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Relatório de Asseguração Limitada dos Auditores Independentes

Ao Conselho de Administração e Acionistas da
Concessionária Linha Universidade S.A.
São Paulo - SP

Relatório de Asseguração Limitada Independente sobre as informações Ambientais, Sociais e de Governança constantes do Relatório de Performance dos Indicadores de Sustentabilidade (KPIs) 2025

Conclusão

Realizamos um trabalho de asseguração limitada sobre as informações Ambientais, Sociais e de Governança constantes do Relatório de Performance dos Indicadores de Sustentabilidade (KPIs) 2025 (“Relatório”) apresentadas no anexo I, da Concessionária Linha Universidade S.A. (“Companhia”) relativo ao exercício findo em 31 de dezembro de 2025, preparado de acordo com as diretrizes do *Sustainability-Linked Financing Framework*, com o Regulamento (UE) 2020/852 do Parlamento Europeu e do Conselho (EU *Taxonomy*) e “Instrumento Particular de Prestação de Fiança e Outras Avença” assinado em 14 de julho de 2022 entre a Companhia, Bancos Fiadores e o BNDES – Banco Nacional de Desenvolvimento Econômico e Social (“Critérios”).

Com base nos procedimentos executados e nas evidências obtidas, não temos conhecimento de nenhum fato que nos leve acreditar que as informações Ambientais, Sociais e de Governança constantes do Relatório de Performance dos Indicadores de Sustentabilidade (KPIs) 2025 da Concessionária Linha Universidade S.A., para o exercício findo em 31 de dezembro de 2025, não foram preparadas, em todos os aspectos relevantes, com base nos Critérios.

A administração da Companhia é responsável por elaborar e apresentar o anexo II (doravante denominado, “**Outras informações - CLU Sustainability Performance Targets Report 2025 (KPIs)**” ou “outras informações”). Em relação tais outras informações não realizamos quaisquer procedimentos como parte do nosso trabalho de asseguração limitada das informações Ambientais, Sociais e de Governança constantes do Relatório de Performance dos Indicadores de Sustentabilidade (KPIs) 2025. Consequentemente, nossa conclusão sobre as informações Ambientais, Sociais e de Governança constantes no Relatório não se estende a tais outras informações que



acompanham ou que estejam contidas no Relatório de Performance dos Indicadores de Sustentabilidade (KPIs) 2025 e o nosso relatório de asseguração.

Base para a conclusão

Conduzimos nosso trabalho de acordo com a NBC TO 3000 (revisada) - Trabalho de Asseguração Diferente de Auditoria e Revisão e *International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* emitidas pelo Conselho Federal de Contabilidade (CFC) e *International Auditing and Assurance Standards Board (IAASB)*, respectivamente. Nossas responsabilidades em relação a esta norma estão descritas mais detalhadamente na seção "Nossas responsabilidades" do relatório.

Cumprimos com os requisitos de independência e outros requisitos éticos do Código de Ética Profissional do Contador e das Normas Profissionais (incluindo as Normas de Independência) emitidos pelo Conselho Federal de Contabilidade (CFC) baseados nos princípios fundamentais de integridade, objetividade, competência profissional e devido zelo, confidencialidade e comportamento profissional.

Nossa firma aplica a NBC PA 01 Gestão de Qualidade para Firmas (Pessoas Jurídicas e Físicas) de Auditores Independentes e o International Standard on Quality Management (ISQM) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, ou Other Assurance or Related Services Engagements, emitidas pelo CFC e IAASB, respectivamente. Essa norma requer que a firma elabore, implemente e opere um sistema de gestão de qualidade, incluindo políticas ou procedimentos relativos ao cumprimento de requisitos éticos, normas profissionais e requisitos legais e regulatórios aplicáveis.

Acreditamos que as evidências obtidas são suficientes e apropriadas para fundamentar a nossa conclusão.

Uso ou propósito pretendido

Chamamos a atenção para o relatório apresentado no anexo I, que foi elaborado de acordo com os requerimentos previstos no "Instrumento Particular de Prestação de Fiança e Outras Avenças" assinado em 14 de julho de 2022 entre a Companhia, Bancos Fiadores e o BNDES – Banco Nacional de Desenvolvimento Econômico e Social. Como resultado, o relatório pode não ser adequado para outra finalidade. Nossa conclusão não está modificada em relação a este assunto.

Responsabilidades pelas informações constantes do Relatório

Administração da Companhia é responsável pela(o):

- desenho, a implementação e a manutenção dos controles internos relevantes para a preparação das informações constantes do Relatório que está livre de distorção relevante, independente se devido a fraude ou erro;



- seleção ou o desenvolvimento de critérios adequados para a preparação das informações constantes do Relatório e cuja descrição desses critérios consta do Anexo I; e
- preparação e apresentação adequada das informações constantes do Relatório de acordo com os referidos critérios.

Nossas responsabilidades

Somos responsáveis por:

- planejar e executar o trabalho para obter uma asseguração limitada sobre se as informações constantes do Relatório estão livre de distorções relevantes, independente se devido a fraude ou erro;
- formar uma conclusão independente, com base nos procedimentos executados e nas evidências obtidas; e
- reportar nossa conclusão à Administração da Companhia.

Resumo do trabalho que executamos como base para nossa conclusão

Exercemos julgamento profissional e mantivemos o ceticismo profissional ao longo do trabalho. Desenhamos e executamos nossos procedimentos para obter evidência sobre as informações constantes do Relatório que é suficiente e apropriada para fornecer uma base para nossa conclusão. Nossos procedimentos selecionados dependem do nosso entendimento das informações constantes do Relatório e de outras circunstâncias do trabalho, além de nossa consideração das áreas em que é provável que surjam distorções materiais. Ao realizar o trabalho, nós:

- planejamos os trabalhos, considerando a materialidade dos aspectos para as atividades da Companhia, a relevância das informações divulgadas, o volume de informações quantitativas e qualitativas e os sistemas operacionais e de controles internos que serviram de base para a elaboração das informações constantes no Relatório;
- entendemos os critérios, os cálculos e os procedimentos para a compilação dos indicadores por meio de indagações com os gestores responsáveis pela elaboração das informações;
- aplicamos procedimentos analíticos sobre as informações quantitativas e indagações sobre as informações qualitativas e sua correlação com os indicadores divulgados nas informações constantes no Relatório; e
- avaliamos a adequação dos critérios aplicáveis e outros procedimentos relevantes;



Os procedimentos realizados em um trabalho de asseguarção limitada variam em termos da natureza e época, e sua extensão é restrita (menos extensa) do que de um trabalho de asseguarção razoável. Assim, o nível de segurança obtido em um trabalho de asseguarção limitada é substancialmente menor do que a segurança que teria sido obtida caso um trabalho de asseguarção razoável tivesse sido realizado.

São Paulo, 31 de março de 2026

KPMG Auditores Independentes Ltda.
CRC 2SP014428/O-6

A handwritten signature in black ink, appearing to read 'Flavio Gozzoli Gonçalves'.

Flavio Gozzoli Gonçalves
Contador CRC 1SP290557/O-2

Informações Ambientais, Sociais e de Governança do Relatório de Performance dos Indicadores de Sustentabilidade (KPIs) 2025

Os KPIs, conforme abaixo foram elaborados pela administração da Concessionária Linha Universidade S.A. e contêm informações que devem ser lidas no contexto dos requisitos de elaboração e apresentação previstos nas diretrizes do Sustainability-Linked Financing Framework, elaborado de acordo com o Regulamento (UE) 2020/852 do Parlamento Europeu e do Conselho (EU Taxonomy) e o “Instrumento Particular de Prestação de Fiança e Outras Avenças” assinado em 14 de julho de 2022 entre a Companhia e Bancos Fiadores e BNDES – Banco Nacional de Desenvolvimento Econômico e Social, tendo em vista serem esses os “Critérios” de elaboração dos indicadores KPIs:

- **% CAPEX alinhado com o Regulamento de Taxonomia da UE**
 - Meta 2025: Percentual de alinhamento anual à Taxonomia UE >95%.
 - Performance atingida em 2025: Percentual de alinhamento anual à Taxonomia UE: 100%.
- **Formação Profissional: Treinamento profissional aumentando a empregabilidade em comunidades**
 - Meta 2025: Número de horas em treinamentos: 120.000 (total acumulado)
 - Performance atingida em 2025: 166.468 horas em treinamentos (total acumulado)
- **Logística Emissão Zero:**
 - Meta 2025: Número de empregos gerados: ao menos 100, sendo ao menos 50 postos gerados em “local community”.
 - Performance atingida em 2025: Gerado mais que 100 postos de trabalho, sendo mantido 130 de postos até dezembro/2025, sendo ao menos 50 postos gerados em “local community” com base na avaliação efetuada ao longo de 2025.

-
- **Empoderamento a Mulheres: Aumentar a empregabilidade de mulheres na construção civil no Brasil**
 - Meta 2025: Percentual de Mulheres Contratadas no projeto da Linha 6 (colaboradores diretos Linha Uni e ACCIONA): 15%.
 - Performance atingida em 2025: Percentual de mulheres contratadas no projeto da Linha 6 (colaboradores diretos Linha Uni e ACCIONA): 16,90% (ref. Dez/2025)
- **Inovação (Apoiar startups locais com sinergia com os desafios estratégicos da CLU e Acciona)**
 - Meta 2025: Número de startups apoiadas: 15 (total acumulado).
 - Performance atingida em 2025: 17 *startups* apoiadas (total acumulado).



March 2026

CLU Sustainability Performance Targets Report - 2025



Photo Linha Uni | Patio Morro Grande Depot



Description

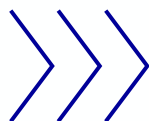
This report presents the 2025 data related to the sustainability KPIs and their respective Sustainability Performance Targets associated with the financing of the construction and implementation project of the Line 6-Orange metro.

It is worth mentioning that the data presented in this document originates from activities carried out by the Sustainability Department of the Concessionária Linha Universidade (Linha Uni or CLU), focusing on its Sustainability Program: *Estação Sustentar*.



Photo Linha Uni: First train delivered at Patio Morro Grande depot

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01. INTRODUCTION

Linha Uni is responsible for the construction and operation of São Paulo metro Line 6-Orange. The project is a public-private partnership (PPP) signed between the State Government in October 2020, which establishes a 24-year contract between construction and operation. Line 6 will serve an expected flow of more than 600,000 people per day and generate around 9,000 jobs.

Currently, the construction and implementation of Line 6-Orange is the largest infrastructure project in Latin America, which will include 15.3 km of line and 15 stations that will connect the center of the capital to Brasília, in the north zone. Line 6 will reduce to just 23 minutes a journey that currently takes around 1h30min by bus. The line is expected to transport around 633,000 passengers per day.

It is important to mention that the financing of the Line 6 project considers the achievement of sustainability targets in the period from 2022 to 2025.

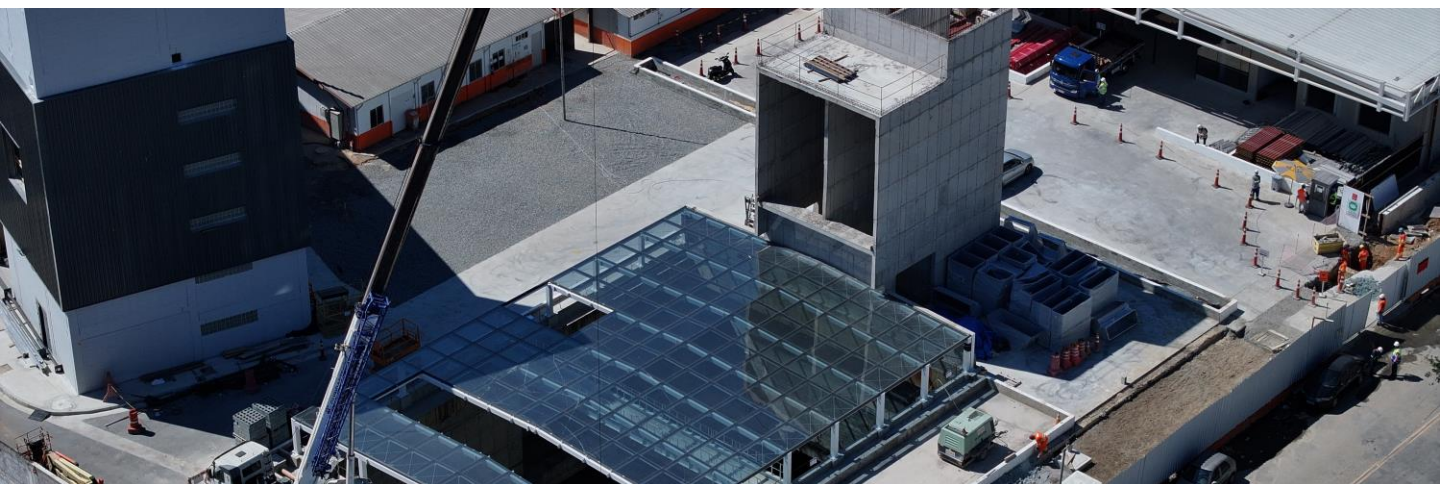


Photo Linha Uni: Santa Marina Station

01. Introduction

How to include sustainability targets within the financing of the Line 6 Project?

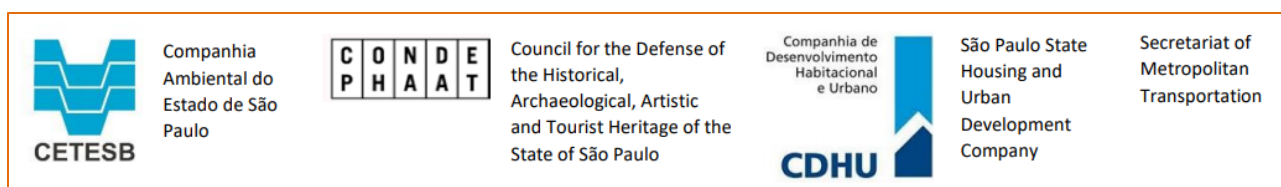
Social and Environmental Due Dilligence

During 2020 an independent consulting company carried out an environmental and social due diligence of Line 6 project. It assessed the potential environmental and social effects, as well as the occupational risks associated to the construction phases of the Project, in accordance with the IDB Invest Sustainability Policy and IFC Performance Standards.

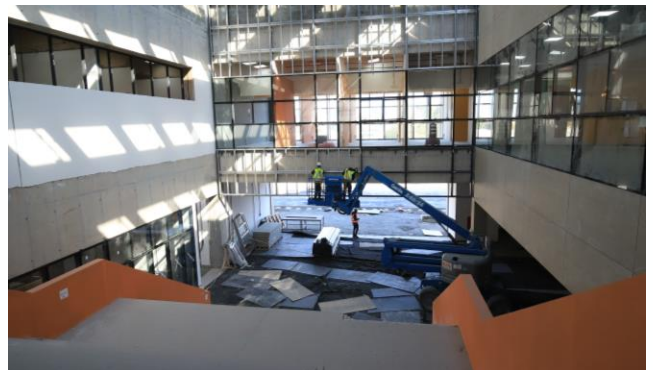
The due diligence focused on identifying and assessing the Linha Uni's environmental, social, health and safety management capacity to manage the effects and risks from construction works. The resulting Environmental and Social Action Plan (ESAP) complies with the existing legislation, the IFC Performance Standards and Operational Guidelines applicable to the Project.

The Linha Uni, the ACCIONA contractor and representatives of the Local Authority (Secretariat of Metropolitan Transportation of the State of São Paulo) provided the review of documents on its environmental, social, health and occupational safety procedures.

The documents included information on the environmental licensing and management of Line 6, and participation in surveys and technical meetings with the following local public agencies:



01. Introduction



The due diligence included visits to the main sites for the construction of Line 6, and technical meetings with professionals from the previous Concessionaire of the Project: Move São Paulo. As a result, the project was considered as Category A (with potential significant adverse environmental or social risks and/or impacts that are diverse, irreversible, or unprecedented) per IDB Invest's E&S policies, and the E&S risks of the project are managed applying the following IFC Performance Standards:

- PS1-Assessment and Management of Environmental and Social Risks and Impacts,
- PS2-Labor and Working Conditions,
- PS3- Resource Efficiency and Pollution Prevention,
- PS4- Community Health, Safety and Security,
- PS5- Land Acquisition and Involuntary Resettlement,
- PS6- Biodiversity Conservation and Sustainable Management of Living Natural Resources,
- PS8- Cultural Heritage.



01. Introduction

Linha Uni believes that managing the social impact of its projects and services is a strategic issue within its sustainable business model; hence, its commitment to managing both positive and negative impacts caused by its operations, beyond legal and contractual requirements.



Communication and constant dialogue are the cornerstones of Linha Uni's relationship with its stakeholders – namely, the individuals and organizations directly or indirectly involved in the operations of the Concessionaire. A comprehensive local needs assessment is carried out through stakeholder consultation and engagement, with data analysis to identify and understand the project context.



Through this local assessment, Linha Uni can quantify not only the impact of the service offered by the infrastructure developed, but also the additional positive impact gradually generated by the adjacent projects executed. This process provides an opportunity to set a vision on how to partner to address local needs over the next years.

Considering the information presented in the **c**, in the next page some data used to understand the needs of local communities and developing the sustainability targets of the Line 6 project will be presented.

01. Introduction

Comprehensive local needs assessments

Brasilândia / Freguesia do Ó Neighbourhood

The Subprefecture of Freguesia-Brasilândia is one of 32 subprefectures of the city of São Paulo, Brazil. It comprises two districts: Freguesia do Ó and Brasilândia. Brasilândia is one of the poorest districts in São Paulo, in which 22% of the population live in slums (57.000 inhabitants aprox). L6 will connect this district with São Paulo downtown.

Pollution, Congestion and Unsustainable Mobility

São Paulo faces several urban challenges. Namely, increased traffic congestion, pollution, accidents, and long commuting times particularly for poor residents at the periphery of the metropolitan area. According to the International Energy Agency, the market share of electric cars in Brazil is approximately 0.1 %.

High Unemployment Rate, particularly within Young People

Young people in Brazil on average have limited access to formal jobs until the age of 28, or over. In 2020, the unemployment rate for young people is estimated at 31%. Brazil's unemployment reached 14.6% in the 3Q of 2020, but this rate more than doubled to 31.4% for young people (aged 18 to 24), having increased by more than 7% percentage points since 2019 (23.8%). According to official data, the average age for people signing their first formal contract is 28.6 years old.

Women in Brazil: Lack of Opportunities

Women in the construction sector represent only 10% of the total workforce. Women compose over half of Brazil's unemployment (50.9%) and only represent 10% of the total workforce in the construction sector. The rate has slightly increased in São Paulo, from 8,4% in 2006 to 10,9% in 2019.

01. Introduction

Sustainability-linked Financing Framework

Linha Uni intends to use its Sustainability-linked Financing Frameworks as a tool to channel investment to towards the low carbon economy and the global sustainability agenda, by linking the funding structure to corporate and local sustainable performance improvements based on the Sustainable Development Targets.

This will be possible through the bilateral commitment of Linha Uni and the financial stakeholders, whose contribution through a margin reduction will translate into a broader direct impact on the communities. Accordingly, the capital allocated will contribute to sustainability, through the achievement of predetermined, ambitious and material quantitative ESG objectives, which are monitored regularly and verified externally.

- **Corporate Performance Target:** Based on Materiality. Direct contribution of the economic activity to the sustainable criteria set on the EU Taxonomy. Target aligned with the corporate strategy and representing a material improvement in the respective KPI trajectory.
- **Additional Local Impact Targets:** Based on Additionality. Will capture the tangible social needs, contributing to the 2030 Agenda, additionally to Linha Unis projects main contribution and maximizing the impact beyond its business.



01. Introduction

The commitments established in this framework and their real tangible impact will be guaranteed in any case by Linha Uni. In this sense, if the company fails to deliver the commitment impact as established in this framework, it will rely on third parties that, through penalty mechanisms, will provide the full targeted impact equivalent to the shortfall.

This Sustainability-linked Financing Framework is aligned with the Sustainability-Linked Bond Principles (SLBP) and the Sustainability-Linked Loan Principles (SLLP). The SLBP were published by the International Capital Markets Association (ICMA) in June 2020 and the SLLP by the Loan Market Association (LMA) in July 2021 to increase capital allocation to sustainability, through the achievement of material, quantitative, pre-determined, ambitious, regularly monitored and externally verified ESG objectives, measured by Key Performance Indicators “KPIs” and Sustainability Performance Targets (“SPT”). The following five components are the basis of Linha Uni’s Sustainability-linked Financing Framework:

- Selection of key performance indicators (KPIs);
- Calibration of sustainability performance targets (SPTs);
- Specific bond characteristics;
- Reporting on the above, and 5. Independent verification of the components listed in points 1-4.



SUSTAINABILITY-LINKED FINANCING FRAMEWORK

Financing sustainable development goals through additional positive impact solutions

01. Introduction

Sustainability Targets | History

October/2021



SUSTAINABILITY-LINKED FINANCING FRAMEWORK

Financing sustainable development goals through additional positive impact solutions

February/2022



Validation of premises from Sustainability - Linked Financing Framework shows that this document was aligned with the core components of the Sustainability-Linked Bond Principles (SLBP) 2020 and the Sustainability-Linked Loan Principles (SLLP) 2021.

July/2022



Letter of Credit Contract (LCs): Includes data from Sustainability Framework and Second Party Opinion and establishes the penalties associated with no accomplishment of the sustainability targets.

KPIs for Line 6 Project - 2022 to 2025

■ KPI | Corporate Performance

- EU Taxonomy

■ KPI | Local Impact

- Professional Training
- Electric Mobility
- Innovation
- Women Empowerment



01. Introduction

KPIs and SPTs for Line 6 Project | 2022 to 2025

	2022	2023	2024	2025	Total
 Taxonomy EU: % CAPEX aligned with EU Taxonomy Regulation	>95%	>95%	>95%	>95%	>95%
 Professional Training: Number of hours of training provided (accumulated)	55.000	85.000	110.000	120.000	120.000
 Electric Mobility: Number of jobs created (accumulated)	10	30	60	100	100
 Innovation: Number of startups supported for their pilot project promotion (MoU signed)	-	6	-	9	15
 Women Empowerment: % Women employees (Acciona and CLU)	11%	12%	14%	15%	15%

01. Introduction



Estação Sustentável

Considering the need to meet the KPIs/SPTs of the Line 6 project, Linha Uni created its sustainability program in 2021: Estação Sustentável.

Supported by ACCIONA background, Estação Sustentável was developed to generate a positive social impact in the communities that live around the future Line 6 - Orange through the promotion of quality education, encouragement of innovation, encouragement of gender equality and promotion to urban mobility with zero emissions.

The 2030 Agenda for Sustainable Development and Estação Sustentável




01. Introduction


Area of Interest


Local Community

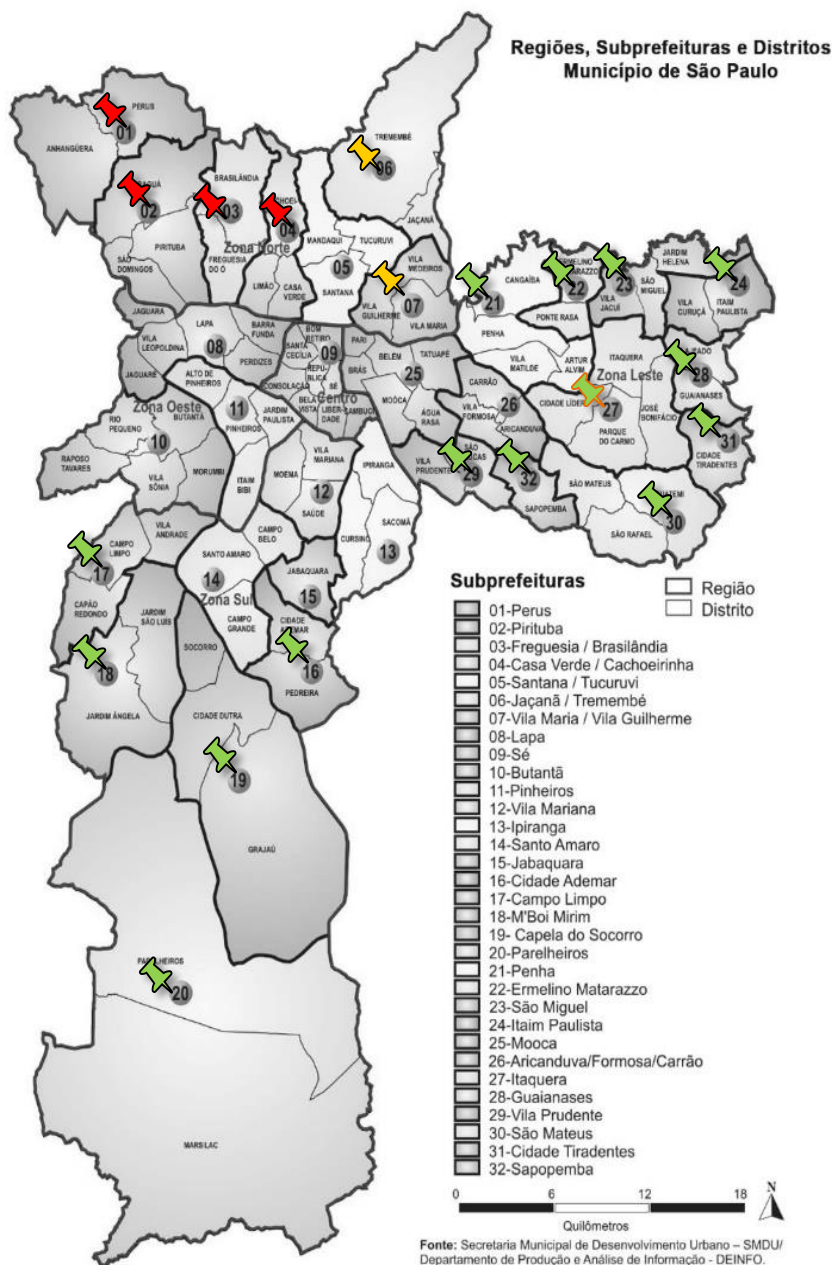
- Criteria: subprefectures of SP with HDI lower than São Paulo city hall (0.805)
- Prioritization of communities in vulnerable situations, located around the future Line 6 stations.

Level of Influence on the Project

 **Level 01:** Perus, Pirituba, Freguesia/Brasilândia e Casa Verde/Cachoeirinha
















 **Level 02:** Jaçanã/Tremembé, Vila Maria/Vila Guilherme

 **Level 03:** Cidade Ademar, Campo Limpo, M'boi Mirim, Capela do Socorro, Parelheiros, Penha, Ermelino Matarazzo, São Miguel, Itaim Paulista, Itaquera, Guaianazes, Vila Prudente, São Mateus, Cidade Tiradentes e Sapopemba.



02. OVERVIEW 2025

Results of 2025 for each Key Performance Indicator

KPIs	Sustainability Performance Target (SPT) Accumulated					
			2024		2025	
		SPT	Result	SPT	Result	
 Taxonomy EU Alignment with EU Taxonomy Regulation	% CAPEX aligned with EU Taxonomy Regulation	>95%	100% 	>95%	100% 	
 Professional Training Number of hours of professional training with special focus on local communities	Number of hours of training provided	110.000	135.840 	120.000	166.468 	
 Electric Mobility Number of jobs created for unemployed vulnerable people	Number of jobs created	60	108 	100	130 	
 Innovation Number of startups supported promoting local entrepreneurship	Nº de startups supported for their pilot project promotion (MoU signed)	-*	12 	15	17 	
 Women Empowerment Percentage of women in workforce (full-time equivalent), employed at equal pay	% Women employees (Acciona and CLU)	14%	17,6% 	15%	16.90% 	

*Considering the Sustainability-Linked Financing Framework, in 2024 there is no target associated with the Innovation KPI. To advance the service of the 2025 SPT (09 startups), UniOn 03 will develop 05 pilot projects with different startups during 2025.

03. EU TAXONOMY

Definition

The EU Taxonomy Regulation (EU Regulation 2020/852) created a classification system for economic activities, which will develop a common language for investors and companies when financing projects or goods and services with a positive impact on the environment. This system classifies economic activities into categories that are encompassed in macro sectors, and includes, specific technical aspects for 6 environmental objectives:

- Climate Change Mitigation
- Climate Change Adaption
- Sustainable Use and Protection of Water & Marine Resources
- Circular Economy Transitions
- Pollution Prevention & Control
- Protection and restoration of biodiversity and ecosystems

The Article 8 of the Regulation establishes for any company required to disclose non-financial information (according to Directive 2013/34/EU), the need to include information about how and in which extent the company's activities are associated with economic management considered environmentally sustainable.

03. EU Taxonomy

Linha Uni's Calculation Methodology

The calculation methodology will be based on the exposure of Linha Uni to the technical selection criteria and minimum safeguards established by Regulation (EU) 2020/852 and associated delegated acts. The proportion of CAPEX aligned with the EU Taxonomy, as referred to in Article 8 (2), point (b), of Regulation (EU) 2020/852, will be calculated as the numerator divided by the denominator specified in Sections 1.1.2.1. and 1.1.2.2. of the Commission's delegated acts developed under this Regulation.

To meet the definition of an 'environmentally sustainable economic activity' (Article 2 of the Regulation) and thus be considered Taxonomy-eligible, Linha Uni activities will:

- 1. Meet the technical criteria to one or more of the environmental objectives and to the technical screening criteria.
- 2. Do no significant harm to any other environmental objective (Do No Significant Harm ("DNSH") criteria).
- 3. Comply with minimum social safeguards (these are defined as ILO core labour conventions, the OECD Guidelines on Multinational Enterprises and the UN Guiding Principles on Business and Human Rights).

The Linha Uni's activity, identified as eligible for the EU Taxonomy, has been analyzed under the mitigation and adaptation annexes. The conclusion of this analysis is that the activity is eligible and aligned to Annex 1 - 6.14 Infrastructure for rail transport.

Due to its substantial contribution to Climate Change Mitigation, it is confirmed that the public transport will be 100% electric. A deep monitoring to measure and guarantee DNSH compliance has been developed. Additionally, the project complies with all Social Safeguards Standards of Acciona Construction and Acciona Corporation, guaranteeing equivalence to OECD and UN guidelines. Based on that, it can be concluded that 100% of Linha Uni CAPEX is aligned with the EU Taxonomy.

03. EU Taxonomy

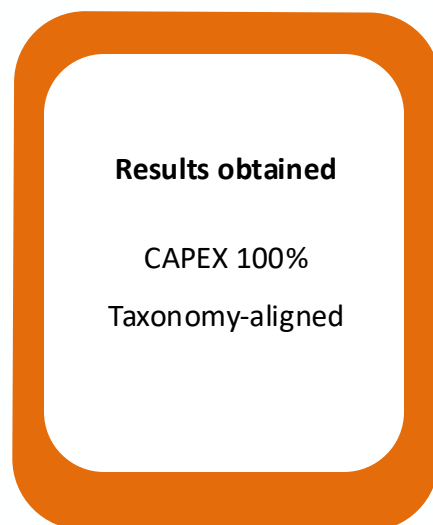
Activities and Results| 2025

During 2025, CLU has performed and submitted the CAPEX analysis and related documents for verification. In general terms, the assessment carried out have consisted of one of the following activities:

- Observing that the activity analyzed conforms to the description given in the technical criteria
- Evaluating that the operating parameters of the activity are within the established limits
- Confirming the existence of internal procedures or tools to ensure compliance requirements and the compliance with the law of the evaluated activity.

All CLU's investments in 2025 (CAPEX) were allocated to the management of the São Paulo Metro Line 6 project. CAPEX 100% Taxonomy-aligned.

Linha Uni understands that the Sustainable Performance Target was reached in 2025, considering that's its economic activity (6.14 Infrastructure for rail transport) made a substantial contribution to mitigation to climate change, did not cause significant damage to the rest of the environmental objectives, and complied with minimum social safeguards.



***Note: Linha Uni has provided all relevant information and evidences on the compliance of an 'environmentally sustainable economic activity', as established by Regulation (EU) 2020/852 and associated delegated acts.*

03. EU Taxonomy

Activities and Results | 2025

The figure presented below shows the results of CAPEX eligibility and alignment of CLU's activity with the taxonomy. Its format corresponds to the templates for key performance indicators for non-financial companies in Annex II of the Commission Delegated Regulation (EU) 2021/2178 of July 6th, 2021.

Absolute CAPEX presented below is based on definitions observed under Annex I of the Delegated Regulation (EU) 2021/2178 and may therefore differ from the presented under the same heading in the company's financial statements.

CapEx				Substantial contribution criteria		DNSH criteria ('Does Not Significantly Harm')								
Economic activities	Codes	Absolute CapEx (R\$)	Proportion of CapEx (%)	Climate change mitigation (%)	Climate change adaptation (%)	Climate Change Mitigation (Yes/No)	Climate change adaptation (Yes/No)	Water and Marine Resources (Yes/No)	Circular Economy (Yes/No)	Pollution (Yes/No)	Biodiversity and ecosystems (Yes/No)	Minimum safeguards (Yes/No)	Category (enabling activity) (E)	Category (transitional activity) (T)
A. TAXONOMY-ELIGIBLE ACTIVITIES														
A.1. Environmentally sustainable activities (Taxonomy-aligned)														
Infrastructure for rail transport	6.14	R\$ 1.962.879,98	100,00%	100,00%	0,00%	N/A	Yes	Yes	Yes	Yes	Yes	Yes	100,00%	E
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		R\$ 1.962.879,98	100,00%	100,00%	0,00%							100,00%		
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)														
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0	0,00%							0,00%				
Total (A.1 + A.2)		R\$ 1.962.879,98	100,00%							100,00%				
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES														
Turnover of Taxonomy-non-eligible activities (B)		0	0,00%											
Total (A + B)		R\$ 1.962.879,98	100%											

04. PROFESSIONAL TRAINING

Definition and Methodology

This KPI refers to the number of hours of professional training with special focus on local communities.

- **Calculation Formula:** (Σ of hours of training received). The assistance of a minimum of 75% of the learning program will be necessary to be accountable for the hours of training received.

In 2025, it was performed certified professional training actions focused on local communities' residents, with emphasis, but not limited to vulnerable groups, such as women and young people without professional training, as well as professionals involved in the construction project of Line 6 - Orange (for the professionalization of people with school education up to secondary level).

The project grants “scholarships”, covering the full costs of the course, as well as the amount necessary for transportation and meals for students during the course period. The process of recruiting and selecting students (including socioeconomic diagnosis), in addition to monitoring progress and attendance in class, is carried out by a dedicated team of Social Workers.

The courses are offered considering 02 main scenarios:



Scenario 01:
Development of local entrepreneurship



Courses

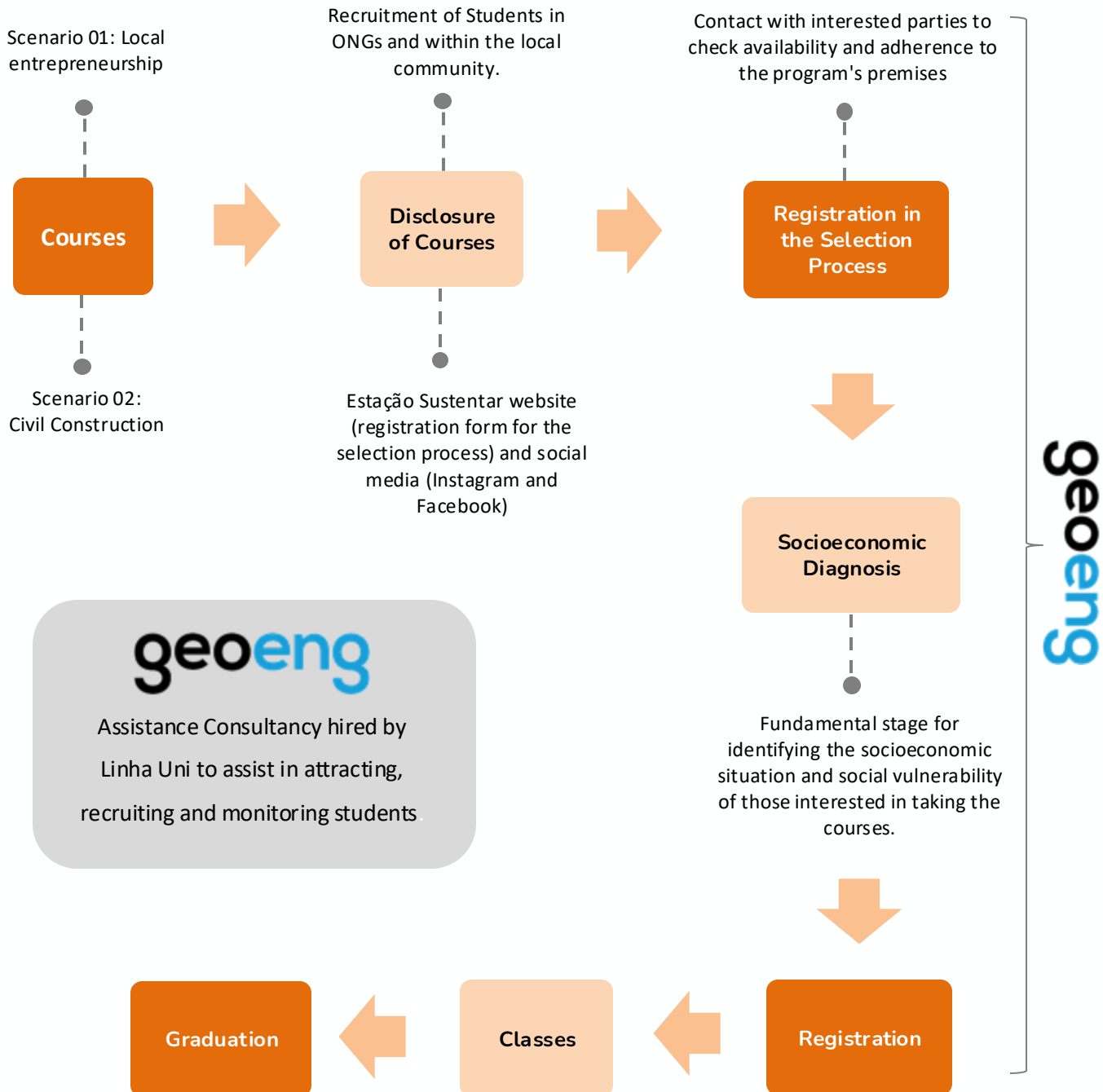


Scenario 02: Civil Construction
(qualify labor to work in civil construction, including the construction and future operation of Line 6).

04. Professional Training

Activities and Results| 2025

Flowchart - Professional Training



04. Professional Training

Activities and Results | 2025

Courses held in 2025

Scenario 01 | Local Entrepreneurship

- Confectioner
- Fine Confectionery (Class 1)
- Fine Confectionery (Class 2)
- Food Service Assistant
- Manufacture of Cakes (Class 1)
- Manufacture of Cakes (Class 2)
- Manufacture of Chocolate Products (Class 1)
- Manufacture of Chocolate Products (Class 2)
- Manufacture of Christmas Products (Class 1)
- Manufacture of Christmas Products (Class 2)
- Manufacture of Decorated Cakes (Class 1)
- Manufacture of Decorated Cakes (Class 2)
- Manufacture of Easter eggs (Class 1)
- Manufacture of Easter eggs (Class 2)
- Manufacture of Panettone (Class 1)
- Manufacture of Panettone (Class 2)

Scenario 02 | Civil Construction

- Advanced Excel
- Automotive technical polishing
- Automotive Window Film Installer
- *Production Assistant*
- Basic Computing
- Photovoltaic Solar Energy (Class 1)
- Photovoltaic Solar Energy (Class 2)
- Electrician Installer
- Financial Assistant
- Human Resources Assistant
- Photovoltaic Systems Installation (Class 1)
- Photovoltaic Systems Installation (Class 2)
- Building Hydraulic Installer
- NR 10
- Truck-Mounted Crane (NR-11 Certified)
- NR 35 (Class 1)
- NR 35 (Class 2)
- Photovoltaic Microgeneration System (Class 1)
- Photovoltaic Microgeneration System (Class 2)
- Warehouse Assistant
- Pipe Welding (Class 1)
- Pipe Welding (Class 2)
- Rigger Signalman

Throughout 2025, 39 courses were held in partnership with the following educational institution:

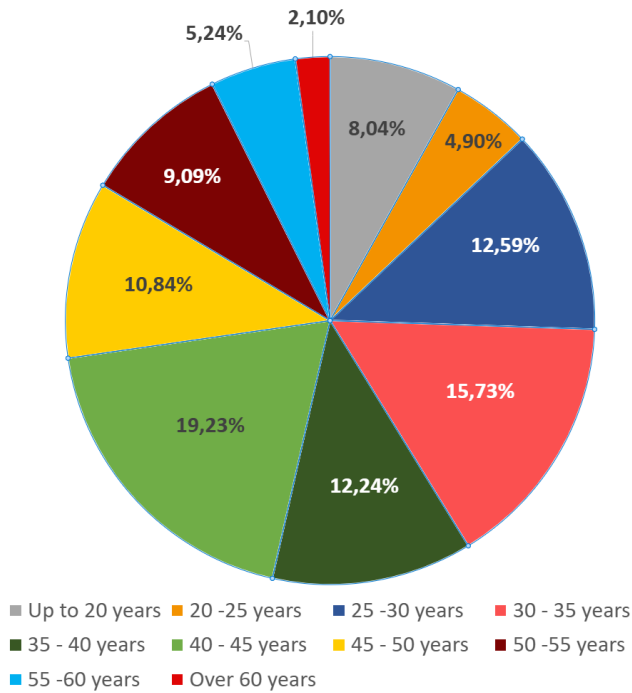


04. Professional Training

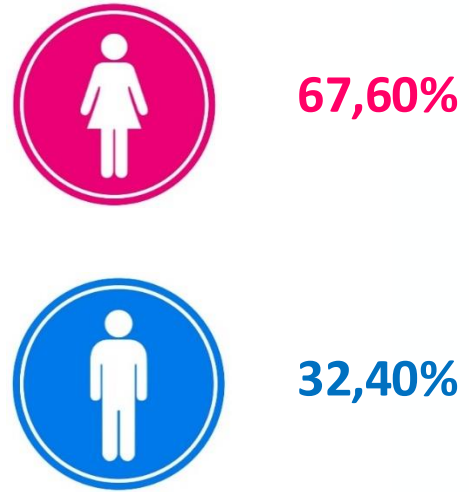
Activities and Results | 2025

2025 | Student Profiles | Graduating students

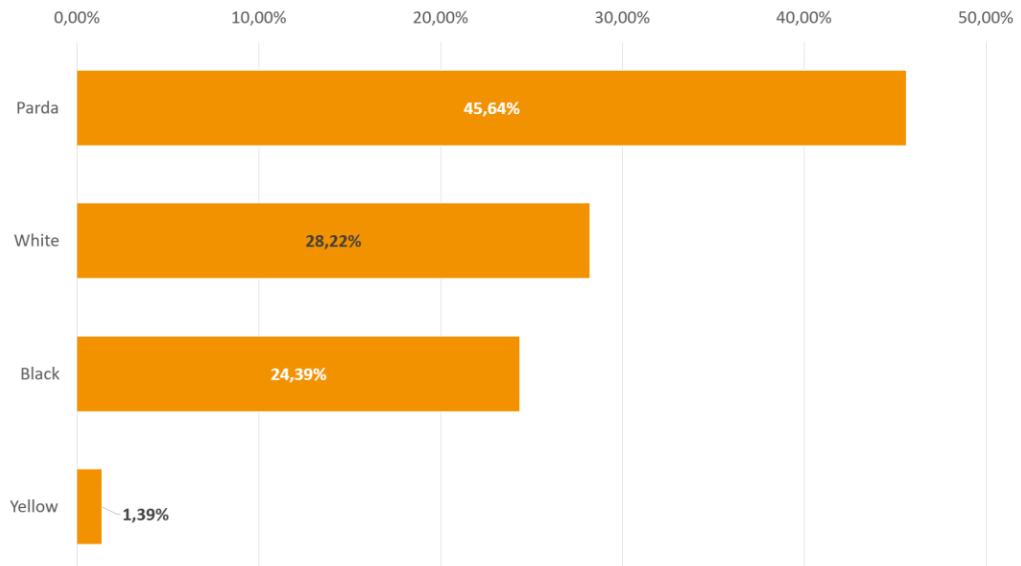
Age Distribution of Students



Distribution by gender of students

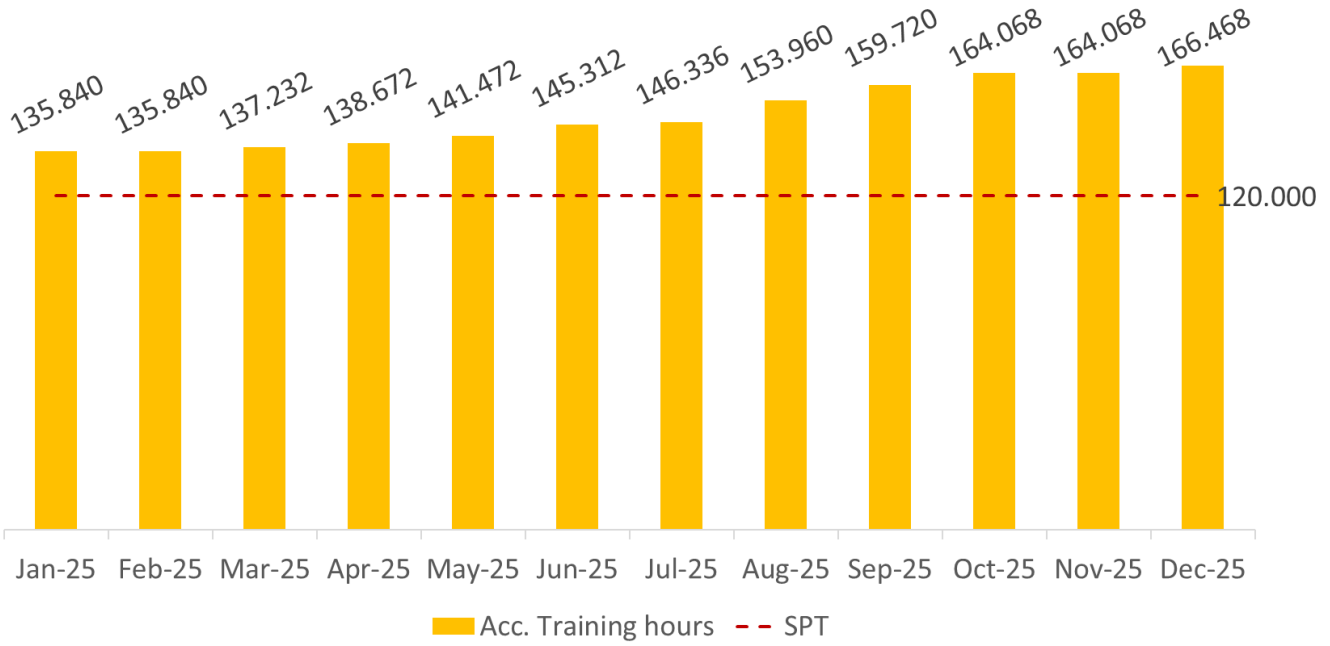


Distribution of self-declared race/color of students



04. Professional Training

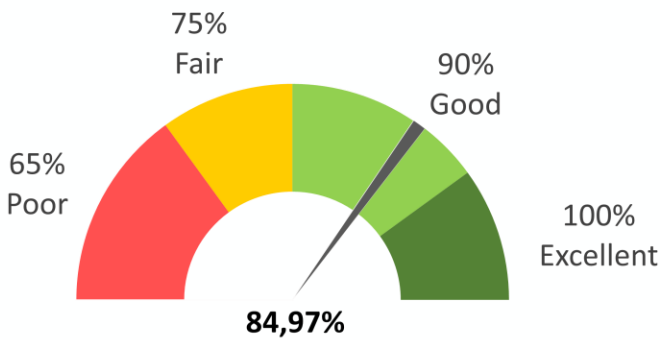
Activities and Results | 2025



Graph 01 | Professional Training Hours carried out between 2021 and 2025

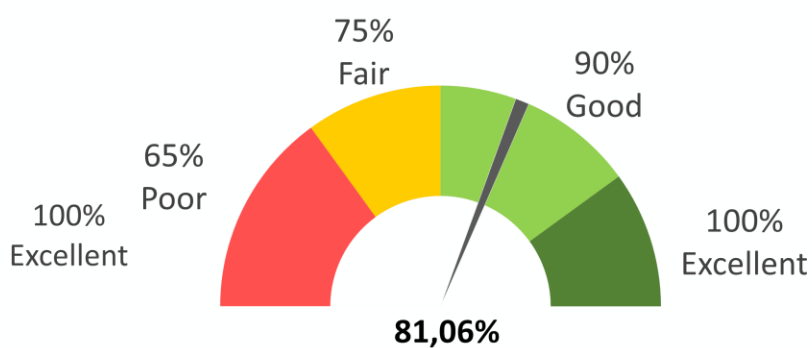
Success rate (%)

Σ certified students / Σ scholarships available



% Local Community

Σ community students / Σ certified students



04. Professional Training

Activities and Results | 2025

Linha Uni understands that SPT was achieved in 2025, when 30,628 hours of certified training were completed, considering the minimum attendance of 75% of the students.

As previously presented, training was promoted through partnerships with educational institutions responsible for issuing certificates, such as SENAI and SENAC. As of December 2025, 166,468 hours of certified training were computed.

The benefited students were 81,06% from local communities, which shows efficiency to reach out the focus in local and vulnerable communities. The verification of certificates and courses progress reports issued by educational institutions was carried out by the Linha Uni Sustainability team, with support from the team of social workers. These data on certified hours were updated on an internal database by the CLU Sustainability team, monthly.

Linha Uni's SPT for 2025

110,000 hours of professional training (accumulated)

25,000 hours of professional training (Intermediary milestone)

Results for obtained

166,468 hours of professional training carried out between 2021 and 2025

30,628 hours of professional training performed between January and December/2025

05. ELECTRIC MOBILITY

Definition and Methodology

This KPI refers to the creation of jobs associated with electric mobility projects considering residents of the region covered by Estação Sustentar, focusing on the communities located in sub-prefectures with an IDH lower than 0.805 and located around the future Line 6.

This enterprise will employ people from local communities, providing them with the training and tools to carry out their job with the highest security and safety standards. Linha Uni will connect the technology, know-how and the electric vehicles to put together a social enterprise that contributes to reduce São Paulo's carbon footprint and to generate quality and long-lasting employment within vulnerable communities in the proximities of the metro line 6. Linha Uni wants to impulse net-zero mobility in Sao Paulo.

- **Calculation Formula:** Σ of jobs created at the end of the year.

Job position could be created by the logistic partner, Linha Uni or a business associating with a local organization.

How to Do?



05. Electric Mobility

Activities and Results | 2025 | Partners for the Generation of Jobs

To do Green (TDG)

- Logtech ESG focused on democratizing e-commerce deliveries in Brazil using 100% electric vehicles.
- TDG started its activities in March 2021 in the city of São Paulo and currently has 17 operational units distributed across the metropolitan regions of São Paulo and Sorocaba.
- An important aspect of TDG's operation that deserves to be highlighted is the work done to reintegrate people into the job market. 25% of the delivery team has a criminal background.
- The company offers continuous training, opportunities, and mentoring/career plans for both ex-convicts and young people in socially vulnerable situations, constantly investing in the personal and professional growth and development of delivery workers and the entire team.

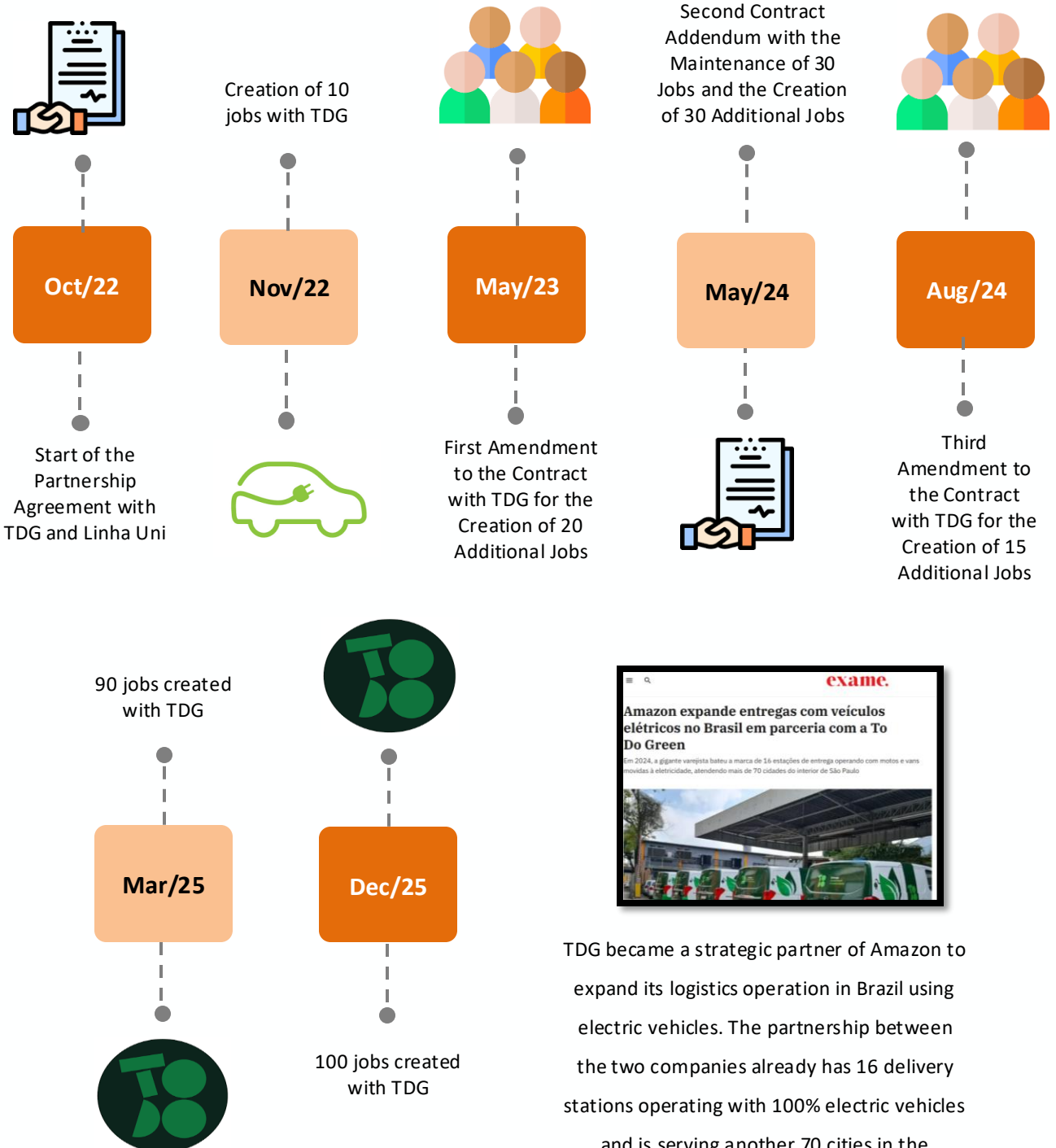
TDG and Linha Uni

- From October 2022 to April 2023, Linha Uni carried out a pilot project with TDG to generate ten jobs within the local community associated with the use of electric vehicles.
- The pilot project showed positive results, and an addendum to the contract was signed between the two companies to maintain the ten jobs generated and create twenty new jobs until December 2023, making TDG a strategic partner in the Electric Mobility pillar of the Estação Sustentar Program. The next page presents the timeline that tells the story of the partnership between Linha Uni and TDG.

05. Electric Mobility

Activities and Results | 2025 | Partners for the Generation of Jobs

TDG and Linha Uni



TDG became a strategic partner of Amazon to expand its logistics operation in Brazil using electric vehicles. The partnership between the two companies already has 16 delivery stations operating with 100% electric vehicles and is serving another 70 cities in the countryside of São Paulo.

05. Electric Mobility

Activities and Results | 2025 | Partners for the Generation of Jobs

naPorta

- naPorta is a Logistics as a Service (LaaS) provider for restricted areas, rural areas, riverside, and peripheral regions, offering a complete and sustainable solution that includes Last Mile, Middle Mile, Reverse Logistics, and Scheduled Delivery to Pickup Points, all supported by end-to-end technology.
- The startup operates with mini hubs near communities that still have access to receive goods from Cross Docking operations in strategic areas of the city. These goods are processed and routed, and through local delivery personnel, we deliver the order to the end consumer's door.

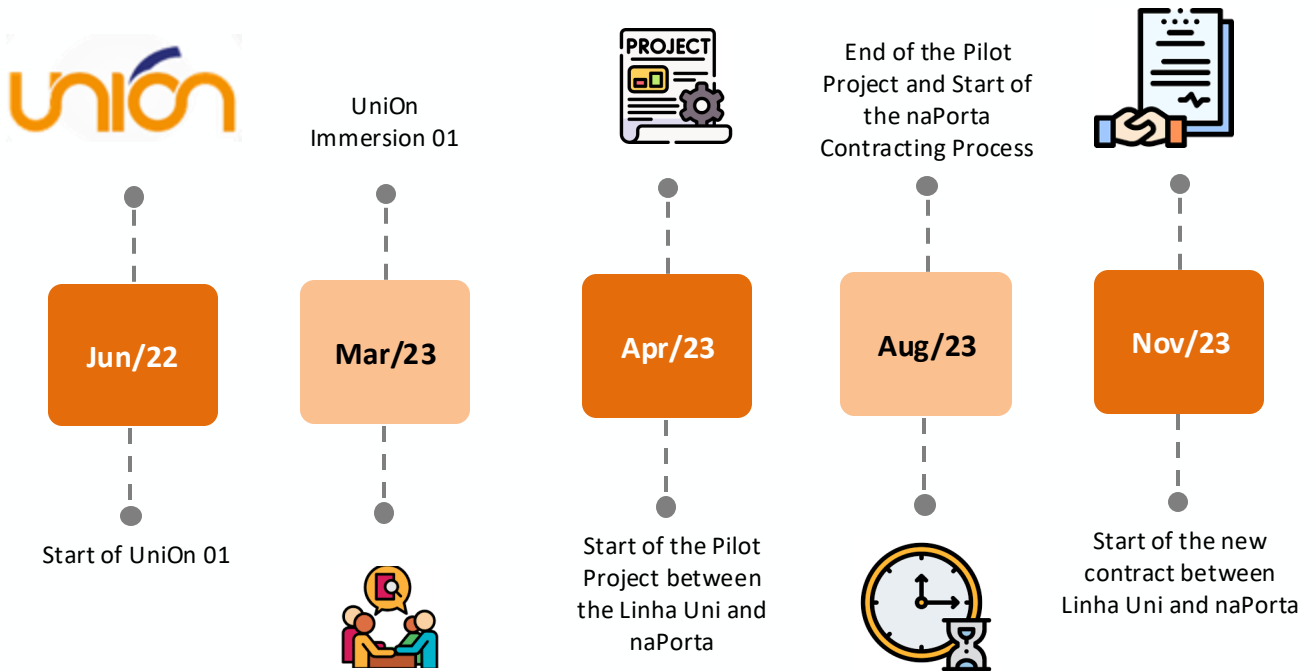
naPorta and Linha Uni

- naPorta participated in the first edition of UniOn (Linha Uni's Open Innovation Program) and developed a project associated with the "Electric Mobility" challenge. Following the pilot, naPorta was hired by Linha Uni to contribute to job creation within the Electric Mobility pillar of the Estação Sustentar Program.
- It's important to mention that the inclusion of electric vehicles in naPorta's operations was a result of the pilot project carried out with Linha Uni. Now, they are expanding the use of this type of modal in their operations. The next page presents the timeline that tells the story of the partnership between Linha Uni and naPorta.

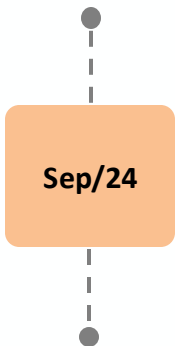
05. Electric Mobility

Activities and Results | 2025 | Partners for the Generation of Jobs

naPorta and Linha Uni



23 jobs created with naPorta



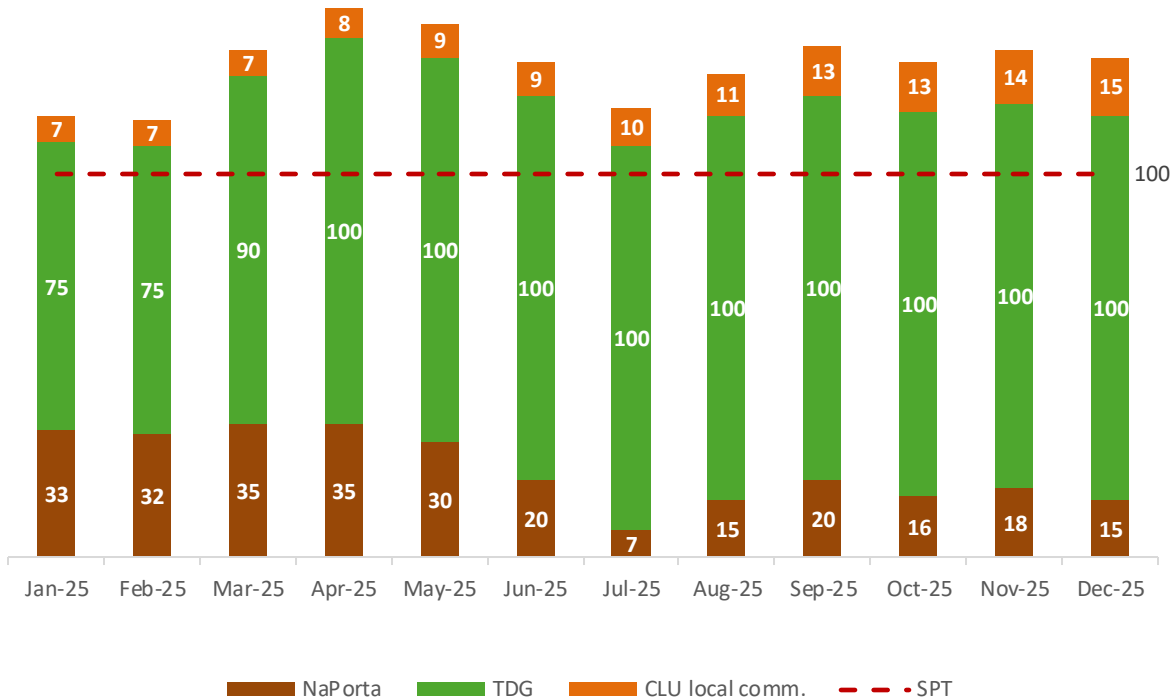
naPorta sign a contract with Keeta



In November 2025, naPorta started a partnership with 'Keeta', the world's largest delivery company.

05. Electric Mobility

Activities and Results | 2025



Graph 02 | Σ Jobs Generated in 2025

- SPT was reached in January/25.
- By December 2025, considering Linha Uni's partnership with these startups, a total of 130 electric mobility jobs were created (see data in graph 02). This result exceeds the target of 100 jobs, with at least 50% of the positions allocated to people from areas classified as local communities.
- CLU's employees along 2025 were also included in the total number of jobs associated with electric mobility. Line 6 is an electric mode of transport, thus contributes to the target criteria and Electric Mobility.

05. Electric Mobility

Activities and Results | 2025

- These data were collected from the activity report, employment contracts with self-employed workers and under the CLT regime, proof of salary payment, among other documents issued by To Do Green and naPorta, which are checked and consolidated monthly by the CLU Sustainability team. For the Linha Uni was considered the payroll.



Linha Uni's SPT for 2025

100 jobs created
associated with electric
mobility

Results for obtained

115 jobs created
associated with electric
mobility

06. INNOVATION

Definition and Methodology

This KPI refers to the number of startups supported to promote their pilot project. The company intends to promote local entrepreneurship by taking advantage of the capacities of local universities, with a dual purpose:

- The creation of innovative solutions applicable in the Project itself (during construction and operation and maintenance); and promotion
- Support of initiatives that contribute to objectives linked to local sustainability.

Calculation Formula: Σ of startups supported. Startups supported will be those which establish memorandum of understanding (MoU) within LINHA UNI project, for the promotion of their pilot project.

How to Do?

To accelerate and encourage the growth of startups, UniOn (Linha Uni's Open Innovation Program) was created.

Accelerate and encourage the growth of startups, connecting Linha Uni to different startups in the Brazilian innovation ecosystem and thus, develop solutions for the strategic challenges defined by Linha Uni. These solutions will be tested and validated during a paid pilot project lasting 3 months.



In addition to being an initiative that promotes innovation, UniOn represents a social technology program that, through the solutions found, brings benefits to different parts of society by permeating solutions to needs linked to the environment, health, work, social impact and transfer of technology.

06. Innovation

How to Do?

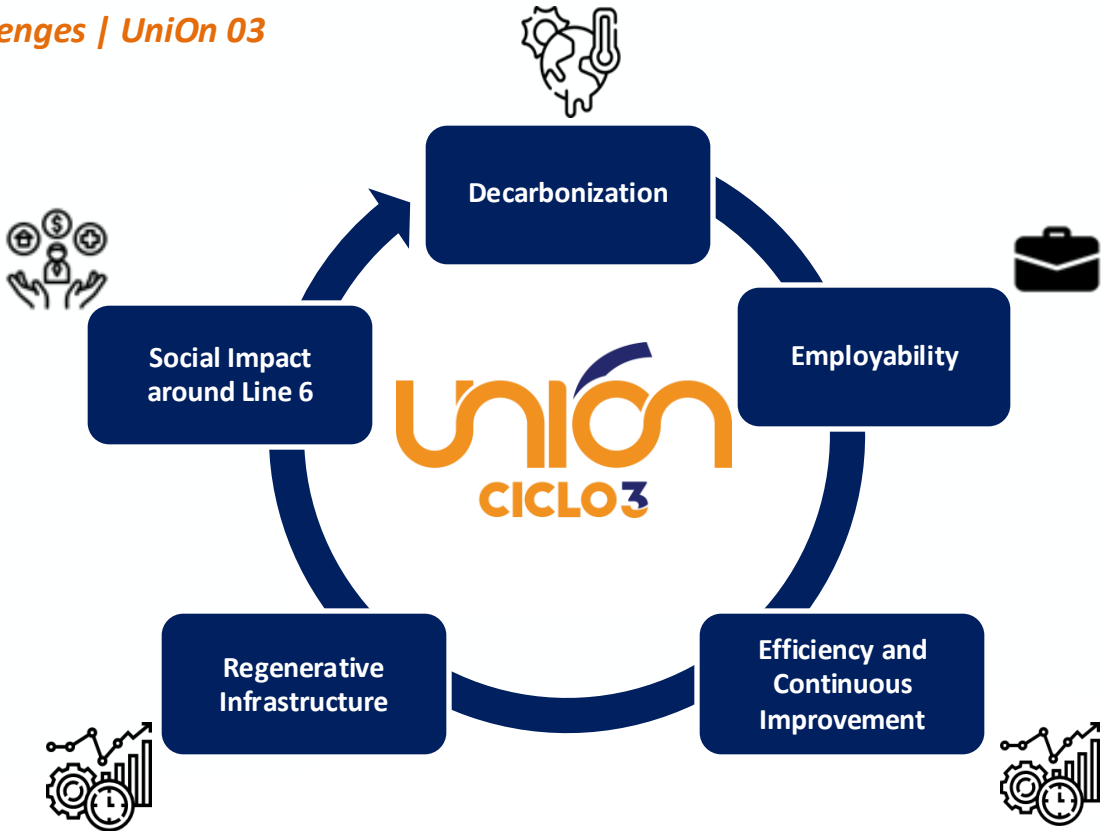
The methodology applied to perform UniOn was developed by InnoScience and divides the Innovation Program into 6 stages:



06. Innovation

Activities and Results | 2025

Challenges | UniOn 03



Schedule | Union 03



Strategy
24/01 a 19/03



Scouting
20/03 a 11/04



Filter
14/04 a 27/05*
*Pitch Day will be in
26 e 27/05

20 days
(NDA
Signature)



Immersion
16/06, 17/06
e 18/06

30 days
(contract signature)



Pilot
23/07 a 21/10

21 dias
(preparay Demoday)

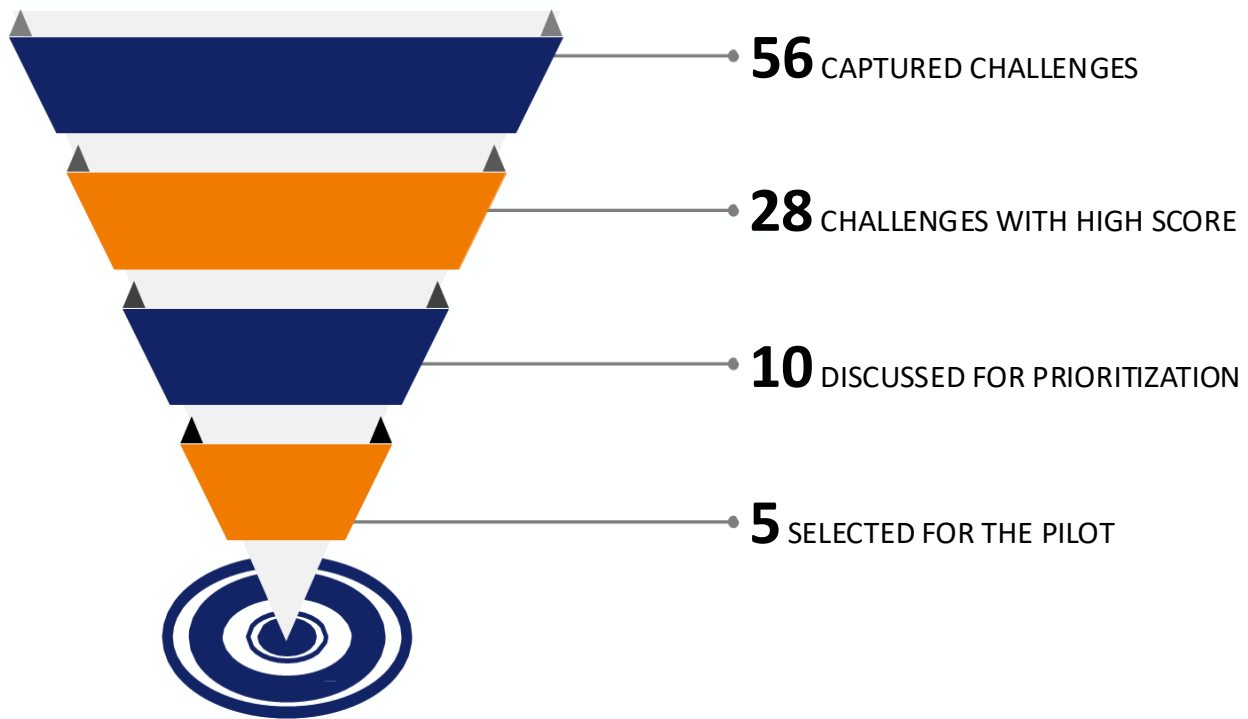


Assessment
11/11

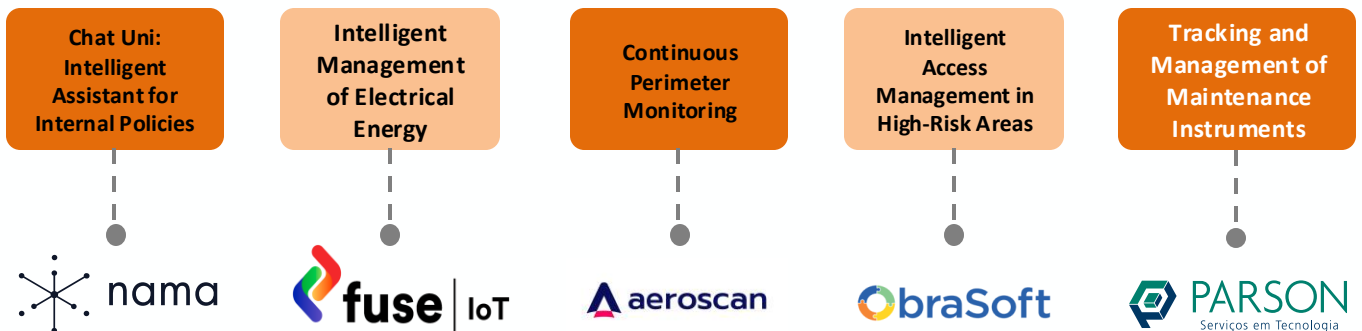
06. Innovation

Activities and Results | 2025

Challenges | UniOn 03



List of Startups were hired by Linha Uni to develop a Pilot Project | 2025



06. Innovation

Activities and Results | 2025

According to *Sustainability-linked Financing Framework*, the SPT for the Innovation KPI in the year 2025 is the execution of 09 pilot projects with different startups.

The results of the Innovation KPI are cumulative and, by the end of 2025, 17 contracts had been signed between Linha Uni and startups for the execution of pilot projects.

Proactively and strategically, through the UniOn 03, Linha Uni signed the MoU with 05 different startups along 2025. This result will be added to the SPT of 2025.

Considering results of UniOn 3, UniOn 02, UniOn 01, and the pilot project carried out with TDG between 2022/2023, Linha Uni has already completed 12 projects with different startups between the period of 2022 and 2024.

Linha Uni's SPT for 2025

The execution of 09 pilot projects with different startups.

Results obtained

To advance the service of the 2025 SPT (17 startups), UniOn 03 was developed 05 pilot projects with different startups during 2025.

07. WOMEN EMPOWERMENT

Definition and Methodology

This KPI refers to percentual of women workers in Line 6 Project, including the employees from Linha Uni and Acciona. Linha Uni commits to increase the percentage of women employed in the construction sector by promoting preferential recruitment in technical jobs in direct contracts during the construction of the project.

- Calculation Formula

$$\%W = \frac{\sum \text{active female employees (CLU + Acciona)}}{\sum \text{total of active employees (CLU + Acciona)}}$$

How to Do?

In 2025, women empowerment vertical strategy was divided into 3 actions:

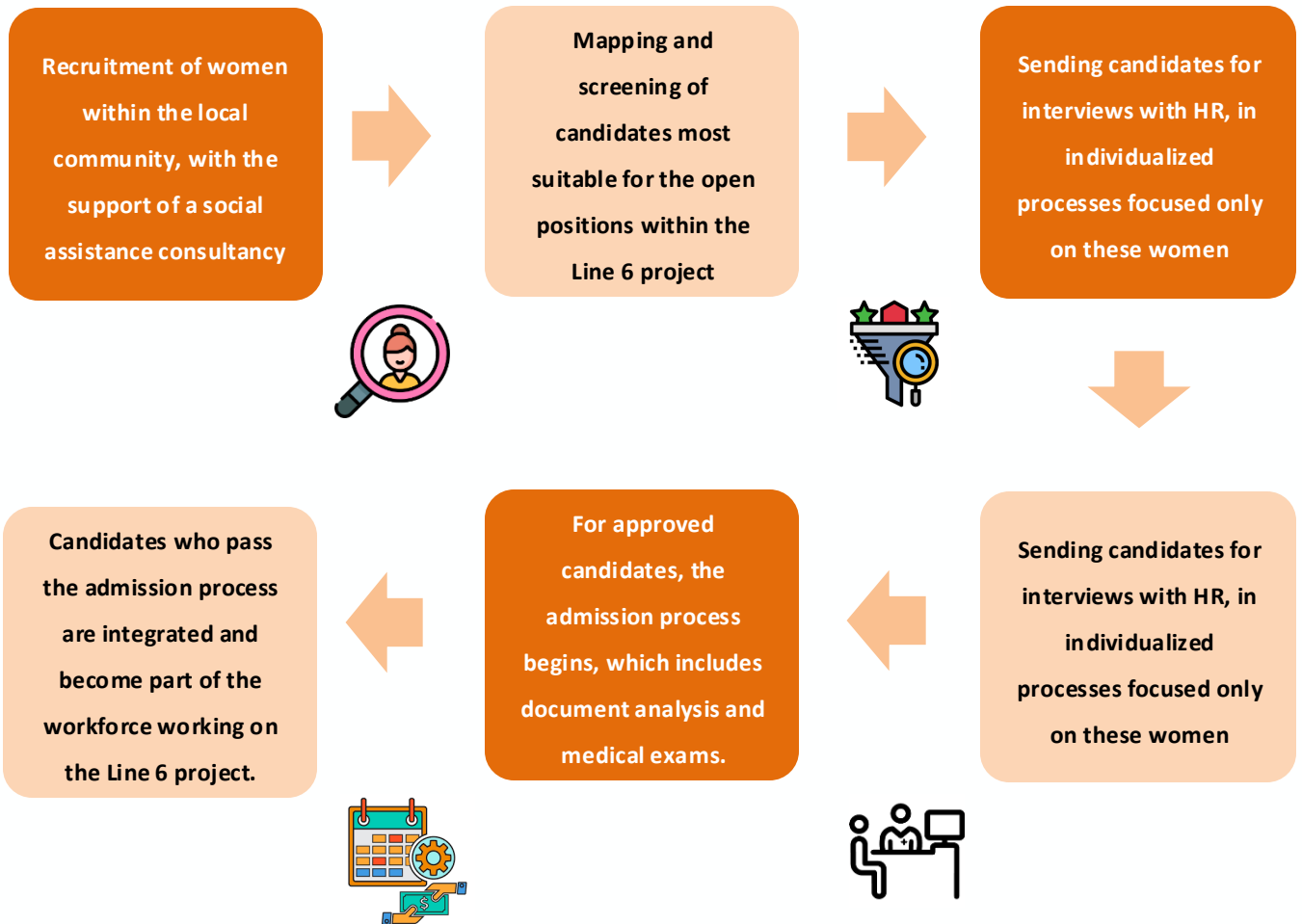
- **Training (synergy with the Professional Training pillar):** Women mapped within the local community are also offered courses so that they can be prepared to take on the positions for which they were hired. The activities are carried out under the Professional Training pillar of the Estação Sustentar Program.
- **Recruitment/internal mobility:** There is a process to raise awareness about opening affirmative vacancies for women, and a personalized process for women, as will be described in the next slide. Additionally, internal employees are also considered for different positions within the project.
- **Reducing the turnover of women in the Line 6 project:** Women working in the Line 6 project are supported by a social assistance team during the adaptation process to new roles as well as in their daily work, to create a more welcoming and empathetic environment. Additionally, the entry/exit rate of women in the job positions (turnover) is monitored to reduce the loss of women in the project.

07. Women Empowerment

Definition and Methodology

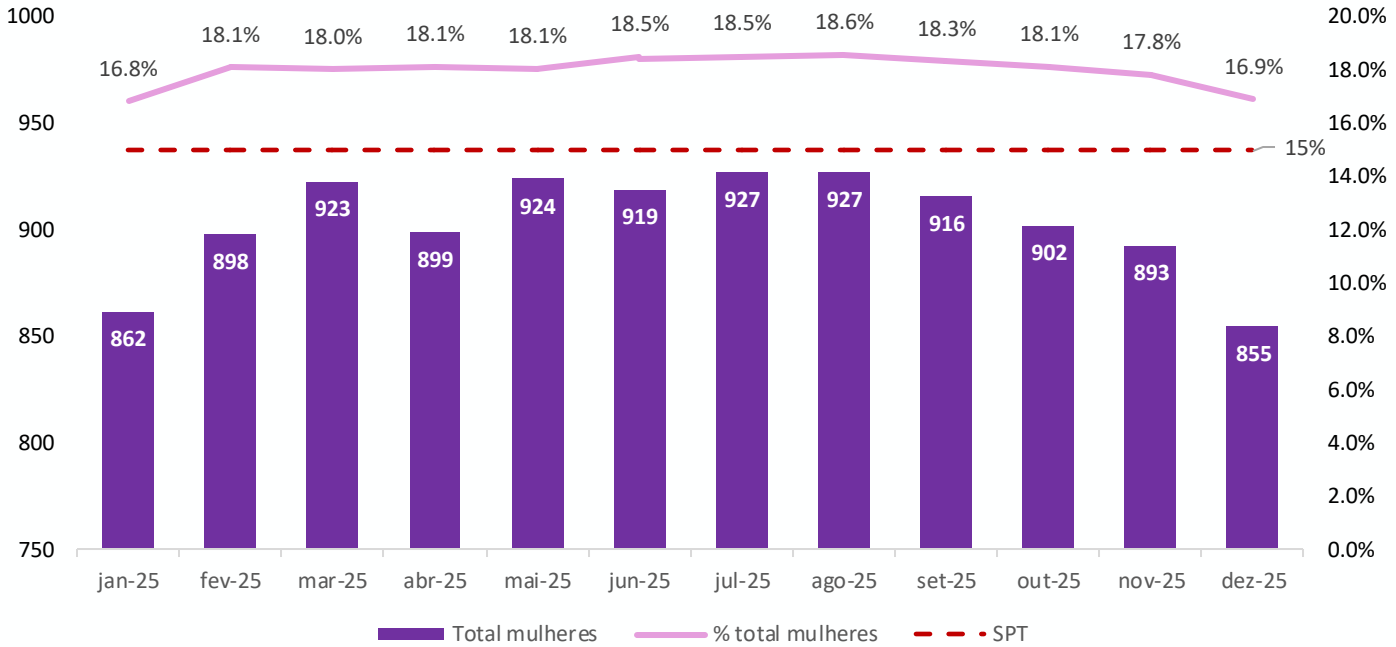
How to Do?

Also, a R&S/ Social Assistance for recruitment was hired to performing a selection of potential women employees to work in Line 6 project (operational and administrative positions).



07. Women Empowerment

Activities and Results | 2025



Graph 03 | Σ female employees - Linha Uni and Acciona

%W: 18,0%

SPT – 15%

%W: 39,7%

Linha Uni

+900 mulheres

Linha Uni + Acciona

Management: +33%^(b)

Linha Uni

07. Women Empowerment

Activities and Results | 2025

Linha Uni confirms that the SPT was achieved in January 2025, with 17,56% of the workforce at Linha Uni and ACCIONA represented by women. Even with the SPT achieved in the (position) month of 2025, Linha Uni and ACCIONA maintained their strategy of empowering women throughout the entire year through three main actions: training, recruitment, and workplace awareness.

Throughout 2025, the monitored KPI exceeded the established target. These data were collected from payrolls provided by the HR teams (CLU and ACCIONA) and were consolidated monthly by the CLU Sustainability team.



Linha Uni's SPT for 2025

15% women
(Linha Uni and Acciona)

Results obtained

% Women - Line 6
Project: 16.90%
(ref. December 2025)



All data presented in this report confirm that the sustainability targets for the year 2025 have been met. Additionally, the work carried out by Linha Uni through Estação Sustentar has not only generated a positive impact but also transformed the lives of people living around the future Line 6 metro.

Our goals to 2026 are to generate an even greater impact and develop new ESG actions that will allow us to enhance the already positive results. We expect to report in our 2026 Integrated Sustainability Annual Report, expansion of renewable energy use with Solar Generation on our installations and promoting social equality through inclusive hiring practices. All these achievements have only been possible through the effort of a dedicated and cohesive team aligned with the goal of transforming the future of mobility in São Paulo and creating a lasting positive social impact for future generations.

Sustainability Team - Linha Uni



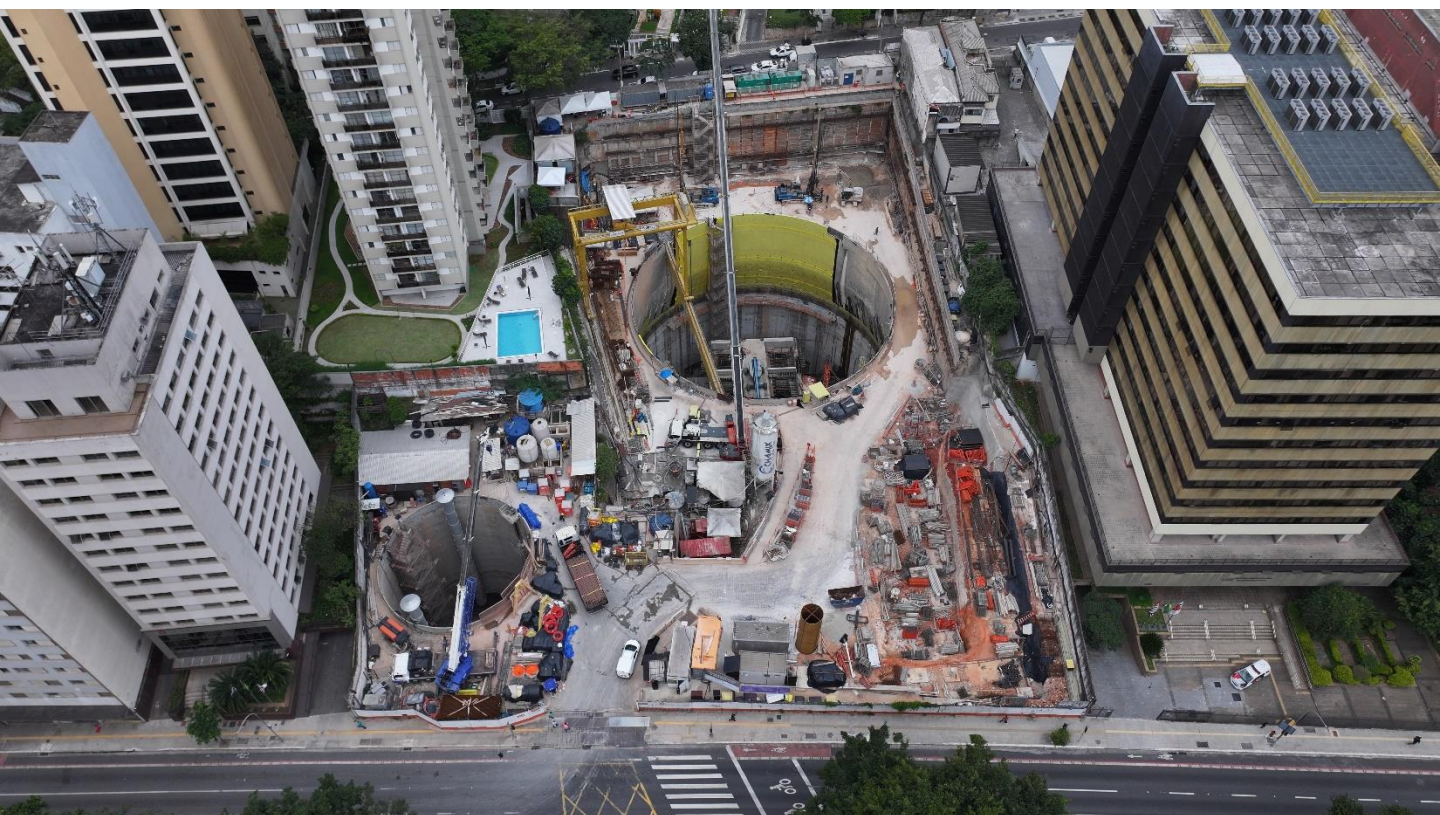


Photo Linha Uni | Higienópolis-Mackenzie Station

LINHA 6-LARANJA

A NOSSA PRÓXIMA ESTAÇÃO É O FUTURO DA MOBILIDADE