, Legal, Commercial, Operations, and People departments.

In addition to data collection, all areas of the company also contributed indirectly through the ESG Committee. The reported data covers the period from January 1, 2023, to December 31, 2024. The report also presents qualitative and quantitative indicators related to the material topics prioritized in 2022, based on industry benchmarking and the materiality matrix of the WPP group, of which we are a part. These topics are referenced in the 2022 Sustainability Report, available on our website.

To ensure more accurate tracking of goals, we developed a measurement scale—that is, a way to quantify the percentage of each goal already achieved. The principles behind the creation of this scale are presented on the following page.

Any questions, comments, or suggestions regarding the content of this report may be sent to the email address: esg@cba-bmaisg.com



### Goals

# **Goal Progress Scale** (GPS)

To ensure clarity and consistency in tracking organizational goals, we adopted two progress scale models.

These models were structured based on different theoretical principles, taking into account the nature of each goal—whether qualitative (non-numerical) or quantitative (numerical). This distinction allows for more effective monitoring, aligned with the specific needs of measurement and communication of results.

Next to this section, you will find the theoretical framework for each scale.

#### **NUMERICAL GOALS**

statistical scale based on the proportionality of the figures achieved.

#### **NON-NUMERICAL GOALS**

A scale based on Earned Value Management (EVM), adapted for the qualitative monitoring of actions; it is based on the completion of planning and execution stages.

# Global Compact



Launched in 2000, the Global Compact is a call for companies to align their strategies and operations with **Ten Universal Principles** in the areas of Human Rights, Labor, Environment, and Anti-Corruption, and to **take actions that help address society's challenges**.

We are committed to our responsibility to contribute to the achievement of the 17 Sustainable Development Goals (SDGs).

The Global Compact, to which we are a signatory, is a voluntary initiative that provides guidelines for promoting sustainable growth and citizenship through committed and innovative corporate leadership



# This report reflects our commitment to sustainable transformation, guided by clear goals and aligned with ESG principles.

We recognize that progress is a collective journey and that the challenges we face require innovation, collaboration, and a long-term perspective. Each commitment we make is an opportunity for learning and continuous improvement, reinforcing our determination to create a positive impact for our clients, employees, and society as a whole.

Moving forward together toward a sustainable future!

# cba B+G



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