

SUSTAINABILITY REPORT 2023



MILPLAN
ENGENHARIA



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About the report

GRI 2-3

MILPLAN presents its second Sustainability Report, covering the period from January 1st to December 31st, 2023. The document highlights the main advancements, challenges, opportunities, and achievements of the past year, as well as the goals and strategies for the company's future.

Published annually, the report aims to provide a comprehensive and transparent view of the company's practices and performance regarding social, environmental, and governance aspects. It adheres to the guidelines of the Global Reporting Initiative (GRI), with its chapters structured around the three main ESG (Environmental, Social, and Governance) dimensions, tailored to the organizational context, as well as to material

topics, which represent one of the developments in 2023.

Some of the indicators presented in this report began to be monitored by MILPLAN in 2023, and therefore historical data from previous years may not be available. The company is committed to adhering to the principle of comparability from this report onwards, providing context and enabling readers to better understand its performance over time.

Thank you for your interest in the company's results in 2023. This report reaffirms our commitment to advancing responsibly and sustainably, contributing to the development of a more just and prosperous future for all.



Learn more in the ESG Agenda chapter.



Message from the CEO

GRI 2-22

Reflecting on MILPLAN's key events in 2023 fills me with pride. The year was guided by our short and long term Strategic Planning, enabling advancements and the consolidation of fundamental changes necessary to achieve our objectives.

Conceptually, the period can be characterized by our focus on strengthening our more human, agile, and action-oriented aspects, which guided several important decisions. With determination and courage, we reevaluated our processes, reinforced the organizational structure, strengthened our culture, and enhanced the role. Furthermore, we made strides in building our ESG agenda, catalyzing transformations within the company.

We focused on six main challenges: ensuring project outcomes; selectively operating in competitive markets; advancing in project planning and management; strengthening organizational culture; accelerating the development of leadership competencies aligned

with MILPLAN's culture and strategy; and empowering the operational workforce. All these initiatives are directly linked to the company's performance and sustainable growth.

Advances in the management and planning of the projects have increased the standardization, efficiency, and safety of our operations. Another highlight has been the development of the MILPLAN leaders, stemming from a robust training of both executive and operational leadership. This has strengthened the company culture in its operations, increasingly incorporating our values into how things are done across all fronts.

A significant change this year was the beginning of the reformulation of our organizational structure, solidified in 2024. Our goal was to reduce hierarchy and the command-and-control model, making the company more horizontal. This facilitates greater collaboration among employees and fosters a culture of cooperation, driving agile, creative, and effective solutions.





"The company is not only made up of processes; it is primarily made up of people. Training, empowering, and strengthening people are fundamental to become increasingly better and more sustainable."

As a result, in 2024, we created the Engineering Management division, which encompasses the project office and procurement area, optimizing and integrating cost estimates. We reinforced the legal and compliance structure and implemented the ESG area. Linked to the Commercial Division, the area focuses on strategies and initiatives related to environmental, social, and governance (ESG) aspects.

We continue to invest in Quality, Health, Safety, and Environment (QHSE), increasingly focused on innovations to achieve state-of-the-art standards in projects, tailored to the level and scale of the projects in which MILPLAN operates.

We acknowledge that there is still much to be done, and our actions in 2023 demonstrate our determination to move forward. This report reflects the progress and challenges we experienced throughout the year. More robust than before, it provides a database that will enable the comparability of indicators, demonstrating our commitment to adopting best practices in accountability and transparency.

Through all these efforts, I affirm that in 2023, we made significant strides toward our future.

Leonardo Mendes,
MILPLAN's CEO.





MILPLAN

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About us

GRI 2-6

#WEAREMILPLAN

For 41 years, MILPLAN Engenharia has been committed to develop both people and the nation through its work in the electromechanical assembly engineering sector, delivering services to Brazil's leading industries.

Our team leverages decades of experience to focus on the future. We continuously pursue innovation and improvement, aiming for excellence, productivity, sustainability, and safety. Beyond contributing to the nation's progress, we are committed to investing in the development of our people and the communities where we operate.

Today's MILPLAN is the result of the collective efforts from managers, board members, employees, clients, and partners who believe in the founder's dream, Engineer Magno Mendes Vilaça, to create a good company for both people and Brazil.



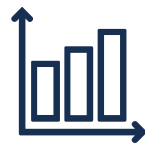


MILPLAN in numbers

GRI 2-6



41 years of
history



Among the top 3
electromechanical
assembly companies in
Brazil, according to
O Empreiteiro magazine



More than 440
projects completed
throughout its
history, including
13 in 2023



Operations in 11
cities across 3
states in Brazil



7,540 employees in
2023



More than
BRL 2 million
allocated to
social projects

Social Media

In 2023, we expanded our digital presence by actively engaging on social media platforms such as Instagram and LinkedIn. This strategic effort has enhanced our reach and engagement with our target audiences.



85.8% increase in
Instagram follower base
over the past year



473% increase in
LinkedIn follower
base over the past
three years



Business Principles



PURPOSE

To build a better and sustainable Brazil



VISION

Achieving excellence in industrial projects, with transformative people



VALUES

Safety
Ethics
Colaboration
Simplicity
Customer focus
Results orientation



BUSINESS

Contributing to our client's success by providing effective solutions for industrial projects.



Want to learn more about MILPLAN?
Visit our website!



Operations

GRI 2-6

MILPLAN's operations focus on serving Brazil's primary and manufacturing industries. Consequently, the company serves clients in various locations, deploying dedicated and experienced teams for each contract.

Services

- Electromechanical assembly
- Civil construction projects
- Construction and installation of pipelines
- Major repairs and maintenance during scheduled shutdowns
- Commissioning, start-up, and assisted operation
- Procurement and supply of equipment and materials

Key markets

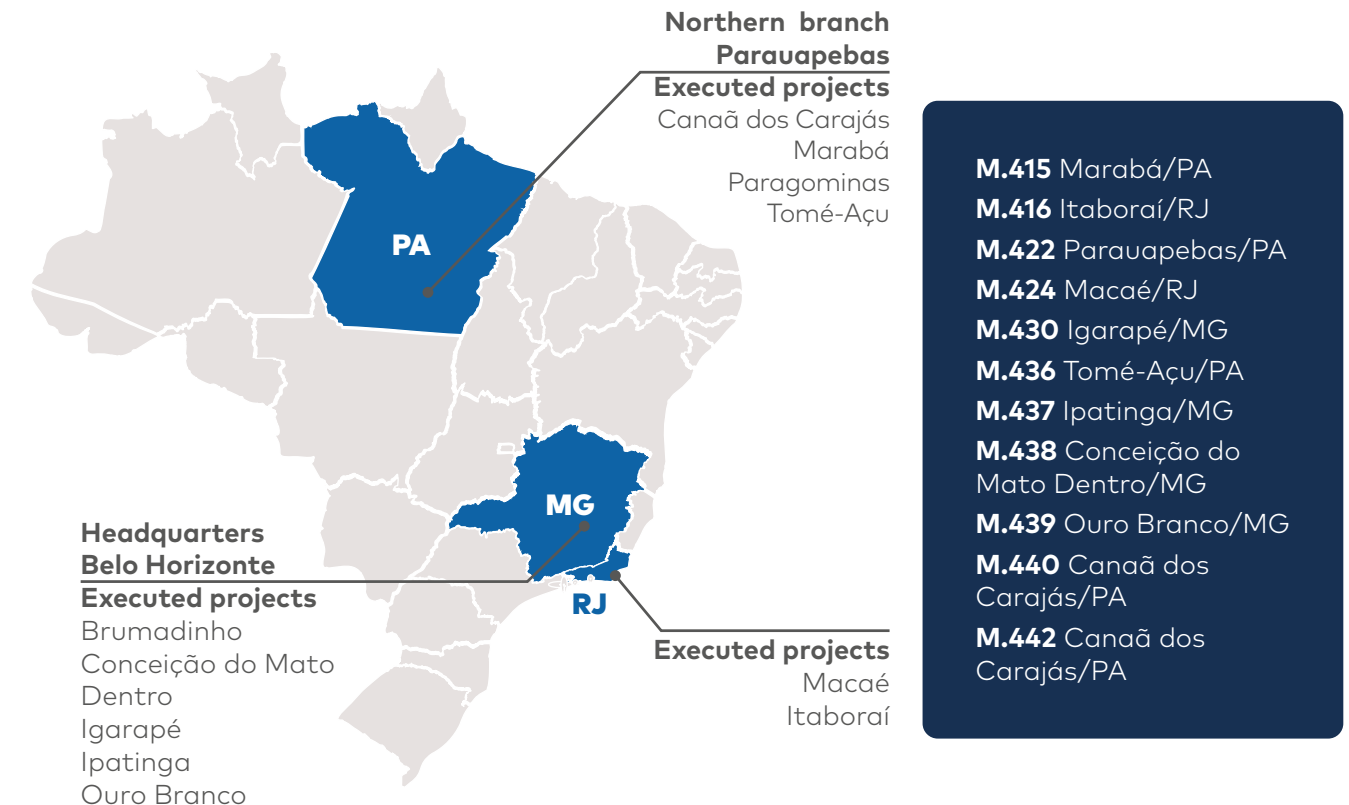
- Mining, pipelines, steel industry, energy, oil, and gas

Types of contracts

We have different contract modalities tailored to meet each client's demands:

- Contracts under a unit price or lump sum pricing model
- EPC (Engineering, Procurement, and Construction) contracts
- Management contracts
- Participation through consortia and partnerships with national and international companies

Operations location





Awards

MILPLAN achieved a series of recognitions during 2023 that fill us with pride.

GPTW – Great Place to Work

We are certified by Great Place to Work (GPTW), which is one of the most prestigious recognitions in the field of people management. This achievement validates our commitment to our employees and underscores our dedication to fostering a strong organizational culture.

Ranking of Brazilian Engineering, from O Empreiteiro magazine

We ranked third among the largest companies in the Industrial Assembly sector of Brazilian Engineering, in the annual ranking by O Empreiteiro magazine.

Ranking of the 1000 largest Brazilian companies, by Valor Econômico

We made it onto the list of the 1000 largest Brazilian companies in Valor Econômico. We achieved the 875th position, advancing 13 places compared to the previous year.





Outstanding Supplier

Our commitment to excellence, sustainability, and people has contributed to winning important awards from our clients.



We were finalists in the categories of Volunteering, Social Projects, and Local Spending in the Anglo American awards.



We also received recognition as a standout in the Partilhar Track 2023, from Vale. This award is dedicated to suppliers who promote socioeconomic growth in the communities where Vale operates.



We were recognized by Gerdau for safety in the project in Ouro Branco (MG).



Certifications

**ISO 9001:2015; ISO 14001:2015;
and ISO 45001:2018**

We reaffirm our commitment to delivering excellent in our services, by following industry best practices and standards. To achieve this, we maintain the Integrated Management System (IMS), which defines policies and procedures for quality, environment, occupational health, and safety, as well as continuous improvement processes. All this ensure the safety and quality of our projects and the satisfaction of our clients.

All MILPLAN processes, both at headquarters and on site, are conducted following the most recognized market standards, for which we are certified: **ISO 9001 since 2009, ISO 14001 since 2010, and ISO 45001 since 2020.**

Learn more about our certifications:

ISO 9001:2015

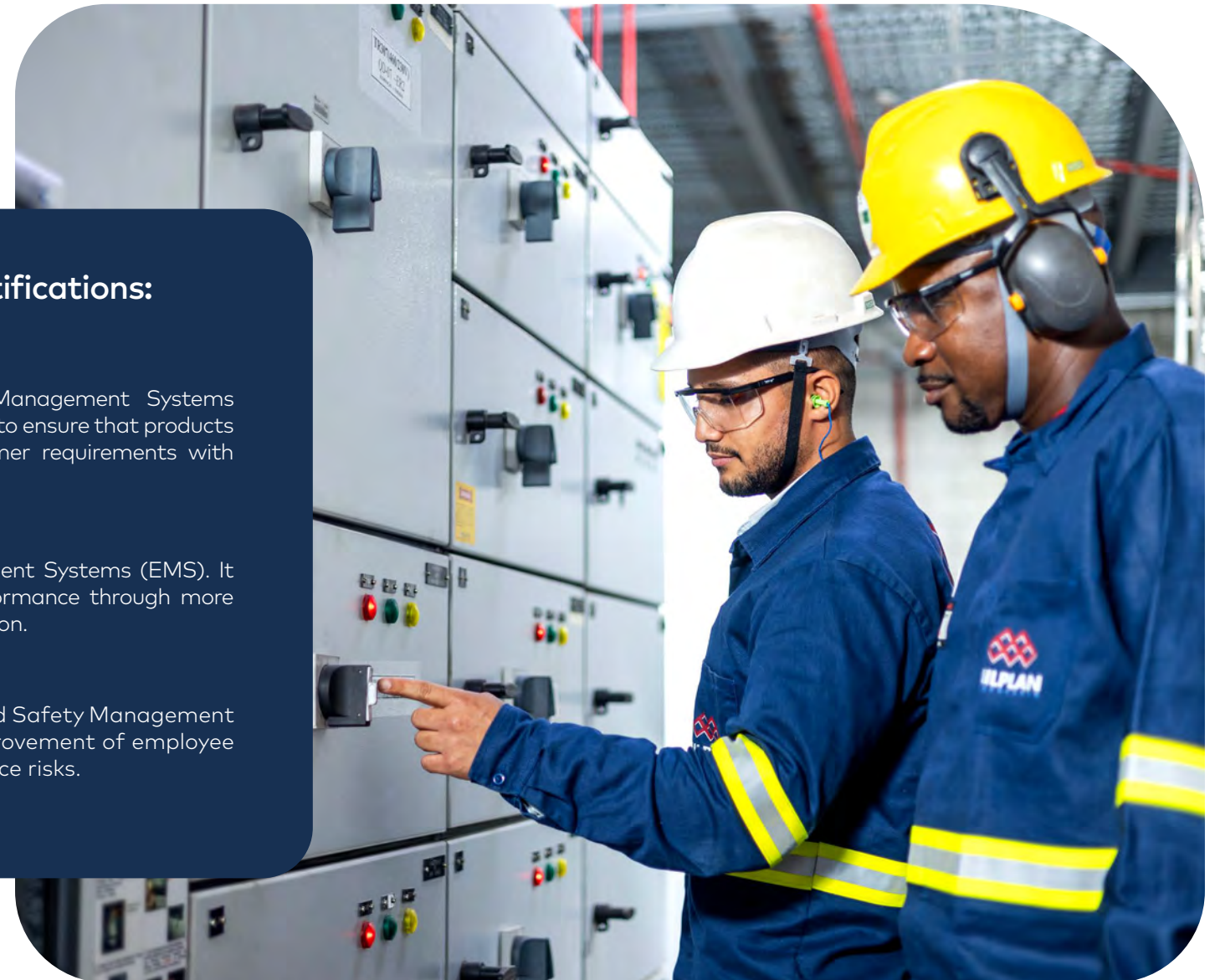
The primary standard for Quality Management Systems (QMS) worldwide. It provides guidelines to ensure that products and services consistently meet customer requirements with continuous improvement.

ISO 14001:2015

Standard for Environmental Management Systems (EMS). It provides guidelines for improving performance through more efficient resource use and waste reduction.

ISO 45001:2018

Standard for Occupational Health and Safety Management Systems (OHSMS). It guides the improvement of employee safety standards by reducing workplace risks.





ESG Agenda

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About the ESG Agenda

GRI 2-22

To fulfill its purpose of **building a better and sustainable Brazil**, MILPLAN operates with responsibility and long-term vision. With this objective, we are committed to integrating the principles of the ESG agenda (Environmental, Social, and Governance) into our operations.

As a result, in 2023, we took another step in structuring sustainability management by establishing the ESG area under the Commercial Division. With this initiative, MILPLAN aims to enhance integration among its **policies, strategies, and environmental, social, and governance practices**.

For the production of this report, a specific materiality study was conducted, alongside a more comprehensive process that is ongoing into 2024.





ESG Commitments

GRI 2-23; 2-24

We have incorporated ESG principles into our strategy to drive the necessary transformations towards building a company where environmental, social, and governance factors guide our business model.

Our commitment is to continually enhance MILPLAN's practices and relationship with stakeholders, providing clients with services based on best practices, while respecting people and the environment, and generating value for shareholders, communities, and employees.

The company's ESG policy is currently being developed, which will further strengthen MILPLAN's operations and support the construction of a better and sustainable future.

ESG Incorporated into Management and Routine

Social Responsibility: The company is committed to the communities in which it operates. Therefore, it promotes ethical relationships; prioritizes local suppliers whenever possible; ensures fair and safe working conditions for employees; and supports community development initiatives. To guide social responsibility initiatives, MILPLAN has a policy, reviewed as needed, that outlines the guidelines and standards for conducting this work.

Transparency and Accountability: The company is investing in strengthening its governance by implementing an ESG department and increasing the transparency of its information. With this in mind, MILPLAN reports its environmental, social, and governance performance in the annual Sustainability Report intended for stakeholders.

"MILPLAN has established proven best practices in governance, social responsibility, and environmental stewardship. The goal of the ESG Policy is to consolidate all these actions."

Rafael Morrison, Executive Commercial Manager





Materiality

GRI 3-1; 3-2; 3-3

MILPLAN's materiality

To advance its ESG strategy, MILPLAN is conducting a comprehensive materiality process, which is expected to be completed in 2024.

Commitment to the SDGs

MILPLAN's comprehensive materiality process includes the connection of material themes to the United Nations' 2030 Agenda for Sustainable Development Goals (SDGs). In this regard, in 2023, we identified eight priority SDGs on which we will focus our efforts in the coming years, contributing to the global alliance for a fairer and more sustainable world for all peoples and nations.

This process was led by the People and Management department, which conducted benchmarking with industry companies, mapped the relationship network, and identified material themes. This information served as the basis for defining the priority SDGs.

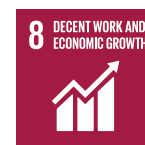
MILPLAN's priority SDGs:



3.5 Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol.



7.2 By 2030, substantially increase the share of renewable energy in the global energy mix.



8.2 Achieve higher levels of economic productivity through diversification, technological upgrading, and innovation, including through a focus on high-value added and labor-intensive sectors.



13.3 Improve education, awareness, and human and institutional capacity on climate change mitigation, adaptation, impact reduction, and early warning.



The process of selecting and approving the priority SDGs was participatory and involved leaders from across MILPLAN.



16.6 Develop effective, accountable, and transparent institutions at all levels.
16.7 Ensure responsive, inclusive, participatory, and representative decision-making at all levels.



4.4 Increase the number of people with relevant skills, including technical and vocational skills, for employment, decent jobs, and entrepreneurship.



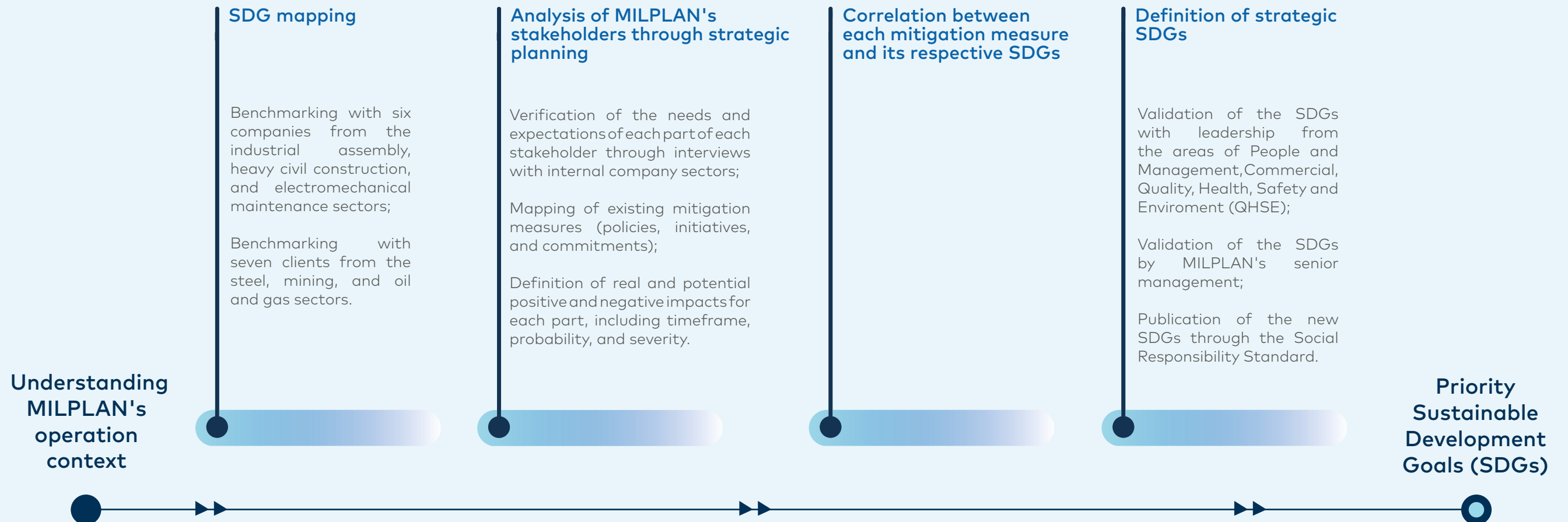
9.4 Upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes.



10.2 By 2030, empower and promote the social, economic, and political inclusion of all, irrespective of age, gender, disability, race, ethnicity, origin, religion, economic, or other status.



Process of defining MILPLAN's priority SDGs



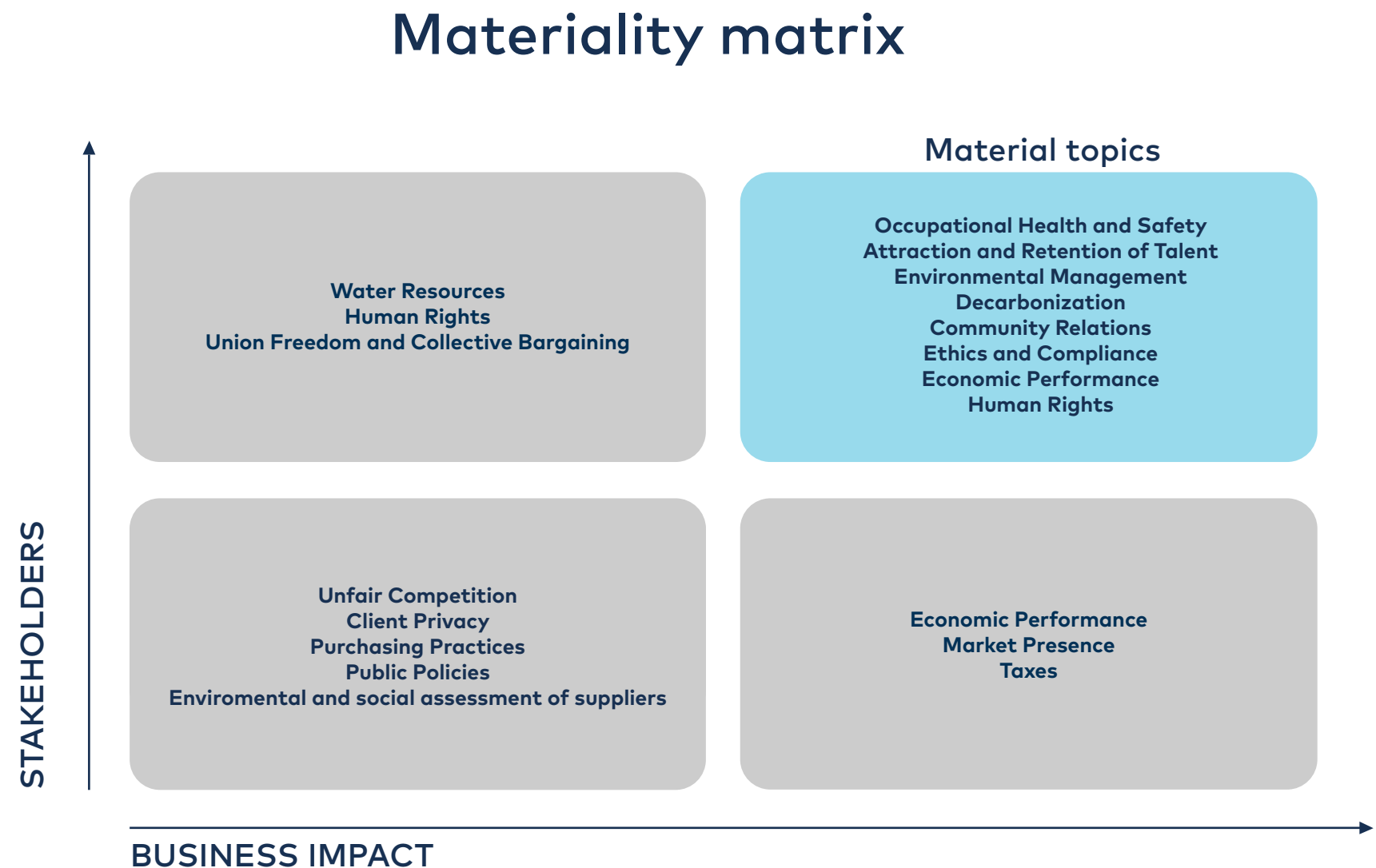


Material topics addressed in the 2023 Sustainability Report

GRI 3-1

In 2023, MILPLAN conducted its first materiality study specifically for the production of this Sustainability Report. The process involved consulting 55 employees to identify the themes with the greatest impact on the company and its stakeholders. The number of employees consulted took into account the breadth of different areas and hierarchical levels. Additionally, a sectoral analysis was performed to map the major challenges and impacts of the industry.

Based on the data consolidation, the material topics were selected and grouped into blocks related to the three ESG pillars – environmental, social, and governance. They were prioritized according to their relevance, measured by the intersection of the perceived impact, strategic planning priorities, employee consultation, and industry practices. The result is the following materiality matrix.





Material topics and SDGs in the Report

GRI 3-2

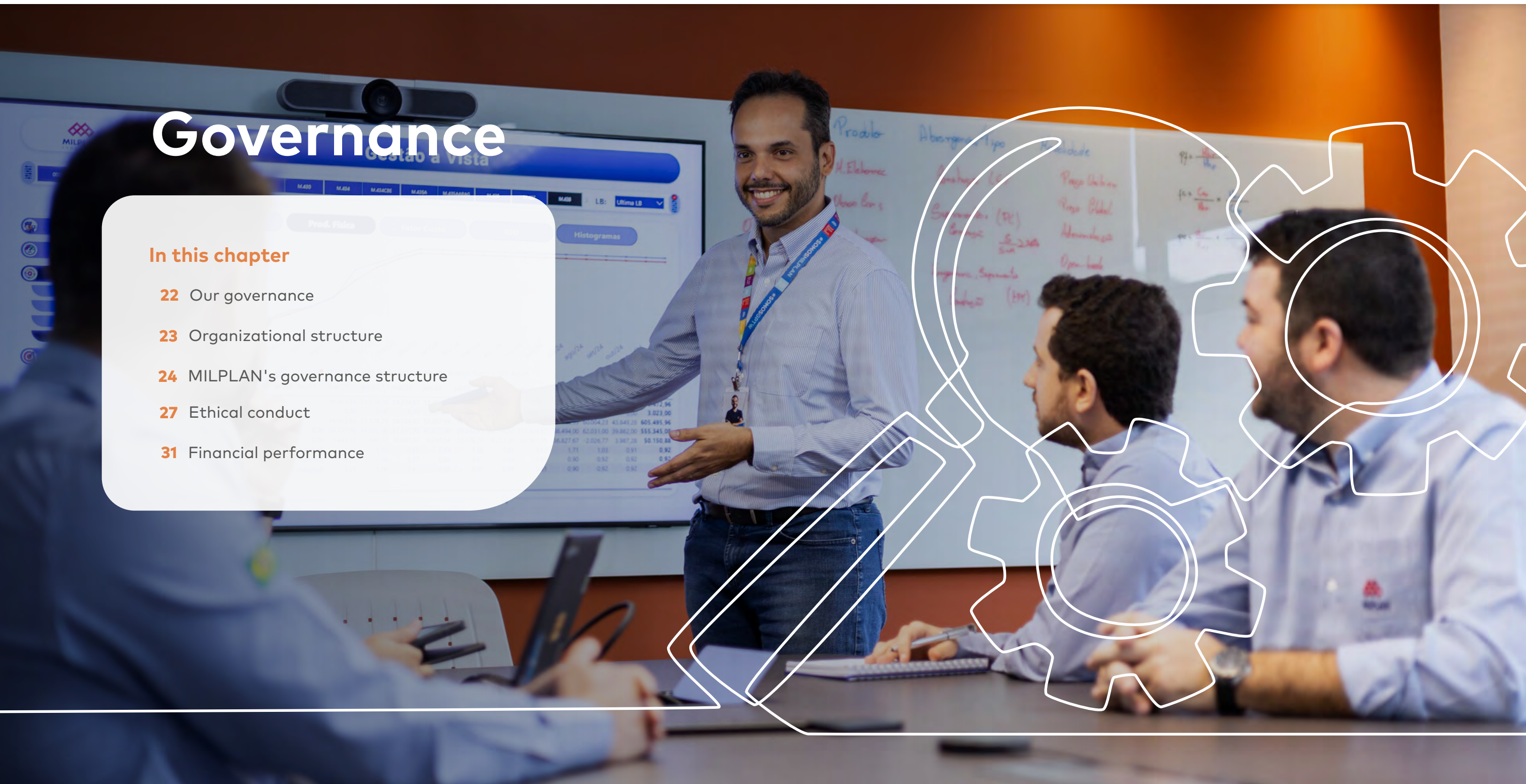
ESG Pillars	Material topics	ODS
Environmental	ENVIRONMENTAL MANAGEMENT Energy; Biodiversity; and Waste	      
	DECARBONIZATION Emissions	
	WATER RESOURCES Water and effluents	
Social	OCCUPATIONAL HEALTH AND SAFETY	   
	ATTRACTION AND RETENTION OF TALENT Labor relations; Training and education; Diversity and equal opportunities	
	HUMAN RIGHTS Non-discrimination; Forced or slave-like labor; Child labor; Security practices; Human rights assessment; Social assessment of suppliers	
	COMMUNITY RELATIONS Local communities; Indigenous peoples' rights	
Governance	ETHICS AND COMPLIANCE Anti-corruption; and Fair competition	
	ECONOMIC PERFORMANCE Economic value generated and distributed	



Governance

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Our governance

GRI 2-9; 2-17

MILPLAN's governance is based on a solid structure guided by principles of integrity, transparency, equity, responsibility, and sustainability. The goal is to ensure ethical conduct, meet the interests of its main stakeholders, achieve operational efficiency, and align the team. Strengthening governance was one of the major highlights of 2023.

Team integration is essential for value alignment. In executing projects distributed across various states of Brazil, quarterly meetings are held to monitor project development and ensure transparency and alignment across the company's various initiatives.

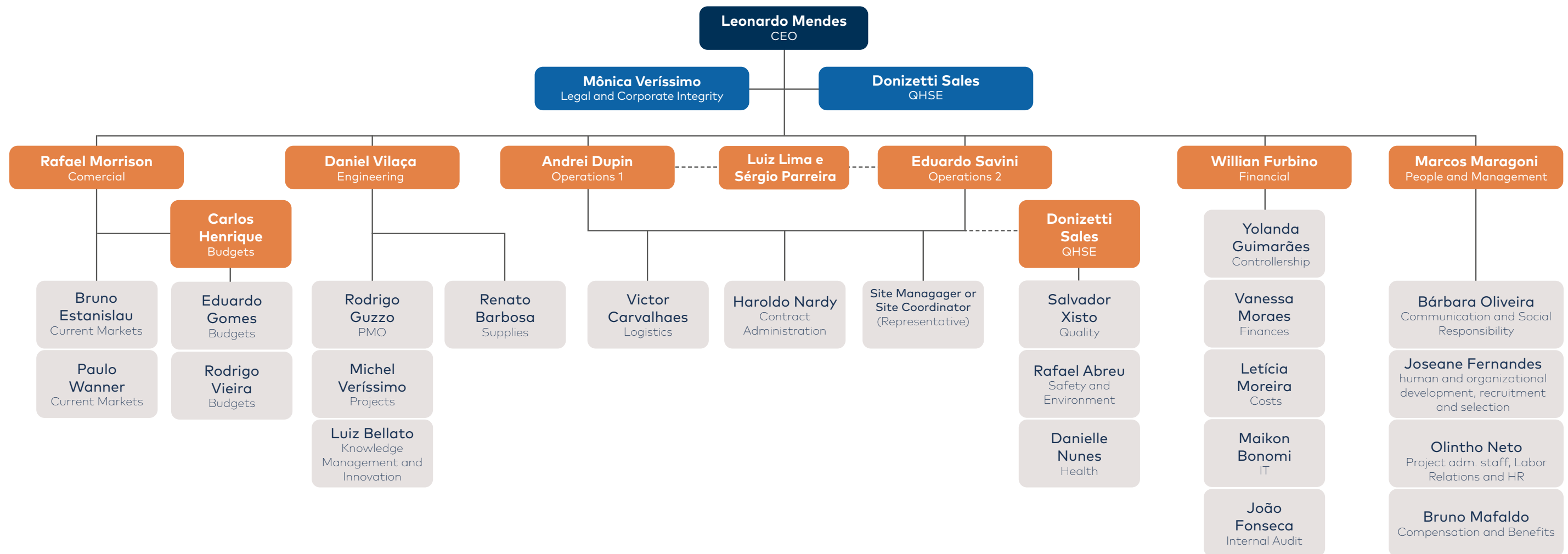
To continuously improve governance practices, MILPLAN collaborates with a significant partner, Fundação Dom Cabral, which has been supporting management for over a decade in the construction and implementation of strategic planning. This partnership assists in adopting best management practices, training leadership, and ensuring long-term business sustainability.





Organizational Structure

GRI 405-1





MILPLAN's governance structure

GRI 2-9; 2-10; 2-11; 2-12; 2-14; 405-1

The highest management body at MILPLAN is the Board of Directors. The chairman, José Eduardo Quintella, is an independent external member who, along with the other members (four shareholders and one independent director), is responsible for upholding the company's purpose of building a better and more sustainable Brazil.

Board of Directors

The Board of Directors is responsible for safeguarding the organization's purpose, defining strategies, overseeing the executive team, evaluating corporate governance practices, and monitoring the company's performance and operations, among other duties. Their meetings are documented in minutes, ensuring the memory and transparency of the discussed topics and resolutions.

Members are elected and appointed by the Shareholders' Assembly through a competency analysis that considers the organization's

specifics, industry, governance maturity stage, strategy, market trends in the segment, and both behavioral and technical-functional skills organized in a matrix. The term of office is one year, renewable by re-election.

The compensation policy for Board members includes fixed and variable remuneration, as well as attraction bonuses. It is based on market research (contracted) and/or benchmarking and is managed by the People and Management team. The policy is approved by senior leadership.

The CEO must periodically report relevant information to the Board of Directors, providing accountability for management and results, thereby contributing to the sustainable growth of the business.



Alencar Filho
Shareholder and Director



Cristiana Mendes
Shareholder



Germana Gianetti
Shareholder



Marcelo Filho
Independent



José Quintella
Independent



Leonardo Mendes
CEO and Shareholder



Corporate Integrity Committee

GRI 2-9; 405-1

The Corporate Integrity Committee is responsible for discussing and deliberating on issues related to compliance and risk management, ensuring that operations adhere to the highest ethical and legal standards.

The committee was established in 2016 to address complaints and suggestions received through the Ethics Channel regarding violations of the Code of Conduct or any other situations posing potential risks to the company or its relationship network. This committee is also responsible for updating the Corporate Risk Matrix.

Members



Germana Gianetti
Shareholder



Leonardo Mendes
CEO and Shareholder



Mônica Veríssimo
Legal and Corporate
Integrity Manager



Social Responsibility Committee

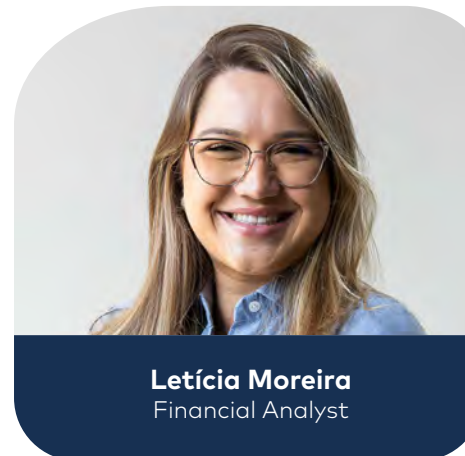
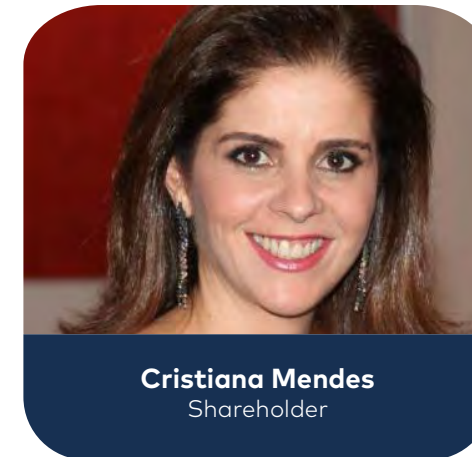
GRI 2-9; 405-1

The Social Responsibility Committee, composed of four permanent members and three rotating members, is responsible for defining social investment strategies aimed at generating positive impact in communities and fostering sustainable development. Its mission is to assess and respond to social demands and to promote volunteerism within MILPLAN.

Established in 2019, the committee aims to guide strategies for the development and consolidation of the company's Principles of Social Responsibility and Sustainable Perpetuation, striving to balance value creation for the organization and its relationship networks.

Committee members are volunteers and do not receive any compensation for their participation.

Members





Ethical conduct

GRI 205-2

Ethics is one of MILPLAN's core values. The company operates with respect, transparency, and honesty within its Stakeholders. Guiding these interactions is a Code of Conduct, which consolidates the principles and behavioral norms for individuals within the organization. This document outlines the expected actions of employees and formalizes the objective of conducting activities in a legal, sustainable, and ethical manner with all the relationship network, including shareholders, customers, suppliers, service providers, partners, communities, unions, and governments. MILPLAN strives to maintain a balance among all parties involved.

The Code of Conduct is an important part of the strategy and reflects elements of MILPLAN's culture and integrity.

Shared policy

Employees and suppliers are given access to the Code of Conduct and undergo training at the time of their admission to disseminate the organizational principles and culture, and to promote ethical conduct and commitment to compliance.

They are also required to sign an acknowledgment of receipt, committing to adhere to the established rules and subjecting themselves to the application of penalties. Additionally, other policies are made available to employees on the company's website and internal portal.



It's not new!

The first edition of MILPLAN's Code of Conduct was launched in 2012.



Ethics Reporting Line

GRI 2-16

The Ethics Channel is independent and confidential, allowing employees, customers, suppliers, the community, partners, and other representatives of society to report any violations of the Code of Conduct.

Complaints are handled by an external company hired to manage the channel, and are subsequently analyzed by the Integrity Committee. The whistleblower receives updates on the case and, if identified, may be contacted for further information.

The company also has an internal ombudsman channel, "Zé MIL," a space for submitting suggestions, requesting information, and registering complaints.

Reports are handled by the People and Management team, and feedback is provided through internal communication channels. Reports can be made anonymously, ensuring everything is conducted confidentially and discreetly.

Contact can be made via the link: contatoseguro.com.br/MILPLAN or by phone at 0800 517 0001. Ombudsmen are available 24 hours a day, seven days a week, 365 days a year. Calls are always free of charge anywhere in the country.

The channel's statistics are published quarterly, with anonymized data.

The company also promotes responsible use of the Ethics Channel through training and dissemination of statistics, fostering a culture of transparency and accountability.

Employees are encouraged to address their immediate supervisor and the Integrity Committee for issues related to ethics and compliance.

Ethics throughout the supply chain

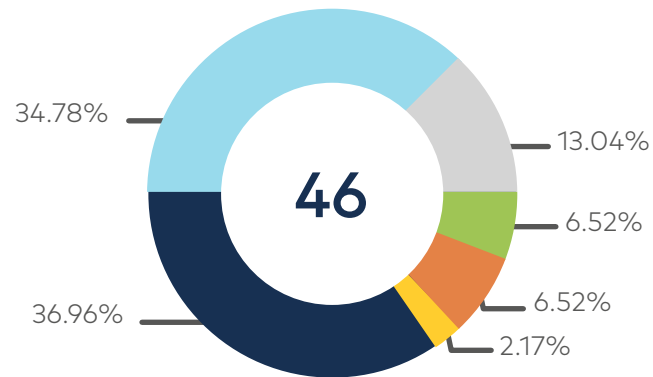
In terms of business relationships, in addition to alignment with the Code of Conduct, contracts with suppliers include specific governance clauses that ensure compliance with the ethical and legal standards established by the company.





Ethics Reporting Line statistics in 2023

Status

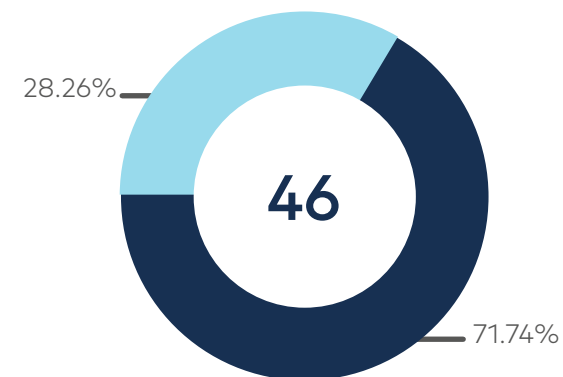


- Concluded as valid
- Concluded as invalid
- Partially valid
- Inconclusive
- Not applicable to the channel
- Concluded

On the right path

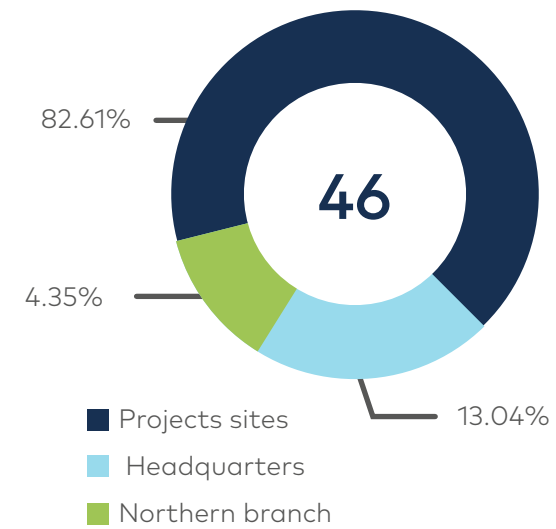
In 2023, there were no significant cases of non-compliance with laws and regulations resulting in fines or sanctions.

Report origin



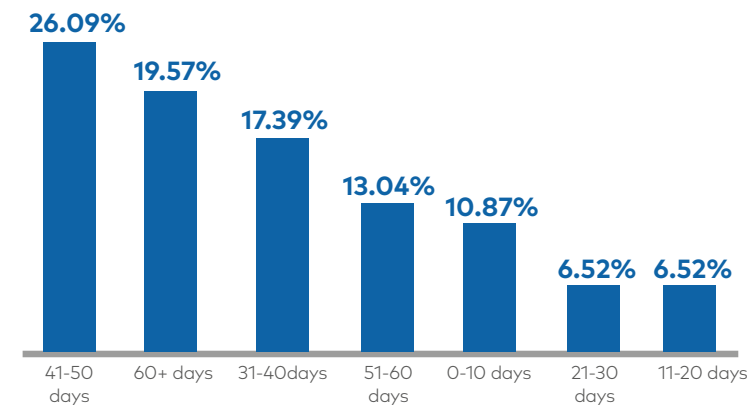
- Website
- Phone

Event location



- Projects sites
- Headquarters
- Northern branch

Average time from release to conclusion



Average:
45 days

Actions Taken/Outcomes

Training/Coaching



Formal warning (written)



Dismissal without cause



Not applicable



Resignation request



Verbal warning



No action taken



Total: 46

*Situations where the employee requested resignation during the investigation process.



Consequence Management Code

In 2023, MILPLAN developed the Consequence Management Code as part of the company's safety and integrity practices. The objective is to guide leadership in situations where the **Golden Rules For Life** are violated and to establish procedures that can range from warnings to terminations for cause, depending on the severity of the infraction and the available evidence. The document was launched at the end of the year, and the data will be presented in the next reporting cycle.

Data privacy

In its daily operations, MILPLAN collects and uses information from individuals who contact the company for job opportunities or other purposes. This data is collected, processed, and stored appropriately in compliance with legislation. The company's Privacy Policy, developed in accordance with the principle of transparency with its data subjects and in terms of the Brazilian General Data Protection Law, is utilized for this purpose.

The privacy governance program is applied to all activities, periodically evaluated, and updated by the Integrity Committee. It is worth noting that the rules described in the Corporate Bylaws and other corporate documents are widely disseminated to prevent deviations and non-compliance, as well as to effectively manage operational risks.

You can view our
Privacy Policy
here:



The **8 Golden Rules for Life** accompany MILPLAN's daily activities, always prioritizing care and prevention for everyone:

1. Alcohol and drugs
2. Risk analysis
3. Working at heights
4. Handling suspended loads and isolated areas
5. Lockout, tagout, and zero energy
6. Confined spaces
7. Tools, equipment, and vehicles
8. Communication



Financial performance

GRI 201-1



MILPLAN continues to grow and expand its market share, adhering to the principles and objectives defined in its strategic planning. In 2023, the company's gross revenue was BRL 1,148,628,988, representing an 18.09% growth compared to the previous year*.

*Values refer to MILPLAN Participações.



Statement of added value (BRL thousand)			
	2021	2022	2023
Revenue	826,095,134	972,627,287	1,148,628,988
Inputs purchsed from third parties	501,373,948	441,899,372	524,168,035
Gross added value (1-2)	324.721.186	530.727.915	624,460,953
Retentions	0	0	0
Net added value produced (3-4)	324,721,186	530,727,915	624,460,953
Added value received in transfer	0	0	0
Added amount to be distributed (5+6)	324,721,186	530,727,915	624,460,953
Distribution of added value	386,327,239	455,763,276	491,303,372
Personnel and charges	320,635,091	368,033,611	376,388,187
Taxes, fees and contributions	57,073,717	72,418,027	97,665,827
Accrued interests and rents	8,618,431	6,811,638	4,949,358
Return on Equity	0	8,500,000	12,300,000



Building a Better and more sustainable Brazil

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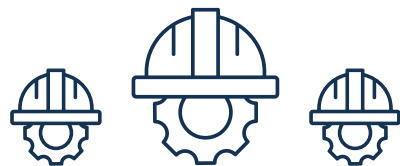




Living the purpose

More than just participating in the construction of Brazil's major primary industries, MILPLAN believes it is possible to fulfill this role by contributing to the development of a better and more sustainable country. The company is committed to integrating ESG principles into its daily operations, ensuring not only present success but also a legacy for future generations.

With this focus, among the goals to be achieved by 2030, the objective of being recognized for social responsibility and ESG was included in the 2023 strategic planning. **MILPLAN aims to have 100% of its contracts in compliance with the best environmental practices and the standards established by its clients.**





Environmental management

MILPLAN's operations take place at clients' project sites, where the clients are responsible for identifying specific environmental risks and developing action plans for prevention, reduction, and mitigation of damages.

In this context, MILPLAN incorporates the policies and procedures adopted by the clients into its projects and actively participates in adhering to protocols and managing impacts. At all project sites, MILPLAN conducts its own assessment and monitoring of environmental aspects and impacts, allowing for effective management.

The projects comply with legislation concerning hydrometric management, air quality, CO₂ emissions, and chemical products. To ensure the workforce's suitability, initiatives are undertaken to train and raise awareness among employees about the environment, health, quality, and safety.

Training and reinforcement of best practices in environment, health, and safety

In 2023, across all projects:



741 training sessions for employees on environmental risks and impact mitigation



666 Daily Toolbox Talks focused on environmental topics





Risk prevention and mitigation

One of the main environmental risks in MILPLAN's operations is potential oil leaks from equipment. To address it, various measures have been implemented. Each machine with the potential for oil leaks is equipped with a mitigation kit, and employees are rigorously trained on its use.

Additionally, continuous monitoring systems are in place to identify and correct potential leaks before they cause environmental damage. When spills occur, they are managed through environmental incident reports.





Environmental education programs

Environmental education programs are promoted for the communities where the projects take place, along with awareness campaigns for the internal audience.



World Water Day



World Environment Day



Management tools

SOGI

MILPLAN uses the SOGI (Online Integrated Management Software) system, which helps manage and monitor compliance with environmental legal requirements.

Checklist Fácil

Checklist Fácil is used at construction sites to optimize the inspection and control of relevant safety and environmental aspects.



**21,841 applications
across 13 units**



**17 action plans,
with 4 completed
and 13 in progress**





Biodiversity

GRI 304-2; 413-2



MILPLAN's actions regarding biodiversity risks follow client standards as well as the company's own practices.

Some critical points require special attention, such as the risk of animal collisions on roads near construction sites, especially those located in rural areas. To prevent these accidents, there is an investment in raising awareness among the team and the community, installing signage, and controlling vehicle speeds on road sections.





Energy

GRI 302-1; 302-3; 302-4; 413-2

At construction sites, MILPLAN adheres to the clients' energy use policies and complies with the guidelines responsibly, always aiming to reduce consumption and waste.



Electricity consumption electrical energy:
Headquarters - 94 MWh
Branch - 91 MWh



Total energy consumption within the organization
185 MWh



Electricity Sold (solar panels at the headquarters)
35.91 MWh

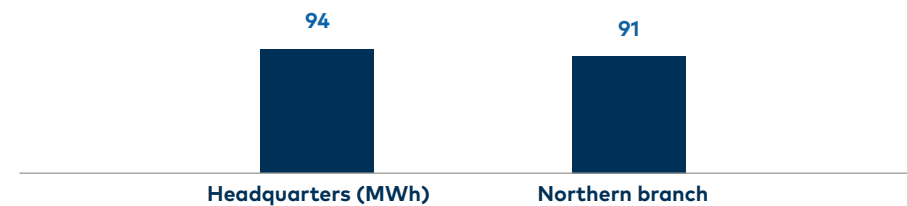
Notes:

1: For electricity consumption, data provided in the electricity bill from Cemig (electrical utility company) was used, as well as the energy by the solar panels at the Headquarters in Belo Horizonte (MG).

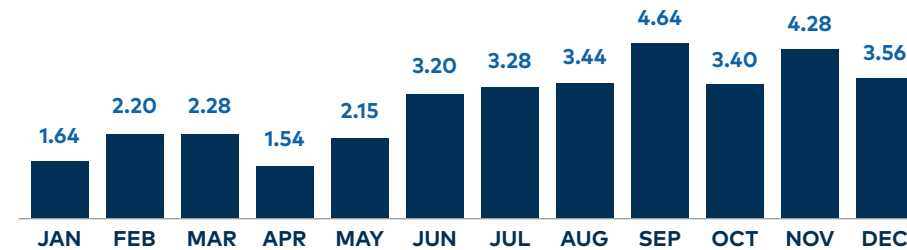
2: Consumption indicators were reported in their original units, without any conversions.

Energy consumption

Energy consumption (MWh) by location



Energy injected (MWh) per month



CO₂ emissions (t):
7.04



CO₂ (t) avoided through the use of solar panels:
1.45

In 2023, there was a reduction in electricity consumption by 35.91 MWh, thanks to the production from the solar panels installed at MILPLAN's Headquarters in Belo Horizonte.



Waste management

GRI 302-1; 306-1; 306-4; 413-2

In its activities, MILPLAN generates waste that can impact the environment if not properly disposed of. To prevent incidents, the company ensures the correct disposal of all this material. At the project sites, the waste is treated and forwarded to the clients' Discarded Material Center, from where it is sent to its final destination.

All this work is carried out in compliance with legal obligations related to waste and effluent management, environmental risk control and mitigation, as well as the management of gas cylinders and chemical products.

Additionally, the company seeks ways to reduce consumption in its activities, including awareness campaigns about conscious consumption, 5R policies (rethink, refuse, reduce, reuse, and recycle), selective waste collection, and sustainability.

At MILPLAN's headquarters, recycling programs are implemented in partnership with ASMARE (Association of Cardboard and Recyclable Material Collectors).

This initiative allowed the donation of more than 80 tons of paper, 70 kg of cardboard, and 60 kg of plastic in 2023, contributing not only to environmental preservation but also to income generation for people in socio-economic vulnerability.

Main materials consumed in operations:



Wood
129,967 (M)



Sand
5,692 (M³)



Gravel
2,942 (M³)

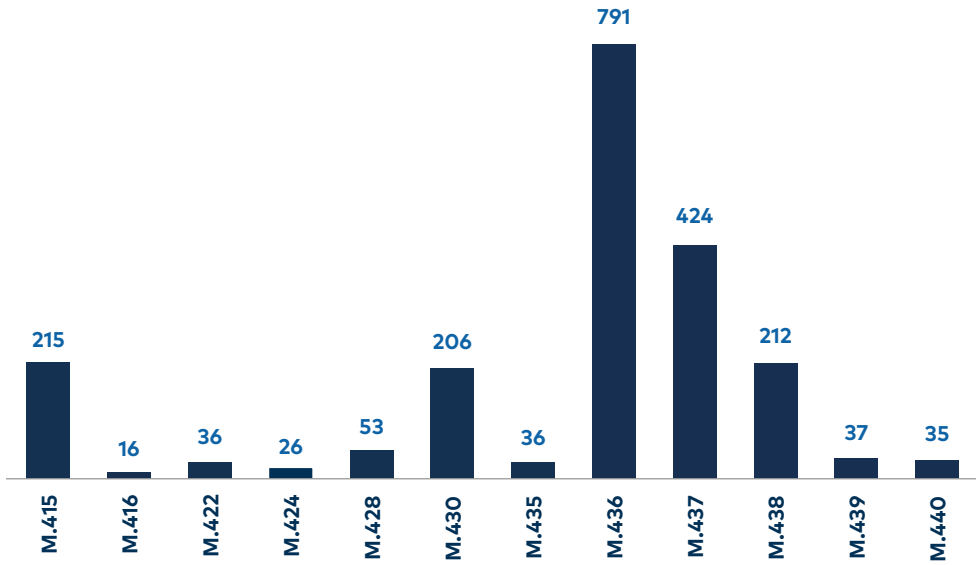




Disposed waste

GRI 306-3

Disposed waste (t) per project:



Total waste generated by MILPLAN in 2023 (t)	
Waste type	Quantity (t)
Rubber	6.19
Copper	5.87
Debris	137.15
Wood	332.46
Metal	94.20
Non-recyclable	127.30
Organic	42.85
Paper and cardboard	35.17
Hazardous	35.43
Plastic	52.55
Scrap	463.82
Total	2,085.76

If it can be used, it doesn't become waste!

At the operations sites, MILPLAN reuses materials such as wood and scrap metal. These materials are repurposed to create displays for projects, concrete spacer tiles, tire storage supports, site decorations, cup and bottle holders, backpack racks, and other applications.





Efficiency and economy

The digitalization of various processes, using tools such as MOB and Checklist Fácil, contributes to the reduction of paper consumption within the company. In 2023, these initiatives enabled MILPLAN **to avoid emitting more than 200 kg of CO₂**.

Environmental indicators: paper savings with Checklist Fácil



70,904
Sheets of paper
saved



7.09
Trees spared



709,040
Liters of
water saved



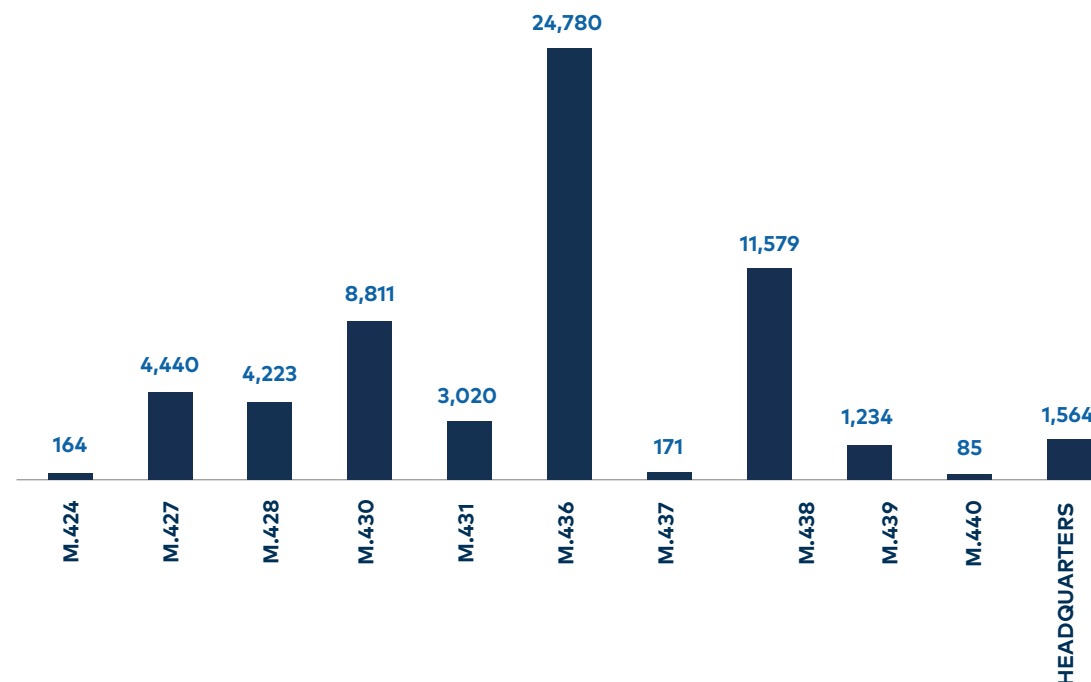
21,841
Number of
checklists applied



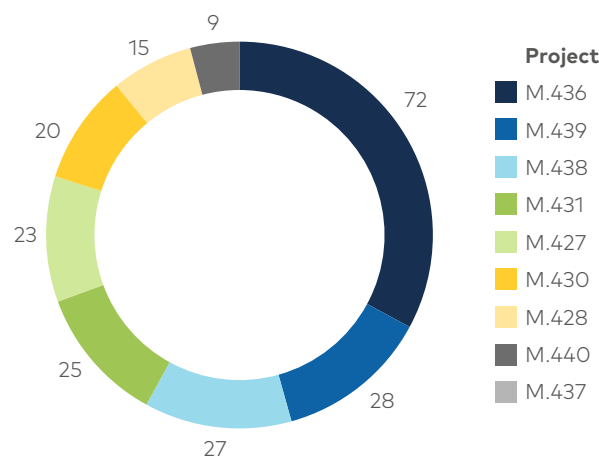
Waste generated

MILPLAN monitors the amount of waste generated in all its projects, maintaining detailed tracking. Based on this, it implements measures for appropriate reduction and management, such as material reuse and awareness campaigns.

Paper savings per project:



Types of checklists applied



Waste management in 2023:

Total waste generated:
2,085.76 tons

Hazardous waste disposed:
35.43 tons

Non-hazardous waste
disposed: **2,050.33 tons**



Emissions

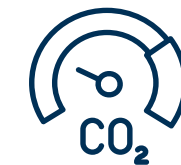
GRI 305-1; 305-5

In 2023, MILPLAN made progress in controlling atmospheric emissions. Construction sites began reporting fuel consumption and paper reduction to the Environmental team at the Headquarters, which is responsible for consolidating, controlling, monitoring, and reporting these data.

One of the year's highlights was the adoption of a fleet and equipment management system, enabling precise control of fuel consumption and greenhouse gas emissions from machinery used in operations. This tool helps reduce the organization's environmental impact while promoting more efficient and sustainable resource management.

In 2023, there was a reduction of CO₂ emissions by 1.45 tons compared to the previous year, driven by energy generation from solar panels installed at MILPLAN's Headquarters and the reduction in paper use due to the digitalization of previously manual processes.

This significant decrease demonstrates the company's commitment to mitigating environmental impacts and pursuing more sustainable practices in its operations.



GHG emissions in tons of CO₂ equivalent: 4,877.89 (t)
(this calculation includes the gases: CO₂, CH₄ e N₂O)



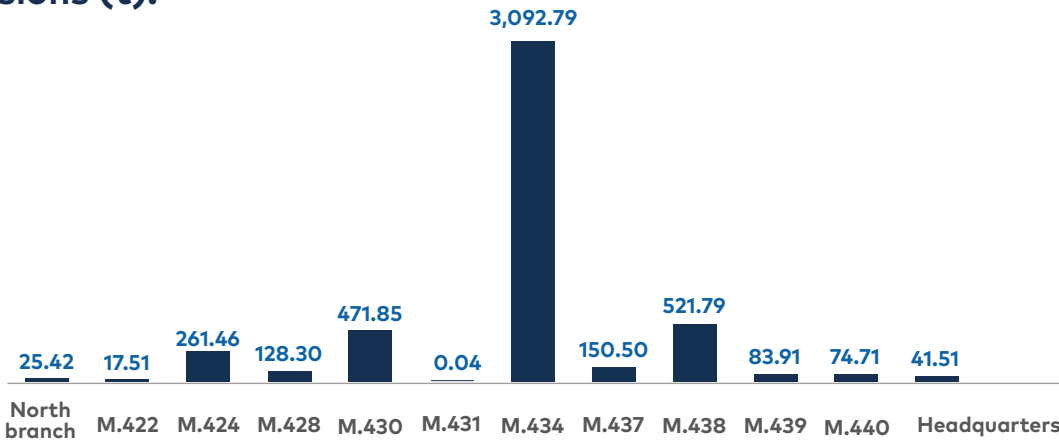
Biogenic CO₂ emissions 773.74 (t)



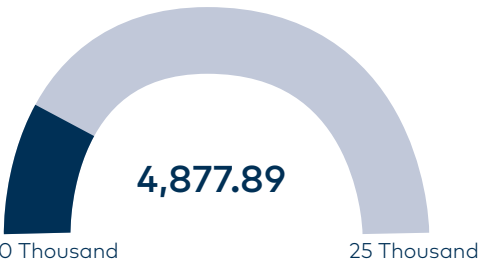
GHG emissions dashboard (Scope 1)

GRI 305-6

CO₂ emissions (t):



Total CO₂ emissions (t)



The CO₂ emission factors for gasoline use, by vehicle type, only account for the emissions from pure gasoline (gasoline A) present in regular gasoline (which also contains anhydrous ethanol in its mixture). The emission factors for CH₄ and N₂O, on the other hand, take into account the emissions from regular gasoline (a mixture of gasoline A with anhydrous ethanol).

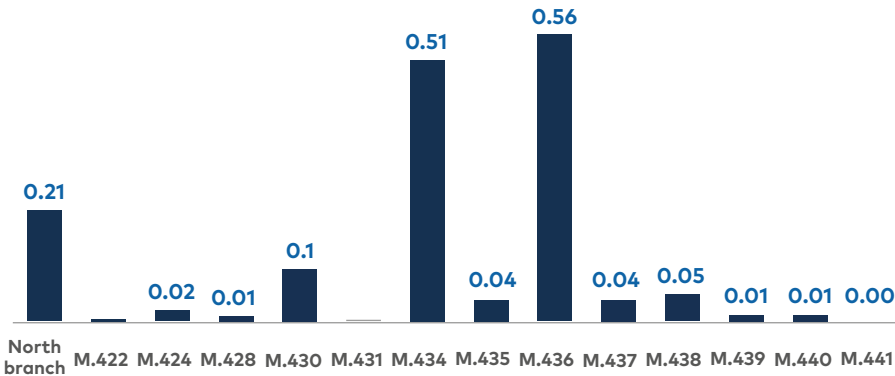
The CO₂, CH₄, and N₂O emission factors for diesel use consider the emissions from pure diesel fuel. The emissions from the diesel fuel mixture sold in Brazil (composed of petroleum-derived diesel and biodiesel, in proportions defined by Brazilian legislation) are calculated subsequently in the tabs.

Emission factor for gasoline – CO₂: 2.212
CH₄: 0.0008 N₂O: 0.00026

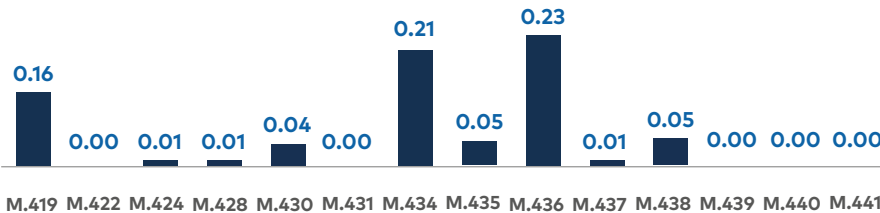
Diesel – CO₂: 2.603 CH₄: 0.0001 N₂O: 0.00014

References: ANP 2012; ANTT 2012; ASHRAE 2019; BEN 2023; CETESB 2017; DEFRA 2023; IPCC 2006; IPCC 2013; IPCC 2019; MCTIC 2016; MMA 2011; SEESP 2011; USEPA 2007; MC 2008; CONAMA 1995; CONTRAN 2013; MMA 2014; INMET 2018; ANP 2015; CETESB 2022; NOVAES, et al. (2017).

Methane CH₄ emissions (t) by project site:



N₂O emissions (t) by project site:



Notes:

Base year 2023, data calculated using the emissions calculation spreadsheet provided by the GHG Protocol.

For calculating fuel consumption, the following documents were used: a spreadsheet of indicators sent monthly by the technical environmental team, containing fuel consumption data, as well as the verification of numbers provided by the Litroz platform.



Total fuel consumption within the organization from non-renewable sources



1,546,516.15 (L)
diesel



222,957 (L)
gasoline



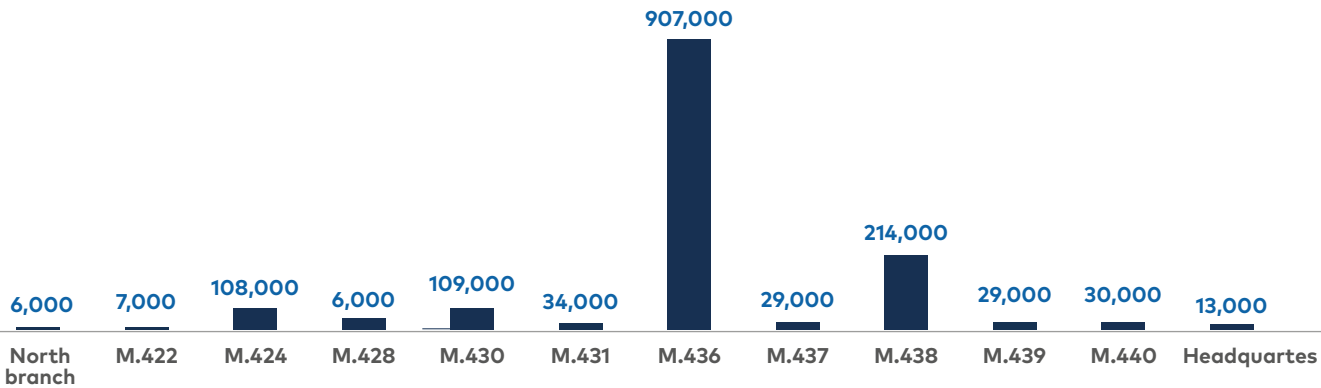
BRL
20,065,295
cost of diesel

Observations:

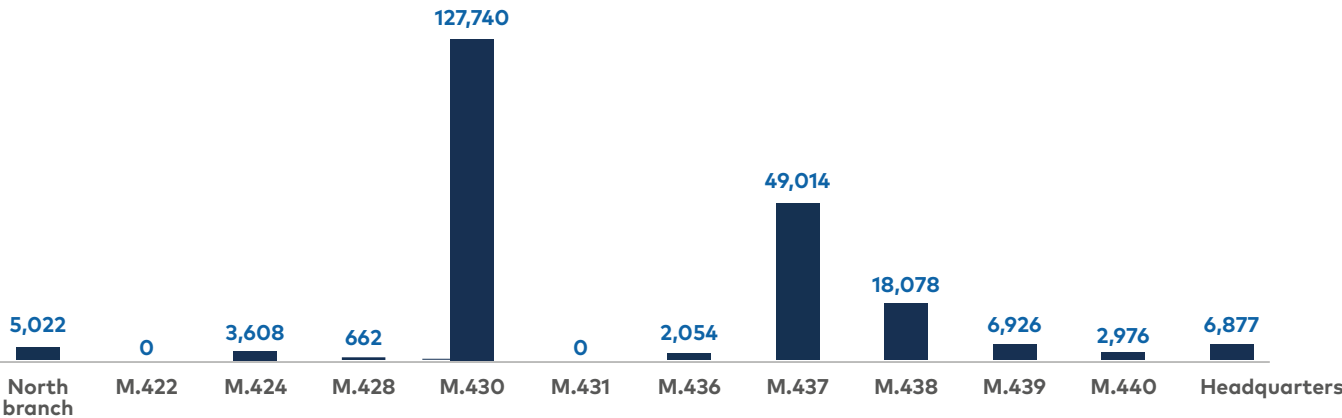
1: To calculate fuel consumption, the following documents were used: spreadsheets of indicators sent monthly by the environmental technical team, with fuel consumption data, as well as verification of the numbers sent by the Litroz platform.

Fuel consumption by project

Diesel consumption (L) per project



Gasoline consumption (L) per project:





Water resources

GRI 303-1; 303-2; 413-2

MILPLAN is dedicated to the conservation and preservation of water resources in its operations, promoting appropriate and sustainable water management. The impacts related to water resources are continuously mapped and monitored through technical analyses conducted by its team.

Currently, water is used at MILPLAN sites for employee consumption and for road wetting, an essential practice to mitigate dust that affects nearby communities.

Water used in operations is sourced from surface and groundwater, and partially supplied through third-party purchases. The choice depends on the specific needs of each project and its location.

Water extraction has real and potential impacts, including the risk of spring pollution. To mitigate these risks, the company continuously implements preventive and corrective measures. Additionally, initiatives such as sewage treatment and awareness programs for internal staff and the community contribute to promoting the preservation and sustainable use of water resources.

It is important to note that, in most projects, water consumption is managed by the clients, as MILPLAN operates within their facilities. MILPLAN's responsibility is focused on effluent treatment.



Water consumption

GRI 303-3; 303-4; 303-5; 413-2



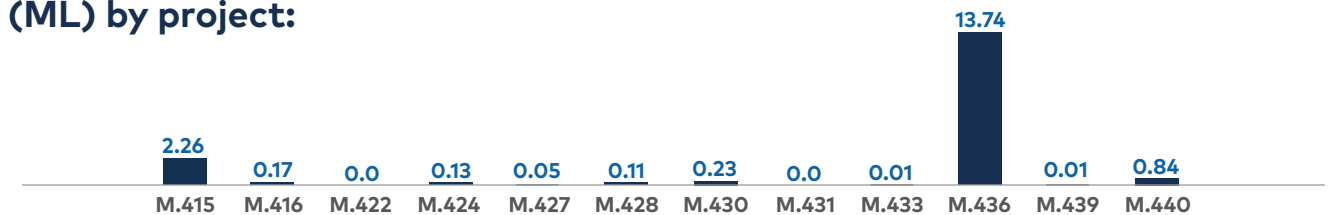
Total water consumption (ML)
33.73

Water consumption from third parties (ML)
17.54

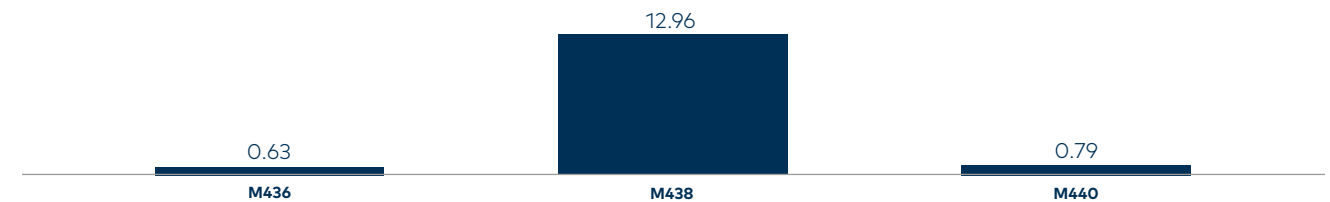
Groundwater consumption (ML)
14.38

Surface water consumption (ML)
1.81

Water consumption from third parties: (ML) by project:



Groundwater consumption (ML) by project:



Surface water consumption (ML) by project:





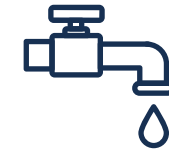
Effluent Treatment Plant

The effluent treatment plant (ETP) was implemented in March 2023 to treat sewage from the bathrooms, tank areas, and sinks at the accommodation located on MG-010, KM 180, in Conceição do Mato Dentro (MG).

After the treatment process, two main products remain:

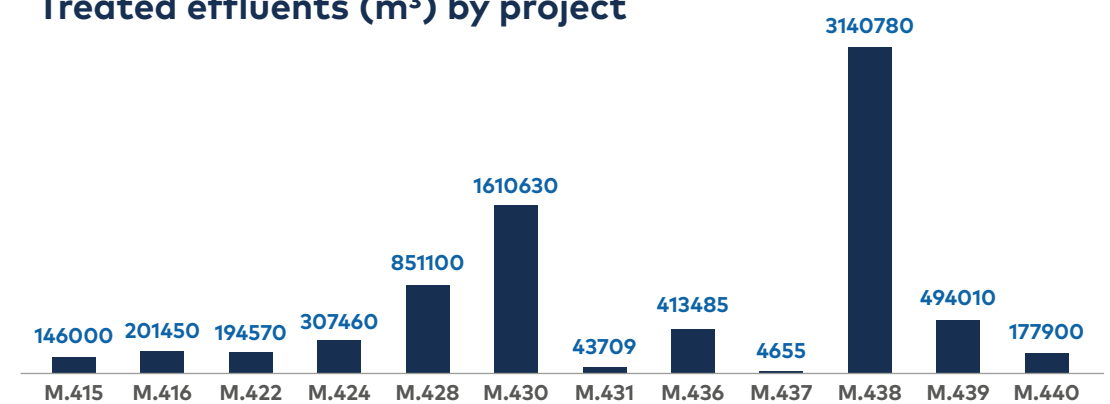
- The treated water, which is reused by MILPLAN for road wetting;
- The sludge, considered inert material, which is collected and disposed of by an environmentally licensed company.

GRI 413-2



7,585,749
total treated effluent (m³)

Treated effluents (m³) by project





Transformative people

In This Chapter:

- 50 Our people
- 52 Health and safety
- 56 Occupational health
- 60 Attraction and retention of talent
- 61 Human development and training
- 64 Diversity
- 65 Human rights
- 66 Community relations



Our people

#OURPEOPLE

MILPLAN has a long history of valuing people, contributing to the growth of its employees and the socio-economic development of the communities where it operates.

At the end of 2023, the company had 2,265 employees, a number that reached 7,500 during the year. These significant variations are due to the mobilizations and demobilizations with the start and end of projects. The team consists of transformative and engaged individuals who share values of **safety, ethics, collaboration, simplicity, customer focus, and results orientation.**

MILPLAN has earned the **Great Place to Work certification.**

The company achieved an 87% favorability rating in the GPTW survey.



Care for people

The company consistently works on strengthening its culture, encouraging employee training, and promoting safety and inclusion, valuing diversity, and respecting individuals and their beliefs. MILPLAN provides a pleasant, harmonious, healthy, safe, and productive work environment.



Total number of employees

GRI 2-7; 401-1; 405-1

Total employees by gender and region			
FU	Female	Male	Total
MG	238	4,227	4,465
PA	243	2,449	2,692
RJ	23	360	383
Total	504	7,036	7,540

Full-time employees by gender and region			
FU	Female	Male	Total
MG	230	4,221	4,451
PA	183	2,386	2,569
RJ	23	360	383
Total	436	6,967	7,403

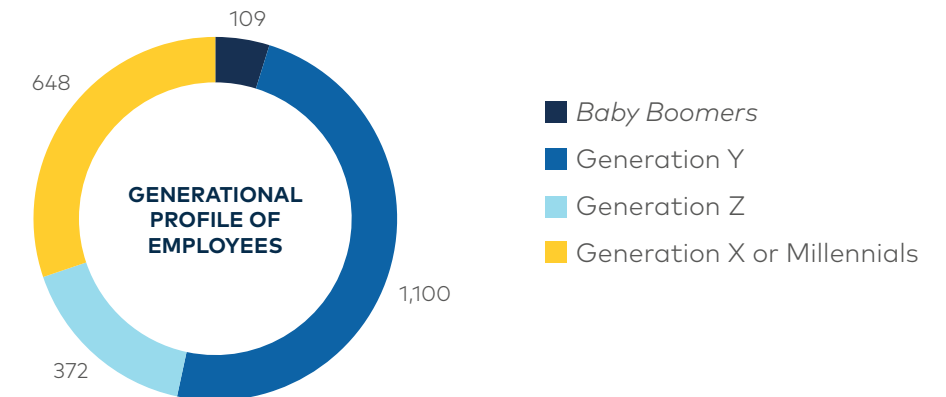
Temporary employees by gender and region			
FU	Female	Male	Total
MG	4	1	5
PA	23	20	43
Total	27	21	48

Employees without Guaranteed Working Hours by Gender and Region ¹			
FU	Female	Male	Total
MG	37	305	342
PA	68	265	333
Total	105	570	675

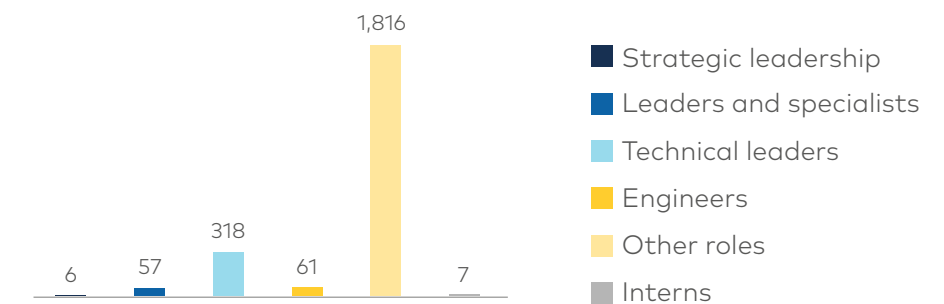
Note:

1: Employees without guaranteed working hours are those who hold trusted positions and do not clock in, as per article 62 of the Brazilian Consolidation of Labor Laws.

Employee profile



FUNCTIONAL PROFILE OF EMPLOYEES





Health and safety

GRI 403-1; 403-2



The health and safety of workers are priorities. MILPLAN has an Integrated Management System that standardizes processes related to this topic, covering the Headquarters, the northern branch, all projects, and employees, including both direct and third-party workers.

MILPLAN is certified in ISO 45001, ISO 9001, and ISO 14001 standards by Bureau Veritas. In 2023, it underwent a maintenance audit conducted in person at the Headquarters and at the in Conceição do Mato Dentro (MG).

MILPLAN's health and safety management complies with legal requirements and includes initiatives such as the Occupational Health Medical Control Program (OHMCP) and the Risk Management Program (RMP), in addition to adhering to Regulatory Standards.

At all project sites, there is the Specialized Service in Safety Engineering and Occupational Medicine, with a Health, Safety, and Environment (HSE) team composed of professionals ready and capable of promoting the safety and integrity of employees. The units include Occupational Safety Engineer, Occupational Physician, Nursing Technician, Occupational Safety Technician, Environmental Technician, Environmental Engineer (when necessary), Analyst and Assistant.

Monitored health and safety indicators

Occupational Safety Objective	Measurement Methodology
Frequency of No Lost Time incidents with Restricted Work (NLT-RW) incidents	(Number of NLT-RW incidents x 1,000,000) / Total hours worked Direct + Indirect Labor
Frequency of Lost Time Incidents (LTI)	(Number of NLT incidents x 1,000,000) / Total hours worked Direct + Indirect Labor
Severity Rate	(Number of lost days x 1,000,000) / Total hours worked Direct + Indirect Labor
Characteristics of work incidents	Monitor the characteristics of work incidents
Safety deviations at work	Measure and monitor safety deviations at work
Safety campaigns at project sites	Total safety campaigns per project
Safety inspections at project sites	Total inspections per project
Safety work stoppages at project sites	Total work stoppages per project

Safety management is monitored through a cockpit, allowing for the tracking of incidents and deviations, monitoring of interventions and inspections, and providing updated data for the formulation of corrective measures, preventive actions, and action plans.

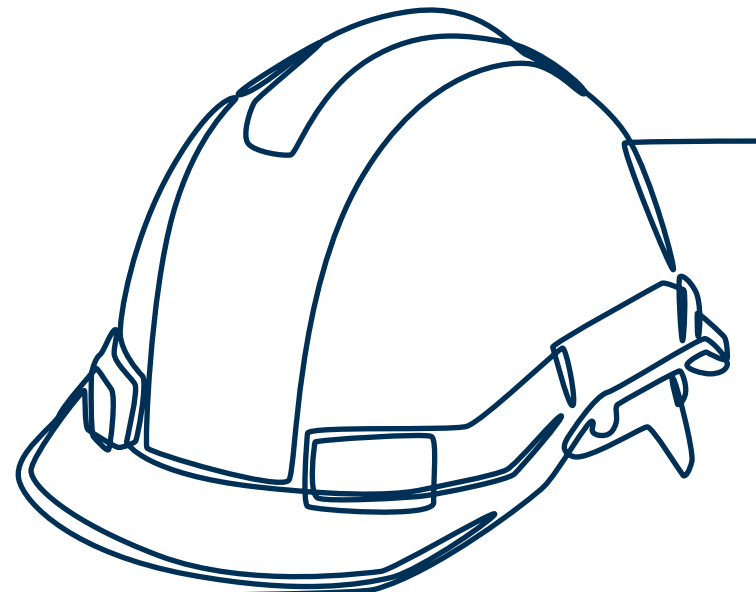
Safety is our priority

At the project sites, both direct employees and those from third-party companies receive detailed descriptions of the activities to be performed according to their roles, including guidance and scope. They also participate in health and safety training programs. To foster a culture of health and safety, we promote prevention campaigns, field inspections, and internal audits are conducted, as well as weekly meetings with HSE leadership.

Among the training topics are: NR18; personal protective equipment (PPE); collective protective equipment (CPE); basics of fire prevention and emergency response; ergonomics; and Golden Rules for Life.



The Internal Commission for Accident and Harassment Prevention (CIPA+A), composed of representatives from various areas, both from the employees and MILPLAN, is responsible for addressing issues related to workplace health and safety.





Risk and safety management

GRI 403-4; 403-5

MILPLAN carefully manages the hazards and risks to which employees, both direct and third-party, are exposed in their operations. This is conducted through a set of procedures, actions, training, campaigns, and meetings about occupational health and safety, which guide and inform about the risks and precautions to be adopted.

For the identification and analysis of hazards and risks, Hazard Reports and the Risk Management Program (RMP) are used. These documents list and analyze the types of risks workers are exposed to in each role. The quality of this process is ensured by a critical analysis using the Technical Responsibility Annotation, performed by qualified personnel who undergo continuous training. Another procedure that integrates risk management is the annual critical analysis conducted by health and safety managers at each project site.

Employees are also instructed to conduct a Preliminary Risk Analysis to identify the risks

and hazards of the activity before execution. At work sites, a refusal form is available, allowing them to object to performing an activity they deem dangerous or unsafe. If an incident occurs in operations, the investigation is conducted according to our Consequence Management Policy and supported by Work Instructions, which identify causes and improvement opportunities. Based on the results, an action plan with corrective measures is developed, promoting changes to improve safety conditions and strengthen prevention. Inspections are frequent, and in case of non-compliance, work stoppages occur.

Employees are covered by the Occupational Health Medical Control Program (OHMCP), which includes medical examinations related to the main risks they are exposed to, as well as periodic medical evaluations. There are initiatives aimed at preventing specific issues, such as hearing and respiratory conservation and ergonomics.





GRI 403-5; 403-9

Incentives for safer operations

The Decatlo is the internal program that weekly evaluates the safety issues of each project team's foreman. At the end of the month, the team with the highest score in accident prevention is awarded a cash prize for each team member.

MILPLAN's projects are categorized with with a level 4 risk, with some serious risks such as falls from different heights, electrical work, confined spaces, load lifting, among others. In 2023, there were no recorded serious accidents at MILPLAN caused by these risks, proving the effectiveness of the developed programs.

Accidents in the Year 2023*

Work-related accidents with mandatory reporting: 28 (direct employees)

Main causes: Crushing of limbs and cuts

Man-hours worked (HHT): 12,269,719

No work-related accidents of any kind involving third-party workers were recorded.

*The rates were calculated based on 1,000,000 HHT.



Workplace safety campaigns

To strengthen the culture of safety, MILPLAN promotes training and awareness activities and campaigns on safe practices. These initiatives are designed with a focus on the main risks to the health and safety of both direct employees and third-party workers, contributing to increased awareness and care.

Workplace safety campaigns are ongoing and address the key themes that can compromise operational safety, with the aim of fostering understanding and preventing accidents. Topics include load handling, 5S with a focus on risk elimination, air quality, working at heights, hot work or confined space work, hand protection, chemical handling, energy lockout, genuine active care, load lifting, risk perception, and venomous animals.



Occupational health

GRI 403-3; 403-6; 403-7

The health of employees is a priority for MILPLAN, which is why this topic is constantly addressed with various initiatives to promote well-being and prevent diseases and conditions that could impair quality of life.



Health census

In 2023, a health census was conducted between September and November, involving MILPLAN employees and consortia members. A total of 4,076 workers participated, representing 82.61% of the total workforce. The objective is to perform an epidemiological diagnosis of health aspects among workers, such as the prevalence of chronic diseases. The data is used by the Occupational Health team to plan health promotion and prevention campaigns.

Health Campaigns

To encourage health care, MILPLAN offers special programs, periodic evaluations, and a gym membership program, in addition to promoting awareness campaigns.

Health campaigns are conducted at least monthly and cover topics such as mental health; sexually transmitted infections (STIs); alcohol and drug abuse; prevention of various types of cancer, respiratory and viral diseases, including AIDS; occupational health; blood donation; women's and men's health; vaccination; and management of absenteeism.

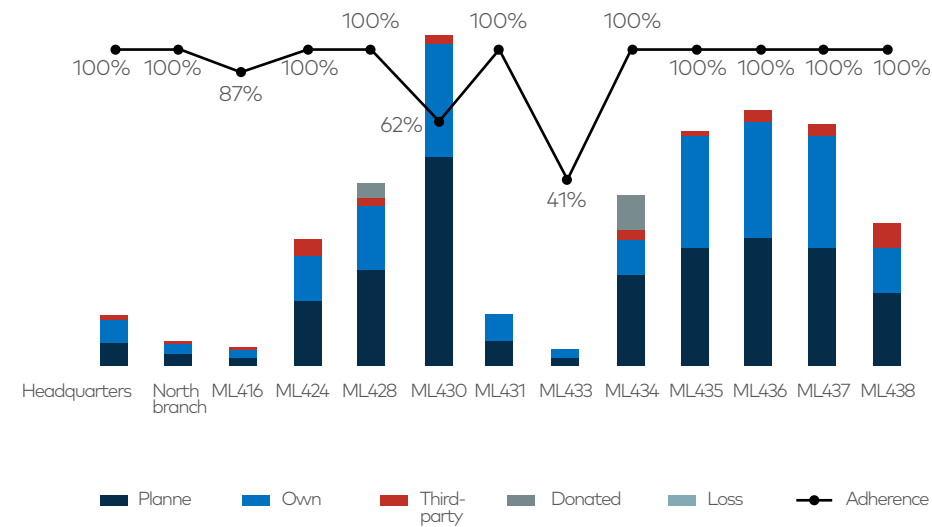




Combating influenza

MILPLAN conducted an influenza vaccination campaign in 2023, starting at the Headquarters and project sites in April. The number of doses was planned according to the workforce projected by the PMO.

Vaccination dashboard



DOSES RECEIVED

Total
3,770



ADMINISTERED DOSES

3,289
Adherence Rate **87.24%**



IMMUNIZED EMPLOYEES

2,891 own employees
398 third-party employees



LOSS OF VACCINES

219 donated
262 loss



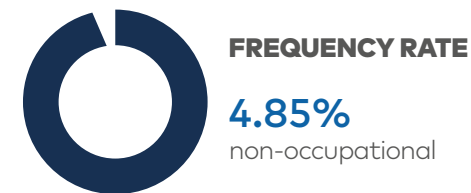
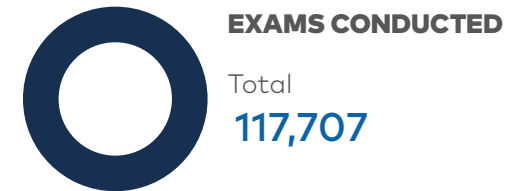
Taking Care of Health

GRI 403-10

In 2023, 117,707 medical examinations were conducted (including complementary and clinical exams, distributed among admission, periodic, dismissal, risk change, and return-to-work exams). A total of 5,716 (4.85%) had altered results, but none were related to occupational diseases acquired at MILPLAN.



MILPLAN's headquarters in Belo Horizonte underwent a renovation, completed in 2023, aligning the structure with the company's strategy, encouraging collaboration and exchanges, and providing employees with even better health and ergonomic conditions. The project also implemented changes to enhance inclusion and accessibility for employees with disabilities.



Types of exams	
Admission	87,847
Termination	11,266
Risk change	8,431
Periodic	11,488
Return to work	638

Health census

MILPLAN annually conducts the **Health Census** among its employees. In 2023, the participation target was set at 80% of MILPLAN and consortia workers.

The questionnaire, applied virtually between September and November, aims to provide an epidemiological diagnosis of the workforce. It gathers data on the prevalence of chronic diseases such as hypertension, obesity, diabetes mellitus, asthma, and others, which guide health promotion and prevention actions.

RESULTS 2023

Participation
4,076
workers





Highlights of occupational health programs in 2023



Implementation of the mental health program: DAAS 21



55 individuals served



17 people remain under monitoring



Revitalization of PROERGO (Ergonomic Program) at Headquarters with 24 actions taken

Management of employees on INSS leave

MILPLAN employees on leave through INSS (National Social Security Institute) are monitored by the Occupational Health sector, which tracks social security benefits, schedules return-to-work exams, and guides workers on social security matters, medical appointments, rights, and responsibilities.

To standardize and simplify the information provided to employees in this situation, in 2023, MILPLAN's Health sector developed the **INSS Guide**, which is given to employees on INSS leave.

In 2023, the Corporate Health area took over the management of employees on INSS leave, and there was in a 45.8% reduction in employees in this situation compared to 2022.





Attraction and retention of talent

GRI 401-2

Attracting and retaining talent is crucial to MILPLAN's strategy. By fostering an inclusive work culture and implementing effective people management practices, we aim not only to attract top professionals but also to retain them in the long term.

People are the foundation of the organization, and therefore, it is important for them to have a positive experience from the first contact. With this premise in mind, the admission **process is 100% digital, simple, and agile.**

After being hired, employees undergo a series of training sessions to learn about MILPLAN's culture, structure, processes, values, vision, mission, and strategy. This standard applies to all hires, anywhere in Brazil. The practices learned are applied and reinforced in daily activities.

Compensation and benefits policy

Benefits are part of the strategy for attracting and retaining talent and are designed to ensure the well-being and overall health of employees. The current package was defined based on market analysis and listening to the preferences of the beneficiaries.

MILPLAN benefits

- Health and dental plans.
- Life insurance.
- Private pension.
- Profit and Results Sharing.
- Meal and food vouchers.
- Basic food basket.
- Partnerships with universities.
- Access to gyms.
- Language schools for the corporate team.
- Desenvolver platform for online courses and training.



MILPLAN Trainee Program 2023

With the goal of developing future leaders, MILPLAN resumed its Trainee Program in 2023. The program selected six professionals who joined the company in April.

The program recruits newly graduated engineering professionals and promotes a structured process focused on developing technical and managerial skills. The aim is to prepare the trainees to become future leaders, contributing to the perpetuation of the business.



Human development and training

Performance evaluation

GRI 404-1; 404-3

Performance evaluation is the main tool for measuring employee performance and guiding their professional growth. The methodology used by MILPLAN allows for the analysis of both technical and behavioral skills. This enables the creation of an individual development plan aligned with the expected outcomes for the individual and the business.

In 2023, MILPLAN focused primarily on developing its leadership, including directors, managers, and coordinators. For the upcoming year, the scope of performance evaluations will be expanded in line with the company's strategic objectives. This expansion will cover other categories of employees, broadening the reach of performance management practices.

The methodology used in 2023 was the 180° evaluation—comprising self-assessment and manager evaluation—applied to 39 professionals. The generated reports mapped individual and team performance, identifying trends, potential talents, and areas of specialization. The data is used to guide decisions related to people management and development, as well as to indicate the need for training and alignment with the company's strategic objectives.

Training and Development

GRI 404-1

MILPLAN invests in the training of its team to develop and keep employees updated, focusing on human skills, increasing efficiency, and driving innovation within the organization. By encouraging continuous learning, MILPLAN creates a dynamic and stimulating work environment where employees feel valued and motivated to reach their full potential.



BRL 838,964
invested in employee
training and development

Training hours by functional category and gender in 2023*

Functional category	Gender	Total employees	Training hours	Average hours per employee
Board	Female	0	0	0
	Male	2	24	12
Management	Female	0	0	0
	Male	27	735	27
Coordination	Female	4	141	35
	Male	41	1,504	37
Supervision	Female	29	323	11
	Male	771	2,569	3
Administrative	Female	169	420	2
	Male	339	595	2
Total		1,382	6,311	129



*Considering the training sessions conducted by the Human and Operational Development department. The table does not include daily safety toolbox talk and mandatory training.

Note:

All training sessions conducted throughout the year were considered, including those available on the Desenvolver platform.



Key human development and training initiatives

GRI 404-2

Leadership Pathway

MILPLAN's educational actions adopt the strategy of integrating ESG content as a cross-cutting theme. In 2023, during the Leadership Development Pathway, a corporate education initiative was promoted focusing on the formation of MILPLAN leaders. The approach includes soft skills, compliance, and strengthening leadership in fundamental aspects for achieving business objectives.

"We are in the process of consolidating our culture, and in 2023 we continued the process of forming the MILPLAN leader. For 2024, we will cascade this transformation to all levels."

Marcos Marangoni, People and Management Manager

Developing the leaders of today and tomorrow

Executive Leadership

11 people in a face-to-face format

Project site leadership, coordinators, and project managers

70 people in a remote format + a two-day in-person event in Belo Horizonte and Pará

Results

Increased engagement and collaboration, greater standardization of operations, adherence to the company's culture and values, economic growth.



GRI 404-2



Frontline Program

The Frontline Program aims to develop skills that enhance the performance of foremen and supervisors in people management, self-awareness, strategic planning, productivity, leadership, and organizational culture. In 2023, training sessions were conducted at four project sites to guide and develop the technical and behavioral competencies of leaders in alignment with the corporate strategy.

Frontline in 2023

4 groups conducted

55 supervisors trained

128 hours of training



Desenvolver Platform

MILPLAN offers its corporate employees access to the Desenvolver online course platform. This environment provides a wide variety of content focused on personal and professional development, accessible anytime and from anywhere. Highlights include training in assertive communication, team leadership, and diversity and inclusion in organizations.

Desenvolver in 2023

264 courses available

1,187 hours of courses completed

417 certificates issued



Capacitar Program

The Capacitar Program is MILPLAN's training initiative for its operational workforce. It offers introductory and advanced courses, contributing to the overall employability of the participants.

Capacitar in 2023

Cities Served: Mariana, Ouro Branco, and Conceição do Mato Dentro (all in MG)

5 programs executed

71 employees trained

200 total hours of training





Diversity

People with disabilities

One of the main highlights of 2023 in the area of diversity was the hiring of people with disabilities. **MILPLAN actively promotes the inclusion of these professionals, ending the year with 3.53% of employees in this group.** To facilitate these hires, the company maintains partnerships with social organizations such as the Association of Parents and Friends of Exceptional Children (APAE), which provide referrals for job opportunities.

Hiring refugees and immigrants

Since 2022, MILPLAN has had an initiative focused on hiring refugees and immigrants, supporting the recruitment process for these candidates by assisting with document regularization and providing integration training with a native translator.

2023 Numbers

Location: Ouro Branco/MG

Number of new hires: 5

Origin: Venezuela

Roles: Warehouse clerks, assistants, aide, and driver.





Human rights

GRI 408-1; 409-1; 412-1; 414-2

MILPLAN respects and protects human rights in its operations, ensuring the dignity of employees, third parties, and the communities in which it operates.

In 2023, MILPLAN's complaint channels did not register any reports of degrading work, slave-like conditions, child labor, or discrimination.

Collective bargaining greements coverage

During the period covered by this report, 98.03% of MILPLAN's employees were covered by collective bargaining agreements, in line with the commitment to ensure fair and equitable working conditions for the team. The remaining 1.07% of workers not covered includes statutory employees, apprentices, and interns, who are governed by internal policies and other conventions.

Human rights risks

The greatest potential for human rights risks occurs in MILPLAN's value chain, especially among suppliers and service providers. To mitigate possible negative impacts, contracts include clauses that explicitly prohibit child labor and forced labor, both in MILPLAN's own operations and those of its partners.

Supervision is also essential to prevent and curb practices that violate human rights. Therefore, both MILPLAN and its clients supervise service providers and local employees to ensure compliance with ethical and legal standards. Additionally, there is strict control of employees' overtime to ensure compliance with legislation and maintain dignified working conditions.

Accommodations

A portion of the employees allocated to projects live in accommodations or communal housing. To ensure their comfort and dignity, these environments comply with the quality standards established by MILPLAN and its clients, taking into account human rights and well-being. The suitability of the housing is regularly assessed by the residents and the administrative team, and complaints can be made anonymously through the Ethics Channel and suggestion channels. This dialogue is crucial for understanding issues and implementing improvements.

Some accommodations feature air conditioning in the rooms, a gym, a soccer field, a games area, and an industrial kitchen that offers natural food, among other amenities. Additionally, leisure programs are promoted for the residents.





Community relations

GRI 203-1; 413-1

The social commitment to the communities in which we operate is part of MILPLAN's history. Since 2019, we have had a Social Responsibility Committee that guides the strategies for developing and consolidating actions, aiming to generate value for both the community and the organization.

Over the years, actions and investments in this area have been increasing and consolidating. **In 2023 alone, around BRL 2 million was allocated to initiatives supporting and aiding communities.**

Our social commitment in 2023



37 social actions, campaigns, and projects



4,405 direct beneficiaries



BRL 2,023,261.68 invested in social responsibility, including tax incentive cultural, social and sports projects

"Since the foundation, even before sustainability was a topic, we were concerned with leaving a positive for the communities"

Leonardo Mendes, CEO of MILPLAN.



Citizenship from an early age

In Children's Month, our employees brought their children for a very special solidarity mission: SUPER KIDS. During this event, the young ones took charge of volunteering, handling the delivery of toys and snacks to brighten the day of 120 children.

The involvement of the young participants not only brought joy to the children receiving the gifts but also reinforced a sense of social responsibility and empathy in the young volunteers. For MILPLAN, the event highlighted the importance of cultivating strong values from an early age, promoting a culture of solidarity and citizenship.



[Click here to watch the video of the event.](#)





Project Women MIL

Created in 2023 as part of MILPLAN's Social Projects Portfolio, the Women MIL project aims to promote gender equality. It empowers women in socio-economic vulnerability by training them to work in the industry, which is predominantly composed of male labor. The first cohort was offered in the region of Ouro Branco, Conselheiro Lafaiete, and Congonhas (MG).



20
women selected



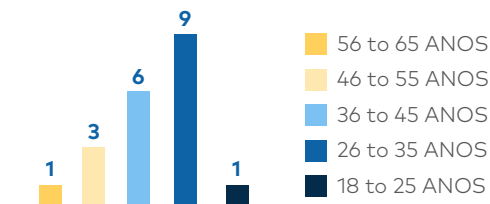
200 hours
of training



Course:
Professional qualification in welding using the shielded metal arc welding (SMAW) process

Profile of selected women:

AGE GROUP



EDUCATION

80% High school
20% Elementary school

PER CAPITA INCOME

55% up to 1/2 minimum wage
35% between 1/2 and 1 minimum wage
10% between 1 and 2 minimum wages

ETHNIC-RACIAL IDENTIFICATION

50% Black
40% White
10% Asian

SOCIAL VULNERABILITY

55% have young children, of which 73% are single mothers





Impact management in communities

Most of the significant impacts at the project sites where MILPLAN operates are the responsibility of the clients, such as those related to resettlements and conflicts with indigenous and quilombola communities. However, MILPLAN is responsible for impacts arising from workforce mobilization, dust, and noise from operations, which can directly affect neighboring communities.

To address these issues, we map risks before the start of projects and actively participate in the mitigation plans for environmental impacts developed by our clients. Periodic reports are prepared to monitor local hiring, compensation plans, road wetting, and community dialogue, conducted by the Community Relations team, which is linked to the project administration and the Social Responsibility team at the Headquarters.

Through open dialogue and establishing trustful relationships with communities and clients, MILPLAN works to overcome challenges and promote local socio-economic development.

Free Transportation in the Rural Area of Congonhas do Norte (MG)

The project, conceived in partnership with the client, provides transportation for people from neighboring communities to work at the construction site in Conceição do Mato Dentro.

In 2023, the transportation service covered:

15 residents from the Simão Lavrinha community, who were relocated to Congonhas do Norte due to their proximity to the mine.

12 people from the urban area of Congonhas do Norte.

In addition to bringing formal employment opportunities to this region, there was a reduction in the number of residents in temporary housing, as employees from nearby areas could remain employed on the projects while living in their own homes.

The bus continues to operate, transporting 20 employees daily.



Active Listening

MILPLAN maintains open and continuous dialogue with civil society organizations and community leaders, seeking to understand local needs and adapt its practices according to the reality and demands of each region.

The independent **Ethics Reporting Hotline** receives complaints or concerns related to operations, ensuring the monitoring of issues, transparency, and corporate accountability.



Local procurement

GRI 204-1

MILPLAN is committed to the development of the communities in which it operates, and therefore prioritizes, whenever possible, the purchase of inputs and services from local suppliers.

In 2023, 19.43% of the company's procurement spending was allocated to local suppliers.

Total resources allocated to local suppliers			
Values in BRL Thousand	2021	2022	2023
Spending on local suppliers	139,628,350	128,623,000	139,515,116
Total spending on suppliers	585,870,000	535,620,000	717,967,058
Percentage of Spending on Local Suppliers	24	24	19

Percentage of local suppliers hired	
Year	Percentage
2019	69.17%
2020	64.58%
2021	63.30%
2022	35.33%
2023	32.10%

Note: The company defines a local supplier as one that is located in cities near the operational units (if located in major centers, the Metropolitan Region; if located in remote regions, the cities with the closest basic infrastructure to the site).





Effective solutions in industrial projects

In this chapter

- 72** Innovation and vision of the future
- 75** Innovation in the field
- 78** Confirmed pioneering
- 79** Customer-focused innovation



Innovation and forward thinking

MILPLAN's Project Management Office (PMO) leads initiatives to ensure project management standards, optimizing processes and controlling execution phases. To achieve this, we incorporate the most effective approaches, focusing on simplification and the introduction of innovations in routines and services, aiming to provide excellence and continuous improvement across all projects.





Methodologies

We adopt Lean philosophy concepts in our operations, focusing on waste reduction and increasing project efficiency and effectiveness. Additionally, in partnership with our clients, we implement the Advanced Work Packaging (AWP) methodology to maximize efficiency in the execution of large projects with activities planned and organized integratively from the project's inception. Another methodology put into practice in 2023 was Building Information Modeling (BIM), which combines tools and technologies for generating and managing digital representations of the physical and functional characteristics of projects.

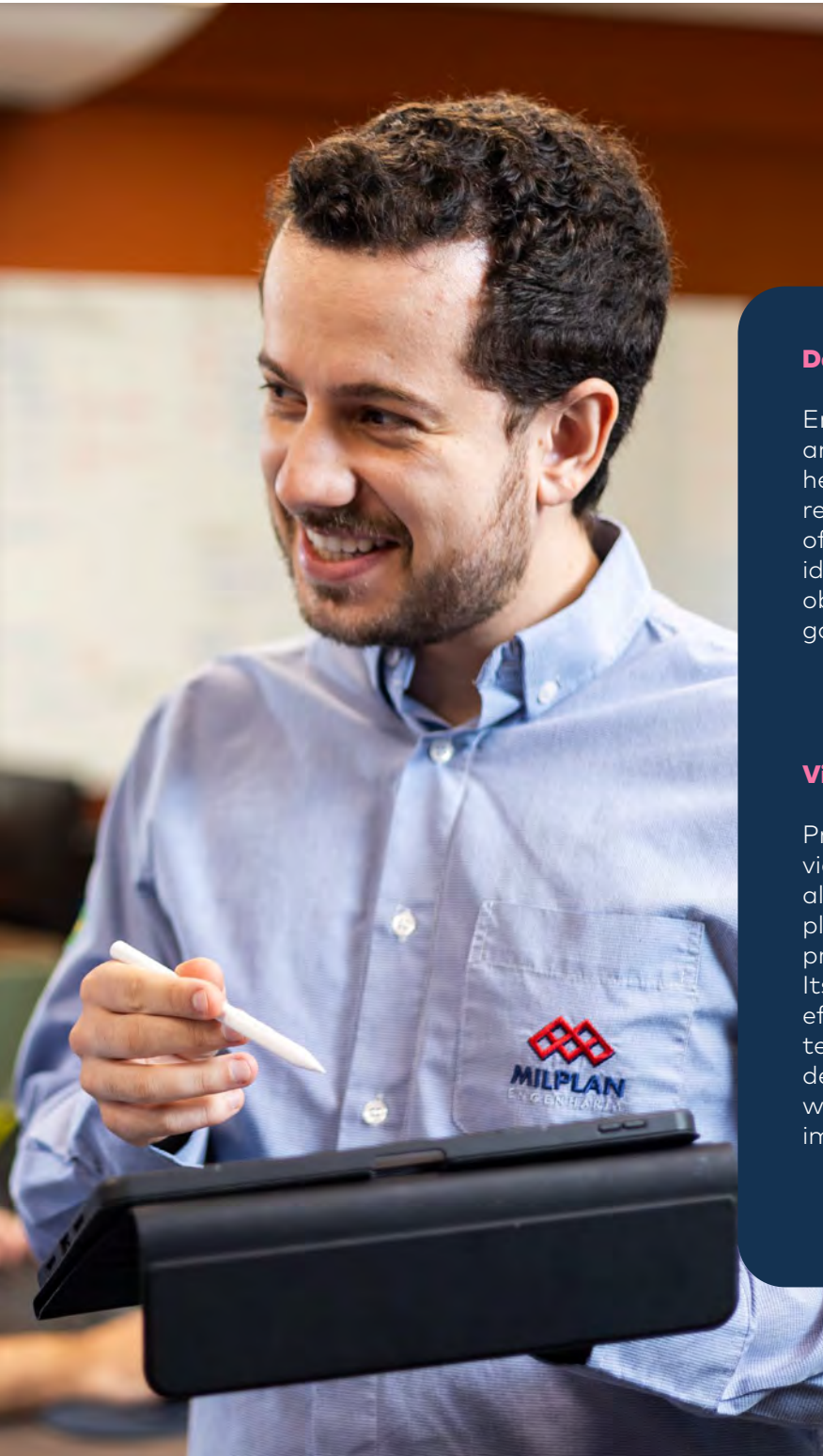
Last Planner System (LPS)

In 2023, four of MILPLAN's projects underwent specialized planning consultations, particularly in the practices of the Last Planner System (LPS).

The Last Planner System (LPS) is a Lean Construction method that emphasizes the medium- and short-term operational planning of projects. The teams directly involved are primarily responsible for planning, using a structured and collaborative approach that ensures continuous flow, effective coordination, and continuous improvement.

The consultations trained professionals in the main routines of LPS, monitored the progress and deliveries of projects with the help of performance indicators, and worked to ensure effective communication, increased predictability, better planning, waste reduction, and execution efficiency.





Lean in daily operations – key routines at MILPLAN Projects

Daily Stand-ups

Ensure constant communication among team members, helping them understand their responsibilities and the progress of activities. Promote alignment, identification of problems or obstacles, and maintain project goals and priorities.

Visual management board

Provides a clear and accessible view of the status of activities, allowing transparent tracking of planning and progress, as well as problems and adopted solutions. Its visual nature facilitates effective communication, team alignment, and quick decision-making, essential for waste reduction and efficiency improvement.

6WLA - Six Weeks Looks Ahead

This process involves planning activities six weeks in advance. It helps identify and resolve potential impediments early, minimizing delays and reducing waste.

Control Tower Meeting

A weekly meeting for alignment between leaders of various sectors and the project manager around common objectives, optimizing communication and collaboration. Performance indicators are discussed, and corrective actions are formulated.

Pull Planning

During Pull Planning meetings, teams define and coordinate the activities necessary for the scheduled deliveries. Unlike traditional methods, in Pull Planning, teams "pull" activities based on the project's real needs and the team's capacity, promoting a more equitable distribution of work and greater accountability. This is not just a technique but a philosophy that empowers teams, leading to excellence, efficiency, and success.

Advanced Work Packaging (AWP)

AWP is a methodology applied for the efficient organization of work, integrating engineering planning, procurement, and construction with a focus on maximizing productivity and minimizing delays. This approach divides the project into smaller, manageable tasks with specific deadlines. By breaking down work into well-defined and sequential work packages, AWP improves coordination among teams, reducing waste, delays, and extra costs. This methodology also emphasizes the use of digital technologies and visualization tools to provide transparent and effective project progress management.

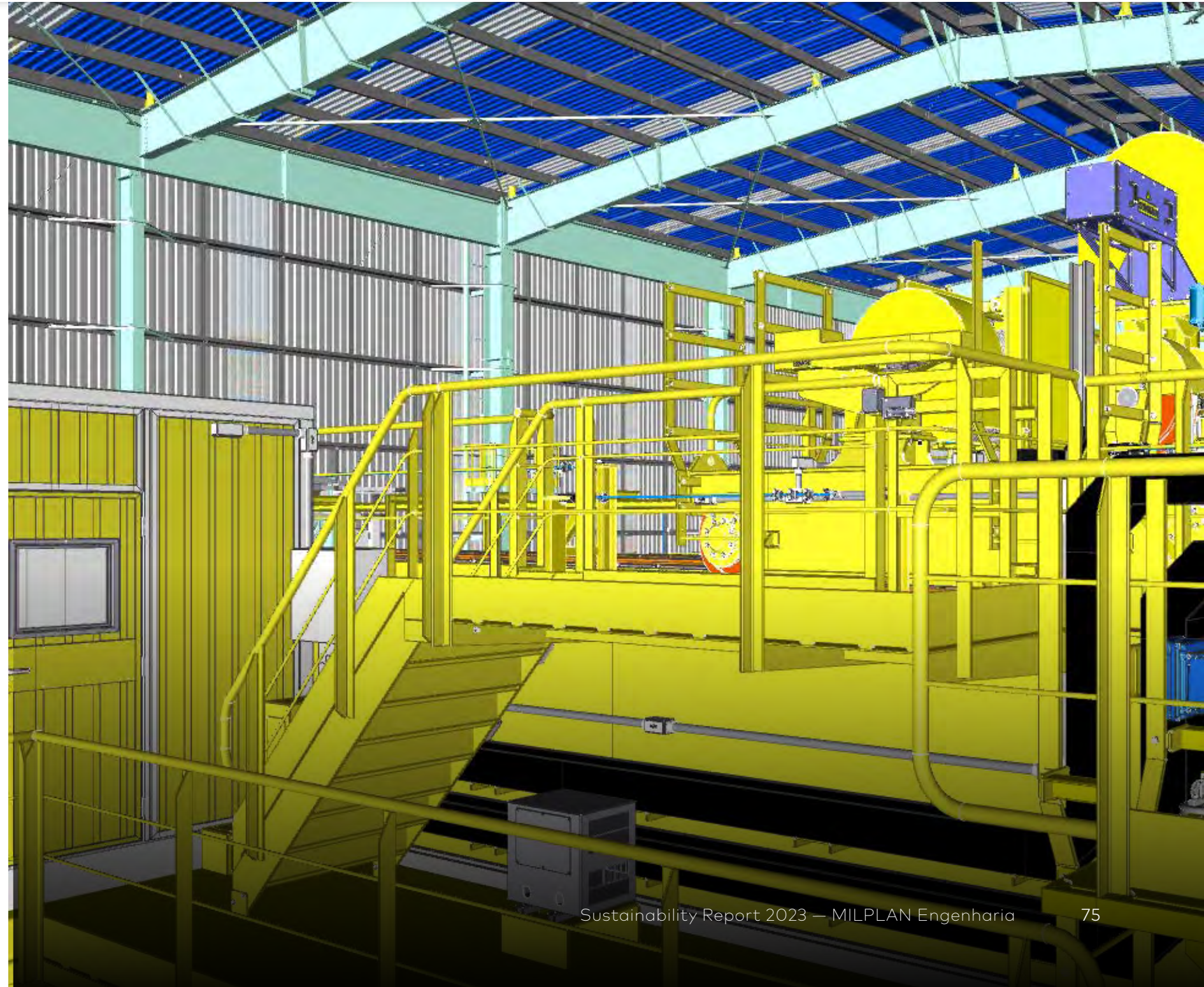


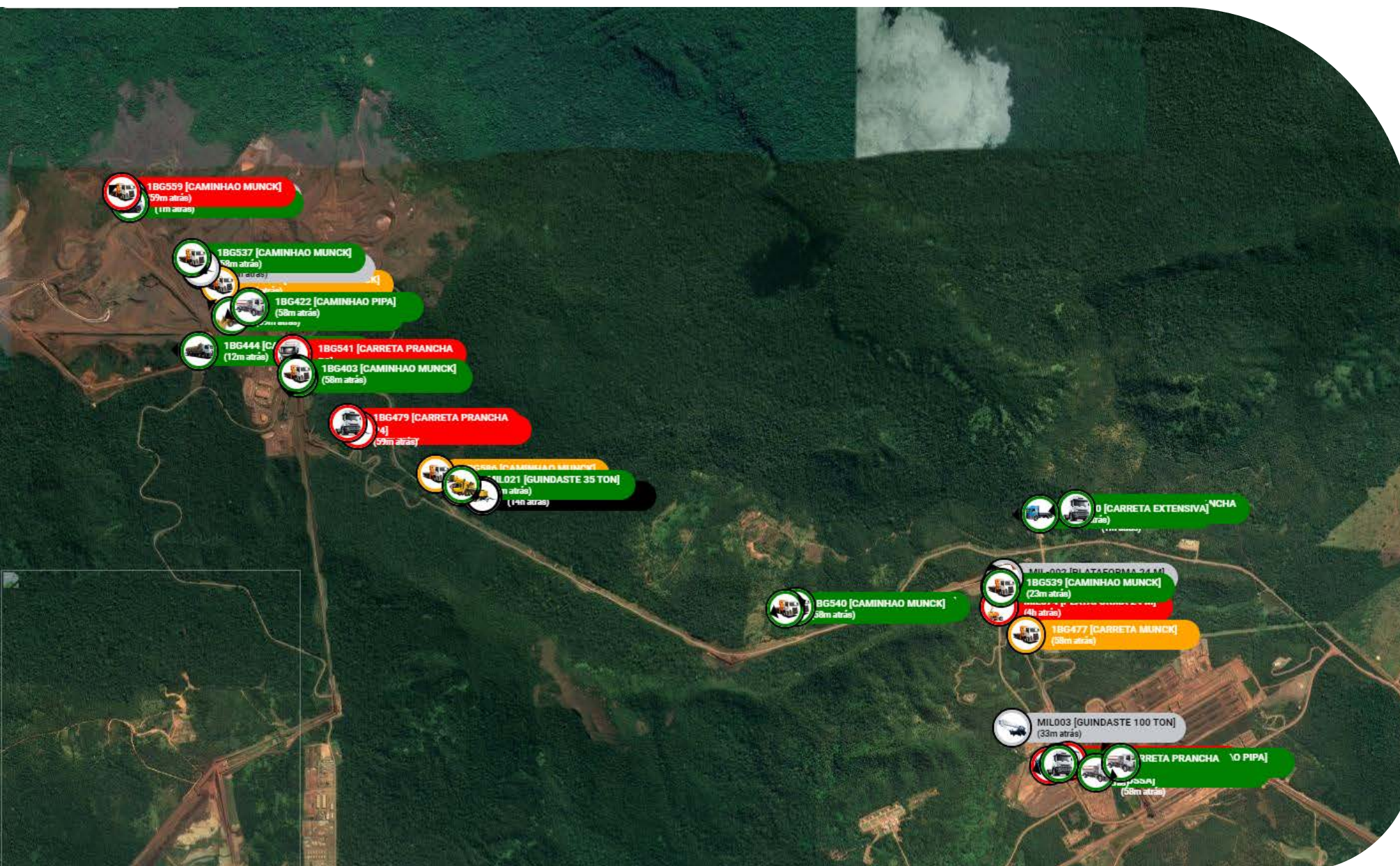
On-site Innovation

Building Information Modeling (BIM) at Gerdau

The electromechanical assembly project for the Steckel Mill - Phase 2, in Ouro Branco (MG), utilized **BIM 4D**.

BIM is a methodology that integrates precise and updated information from a project, from planning to maintenance, into a collaborative digital (3D) model, optimizing the entire process—from design to construction. Instead of two-dimensional drawings, BIM creates digital models with detailed information about all aspects of a project, including the time dimension, hence 4D.





Equipment management (GaussFleet)

A new development in 2023 was the partnership with GaussFleet, a Brazilian startup that developed a platform for managing vehicles, equipment, and machinery.

The system offers comprehensive fleet management services for both owned and outsourced fleets, extending beyond mere equipment control. It involves optimization, monitoring, and strategic maintenance.

Some of the main benefits include reduced operational costs and improved environmental indicators. Monitoring fuel usage, preventive maintenance, calculating more efficient routes, and tracking driver behavior generate savings and reduce carbon emissions.



Information governance

To ensure the efficient and accurate flow of information between the headquarters and projects, MILPLAN established an Information Governance policy that involves nine routines performed monthly. The defined indicator assesses the adherence of projects, executive management, and the board to this process.

In 2023, MILPLAN's average result for this indicator was 80%.

Quarterly, projects that achieve over 90% on the indicator during the period are recognized before the entire company at an alignment meeting between the leadership.



All these initiatives were led by the PMO (Project Management Office), responsible for the efficient and standardized management of projects. To learn more about the work of a PMO and its importance, check out the episode of the P³ Podcast with our manager, Daniel Vilaça.

"The PMO brings the best practices, models, and processes into the company to ensure that project management is carried out in an organized and standardized manner, aiming to obtain data and metrics to support decision-making."

Daniel Vilaça, *Project Management Officer.*





Customer-focused innovation

Bringing safe and effective solutions to clients and employees is a commitment of MILPLAN. In 2023, when we were contracted to replace the grates of the primary crushing grates at the Anglo American Minas-Rio project in Conceição do Mato Dentro, we proposed an innovative process.

Since the assembly depended on a general shutdown of the crushing plant and time was short, the solution was to perform a pre-assembly of the structure in another area, away from the mine and crusher operations. This

approach allowed for a reduction in the overall downtime, improved the process efficiency, and ensure even greater safety for the teams working on-site.

The assembly of the two grates, each weighing approximately 175 tons, was conducted externally on two trestles. For this, a 26-wheels axle line that lift hydraulically was used to transport them to the assembly area. The process also required the assembly of a crane with a 450-ton capacity. To transport just the parts of the crane, 27 trucks were used.

"The pre-assembly solution for the grates outside of the operation was very unique and surprised the client. Fortunately, it was a success, featuring one of the largest pieces ever lifted at Anglo American in Brazil. Both the lifting and the assembly of the piece were completed in a single attempt. It was an innovative, excellent, and entirely safe job."

Américo Gianetti, Project Manager at Anglo American and responsible for the grate assembly.





Confirmed pioneering

MILPLAN was contracted by Vale to execute the assembly of electric dredgers at the decommissioning plant of the Gelado tailing dam, located in the Carajás complex (in Pará). The project was completed in February 2023. A fines reprocessing plant was installed on-site to recover materials from the dam. This initiative will facilitate the de-siltation and filtration of the tailings, thereby enhancing the safety of the dam.

The use of electric dredgers and pumps, powered by renewable energy sources instead of fossil fuels, will enable the project to avoid emitting 484,000 tons of CO₂ over 10 years. This reduction is equivalent to the annual consumption of 105,000 gasoline-powered compact cars with a 1,000 cc engine.



[Click here](#) to
learn more
about the
project.





Sustainability is our commitment

With the publication of the second Sustainability Report, MILPLAN reinforces its commitment to good governance practices and social and environmental responsibility. The pages of this document demonstrate the seriousness with which we address the evolution of ESG pillars in our operations, from the most strategic levels to the day-to-day details.

2023 was a crucial year for establishing the governance foundations that guide us in this direction with even more conviction. The implementation of the ESG area, to be completed

in 2024, will be another step in incorporating these pillars transversally across the company.

The indicators presented here, many for the first time, will be monitored and reported annually, focusing on transparency and comparability.

We thank our employees, clients, partners, suppliers, and the communities that welcome us. It is through strengthening joint action with stakeholders that we will advance in our purpose of building a better and sustainable Brazil.



Summary GRI

GRI 303-1; GRI 303-3

The MILPLAN 2023 Sustainability Report was prepared in accordance with GRI reporting standards. Reporting period: **January 1 to December 31, 2023.**

GRI STANDARDS		CONTENT	PAGE/URL
The organization and its reporting practices			
GRI 2: General Disclosures 2021	2-1	Organization details	MILPLAN
	2-2	Entities included in the organization's sustainability report	This report refers to the activities of MILPLAN Engenharia S.A.
	2-3	Reporting period, frequency, and contact point	About the report
	2-4	Restatements of information	None
	2-5	External assurance	This Sustainability Report has not been subjected to external assurance.
Activities and workers			
GRI 2: General Disclosures 2021	2-6	Activities, value chain, and other business relationships	MILPLAN in numbers and Activities
	2-7	Employees	Our people
	2-8	Workers who are not employees	MILPLAN also has outsourced service providers working at its headquarters (doormen, security guards, and cleaning team). In addition, it hires services from 44 freelancers.
Governance			
GRI 2: General Disclosures 2021	2-9	Governance structure and composition	Governance
	2-10	Nomination and selection of the highest governance body	The governance structure of MILPLAN
	2-11	Chair of the highest governance body	The governance structure of MILPLAN
	2-12	Role of the highest governance body in overseeing the management of impacts	The governance structure of MILPLAN
	2-13	Delegation of responsibility for managing impacts	MILPLAN has an Internal Corporate Integrity Standard that assigns responsibilities to the Corporate Integrity Committee and Directorate.
	2-14	Role of the highest governance body in sustainability reporting	The governance structure of MILPLAN
	2-15	Conflicts of interest	The MILPLAN Code of Conduct provides guidance on handling potential conflicts of interest. Based on this document, when evidence of conflict is identified.
	2-16	Communication of critical concerns	Ethics Reporting Line
	2-17	Collective knowledge of the highest governance body	Corporate Integrity Committee



GRI STANDARDS		CONTENT	PAGE/URL
GRI 2: General Disclosures 2021	2-18	Evaluation of the highest governance body's performance	
	2-19	Remuneration policies	The compensation policy for the Board members includes fixed and variable remuneration, as well as attraction bonuses. It is based on market research (contracted) and/or benchmarking and is managed by the People and Management team. The policy is approved by senior leadership.
	2-20	Process to determine remuneration	
	2-21	Annual total compensation ratio	
	2-22	Statement on sustainable development strategy	Message from the CEO
	2-23	Policy commitments	ESG Commitments
	2-24	Embedding policy commitments	ESG Commitments
	2-25	Processes to remediate negative impacts	MILPLAN responsibly engages with its stakeholders, value chain and the environment, identifying possible risks, prevention, and mitigation. Throughout the Sustainability Report, these actions are described in various sections.
	2-26	Mechanisms for seeking advice and raising concerns	Concerns are tracked through the Ethics Reporting Line, managed by an external company, and governed by a process involving all departments for information retrieval and follow-up actions.
	2-27	Compliance with laws and regulations	During the reporting period, the organization did not receive any sanctions or fines.
	2-28	Membership associations	The CEO of MILPLAN is a vice president of Sinduscon-MG (Construction Union of Minas Gerais), and the CEO also serves as the coordinator of the FIEMG Chamber of Industrial Construction.
Engajamento com as partes interessadas			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Materiality
	3-2	List of material topics	Material topics and SDGs of the report
	3-3	Management of material topics	Materiality How the material topics are managed at MILPLAN is presented throughout the report, in detail within each chapter.
Desempenho econômico			
GRI 201: Economic Performance	201-1	Direct economic value generated and distributed	Financial performance
	201-4	Financial assistance received from the government	The company utilizes tax incentives for the allocation of part of the taxes owed to cultural, sports, employee education projects, and the elderly fund.
Market Presence			
GRI 202: Market Presence	202-1	Ratios of standard entry-level wage by gender compared to local minimum wage	The minimum wage is not used as a basis for remuneration in any category, except for apprentices, who are compensated according to legal provisions.
	202-2	Proportion of senior management hired from the local community	The corporate board level only exists at the headquarters due to the nature of the company's activities, which involve construction projects and are therefore temporary.
Impactos econômicos indiretos			



GRI STANDARDS	CONTENT	PAGE/URL
GRI 203: Indirect Economic Impacts	203-1 Infrastructure investments and services supported	MILPLAN undertakes corporate social responsibility actions in all the communities where it operates, either through its own resources or as established by contractual clauses, or through tax incentive programs. It also has a target for hiring local labor. Page: Community Relations (p.66)
	203-2 – Significant indirect economic impacts	MILPLAN's presence in the communities contributes to the local economy through mobilized labor (increasing the flow of people in communities, leading to a consequent rise in commerce activity).
Procurement Practices		
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Local purchases
Engajamento com as partes interessadas		
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	MILPLAN structures and trains the procurement teams of all projects; audits procurement and supply processes, aligns corporate employees' routines and practices (managers) with Values and the Code of Conduct; encourages the use of the Ethics Reporting Line, through internal communication, the Employee Portal, and training. The Enterprise Risk Matrix identifies and establishes mitigation actions for this type of risk.
	205-2 Communication and training about anti-corruption policies and procedures	Ethical conduct
	205-3 Confirmed incidents of corruption and actions taken	During the reporting period, there were no confirmed cases of corruption.
Práticas de compras		
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There were no legal actions for anti-competitive behavior during the reporting period.
Tax		
GRI 207: Tax 2019	207-1 Approach to tax	The organization complies with applicable legislation in its area of operation. The tax strategy is based on constantly updating professionals in the area and validating operations by professionals with market know-how specific to each topic under discussion. Assumptions are validated by the Financial Board through Legal Opinions at least once a semester, and the application is defined by the Board of Directors. The organization is subject to an annual external audit, conducted in two stages: the first for the first nine months of the year, and the second for the remaining months. The audit scope includes adherence to the tax policy and its verification in the operational environment.
	207-2 Tax governance, control, and risk management	The organization has a Board of Directors. All matters related to tax control are validated by the Financial Directorate and submitted for approval by the Board. The teams are trained weekly on specific topics, based on situations identified in the day-to-day activities of the tax area, and the results of the training are monitored through subsequent deliverables. When a risk is identified, at least one independent firm is contracted to issue a Legal Opinion on the matter. The organization's tax compliance is monitored weekly to identify any deviations and address them within the legal deadline. The number of occurrences is an indicator of efficiency in tax management. Concerns regarding taxes are presented to the Board in weekly meetings or as needed, depending on urgency and relevance. The organization's tax operations are validated monthly with each assessment, and if necessary, a specialized firm is contracted to validate specific points.



GRI STANDARDS		CONTENT	PAGE/URL
GRI 207: Tax 2019	207-3	Stakeholder engagement and management of concerns related to taxes	The organization guides employees to handle tax authorities with respect and transparency. Operations follow legislation, which serves as the basis for clarifying doubts, and in the case of divergence, an external tax consultancy is called.
	207-4	Country-by-country reporting	<p>i. Names of resident entities; MILPLAN Engenharia S.A.</p> <p>ii. Primary activities of the organization; The Company has the corporate purpose and carries out the following activities:</p> <p>Construction works and electromechanical assembly of units and industrial complexes; Engineering services related to civil construction and electromechanical assembly of industrial units and complexes; Maintenance of industrial units and complexes; Assembly of metal structures; Network construction of water supply, sewage, and related structures; Network construction of pipeline transport; Port, maritime, and river works; Earthwork, foundation, and masonry works; Equipment leasing; Management and technical consultancy in construction of units and industrial complexes; Combined office and administrative support services.</p> <p>iii. Number of employees and base for calculation for this item: approximately 3,800 employees.</p> <p>iv. Revenues from third-party sales: BRL 1,148,628,987.58</p> <p>v. Revenues from intra-group transactions with other jurisdictions: None.</p> <p>vi. Profit/loss before tax: BRL 195,768,931.94</p> <p>vii. Tangible assets other than cash and cash equivalents: BRL 71,430,462.47</p> <p>viii. Corporate income tax paid on a cash basis: Taxes are paid on an accrual basis, not on a cash basis.</p> <p>ix. Corporate income tax accrued on profit/loss: BRL 52,608,373.61</p> <p>x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax: Not applicable.</p> <p>c. The reporting period for the information provided in Content 207-4: Fiscal Year 2023</p>
Materials			
GRI 301: Materials 2016	301-2	Materials used, by weight or volume	Waste management
Energia			
GRI 302: Energy 2016	302-1	CEnergy consumption within the organization	Energy
	302-3	Energy intensity	Energy
	302-4	Reduction of energy consumption	Energy
Water and Effluents			
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Water resources
	303-2	Management of water discharge-related impacts	Water resources
	303-3	Water withdrawal	Water resources



GRI STANDARDS	CONTENT	PAGE/URL
GRI 303: Water and Effluents 2018	303-4 Water discharge	Water resources
	303-5 Water consumption	Water resources
Biodiversity		
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, or managed in or adjacent to protected areas and areas of high biodiversity value outside protected areas	MILPLAN operates within its clients' units and complies with the guidelines and regulations regarding operations in protected areas.
	304-2 2 Significant impacts of activities, products, and services on biodiversity	Biodiversity
	304-3 Habitats protected or restored	MILPLAN operates within its clients' units and complies with the guidelines and regulations regarding operations in protected areas.
Emissions		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Emissions
	305-2 Energy indirect (Scope 2) GHG emissions	Total indirect GHG emissions (Scope 2) from energy acquisition in metric tons of CO2 equivalent calculated based on location - 7.04 tons. GHG Emissions Calculation Spreadsheet 2024
	305-4 GHG emissions intensity	A) Total GHG emissions scopes 1 and 2 - 4,884.93(t) B) Emissions by project - p. 44 C) Direct emissions scope 1 and indirect emissions scope 2
	305-5 Reduction of GHG emissions	Emissions
	305-6 Emissions of ozone-depleting substances (ODS)	Emissions
Resíduos		
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste management
	306-2 Management of significant waste-related impacts	Waste management
	306-3 Waste generated	Waste management
	306-4 Waste not destined for disposal	Waste management
	306-5 Waste directed to disposal	A) 2,085.76 (t) of waste destined in 2023 B) 35.43 (t) of hazardous waste destined C) 2,050.33 (t) of non-hazardous waste destined
Employment		
GRI 401: Employment 2016	401-1 New employee hires and employee turnovers	Our people
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	Compensation and benefits policy
Labor/Management Relations		
GRI 402: Labor/Management Relations 2016	402-1 1 Minimum notice periods regarding operational changes	MILPLAN adopts communication to employees and their representatives 90 days before implementing significant operational changes. This period is specified in the collective agreement.



GRI STANDARDS		CONTENT	PAGE/URL
Occupational Health and Safety			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Health and safety	
	403-2 Hazard identification, risk assessment, and incident investigation	Health and safety	
	403-3 Occupational health services	Health and safety	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Health and safety	
	403-5 Worker training on occupational health and safety	Health and safety	
	403-6 Promotion of worker health	Health and safety	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health and safety	
	403-9 Work-related injuries	Health and safety	
	403-10 Work-related ill health	Health and safety	
Training and Education			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Human development and training	
	404-2 Programs for upgrading employee skills and transition assistance programs	Human development and training	
	404-3 Percentage of employees receiving regular performance and career development reviews	Human development and training	
Diversity and Equal Opportunity			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	The governance structure of MILPLAN	
	405-2 Ratio of basic salary and remuneration of women to men	Employee salaries at MILPLAN comply with collective agreements of respective unions. The company has a Compensation Policy, and there is no significant pay difference between men and women performing the same functions. Any variations are due to differences in seniority and employee maturity in their respective functional categories.	
Non-discrimination			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	During the reporting period, there were no reports of discrimination.	
Child Labor			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Human rights	
Forced or Compulsory Labor			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human rights	
Rights of Indigenous Peoples			
GRI 411: Rights of Indigenous Peoples 2016	411-1 Cases of Indigenous Rights Violations	No cases of violations of Indigenous peoples' rights were identified during the reporting period.	



GRI STANDARDS		CONTENT	PAGE/URL
Human Rights Assessment			
GRI 412: Human Rights Assessment 2016		412-1 Total number and percentage of operations subject to human rights reviews or impact assessments	Human rights
Local Communities			
GRI 413: Local Communities 2016		413-1 Operations with local community engagement, impact assessments, and development programs.	Relationship with the community
		413-2 Operations with significant actual and potential negative impacts on local communities	Biodiversity, Waste management, Water resources, Water consumption, Water treatment plant
Supplier Social Assessment			
GRI 414: Supplier Social Assessment 2016		414-2 Negative social impacts in the supply chain and actions taken*	Human rights

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