

E. Disclosure of Non-Financial Information (DNFI): Correspondence Table

This table allows the correspondence between the elements required in the report model for the disclosure of non-financial information, recommended by CMVM (Securities Market Commission), and the contents of Altri Group Integrated Report 2022 (RI22). This model, applicable to companies issuing securities admitted to trading on a regulated market, results from the convocation of the applicable legal regime.

Part i – Information on the policies adopted

CHAPTERS	SUBCHAPTERS	CONTENT CORRESPONDENCE
A. Introduction	1. Description of the general policy of the Company on the issues of sustainability, with the indication of any changes in relation to the previously approved.	→ RI22 > 3. + Leadership > 3.1 Governance Structure
	2. Description of the methodology and the reasons for its adoption in the reporting of non-financial information, as well as any changes that have occurred in relation to previous years, and the reasons that motivated them.	→ RI22 > 11. About the report
B. Business model	1. Overview of the business model and organizational structure of the Company/Group, indicating main business areas and markets in which it operates (if possible, using organizational charts, graphs or functional tables).	→ RI22 > 1. +Altri > 1.3 This is Altri

CHAPTERS	SUBCHAPTERS	CONTENT CORRESPONDENCE
C. Main risk factors	1. Identification of the main risks associated with the reporting matters, and arising from the activities, products, services, or business relations of the Company, including, where appropriate and where possible, supply chains and subcontracting.	
	2. Indication of how these risks are identified and managed by the Company.	
	3. Explanation of the internal functional division of competencies, including the governing bodies, commissions, committees, or departments responsible for identifying and managing/ monitoring risks.	<ul style="list-style-type: none"> → RI22 > 2. +Value > 2.2 Risks and Opportunities → RI22 > 3. + Leadership > 3.1 Governance Structure → RI22 > Attachments to the Integrated Report > G. Task Force on Climate-Related Financial Disclosure (TCFD)
	4. Explicit indication of the new risks identified by the Company against the reported in previous years, as well as the risks that ceased to be as such.	
	5. Indication and a brief description of the main opportunities that are identified by the Company in the context of the reporting matters.	



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CHAPTERS	SUBCHAPTERS	CONTENT CORRESPONDENCE
D. Implemented policies		
	1. Description of the strategic objectives of the Company and the main actions to be undertaken to achieve them.	<ul style="list-style-type: none"> ➔ RI22 > 2. + Value > 2.1 Create Value (2030 Commitment) ➔ RI22 > 5. + Forest ➔ RI22 > 6. + Environment
	2. Description of the main defined performance indicators.	<ul style="list-style-type: none"> ➔ RI22 > 2. + Value > 2.1 Create Value (2030 Commitment) ➔ RI22 > Annexes to the Integrated Report > I. Table GRI > 301, 302, 303, 304, 305 and 306
	3. Indication, in relation to the previous year, of the degree of achievement of those objectives, at least by reference to:	
I. Environmental policies	i. Sustainable use of resources	<ul style="list-style-type: none"> ➔ RI22 > 5. +Forest > 5.1 Forest management and biodiversity protection ➔ RI22 > 6. + Environment > 6.2 Energy efficiency ➔ RI22 > 6. + Environment > 6.3 Water management ➔ RI22 > Annexes to the Integrated Report > I. Table GRI > 302 and 303
	ii. Pollution and climate change	<ul style="list-style-type: none"> ➔ RI22 > 6. +Environment > 6.1 Climate change and greenhouse gas emissions ➔ RI22 > Annexes to the Integrated Report > I. GRI table > 305 ➔ RI22 > Annexes to the Integrated Report > G. Task Force on Climate-Related Financial Disclosure (TCFD)
	iii. Circular economy and waste management	<ul style="list-style-type: none"> ➔ RI22 > 6. + Environment > 6.4 Waste Management ➔ RI22 > Annexes to the Integrated Report > I. GRI table > 306
	iv. Protection of biodiversity	<ul style="list-style-type: none"> ➔ RI22 > 5. + Forest > 5.1 Forest management and biodiversity protection ➔ RI22 > Annexes to the Integrated Report > I. GRI table > 304

CHAPTERS	SUBCHAPTERS	CONTENT CORRESPONDENCE
	1. Description of the strategic objectives of the Company and of the main actions to be taken to achieve them.	<ul style="list-style-type: none"> ➔ RI22 > 2. + Value > 2.1 Create Value (2030 Commitment) ➔ RI22 > 4. + People
	2. Description of the main defined performance indicators.	<ul style="list-style-type: none"> ➔ RI22 > 2. + Value > 2.1 Create Value (2030 Commitment) ➔ RI22 > Annexes to the Integrated Report > I. GRI table > 204, 401, 402, 403, 404, 405, 406, 407, 408, 409 and 413
	3. Indication, in relation to the previous year, of the degree of achievement of those objectives, at least by reference to:	
II. Social and Fiscal Policies	i. Company commitment to the community	<ul style="list-style-type: none"> ➔ RI22 > 2. + Value > 2.3 Share Value ➔ RI22 > 4. + People > 4.4 Community ➔ RI22 > Annexes to the Integrated Report > I. GRI table > 413 ➔ Participation in the Communities Policy
	ii. Subcontracting and suppliers	<ul style="list-style-type: none"> ➔ RI22 > 2. + Value > 2.3 Share Value > 2.3.1 Suppliers ➔ RI22 > Annexes to the Integrated Report > I. GRI table > 204 ➔ Code of Conduct for Forest Service Providers
	iii. Consumers	➔ RI22 > 2. + Value > 2.3 Share Value
	iv. Responsible investment	Not applicable
	v. Stakeholders	➔ RI22 > 2. + Value > 2.3 Share Value
	vi. Tax information	<ul style="list-style-type: none"> ➔ RI22 > 2. + Value > 2.3 Share Value > 2.3.2 Tax Strategy ➔ RI22 > Annexes to the Integrated Report > I. GRI table > 207



CHAPTERS	SUBCHAPTERS	CONTENT CORRESPONDENCE
III. Employees and gender equality, and non-discrimination	1. Description of the strategic objectives of the Company and the main actions to be undertaken to achieve them.	<ul style="list-style-type: none"> ➔ RI22 > 2. + Value > 2.1 Create Value (2030 Commitment) ➔ RI22 > 4. + People
	2. Description of the main defined performance indicators	<ul style="list-style-type: none"> ➔ RI22 > 2. + Value > 2.1 Create Value (2030 Commitment) ➔ RI22 > Annexes to the Integrated Report > I. Table GRI > 2-7, 2-8, 401, 402, 403, 404, 405, 406 and 407
	3. Indication, in relation to the previous year, of the degree of achievement of those objectives, at least by reference to:	
	i. Employment	<ul style="list-style-type: none"> ➔ RI22 > Annexes to the Integrated Report > I. Table GRI > 2-7, 2-8, 2-19, 2-20, 405
	ii. Organization of work	<ul style="list-style-type: none"> ➔ RI22 > 4. + People
	iii. Health and Safety	<ul style="list-style-type: none"> ➔ RI22 > 4. + People > 4.2 Health, safety, and well-being of employees ➔ RI22 > Annexes to the Integrated Report > I. GRI table > 403
	iv. Social relations	<ul style="list-style-type: none"> ➔ RI22 > Annexes to the Integrated Report > I. GRI table > 2-30
v. Training	<ul style="list-style-type: none"> ➔ RI22 > 4. + People > 4.3 Skills development 	
	<ul style="list-style-type: none"> ➔ RI22 > Annexes to the Integrated Report > I. GRI table > 404 	
vi. Equality	<ul style="list-style-type: none"> ➔ RI22 > 4. + People > 4.1 Human Rights ➔ RI22 > Annexes to the Integrated Report > I. GRI table > 405 	

CHAPTERS	SUBCHAPTERS	CONTENT CORRESPONDENCE
IV. Human Rights	1. Description of the strategic objectives of the Company and of the main actions to be taken to achieve them.	<ul style="list-style-type: none"> ➔ RI22 > 2. + Value > 2.1 Create Value (2030 Commitment) ➔ RI22 > 3. + Leadership ➔ RI22 > 4. + People > 4.1 Human Rights
	2. Description of the main defined performance indicators.	<ul style="list-style-type: none"> ➔ RI22 > 2. + Value > 2.1 Create Value (2030 Commitment) ➔ RI22 > Annexes to the Integrated Report > I. GRI table > 2-7, 2-8, 401, 402, 403, 404, 405, 406 and 407
	3. Indication, in relation to the previous year, of the degree of achievement of those objectives, at least by reference to:	
i. Due diligence procedures		<ul style="list-style-type: none"> ➔ RI22 > 2. + Value > 2.3 Share Value > 2.3.1 Suppliers ➔ RI22 > 3 Leadership > 3.2 Ethics ➔ RI22 > 4. + People > 4.1 Human Rights
	ii. Risk prevention measures	<ul style="list-style-type: none"> ➔ RI22 > Annexes to the Integrated Report > I. Table GRI > 405, 406, 407 and 408
	iii. Legal proceedings	<ul style="list-style-type: none"> ➔ Human Rights Policy

CHAPTERS	SUBCHAPTERS	CONTENT CORRESPONDENCE
V. Fighting corruption and bribery attempts	1. Prevention of corruption: Measures and instruments adopted for the prevention of corruption and bribery; Policies implemented to deter these practices from employees and suppliers; Information on the compliance system indicating the respective functional supervisors, if any; Indication of legal proceedings involving the Company, its administrators or employees related to corruption or bribery; Measures adopted in the public procurement, if relevant.	<ul style="list-style-type: none"> ➔ RI22 > 2. + Value > 2.3 Share Value > 2.3.1 Suppliers
	2. Prevention of money laundering (for issuers subject to this regime): Measures to combat money laundering; Indication of the number of cases reported annually.	<ul style="list-style-type: none"> ➔ RI22 > 3 Leadership > 3.2 Ethics ➔ RI22 > Annexes to the Integrated Report > I. GRI table > 205 🔗 Code of Ethics 🔗 Prevention and Fight against Money Laundering and Terrorist Financing 🔗 Code of Conduct on Corruption Prevention and Related Offenses
	3. Codes of ethics: Indication of possible code of ethics to which the Company has adhered or implemented; indication of the respective mechanisms of implementation and monitoring compliance with it, if applicable.	
	4. Conflict of interest management: Measures to manage and monitor conflicts of interest, in particular the requirement to subscribe to declarations of interests, incompatibilities and impediments by managers and employees	

Part ii – Information on the standards / guidelines followed

CHAPTERS	SUBCHAPTERS	CONTENT CORRESPONDENCE
1. Identification of standards/ guidelines followed in reporting nonfinancial information	Identification of the standards/ guidelines followed in the preparation of non-financial information, including the respective options, as well as other principles considered in the performance of the Company, if applicable.	
	In the event that the Company refers to the Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda, it includes identification of those for whom the Company commits to contribute, with an indication of the measures taken, each year, in the sense of pursuing the purposes outlined in relation to each of these SDGs. That means, identify concrete actions, projects or investments aimed at the fulfillment of this SDGs.	<ul style="list-style-type: none"> ➔ RI22 > 2. + Value > 2.1 Create Value (2030 Commitment) ➔ RI22 > 11. About the report
2. Identification of the scope and methodology for calculating indicators	Description of the scope and methodology of calculation (including the calculation formula) of the indicators presented, as well as the limitations of such reporting.	
3. Explanation in case of nonapplication of policies	If the Company does not apply policies on one or more issues, the reporting of non-financial information provides an explanation for this.	Not applicable



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CHAPTERS	SUBCHAPTERS	CONTENT CORRESPONDENCE
4. Outras informações	Additional elements or information which are not found in the previous paragraphs, and are relevant to the understanding, framework and justification of the relevance of non-financial information disclosed, namely networks/consortia of entities related to sustainability and responsibility issues of the organizations it integrates/belongs to, whether at national or international level, and sustainability commitments that the Company voluntarily took on, locally or globally.	RI22 and Annexes



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