

Summary

INTRODUCTION	3
About this report	4
Letter from the CEO	5
Letter from the Chairman of the Board of Directors	6
ABOUT GALVANI	7
Galvani	ε
Activities	g
Where we are	10
Timeline	12
Products	
Highlights	14
Results	15
Customer focus	
Investment	
Awards and achievements	17
Value chain	17
Employees	18
	10
CORPORATE GOVERNANCE	19
Board of directors and committees	
	20
Board of directors and committees	20
Board of directors and committees Conflict of interests	20
Board of directors and committees Conflict of interests Policies and practices	20 22 23
Board of directors and committees Conflict of interests Policies and practices Membership of associations	20 22 24 24
Board of directors and committees Conflict of interests Policies and practices Membership of associations Collective bargaining agreements	20 22 24 24
Board of directors and committees Conflict of interests Policies and practices Membership of associations Collective bargaining agreements	
Board of directors and committees	
Board of directors and committees Conflict of interests Policies and practices Membership of associations. Collective bargaining agreements. Risk management. STAKEHOLDERS MATERIALITY Materiality assessment List of material topics	
Board of directors and committees	

Ί	RONMENTAL TOPICS
	imate adaptation and resilience
W	aste and circular economy
	Waste management
En	nissions and energy
	Analysis of 2023 data for UMA and CILEM
W	ater and effluents
	Water management at UMA and CILEM
Вı	odiversity (relevant topic)
	Forms of action
	Climate regulation services
	Support services: biodiversity conservation
	Water cycle regulation services
	Cultural services: education and research
0	ccupational health and safety
	Occupational safety
	Training in health and safety
	Occupational health
	nployment practices and professional development
C	ommunity relations and social license to operate (SLO)
	Communication channels and contact
	Outstanding social projects
_	Activities of Instituto Lina Galvani
Pr	oduct and process safety
_	Environmental and safety management of chemical products
EC	onomic impacts
	Local procurement
	Incentive to generate income
Di	versity and inclusion (relevant topic)

GOVERNANCE TOPICS	67
Compliance, ethics and integrity	6
Integrated Management System (IMS)	
Cybersecurity and data privacy	7
Cybersecurity	
Data privacy	
Supply chain management and human rights (relevant topic)	7
CROSS-CUTTING TOPIC	7 :
Innovation and technology	7
Innovation in engineering	
Environmental area	
IT management area	
APPENDICES	7!
Appendix – ESG Strategy	7
GRI Content Index	7
CREDITS	86





About this report

GRI 2-1, 2-2, 2-3, 2-4, 2-5, 2-14

Galvani, a privately held company trading under the name Fosnor – Fosfatados do Norte Nordeste S/A, valuing transparency and respect for its stakeholders, presents its Sustainability Report with information related to the 2023-2024 biennium.

Senior leadership was involved in the entire process of preparing the Sustainability Report, participating from the identification of material topics to final document approval. The Executive Committees, the People, Governance and Corporate Responsibility Committee, and the ESG Strategic Committee also participated in the materiality approval stages.

These contents demonstrate how Galvani seeks to practice and manage its activities, aligned with sustainability throughout the value chain. The report was prepared in compliance with the Global Reporting Initiative (GRI) Standards and correlated to the targets of the Sustainable Development Goals (SDGs) of the United Nations (UN) 2030 Agenda.

The information covers the Angico dos Dias Mining Unit (UMA, in Angico dos Dias/Bahia), the Luís Eduardo Magalhães Industrial Complex (CILEM, in Luís Eduardo Magalhães/Bahia), and the offices in São Paulo (ECSP São Paulo/São Paulo headquarters) and Campinas (ECCPS Campinas/São Paulo). Specific data on the Irecê Mining Unit (UMI, in Irecê/Bahia), currently undergoing licensing process, is also displayed.

The report covers the period from January 1, 2023 to December 31, 2024 and is published biennially. There was no reformulation of information and no external assurance was sought.





Letter from the CEO

GRI 2-22

Galvani's Sustainability Report for the 2023-2024 biennium addresses pivotal topics for the future of the Company, based on our values: customer focus, an ownership mindset, transparency, innovation and simplicity. As a company operating for 90 years with over 50 years of experience in the fertilizer sector, Galvani stands out for its adaptability and commitment to rigorous quality standards.

Galvani's non-negotiable values are employee health and safety, and sustainability of its operations. With investments in training and development, as well as deployment of modern technologies, the Company has made constant progress in this area. Earning a Great Place to Work (GPTW) certification is proof of that. As we move forward, we focus on sustainable practices and modern corporate governance, improving processes and aligning ourselves with market best practices. This long-term vision creates value for shareholders, employees, customers and communities, and as a consequence, Galvani recently received the Ministry of Agriculture and Livestock (MAPA) Integrity Recognition (Mais Integridade Seal), which attests to its good practices in compliance, social responsibility, sustainability and ethics.

Parque Vida Cerrado (PVC) and Instituto Lina Galvani (ILG), both established and sponsored by the Company, are examples of our commitment to social and environmental responsibilities. They promote fauna and flora conservation in the Cerrado biome, community development and income generation in the surrounding areas. Moreover, the Company also directly invests in initiatives focused on education, culture and sports. In 2024, with the purpose of guiding and measuring its progress on ESG matters, the Company adopted the Ethos Institute indicators

Brazil's dependence on fertilizer imports has represented a significant challenge in recent years, especially in a scenario of global uncertainty. The relaunch of the National Fertilizer Plan (PNF) by the federal government emphasizes the need for greater investment in the sector. Galvani's growth initiatives are aligned with this vision.

The Company is investing in new manufacturing facilities and the expansion of its existing units, notably doubling the production capacity of the CILEM plant and launching the new mining unit in Irecê, both in Bahia. The projects aim to reduce dependence on imported inputs, expanding the

supply of phosphate fertilizers in the country and contributing to food security.

In order to support our growth strategy, we have implemented a risk management methodology that encompasses environmental and social aspects. The



report addresses double materiality, thus highlighting the interconnection of different topics and their importance in the value generation process.

We invite you to read this report, which details our initiatives aligned with the purpose of "transforming land into life".

Enjoy your reading.

Marcelo Silvestre - Galvani's Chief Executive Officer



Letter from the Chairman of the Board of Directors

GRI 2-22

Galvani's history began 90 years ago, marked by an entrepreneurial spirit that has always been present in our business. From the beginning, we have been attentive to opportunities and promoted innovation in the market, acting with courage and a vision of the future. This approach allowed us to diversify our areas of activity.

A combination of creativity and simplicity, cultivated over the years, has provided solid and consistent growth, with management practices oriented towards results and the people who work with us. Our journey in the fertilizer industry began with transportation, as a company that sold salt and logistics services for other solid bulk cargo. Since then, we progressed to our own end-to-end production of phosphate fertilizers, ranging from mineral prospecting to customer delivery.

Prospecting for phosphate mines began in 1996 in Lagamar, Minas Gerais, and expanded to the State of Bahia — first in Irecê and then in the village of Angico dos Dias. Concern for social and environmental issues has always been present in

our activities. In 2003, we created the Instituto Lina Galvani, in honor of the family matriarch, who lived to be 110 years old. The institute is dedicated to identifying and supporting initiatives that promote community development and income generation in the areas surrounding our operations. We are also the main sponsors of Parque Vida Cerrado, the first wildlife conservation and social and environmental education center in western Bahia. This space houses a wildlife ranch and a center of excellence for restoration of the Cerrado biome, and is located between the municipalities of Luís Eduardo Magalhães and Barreiras, in Bahia. In addition to these commitments, a robust governance system guides all of the Company's actions and relationships with its various players.

By combining our innovative profile with our commitment to sustainability – both in the social sphere and in other processes - we have established a clear direction for the Company's future. In line with this, we created the Fertilizer Technology Center, in Uberaba (MG). In this center, engineers and technicians perform studies, optimizations and experiments with technological routes on a bench and pilot scale.

Since fertilizers are a commodity subject to price variations on the international market, it is to the country's advantage to strengthen national production and become less dependent on imports. Our expansion projects



With this report, Galvani presents its evolution and vision of

aim to contribute to reducing foreign dependence, also

strengthening the country's food security.

the future

Rodolfo Galvani Jr. – Chairman of Galvani's Board of Directors





Galvani

GRI 2-1, 2-6

Galvani is a fully Brazilian, privately-held company that has operated in the fertilizer sector since the 1970s. Driven by the strength of agriculture in Brazil's Northeast, it is a leader in phosphate fertilizer production in the MATOPIBA, an acronym for the states of Maranhão (MA), Tocantins (TO), Piauí (PI), and Bahia (BA).

Operating in the mining, chemical and fertilizer areas, it is the only fully vertically integrated producer of phosphate fertilizers in the North and Northeast regions.

Galvani currently operates a phosphate mining and processing unit in Angico dos Dias and an industrial complex in Luís Eduardo Magalhães, both in the state of Bahia. The Company continues to expand with the reactivation of the Irecê deposit, also in Bahia, in addition to a corporate office in São Paulo/SP.

With the purpose of "transforming land into life", the products are aimed at meeting the needs of crops, with a highly qualified technical team available to assist producers and consultants in managing soil fertility and plant nutrition.



Our values

Customer focus:

Full attention to the customer and their needs.

Ownership mindset:

Think like a business owner with responsibility and an entrepreneurial attitude.

Transparency:

Make objectives and results clear.

Innovation:

Always seek new and efficient solutions.

Simplicity:

We believe that simpler is better.



Galvani is leading an ambitious expansion project, with a planned investment of BRL 1 billion by 2027, focusing on a new mining unit in Irecê (BA), developed in partnership with Companhia Baiana de Pesquisa Mineral (CBPM) (Bahia Mineral Research Company), and the expansion of its manufacturing capacity in Luís Eduardo Magalhães (BA). These initiatives aim to increase the production of phosphate fertilizers and contribute to food security.

At the Luís Eduardo Magalhães Industrial Complex (CILEM), in Bahia, investments will be applied to double production capacity from 575,000 to 1.2 million tons/year of fertilizers, with works expected to be completed in 2026.

The entire Galvani expansion project is aimed at the National Fertilizer Plan (PNF), a federal government strategy to reduce dependence on imports, strengthen agriculture and food security, and promote greater productivity in regional agriculture.

A 100% Brazilian fertilizer company and the only fully vertically integrated producer in the country's North and Northeast.

Activities

GRI 2-6

Galvani operates in mining, processing and production of phosphate fertilizers and sulfuric acid, including all direct sales to end customers. Production is vertically integrated through the Angico dos Dias and Luís Eduardo Magalhães operations, where the Company mines, processes, produces and delivers customized fertilizers to farmers in the MATOPIBA.

In a continuous pursuit of product excellence, the Galvani invests in research, development and innovation, strengthening ties with farmers and closely monitoring crops for their needs. One example is developing formulations enriched with magnesium (Mg), an element that is often neglected but essential for the nutritional balance of crops in the Company's area of operation.

Along the same lines, after three years dedicated to studies, an unprecedented initiative to produce fertilizers with balanced concentrations of nickel (Ni) and molybdenum (Mo), micronutrients that demonstrated promising results in experiments with cotton, corn and soybean crops in western Bahia.

Also in western Bahia, a pioneering survey released in 2024 estimated the amount of nutrients removed from soybean

production fields after harvest. The results generated data and led to optimized fertilization of approximately 2 million hectares of soybeans planted in the region, offering valuable information for the agribusiness community.



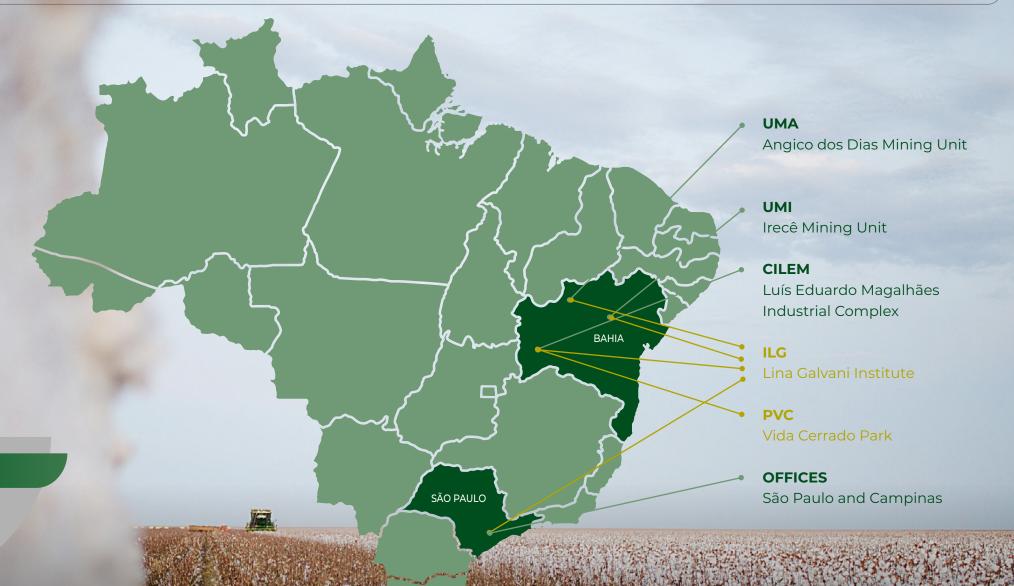
Where we are

GRI 2-1

Main office

São Paulo/SP

Av. Dr. Ruth Cardoso, 4777, 11° andar, Alto de Pinheiros





Angico dos Dias Mining Unit - UMA

UMA produces the phosphate concentrate that supplies CILEM, using an exclusive dry ore concentration technology. This innovative approach to the production process concentrates rock phosphate without using water.

Industrial Complex of Luís Eduardo Magalhães – CILEM

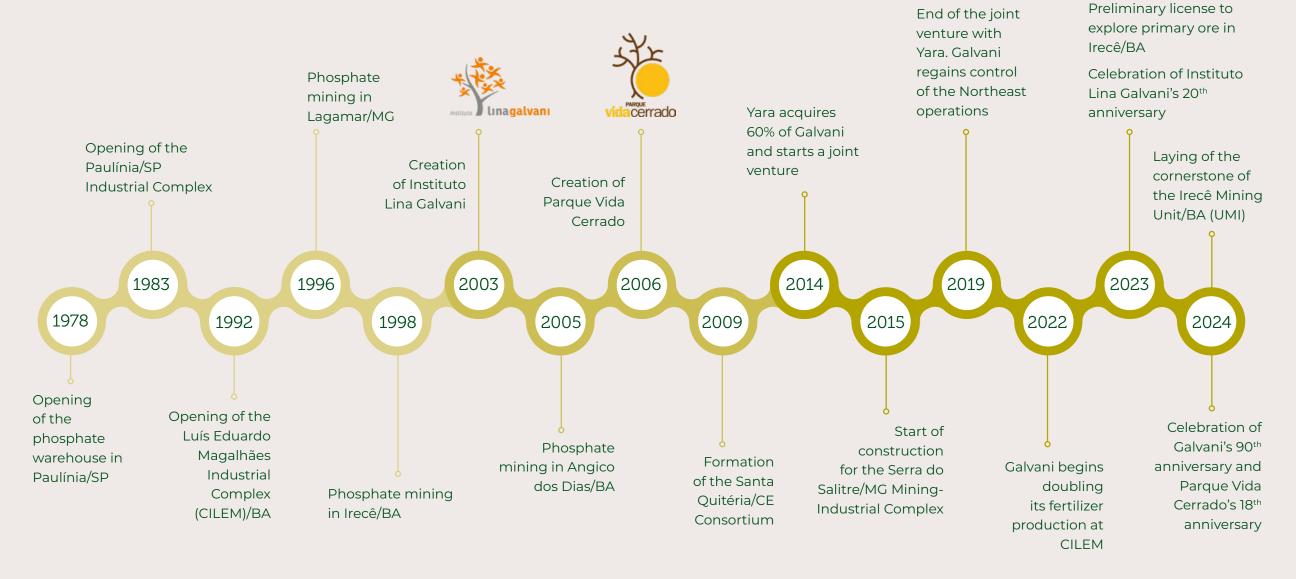
Located in Bahia, the complex receives phosphate from UMA and other raw materials from various suppliers, which are rigorously evaluated for their chemical and physical qualities. Phosphate is then acidified so that its nutrients are available to plants, and mixed with other elements according to the needs of each client. In short, CILEM is where Galvani's fertilizer production process takes place.

Irecê Mining Unit – UMI

In 2024, Galvani laid the cornerstone in the construction of the new Irecê project for the exploration of primary ore. The new unit is expected to yield 350,000 tons of phosphate concentrate annually, directed entirely to CILEM, starting in 2026. In addition, the Company will produce 600,000 tons of agricultural limestone aimed to the MATOPIBA market.



Timeline





Products

Galvani has four fertilizer families: GR. MG. PHOSMIX, and PHOSGRÃO. The GR family consists of plain granules, with no added micronutrients, whose products combines phosphorus, calcium and sulfur in each single granule. The MG family represents the conventional granule mixture, the traditional NPKs (nitrogen [N], phosphorus [P] and potassium [K]), with each nutrient in its own granule.

PHOSMIX is the family consisting of a mixture of NPK granules, but with the advantage of having micronutrients inside the phosphate granule. This is the only family that has a product branch, Phosmix F, with nutrients mixed in granular form to meet the specific needs of some customers.

As for the PHOSGRÃO family, it is unique in that all nutrients in the formulation are embedded within every granule. This production technology provides the plants with more complete and balanced nutrition, favors a more uniform distribution of these elements in the crop and reduces application costs, as there is no need to enter the area to apply the nutrients separately.

In 2024, the PHOSGRÃO Mag line was adjusted following a study that assessed nutrient removal from the soil in soybean crops in western Bahia, conducted by Galvani in partnership with producers.

Crop analysis indicated that the plants' magnesium requirements had increased. Using an exclusive production process, Galvani is the only company that delivers magnesium balanced with the other elements in the fertilizer and adjusted to the demands of soybeans in the areas where it operates.

Other innovations are underway. The Company is also developing another family of products that will further increase the versatility of the formulas, in line with the technological vanguard of agriculture in MATOPIBA.

Galvani offers advanced solutions for all MATOPIBA crops.

Exclusive technology developed to achieve the productive potential of crops



Another highlight of 2024 was the launch of the MoNi line at the largest agricultural fair in the North and Northeast, the Bahia Farm Show. The MoNi line originated from unprecedented three-year field research involving cotton, corn and soybean crops. The study has led to the development of the first scientifically proven phosphate fertilizer incorporated directly into the soil with molybdenum (Mo) and nickel (Ni), providing PHOSGRÃO with the strength to combine balanced proportions of up to twelve nutrients into each single granule for soils and crops in the MATOPIBA, which led to higher accumulated yield of the production system.



Highlights

Contribution

TO THE NATIONAL FERTILIZER PLAN (PNF).

Reduction

IN THE REGIONAL DEPENDENCE ON IMPORTED FERTILIZERS.

Strengthening

OF AGRICULTURE AND FOOD SECURITY IN THE NORTH AND NORTHEAST REGIONS.

Deliveries

JUST IN TIME.

Production

CUSTOMIZED, AIMED AT PROMOTING GREATER PRODUCTIVITY IN REGIONAL AGRICULTURE.

706,00 tons

BRL 218 million

IN INVESTMENTS ALLOCATED.

Opening

OF THE NEW GALVANI MINING UNIT IN MAY 2024, IN IRECÊ, BAHIA.

Launch,

IN 2024, OF THE MONI LINE, THE FIRST PHOSPHATE FERTILIZER INCORPORATED DIRECTLY INTO THE SOIL WITH MOLYBDENUM (Mo) AND NICKEL (Ni).



Results

The highlight of 2024 was the delivery of 706,000 tons of fertilizer, a 5.5 percent increase compared to 2023. The annual installed capacity was 235,000 tons of phosphate concentrate, 245,000 tons of sulfuric acid, and 635 tons of phosphate fertilizers.

Special lines PHOSGRÃO and PHOSMIX remained significant with the production of 626,000 tons, equivalent to 92 percent of the Company's commercialized production, and a 4.3 percent increase in sales.

The Company's total market share was 24.7 percent, a slight increase compared to 23.2 percent in the previous year, which was due to market expansion.

In regional terms, the expansion of Galvani's area of operation resulted in positive impacts in Maranhão and Bahia with a market share of 23.1 and 30 percent, respectively. In Piauí, market share fell to 10.6 percent, while in Tocantins it remained stable, at 8.1 percent.

At the Angico dos Dias unit, challenges in the first half of 2024 related to the drying system, especially the furnace, affected the pace of phosphate concentrate production, which ended up 2.5 percent below the volume recorded in 2023, totaling

226,000 tons. As for Luís Eduardo Magalhães, in line with the expansion plan and as a consequence of the investments made in recent years, the production volume at CILEM in 2024 exceeded that recorded in the previous year, thus reflecting operational efficiency, growing market demand and advances in daily work routine management and structuring, which played an important role in process stability. The main enhancements were observed in the acidulation process, granulation line, bran and mixing/bagging lines, with an average increase of 12 percent in production.

Customer focus

Throughout 2024, Galvani reinforced its presence among producers and agricultural consultants, promoting innovative solutions and disseminating technical knowledge developed internally.

During the Bahia Farm Show – the largest agricultural technology and business fair in the North and Northeast of Brazil –, Galvani released unprecedented regional research and seized the opportunity to strengthen strategic connections with customers, suppliers, consultants and partners, in addition to sharing technical knowledge about soil fertility,

plant nutrition and the fertilizer market. The event also marked the launch of products developed to meet the needs of crops in the MATOPIBA, such as the MoNi line, enriched with molybdenum and nickel, and the Mag line, which has a higher concentration of magnesium.

Galvani was also present at other important fairs and events, such as Agro Rosário, Agro360 and the Brazilian Cotton Congress, expanding the reach of its actions and helping to consolidate Galvani as a reference in the agricultural industry.





Investment

In 2024, approximately BRL 296 million was allocated to investments. Of this amount. BRL 104 million was directed to the annual maintenance shutdown, improvements and expansion of the production units, while the remainder was allocated to optimizing internal processes.

At CILEM, Galvani kept to the plan of doubling its production, storage and handling capacity. This project aims to increase operational efficiency, improve environmental controls and increase safety and precision in fertilizer production processes.

The investments boosted the advancement of the new phase of phosphate mining in Irecê, covering the development of the process route, the acquisition of equipment, the application for the installation license, and the start of works



Major developments

- **Sulfuric acid:** increase from 165,000 t/ year to 250,000 t/year.*
- Superphosphate (powder): increase from 450,000 t/year to 600,000 t/year.
- **Granulation:** expansion from 500,000 t/year to 900,000 t/year.
- Sulfuric acid storage: expansion from 5.000 to 10.000 tons.
- On-site power generation: increase from 30 MW to 50 MW.
- · Finished goods warehousing: capacity expanded from 230,000 to 420.000 tons.
- Fertilizer delivery: growth from 700,000 t/year to 1.4 million t/year.

- New water reservoir: 73,000 m³ capacity for reusing rainwater in the production process.
- Quality laboratory: new framework built for enhanced analyses.
- Raw materials warehouse: 73.000 tons of added storage capacity.
- In the coming years, Galvani will maintain its focus on investments that prioritize people's safety and environmental protection in all units, while seeking to modernize the production processes of the Luís Eduardo Magalhães Industrial Complex (CILEM) and increase the operational stability of the Angico dos Dias Mining Unit (UMA).
- At UMI, investments continue to **drive** the new phase of phosphate mining in Irecê, with progress made that includes process route development, equipment acquisition, application for the installation license, and the start of works.
- Phosphate concentrate production in Irecê, expected to supply the Luís Eduardo Magalhães industrial complex (CILEM) as of 2026, will employ a dry concentration technology developed internally that eliminates the need for tailings dams by using ore calcination, with a recovery rate of over 80 percent.



^{*} In 2024, 48,000 tons of sulfuric acid were delivered. This number represents a 26.8 percent decline in volume compared to 2023. The strategy of focusing on fertilizer production limited the availability of this product for sale.

Awards and achievements



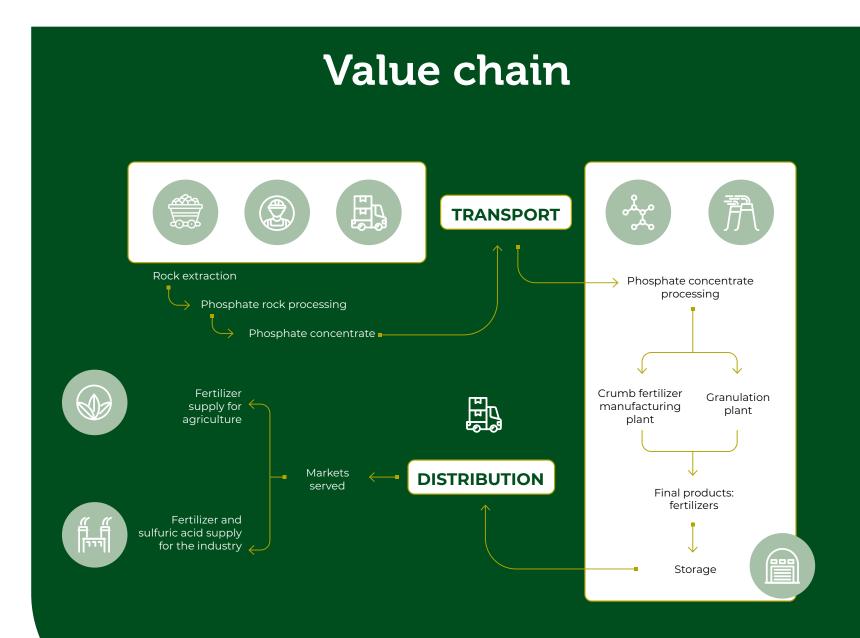
BRAZIL'S BEST AND LARGEST COMPANIES AWARD OF 2024, PROMOTED BY EXAME MAGAZINE.



MORE INTEGRITY SEAL, GRANTED BY THE MINISTRY OF AGRICULTURE AND LIVESTOCK (MAPA), AWARDED TO GALVANI IN 2024.



GREAT PLACE TO WORK (GPTW) SEAL, AWARDED TO GALVANI FOR THE FIRST TIME IN 2024.





Employees

GRI 2-7

Galvani values all of those who are part of its team and recognizes that each individual contributes with values, experiences and skills that are fundamental to delivering and ensuring the sustainability of the business.

In 2024, Galvani had a total of 1,379 permanent and temporary employees, which represents a 12.5 percent increase compared to 2023, on account of the Company's expansion projects.



TOTAL NUMBER OF PERMANENT AND TEMPORARY **EMPLOYEES BY GENDER GRI 2-7**

Employees	2024	2023	2022
Male	1,195	1,068	977
Female	184	157	145
Total	1,379	1,225	1,122

TOTAL NUMBER OF PERMANENT AND TEMPORARY **EMPLOYEES BY REGION GRI 2-7**

Employees	2024	2023	2022
Luís Eduardo Magalhães (BA)	878	770	718
Irecê (BA)	26	16	9
Angico dos Dias (BA)	330	320	287
Campinas (SP)	57	62	63
São Paulo (SP)	88	57	45
Total	1,379	1,225	1,122

TOTAL NUMBER OF PERMANENT AND TEMPORARY EMPLOYEES, BY GENDER AND REGION GRI 2-7

		Permanent employees		Temporary employees			
		2024	2023	2022	2024	2023	2022
Male		666	603	550	529	465	427
Female		130	111	93	54	46	52
Total – by gender		796	714	643	583	511	479
Luís Eduardo	Female	58	53	53	38	35	36
Magalhães (BA)	Male	376	339	312	406	343	317
Irocâ (DA)	Female	5	2	0	0	0	0
Irecê (BA)	Male	21	14	9	0	0	0
Angico dos	Female	12	10	7	15	11	12
Dias (BA)	Male	181	177	167	122	122	101
Campinas	Female	27	26	21	0	0	3
(SP)	Male	30	36	37	0	0	2
São Paulo	Female	28	20	12	1	0	1
(SP)	Male	58	37	25	1	0	7
Total – by region and	gender	796	714	643	583	511	479





Board of directors and committees

GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-16, 2-17, 2-18, 2-19, 2-20, 2-21

The Company's Board of Directors (BoD) is composed of seven members, five of whom are shareholder representatives. in addition to one external member and two independent advisors, all with a term of office until 2026. Its main role is to oversee impact and risk management, supported by three advisory committees: Strategy, Innovation and Market; Finance, Risk and Audit; and People, Governance and Corporate Responsibility. These committees hold monthly meetings, except for January, July and December, to discuss strategic topics and ensure the sustainability of operations.

The operation of the BoD is regulated by internal rules that define the activities of the committees, their composition and the election of coordinators. Decisions are communicated to the BoD by the governance officer and recorded in minutes accessible to members only. The election of members takes place at the Shareholders' Meeting, in accordance with the Shareholders' Agreement and the Company's Bylaws. Independent advisors must meet qualification criteria, be experienced in strategic management, and have knowledge in risk assessment. BoD Chair, Rodolfo Galvani Júnior, does not hold an executive position.

Responsibility for impact management at Galvani is delegated to the strategic committees that support the BoD, composed of members with expertise in several relevant areas. These committees are responsible for continuously monitoring and evaluating the impacts and risks mapped by the Company, in addition to evaluating and discussing strategic issues that require assessment by senior governance. Each member of the committees has specific responsibilities regarding the topics discussed, ensuring a comprehensive and effective approach to impact management.

In the 2023-2024 biennium, the BoD held 12 ordinary meetings, addressing critical topics such as financial performance, sustainability, environment, employee rights and stakeholder relations. These issues were analyzed and addressed in accordance with the Company's governance and risk management policies.

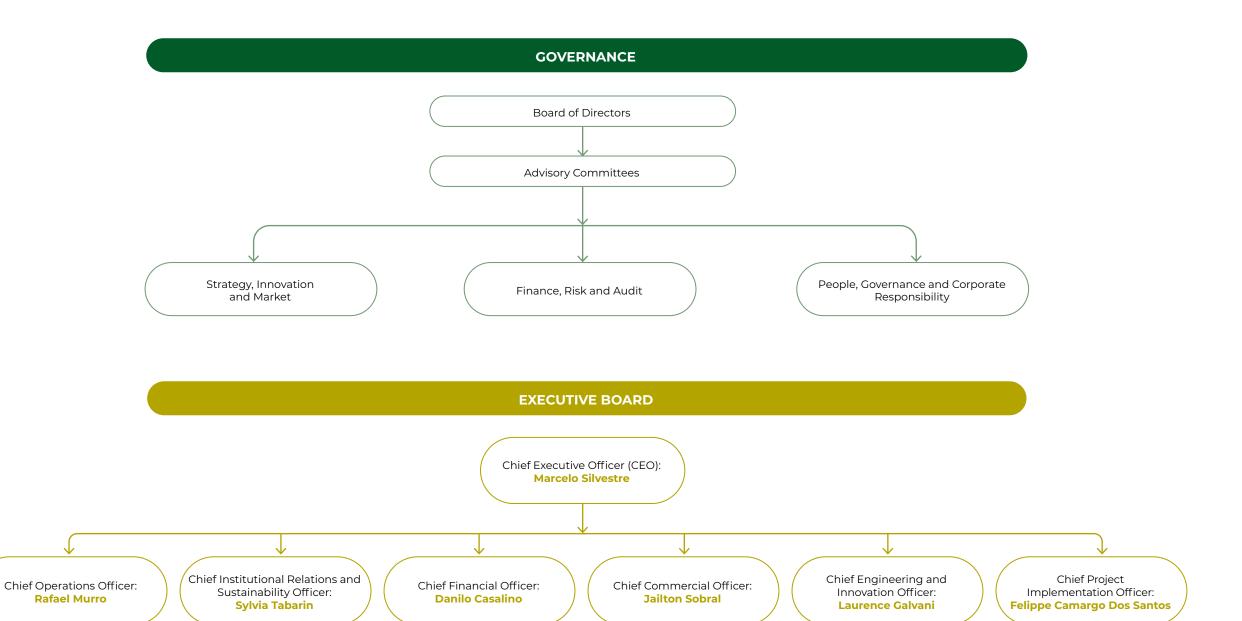
The advisors and directors are highly qualified professionals, with extensive experience in the mining and fertilizer industry, as well as expertise in several other segments, which adds valuable diversity to the Company. All of them are fully aligned

with Galvani's vision and mission, strictly adhering to the principles and values established in the Code of Conduct.

Strategic information is managed by software and includes periodic training, ensuring efficient communication at all levels of the organization.

The entire board of directors is committed to responsible and sustainable business practices. The sustainability strategy is integrated into strategic planning and covers areas such as reducing carbon emissions, managing resources efficiently and promoting fair and inclusive work practices.







In 2023, the ratio between the annual remuneration of the highest paid individual and the median compensation of other employees was 19.43. In 2024, this ratio dropped to 16.54. The calculation included all employees hired under the Brazilian Consolidation of Labor Laws (CLT), except interns, apprentices, trainees and advisors, reflecting an adjustment in the salary distribution.

Galvani's remuneration policy is aligned with market practices, including base salary, profit sharing for CLT employees and long-term incentives for c-suite positions. For strategic roles, hiring bonuses are offered, and the directors' remuneration includes fixed and variable short- and long-term amounts, with the Personnel Committee being responsible for reviewing and defining these guidelines regularly.

The Assessment and Performance Program includes leadership positions, with goals linked to sustainable development, impacting annual variable remuneration. This program is monitored monthly by the Human Resources area and reported to the People Committee.



Conflict of interests

GRI 2-15

Galvani's Shareholders' Agreement prohibits the Company from contracting services and goods provided by related parties. The Bylaws, in turn, indicate that this type of contract may only occur if approved by a qualified quorum in the Board of Directors (5 votes in favor – item VII, paragraph 1 of article 14).

The hiring of independent advisors requires, according to the Shareholders' Agreement, that the professional does not have conflicts of interest with the Company.

Any conflicts of interest are discussed by the Finance, Risk and Audit Committee, as well as by the Board of Directors itself



ESG Strategy

Policies and practices

GRI 2-23, 2-24, 2-25, 2-26

Galvani has internal practices and policies to ensure respect for human rights in its operations and business relationships, reinforcing its commitment to the promotion and protection of human rights. Policies are periodically reviewed and approved by senior management, then made available in the Integrated Management System and followed-up with specific and periodic training to promote understanding and adherence to the established guidelines.

The Company is currently reassessing its sustainability plan, using the ETHOS Institute indicators to incorporate sustainability and corporate social responsibility (CSR) into its business strategy. In 2024, Galvani conducted an ESG maturity diagnosis that led to the preparation of an action plan with specific goals for each individual department, to be achieved by 2028.

The implementation of the ESG Strategic Committee aims to align the Company's operations with its business strategy, ensuring the effective incorporation of sustainable practices in all areas. Galvani maintains effective internal and external communication channels to ensure transparency and the dissemination of information. Galvani's positive reputation is based on ethical principles formalized by documents such

as the Code of Conduct and the Whistleblower Channel. promoting an honest and respectful work environment. The Company offers the Galvani Ethics Line and the Whistleblower Channel to report any inappropriate behavior, thus ensuring transparency and accountability. Formal reporting channels, such as ethics hotlines and secure online platforms, ensure the anonymity of whistleblowers and are widely publicized through training and newsletters.

Clear procedures for investigating complaints have been implemented, ensuring impartiality and efficiency. The Company continually monitors the use of these channels and the effectiveness of investigations, promoting a culture of ethics and integrity. In 2024, Galvani revised its Communication and Marketing Policy to ensure effectiveness and transparency.

In addition, Galvani adopts strict processes to deal with negative impacts, namely event identification, cause analysis, and the implementation of corrective actions. Periodic committee meetings ensure continuous review and efficient management of negative impacts, reaffirming the Company's commitment to responsible risk and impact management.

Lastly, a culture of ethical principles and integrity is fostered, encompassing all levels of the organization, from leadership to employees. Ethical behavior, which is essential for the Company's success, is also recognized and rewarded.



Please visit!

Galvani Code of Conduct::

https://galvanifertilizantes.com/wp-content/ uploads/2022/01/Codigo-de-Conduta-Galvani_v2021.pdf



Whistleblower Channel

Galvani Ethics Line:

https://www.canaldeetica.com.br/linhaeticagalvani/

Telephone: **0800 300 4720**



Membership of associations

GRI 2-28



IBRAM | BRAM - Brazilian Mining Association



ANDA – National Association for Fertilizer Diffusion



AB2I - Brazilian Association of Lawtechs and Legaltechs





Business Pact against the Sexual Exploitation of Children and Adolescents on Brazilian Highways



SINPRIFERT - National **Sinprifert** Union of Fertilizer Raw Material Industries



Company associated with the ETHOS Institute

Collective bargaining agreements

GRI 2-30

In 2023 and 2024, all of Galvani's direct employees were covered by collective bargaining agreements in each state and municipality where the Company's units are located. This calculation does not include outsourced workers, apprentices, interns, and members of the Board of Directors and the Executive Board.





Risk management

GRI 3-3

Galvani considers corporate risk management to be a strategic differentiator, as it enables the Company to effectively deal with uncertainties, as well as the risks and opportunities associated with them, in order to improve its ability to generate value. With the responsibility of the Risk Management and Internal Controls area, the objective is to identify, avoid, reduce or mitigate business risks, aiming at the integrity, continuity and sustainable success of Galvani.

Integrating corporate risk management practices across the Company improves decision-making and day-to-day operations by monitoring the effectiveness of internal controls and the performance of indicators, minimizing disruptions and ensuring operational stability. The Company also focuses on disseminating and strengthening the culture of risk management and internal controls, critical analysis and continuous improvement.

The identified risks are mapped, categorized and prioritized. Risks categorized as "very high" and "high" severity are monitored by Area Managers, with support from the Risks and Internal Controls team, and periodically reported to the Executive Board the Finance Risks and Audit Committee and the Board of Directors.



Enterprise risk management

The methodology follows international 2017 COSO ERM Framework and ISO 31000:2018 standards.

GALVANI ADOPTS THREE LINES OF DEFENSE

- 1. Operational and corporate risk mitigation front, and all business areas play a specific role.
- 2. First-line support front, offering knowledge, support and monitoring to strengthen risk management - Risks and Internal Controls, and Compliance areas.
- 3. Independent front, with periodic and objective assessments on issues related to achieving objectives - Internal Audit.

RISK OWNER - ROLES AND RESPONSIBILITY

- 1. Identify risks and risk factors under the Company's responsibility (with the support of the Risk Management and Internal Controls area).
- 2. Implement the action plans and controls necessary to treat risks, involving other areas (if necessary).
- Develop indicators to monitor exposure to risks under its responsibility.
- 4. Periodically review risks, their factors, their criticality and response based on changes to existing mitigating actions, implementation of controls, progress of action and contingency plans, and results of assessments of risk-related processes.
- 5. Report to the Risk Management and Internal Controls team periodically on the evolution of the risks under their responsibility, considering significant changes in risk factors or any other of their characteristics, in addition to communicating the identification of risks that have not yet been mapped.





GRI 2-29



Stakeholders

Materiality

Galvani identified its stakeholders through a structured technical study, which included mapping and socioeconomic analysis of local communities. Relationships with these groups are maintained in a transparent and clear manner, using different interaction channels.

The Company's commitment to the communities surrounding its operations is based on dialogue, transparency and territorial development. Stakeholders include residents, schools, neighborhood associations, NGOs and other local actors. Community engagement is promoted through active listening, ongoing dialogue and actions to respond to community demands. Galvani provides the Linha Verde (Green Line) channel (0800 033 3309) for suggestions, compliments and complaints, in addition to a visit program that allows stakeholders to learn about operations and clear up doubts.

Furthermore, the Company has community relationship analysts responsible for sharing information about projects, carrying out active listening, identifying opportunities for improvement and strengthening ties with the community.

Within the scope of corporate social responsibility, Galvani contributes to local development with participatory projects and actions, focused on education, sports and culture, and prioritizes local hiring and purchases to boost regional development and improve the quality of life in the locations where it operates.

The Company also carries out training activities in partnership with trade associations and local companies, aiming to prepare them to become suppliers.





Materiality assessment

GRI 3-1, 3-2

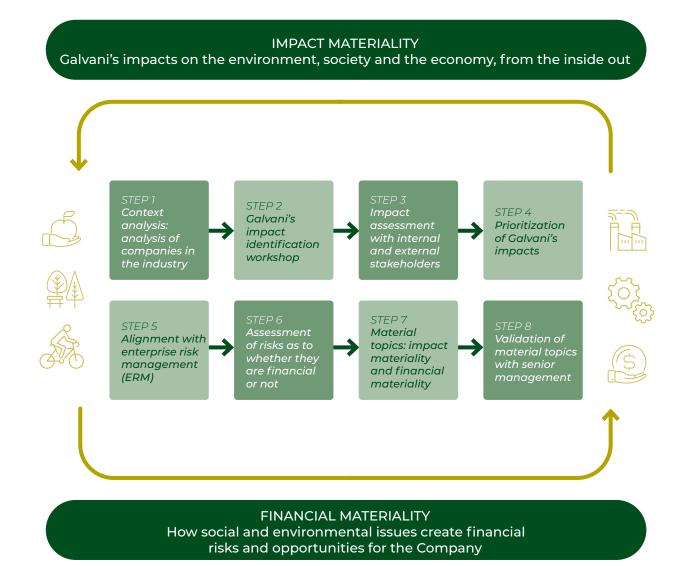
The materiality analysis was conducted based on the concept of double materiality, aligned with the European Sustainability Reporting Standards (ESRS), which led to the identification of significant environmental, social and governance aspects for Galvani from the perspective of **impact materiality**, that is, the positive and negative impacts that Galvani causes or may cause on the environment, on people and their human rights, and on the economy – an "inside-out" approach (see the 4 steps below). Risks and opportunities were also established from the perspective of financial materiality, that is, based on the impacts that may affect Galvani financially – an "outside-in" approach.

Stage 1: consideration of the value chain, Galvani's current context, material topics of industry companies, and the GRI 14: Mining Sector, for a preliminary survey of impacts.

Stage 2: identification of Galvani's negative and positive, actual and potential impacts together with the reporting team, based on the preliminary impact survey.

Stage 3: assessment of the significance of impacts based on a survey of selected stakeholders between 08/09/2024 and 08/21/2024. In all, 65 responses were obtained from a sample of 180 stakeholders, that is, a 36 percent participation.

Stage 4: prioritize the most significant impacts based on the assessment of significance, and establish a threshold above which Galvani's material topics were determined





Impact materiality was established in accordance with the four stages recommended by the GRI 2021 Standards, with support from GRI Standard 14, which addresses guidelines for the mining sector.

Financial materiality was based on Galvani's top ten enterprise risk management (ERM) risks and SASB Standards for the chemical and mining industries. These standards help us identify environmental, social and governance issues that may impact financial performance.

As a result, the reporting team and senior management defined and validated twelve material topics, three relevant topics and one cross-cutting topic, which will be addressed in this report in terms of their management forms and thematic content.

List of material topics

- 1. Climate adaptation and resilience
- 2. Waste and circular economy
- 3. Emissions and energy
- 4. Water and effluents

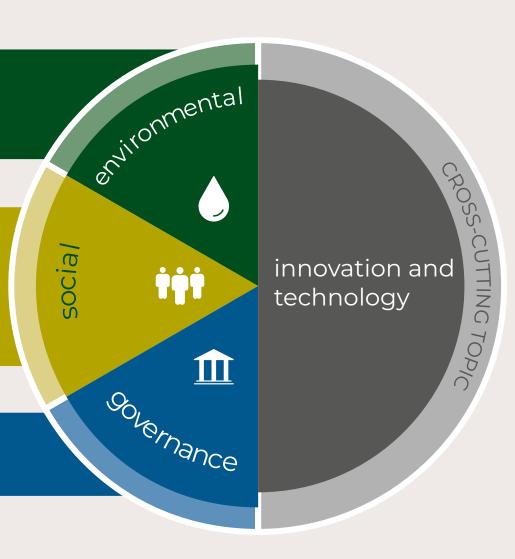
RELEVANT TOPIC 1. Biodiversity

- 5. Occupational health and safety
- 6. Employment practices and professional development
- 7. Community engagement and social license to operate
- 8. Product and process safety
- 9. Economic impacts

RELEVANT TOPIC 2. Diversity and inclusion

- 10. Compliance, ethics and integrity
- 11. Risk management
- 12. Privacy and cybersecurity

RELEVANT TOPIC 3. Supply chain management and human rights







ESG strategy

GRI 2-24

Galvani has adopted sustainability as a pillar that guides its business strategy. By incorporating ESG (Environmental, Social and Governance) factors, the Company seeks to maximize positive impacts and mitigate negative ones. This approach reaffirms sustainability as a core component of the corporate vision and ensures that all business decisions are aligned with the Company's values, shareholder expectations and society's demands.

The development of Galvani's sustainability strategy followed a structured and collaborative approach. The process involved document analysis, internal stakeholder dialogues and the definition of practical long-term action plans.

Based on the material topics, objectives, goals and indicators were defined, which will be monitored by the sustainability strategy in the coming years, available in the appendices of this document.

The actions will be structured and conducted by technical working groups, which will report the indicators and progress to the ESG Strategic Committee.



Long-term targets

ENVIRONMENTAL



SDG 13.

SDG 7.

Target 13.1

Target 7.2

Climate adaptation and resilience

Acquire IREC certificate as of 2025

Expand use of renewable energy by 2030 Publish the Emissions Inventory as of 2025

Emissions and energy

SDG 13. Expand monitoring of Scope 3 emissions as of 2026 Target 13.1 Plant 1,200 hectares of eucalyptus forest by 2026

SDG 7. Generate 44,000 t of biomass per year as of 2029 Target 7.2

Waste and circular economy

Develop a waste management program by 2025

SDG 12. Target 12.5

Water and effluents

Targets

Reduce groundwater withdrawal in CILEM by 50% as of 2025 Target 6.4

SOCIAL



Community relations and social license to operate (SLO)

Targets

Maintain financial support (baseline year 2024) for private social investment projects until 2030

Improve the perceived social impact in CILEM and Irecê by 10% (baseline year 2024) by 2030

SDG 11. Target 11.3

SDG 17.

Target 17.17

ESG Strategy

Targets

Increase the number of people benefiting from social SDG 8. projects by up to 30% (baseline year 2024) by 2030 Target 8.5

Product and process safety

Targets

Publish a report of non-conformities mapped in the Legal Requirements Diagnosis with risk categorization Target 12.4

Occupational health and safety

Targets

Implement the SafeStart Program, training leaders to SDG 8. execute it as of 2025 Target 8.8

Targets

Implement work-life balance actions, with 90% SDG 8. employee satisfaction, by 2030 Target 8.5

Diversity and Inclusion (relevant topic)

Targets

Achieve at least 30% women in the workforce, SDG 5. in various areas of the Company by 2030 Target 5.5

GOVERNANCE



Privacy and cybersecurity

Targets

Implement comprehensive Risk Management targeting cybersecurity, greater automation and increased training by 2030

Target 9.1 SDG 16. Target 16.10

SDG 9.

Compliance, ethics and integrity

Expand communication, campaigns and internal training

SDG 16. Target 16.5

Supply chain management and human rights (relevant topic)

Targets

Approve, train and create negative filters for high and medium risk suppliers with ESG criteria by 2026

SDG 17. Target 17.17

Risk management

Targets

Perform gap diagnosis in relation to standards, and map KRIs of the Top 10 risks

SDG 16. Target 16.6

Install mechanical and environmental failure monitoring systems by 2027

SDG 9. Target 9.5





Climate adaptation and resilience



Target 13.1 - Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.

GRI 3-3, 201-2

Climate change poses significant risks to Galvani's operations, especially in relation to events such as water shortages and flooding. The Company assesses the probability of these events and their impacts on reputational, financial, operational and regulatory areas.

In order to mitigate these risks, Galvani promotes the efficient use of natural resources and ensures proper management of waste and effluents. Furthermore, for three years the Company has been monitoring emissions and developing a decarbonization plan.

The next step is to implement adaptation goals and strategies that increase resilience to different climate scenarios, reducing financial, physical and social impacts. The ESG Strategic Committee is involved in decisions on this topic, aligning them with the Company's expansion strategy.

Green financing

In 2023, Galvani obtained its first green financing, worth BRL (Brazilian Reais) 15 million, for a water resources management project at the fertilizer factory in Luís Eduardo Magalhães/BA. The project aims to reduce artesian well water consumption by 50 percent, using rainwater collection, storage and recycling. This project was approved after analysis by the largest consultancy firm on ESG practices in Latin America, aligning with the Green Bonds Principles and the UN Sustainable Development Goals (SDGs).

The infrastructure for collecting, storing and treating rainwater is already installed, with a 73,000 m³ capacity reservoir and a 90 m³/h capacity treatment plant. This should allow the generation of up to 140,000 m³ of treated water per year, to be used in the unit's operational activities.

As part of short-term actions, Galvani is in its third year of monitoring greenhouse gas emissions and, in partnership with employees, is developing a decarbonization plan.



Waste and circular economy

GRI 3-3, 306-1, 306-2, 306-3, 306-4, 306-5

Waste management

Batteries, fluorescent lamps, electronic devices, oil-contaminated devices and filters are some of the most common hazardous waste. Non-hazardous materials. in turn, include metal, wood, rubber, paper, plastic and organic waste.

This waste is temporarily stored in the unit's Waste Storage Center, where it is segregated and packaged according to specific characteristics. Recyclables, such as metals, big bags and conveyor belts, are sent for recycling. Non-recyclable and non-hazardous waste is sent to landfill, while organic waste is sent to composting. Hazardous materials, both solid and liquid, are sent to industrial landfill, re-refined or decharacterized.

In addition to the waste generated directly by production, there is also waste generated in the fertilizer manufacturing process, such as biomass ash (originated by burning wood chips and coconut coir in the drying stage), sulfur sludge (residue from the sulfuric acid manufacturing process, reused in the production of animal feed) and catalysts deactivated in the chemical

process. Those originating from street, gutter and pool cleaning are, whenever possible, reused in the production process, and are mainly composed of rocks or micronutrients.

As part of its commitment to environmental education, Galvani carries out ongoing campaigns throughout the year, such as Conscious Consumption Day and Integrated Daily Dialogues (IDDs), focusing on reducing waste generated within the manufacturing plant and on conscious consumption practices among employees.

Waste management at the Luís Eduardo Magalhães Industrial Complex (CILEM) and the Angico dos Dias Mining Unit (UMA) is based on the Solid Waste Management Plan, which guides the identification, segregation and proper disposal of waste. Management is carried out in accordance with the National Solid Waste Policy, including the Waste Transportation Manifest,



Target 12.5 – By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.



which allows monitoring the movement of waste from each unit. The topic is addressed by the ESG Strategic Committee, aligned with business expansion strategies.

At UMA, waste management follows guidelines similar to those of CILEM, with a focus on segregation and correct disposal. Hazardous waste generated mainly includes materials contaminated by hydrocarbons, such as phosphate waste, dirty rags and other items containing oil or grease, as well as empty laboratory and electronic packaging. The most common non-hazardous materials include metals, wood, rubber, paper, plastics and organic waste.

Waste from the mining and beneficiation process, such as mineral rock tailings, is stored in waste rock (gangue) piles in the mine, with the potential to be reused in the future in commercial processes, if new technologies are developed, such as the flotation process. Rubber items, such as conveyor belts, are separated and either sent to landfills or recycled. Other materials, such as draining big bags with filter sleeves, are deposited in the waste yard and are mainly destined for landfills or other types of disposal, depending on market demand

Non-recyclable and organic waste generated in administrative and operational areas is stored in collectors and then sent to the waste bay, where it is separated and temporarily stored. Plastics, paper and cardboard are placed in individual bins and sent for recycling or landfill, depending on market viability.

Organic waste is composted and used to produce seedlings that are planted in the unit's green areas.

Metal waste resulting from the production process is destined for recycling, which further generates revenue to the Company. UMA also carries out environmental education campaigns focused on reducing the consumption of administrative and industrial resources, such as paper and plastic. One of the actions includes



making reusable cups and mugs available to employees in order to reduce the use of disposable cups and reinforce the practice of conscious consumption.

In both units, Galvani follows strict practices to ensure responsible waste disposal, in compliance with legislation and best environmental practices, and maintains a continuous process of education and engagement with its employees.

> Organic waste from the UMA and CILEM cafeterias is composted and converted into natural fertilizer to grow seedlings and to be applied in the Degraded Areas Recovery Plan. At UMA, compost is produced in the Seedling Nursery, while, at CILEM, waste is sent to Parque Vida Cerrado.



WASTE GENERATED BY TYPE OF WASTE (t) GRI 306-3

Type of waste	Mining unit	2024	2023	2022
	UMA	82.11	26.10	3.88
Hazardous (class I)	CILEM	54.94	121.31	164.87
Niere le energie de la colita	UMA	49.95	102.40	45.25
Non-hazardous (class II)	CILEM	1,354.34	3,700.05	2,139.89
Dealthailinea	UMA	2,263,564.00	2,286,988.00	1,014,160.00
Rock tailings —	CILEM	0	0	0
M/s st s	UMA	238,633.00	369,935.00	342,981.00
Waste —	CILEM	0	0	0
Table	UMA	2,502,329.06	2,657,051.50	1,357,190.13
Total	CILEM	1,409.28	3,821.36	2,304.76
Total waste generated		2,503,738.34	2,660,872.86	1,359,494.89

Note*: both sterile material (gangue rocks with no economic value for the current process) and waste (processed rocks that were rejected in the current, dry process) are deposited in piles, within the unit. Gangue rock piles are occasionally used in environmental recovery activities, and waste piles may be used in future wet beneficiation processes.



WASTE NOT INTENDED FOR DISPOSAL (RECOVERED) (t) GRI 306-4

Type of waste	Mining unit	2024	2023	2022
Hazardous (class I)	UMA	0.30	1.16	0.04
	CILEM	0	0	0
Non hozardous (alass II) =	UMA	30.27	78.36	20.21
Non-hazardous (class II)	CILEM	275.93	2,790.52	1,919.36
Total waste recovered		306.50	2,870.04	1,939.61

WASTE INTENDED FOR DISPOSAL (t) GRI 306-5

Type of waste	Mining unit	2024	2023	2022
	UMA	81.81	24.94	3.84
Hazardous (class I)	CILEM	54.94	121.31	164.87
Non bozordous (oloss II)	UMA	19.68	24.04	25.04
Non-hazardous (class II)	CILEM	1,078.41	909.53	220.53
Piles of sterile material and tailings*	UMA	2,502,197.00	2,656,923.00	1,357,141.00
Total waste diverted to dispo	sal	2,503,431.84	2,658,002.82	1,357,555.28

ORGANIC WASTE INTENDED FOR COMPOSTING (t) GRI 306-5

Mining unit	2024
UMA	7.92
CILEM	14.54
Total composted waste	22.46



Emissions and energy

GRI 3-3, 302-1, 305-1, 305-2, 305-3, 305-4, 305-6

Galvani adopts a sustainability strategy by contracting 100 percent of its electrical energy from the free energy market, exclusively from renewable sources, such as small hydroelectric plants, solar plants and wind farms. By choosing incentivized energy sources, the Company reduces pressure on conventional energy consumption and minimizes environmental impact. At the CILEM unit, self-generation of energy is carried out using sulfuric acid. This unit produces 60 percent of the energy needed for its operations, while the remaining 40 percent is supplied by the free energy market.

The Luís Eduardo Magalhães Industrial Complex (CILEM) and the Angico dos Dias Mining Unit (UMA) have been supplied with renewable energy from the free market since 2013 and 2016, respectively. This strategy made it possible to prevent 871.07 tCO2 from being released into the atmosphere in 2023.

By seeking the internationally recognized IREC (International Renewable Energy Certificate) certification, which ensures that the energy acquired is 100 percent renewable, thus aligning with international protocols in Europe and the United States and consolidating its commitment to sustainability, Galvani is in the process of ensuring greater traceability regarding the origin of energy use.



ENERGY CONSUMPTION WITHIN THE ORGANIZATION GRI 302-1

		2023	2022	2021
	Total – non- renewable	69,118.65	27,955.88	24,621.73
Non-renewable fuels	Diesel fuel (GJ)	66,336.36	26,374.00	23,493.50
consumption	Gasoline (GJ)	1,688.41	852.88	192.23
	LPG (GJ)	1,093.88	729.00	936.00
	Total – renewable	230,230.00	688,515.00	867.75
Renewable	Ethanol (GJ)	41,552.00	0	0
fuels consumption	Wood chips (GJ)	108,899.00	392,190.00	113.16
	Wood (GJ)	79,779.00	296,325.00	754.59
Electricity consumption	Free market (KWh)	22,741.00	19,505.00	20,458.00
Heating energy consumption	Sulfur (KWh)	30,678.00	30,260.00	26,772.00

In 2023, Galvani implemented a project to plant 1.3 million eucalyptus trees in Barreiras, Bahia. Covering a total area of 1.300 hectares, 518.01 hectares were planted in 2024, and by December 2025, an additional 805.31 hectares of eucalyptus will be cultivated..

The project will occupy three farms in the vicinity of CILEM/BA. By the end of the forestry cycle, in 2029, 44,000 tons of biomass are estimated to be produced annually, enough to fully supply the local fertilizer factory and reduce raw material costs by 40 percent.



Analysis of 2023 data for UMA and CILEM

Greenhouse gas (GHG) emissions are monitored at UMA and CILEM, and detailed in Scopes 1, 2 and 3:

- UMA: scope 1 emissions in Angico dos Dias, in 2023, totaled 5,549 tCO₂e, the main sources of emissions being the use of diesel fuel in trucks and excavators (42%) and vegetation removal to clear land for new mining fronts (37%). Scope 3 emissions, in turn, totaled 56,834 tCO₂e, with 99,6 percent originating from product transportation. Biogenic CO₂ emissions from Angico dos Dias derived mainly from the consumption of firewood and diesel.
- **CILEM:** in 2023, Scope 1 emissions in the complex totaled 2,060 tCO2e, the main sources being stationary and mobile combustion (49.7% and 44.1%, respectively). Stationary combustion refers to wood chip burning in furnaces and boilers, while mobile combustion is related to the use of diesel fuel in the unit's fleet. CILEM's Scope 3 emissions totaled 99,087 tCO₂e, with the largest contributions coming from inputs (67%) and product (32.1%) transportation. Biogenic CO₂ emissions at CILEM also resulted from firewood and wood chip consumption.

Comparing the total emissions from CILEM and UMA, a 29-percent increase in total emissions was observed from 2022 to 2023, which can be explained by the increased diesel consumption of the Company's fleet, especially with off-road vehicles and machinery used in mining. This increase is mainly reflected in Scope 1 emissions, both for mobile combustion and for accounting for emissions from vegetation suppression.

The intensity of Scope 1 and 2 GHG1¹ emissions is calculated in tCO₂eq/T of product output. In 2023, UMA's emissions intensity was 0.025, compared to 0.009 in 2022 and 0.012 in 2021. As for CILEM, emissions intensity was 1.53 in 2023, 1.64 in 2022 and 2.77 in 2021, which means a decline over time.

Galvani also follows the rules of the Montreal Protocol, which regulates substances that destroy the ozone layer and have global warming potential. This includes HCFC-22, used widely as a refrigerant fluid, whose management and monitoring are carried out in accordance with international regulations.

SCOPE 1, 2 AND 3 GHG EMISSIONS (tCO₂e) GRI 305-1, 305-2, 305-3

Year	Production unit	Total direct emissions (Scope 1)	Total indirect emissions (Scope 2)	Total for other indirect emissions (Scope 3)	Total
	UMA	5,549	239	56,834	62,621
2023	CILEM	2,060	636	99,087	101,783
2025	Administrative	28	_	113	141
	Total	7,637	875	156,034	164,545
	UMA	1,605	308	55,636	57,549
2022	CILEM	2,121	496	66,958	69,575
	Total	3,726	804	122,594	127,124
	UMA	1,623	863	49,301	51,787
2021	CILEM	2,172	1,731	63,369	67,272
	Total	3,795	2,594	112,670	119,059

Note 1: the 2024 inventory, which is still being prepared, will be presented in 2025. Note 2: the organizational boundary of this inventory was defined using the operational control approach and includes CO, CH, NO and HFC gases in the calculations. Note 3: 2023 Scope 1 and Scope 3 biogenic emissions from UMA, in tCO₃bio, amounted to 27,855.4 and 7,271.5. In CILEM, they corresponded to 37,974.3 (Scope 1) and 10,260.4 (Scope 3). 2022 Scope 1 and Scope 3 biogenic emissions from UMA, in tCO., bio, amounted to 27,568 and 6,183. In CILEM, they corresponded to 56,825 (Scope 1) and 7,315 (Scope 3).

EMISSIONS OF OZONE-DEPLETING SUBSTANCES (ODS) **GRI 305-6**

	2023		20	2022)21
	UMA	CILEM	UMA	CILEM	UMA	CILEM
HCFC-22 - Consumption (tHCFC)	0.01	0.03	0.01	0.03	0.01	0.05
Emissions (tCO ₂ e)	25.5	45.8	25.7	45.8	24.0	95.7
Total	485.01	10.97	351.30	9.07	473.48	11.64



¹ Source: Galvani Decarbonization Workshop, October, 2024 (EBP, Galvani).

Water and effluents

GRI 3-3, 303-1, 303-2, 303-3, 303-4, 303-5

Water management at UMA and CILEM

Galvani prioritizes efficient water management in its operations, acknowledging the importance of this resource in its activities and the challenges related to water scarcity in the areas where it operates, such as the Brazilian semi-arid biome, where the Angico dos Dias Mining Unit (UMA) is located. In light of this scenario, the unit has adopted an innovative phosphate processing method that does not require water or chemicals. Extraction is carried out dry, without the need for tailings dams, which minimizes environmental impact. Water for other purposes comes from artesian wells, and is transported to the mine pit in tanker trucks.

Water consumption at UMA is monitored daily by water meters, with data recorded in an integrated management system (IMS). The groundwater consumed passes through a treatment plant and the effluents are sent to the sewage treatment plant (STP). In addition, Galvani diverts rainwater to the mine pit, using it to moisten internal pathways, especially during dry periods, which ensures the safety of operations and also minimizes the environmental impact of particle resuspension.



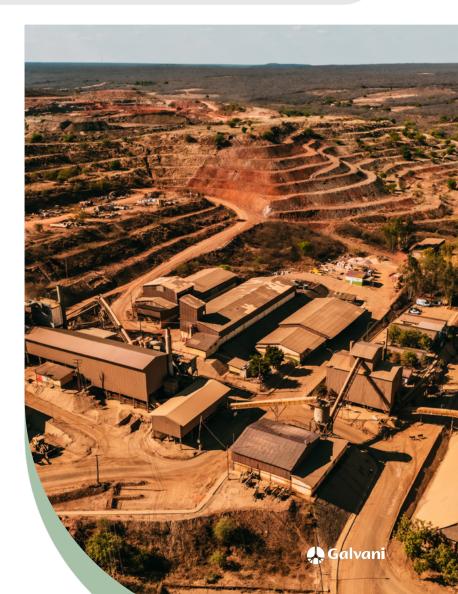
Target 6.4 - By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity.

At the CILEM Unit, water consumption is supplied from three main sources:

- 1. The water used in administrative areas, the cafeteria and for washing hands is supplied by the local concessionaire and undergoes periodic quality analyses.
- 2. Water from underground wells is directed to industrial supply, with consumption monitored by water meters. Water quality is also monitored by monitoring wells as per the operating license.
- 3. The Rainwater Treatment Plant, opened in 2024, has a 73.000 m³ reservoir to collect, treat and use rainwater in sulfuric acid production. A weather station is used to monitor rainfall, temperature and humidity.

Effluents come from:

- 1. Fertilizers and sulfuric acid production, which is reused in the process.
- 2. Machinery washing, which is directed to a water and oil separator box and further reused.
- 3. Toilet flushing, which is sent to the municipal sanitation company's STP.



Water collected from artesian wells is used for boiler heating, cooling towers and demineralization.

Galvani invests in environmental education initiatives to promote awareness about the responsible use of water. The Integrated Daily Dialogues (IDD), held in conjunction with the occupational safety area, and communication campaigns are examples of these initiatives. In 2024, the Company focused on raising employee awareness about global water challenges and discussing improvement projects to optimize the use and reuse of this resource in industrial processes.

Both units strictly follow CONAMA standards No. 357/2005 and No. 430/2011, ensuring that there is no effluent discharge into water bodies

By adopting these practices, Galvani ensures the conscious use of water, contributes to the preservation of this resource and invests in innovative technologies, in addition to promoting environmental awareness among its employees and the community.

In 2024, Galvani increased its efforts to ensure water quality with the installation of 24 new groundwater monitoring wells, thus expanding monitoring.

WATER WITHDRAWAL (MEGALITERS) **GRI 303-3**

		2024			2023	2022	
Туре	Mining unit	All areas	Water-stressed areas	All areas	Water-stressed areas	All areas	Water-stressed areas
	UMA	10.97	10.97	9.07	9.07	11.64	11.64
Groundwater	CILEM	472.95	0	341.28	0	456.80	0
Third-party	UMA	0	0	0	0	0	0
groundwater	CILEM	4.42	0	5.33	0	5.04	0
Total water	UMA	10.97	10.97	9.07	9.07	11.64	11.64
withdrawal	CILEM	477.37	0	346.61	0	461.84	0

Note: no surface water collection is carried out in any of the units.

THIRD-PARTY WATER DISCHARGE (MEGALITERS) **GRI 303-4**

Mining unit		2024		2023		2022	
		All areas	Water-stressed areas	All areas	Water-stressed areas	All areas	Water-stressed areas
UMA		0	0	0	0	Ο	0
CILEM		3.33	0	4.38	0	Ο	0
Total water	UMA	0	0	0	0	0	0
discharged	CILEM	3.33	0	4.38	0	0	0

Note: no surface or groundwater disposal is carried out in any of the units.

WATER **CONSUMPTION** (MEGALITERS) GRI 303-5

	2024		2023		2022	
Mining unit	All areas	Water-stressed areas	All areas	Water-stressed areas	All areas	Water-stressed areas
UMA	10.97	10.97	9.07	9.07	11.64	11.64
CILEM	474.04	0	342.23	0	461.84	0
Total	485.01	10.97	351.30	9.07	473.48	11.64



Biodiversity (relevant topic)

GRI 101-2, 101-4, 101-5, 101-8

Galvani acknowledges the importance of conserving biodiversity and adopting practices that minimize the environmental impacts of its activities. The Company is committed to the protection and recovery of ecosystems, promoting actions that favor environmental balance in the areas where it operates.

Galvani units, such as UMA and CILEM, are located in different biomes, which requires specific approaches for each context. UMA operates in the Caatinga biome, in a rural area, while CILEM is located in the Cerrado biome. in an urban area. Each biome has unique challenges and opportunities for biodiversity conservation, and the Company takes measures adapted to their particular realities.

At UMA, Galvani addresses the recovery of degraded areas and promotes the conservation of permanent preservation areas (PPA) and legal reserves (LR). These actions comply with current environmental legislation and aim to mitigate environmental impacts, contributing to the maintenance of natural habitats and local biological diversity.

In addition, the Company has its own nursery for the production of native seedlings, which are used in projects to recover areas and enrich local vegetation. These projects aim at ecological restoration and promoting vegetation regeneration, contributing to the sustainability of the region.

As part of its commitment to environmental conservation, Galvani is also the main sponsor of Parque Vida Cerrado, an initiative aimed at conserving the biodiversity of the Cerrado biome. The project aims to protect local fauna and flora, promoting sustainable management practices and land recovery. Parque Vida Cerrado is a clear example of how Galvani exceeds the legal requirements, creating spaces designed to develop long-term conservation projects.

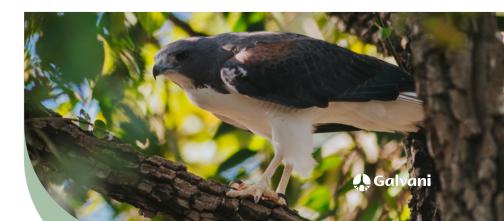
The Company also invests in environmental education initiatives, focusing on raising awareness in the local community on the importance of biodiversity. Initiatives such as visits to Serra da Capivara National Park and the Galvani Open Doors Program seek to engage students, teachers and residents, encouraging respect for nature and the practice of sustainability actions.

Additionally, Galvani also adopts strict measures to control the environmental impacts of its operations, such as mitigating noise, vibration and the dispersion of particulate matter. Preventative and corrective maintenance of vehicles, heavy machinery and the industrial plant is carried out regularly, ensuring that the Company's activities cause the least possible impact on local ecosystems.

BIODIVERSITY INDICATORS FOR UMA GRI 101-2, 101-5

	2023 and 2024
Area under restoration or rehabilitation (ha)	1.38
Restored or rehabilitated area (ha)	1.45
Operating units with the most significant impacts on biodiversity (ha)	70.33
Ecologically sensitive areas (ha)	98.80

Note: forest restoration projects started in 2023 that continued in 2024.



NATIONAL CAATINGA BIOME DAY



To celebrate the National Caatinga Day, UMA's Environment team held an educational day trip for young apprentices, teachers and students from the 7th, 8th and 9th grades of the Ismerindo Francisco da Silva public school, in Angico dos Dias. The trip included a visit to Serra da Capivara National Park, where participants explored the complex biodiversity of the Caatinga accompanied by experts and guides. Guided by Galvani's environmental experts and park rangers, participants explored the flora and fauna characteristic of the Caatinga

up close. In addition, the group visited the Nature Museum and was exposed to sensory experiences that deepened their understanding of the historical eras of the region.

At CILEM, the urban surrounding context limits direct interaction with local biodiversity. Therefore, environmental education actions are aimed at highlighting features of the Cerrado, the predominant biome in the region. These activities aim to raise awareness about the importance of preserving the Cerrado,



promoting a deeper understanding of its unique flora and fauna.

To celebrate Environment Day, the unit promoted the donation of native seedlings to employees and the community; published and distributed to its employees a booklet about

the biomes where Galvani operates (namely Cerrado, Caatinga, and the Atlantic Forest), with relevant information and fun activities: and held an "environmental films" screening event with videos of 5 to 20 minutes in length about the Cerrado, highlighting its importance and the impacts suffered over the years.



PARQUE VIDA CERRADO

Parque Vida Cerrado has set specific goals to consolidate its conservation and restoration actions by 2030. The focus is to maintain and breed endangered species, establish and monitor sampling sites, restore hectares of land, reach people through biodiversity conservation projects, produce educational, scientific and academic work and raise financial resources through partnerships, with intermediate goals set for 2024 and 2025.

In 2024, Parque Vida Cerrado celebrated 18 years of operation, impacting more than 30,000 people and promoting captive breeding of 40+ wild animals, some of which endangered species. One of its most important achievements is the training of seed collectors, the production of more than 200,000 seedlings for urban and rural restoration, and



Target 15.1 – By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements.

the largest native restoration project in Western Bahia, with 1,350,000 m² of recovered areas. In addition, the Park participated in the development of the maned wolf rehabilitation protocol and the Investigando o Cerrado (Investigating the Cerrado) project, which provided environmental education to 500 students.

Parque Vida Cerrado was founded in 2006 and is sponsored by Galvani, with a focus on conserving the biodiversity of the Cerrado, a biome of global relevance. Aligned with the UN's 2030 Agenda for Sustainable Development Goals (SDGs) and the Montreal Global Biodiversity Framework, the Park adopts practices of ecological restoration, species conservation, and integration with local communities aimed to reverse biodiversity loss.



Forms of action

Strategic objectives: the Park aims to promote sustainable coexistence with the Cerrado and consolidate itself as a reference in conservation. research and socio-environmental education, aligned with global biodiversity targets by 2050.

Parque Vida Cerrado's summary of activities

- Wildlife conservation: the Park maintains a scientific zoo for ex situ breeding, rehabilitation and release of endangered species, such as the maned wolf, following national and international conservation guidelines.
- **Ecological restoration:** the Park leads projects to recover degraded areas using native species from the Cerrado. In 2024, PVC planted 192 hectares and sold 40,000 seedlings of 45 tree species.
- **Education and community engagement:** the Park trains teachers and engages local communities in conservation actions, promoting sustainable practices and strengthening knowledge about biodiversity.

The actions of Parque Vida Cerrado are essential for maintaining the ecosystem services of the Cerrado and for promoting practices that guarantee the conservation of such vital biome.

2024 **1,189** PEOPLE BENEFITED

2023 **1,276** PEOPLE BENEFITED

2022 890 PEOPLE BENEFITED

Conecta Cerrado (Connect Cerrado) Program

Conecta Cerrado is an initiative of Parque Vida Cerrado that aims to strengthen the conservation of the Cerrado biome through strategic partnerships with farms and producers committed to sustainable practices. The program prioritizes producers who adopt measures such as protecting freshwater springs and conserving native vegetation.

With a focus on connectivity and ecological restoration, the program performs a detailed analysis of the value chain to identify priority areas, especially Permanent Preservation Areas (PPAs) and Legal Reserves (LRs), on agricultural properties. Furthermore, the program promotes good environmental practices and monitoring of fauna and flora directed towards mitigating impacts on biodiversity and ensuring the sustainability of operations.

This collaborative approach reinforces Parque Vida Cerrado's commitment to the conservation of the Cerrado and the promotion of responsible environmental practices in agribusiness.



Galvani's Parque Vida Cerrado plays an important role in promoting ecosystem services such as climate regulation, water cycle regulation and environmental education, benefiting both society in general and local communities.

Climate regulation services

Restoration of degraded areas, promoted by the Center of Excellence in Restoration, contributing to carbon capture and climate regulation.

Beneficiaries: society in general and local communities that depend on climate stability for agricultural activities and maintenance of natural resources.

Support services: biodiversity conservation

Wildlife conservation, through ex situ breeding, rehabilitation and release of endangered species; and monitoring of fauna and flora in restored areas, ensuring services such as pollination and control of invasive species.

Beneficiaries: local farmers, who depend on natural services for their crops, as well as researchers and conservation institutions that use the data generated by the park.

Water cycle regulation services

Recovery of PPAs and LRs, promoted by the Conecta Cerrado program, with improvement in water infiltration, aguifer recharge and maintenance of freshwater springs, ensuring water quality and availability.

Beneficiaries: rural and urban communities and large producers who depend on sustainable water use for agricultural operations.

Cultural services: education and research

Space for scientific research and environmental education, fostering knowledge sharing with local communities and educational institutions.

Encouragement of the cultural appreciation of the Cerrado and training of new generations of professionals focused on conservation.

Beneficiaries: local communities, students, educators, and researchers who use the generated data for conservation and restoration studies.





Occupational health and safety



Target 8.8 - Protect labor rights and promote safe and secure working environments for all employees, including migrant workers, in particular women migrants, and those in precarious employment.

GRI 3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10

Occupational safety

In 2023, Galvani took a significant step in Occupational Health and Safety (OHS) management by developing a structured plan to implement the Brazil OHS Work Process (SSTPT) H&SWP). The plan details the activities and resources needed to integrate OSH into all areas of the company, including technical, commercial, operational, financial and engineering. The initiative aims to ensure that all Galvani operations are aligned with health and safety objectives, with a focus on promoting a "Vision Zero" culture (zero injuries, zero incidents, zero asset damage, and zero penalties).

To facilitate the implementation of this plan, the Company uses a Discipline Management System that ensures compliance with internal policy and current legislation, in addition to preparing Galvani for future certifications. In 2024, Galvani implemented a digitalized flowchart of OHS subprocesses to ensure safety and increase productivity, with strict control over activities and compliance with established goals.

All of Galvani employees, regardless of their role or area, are challenged to achieve some key OHS objectives, such as implementing loss prevention principles, achieving OHS goals connected to processes and sustainability, reducing costs and increasing productivity while maintaining operational reliability, in addition to creating safe and collaborative work environments.

Galvani's OHS management system comprises eleven operational disciplines (OD), which meet legal requirements and align with safe behavior programs. Disciplines include community, emergency response, human and process safety, OSH control engineering, occupational hygiene, occupational health, pollution prevention, and more.

The Risk Management Program (RMP) was established to preserve physical integrity and human health, prevent environmental impacts, ensure process safety, avoid damage to assets, and comply with legal requirements in the locations where the Company has facilities or areas where activities under its responsibility are carried out. Every year, risks are

assessed, reviewed and categorized according to their impact and probability of occurrence, and are then consolidated into a matrix of hazards and risks

OSH results are reviewed weekly with the top management tier and the Executive Committee, based on audits and continuous critical analysis to adjust policy and objectives. The Company conducts qualitative and quantitative risk assessment, aiming to identify accident scenarios and their consequences and to apply models to estimate areas vulnerable to accidental releases of hazardous substances.

At Galvani, the risks of occupational disease and accidents are identified through detailed analyses, categorized and managed, resulting in action plans that prioritize their elimination.



When incidents occur, Galvani adopts specific criteria to record, analyze and implement corrective and preventive measures, with defined deadlines and responsibilities. All incidents are reported immediately to management and the local OSH representative, ensuring evidence is collected and appropriate action is taken. For reportable incidents, the Company collects preliminary information, takes corrective measures and issues a Preliminary Reportable Event Notice (PREN), aiming to promote learning and disseminate preventive actions across all Company units.

Training in health and safety

The OHS area, in partnership with the Human Resources department, promotes regular health and safety training for the entire team. All employees, including leaders, participate in these trainings, which are carried out according to the validity or need of applicable requirements.

All training follows a requirements and risk analysis matrix prepared by the Health and Safety department, supported by the Human Resources area's training system.

Occupational health

Occupational health criteria at Galvani are defined through the Occupational Health Management Program, which covers all units and guarantees coverage by the corporate occupational physician and the outpatient clinic at the Luís Eduardo Magalhães Industrial Complex (CILEM) and the Angico dos Dias Mining Unit (UMA), in accordance with RDC Resolution No. 50 and the requirements of the Regional Board of Medicine and Health Surveillance. The occupational health team acts proactively, promoting health and preventing diseases, in addition to issuing Occupational Health Certificates (OHC) and preparing the Occupational Health Medical Control Program (OHMCP).

The Program, which aims to minimize risks and improve the Company's productivity and competitiveness, is integrated into Galvani's business strategies. Regulatory Standard No. 7 (NR-7) is also complied with, which covers the promotion and preservation of employee health.

In case of emergency, Galvani provides ambulance service and remote technical support for units spread throughout Brazil, in addition to having specialized medical clinics accredited for care in business regions.

The Occupational Health and Safety Policy follows guidelines for continuous risk management, legal compliance, employee training, effective communication and leadership committed to safety and well-being. It also covers the management of all changes in activities and the alignment of service and goods providers with OHS prerogatives.

In addition, several awareness-raising actions and safety programs are promoted, such as the Integrated Daily Dialogue Program (IDD), the Mais Vida (More Life) program, the Ver e Agir (Seeing and Acting) program and the Internal Week for the Prevention of Accidents at Work in Mining.



The Company offers benefits such as medical and dental plans, the Bem-Estar (Wellness) program, which covers physical, mental and financial health, and actions such as physical activity in the workplace, Gympass/Wellhub access, psychological support, and more.

Promoting employee health is also a priority, with an emphasis on preventing endemic and work-related diseases. Through participatory and informative campaigns, it addresses topics such as mental health, chemical dependency, suicide prevention, breast cancer, prostate cancer and annual vaccination. Periodic medical examinations, healthy eating and physical activities are encouraged to ensure the well-being of employees.

All units have Emergency Response Plans (ERP), Mutual Aid Plans (MAP), and specific transportation plans depending on availability in each location. The Forest Fire Control Plan (FFCP) is also implemented in forestry operations areas, aligned with the occupational safety strategy.

Between 2022 and 2024, there were no cases of occupational illnesses or death among our employees, nor were there any fatal accidents. In November 2024, an accident occurred with a outsourced employee at CILEM, which resulted in his death. The service provider offered all necessary assistance to the family, and Galvani closely monitored the process. The Company is deeply saddened by his loss and emphasizes that it has implemented improvement measures to prevent similar events from happening again (GRI 403-9, 403-10).



WORK-RELATED ACCIDENTS - EMPLOYEES GRI 403-9

	2024	2023	2022
Total man hours worked	1,265,515	1,119,404	N/A
Number of mandatory reportable accident	7	14	13
Number of accidents with serious consequences (non-fatal)	1	4	2
Mandatory reportable accident rate	5.53	12.51	N/A
Rate of accidents with serious consequences	0.79	3.57	N/A

N/A: data not available

WORK-RELATED ACCIDENTS - OUTSOURCED WORKERS GRI 403-9

	2024	2023	2022
Total man hours worked	1,105,650	871,938	N/A
Number of mandatory reportable accident	5	7	11
Number of accidents with serious consequences (non-fatal)	1	3	1
Number of fatal accidents	1	0	Ο
Number of days lost or restricted	86	81	N/A
Mandatory reportable accident rate	4.52	8.03	N/A
Rate of accidents with serious consequences	0.90	0.34	N/A
Fatal accident rate	0.90	0	0

N/A: data not available.

WORK-RELATED ACCIDENTS CONSOLIDATED WITH EMPLOYEES AND OUTSOURCED WORKERS **GRI 403-9**

	2024	2023	2022
Total man hours worked	2,371,165	2,007,321	1,858,583
Number of mandatory reportable accident	12	21	24
Number of accidents with serious consequences (non-fatal)	2	7	3
Number of fatal accidents	1	0	0
Mandatory reportable accident rate	5.06	10.46	12.91
Rate of accidents with serious consequences	0.84	3.49	1.61
Fatal accident rate	0.90	0	0

EMPLOYEES AND WORKERS COVERED BY AN OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM GRI 403-8

	2024	2023
Number and percentage of employees covered by an occupational health and safety management system	796 (100%)	714 (100%)
Number and percentage of workers covered by an occupational health and safety management system	583 (100%)	511 (100%)
Number and percentage of employees covered by an occupational health and safety management system that has been internally audited	796 (100%)	N/A
Number and percentage of workers covered by an occupational health and safety management system that has been internally audited	583 (100%)	N/A

N/A: data not available.

Note: workers are considered to be those who are not employees, but whose work is controlled by the organization.





Employment practices and professional development

GRI 3-3, 401-1, 401-2, 401-3, 404-2

Galvani promotes an organizational culture that values its employees, creating a healthy, inclusive and respectful environment. The Company's success is directly related to the well being and satisfaction of its team and, therefore, it continually seeks to improve the work environment, making it collaborative and inspiring.

To ensure competitive remuneration for employees, in line with the minimum wages established in collective bargaining agreement, Galvani periodically conducts market research. In addition, it offers attractive financial and non-financial benefits for employees hired under the CLT (Consolidation of Labor Laws) labor code, which regulates formal employment in Brazil. For temporary workers, benefits vary depending on the employee's work unit (GRI 401-2).

The Company was also certified by Great Place to Work (GPTW), with a positive evaluation from 77 percent of employees in the mood survey carried out between January 31 and February 14, 2024. This is the first time that the Company has participated in the certification, which recognizes companies with good practices in the workplace.



Benefits for employees under a formal CLT employment contract

- Profit sharing plan (PSP)
- Transportation voucher and/or charter service to the operating
- Food vouchers, meal vouchers and/or cafeteria in the operating units
- Medical and dental assistance
- Life insurance
- Extended maternity leave (120 days)

- Extended paternity leave for the father (20 days)
- Remote/hybrid work model (for the Administrative Office)
- Gympass/Wellhub benefit
- Day care allowance
- Birthday leave



Promoting the professional growth of its employees is one of Galvani's priorities. To this end, the Company continually adopts initiatives that allow it to improve the skills of its professionals and develop leadership.

TOTAL NUMBER OF EMPLOYEES ENTITLED TO PARENTAL LEAVE, BROKEN DOWN BY GENDER GRI 401-3

		2024	2023	2022
Total number of employees entitled to parental	Male	1,195	1,068	977
leave, broken down by gender	Female	184	157	145
Total number of employees who returned to work	Male	13	3	0
after the end of their leave, by gender	Female	5	2	8
Total number of employees who returned to work	Male	11	3	0
after the end of their leave, by gender	Female	3	2	8
Total number of employees who returned to work	Male	_	3	0
after the end of their leave and remained employed 12 months after returning, by gender	Female	_	1	4

The return rate in 2024 was 84.6 percent for men and 60 percent for women; the retention rate is not yet available as the twelve-month post-return period has not yet ended.

TOTAL NUMBER AND RATE OF NEW EMPLOYEE HIRES, BROKEN DOWN BY AGE GROUP, GENDER AND REGION GRI 401-1

	202	4	2023		2022	
	Number	Rate	Number	Rate	Number	Rate
Male	192	76%	127	71%	87	75%
Female	60	24%	53	29%	29	25%
Total	252	100%	180	100%	116	100%
< 30 years	109	43	76	42%	51	44%
30 to 50 years	124	49	94	52%	58	50%
> 50 years	19	8	10	6%	7	6%
Total	252	100%	180	100%	116	100%
CILEM	169	67%	101	56.2%	61	52.6%
UMA	25	10%	17	9.4%	21	18.1%
Other regions	58	23%	62	34.4%	34	29.3%
Total	252	100%	180	100%	116	100%



TOTAL NUMBER OF EMPLOYEE DISMISSALS AND TURNOVER RATE, BY AGE GROUP, GENDER AND REGION GRI 401-1

	20	2024 2023		23	2022	
	Dismissals	Turnover rate	Dismissals	Turnover rate	Dismissals	Turnover rate
Male	108	24%	81	19%	67	15%
Female	40	20%	31	15%	29	12%
Total	148	-	112	-	96	-
< 30 years	58	21%	31	15%	35	12%
30 to 50 years	84	23%	71	18%	52	13%
> 50 years	6	18%	10	14%	9	10%
Total	148	-	112	-	96	-
CILEM	108	34%	81	14%	56	17%
UMA	13	10%	3	5%	14	5%
Other regions	27	_	28	_	26	_
Total	148	-	112	-	96	-

In 2023, Galvani carried out a strategic mapping to strengthen its leadership and support the Company's growth. As part of this process, the Company implemented several development programs for its teams, focusing on the growth of the organization and preparing its employees to face market challenges. The most relevant are the following:

- **Trainee program:** focused on preparing young talents to strengthen the Company's succession line, with six positions available. The program lasts two years and is scheduled to end in August 2025.
- Career Accelerator program: designed to strengthen the development of eight coordinators, enabling them to tackle the challenges of their respective management paths. The program lasted eight months and covered topics such as market trends, change management, creativity and innovation.
- Academia de Desenvolvimento (Development Academy) program: in partnership with Fundação Getulio Vargas (FGV), the program involved the participation of 22 employees, including coordinators, supervisors and other specific positions. The twoyear program covers topics such as finance, people management, diversity and entrepreneurship, and is scheduled to end in August 2025.

 Group Mentoring program: focused on developing supervisors with behavioral skills, the program was carried out in 2023 and had 26 participants. In 2024, the program was revamped to include the Employee Journey and leadership responsibilities. The mentorship is currently provided to supervisors and new coordinators, with a total of 51 participants.

The Company also encourages continued development through individual development plans and participation in workshops, trade fairs, congresses and other training events. In 2023, more than BRL 1,233,806.00 was invested in training, benefiting 700+ professionals. In 2024, the Company invested more than BRL 1,278,000.00 in training and qualification, which enabled the development of 690+ professionals and over 16,300 hours of training.

In 2024, to strengthen the ESG (environmental, social and governance) agenda, Galvani held monthly lectures addressing strategic topics for leadership, such as ESG compliance, renewable energy and ESG risks. The Company continues to prioritize training focused on improving governance, operational excellence and the application of internal policies, aiming to strengthen ethics, compliance and conformity.



Social Topics

Promoting the professional growth of employees is one of the organization's priorities. To this end, initiatives that allow professionals to improve their skills and develop leadership are continually adopted. In 2023, an average of 16,150 hours dedicated to employee training was recorded. In 2024, Galvani invested more than BRL 1,278,000.00 in training and qualification, which enabled the development of 690+ professionals and over 16,300 hours of training.





Community relations and social license to operate (SLO)



Target 17.17 - Encourage and promote effective public, public private and civil society partnerships, building on the experience and resourcing strategies of partnerships.

GRI 3-3, 413-1, 413-2

Galvani periodically conducts studies to understand local community perceptions and expectations, in order to improve its operating strategy and guarantee its social license to operate.

These studies include social and reputational diagnostics, and stakeholder mapping. Based on this information, the Company develops social actions and a portfolio of projects, and structures its assistance for the Instituto Lina Galvani. founded in 2003

In 2024, the data collected contributed to create stakeholder relationship master plans, adapted for each territory where Galvani operates. These collaboratively developed plans set strategic priorities and objectives for the next three years, with a focus on 2025. The Company's actions in surrounding communities are guided by social and environmental effect perceptions based on impact studies.

Galvani continuously interacted with 221 stakeholders in 2024, including associations, public bodies, local communities, educational institutions and public authorities. These interactions strengthened relationships with stakeholders, helped anticipate and mitigate potential impacts, and allowed details about ongoing projects and licensing to be explained. This process of dialogue and

transparency is essential to strengthen Galvani's

relationship with local communities and ensure

the sustainability of its operations.

In 2024, Galvani stood out as the only private company in Luís Eduardo Magalhães/BA to contribute to the Municipal Funds for Children, Adolescents and the Elderly. The amount of BRL 260,000 will be managed by the Municipal Councils and, starting in 2025, allocated to local projects that promote the rights of children, adolescents and the elderly.



Communication channels and contact

Galvani has a community relations team on the field dedicated to stakeholders in each territory, and offers the Green Line (0800 033 3309), a free channel for suggestions, compliments and complaints. In 2023 and 2024, 52 and 43 contacts were made, respectively, all analyzed and responded to. The main complaints concern particulate emissions, noise and vibrations, with internal mitigation measures, namely recording complaints, preparing action plans and defining responsibilities.

The Portas Abertas (Open Doors) program welcomes groups interested in learning about the Company's operations, with 394 participants from schools and community members in 2023/2024. In addition, the Company responds quickly to press requests for information and takes a proactive approach to disclosing details on its projects and positions. In 2024, the institutional strategy was strengthened resulting in 964 media insertions, an 81 percent increase compared to the previous year. Major project and news announcements

include the launch of a new mining unit, the Best Companies to Work For and More Integrity seals, and sustainability actions such as the production and purchase of renewable energy.

On social media, our strategy focused on organic content, with 147 posts that reinforced the Company's purpose and activities, and tagging important events such as Galvani's 90th anniversary.

Galvani's social impact in numbers

In 2024, the Company invested BRL 1,495,613.00 in social projects aimed at education, sports and culture, focusing on the locations of Luís Eduardo Magalhães, Irecê, Angico dos Dias (BA) and the Greater São Paulo area. These investments reflect our commitment to social, cultural and educational development, in addition to encouraging children and young people to practice sports and contributing to the future of communities impacted by the Company's presence.



Key social projects

Raízes (Roots) Project: Black identity and culture

A project carried out in Irecê/BA, with support obtained from the Ministry of Culture's Incentive Law, aimed to value black culture and promote social inclusion in quilombola communities. Sixty teachers from 3 public schools were trained, and traditional musical instruments along with a collection of books about the African continent were made available. The project involved 240 students in theater, literature, music and dance workshops, resulting in 8 theatrical performances for 1,600 spectators.

Ponto da Moda (Fashion Point) Project

Also developed in Irecê/BA, between May and December 2024, this project aimed to create a reference center in fashion, sewing and design, fostering entrepreneurship and social inclusion. A total of 100 technical education openings were offered to people with no previous experience in fashion, totaling 748 hours of training. The project produced new talent and employment opportunities, culminating in a fashion show involving over 500 people.

Renewal of the Seedling Nursery of the Quilombola Municipal School of Campo Anísio Teixeira

In June 2024, Galvani revamped the school's seedling nursery in Irecê/BA, providing 100+ students with the opportunity to learn agroecology and develop technical skills. The initiative connected formal learning to local experience, valuing the guilombola environment and culture, and promoted environmental education, preparing students to be agents of transformation in their communities.







These projects reflect Galvani's commitment to social. cultural and environmental development in the surrounding communities, contributing to education, social inclusion and sustainability.



ACTIVITIES OF INSTITUTO LINA GALVANI

Created in 2003, Instituto Lina Galvani (ILG) is a non-governmental organization (NGO) focused on community development and productive inclusion in the regions where Galvani operates. In 2024, the institute maintained its operations in Angico dos Dias, Luís Eduardo Magalhães (Bahia) and started activities in Irecê (Bahia), while discontinuing projects in Jaguaré, in the city of São Paulo, after the Company left that location.

ILG's mission is to strengthen local capacities and promote community participation through professional training and initiatives that encourage the dynamism of the local economy and sustainable development. In 2024, the institute expanded its operations beyond community development and began investing in social and productive inclusion and income generation projects, aligning its actions with Galvani's strategic objectives.

By investing in social development, ILG has contributed to the creation of a more robust economic environment, benefiting local communities with new opportunities for training and income generation.



Capacitar (Training) Project, in Luís Eduardo Magalhães and Angico dos Dias, 2024

The program offered training in the areas of gastronomy, esthetics and beauty to 500+ people, with batch baking and cake classes, makeup, nail design, eyebrow shaping, and waxing courses, aimed at turning participants into professionals and strengthening local entrepreneurship.

Comunidade Mais Limpa (Cleaner Community) Project

A clean-up campaign at the Angico dos Dias lake in January 2024, with the support of ILG and Galvani, mobilizing 200+ people from the community.



Throughout its operations, the institute has invested BRL 21 million in projects that involved 32,000+ people, contributing to a more inclusive society.



NUMBERS FROM THE CAPACITAR **PROJECT, CARRIED OUT THROUGHOUT 2024**

458 actions taken

1,260 hours of activities

590 people directly impacted

2,235 people indirectly impacted

> BRL **350,000** Total value allocated to projects

Flavors and Knowledge Fair, in Angico dos Dias and Campo Alegre de Lourdes, 2023 and 2024

Held in Angico dos Dias and Campo Alegre de Lourdes, the fair brought together nearly 600 participants, valuing local culture and traditional gastronomy. Organized by Associação Rede Social and supported by ILG and Galvani, the fair featured a cultural performance by the Arraiá Angico dance group and served as a platform to strengthen a sense of belonging and foster social development in the region.



With these actions, ILG contributes to the creation of a more robust economic environment, generating new opportunities for training and income, and reinforcing its commitment to the social and sustainable development of the communities where Galvani is present.

ILG's arrival in Irecê and participatory diagnosis

In October 2024, the Instituto Lina Galvani (ILG) carried out a participatory diagnosis in Irecê/BA, as part of the beginning of its work in the municipality. The objective is to collaboratively build the cooperation agenda to promote social development and inclusion that ILG will support in the area from 2025 onwards.

	2023	2024
	BRL 120,000	BRL 730,000
	invested	invested
in	São Paulo/ SP, Luís	in projects developed
E	duardo Magalhães/	in Luís Eduardo
E	BA and Angico dos	Magalhães/ BA and
	Dias/BA	Angico dos Dias/BA
	Direct impact:	Direct impact:
	1,000 people	1,290 people
	Indirect impact:	Indirect impact:
	4,000 people	3,600 people
	Hours of activity:	Hours of activity:
	3,400 hours	2,000 hours



Product and process safety



Target 12.4 – By 2020, achieve environmentally sound management of chemicals and all wastes, throughout their entire life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil to minimize its negative impacts on human health and the environment.

GRI 3-3

Galvani takes a responsible approach to managing chemical products in order to minimize impacts on human health and the environment. This includes detailed analysis of all chemicals used, identifying hazardous substances and prioritizing them in accordance with international regulations. The Company implements strict control measures on the use, storage and disposal of substances, in addition to investing in monitoring technologies and ongoing training of its employees.

Galvani's Process Risk Management System (PSM – SEPRO) assesses and mitigates risks in the operations, integrating residual risk management into the operational standard. The system is built on practices that include safe handling, storage, fire protection, spill procedures and control systems.

Safety reviews are performed for new facilities or modifications to existing ones to ensure compliance with design requirements, including safety, operation and adequate operator training. Process risk management is regularly revalidated, with hazard assessments updated and maintained throughout a process facility's lifecycle.

Galvani's process safety program also focuses on preventing loss of containment (LoC) incidents, which can result in high costs, production disruptions, and environmental and health risks.

Technical assessments of equipment reliability are carried out to prevent leaks and ensure safe operations.





Environmental and safety management of chemical products

Galvani adopts strict health and safety standards for handling and storing chemicals, with an emphasis on chemical reactivity and exposure limits to ensure the health of its employees.

All containers and equipment containing chemical products must display clear information on their labels about their properties, handling precautions, transportation, storage and procedures in case of poisoning.

The Company follows good practices to ensure the correct labeling of products and avoids handling those that are not properly identified. Risks associated with chemical storage and handling are mitigated by preventive analysis and communication of risks to all of those involved.

To ensure safe use, chemicals are divided into categories and identified according to the Globally Harmonized System (GHS) as flammable, toxic, explosive, corrosive, etc. Galvani also adopts programs to identify hazards, define exposure limits, monitor and create engineering controls, prioritizing the safety of employees at work stations.

The implemented health and safety management system reviews and creates documents on process safety, focusing on identifying chemical risks and the mechanical integrity of the technologies and equipment used.



Economic impacts

GRI 3-3, 203-2, 204-1

Throughout its history, Galvani has played a crucial role in the agricultural sector, investing in research, development and innovation to improve the quality of its products.

The Company has a close relationship with farmers, monitoring crop needs and contributing to increased economic returns.

Local procurement

In recent years, Galvani has prioritized the hiring of local labor, services and products, focusing on companies located up to 150 km away from its operational units. This strategy strengthens the local economy and boosts the development of new businesses, including suppliers who have opened businesses to meet regional demand, such as restaurants and small trucking companies.

In 2024, Galvani invested approximately BRL 147 million in local procurement, a BRL 2 million increase compared to 2023. These resources were directed to the acquisition of products and services in Luís Eduardo Magalhães, Angico dos Dias and Irecê, in the State of Bahia, in line with the Sustainable Procurement Policy implemented in the respective years.



Target 8.5 – By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.

Incentive to generate income

In 2024, Instituto Lina Galvani mainly supported projects that aimed to strengthen local competencies and boost income generation in the communities of Luís Eduardo Magalhães and Angico dos Dias, in Bahia. For more information, please see Community relations and social license to operate (SLO).



Irecê Project

For the implementation of the Irecê Project, the generation of 683 and 360 new jobs is expected in the construction and operation phases, respectively. In order to prepare the territory and reduce the potential impacts of project implementation, in 2024, Galvani began important work to get closer to the Irecê Commercial and Business Association, seeking to map and approve potential suppliers. As part of the project, informative lectures were held on the approval process and the documentary requirements for registration. Moreover, Galvani launched a mutual-aid campaign in the cities of Irecê, Lapão and João Dourado —in partnership with the government of the State of Bahia, through its Department of Labor, Employment, Income and Sports, and with the support of the National Employment System (SINE) of Bahia —to enter resumes into a database, and offered free technical training to the local population.



Diversity and inclusion (relevant topic)

GRI 405-1

Galvani has implemented a culture of valuing and encouraging diversity, which strengthens its reputation and boosts innovation and productivity. In its Diversity, Equity and Inclusion Policy, the Company defined a commitment to female empowerment, the inclusion of people with disabilities (PwD), and greater representation of ethnic groups and diverse ethnicities in leadership positions.

Throughout 2024, Galvani consolidated its commitment to diversity and inclusion, prioritizing the hiring of women in management positions, expanding the representation of black people and hiring professionals over the age of 50 years. The Company believes that integrating these groups into its workforce fosters a fairer and more egalitarian environment, in addition to strengthening its sustainable growth.

Galvani has 88.24 percent men and 11.76 percent women in its governance bodies, of which 58.82 percent are in the age range of 30 to 50 years and 41.18 percent are over 50 years old. In 2023, the Company implemented a leadership development program with the aim of increasing the presence of Afro-Brazilian employees in management positions and



Target 5.5 – Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.



Target 10.2 – By 2030, to empower and promote social, economic and political inclusion for all, regardless of age, gender, disability, race, ethnicity, origin, religion, economic status, or more.

encouraging mentoring and career acceleration actions. Additionally, a mapping of the PwD population in the areas surrounding the UMA and CILEM units was initiated to propose training actions and encourage the hiring of this group (GRI 405-1).

In 2023 and 2024, diversity, equity and inclusion actions were implemented focused on three major pillars:

1. People with disabilities: Galvani developed initiatives in Luís Eduardo Magalhães/BA to promote the inclusion of people with disabilities, such as a training program aimed at preparing them for the job market. In 2024, the Company increased the hiring of PwDs by 25 percent compared to the previous year. Mapping of PwDs in the Angico dos Dias/BA region was also initiated, seeking to offer more opportunities to this population.





- 2. Female empowerment: Galvani promotes several actions to foster gender equality, such as developing skills in female leaders and attracting more women to operational positions. The Company also runs programs and webinars focused on female leadership and the importance of a balance between personal and professional life for all women in the organization.
- 3. Race and ethnicity: in line with its commitment to diversity, Galvani has implemented a policy to encourage the participation of self-declared black and brown leaders in leadership development programs. This resulted in 40 percent representation of black and brown people in leadership programs. The Company also combats ageism by hiring people over the age of 50 and recognizing the value of the experience and accumulated knowledge of these employees.

PERCENTAGE OF NEW EMPLOYEES BY EMPLOYMENT CATEGORY IN EACH OF THE FOLLOWING DIVERSITY CATEGORIES - GENDER GRI 405-1

	20	24	20	23
	Male	Female	Male	Female
C-suite positions	0.40%	0.00%	1.67%	1.11%
Management	1.19%	0.40%	4.44%	0.00%
Supervision	4.76%	1.59%	3.89%	0.56%
Heads/ coordinators	3.17%	2.38%	2.22%	1.67%
Leaders	1.59%	0.00%	1.11%	0.00%
Technical/ administrative	28.57%	19.05%	34.44%	26.11%
Operational	36.51%	0.40%	22.78%	0.00%
Total	76.19%	23.81%	70.56%	29.44%

PERCENTAGE OF NEW EMPLOYEES BY EMPLOYMENT CATEGORY IN EACH OF THE FOLLOWING DIVERSITY CATEGORIES - BY AGE GROUP GRI 405-1

		2024			2023	
	< 30 years	30-50 years	> 50 years	< 30 years	30-50 years	> 50 years
C-suite positions	0.00%	0.40%	0.00	0.00%	2.22%	0.56%
Management	0.00%	1.19%	0.40%	0.00%	3.33%	1.11%
Supervision	0.40%	5.16%	0.79%	1.11%	3.33%	0.00%
Heads/ coordinators	0.40%	3.17%	1.98%	0.56%	2.78%	0.56%
Leaders	0.40%	1.19%	0.00%	0.00%	0.56%	0.56%
Technical/ administrative	28.57%	17.46%	1.59%	31.11%	27.22%	2.22%
Operational	13.49%	20.63%	2.78%	9.44%	12.78%	0.56%
Total	43.25%	49.21%	7.54%	42.22%	52.22%	5.56%



Covernance-Topics



Compliance, ethics and integrity



Target 16.5 - Substantially reduce corruption and bribery in all their forms.

Target 16.6 - Develop effective, accountable and transparent institutions at all levels.

GRI 3-3, 205-1, 205-2

In 2024, Galvani's Compliance area played a key role in maintaining the Integrity Program and protecting its good reputation, ensuring compliance with legal regulations and avoiding risks such as legal penalties, financial losses, and reputational damage. The area's activities focused on preventing bribery, complying with environmental standards, observing labor laws and supply chain security.

Through strict policies, training and continuous monitoring, the Compliance area contributes to the sustainability and success of the Company in the competitive fertilizer market. Since 2023, a schedule of activities has been established to improve the Integrity Program, consisting of nine phases, of which six have been completed and sent for approval by senior management.

Throughout 2024, the scope of activities developed by the Compliance department included:

- Preparation of the fraud and corruption risk matrix.
- Publishing compliance policies and training for employees, which include:
 - Anti-corruption policy.
 - Whistleblowing investigation policy.
 - Business partner and employee due diligence policy.
 - Donations and sponsorship policy.
- Continuous monitoring of compliance indicators, with periodic reports to senior management. To achieve this, Galvani used tools such as:
 - · Compliance platform to track training, conflict of interest declaration updates, and grant approvals.
 - · Whistleblower channel available online 24 hours a day and by telephone during business hours.



Galvani Ethics Line

Telephone: 0800 721 9562 (8 AM to 8 PM)

E-mail: galvani@linhaetica.com.br

Website: https://www.canaldeetica.com.br/linhaeticagalvani/

P.O. Box: 79518 – Postal Code: 04711-904 – São Paulo/SP



Governance Topics

Mais Integridade (More Integrity) Seal

The Company was awarded the Mais Integridade Seal by the Ministry of Agriculture and Livestock (MAPA). Obtaining this certification demonstrated the effectiveness of the Compliance Program, especially the active and accessible Whistleblower Channel, the Code of Conduct. social and environmental responsibility actions, and training and good market practices.

Lastly, in 2024, Galvani reiterated its commitment to ethics and integrity, remaining a signatory to the Business Pact for Integrity and Against Corruption. In order to be awarded certification and become a signatory to the Pact, Galvani demonstrated that it has an effective compliance program, with an active and accessible whistleblower channel, a code of conduct, actions focused on social and environmental responsibility, and training to improve organizational culture.

Integrated Management System (IMS)

Continually aligned with its Purpose and Values and focused on results, Galvani uses an Integrated Management System (IMS) to consolidate all procedures, policies and programs that will define the Company's management model. Integrating practices and standardizing management systems across an organization improves decision-making in governance, strategy, goal-setting, and day-to-day operations. This helps improve performance by more closely linking business strategy and objectives to good management practices.

The Company invests in training aimed at strengthening governance and operational excellence, with a focus on optimizing the management system, internal controls and the application of its policies and procedures.

The IMS and Continuous Improvement area was restructured in 2024 with the purpose of improving the Company's management tools and controls, seeking continuous improvement and operational excellence. The challenges include:

- 1. Serving as a connection for strategic, tactical and operational actions.
- 2. Strengthening and disseminating the culture of management systems, controls, critical analysis and continuous improvement.
- 3. Acting as facilitators of Galvani's management model and as agents of change.



Cybersecurity and data privacy



Target 9.1 – Build resilient infrastructure, promote sustainable industrialization and foster innovation.

GRI 3-3

Cybersecurity

Galvani recognizes the growing importance of data protection in a digitalized world and, in 2023, took an important step by creating an area dedicated to information security. Additionally, it has partnered with renowned cybersecurity experts to improve governance in this field

The actions implemented include the creation of an Information Security Policy, the implementation of gamified training to increase employee awareness, and the adoption of security measures, such as multifactor authentication and password vaults, applied both to administrative access and to third-party access control.

The Company has also established an Information Security and Privacy Committee, comprised of senior management and strategic partners, with a goal of ensuring the continued protection of data and information. This committee meets monthly and comprises IT, information security and privacy teams, Galvani's board of directors, and external strategic partners.

The projects developed follow the guidelines and recommendations of the National Institute of Standards and Technology (NIST), which allows Galvani to manage cybersecurity risks in the short, medium and long run. In 2025, the Company will implement an Identity Governance and Administration (IGA) system, aiming to ensure best market practices in cybersecurity.

Highlights in cybersecurity

Vulnerability management

- 50,000+ vulnerabilities patched in 2024.
- 66+ threats detected by the Threat Intelligence team, with the identified ones being removed.
- Over 95% of critical vulnerability fixed.

Information security training and awareness

- 14 complete training sessions (video and quiz).
- 2 awareness campaigns on the topic of phishing (a type of cyber crime that involves the attempt to gain sensitive personal information illegally).
- 52% employee participation in trainings.



Governance Topics

Data privacy

In an increasingly interconnected digital world, digital trust has become essential in business. This means ensuring that consumers, partners and employees believe and trust in the Company's ability to protect all data.

To ensure full compliance with the Compliance And General Data Protection Regulations (GDPR), Galvani's privacy office continued to implement advanced data protection practices throughout 2023. Action plans were developed to improve the Company's privacy maturity, including:

- Preparation of privacy policies.
- Appointment of a data protection officer (DPO) to manage data protection issues.
- Security actions to identify risks and ensure information protection.
- Promoting a culture of safety, training employees to follow regulations.

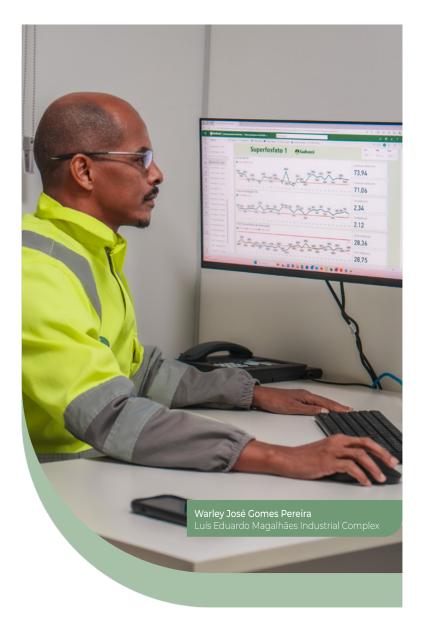
Galvani also consolidated the role of privacy champions, employees from different areas who act as privacy ambassadors. In addition, a detailed inventory of personal data was prepared, which is constantly updated and monitored to adjust for possible gaps or inaccuracies. During the assessment of risk scenarios in processes involving personal data, potential risk situations were

identified and categorized according to their criticality. Automated questionnaires were developed to facilitate impact analysis, allowing rapid responses to potential threats.

In addition, the Company promotes a culture of data protection among its employees through monthly communications called Knowledge Pills, which address important topics regarding privacy and information security.

Galvani also continually evaluates its partners, ensuring that all systems used are aligned with privacy practices. After identifying all existing systems, risk mapping was carried out, followed by the categorization of these risks according to their criticality. In this way, the Company made significant progress, positioning itself in a controlled risk zone.

Additionally, a data anonymization project is underway, aiming to improve data lifecycle management. The privacy program indicators are reviewed monthly by the Information Security and Privacy Committee, which includes the participation of administrative and financial officers, in addition to the privacy champions of each department, ensuring that privacy and information security are aligned with IT strategies.





Governance Topics

Supply chain management and human rights (relevant topic)



GRI 3-3, 408-1, 409-1, 414-1, 414-2

Effective supply chain management is essential to ensure the delivery of high-quality products that comply with established standards. Galvani has a team dedicated to supplier governance that conducts a thorough analysis of all partners. New suppliers are evaluated based on rigorous social criteria, ensuring their commitment to ethics, human rights and the prohibition of child labor. All suppliers must sign the Company's Code of Conduct, reaffirming these commitments. In addition, ESG (environmental, social and governance) criteria are assessed in detail to ensure that suppliers share our values and standards for excellence.

Galvani uses a customized platform to register and approve suppliers based on the Company's technical requirements and demands. Between 2023 and 2024, 573 new suppliers were approved as meeting social criteria, which guaranteed 100 percent compliance in 2024. During this period, no operations or suppliers with a risk of hiring child labor were identified.

To ensure that critical suppliers comply with the Company's standards. Galvani conducts on-site audits based on due diligence, sustainability, safety and quality criteria. In regions at risk of forced or compulsory labor, restrictive supply policies were implemented and additional audits were carried out. These actions aim to ensure that suppliers strictly comply with the ethical and human rights standards defined by Galvani.

Any critical issues and risks found in audits are communicated to senior management and the Risk Committee, so that strategic decisions can be made with the aim of mitigating problems and ensuring continued compliance with the Company's policies and values.

In 2024, Galvani prepared and published the Sustainable Purchasing Policy aimed at improving supplier governance, reducing risks and ensuring that supplier companies adopt ESG practices and comply with legislation and standards related to the topic.

On-site audits were also carried out during annual maintenance shutdowns of production and mining units, in addition to audits targeting critical issues. These actions reinforce the Company's commitment to transparency and accountability, ensuring that suppliers maintain high ethical and operational standards.

In 2024, all complaints against suppliers received through the corporate channel were investigated and resolved in accordance with sustainability and human rights criteria.





Innovation and technology



Target 9.5 - Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries.

GRI 3-3

At Galvani, innovation and technology are fundamental to efficiency and sustainability, driving the integration of technological solutions in all areas of the Company. Searching for new ideas and technologies aims to add value for customers and employees while maintaining competitiveness and offering high-quality products and services.

Project implementation focuses on balancing scope, time and cost, ensuring completion on time and within budget. The Company uses PMBOK® practices to promote efficiency, and qualifies and monitors all of its suppliers with an emphasis on local partners, strengthening regional social and economic development. In 2023 and 2024, over 25 percent of investments were directed towards local partnerships, with optimized logistics operations and incentives for hiring local labor

Innovation in engineering

Innovation management is an ongoing process, with emphasis on projects including production optimization and steam-powered energy production. Sulfur Plant 2 and improvements to Plant 1 have already been implemented and are operating, while the start-up of the second turbo generator is scheduled for 2025. The development of a new PK fertilizer granulation aims to eliminate the use of acids and ammonia, increasing agricultural productivity and reducing environmental impacts, with operation scheduled for July 2025. In Irecê/BA, a pioneering phosphate beneficiation project will reduce water consumption and eliminate the need for tailings dams, with operations scheduled for 2026.

Environmental area

In 2024, Galvani implemented several improvements, such as the automation of the furnace door at UMA, the optimization of biomass consumption and preservation of the furnace. Expanding air quality monitoring at CILEM and adjusting the storm drain network to collect rainwater are measures that aim to reduce groundwater withdrawal and promote greater efficiency in the use of resources.

IT management area

Between 2023 and 2024, the IT area underwent significant restructuring, with infrastructure modernization and platform integration to increase competitiveness. IT governance has been strengthened, and cybersecurity measures have been implemented to protect data and systems. The Company also invested in risk management, focusing on protecting information assets and business continuity. In 2024, the technological infrastructure was updated, ensuring security and operational efficiency.

Technology center and analysis laboratories

Galvani invested BRL 2.54 million in research at the Fertilizer Technology Center, located in Uberaba, reinforcing its commitment to innovation. In 2024, a new quality laboratory was opened at CILEM, with an investment of BRL 3.5 million, raising the standards of efficiency, precision and safety in fertilizer production, meeting the growing demand for analysis and reaffirming the Company's commitment to operational excellence.





Appendix – ESG Strategy

ENVIRONMENTAL



Material topic and relevant topic	Targets	Indicators	Connection with SDGs	
	Acquire IREC certificate for units that already use renewable energy as of 2025.	Non-renewable energy consumption (GJ)	SDG 13 – Target 13.1 – Strengthen resilience and adaptive capacity	
Climate adaptation and resilience	Expand the use of renewable energy for expansion projects by 2030.	Number of units with IREC certificate	to climate-related hazards and natural disasters in all countries.	
and resilience	Publish the Scope 1 and 2 Emissions Inventory on the GHG Protocol platform as of 2025.	Scope 1 and 2 GHG emissions (tCO ₂ eq)		
	Expand the monitored Scope 3 categories as of 2026.	Scope 3 GHG emissions (tCO2eq)	SDG 7 – Target 7.2 – By 2030, increase substantially the share of	
Energy and emissions	Plant 1,200 hectares of eucalyptus forest by 2026.	Hectares planted per year	renewable energy in the global energy mix.	
emissions	Annual generation of 44,000 tons of biomass per year as of 2029.	Biomass generated (tons) per year		
Waste and circular economy	Develop a waste management program in 2025, aiming at reuse and cost reduction for final disposal.	Waste Management Program prepared and approved by the Executive Committee	SDG 12 – Target 12.5 – By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.	
Water and effluents	Reduce groundwater withdrawal by 50% at the Luís Eduardo Magalhães unit as of 2025.	Water withdrawal (volume in m³) by source	SDG 6 – Target 6.4 – By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity.	



SOCIAL



Material topic and relevant topic	Targets	Indicators	Connection with SDGs		
Occupational health and safety	Implement a behavioral safety culture program (SafeStart) in operational units, training leaders to implement the program as of 2025.	SafeStar program implemented Reduction in accident frequency rate compared to 2024	SDG 8 – Target 8.8 – Protect labor rights and promote safe and secure working environments for all employees, including migrant workers, in particular women migrants, and those in precarious employment.		
Employment practices and professional development	employee satisfaction in an annual mood survey by 2030. satisfaction in the organizational mood survey satisfaction in the organization in the organization in the organization in the organization and the organization in the organization in the organization and the organization in the organization and the organization in the organization and		SDG 8 – Target 8.5 – By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.		
Community relations and social	Maintain the financial contribution for private social investment projects, compared to 2024, until 2030.	Amount invested annually	SDG 17 – Target 17.17 – Encourage and promote effective public, public private and civil society partnerships, building on the experience and resourcing strategies of partnerships.		
license to operate (SLO)	Improve by 10%, compared to 2024, the social impact mapped through social and reputational diagnoses in the Luís Eduardo Magalhães and Irecê units by 2030.	Percentage of positive impact perceived by participants in annual surveys and number of complaints received and resolved through the Linha Verde channel	SDG 11 – Target 11.3 – By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries.		
Product and process security	Report of non-conformities mapped in the Legal Requirements Diagnosis with risk classification.	Action plan report to address the diagnosis	SDG 12 – Target 12.4 – By 2020, achieve environmentally sound management of chemicals and all wastes, throughout their entire life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil to minimize its negative impacts on human health and the environment.		
Economic impacts	Increase by up to 30%, compared to 2024, the number of people directly and indirectly benefiting from projects supported by the Company by 2030.	Number of people benefited directly and indirectly	SDG 8 – Target 8.5 – By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.		
Diversity and	Increase by 10% female representation in leadership positions (directors, managers, coordinators and supervisors) by 2030.	Increase female representation in leadership positions	SDG 5 – Target 5.5 – Ensure women's full and effective participation and equal opportunities for leadership at all levels		
inclusion (relevante)	Achieve at least 30% female representation in the workforce, in different areas of the Company by 2030.	Increase female representation in the Company's workforce	of decision-making in political, economic and public life.		



GOVERNANCE



Material topic and relevant topic	Targets	Indicators	Connection with SDGs	
Compliance, ethics and integrity	Carry out internal campaigns aimed at raising awareness about ethics and integrity at work, also including new employees.	Monitoring of internal and external communications and completion of compliance routines on the Be Compliance platform, including mandatory training and signing of a Code of Conduct and Conflict of Interest (COI) Statement	SDG 16 – Target 16.5 – Substantially reduce corruption and bribery in all their forms. Target 16.6 – Develop effective, accountable and	
	Promote communication actions so that all employees are aware and informed about the whistleblower channel.	Percentage of employees who know and understand how the whistleblower channel works	transparent institutions at all levels.	
	Keep the number of vulnerabilities within acceptable limits defined by the Company's Number of vulnerabilities identified and addressed monthly security policies and risk management strategies.		SDG 9 – Target 9.1 – Build resilient infrastructure, promote sustainable industrialization and foster	
Privacy and	Integrate and automate the Company's main systems as of 2025, ensuring security, access control and operational efficiency.	95% reduction in access creation and revocation time and percentage of integrated critical systems	innovation.	
cybersecurity	Improve compliance with data privacy regulations and ensure annual training on the topic for all employees by 2030.	Percentage of policies that have been updated in line with changes in legislation or best market practices (goal: 100%)	SDG 16 – Target 16.10 – Ensure public access to information and protect fundamental freedoms	
	Percentage of employees who completed annual training (goal: 100%)		in accordance with national legislation and international agreements.	
Cumply abolic	Identify, evaluate and approve high and medium risk suppliers, using ESG criteria, by 2026.	Percentage of suppliers identified as high and medium risk approved annually	_	
Supply chain management	Train suppliers on ESG criteria to promote sustainable and responsible practices by 2030.	Average hours of training per year performed with suppliers	SDG 17 – Target 17.17 – Encourage and promote effective public, public private, and civil society	
and human rights (relevant topic)	Implement a supplier screening and blocking system to ensure compliance with corporate governance policies and mitigate operational and reputational risks.	partnerships.		
		Percentage of suppliers meeting established compliance criteria		
Risk management	Perform a diagnosis of the Integrated Management System, contingent on meeting ISO 9.001:2015, ISO 14001:2015, ISO 45001:2024, ISO 55001:2024 standards, and some considerations regarding ESG practices to understand how far the Company is to achieving PR 2030 or IWA 48 compliance in 2025.	Percentage of compliance with requirements by standard assessed	SDG 16 – Target 16.6 – Develop effective, accountable and transparent institutions at all	
	Map and structure the main key risk indicators (KRIs) of the Company's top 10 risks to measure the exposure of each of them.	Have 100% of the top 10 mapped by December 2025 and 100% of the top 5 of each area by December 2025	levels.	
		Evolve with top 10 management by 2030		
Innovation and technology (cross-cutting topic)	Install mechanical and environmental failure monitoring systems on critical equipment by 2027.	Percentage of critical equipment with fault monitoring systems installed, with 30% of equipment installed by November 2026 and 70% by December 2027	SDG 9 – Target 9.5 – Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries.	



GRI Content Index

Statement of Use	Galvani complied with the requirements to report in accordance with the current GRI Standards for the period from 01/01/2023 to 12/31/2024.
GRI1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard	GRI 14: Mining

CDI Chan dand	Contents		Omission			GRI Sector
GRI Standard		Location	Requirement	Reason	Explanation	Standard No.
	2-1 Organizational details	p. <u>4</u> , <u>8</u> , <u>10</u>				
	2-2-Entities included in the organization's sustainability reporting	p. <u>4</u>				
	2-3-Reporting period, frequency and contact point	p. <u>4</u>				
	2-4 Restatements of information	p. <u>4</u>				
	2-5 External assurance	p. <u>4</u>				
	2-6 Activities, value chain and other business relationships	p. <u>8</u> , <u>9</u>				
	2-7 Employees	p. <u>18</u>				
CDL2 Commit Division	2-8 Workers who are not employees	p. <u>18</u>		Data not available	Information may be obtained in the next reporting cycle	
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	p. <u>20</u>				
	2-10 Nomination and selection of the highest governance body	p. <u>20</u>				
	2-11 Chair of the highest governance body	p. <u>20</u>				
	2-12-Role of the highest governance body in overseeing the management of impacts	p. <u>20</u>				
	2-13-Delegation of responsibility for managing impacts	p. <u>20</u>				
	2-14 Role of the highest governance body in sustainability reporting	p. <u>4</u>				
	2-15 Conflicts of interest	p. <u>22</u>				
	2-16 Communication of critical concerns	p. <u>20</u>				
	2-17 Collective knowledge of the highest governance body	p. <u>20</u>				
	2-18 Evaluation of the performance of the highest governance body	p. <u>20</u>				



GRI Standard	Contents	Location	Omission			GRI Sector
ORI Stalldald		Location	Requirement	Reason	Explanation	Standard No.
	2-19 Remuneration policies	p. <u>20</u>				
	2-20 Process to determine remuneration	p. <u>20</u>				
	2-21 Annual total compensation ratio	p. <u>20</u>				
	2-22-Statement on sustainable development strategy	p. <u>5</u> , <u>6</u>				
	2-23-Policy commitments	p. <u>23</u>				
	2-24 Embedding policy commitments	p. <u>23</u> , <u>32</u>				
	2-25 Processes to remediate negative impacts	p. <u>23</u>				
	2-26 Mechanisms for seeking advice and raising concerns	p. <u>23</u>				
GRI 2: General Disclosures 2021	2-27 Compliance with laws and regulations			Data not available	The Company has not established criteria for determining significant cases of non-compliance. It is, however, committed to developing these criteria in the future, ensuring that all non-conformities are assessed fairly and accurately, in line with industry best practices and regulatory requirements.	
	2-28 Membership associations	p. <u>24</u>				
	2-29 Approach to stakeholder engagement	p. <u>27</u>				
	2-30 Collective bargaining agreements	p. <u>24</u>				
GRI 3: 2021 Material Topics	3-1 Process to determine material topics	p. <u>29</u>				
ORI 3. 2021 Material Topics	3-2-List of material topics	p. <u>29</u>				
Macrotheme: Environment						
Material Topic: Climate ada	otation and resilience					
GRI 3: 2021 Material Topics	3-3 Management of material topics	p. 35				14.2.1
GRI 201: Economic performance	201-2 Climate change: financial implications, risks and opportunities	p. 35				14.2.2



CDI Chan dayd	Contents	Location		Omission		GRI Sector
GRI Standard		Location	Requirement	Reason	Explanation	Standard No.
Material Topic: Emissions ar	nd energy					
GRI 3: 2021 Material Topics	3-3 Management of material topics	p. <u>39</u>				14.1.1
	305-1 Direct (Scope-1) greenhouse gas (GHG) emissions	p. <u>40</u>				14.1.5
	305-2 Indirect (Scope-2) GHG emissions arising from electricity purchasing	p. <u>40</u>				14.1.6
	305-3 Other indirect (Scope-3) GHG emissions	p. <u>40</u>				14.1.7
GRI 305: Emissions 2016	305-4 GHG emissions intensity	p. <u>39</u>				14.1.8
	305-5 Reduction of greenhouse gas (GHG) emissions			Data not available	Information may be obtained in the next reporting cycle	14.1.9
	302-1 Energy consumption within the organization	p. <u>39</u>				14.1.2
GRI 302: Energy 2016	302-2 Energy consumption outside the organization			Data not available	Information may be obtained in the next reporting cycle	14.1.3
	302-3 Energy intensity			Data not available	Information may be obtained in the next reporting cycle	14.1.4
Material Topic: Water and e	ffluents					
GRI 3: 2021 Material Topics	3-3 Management of material topics	p. <u>41</u>				14.7.1
	303-1 Interactions with water as a shared resource	p. <u>41</u>				14.7.2
	303-2 Management of water discharge-related impacts	p. <u>41</u>				14.7.3
GRI 303: Water and effluents 2018	303-3 Water withdrawal	p. <u>41</u> , <u>42</u>				14.7.4
cindents 2010	303-4 Water discharge	p. <u>41</u> , <u>42</u>				14.7.5
	303-5 Water consumption	p. <u>41</u> , <u>42</u>				14.7.6
Material Topic: Waste and c	ircular economy					
GRI 3: 2021 Material Topics	3-3 Management of material topics	p. <u>36</u>				14.5.1
	306-1 Waste generation and significant waste-related impacts	p. <u>36</u>				14.5.2
	306-2 Management of significant waste-related impacts	p. <u>36</u>				14.5.3
GRI 306: Waste 2020	306-3 Waste generated	p. <u>36,</u> <u>38</u>				14.5.4
	306-4 Waste diverted from disposal	p. <u>36,</u> <u>38</u>				14.5.5
	306-5 Waste diverted to disposal	p. <u>36, 38</u>				14.5.6



CDI Standard	Contonto	Location		Omission		GRI Sector
GRI Standard	Contents	Location	Requirement	Reason	Explanation	Standard No.
Relevant topic: Biodiversity						
	101-2 Gestão de impactos na biodiversidade	p. <u>43</u>				14.4.3
GRI 101: Biodiversity 2024	101-4 Identificação de impactos na biodiversidade	p. <u>43</u>				14.4.4
	101-5 Locais com impactos na biodiversidade	p. <u>43</u>				14.4.5
	101-8 Serviços ecossistêmicos	p. <u>43</u>				14.4.8
Macrotheme: Social						
Material Topic: Occupationa	al health and safety					
GRI 3: 2021 Material Topics	3-3 Management of material topics	p. <u>49</u>				14.16.1
	403-1 Occupational health and safety management system	p. <u>49</u>				14.16.2
	403-2 Hazard identification, risk assessment, and incident investigation	p. <u>49</u>				14.16.3
	403-3 Occupational health services	p. <u>49</u>				14.16.4
	403-4 Employee participation, consultation, and communication on occupational health and safety	p. <u>49</u>				14.16.5
GRI 403: Occupational Health and Safety 2018	403-5 Employee training on occupational health and safety	p. <u>49</u>				14.16.6
	403-6 Promotion of worker health	p. <u>49</u>				14.16.7
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p. <u>49</u>				14.16.8
	403-8 Workers covered by an occupational health and safety management system	p. <u>49</u> , <u>52</u>				14.16.9
	403-9 Work-related accidents	p. <u>49</u> , <u>51</u> , <u>52</u>				14.16.10
	403-10 Occupational illnesses	p. <u>49, 51</u>				14.16.11
Material Topic: Employment	t practices and professional development					
GRI 3: 2021 Material Topics	3-3 Management of material topics	p. <u>53</u>				14.17.1
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage		D	ata not available	Information may be obtained in the next reporting cycle	14.17.2
	401-1 New employee hires and employee turnover	p. <u>53</u> , <u>54</u> , <u>55</u>				14.17.3
GRI 401: Employment 2016	401-2 Benefits offered to full-time employees that are not offered to temporary or part-time employees	p. <u>53</u>				14.17.4
	401-3 Parental leave	p. <u>53</u> , <u>54</u>				14.17.5, 14.21.3
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes		D	ata not available	Information may be obtained in the next reporting cycle	14.17.6



GRI Standard	Contents	Location		Omission)	GRI Sector Standard No.
GRI Standard		Location	Requirement	Reason	Explanation	
GRI 404: Training and	404-1 Average hours of training per year, per employee			Incomplete data		14.17.7, 14.21.4
Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	p. <u>53</u>				14.17.8
GRI 414: Supplier Social	414-1 New suppliers that were screened using social criteria	p. <u>72</u>				14.17.9
Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	p. <u>72</u>				14.17.10
GRI 407: Freedom of association and collective	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk			Data not available	Information may be obtained in the next reporting cycle	14.20.2
bargaining 2016	Report the number of strikes and lockouts involving-1,000 or more workers lasting one full shift or longer and the total duration of time off work in days.			Data not available	Information may be obtained in the next reporting cycle	14.20.3
Material Topic: Community r	relations and social license to operate (SLO)					
GRI 3: 2021 Material Topics	3-3 Management of material topics	p. <u>57</u>				14.10.1
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	p. <u>57</u>				14.10.2
2016	413-2 Operations with significant actual and potential negative impacts on local communities	p. <u>57</u>				14.10.3
Material Topic: Product and	process safety					
GRI 3: 2021 Material Topics	3-3 Management of material topics	p. <u>36</u>				14.15.1
GRI 306: Effluents and	306-3 Significant spills	p. <u>36</u> , <u>38</u>		Confidentiality constraints	This data is processed internally.	14.15.2
waste 2016	Report the number of process safety accidents in the reporting period, describe their impacts and the measures taken to remediate them.			Confidentiality constraints	This data is processed internally.	14.15.3
Material Topic: Economic im	pacts					
GRI 3: 2021 Material Topics	3-3 Management of material topics	p. <u>64</u>				14.9.1
GRI 203: Indirect economic	203-1 Infrastructure investments and services supported			Incomplete data		14.9.3
impacts 2016	203-2 Significant indirect economic impacts	p. <u>64</u>				14.9.4
	204-1 Proportion of spending on local suppliers	p. <u>64</u>				14.9.5
GRI 204: Procurement Practices 2016	Report the percentage of workers hired from the local community at the mining unit level, broken down by gender, and the organization's definition of "local community".			Data not available	Information may be obtained in the next reporting cycle	14.9.6



GRI Standard	Contents	Location		Omissio	on	GRI Sector
GRI Standard	Contents		Requirement	: Reason	Explanation	Standard No.
Relevant topic: Diversity and	dinclusion					
GRI 405: Diversity and	405-1 Diversity of governance bodies and employees	p. <u>65</u> , <u>66</u>				14.21.5
equal opportunity 2016	405-2 Ratio of basic salary and remuneration of women to men			Confidentiality constraints	This data is processed internally	14.21.6
GRI 406: Non- discrimination 2016	406-1 Incidents of discrimination and corrective action taken			Confidentiality constraints	This data is processed internally	14.21.7
Macrotheme: Governance						
Material Topic: Compliance,	ethics and integrity					
GRI 3: 2021 Material Topics	3-3 Management of material topics	p. <u>68</u>				14.22.1
	205-1 Operations assessed for risks related to corruption	p. <u>68</u>				14.22.2
GRI 205: Anti-Corruption	205-2 Communication and training on anti-corruption policies and procedures	p. <u>68</u>				14.22.3
2016	205-3 Confirmed incidents of corruption and actions taken			Confidentiality constraints	This data is processed internally	14.22.4
Material Topic: Risk manage	ment					
GRI 3: 2021 Material Topics	3-3 Management of material topics	p. <u>25</u>				
Cross-cutting topic: Innovat	ion and technology					
GRI 3: 2021 Material Topics	3-3 Management of material topics	p. <u>74</u>				
Relevant Topic: Supply chair	n management and human rights					
GRI 408: Child labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	p. <u>72</u>				14.18.2
GRI 409: Forced or compulsory labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	p. <u>72</u>				14.19.2
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	p. <u>72</u>				14.18.3, 14.19.3



Introduction About Galvani Corporate Governance Stakeholders Materiality ESG Strategy Environmental Topics Social Topics Governance Topics Cross-cutting Topic Appendices, and GRI and SASB Summaries

Material topics of the GRI sector standard determined as non-material			
Topic	Explanation		
Topic 14.3 Air emissions	The impact of atmospheric emissions was not considered significant.		
Topic 14.6 Tailings	The topic was addressed in the report, although not considered significant.		
Topic 14.8 Closure and rehabilitation	The topic is processed internally and was not considered significant in this reporting cycle.		
Topic 14.11 Rights of indigenous peoples	Does not apply due to the lack of proximity of operations to indigenous peoples.		
Topic 14.12 Land and resource rights	For this cycle, the topic was not considered significant.		
Topic 14.13 Artisanal and small-scale mining	This topic does not apply to the context of Galvani's operations.		
Topic 14.14 Security practices	This topic was not considered significant in this reporting cycle.		
Topic 14.23 Payments to governments	This topic does not apply. Galvani does not make payments to governments.		
Topic 14.24 Public policy	This topic does not apply. Galvani is not involved in public policies.		
Topic 14.25 Conflict-affected and high-risk areas	This topic was not considered significant in this reporting cycle.		





Produced by: Galvani

Report coordination

Sylvia Tabarin - Chief Institutional Relations and Sustainability Office

Lisiane Feltrado – Corporate Social Responsibility, Communication and Sustainability Manager

Patrícia Figueiredo – ESG Specialist

Developed in accordance with GRI Standards by:

Bridge3 Governança & ESG – GRI and IFRS Training Center GRI in Brazil, 2025.

Chief advisors: Daniela Manole, Amanda Carbone and Sonia Coutinho/Bridge3.

Assistant advisors: Nathalia de Sousa Motta and Mariana Mendes Madureira/Bridge3.

Photos: Galvani Fertilizantes collection and image banks.

Proofreading of the Portuguese version: Alessandra Sevilla/Bridge3.

Graphic design, layout and infographics: Alessandro Ziegler and Eliane Otani/Bridge3.

Translation into English: Graziella Gallo/Bridge3.

Editorial coordination: Eliane Otani/Bridge3.

Bridge3 Soluções e Educação performs its consulting services using a methodology that is based on international standards and reflects quantitative and qualitative data collected from the company's management and validated by senior leadership. Bridge3's role is to ensure correct applicability of the proper standards and guide the company to be as transparent as possible in reflecting its positive and negative impacts on the environment, society, economy and human rights, throughout the value chain. The company is solely responsible for hiring, by its own means, insurers and/or auditors who can ensure the sources and traceability of the data.