



# Sustainability Report 2024





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# Message from the **Board**

GRI 2-22

When eB Capital entered the telecommunications sector in 2018, we had a clear vision: to bring connectivity to regions where it is less present. The internet is one of the main drivers of progress and, in Brazil, its impact goes far beyond guaranteeing access to information. It has the capacity to strengthen the economy, bring innovation and, above all, reduce inequalities. **We firmly believe that access to the digital environment should not be seen as a privilege, but as a fundamental right for everyone.**

And it was with this conviction that we invested in Alloha Fibra, a company that is now solid and has a high return potential for its shareholders. Its continuous growth validates this statement: **in six years, the Company has expanded its operations to more than 860 cities, serving more than 1.6 million B2C and B2B customers.** In 2024, Alloha recorded consistent financial growth, reflecting the execution of a well-structured efficiency gain strategy, which included the unification of nine brands into one, Giga+. This progress is also the result of

an effective expansion plan, with a focus on operational excellence and a commitment to serving its customers.

Now, Alloha Fibra is taking a further step in its governance practices and launching its first Sustainability Report, which includes indicators, goals and the application of best market practices. With this, the fourth largest company in the sector in terms of subscribers and fiber optic extension in Brazil stands out not only as a consolidator among fiber operators in an increasingly competitive segment, but also for its commitment to transparency and responsibility towards its stakeholders.

With the expansion of its coverage to small and medium-sized cities and its initiatives aimed at sustainable development, the company will continue its mission to take its network to the most remote regions of the country and to millions of Brazilians, helping to connect people, ideas and businesses.

The challenge is great, but it is ready to make history in 2025.



**Eduardo Sirotsky Melzer**  
CEO, Co-founder of eB Capital and  
Chairman of Alloha Fibra





**Lorival Luz**  
CEO of Alloha Fibra

## A **FIBER** milestone

Our first sustainability report has an important significance for the Company and our stakeholders. **With the completion of the integration process last year, we have made the Company stronger, more solid and more agile** in adapting to new opportunities, including from the point of view of sustainability. At Alloha, this is a cross-cutting topic, as it really should be. It permeates the business areas and connects our people to a fundamental agenda for the present and future of humanity.

We have been promoting initiatives that have strengthened our sustainability journey for some years now. In governance, we joined the UN Global Compact Brazil Network, reinforcing our commitment to ethical and sustainable business practices. In the environmental field, we carry out the circular economy of our internet installation equipment and devices, reinserting them into our chain, reinforcing our commitment to excellence, innovation and environmental responsibility.

As for the social agenda, with the goal of expanding digital inclusion, we work to bring connectivity to the communities where we are present. In partnership with Instituto Escola Conectada and the NGO Gerando

Falcões, we have provided quality 100% fiber optic broadband internet to dozens of public schools in several states, benefiting more than 43 thousand students.


The implementation of the Alloha Way of Being, our corporate culture, was also a defining moment for all of us. Through it, our teams work with the purpose of connecting people, ideas and businesses, in line with five principles: treat everyone as we would like to be treated; strive for quality in everything we do; always do the right thing; deliver what was promised and value plurality.

The strengthening of this culture also resulted in the achievement of GPTW (Great Place to Work) certification, which reinforces **our ongoing commitment to a respectful, trusting and welcoming environment for all our employees in all regions of the country.**

Above all, we believe that sustainability needs to play a relevant role in decision-making, in the way we do things and in line with our business strategy, adding value to our customers, communities, the market and our investors. **Here, we conjugate sustainability in the plural!** In every sense!



# 2024 Highlights


 **1.6 M+**  
B2B and B2C customers

 **4,780**  
Employees


 **38%**  
Blacks in leadership positions

 **111**  
Cities where we lead the market

**9**  
Brands integrated  
as  
**GIGA+**

 **31%**  
Women in leadership positions

 **800+**  
Municipalities covered

 **93.3%**  
Efficiency in Reverse logistics

 **806 M**  
+4.1% EBITDA

 **44.9 M**  
1st profit recorded

 **1st**  
Public emissions inventory





# Alloha Fibra

GRI 2-1

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Increasingly integrated into our routines, technology continues to shape our world with transformations in studies, professions, opportunities to work and undertake, to start and cultivate relationships, to enjoy culture and entertainment, to travel, to take care of our health and everything else that has become more possible with a connected life.

In two decades, internet access in Brazilian homes has undergone a profound transformation. **While in 2005 only 13% of urban households had access to the network, by 2024 connectivity had reached 85% of homes**, moving towards universalization.

However, the country's major operators have concentrated in more urbanized regions and, even today, there are barriers to connectivity, especially for people with lower incomes and lower levels of education, in the outskirts of large cities, small towns, rural areas, indigenous people, quilombolas and remote regions. In this way, the challenges of implementing optical fiber in these regions are solved by companies called Small Providers

(Prestadoras de Pequeno Porte - PPPs), regulated by Anatel. The importance of the service provided by these companies is directly linked to universal internet access in these territories.

Inequality in the quality of internet access remains a challenge. According to the ICT Households 2024<sup>1</sup> survey, only 22% of the Brazilian population aged 10 or over has satisfactory connectivity, with significant change between social, regional and gender groups. This condition is found in 73% of individuals in class A, in contrast to just 3% of individuals in classes D/E. The Northeast region has the lowest rate (11%), while the South region has 33%. In addition, satisfactory connectivity is more common among men (28%) than women (16%).

In this scenario, Alloha Fibra emerges, **a company created with the ambition of reducing this inequality and promoting the country's social development through digital inclusion.** By prioritizing locations without internet access or with limited connectivity in its strategy, the company has developed the expertise to

adapt to the challenges of connecting remote locations and operating in adverse conditions. Today, Alloha Fibra serves more than 1.6 million customers (B2B and B2C), including residents of urban communities and outskirts, rural areas, indigenous communities and riverside communities.



## Connected villages

In 2024, a partnership between Alloha Fibra and the operator Megatelecom enabled fiber optic internet in 29 indigenous villages in the municipalities of Baía da Traição, Marcação and Rio Tinto, located 90 kilometers from João Pessoa, the capital of Paraíba. The initiative, the result of a contractual commitment by Megatelecom, guaranteed the infrastructure needed to connect these communities, which are 90 kilometers from the capital, João Pessoa. The project benefits 5 thousand people with quality internet, boosting local activities such as agriculture, fishing and ecotourism, as well as increasing access to essential public services such as health and education.

<sup>1</sup> In two decades, the proportion of Brazilian urban households with the Internet has risen from 13% to 85%, according to ICT Households 2024. Available at: <https://cetic.br/pt/noticia/em-duas-decadas-proporcao-de-lares-urbanos-brasileiros-com-internet-passou-de-13-para-85-aponta-tic-domicilios-2024/>



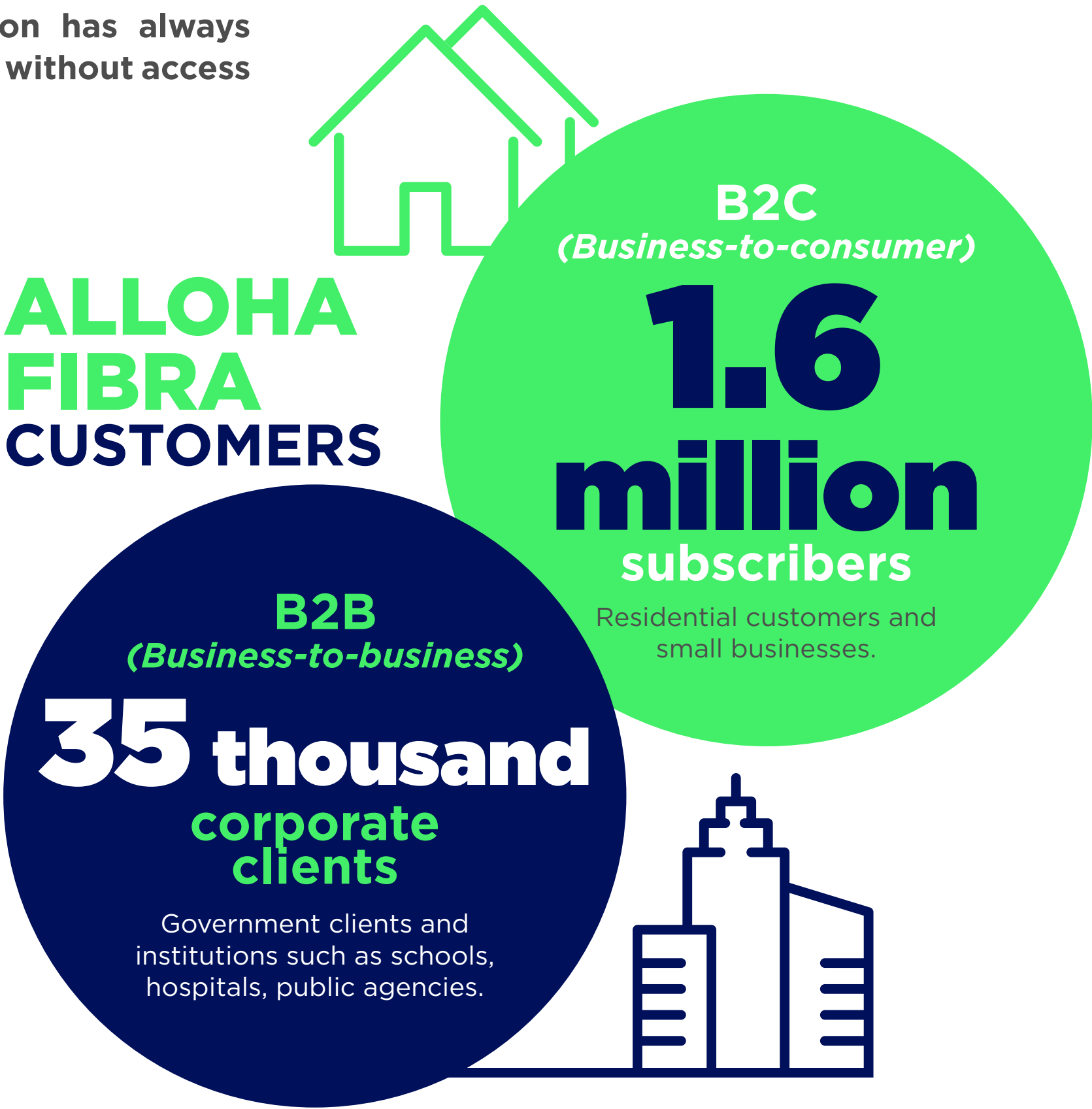
With the goal of generating value through alternative investments that bring solutions to Brazilian structural gaps, private equity management company eB Capital created Alloha Fibra in 2018. Its first acquisition was Sumicity, the second largest regional internet provider in Brazil at the time, with operations in 26 municipalities in Rio de Janeiro, Espírito Santo and Minas Gerais.

In two years, the company has grown even more in the Southeast region and gained scale nationwide with the acquisition of MOB in the Northeast region, thus beginning a phase of strong expansion in 2020. There were more acquisitions in the following three years, taking over Click Telecom, Univox, Vip Telecom, Niu, Giga+ Fibra, Ligue and Wire brands. **The company” went from 92 thousand subscribers in**

**2018 to 1.6 million in 2024**, where the B2B and B2C coverage networks combined now cover more than 800 municipalities.

This growth was boosted by the M&A strategy to expand the Brazilian presence, combined with an increase in the customer base and own fiber network in these new markets. **The criterion has always been to invest in locations without access**

**to a reliable service and which presented opportunities for improving infrastructure and the customer experience.** The big difference was the implementation of the processes, governance and management of a large company, while maintaining a strong link with the local community.





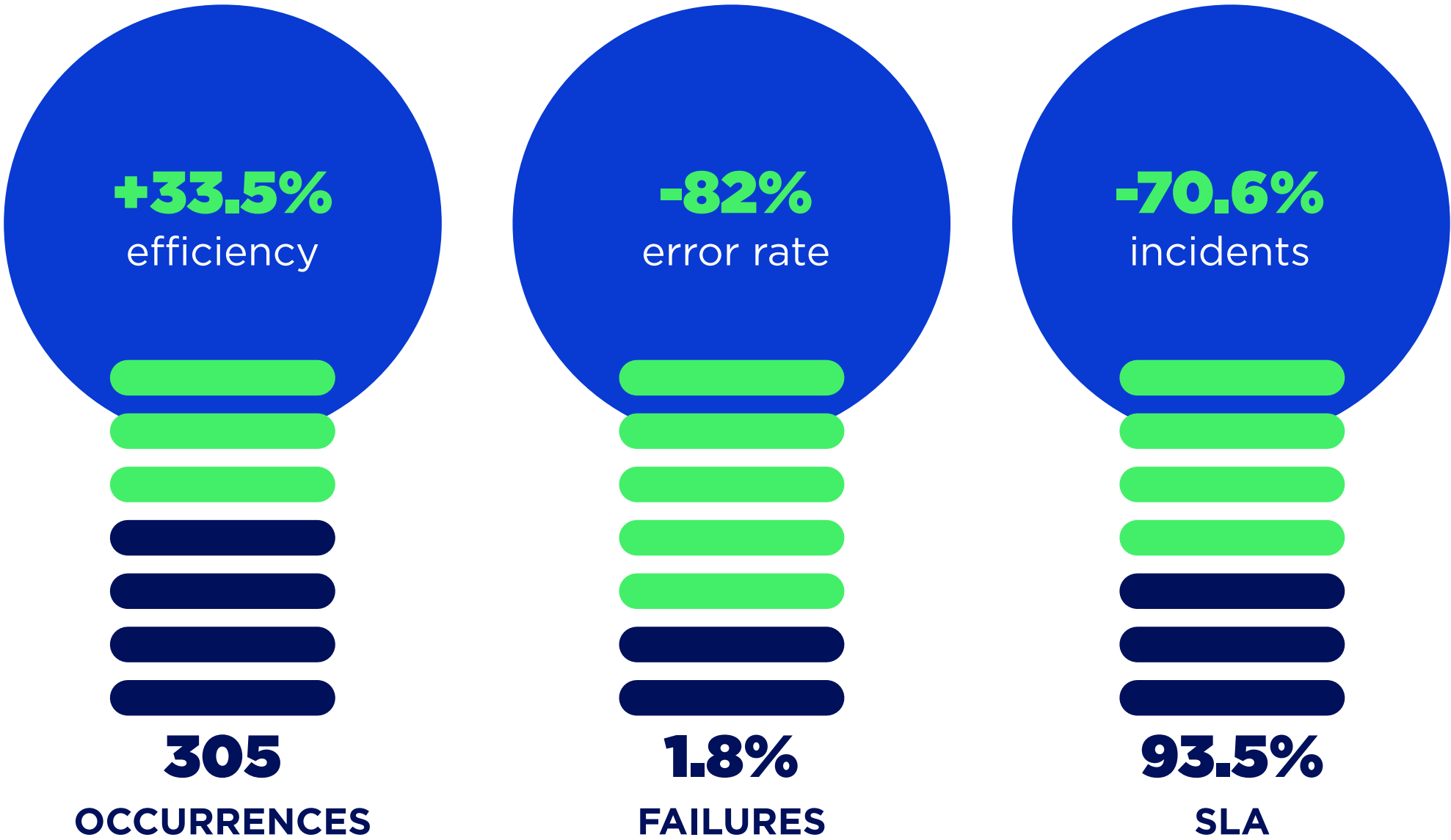
# One company and **one brand**

In 2023, Alloha Fibra took on the challenge of integrating the companies and consolidating their nine brands, which served under different names, systems and procedures. The main stage of the change process took place in approximately six months - between the last quarter of 2023 and the first quarter of 2024 - with efficiency in terms of deadlines and resources. The use of internal teams has helped to optimize integration and reduce costs.

**The change with the greatest impact was the adoption of a new organizational structure, now divided into three main areas:** B2C (Business-to-consumer), aimed at residential internet and B2B (Business-to-business); and the Networks and Customer Services area, which became part of this structure, serving both business areas. This new model, in addition to ensuring greater agility and efficiency in service, strengthens the performance of the technical areas in order to guarantee the strength of the regional presence and closer contact with the customer, one of the differentials of Alloha Fibra's performance.

**Another very significant change was the centralization of the digital architecture, which reduced the number of active systems from 89 to 17,** unifying the databases. This change was essential for reducing failures, reducing the monthly number of

incidents from 1,035 (1S24) to 305 (4Q24), which minimized interruptions in operations and raised the SLA (On-Time Incident Response) compliance indicator from 70% (2023) to 93.5% (4Q24).



The benefits of a structured Compliance Program implemented in all the companies acquired since the company was founded have contributed to the success of this integration, with the necessary updates to existing internal policies such as the Code of Ethics & Business Conduct, Anti-Corruption Policies and other regulations. Actions to align these unified guidelines were strengthened in 2024.

**In parallel with all these actions, in the 2nd semester of 2024, Alloha Fibra invested in consolidating its new brand without neglecting to focus on its M&A strategy.** With 64.3 thousand customers, the Maranhão provider Atex Net Telecom was acquired and will be fully integrated into operations in 2025, strengthening its presence in the Northeast region.

All of this year's achievements could not have happened without the dedication of a diverse, competent and committed team. From the second quarter onwards, Alloha Fibra dedicated itself to another essential step in the integration process, the organizational culture, which aimed to take advantage of all the diversity of perspectives of the many teams that make up the brand throughout Brazil, aligned with a common purpose.



United by the same cultural  
and brand identity, the  
professionals at Alloha Fibra  
are engaged in a collective  
journey to implement and  
strengthen the  
**Alloha Way of Being.**

To identify and understand what the **Alloha Way of Being** is like after so many transformations, a continuous process of active listening began with the employees - who were previously part of different companies, in different locations, with different work processes. The aim was to understand their priorities and common goals for more assertive management, both in talent management and in building a unified organizational culture.



The **Alloha Way of Being** is expressed in a clear purpose and five essential principles.

## PRINCIPLES

### **Treat everyone as we would like to be treated**

We treat our colleagues, clients, partners, the community and all those impacted by our work with empathy and care. We know that we are interconnected.

### **Strive for quality in everything we do**

We work with excellence. We are committed to high quality standards. We anticipate what customers need, always focused on innovation.

### **Always do the right thing**

We act with honesty, integrity, transparency and ethics at all times.

**PURPOSE**  
Connecting people, ideas and businesses, promoting digital and social inclusion in Brazil.

### **Deliver what was promised**

We guarantee sustainable results because we know that delivering value to customers, shareholders and other stakeholders is essential.

### **Value plurality**

We have a diverse team and our clients represent all of Brazil's regional and social diversity.

Now under the same brand and with a more efficient structure, the company is better prepared to grow stronger, relying on the contribution of its employees and the strong ties with its clients in all the regions where it operates.



## 2018

**WHERE IT ALL BEGAN**  
eB Capital acquires Sumicity, a company based in the city of Carmo, Rio de Janeiro.

## 2019

**STRONG GROWTH**  
Sumicity doubles its number of subscribers, becoming the **fastest-growing provider in the country** according to Anatel.

## 2020

**NORTH/NORTHEAST CONSOLIDATION**  
eB Capital raises more than **R\$ 1.5 billion in funds to invest** and, as a result, it acquires Mob Telecom.

## 2021

**BRAZILIAN PRESENCE**  
After completing 9 significant acquisitions (**Sumicity, MOB, Click Telecom, Univox, Vip Telecom, Niu, Giga+ Fibra, Ligue and Wire**), a company emerges with a Brazilian presence and more than **1.1 million connected homes in 254 cities of 20 States**.

## 2022

**CREATION OF THREE HUBS**  
Key areas of the company have been centralized and the new commercial brands adjusted to **three activity hubs**. From an operational point of view, the year was marked by the maintenance of **Alloha Fibra** as the Brazilian leader and **organic growth of 100%**

## 2023

**START OF INTEGRATION**  
Reorganization of hubs for the two-business-unit model: **B2C**, aimed at direct sales to consumers, and **B2B**, which will serve corporate clients, the government, operators and ISPs.

## 2024

**A SINGLE TEAM, A SINGLE BRAND**  
We implemented the new organizational culture **Alloha Way of Being**. Completion of the entire process of migrating the systems of the nine brands acquired in recent years. A single brand in the B2B and B2C markets: **Giga+**. Acquisition of Atex Telecom.

# Our history



## GIGA+ Fiber Podium in Market Share

# Our business

**GIGA+** is a brand of **Alloha Fibra**, the largest independent fiber optic FTTH (Fiber to the Home) company in Brazil, and has undergone important transformations in recent years to connect more Brazilians to an Internet with more stability, speed and possibilities.

Although it is a young brand, it was born out of a legacy made up of a group of brands that together have been connecting people and businesses in an innovative digital ecosystem for over 35 years. Covering almost the entire Brazilian territory, the connectivity solutions have expertise to serve both the domestic and corporate markets.

We are increasingly diversifying our portfolio of services, operating on two different fronts, B2B and B2C, so we can customize the experience for each niche, focusing on the needs of the stakeholders and regions we serve.

Today GIGA+ is present in all Brazilian regions, serving 18% of all cities in the country, competing with local players in 187 cities and with major players in 123 cities.







## B2C

We have a connectivity structure that allows internet speeds ranging from **400 Mbps** to **920 Mbps**, with **Wi-Fi 6** technology included from speeds of 600 Mbps. This infrastructure guarantees stable and efficient browsing in residential environments, promoting a high-performance experience for the end user.

### Multi-screen experience

We have developed a streaming TV solution, Giga+TV, in partnership with Watch TV, focusing on transmission quality, content diversity, and cost competitiveness. In addition, we expanded our portfolio of premium content by establishing partnerships with major market players such as Globoplay, Premiere, Max, Paramount+, and Telecine, reinforcing our commitment to delivering added value and excellence in the customer journey.



## B2B

The B2B segment offers a range of critical services to companies, government agencies, Brazilian operators and other providers throughout Brazil. Our services include:

- 🕒 **Connectivity:** high-speed, reliable network solutions
- 🕒 **Infrastructure:** robust and scalable IT infrastructure solutions
- 🕒 **Cloud:** secure and flexible cloud solutions
- 🕒 **Safety:** advanced cybersecurity solutions
- 🕒 **SaaS (Software as a Service):** on-demand software solutions

### Integrated solution hub

Our Integrated and Intelligent Solutions Hub uses Alloha Fibra's infrastructure to distribute our products and services. With the most modern backbone in Brazil, we can bring our connectivity solutions to remote areas of the country, promoting the digital transformation of companies and generating positive economic impact.



# Where **we are**

In B2C, we  
are present in  
**12 states and  
the federal  
district**

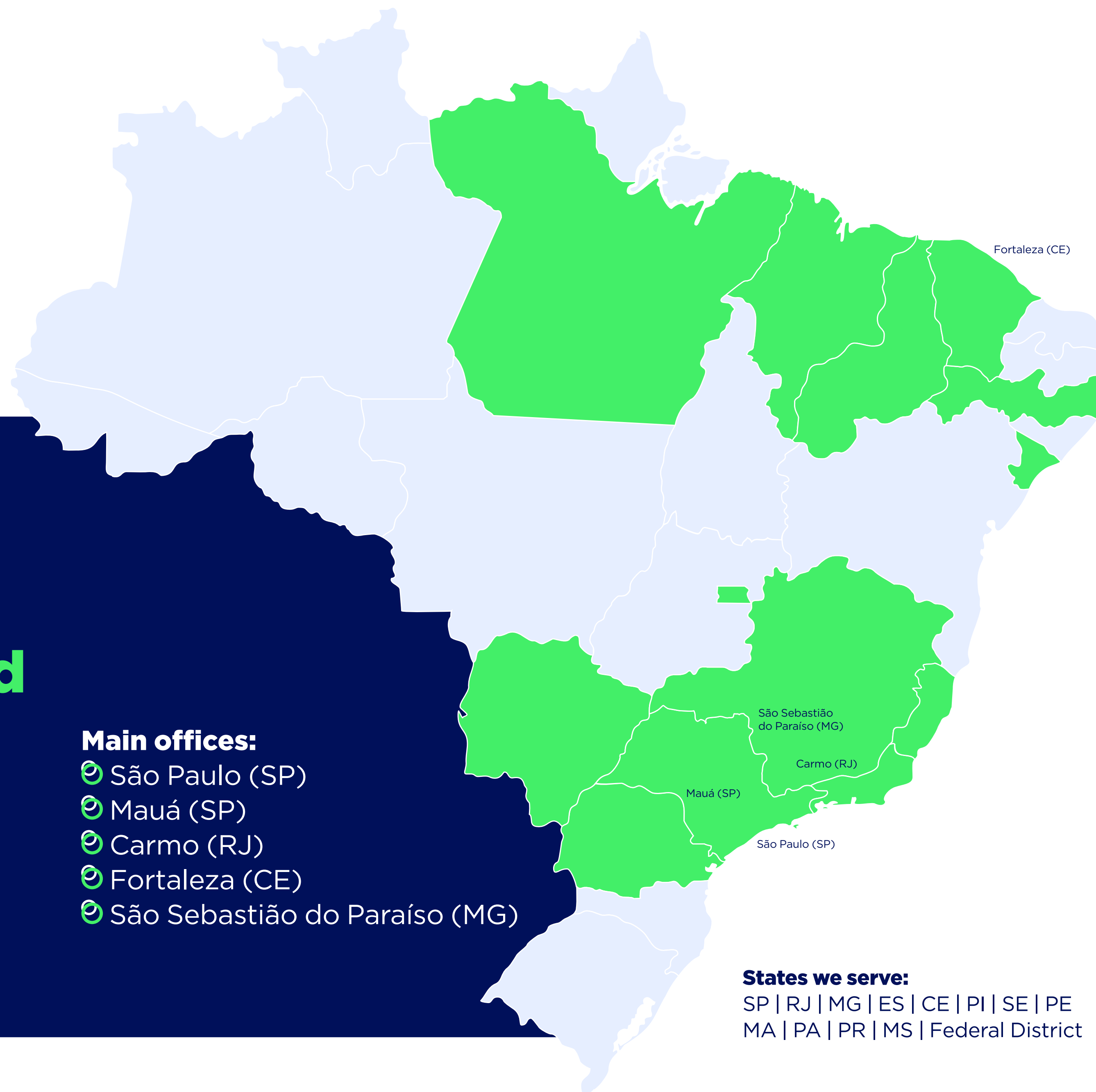
**Totaling  
310 cities**

## Main offices:

- 📍 São Paulo (SP)
- 📍 Mauá (SP)
- 📍 Carmo (RJ)
- 📍 Fortaleza (CE)
- 📍 São Sebastião do Paraíso (MG)

## States we serve:

SP | RJ | MG | ES | CE | PI | SE | PE  
MA | PA | PR | MS | Federal District

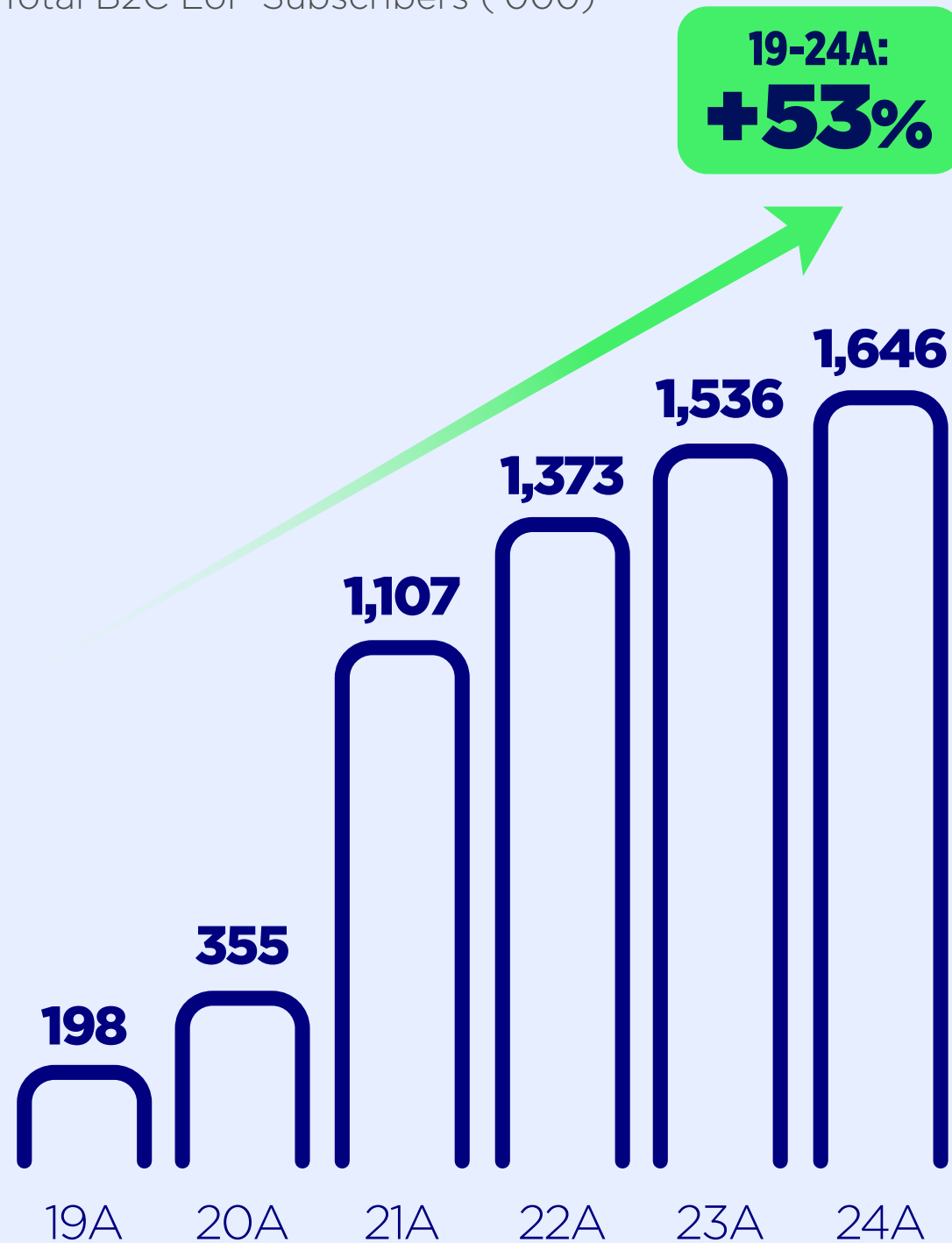




This growth strategy, based both on expanding the customer base and service network and on acquisitions, has led Alloha Fibra to achieve a double-digit compound annual growth rate (CAGR), as well as positioning Giga+ as a leading provider on the Brazilian scene.

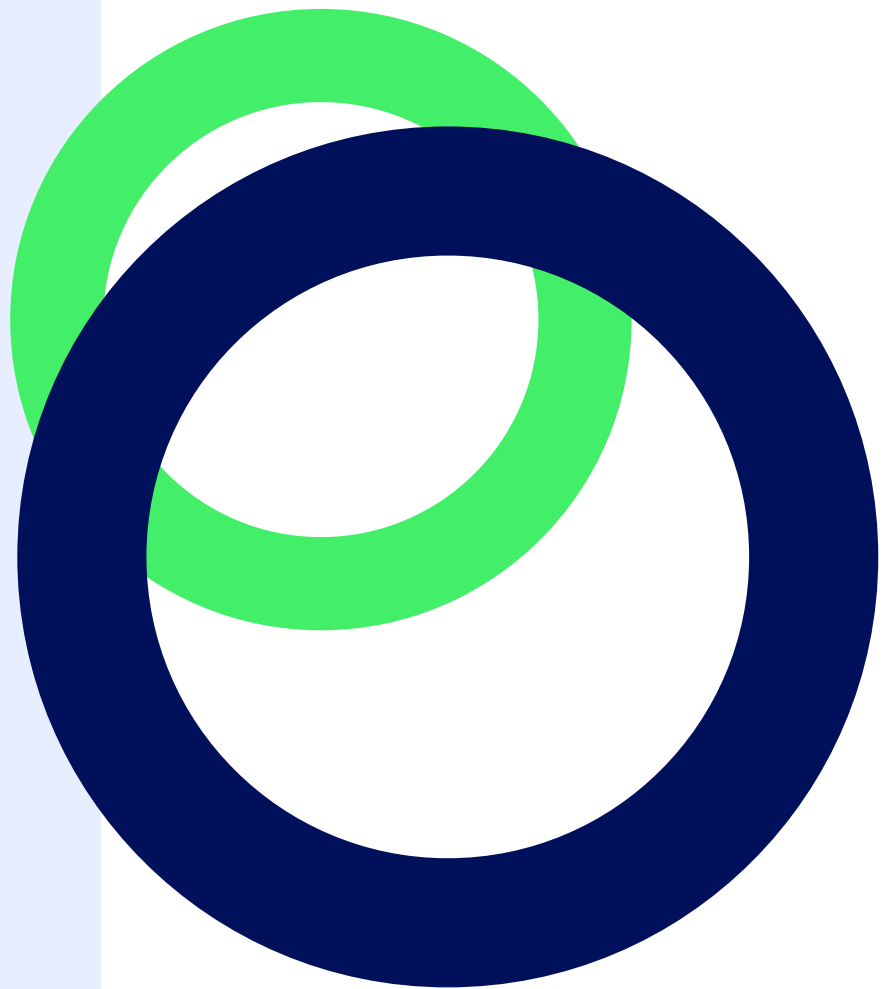
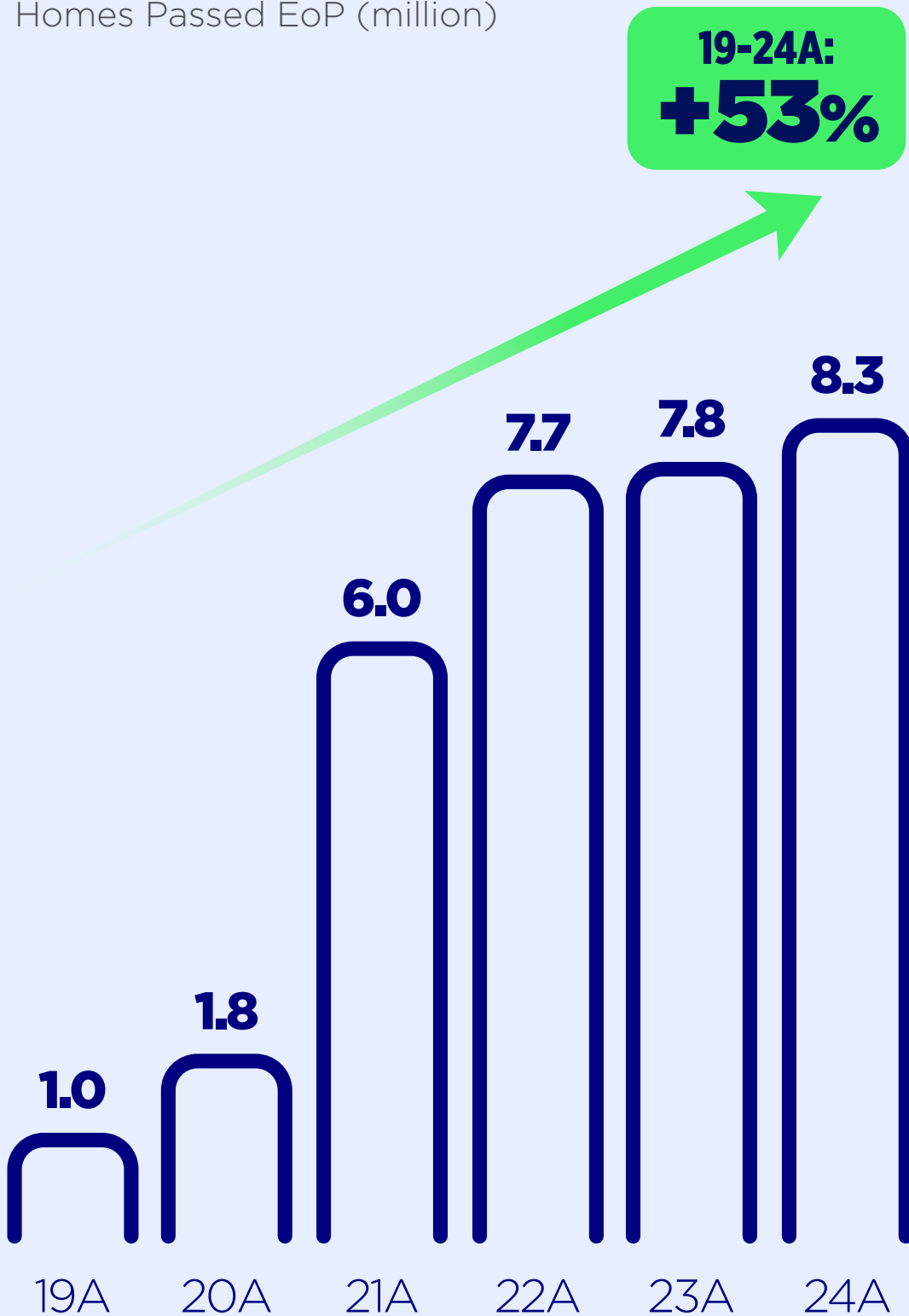
## 2-Digit CAGR

Total B2C EoP Subscribers ('000)



## Largest Brazilian Internet Service Provider (ISP)

Homes Passed EoP (million)



**As well as providing an essential service for the economic development of municipalities, the social transformation also becomes quickly noticeable.** By positively impacting income generation and employment, Alloha Fibra stands out as one of the main (or even the main) employer in a significant part of the territories where it operates.

Alloha Fibra's presence boosts the entire value chain, both through the jobs it creates and the economic growth in the places where it operates, and through the services it provides to people and companies, enabling the socio-economic transformation of various regions by creating more opportunities.



# Socio-economic profile of **our customers**

Alloha Fibra carried out a survey in 2024 that traced the socio-economic profile of its customer base. This survey revealed relevant information about this audience, particularly in relation to social distribution, level of education, and geographical location of the cities served.

The results confirm and deepen a knowledge already acquired about the customer base, most of whom are in classes C, D and E, with a high school education, living in small and medium-sized Brazilian cities.

This data is fundamental, as it shows that the Company's target audience is in line with the purpose of social and digital inclusion and allows for better alignment of planning. **By mapping needs, expectations and behaviors in relation to the use of technology, we can guide service strategies and the development of products and services.**

Approximately  
**75%**  
of customers  
in classes  
C, D, and E

**81%**  
with  
high school  
education

Approximately  
**74%**  
of the cities served  
are considered small  
or medium-sized by  
the IBGE



# Recognition

In 2024, we were recognized in important awards that demonstrate Alloha Fibra's commitment to excellence in service.



Recognized in 2024 with **Experience Certified** for **above-average NPS** in the **Broadband Internet** category throughout **Brazil**



Recognized with the **RA1000 Certificate** for **maximum reputation** considering customer reviews on service throughout Brazil



First place in the **“Regional Providers over 200 thousand accesses”** category of the Abrint | Teleco Award, the most important award in the Telecommunications sector in the country



**Giga+ has won 134 awards related to our internet.** The reviews were carried out by Melhor Plano and Melhor Escolha, two portals that specialize in evaluating internet services in the country. The awards included **85 municipalities** in different categories:

- 🌐 Fastest Fixed Internet (awarded throughout the state of Espírito Santo)
- 🌐 Better Speed
- 🌐 Greater Satisfaction
- 🌐 Better Stability
- 🌐 Best Internet Gamer
- 🌐 Major provider





# Our people

GRI 3-3 | 2-7 | 2-8 | 401-2 | 401-3 | 403-1 | 403-10 | 403-2 | 403-3  
403-4 | 403-5 | 403-6 | 403-7 | 403-9 | 404-2 | 404-3 | 2-19 | 2-20

- 20** Culture and organizational climate
- 21** Employee profile
- 25** Attracting and retaining talent
- 27** Corporate education
- 28** Diversity, equity and inclusion
- 31** Health and safety



**Alloha Fibra is a Brazilian company that values diversity.** It is made up of teams of professionals in different regions, connected to local realities. The integration process had a fundamental pillar in people management, which helped to connect different perspectives and make it possible to build our own culture.

In this context, the company adopts initiatives that promote training, professional growth and equal opportunities for its employees. Our commitment to human development is based on these pillars:



### Ongoing training and development

Implementation of technical development trails and partnerships with educational institutions for professional qualification.



### Valuing Plurality

Continuous commitment to diversity of perspectives and experiences, building conditions so that different groups feel included, respected and represented.



### Evaluation and Professional Growth

Structuring a competency and performance evaluation process to accompany and drive employee growth.

## Culture and **organizational** climate

The changes brought about by the strong expansion movement in recent years, with the acquisition of new companies, and the intense integration process have brought challenges for the people involved in this journey. Alloha Fibra prioritized listening and dialogue in order to provide a positive environment for everyone. More structurally, research was carried out to serve as a guide for managing change and strategic planning in the coming years.

One of the main points was to measure our workplace using the GPTW (Great Place to Work) Climate Survey methodology, with the goal of assessing the organizational climate. The survey, conducted by Great People Consulting, sought to identify the company's strengths, as well as the areas that need more attention.

The survey received significant engagement, with 73% overall participation, a total of 3,054 forms answered and 5,181 comments collected. This high level of engagement made it possible to take a comprehensive and assertive look at defining the People & Management plans in various aspects measured by the methodology.







## GPTW Highlights Alloha Fibra

With **71% favorability**, Alloha Fibra was certified as a great place to work by the “Great Place to Work” seal, an important recognition of its people management practices,

**87% of employees** say they know their goals and understand how they contribute to Alloha Fibra’s targets. Having a positive workplace was the main thing employees mentioned about what makes the company a great place to work.

In conjunction with the survey, we carried out an in-depth consultation on the company’s internal culture, which is made up of employees from different regions who bring their different work experiences. To unify this diversity around a common purpose, the G&G area led a survey involving different groups of employees, with the goal of understanding alignment with the organization’s values and principles.

The process was structured in stages to ensure a complete diagnosis of the organizational culture. The first phase prioritized active listening, with the participation of 167 employees. In addition, all levels of leadership took part in the process, including all 7 vice-presidents, 52 chief officers and executive managers, 110 managers and 197 coordinators. More than 500 people took part in the whole process. Based on this comprehensive analysis, we structured the company’s organizational culture model, which is now consolidated under the name **Alloha Way of Being**.



# Result of the Survey - Alloha Way of Being

The latest Alloha Way of Being survey, carried out in August 2024, showed great progress in implementing the culture. The goal of this tool is to assess our employees' perception of how much we live our principles on a daily basis. In the table below, it is clear that more than 80% of our employees say that the Alloha Way of Being is present in our daily lives:



The Alloha Way of Being can be translated as the set of values and behaviors that the company promotes among its employees, which prioritizes respect, collaboration and the pursuit of quality results, always maintaining proximity to communities and innovation as fundamental pillars.

To strengthen these values and conduct the integration process in line with the company's culture, early and open communication with employees was an essential factor. This transformation has been accompanied by various actions and initiatives.

One of the actions with the greatest impact was the Lado a Lado Program, which

promoted interaction between executives, employees and customers. In this program, our 50 most senior executives experienced the daily lives of employees in different areas of the company (such as call centers, technical facilities, and sales) and in all regions of Alloha Fibra. This practical experience gave the executives a deeper understanding of the challenges and needs of both employees and customers, reinforcing the company's commitment to valuing and developing people. Aligned with the values of transparency and proximity, the initiative was so successful that it will be incorporated into the annual calendar from 2025.

Another important fact in 2024 was the Liderando Program, for the development of leaders, covering initial, middle and senior leadership positions, with a focus on alignment with the company's principles, values and purpose. More than 800 leaders took part in training with customized methodologies for each hierarchical level, with the goal of strengthening the company's culture and values among these leaders.

Among the initiatives that supported cultural change, the "Papo Reto de Gente & Gestão" Action also stood out, with more than 10 meetings held throughout 2024. During these meetings, the management team met face-to-face with teams from various bases throughout the country to hear their perceptions of what was

working and what needed to be improved, promoting an open and transparent dialog. This initiative is based on a transparent and proactive approach, seeking quick solutions to short-term issues, while the People & Management area is dedicated to finding answers to the most complex challenges.

## Straight to the Point

In all, the initiative mobilized **385 participants** in **22 units** located in **15 municipalities**, adding up to more than **65 hours** of talks. More than **250 topics and suggestions** were discussed, which provided active listening to what was working and what needed to be improved, promoting an environment of collective construction of solutions. Underpinning this initiative is a transparent and proactive stance, focused on responding quickly to short-term issues, while the People & Management area is dedicated to finding structural solutions to more complex challenges.



# Employee profile

GRI 2-7 | 2-8

Alloha Fibra ended 2024 with a staff of 4,780 professionals, with most of the work-force concentrated in the Southeast and Northeast regions. The fact that the operations are diversified and distributed in various locations helps to build an environment based on diversity and inclusion, aspects that will be further strengthened and driven by the G&G strategy every year.

1. For permanent employees, only those under a CLT (Consolidation of Labor Laws) employment contract were considered. Temporary employees included employees under legal entity contract, young apprentices and trainees, according to the following categorization:  
2. Contracts under the CLT regime: Counted as full-time, regardless of the specific workload. Legal entity's agreements: Considered non-guaranteed fixed hours employee, depending on the nature of the contract. Young apprentices and interns: Considered part-time, according to current legislation.  
3. The information provided in items 2-7-a and 2-7-b refers to the company's total number of employees, considering different types of employment relationships and working hours.

2-7-a: Report the **total number of employees**, broken down by gender and region

REGION	FEMALE	MALE	TOTAL
Midwest	16	73	89
Northeast	529	1,082	1,611
North	3	17	20
Southeast	1,208	1,750	2,958
South	32	70	102
TOTAL	1,788	2,992	4,780

2-7-b: Report the **total number of permanent employees**, broken down by gender and region

REGION	FEMALE	MALE	TOTAL
Midwest	15	71	86
Northeast	502	1,063	1,565
North	3	17	20
Southeast	1,159	1,701	2,860
South	31	68	99
TOTAL	1,710	2,920	4,630

2-7-b: Report the **total number of temporary employees**, broken down by gender and region

REGION	FEMALE	MALE	TOTAL
Midwest	1	2	3
Northeast	27	18	45
North	0	0	0
Southeast	49	47	96
South	1	2	3
TOTAL	78	69	147

2-7-b: Report the **number of non-guaranteed hours employees**, broken down by gender and region

REGION	FEMALE	MALE	TOTAL
Midwest	0	0	0
Northeast	0	1	1
North	0	0	0
Southeast	0	2	2
South	0	0	0
TOTAL	0	3	3

2-7-b: Report the **total number of full-time employees** broken down by gender and region

REGION	FEMALE	MALE	TOTAL
Midwest	15	71	86
Northeast	502	1,065	1,567
North	3	17	20
Southeast	1,160	1,706	2,866
South	31	68	99
TOTAL	1,711	2,927	4,638

2-7-b: report the **total number of part-time employees** broken down by gender and region

REGION	FEMALE	MALE	TOTAL
Midwest	1	2	3
Northeast	27	17	44
North	0	0	0
Southeast	47	45	92
South	1	2	3
TOTAL	76	66	142



## Career opportunity for young people

Alloha Fibra has established itself as a gateway to the job market for young people, whether through programs such as Young Apprentice and Internship, or in permanent positions. This commitment was reinforced by **joining the 1 million opportunities (1MiO) initiative<sup>2</sup>**, the largest program for the productive inclusion of adolescents and young people in Brazil, led by UNICEF (United Nations Children's Fund).

In the second semester of 2024, the company made official its participation in 1MiO, a program that seeks to increase access for young people, especially those in vulnerable situations, to job opportunities, vocational training and skills development. By integrating this network of companies, educational institutions and public and private sector organizations, Alloha Fibra strengthens its commitment to youth employability.

In addition, another opportunity for young people to enter the job market was the program created by Alloha Fibra to engage this audience, **Conexão Aprendiz**, for those enrolled and attending school, of high school age. This program had 101 participants throughout 2024.

Another highlight in the period was **the Giga+ Talents Internship Program, which provided practical experience and professional development to 35 interns throughout the year**. Structured to improve technical knowledge and essential skills for the job market, the program offers a dynamic environment, training and professional support, preparing participants for future opportunities within the company. With this initiative, **the company reaffirms its role in training new talent and strengthening the next generation of professionals in the telecommunications sector**.



<sup>2</sup> To find out more about the 1MiO program, visit the website: <https://1mio.com.br/>



# Attracting and retaining talent

GRI 401-2 | 401-3 | 404-3 | 2-19 | 2-20

Alloha Fibra has been working to strengthen its employer brand. In 2024, the People & Management policies were reviewed and standardized, the benefits adjusted and the remuneration policy restructured. In addition, the company invests in the creation of career paths for the sales and operations areas, seeking to offer development opportunities to employees.

The Remuneration Policy was developed with the support of an external consultancy, which resulted in the drafting of new salary scales, the weighing of positions and the definition of salary criteria. This policy is overseen by the People & Management Committee with regular meetings, where the company’s salary positioning indicators are also analyzed.

The policy establishes variable remuneration, linked to the financial result, according to the salary multiple for eligible positions: officers, managers, coordinators and specialists. Variable remuneration based on sales results is considered for sales teams.

**People development is an essential factor for Alloha Fibra’s sustainable growth.** To this end, the company implements policies such as Performance Evaluation, a structured process that monitors the evolution of employees and ensures alignment between organizational performance and expectations. In 2024, we covered specialist positions and all other leadership positions, and next year the process will be applied to all levels and positions in the Company.



404-3.a: Percentage of **total employees**, broken down by gender and employee category, who received regular performance and career development review during the reporting period.

GENDER	PERCENTAGE OF TOTAL EMPLOYEES
Male	70.0%
Female	30.0%
TOTAL	100.0%

JOB CATEGORY	PERCENTAGE OF TOTAL EMPLOYEES
Top leadership	1.0%
Middle Leadership	7.0%
Operational Leadership	0.0%
Non-leaders (Specialists)	2.0%
TOTAL	10.0%





The Benefits Policy has also been updated to ensure greater equality between all regions and offers medical and dental care, meal and/or food allowance, group life insurance, assistance for children of employees with disabilities and transportation vouchers.

A member of the Federal Government’s Empresa Cidadã Program, the company grants parental leave in addition to that established by law, offering 180 days for mothers and 20 days for fathers, including cases of adoption.

401-3.a: Total number of employees entitled to take parental leave, broken down by gender.

Men	3,051
Women	1,729
<b>TOTAL</b>	<b>4,780</b>

401-3.b: Total number of employees who took parental leave, broken down by gender.

Men	51
Women	79
<b>TOTAL</b>	<b>130</b>

401-3.c: Total number of employees who returned to work after the end of parental leave, broken down by gender.

Men	67
Women	92
<b>TOTAL</b>	<b>159</b>

401-3.d: Total number of employees who returned to work after the end of parental leave and remained employed twelve months after their return to work, broken down by gender.

Men	61
Women	54
<b>TOTAL</b>	<b>115</b>

401-3.e: Return-to-work rates of employees who took parental leave, broken down by gender

Men	1.31
Women	1.16

401-3.e: Retention rates of employees who took parental leave, broken down by gender

Men	1.20
Women	0.68

\* The proportion calculations considered fathers on leave in 2024 and fathers returning from leave in the reporting period, including those who started their leave in 2023.



# Corporate education

GRI 404-2 | 404-1

Human development is a priority at Alloha Fibra, which is why the integration process was supported by a strategic training and corporate education program.

In addition to communication and engagement initiatives - such as Lado a Lado Action, which promoted interaction between executives, employees and clients, and the Papo Reto de Gente & Gestão campaign, which encouraged open and transparent dialog between managers and teams - corporate education programs played a central role in this process.

Leadership development was boosted by the Liderando Program, aimed at training managers, with customized methodologies for each hierarchical level. More than 800 professionals in leadership positions took part in this program in 2024.

Throughout the year, Alloha Fibra recorded 14.45 MHT (Man-Hours Trained), which means 57,771 hours of training,

distributed over 391 training and qualification activities, ranging from *onboarding* (*multidisciplinary integration training*) to refresher programs.

The courses cover technical and behavioral skills and address topics such as team management, leadership, communication, work safety and the use of new technologies.

The company prioritized the synchronous modality, with 82% of the training carried out in this format, using face-to-face classes, videoconferences, live webinars and real-time chats with instructors. This approach strengthened interaction and immediate feedback between instructors and participants, as well as stimulating collaboration and engagement, essential factors in the onboarding process.

Among the programs carried out in 2024 were:

## Activation

In 2024, Ativação, a self-development platform available to all employees, was implemented. The system is based on the LMS (Learning Management System) model, which is a portal that acts as a multidisciplinary training hub on technical and behavioral topics mapped as essential for professional development. In addition to the compulsory content, there is a catalog of free courses for each professional to define their training plan.

## Multipliers

Training of 25 employees to coordinate training within their areas, thereby becoming multipliers of knowledge. The first group of multipliers was formed in the Information Technology area.

## Customer service

In customer service, a comprehensive training program was implemented, structured to prepare new employees in an initial 15-day journey, divided into three main areas of training:

- Behavior and service
- Processes and systems
- Technical knowledge

In addition, a refresher routine has been established for all employees working in service areas, guaranteeing the standardization and constant updating of the team. Partnerships with external educational institutes are being evaluated to strengthen the team's expertise.

404-1.a: **Average hours of training** carried out by the organization's employees broken down by gender and employee category.

GENDER	AVERAGE HOURS OF TRAINING
Male	8.22 h
Female	6.24 h
JOB CATEGORY	AVERAGE HOURS OF TRAINING
Top leadership	0.28 h
Middle Leadership	1.90 h
Operational Leadership	0.88 h
Non-leaders (Specialists)	11.39 h



# Diversity, equity and **inclusion**

Alloha Fibra believes in the importance of diversity and the topic is part of the ESG Manifesto, which guides the Company's Sustainability commitments. Based on the ESG Manifesto, an internal Diversity and Inclusion Policy was drawn up, which promotes an inclusive workplace, regardless of gender, age, race, sexual orientation or belief.

**The company is committed to non-discrimination and the promotion of equality in all its activities and business relationships.** In its internal policies, such as the Code of Ethics & Business Conduct, and platforms such as the Confidential Channel, the company seeks to prevent and mitigate potential negative impacts related to discrimination. The measures

implemented include employee education and awareness-raising, rigorous report procedures and immediate corrective action in cases of violation. Alloha Fibra also continuously monitors the effectiveness of these measures through internal audits and the analysis of feedback from stakeholders, seeking to improve its policies and procedures to ensure an ethical, respectful and inclusive workplace.

This ambition was reinforced in 2024. The company has become a signatory to the UN Global Compact in Brazil, reinforcing its commitment to sustainable development and making its efforts to guarantee an equitable and inclusive workplace ever more robust and transparent.

## People here are treated well regardless of their **sexual orientation**

\* High score in internal perception according to the GPTW survey



To strengthen this agenda in a structured way, **the company carried out its first diversity and inclusion mapping in 2024.** It is a tool that makes it possible to analyze internal indicators and benchmark against other companies in the telecommunications sector, based on public data. This analysis will be key to identifying opportunities for improvement and directing strategic actions to increase diversity in the company.

The initiative, which was supported by 96.8% of employees, allowed us to better understand the profile of the teams and to situate the company in relation to the market in this respect.

The mapping showed a team made up of 62.6% men and 37.4% women. In leadership positions, 31% are held by women, a figure that is in line with the reality of the sector, but has the opportunity to be increased. Brazilian companies in the sector considered in this benchmarking have set targets of exceeding 35% of women in leadership by 2025, a relevant direction for Aloha Fibra's planning.



**96.8%**  
**Responded to the diversity census**

When calculating the percentage of women in leadership, we also consider operational leadership.



People here are treated well regardless of their **gender**

\* High score in internal perception according to the GPTW survey

**Women in leadership positions**

**Aloha Fibra**

**31%**

**Best GPTW**

**36%**

GPTW - Great Place to Work, a consultancy that certifies and recognizes the best workplaces in the world



51.49% of employees identify themselves as black, 40.14% as white, 2.56% as yellow and 0.96% as indigenous. These figures reinforce the importance of initiatives to guarantee fairness within the company. In leadership positions, 38% say they are black, 53% say they are white and 2% say they are yellow.

## Racial representation in leadership positions

Racial self-declaration  
**Black people**

Alloha Fibra

**38%**

Best GPTW

**35%**

GPTW - Great Place to Work, a consultancy that certifies and recognizes the best workplaces in the world

When calculating the percentage of blacks in leadership, we also consider operational leadership.

## People here are treated well regardless of their **color or ethnicity**

\* High score in internal perception according to the GPTW survey

The LGBTQIAPN+ community includes 8.8% of employees who identify themselves in this population, while 7.4% preferred not to inform. As for the inclusion of people with disabilities (PWD), we face the challenges of the Brazilian market, with 1.5% of employees, our target for 2025 is to improve our strategy for attracting and retaining these talents and to significantly increase the number of employees with disabilities.

Professionals 50+ represent 4.7% of the workforce and are also an audience to be considered in order to strengthen initiatives to attract and retain talent with this profile.

Based on this mapping, the next step will be to improve our Diversity and Inclusion program to increase the representation and inclusion of different groups in Alloha Fibra.










# Health and Safety

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

**At Alloha Fibra, the health and safety of employees are unquestionable.** In 2024, the company stepped up its efforts and made significant progress in strengthening its Health and Safety Management System, reinforcing actions to raise employee awareness of the topic.

The Health and Safety Management System has evolved based on standards and guidelines that reinforce behavioral and cultural issues. To this end, the company has published its Corporate Health and Safety Policy, which is available to all Alloha Fibra employees on the intranet. This policy was complemented by the publication of five internal safety regulations, applicable to all activities:

- Working  at height
-  Working near power distribution networks
-  Accident reporting and investigation
-  Use of personal protective equipment (PPE)
-  Use of uniforms

Safety training is a priority from the very first day of work, starting with onboarding with an immersion in health and safety and guidance on all mandatory training.

Ergonomics training is mandatory for all positions, and other training is available depending on the job. In addition to training, employees have access to rules and procedures that regulate the safe execution of potentially dangerous activities.

In 2024, the company reinforced its training strategy by completely retraining its operational team in technical and regulatory issues involving electricity and working at heights, even for those with valid training.

In total,  
there were  
**3,285 hours**  
of training  
dedicated  
exclusively to  
health and  
safety topics.





In addition, the **Golden Rules Program**, which establishes clear guidelines and non-negotiable rules for the five main operational risks. These rules were disseminated through a monthly letter from the CEO and reinforced by preventive campaigns. In cases of intentional deviation, disciplinary measures are applied.

# Golden Rules Alloha Fibra

## SET OF RULES NON-NEGOTIABLE SECURITY

Safety is an essential value for everything we do at Alloha Fibra. It reflects our commitment to the integrity and well-being of every member of this fiber team.

Taking care of our team is a priority and that is why it is essential that each of us is committed to following the established safety rules and policies. These rules are designed to protect lives and ensure that we can operate with peace of mind, confidence and efficiency.

Through the CEO's monthly letter to the Alloha team, we launched the 5 ALLOHA GOLDEN RULES. These rules bring together, in one place, the essential safety measures that are non-negotiable and must be followed by all of us.



### USE OF PPE

Always wear the mandatory PPE when carrying out activities.



### WORKING AT HEIGHT

Only trained people are authorized to work at heights and they must follow our internal regulations in full, especially the ban on working on roofs without a lifeline.



### WORKING NEAR ELECTRICITY

Only trained people are authorized to work around electricity and they must follow our internal regulations in full, with emphasis on the use of an electric voltage detector pen.



### TRAFFIC SAFETY

Drive fleet vehicles in compliance with traffic laws and the rules established by the Fleet Policy, especially the 100 km/h speed limit in routine situations and 110 km/h when overtaking.



### ALCOHOL AND DRUGS

All our employees must work free from the effects of alcohol and illicit drugs.

Acting in accordance with these rules, in addition to preventing accidents and preserving lives, reinforces the principles of the Alloha Way of Being.

We are counting on everyone's commitment!



Failure to comply with any of Alloha's 5 Golden Rules of Safety is considered serious misconduct. Employees who break these rules will face disciplinary action.





As a result of these initiatives, there was a significant **reduction of 33% in the Lost Time Injury Frequency Rate (LTIFR)** per million hours worked, which fell from 2.71 in 2023 to 1.81 in 2024. This result can be considered a model of success as it exceeded the target set for the year (2.30), which already represented a significant 15% reduction in accidents with lost time compared to 2023. In addition, there has been a 70% reduction in days away from work resulting from work-related injuries when compared to 2023.

Over the course of the year, we found that the highest number of incidents

INDICATOR	2024
Total number of accidents (except commuting)	56
Number of Lost-Time Accidents (LTIF) <sup>5</sup>	22
Deaths	0
LTIF Index <sup>3</sup>	1.81
TRCF Index (Attendance rate) <sup>4</sup>	4.62
TG Index (Severity Rate)	31.68
MHT**	12,121,454

<sup>3</sup> To calculate the SR, only accidents with time off work were considered (not the total number of accidents with mandatory reporting).  
<sup>4</sup> For TRCF (or TF), all accidents with mandatory reporting were considered.  
<sup>5</sup> The value of the LTIF is the accumulated value for the year 2024 (accumulated lost time injuries and accumulated MHT).  
\*\* The indices are calculated based on 1,000,000 hours worked. These records do not include outsourced service providers, which are controlled by a contractor. Aloha Fibra does not currently have a Health and Safety Management System for employees of subcontractors.

was related to working at heights, bumps and abrasions, accidents on conventional ladders and accidents involving electricity, a historically critical issue for the sector due to often unmanageable aspects of the workplace. Focused on prevention and aimed at effective management of the related risks, among the actions taken to mitigate these points, in addition to compliance with legal requirements, we can also mention:

- Regulations applicable to existing risks.
- Training in the most significant risks.
- Field inspections to promote dialog, guidance and support.
- Daily dialogues through the Health and Safety in Focus newsletter.
- Campaigns and Mobilizations focused on employee safety.
- Occupational safety integration.
- Definition of the Golden Rules and monitoring of their application.
- Elimination, by ban, of work on roofs.

## Formal committees and decision-making processes

Health and safety management has formal committees, such as the Executive Committee and the Executive Operations Committee, which meet monthly to analyze indicators, evaluate actions and make strategic decisions. Every day, the Daily Safety



Dialogues are an essential practice to reinforce guidelines and encourage a culture of safety in all operations. In addition, CIPAs play an active role in representing workers, ensuring that their demands are considered.

**A fundamental guideline at Aloha Fibra is to promote the active participation of employees in health and safety management through structured initiatives.** The company has a specialized corporate team and a regionalized technical team, guaranteeing continuous support for workers.

One of the main mechanisms for participation are the Internal Committees for the Prevention of Accidents and Harassment (CIPA), which are present in corporate and operational units. In 2024, the company unified the election calendar for these committees and intensified its collaboration with the health and safety area, expanding its role in promoting safe practices.

To encourage worker engagement, a regular agenda called Health and Safety Moments and Dialogues has been set up to share perceptions on the topic and promote good practices. In addition, communication is reinforced with the weekly Health and Safety in Focus bulletin, which guides the technical teams on preventive measures and priority topics.



# Occupational health and safety management

Alloha Fibra’s approach to preventing and mitigating significant impacts on occupational health and safety is proactive and seeks to ensure the identification, assessment and control of risks both in its operations and in its business relationships. The company’s efforts are aimed at strengthening health and safety performance through the following initiatives:

- Occupational Health Assessment (OHA):** periodic examinations to ensure that employees are able to perform their duties safely, preventing health problems.
- Risk assessment through computerized systems (OFS):** employees assess the conditions of the work environment and identify potential hazards, reporting deviations and triggering management and the health and safety department to take corrective action.
- Training and guidance:** ongoing training reinforces the importance of safety at work, ensuring that all activities are carried out safely.

- Health and safety policies and procedures:** standards and guidelines are disseminated to guide employees, ensure compliance with legal regulations and foster a culture of safety in the company.
- Proper use of personal protective equipment (PPE):** the company emphasizes the importance of the correct use of PPE, such as helmets, gloves, goggles and uniforms with thermal protection, which are essential for worker safety.
- Field inspections:** the specialized occupational safety team makes frequent visits for safety dialogues, reinforcing good practices, the correct use of PPE, compliance with rules and continuous assessment of working conditions.

In addition, the Risk Management Program (RMP) is an essential tool for identifying, assessing and controlling risks in the workplace. The approach includes field inspections carried out by experts to provide guidance on the procedures to be followed, who can intervene in minor deviations and proactively stop activities carried out in a safety-critical condition. These assessments identify safety risks, occupational health and environmental

In 2024, approximately **4 thousand** field inspections were carried out

conditions, guaranteeing the implementation of preventive and corrective measures.

In 2024, there were no fatal work-related injuries with permanent impacts or cases of work-related ill health diagnosed among Alloha Fibra’s employees. There were a total of 22 lost-time accidents and 56 cases of mandatory reporting.

At the Company, employees are encouraged to recognize the risks of their activities, mainly because our technical team faces adversities that are not always foreseeable as they circulate in uncontrollable workplaces such as public spaces and clients’ homes. We work on these issues by guaranteeing the right of refusal, as provided for by law, which is guaranteed in the Service Order (SO) issued to each employee, in cases where they identify situations that pose a serious and imminent risk to their life or health.






The Accident Reporting and Investigation Policy guides all employees through the process of reporting accidents, as well as establishing guidelines for investigating these occurrences. They can also use the Whistleblower Channel, which guarantees confidentiality.




# Occupational health services

The occupational health services at Alloha Fibra are structured to ensure the identification and minimization of risks to the health and safety of employees, meeting legal requirements and the specific needs of each function. These services include:

-  **Occupational risk identification and assessment:** admission, periodic and dismissal examinations identify health conditions with greater risk due to the activity or exposure to occupational risks, following the guidelines of the Risk Management Program (RMP).
-  **Risk Minimization:** the company ensures the correct provision and use of Personal Protective Equipment (PPE), as well as promoting training on good practices and safety in the workplace.
-  **Continuous Monitoring of Workers' Health:** through the PCMSO (Occupational Health Medical Control Program), which monitors the health of workers according to the risks to which they are exposed, ensuring that examinations are carried out periodically and according to the needs of the job. For workers

with diagnosed health problems, ongoing medical monitoring is provided, with referrals for specialized treatment when necessary.

-  **Easy access to health services:** occupational care available throughout the country, as well as an exclusive channel for support in health plans and specialized proactive follow-up for critical health cases.

# Employees' healthcare



Understanding that the benefit of medical assistance offered to our employees can be an ally in the physical and mental health of all, with repercussions on occupational health and safety, Alloha Fibra facilitates employee access to medical services by offering an optional medical and dental plan. It also ensures specialized occupational health care for health-care support, through a unified network of clinics throughout the country, guaranteeing standardized, quality care for all workers.

All information obtained during treatment is protected by medical confidentiality,




# The Alloha Well-Being Program has helped to a **40% reduction** of sick leave recorded in 2024.

guaranteeing the confidentiality of employees' diagnoses, treatments and health histories.

**To further promote quality of life, the company launched the Alloha Well-Being Program**, which brings together various health initiatives, including:

-  Creation of an exclusive channel for employees with health plan management companies, making it easier to recommend professionals and clarify doubts;
-  Proactive monitoring of employees with critical health conditions, through specialized consultancy,

providing more support and better communication;

-  Awareness campaigns, such as Pink October and Blue November, with talks on prevention;
-  Unification of maternity leave and extended paternity leave for all operations nationwide;
-  Provision of the TotalPass benefit, encouraging physical activity among employees.

More detailed information related to the topic of this chapter is available in the Appendices chapter and in the GRI Summary.





# Economic Performance

GRI 201-1

- 39 Responsible investment
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In recent years, Alloha Fibra has expanded its market presence as a result of its consolidation strategy, which has driven accelerated growth and a notable evolution in net revenue and EBITDA<sup>6</sup> between 2019 and 2023.

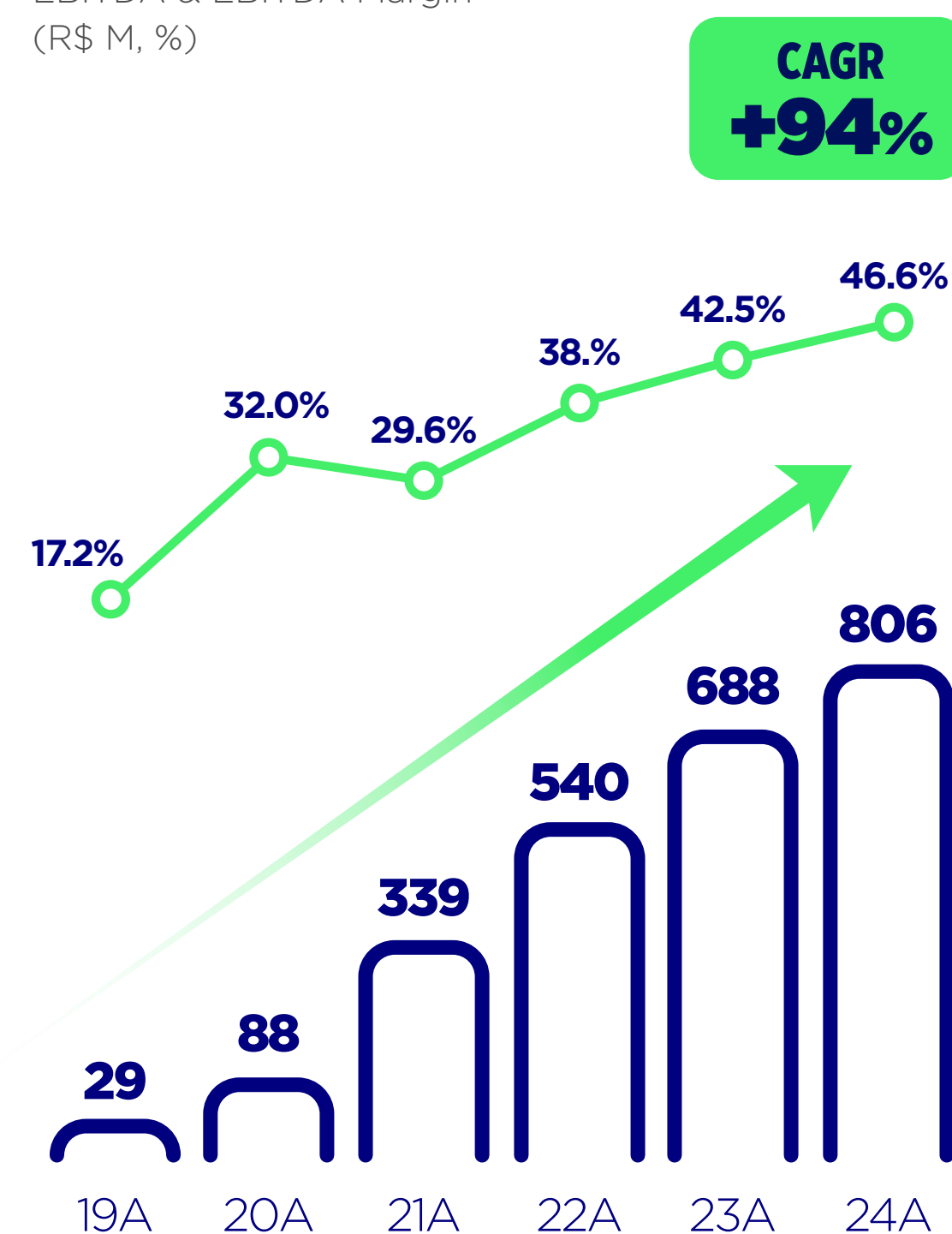
**Investments of R\$ 432 million made in 2024 contributed to the positive results in the main financial indicators for the period.** While the EBITDA margin rose to 46.6%, an increase of three percentage points, Net Operating Revenue (NOR) reached R\$ 1.68 billion, an increase of 4% compared to 2023.

In 2024, after the process of integrating and consolidating the brand, the company increased its efficiency, strengthened its relationship with investors, resumed its acquisitions and expansion and maintained its growth rate. Alloha Fibra is the fourth largest company in Brazil in terms of number of subscribers and fiber optic extension and the main leader among independent operators in the sector. It is present in 13 states, serving 310 Brazilian municipalities.

<sup>6</sup> EBITDA stands for Earnings Before Interest, Taxes, Depreciation and Amortization (LAJIDA).

## Implementation of the operational maturity process, now capturing synergies

EBITDA & EBITDA Margin  
(R\$ M, %)





Starting out with a bold M&A strategy, Al-loha reaped positive management rewards and a few years after it was founded, in 2024, in addition to indicators that attest to the health of its financial management, it recorded its first Net Income (R\$ 44.9 mil-lion) since it was founded.


201-1 Direct economic value generated and distributed (EVG&D) (R\$ million)

DIRECT ECONOMIC VALUE GENERATED (REVENUES)	2023	2024
Gross operating revenue	1,900,338	1,948,074
Net Revenue	1,617,117	1,683,211
Gross value added	1,346,918	1,434,247
Distributed economic value	962,141	1,047,949
Operating costs	508,518	485,677
Employee salaries and benefits	254,294	315,656
Payments to capital providers	310,282	368,381
Payments to the government	316,486	271,806
Retained economic value	-11,875	-4,643

Considering our constant process of Mergers and Acquisitions, mainly as a result of the takeovers that took place in 2023, we consider it more assertive to present here the results relating to EB Participações S.A., the sole parent company of Giga Mais Fibra S.A. More information can be found in the corporate governance chapter or on the **Investor Relations** portal.

The result achieved demonstrates the progress made with business integration, which has generated gains in operational and financial efficiency. The process in-volved merging nine companies under a single brand, consolidating 17 legal enti-ties and migrating 89 systems to just 17.

All this has resulted in simplifying the structure, optimizing processes, reduc-ing costs and increasing productivity. Among the benefits, the company gained the ability to negotiate larger volumes with suppliers, obtaining better purchas-ing conditions.



## Expansion in the Northeast region with Atex Telecom

Strengthened by the experience acquired in the integration of operations and the synergy of different cultures and process-es, Alloha Fibra is moving forward with greater confidence in its M&A strategy. In November, the company completed the purchase of Maranhão operator Atex Telecom for R\$ 73 million, after approval by Anatel’s Competition Superintendence and CADE’s General Superintendence.

**The purchase of Atex Telecom represented an important step for Alloha Fibra in the state of Maranhão.** Headquartered in the city of Imperatriz, it has added 63 thousand customers to the B2C segment, with a scalable infrastructure network distributed in 31 cities and capable of serving 393 thousand homes. The ex-pansion into this new market is aligned with the purpose of guar-anteeing quality internet in the Northeast region of the country.



# Responsible investment

To maintain its commitment to growth and the quality of its services, the company continually invests in infrastructure. In 2024, CAPEX (capital expenditure) operations were carried out through financing from the Brazilian Bank for Economic and Social Development (BNDES) and the issue of debentures, aimed at modernizing the network and expanding optical fiber in strategic areas.

**In October and November, the company issued two incentivized debentures totaling R\$ 800 million.** The first installment, worth R\$ 550 million, was issued in October, followed by a second installment of R\$ 250 million in November. The goal of this operation was to manage liabilities for 2025, specifically the payment of the entire principal of the debt maturing in the year.

The funds raised made it possible to lengthen the average term of the debt, with terms of 7 to 10 years and a grace period of 5 to 8 years, ensuring a

sustainable cash cycle for 2025 and part of 2026. This approach generated financial predictability and the freedom to invest in growth.

Aligned with its purpose of promoting digital inclusion and bringing connectivity to more distant and less favored regions, Aloha Fibra has made strategic financing possible. **In 2024, financing of R\$ 466 million was contracted, mainly from the Brazilian Bank for Economic and Social Development (BNDES).** In August, a first contribution of R\$ 148 million was made

and, in October, a further contribution of R\$ 192 million - totaling R\$ 340 million - in credit lines from the Telecommunications Services Universalization Fund (FUST). The purpose of the loan is to expand fixed broadband coverage in 81 municipalities, potentially benefiting more than 300 thousand people. As a result, the company will now operate in 22 additional cities in Maranhão, 12 cities in Pará, 16 in Ceará, 10 in Piauí, 4 in Sergipe, 6 municipalities in Rio de Janeiro, 7 in Mato Grosso do Sul and 4 more in Paraná, expanding its operations in these states.





# Infrastructure modernization

Alloha Fibra has integrated the Brazilian management of network systems into a new Network Operations Center (NOC), located in Mauá, a municipality in Greater São Paulo. This initiative improves the customer experience by enabling more precise and agile monitoring of the network, ensuring greater stability and quality in connectivity.

**The new NOC has advanced technology to optimize resource allocation and reduce response times in the event of failures, using artificial intelligence to correlate events and automate processes.** This enables more efficient and transparent service, with information available to customers in real time, as well as greater security in the operation of the network.

Innovative solutions have been included to ensure this result. The first was the integration of Network Monitoring with Operating

Systems, making it possible to automatically open field calls in the event of internet failures at the customer's home. This allows the occurrence to be directed immediately to the technical areas and reduces the Mean Time to Repair (MTTR). The process is accessible on the Customer Service channels, ensuring that users can monitor the status of their service in real time.

The second innovation was an event correlation system, with the goal of optimizing resource allocation using artificial intelligence, providing greater decision-making capacity on a large scale.

With a highly qualified team, the NOC operates 24/7, ensuring continuous monitoring of the infrastructure, including **more than 4.5 million monitored items** - from equipment available in homes to high-performance routers and long-distance transmissions.

The company also has a NOC in the city of Carmo, in Rio de Janeiro, where it manages a fiber to the home (FTTH) network. In line with the best governance and resilience practices, Alloha Fibra maintains a disaster recovery model, guaranteeing the continuity of services in adverse circumstances.

In the field of customer service, Alloha Fibra also invests in modernity focused on the customer experience from the very first contact, which is why it already

performs **70% of customer service by text, mainly via chat and messaging applications.** To further optimize customer service, the company uses the platform of Five9, an American company specializing in cloud-based contact center solutions that offers a range of tools designed to increase agent productivity and deliver tangible business results. This choice reflects the search for innovative and efficient solutions to improve customer service and interaction management.





# Partnerships that **accelerate** **innovation**

Alloha Fibra plays a key role in the telecommunications value chain, guaranteeing high-quality infrastructure for various sectors and contributing to connectivity throughout Brazil. Its suppliers include strategic partners who guarantee the quality and efficiency of the operation. Among them are manufacturers of network infrastructure, such as equipment, optical fiber and towers; internet backbone providers (Tier 1, IP transit and peering); energy and construction suppliers; technology and software companies focused on management, security, and caching; as well as complementary services such as CDNs and business solutions. The company also provides technical support, specialized consultancy and regulatory

compliance services with bodies such as ANATEL, ensuring the adequacy and continuity of the services provided.

**Committed to innovation and sustainable development, Alloha Fibra fosters entrepreneurship and encourages research and development through partnerships with startups,** driving solutions that add value to service. One of these partnerships is with the company Fintalk, a startup specialized in conversational AI (artificial intelligence), for the development and supply of the chatbot. The expectation is that **by the end of 2025, 40% of operational tasks and procedures related to remote customer service will be automated with the chatbot.**

Alloha Fibra has also signed a partnership with C&M Software, a company specializing in technological solutions for the financial sector, which has developed an AI (artificial intelligence) tool that integrates credit, collection, sales, risk and fraud functions.

In addition, it has a high capacity for data analysis, with hundreds of integrated APIs (Application Programming Interface) and connectivity with various public and private sources. This makes it possible to enrich GIGA+Fibra's information (B2C segment) and generate valuable insights without relying on external bureaus, reducing fraud rates. The artificial intelligence integrated into Rocket predicts trends, automates decisions and identifies opportunities for improvement, increasing the efficiency and accuracy of processes, such as reducing defaults.





# Customer Experience

In addition to investments in network infrastructure, it is essential to invest in customer service channels in order to improve communication with clients and offer a more agile and efficient service.

In this sense, the first challenge is to offer an experience so fluid and efficient that customers have minimal need for support. The second point is to ensure that service channels are available, whatever the customer chooses: telephone, email or other digital means, in addition to face-to-face service. Finally, to fulfill the commitment to meet demands within the established deadlines, with total responsibility and efficiency.

The pursuit of excellence in service is a commitment to Alloha Fibra's customers and involves improvements in automation, which guarantee agility, user autonomy and a reduction in waiting times, but also intensive training with the teams to ensure proper quality.

**In addition to all the investment to ensure an operation and service that is a benchmark in the market, the company stands out for its business model based on proximity to customers.** This allows more assertive strategies to be defined, considering the firm aim of serving audiences with limited access to connectivity, who require flexible and adaptable solutions.







# Sustainability in Business Strategy

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# Commitments and **ESG Plan**

GRI 3-3 | 2-24

For Alloha Fibra, sustainability means integrating responsible practices into the business model. This direction, present since the Company was founded and linked to its purpose, makes the ESG (environmental, social and governance) agenda a strategic pillar of action.

With the unification of the company under a single brand, this vocation was strengthened, driving a more structured sustainability strategy. In this new stage, the company seeks to consolidate its operations in a more comprehensive manner, guided by the generation of value for its stakeholders, aligning its initiatives with the UN's Sustainable Development Principles.

With the integration of the brands, Alloha Fibra also unified all the company's good sustainability practices and redefined its governance model. In 2024, ESG management was incorporated by the Vice-Presidency of People & Management and Communication (G&G), which reports to the

G&G Committee and is part of the ESG Commission, formed by members of Senior Leadership. In addition, the ESG agenda formally became part of the strategic direction through the ESG Manifesto, an internal policy that aligns the topic with the organization's purposes and principles.

**The new positioning reinforces Alloha Fibra's commitment to integrating sustainability into the management of all its operations and strategic decisions, going beyond regulatory compliance and competitive competition and treating the topic as essential.**

Based on this direction, a process of reviewing the parameters that guide the publication of this first Sustainability Report and the disclosure of the Greenhouse Gas (GHG) inventory has begun, demonstrating the commitment to leveraging this management and promoting transparency about the company's performance to all stakeholders.



The ESG strategic plan begins to take shape from the review of the mapping of stakeholders and carrying out the first Materiality Assessment, both based on best practices and market references. Based on this study, it was possible to holistically balance the priorities of the business with the needs of our stakeholders, with the aim of building a long-term vision that promotes transparency about the company's performance and the demands of stakeholders.

In this context, Alloha Fibra integrates its policy commitments into its operations and commercial relations. The guidelines are defined by senior management, while responsibility for implementation lies with the leaders of each area, with

regular monitoring. These commitments guide strategies, policies and operational processes, influencing planning and internal controls. In business relationships, the company adopts contractual clauses to ensure that partners, suppliers and clients act in line with its ethical standards. In addition, it offers regular training to all employees on ethics, compliance, and, in the future, social responsibility and sustainability, promoting the internalization and effective application of policies at all levels of the organization.

**Strengthening this position is Alloha Fibra's adherence to the UN Global Compact, an important driver for the strategy focused on the UN Sustainable Development Goals (SDGs) and Principles.**



# Stakeholder relationship

2-29 | 2-6

Based on the purpose of inclusion, it is fundamental for Alloha Fibra that all its stakeholders are part of the business strategy. The company’s trajectory has always been guided by proximity and transparency in its dialog with all its stakeholders, taking advantage of the expertise of the companies acquired, which knew their regions well.

Knowing the needs of its stakeholders in each location where it is present and continually seeking to improve its processes in order to establish ethical and transparent relationships is not new to the Alloha Way of Being. It has always been and will always be part of the Company’s way of operating.

Although all stakeholders are considered relevant, the company carries out technical mapping to guide its relations in an assertive manner, using objective criteria that consider:

- 🕒 **Importance to the business:** Direct and indirect impact on performance and strategy.
- 🕒 **Degree of influence:** Ability to influence decisions and operations.
- 🕒 **Interdependence relationship:** Level of mutual dependence between Alloha Fibra and the stakeholder.
- 🕒 **Regulatory and Market Relevance:** Influence on compliance, image and strategic positioning.

From this exercise, carried out in conjunction with Alloha Fibra’s senior management, the Company’s priority stakeholders were defined so that engagement would generate mutual value and positive impacts for all parties.



Regardless of this classification and specific engagements, all stakeholders can communicate with Alloha through the **institutional website**, investor **relations website**, and portals for our **Giga + Fibra** and **Giga + Empresas** brands;

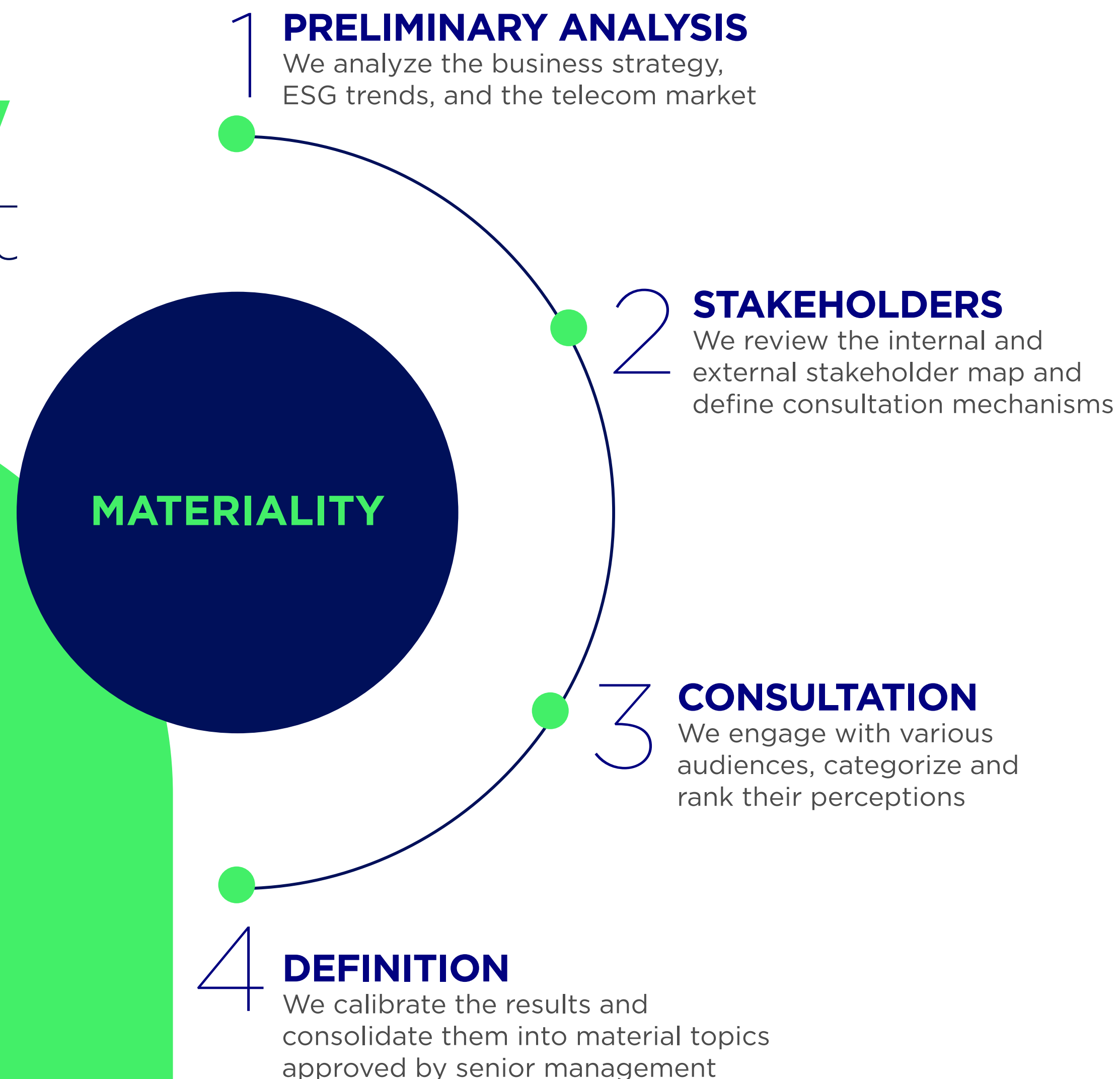
In addition, the **sustentabilidad@alloha.com** channel is an exclusive channel for receiving demands related to sustainability, and is therefore also dedicated to engaging with our stakeholders on any issues they may require.



# Materiality assessment

For Alloha Fibra, the definition of material topics is an important step where the Company's strategic planning reinforces its alignment with the ESG agenda, helping to identify and prioritize relevant topics, guiding strategic decision-making, focusing on economic, social and environmental aspects.

Using a methodological approach based on the best practices in the market, work began in 2024 to integrate the various stakeholders and business models of our operations, conducting a Materiality Assessment process to identify and prioritize the most critical topics for the business and its stakeholders.



This initial approach resulted in a sector benchmark study, which guided the definition of the most important topics for the telecommunications sector, which were aligned with the expectations of our main stakeholders. *The result of this preliminary Materiality Assessment is an essential tool for developing a robust ESG strategy in line with the expectations of stakeholders, allowing efforts and resources to be directed towards the topics of greatest relevance and impact.*

In 2025, this study will be revisited by Senior Management and definitively integrated into the business model, where specific indicators will be addressed for the maintenance of the Material Topics, a process that will initially be updated on a three-yearly basis, or earlier if there are significant organizational changes that make it necessary to anticipate them.





Our  
Material Topics



ENVIRON-  
MENTAL

SOCIAL

GOVERNANCE





# Governance and Risk Management

GRI 3-3

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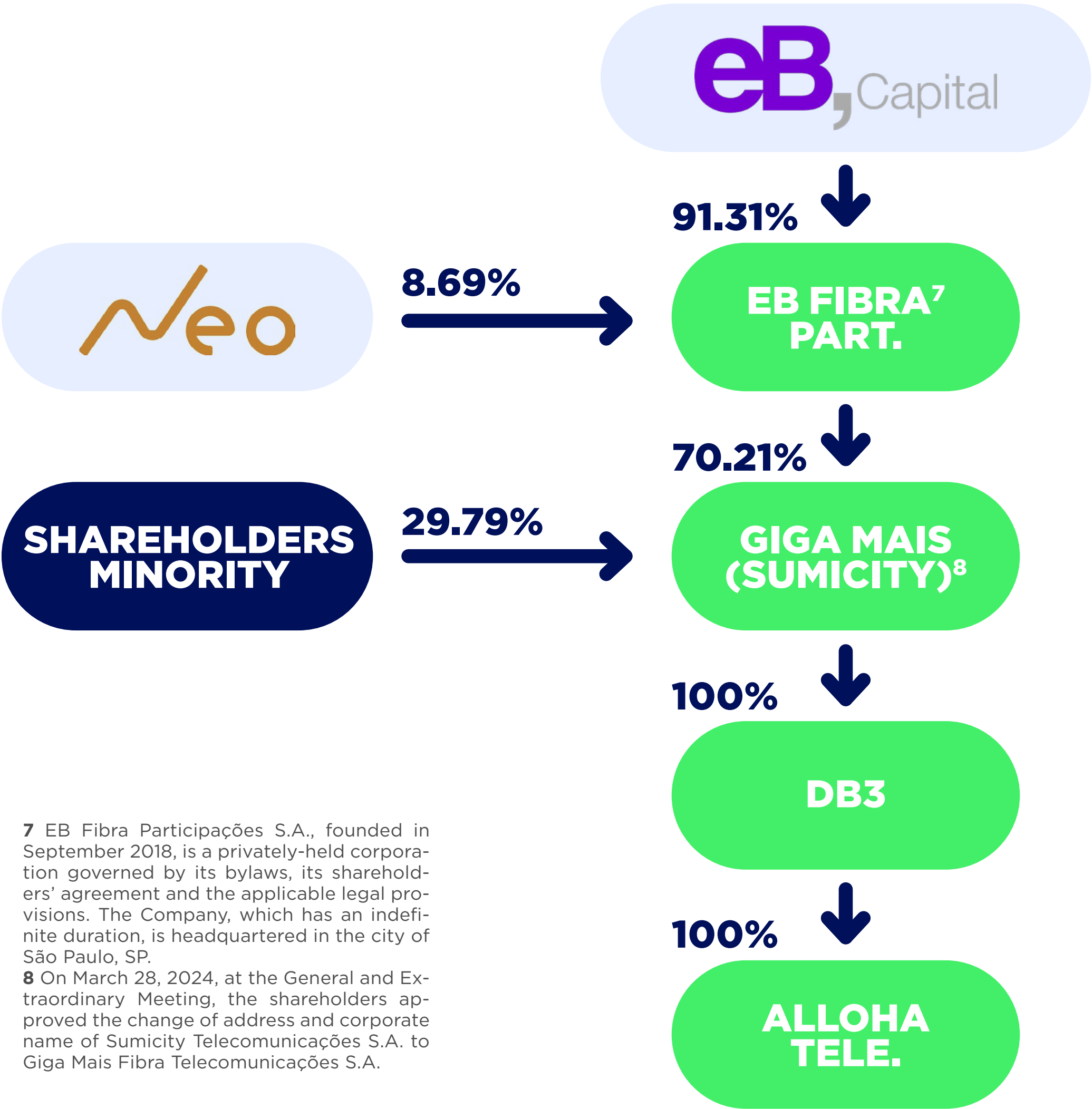


# Governance Structure

GRI 2-9 | 2-10 | 2-11 | 2-12 | 2-13 | 2-14 | 2-15 | 2-16 | 2-18

Alloha Fibra, invested by eB Capital (a private equity management company), has robust governance, with an active Board of Directors since its foundation. Under the terms of the Bylaws and the Shareholders' Agreement, the structure is made up of the General Meeting, the Board of Directors, Advisory Committees (People and Management, Operational and Financial) and the Executive Management. The directors are elected at the General Meeting, and the members of the committees and the Executive Management are elected by the Board of Directors.

The recent integration process has strengthened this structure and allowed for the reformulation of the Advisory Committees and the Board of Directors, guaranteeing the organized participation of shareholders in strategic and operational matters. This model aligns the interests of investors with those of the company and speeds up decision-making.



In 2024, the company began the process of structuring itself to deal with topics related to fraud prevention and risk management, linked to the Internal Audit department with functional reporting to the Board of Directors.

The Board of Directors and the advisory committees do not perform executive functions. The committees support the Board of Directors in strategic matters, but do not have a deliberative or executive function. The Board of Directors, in turn, is a deliberative collegiate body responsible for defining the main business guidelines to be implemented by the Executive Management.

The Bylaws stipulate that meetings of the Board of Directors must be called by the chairman or by at least two members, with a quorum of five directors. Decisions are taken by majority and, in the event of a tie, the chairman has the casting vote. In addition, topics can be presented to the Board as necessary and in line with the annual agenda for meetings.





The term of office of the members of the Board of Directors is two years, with re-election permitted. There is currently no formal policy for appointing members to Alloha Fibra's governance bodies. Appointments are made at the General Shareholders' Meeting, in accordance with the Company's Bylaws, according to the following criteria: Personal integrity and an unblemished reputation.

The appointment to the Board of Directors of members who act as administrators, directors, consultants, lawyers, auditors, executives, employees or service providers in companies involved in activities competing with Alloha Fibra is prohibited.

In addition, members of the Company's Board of Directors may not have access to information or participate in meetings related to matters in which they have or represent a conflicting interest with Alloha Fibra, and are expressly prohibited from exercising their voting rights. In order to identify these impediments, all members of the Board of Directors and the Executive Management are required to declare, at the time of taking office, any existing impediments under the terms of articles 146 and 147 of the Brazilian Corporation Law, as well as under the terms of CVM Resolution 80 of March 29, 2022.

Currently, all members of the Committees and the Board of Directors are linked to controlling and minority shareholders, in accordance with the rules set forth in the Giga Mais' Shareholders' Agreement, without the participation of members considered independent under the terms of the Brazilian Securities and Exchange Commission (CVM) regulations. There are no representatives of stakeholders in the governance bodies.

The current chairman of the Board of Directors, Eduardo Melzer, and the other directors do not hold executive positions. The committees include minority shareholders, individuals and members of the Executive Management.

Alloha Fibra values diversity, inclusion, equality and gender equity, recognizing the importance of a diverse and inclusive workplace where different skills, experiences and perspectives are respected. However, there is still no formal nomination policy with specific diversity criteria for governance bodies. Currently, all the members of the Board of Directors, the Finance Committee and the Operations Committee declare themselves to be male. In the People & Management Committee, two members identify themselves as female and five as male.



Although the Bylaws and Shareholders' Agreement do not provide for a formal sustainability committee, the ESG agenda has, in addition to a dedicated department, an internal Committee made up of members of the Senior Management. The strategies resulting from this mechanism are addressed to the People and Management Committee, or to the Executive Management, which, when necessary, presents them to the Board of Directors for appropriate action.

The Board of Directors carries out a formal evaluation of its own performance every year, as well as that of the Committees and the Executive Management, with the goal of improving its effectiveness. The Chairman of the Board of Directors is responsible for conducting this process, and may rely on specialized external advice.

With a view to transparency, information on governance is described in the Company's Reference Form, available on the CVM website and on the Investor Relations website ([www.allohari.com](http://www.allohari.com)), enabling access to information by investors and stakeholders. If it is necessary to disclose any information not covered by the Reference Form, the company has a Disclosure of Material Information Policy in accordance with CVM regulations.





## Commitment to Governance

The integration of Alloha Fibra was a strategy that, in addition to maximizing the best of all the brands, made it possible to optimize its level of corporate governance, resulting in the issuer's registration with the Brazilian Securities and Exchange Commission (CVM) in the "A" category.

As well as expanding the company's possibilities for expansion and access to various sources of funding, this progress reinforces its commitment to high management standards, aimed at improving corporate governance and transparency with investors and other stakeholders.

# Registered by the CVM as a securities issuer in the Category A





# Integrity and **Compliance** program

GRI 3-3 | 205-2

Alloha Fibra's Integrity Program is based on ethics and integrity, and seeks to ensure that all activities are aligned with ethical values and principles.

The Code of Ethics & Business Conduct, which is comprehensive in nature, serves as a guide for employee conduct in a variety of situations, fostering a culture of responsibility and transparency at all levels of the company. In addition, the company has a set of policies:

- 🕒 **Anti-Corruption Policy:** establishes guidelines for preventing, detecting and responding to any practices of corruption or bribery.
- 🕒 **Conflict of Interests Policy:** guides the identification, communication and mitigation of conflicts of interest in all internal and external relations.

- 🕒 **Regulations for related-party transactions:** guarantees transparency and fairness in transactions.

- 🕒 **Rules of Procedure of the Ethics Committee:** establish the functioning of the Ethics Committee, which oversees and deliberates on ethical and compliance issues.

- 🕒 **Rules for Donations, Sponsorships and Contributions:** define criteria and controls for donations and sponsorships, preventing possible deviations or reputational risks.

Throughout 2024, various training sessions were held with a focus on mitigating negative impacts arising from activities and relationships with stakeholders. Executives and strategic areas were reinforced with training on the main periodic and occasional obligations applicable to Publicly-held companies.

## Confidential Channel

Reports of non-compliance can be made through the Confidential Channel, a service that operates 24/7, which ensures confidentiality and allows anonymous reports. The channel is managed by an independent company. The reports received are investigated by specialized Compliance professionals.

**Telephone:**  
0800 882 0408

**Website:**  
[www.canalconfidencial.com.br/aloha](http://www.canalconfidencial.com.br/aloha)

**Policies:**  
[aloha.com/etica-e-integridade/](http://aloha.com/etica-e-integridade/)





In order to strengthen the culture of ethics and compliance, the company runs the Ethics Ambassadors Program, with the goal of establishing a support network that is close and available to employees on the topic. **The ambassadors act as multipliers of the ethical culture, disseminating information about the policies and programs.** They are also prepared to answer employees' questions in a clear and aligned manner. In this first stage, the program has 12 Ambassadors distributed throughout Brazil, who hold monthly virtual meetings with the Compliance leadership to discuss topics and receive guidelines.

Another important initiative is the Compliance Day, an event held for all employees in different locations, with the participation of representatives of Senior Management and the Board of Directors.

GRI 205-2.a: Total number and percentage of **members of the governance body who have been informed of the procedures and policies to combat corruption adopted by the organization**, broken down by region.

REGION	TOTAL 2024	TOTAL (%) 2024
Midwest	0	0%
Northeast	1	8%
North	0	0%
Southeast	12	92%
South	0	0%
<b>TOTAL</b>	<b>13</b>	<b>100%</b>

205-2.b: Total number and percentage of **employees who have been informed of the procedures and policies to combat corruption adopted by the organization**, broken down by employee category and region.

JOB CATEGORY	TOTAL 2024	TOTAL (%) 2024
Top leadership	51	1%
Middle Leadership	307	7%
Operational Leadership	282	6%
Non-leaders	3,879	86%
<b>TOTAL</b>	<b>4,519</b>	<b>100%</b>

REGION	TOTAL 2024	TOTAL (%) 2024
Midwest	91	2%
Northeast	1,428	32%
North	0	0%
Southeast	2,923	65%
South	77	2%
<b>TOTAL</b>	<b>4,519</b>	<b>100%</b>

GRI 205-2.d: Total number and percentage of **members of the governance body who received training in combating corruption**, broken down by region.

REGION	TOTAL 2024	TOTAL (%) 2024
Midwest	0	0%
Northeast	1	8%
North	0	0%
Southeast	12	92%
South	0	0%
<b>TOTAL</b>	<b>13</b>	<b>100%</b>

GRI 205-2.e: Total number and percentage of **employees who received anti-corruption training**, broken down by employee category and region.

JOB CATEGORY	TOTAL 2024	TOTAL (%) 2024
Top leadership	51	1%
Middle Leadership	307	7%
Operational Leadership	282	6%
Non-leaders (Specialists)	3,879	86%
<b>TOTAL</b>	<b>4,519</b>	<b>100%</b>

REGION	TOTAL 2024	TOTAL (%) 2024
Midwest	91	2%
Northeast	1,428	32%
North	0	0%
Southeast	2,923	65%
South	77	2%
<b>TOTAL</b>	<b>4,519</b>	<b>100%</b>



# Risk Management

Aware of the current scenario, marked by rapid technological changes, constant economic fluctuations and a social development focused on diversity, inclusion and the transformations of artificial intelligence, Alloha Fibra understands the dynamics and comprehensive impact of all risk factors. Therefore, in its business model, it disseminates the vision of its Corporate Risk Management (CRM) to identify, evaluate, monitor and prioritize the most important risks for the Company's strategy.

**In 2024, the Company's main corporate risks were mapped and addressed in order to adopt an integrated approach with various areas and processes of the Company, seeking to identify adverse situations, minimize negative impacts and assess threats in the operating environment.**

Together with the executives and the Board of Directors, the levels of exposure to acceptable risks were defined, ensuring that business is conducted within the established limits in order to avoid practices that compromise sustainability or expose the Company to risks that are not inherent to its activities, as well as to help prepare for adverse situations.

As part of strengthening risk management, the Fraud Prevention area was formalized and is responsible for continuously assessing and monitoring the functioning of indicators linked to the operation, with the aim of reducing risk exposure to acceptable levels and supporting the achievement of strategic goals.

Both the Risk Management area and the Fraud Prevention area are supported by the Internal Audit department, which reports directly to the Board of Directors, integrating the governance structure and playing a crucial role in improving processes, as well as ensuring transparency and compliance.

The Internal Audit Department analyzes the internal processes in all areas of the Company, including those of low risk, to identify and evaluate the risks and existing controls, guaranteeing the efficiency and compliance of the processes and verifying where there are opportunities for improvement. The annual planning and reports generated are analyzed by the Board of Directors, so that the audit's analyses and recommendations contribute to improving processes and mitigating risks.



# Tax Governance

GRI 207-1 | 207-2 | 207-3

Alloha Fibra adopts a tax strategy that seeks to optimize the tax benefits available to the telecommunications sector, in accordance with current legislation and market practices, ensuring compliance with the main and ancillary obligations to the tax authorities.

The tax strategy is aligned with the business goals, balancing the generation of value for shareholders and the application of legal rates in the pricing of the services offered to clients.

Tax governance is overseen by the Vice-President of Finance, integrated with the service pricing processes and the monthly monitoring of taxes paid or

accrued, according to budget projections. Tax risks are managed by a specialized internal area, which collects and handles notifications with the support of external tax consultants. Compliance is monitored through periodic checks, including the issuing of debt clearance certificates and meetings between the accounting, legal and tax departments to analyze tax issues and changes in legislation.

Relations with the tax authorities follow the specific procedures of each collection agency. In inspection processes, the company maintains a collaborative stance, seeking to respond promptly to requests from the authorities.



# Data Privacy GRI 3-3

As a company that interacts with various audiences throughout Brazil and is responsible for a great deal of information traffic, Alloha Fibra is concerned about the confidentiality of the data it receives and adopts strict policies and processes to guarantee its protection. Internally, it has established an Information Security policy and internal procedures to ensure that employees are trained and act in such a way as to handle and protect business data responsibly. In addition, it has established a data privacy policy in line with local legislation and global best practices, which can be consulted at **[aloha.com/politica-de-privacidade](https://aloha.com/politica-de-privacidade)**

To this end, the Information Technology area implemented the Security Operations Center (SOC) service to monitor the security environment 24/7, to protect systems and data from external and internal threats. Monitoring the Dark Web, Deep Web and Surf Web ensures prevention and mitigation of the risk of exposure of confidential data, protecting users' privacy.

In addition, a Web Application Firewall (WAF) system was implemented, which increases the security of the company's web

applications, protecting against attacks and vulnerabilities that could compromise data privacy. A structured flow was also implemented for analyzing employee requests for access to customer personal data, with the goal of ensuring the proper handling and efficient management of the company's activities. With this process, we reinforce access control, mitigate the risk of information leaks and ensure that the history and purpose of each access granted is recorded.

The IT team is prepared for a rapid response to security incidents reported through the available communication channels. This agility in responding to incidents helps to minimize the impact of possible data breaches and protect users' privacy.

Governments and regulatory bodies represent one of the main stakeholders of Alloha Fibra, which is dedicated to strict compliance with its regulatory obligations in the development of the telecommunications sector. In 2024, the company met new regulatory requirements related to cybersecurity and data protection, such as:

- Mitigation of equipment vulnerabilities, with the need to change the default configuration of passwords to ensure greater security.
- Flow for notifying relevant incidents to regulatory agencies (ANPD, Anatel and CVM).
- Development of an incident management procedure.
- Improvement of cyber security policy.







# Relationship with the **Community**

- 57 Connected School
- 58 Favela 3D
- 58 Community Support





# Connected School

Internet access transcends the role of a simple service, becoming a channel for education, employment, entrepreneurship and social transformation. Alloha Fibra goes beyond connecting people, ideas and businesses and seeks to fulfill its purpose of promoting digital and social inclusion in Brazil, expanding access to diverse opportunities.

In line with this commitment, the company invests in strategic partnerships and structured actions to expand internet access in different regions. These initiatives strengthen the bond with society, significantly impacting the communities in which it operates, paving the way for a more inclusive, equitable and connected future, contributing to socio-economic development and equity.

Connectivity is a recognized factor in the democratization of education, but many public schools still face challenges in offering quality internet to students. To help reduce this inequality and expand access to knowledge, Alloha Fibra has partnered with Instituto Escola Conectada, an organization dedicated to digital inclusion and educational advancement.

Instituto Escola Conectada, an NGO with the purpose of driving the transformation of education through connectivity, has the mission of bringing free high-speed internet to Brazilian public schools, contributing to the universalization of connected education.

Since 2020, the project has included more than 600 schools across Brazil and benefited approximately 300 thousand students with free internet access. The joint effort made it possible to expand this connection network, keeping pace with the company's progress and ensuring that schools in new regions had access to the internet.

**74** schools have been connected with this partnership, which has already reached more than **43 thousand** students

Alloha Fibra's partnership with Instituto Escola Conectada began in 2021 through the operator Sumicity, which has been integrated into the company. The first institution to benefit was the Prudente de Moraes Municipal School, in the city of Miracema (RJ). Since then, more than 74 schools have been connected through this partnership, which has already reached more than 43 thousand students.

The project, supported by Alloha Fibra, has reached national scale, with 625 schools already connected and another 830 in the process of being connected, directly benefiting more than 286 thousand students in 68 municipalities in 13 Brazilian states.





# Favela 3D

The Favela 3D (Dignified, Digital, and Developed) project, led by the NGO Gerando Falcões in partnership with the private sector, seeks to develop innovative and replicable social technologies with the goal of transforming favelas into inclusive environments.

Since 2023, Alloha Fibra has been part of this project, focusing on the Favela dos Sonhos community in Ferraz de Vasconcelos, a municipality in the metropolitan region of São Paulo. Formerly known as Boca do Sapó, this community has been transformed since 2002, with actions including connectivity, public lighting and paving.

One of the project's goals is digital citizenship, promoting dignity, inclusion and accessibility. In addition to connectivity, the Favela 3D project seeks to professionalize residents, helping them to regularize documents and access employment and housing opportunities.

The implementation of fiber optics was carried out in 2023 by VIP Telecom, one of the companies integrated into Alloha



Fibra, which was responsible for installing and configuring the equipment needed to guarantee connectivity to homes. The partnership made it possible to bring high-speed internet access to 190 families in the community. The Favela dos Sonhos, including Gerando Falcões' local base, has ongoing maintenance and support, guaranteeing the quality of connectivity and the success of the initiative.

**190**  
families  
benefited

# Community Support

In addition to all the partnerships and projects that touch on the Company's purpose, we have a program that benefits non-profit civil society organizations that generate positive social impact in the regions where we operate.

In 2024, we supported 106 establishments throughout Brazil, offering internet services free of charge, understanding that these organizations share our purpose of fostering social and digital inclusion.

Every organization that takes part in this action goes through a socio-economic and compliance analysis process to guarantee the transparency of this relationship and the institution's eligibility in the context of the development of the impacted communities.

In 2025, the program's guidelines will be revised to ensure greater transparency and boost the results of this initiative.





# Environmental Performance

GRI 306-2 | 306-3 | 306-4 | 306-5 | 302-1 | 305-1 | 301-1 | 301-3 | 302-1

60 Waste

64 Energy

64 Emissions - Climate Change



Alloha Fibra recognizes the importance of robust environmental management, integrating the topic as a strategic pillar of its operations. The telecommunications sector plays a key role in the energy transition and in strengthening the circular economy. With this commitment, the company proactively seeks to reduce environmental impacts both in its activities and in its value chain.

**The sustainability strategy translates into practical and monitored actions, with a focus on energy efficiency and responsible management of electronic waste.** The Company’s goals include increasing the use of renewable sources and reducing carbon emissions in its operations. Stakeholder engagement, especially suppliers and customers, is essential to drive continuous improvements that go beyond our operations and permeate the entire value chain.

A highlight of this agenda has been the Reverse Logistics program, which promotes the recovery of replaced or returned equipment, ensuring the proper disposal of un-serviceable items.

The company continues to improve its environmental management practices, attentive to the risks and opportunities related to this topic.

# Waste

GRI 3-3 | 306-2 | 306-3 | 306-4 | 306-5 | 301-1 | 301-3

Alloha Fibra adopts measures to manage the impacts of the waste generated by its operations, with special attention to electronic waste resulting from the provision of the service, which is treated with a focus on the principles of the circular economy.

Management is segregated between miscellaneous waste from technical operations, destined by the company, and administrative domestic waste, which is monitored by the Facilities area.

The company adopts the practice of hiring service providers, approved and certified in accordance with recognized environmental standards, for waste management. This ensures that waste generated, both in direct operations and in upstream (related to goods and services purchased or acquired) and downstream (related to goods and services that were not purchased or acquired) stages, is managed sustainably and in accordance with industry best practices.

The largest volume of waste generated comes from direct operations, mainly related to the disposal of leftover materials such as: optical fiber, connectors, uniforms and ferrous scrap from the decommissioning of plant equipment.

In upstream operations, paper and cardboard from shopping packaging are considered waste, while in downstream operations, the predominant waste is electronic

Equipment from the Customer’s Premises (including modems) and discarded power supplies collected from customers.

A Waste Collection Service Management System (GLPI) was also implemented to meet the demands of internal operations. This system allows employees to request collection, with the aim of ensuring correct disposal and promoting product recycling.

**306-3.a: Total weight of waste generated in metric tons and a breakdown of this total by waste composition.**

CLASSIFICATION	CLASS	ALLOCATION	WEIGHT (T)
Contaminated waste (oils and greases)	Hazardous	Landfill	0.98
Batteries and accumulators	Hazardous	Landfill	1.00
Other batteries and accumulators	Hazardous	Recycling	1.13
Plastic	Non-hazardous	Recycling	6.33
Paper and cardboard	Non-hazardous	Recycling	13.02
Wood	Non-hazardous	Recycling	3.59
Aluminum	Non-hazardous	Recycling	0.41
Ferrous metal scrap	Non-hazardous	Recycling	1.45
Optical fiber leftover	Non-hazardous	Landfill	45.60
Optical fiber leftover	Non-hazardous	Recycling	4.22
Electronic waste	Non-hazardous	Recycling	4.22
TOTAL			81.95





## Reverse Logistics: a cycle that helps the planet

Alloha Fibra has a structured Reverse Logistics process, which involves engaging its customers to return equipment from contract cancellations in its Collection and Return Program. This initiative aims to reuse returned items, preventing them from becoming waste or being disposed of inappropriately by customers.

In this way, the recovery of this equipment contributes to the Circular Economy, an economic model that seeks to optimize resources, reduce waste and preserve the environment. Returns are facilitated by collection points at Giga+ stores, post offices, and via active collection at home.

The equipment collected and reclaimed through Reverse Logistics includes modems, routers, power supplies and other items, and is reused whenever possible. The company recovers, maintains and reconditions this equipment, extending its useful life and thus reducing

the amount of electronic waste generated. Equipment that cannot be reused is sent for environmentally correct recycling.

The company is trying to make it easier for customers to return equipment when they cancel services. To do this, a voucher and instructions are sent to them so that they can return the item by post, with no shipping or packaging costs. With this initiative, customer participation in returns via the postal service reached an average of 75% of cancellations.

Once collected,  
the equipment is sorted:

**19.2%**

are destined for  
recycling

**87.1%**

are reclaimed and reconditioned for  
reuse by new customers

### Electronic waste management

With the implementation of the reverse logistics process, in accordance with Resolution 715/2019, actions were taken to:

- 🌱 Reduce the negative impacts caused by the incorrect disposal of electronic waste.
- 🌱 Make customers aware of the correct disposal of modems at the end of their useful life and the environmental risks involved.

### Use of equipment approved by Anatel

Following the requirements of Resolution 715/2019, the company guaranteed:

- 🌱 Equipment safety assessment.
- 🌱 Protection against leakage of toxic liquids.
- 🌱 User safety and the quality of telecommunications networks.



## The Path to the Circular Economy

The equipment collected by Reverse Logistics is sent to laboratories run by third-party companies, where it is tested and components replaced.

Any non-recoverable equipment is registered and sent for final disposal by Alloha Fibra, which is collected by approved service providers.

All waste destined for third parties is accompanied by a Waste Transportation Manifest (MTR), ensuring that the transportation and final disposal of waste is carried out in accordance with environmental regulations.

In addition, the waste management contractors provide the Final Disposal Certification (CDF), proving that the materials have been properly treated and disposed of in an environmentally responsible manner.

Alloha Fibra collects and monitors waste-related data through digital systems that record and track it from its origin to its final destination, including the use of a Waste Transportation Manifest (MTR). The data is monitored by environmental agencies such as INEA, SINIR and SIGOR, ensuring compliance with legal regulations.

Alloha Fibra's Reverse Logistics program is also responsible for collecting, repairing and properly disposing of equipment and materials used in the company's operations, such as:

- 🔍 Equipment scrap (ferrous, plastic, etc.)
- 🔍 Lead-acid batteries
- 🔍 Leftover inputs used in stocks (paper, cardboard, plastic, wood from pallets, etc.)
- 🔍 Technicians' tools and ladders made of aluminum, fiber, etc.
- 🔍 PPE (uniforms, safety boots)
- 🔍 EPC (signaling cones), etc.

## Monthly reduction in the disposal of equipment at the customer premises (including modems)

Monthly demand

**51,886**  
pieces of equipment

Reclaimed monthly

**21,305**  
pieces of equipment

**44,351**  
for new customers

**7,535**  
for repairs

**41%** of monthly demand supplied by reconditioned material



306-4: Waste diverted from disposal

	WITHIN THE ORGANIZATION	OUTSIDE THE ORGANIZATION	TOTAL
Hazardous waste			
Preparation for reuse	0.00 t	0.00 t	0.00 t
Recycling	0.00 t	2.13 t	2.13 t
Other recovery operations	0.00 t	0.00 t	0.00 t
TOTAL	0.00 t	2.13 t	2.13 t
Non-hazardous waste			
Preparation for reuse	92.04 t	0.00 t	92.04 t
Recycling	0.00 t	36.23 t	36.23 t
Other recovery operations	0.00 t	0.00 t	0.00 t
TOTAL	92.04 t	36.23 t	128.27 t
Waste avoided			92.04 t

306-4.a: Total weight of waste diverted from disposal in metric tons and a breakdown of this total by waste composition.

COMPOSITIONS OF WASTE	WASTE DIVERTED FROM DISPOSAL
Hazardous waste	
Reusable or Recyclable Waste	38.36 t
Other	92.04 t
TOTAL	130.40 t



301-1.a: Total weight or volume of materials used to produce and package the organization’s main products and services during the reporting period, broken down by:  
i. non-renewable materials used;  
ii. renewable materials used.

NON-RENEWABLE MATERIALS USED	WEIGHT/VOLUME
Polyethylene Stretch Film BB - kg	2,506
Forklift Gas 9 (LPG) - kg	600
Cardboard box N5 50X30X25 - un	7,990
Transparent Adhesive Bag 28x38+3 FLAP PT - un	82,000
Transparent Adhesive Tape 48x45 - ROLL 45 m	2,351
White BOPP label - un	224,000
TOTAL	319,447

RENEWABLE MATERIALS USED	WEIGHT/VOLUME
Wooden Pallets 1.0X1.2 - un	5,000
Demineralized water - l	116
TOTAL	5,116



# Energy

GRI 3-3 | 302-1 | 302-4

Energy efficiency is a relevant topic for Aloha Fibra and an inherent issue for the entire telecommunications sector, where the use of energy to operate the infrastructure is one of the main risks for the business, including data centers, transmission towers, offices and telecommunications equipment. In addition, dependence on non-renewable energy sources can generate environmental impacts, and the practices of third-party suppliers can pose challenges for environmental management in the face of climate change issues.

Given this scenario, our business is strategically adopting technologies that contribute to energy efficiency and the use of renewable sources.

These commitments reinforce the company’s quest to exceed regulatory standards and promote sustainable and responsible practices. With a view to efficient use of resources, Aloha is studying the possibility of diversifying the energy matrix of its vehicle fleet, as well as considering all the possibilities offered by the Brazilian market for renewable and clean energy to reduce the operational and environmental impact of its operations.

ENERGY CONSUMPTION	
	TJ
Electricity <sup>1,2</sup>	79.94
Energy from non-renewable sources <sup>3</sup>	80.09
Energy from renewable sources <sup>4</sup>	6.51
TOTAL	166.54

1 - It includes energy consumption from renewable and non-renewable sources.  
2 - The consumption calculations for the condominiums shared by Aloha consider the PMEH (Average Hydraulic Energy Price) provided by ANEEL.  
3 - Conversion factors taken from Empresa de Pesquisa Energética - EPE - Conversion factors - Annex VIII - Brazilian Department of Energy Transition and Planning (SNTep) -<https://www.gov.br/mme/pt-br/composicao/secretaria-nacional-de-transicao-energetica-e-planejamento-sntep>  
4 - Consumption of hydrated ethanol.

# Emissions Climate Changes

GRI 305-1 | 305-2 | 305-3

Although its operations are generally linked to large urban centers, the telecommunications sector has a very close relationship with environmental issues, whether due to the need for high value-added minerals in the production of electronic transmission equipment, the latent need for energy sources for its operation, or the direct impact of climate change that can affect the service infrastructure.

In the case of climate issues, CRM (Risk Management) increasingly needs to consider the adverse effects of the increasingly unbalanced regime of winds, rains and fires, which requires Aloha Fibra to make more robust plans and take more elaborate actions with regard to accident prevention and emergency response.

Understanding this correlation with business, and also how global warming can have an impact on operations that affect stakeholders, especially for those customers who live in more vulnerable locations, the mapping of Greenhouse Gas (GHG) emission sources began in 2023.

Maturing this perspective and engaging the entire company, along with this report, the first Greenhouse Gas Inventory was launched, based on the GHG Protocol (BR) methodology, with public disclosure of these results on the Brazilian platform.

In this first year, it has been possible to map points for improvement and observe indicators that will allow emissions to be measured assertively, providing input for the construction of an ESG strategy based on Adaptation to Resilience and Climate Change, a topic that is aligned with the SDGs of the Global Compact, to which Aloha Fibra is a signatory, and also a relevant theme for the Company’s materiality.

GREENHOUSE GAS EMISSIONS (GHG)	
	tCO <sup>2</sup>
Scope 1 Direct emissions	5,425,500 tCO <sub>2</sub>
Scope 2 Indirect emissions	1,027,518 tCO <sub>2</sub>
Scope 3 Other indirect emissions	10,148,538 tCO <sub>2</sub>

Calculation based on the GHG Protocol methodology.



# About the **report**

GRI 2-2 | 2-3 | 2-4

Alloha Fibra is a telecommunications company in the Internet Service Provider (ISP) sector, founded in 2018 by eB Capital, a private equity management company focused on businesses with a positive social impact. The organization is made up of 4 independent companies, a controlling holding company that consolidates 100% of the group's results and 3 operating companies. In addition, management is centralized and consolidates all the company's information.

Since 2023, the company has been simplifying its corporate structure with the goal of optimizing administrative and operational management, reducing costs and focusing on managing the portfolio of services offered to customers and streamlining the business developed by the company.

Actions were taken to restructure the group's corporate structure through mergers and roll-ups of minority shareholders, i.e., centralizing them in a single company with the goal of better managing their interests and leveraging their expertise in the company's strategies and decision-making

at Alloha Fibra. The details of these mergers can be found in the Income Statements for 2023 and 2024 at **[www.allohari.com](http://www.allohari.com)**.

Reinforcing our commitment to transparency, we share with our stakeholders Alloha Fibra's key sustainability results, measured from January 1 to December 31, 2024, in a model that will now be published annually.

This document was prepared with the participation of senior management and coordinated by the Sustainability Management team, which reports to the Communication and Sustainability Management team and the Vice Presidency of People & Management, Communication, and ESG, responsible for representing sustainability topics on the ESG Committee and the Board of Directors.

The information follows the methodology of the Global Reporting Initiative (GRI), globally recognized as a benchmark for reporting environmental, social, and governance information, and the standards of the Sustainability Accounting Standards Board (SASB) supervised by the International Sustainability Standards Board (ISSB).





Aware of the future, we have integrated several companies and built a single brand. For Alloha Fibra, achieving sustainability means building innovative businesses and nurturing relationships that generate value for all stakeholders, favoring social progress and strengthening local socio-economic vocations, through conscious and responsible management, focused on a diverse, transparent and fair environment.

**We would like to thank all the employees and partners who have contributed to this year of success and the production of this content.**





# Annexes

- 68 GRI content index
- 75 SASB content index
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GRI content index

Statement of use: Alloha reported based on the GRI Standards for the period from January 1, 2024 to December 31, 2024.

GRI 1 used		GRI 1 - Foundation 2021						
General disclosure	Content	Data	Location - Chapter	Location - Subchapter	SDG	Pages	Omission	
							Reason	Explanation
GRI 2: General Contents 2021: 1. The organization and its reporting practices	2-1: Organization details		Alloha Fibra			6		
	2-2: Entities included in the organization's sustainability report		About the report			64		
	2-3: Reporting period, frequency and point of contact		About the report			64		
	2-4: Restatements of information		About the report			64		
GRI 2: General Contents 2021: 2. Activities and Workers	2-6: Activities, value chain and other business relationships		Sustainability in Business Strategy	Stakeholder relationship		45		
	2-7: Employees		Our people	Employee profile		23		
	2-8: Workers who are not employees		Our people	Employee profile		23		
GRI 2: General Contents 2021: 3. Governance	2-9: Governance structure and its composition		Governance and risk management	Governance structure	8	49		
	2-10: Appointment and selection to the highest governance body		Governance and risk management	Governance structure	8	49		
	2-11: Chairman of the highest governance body		Governance and risk management	Governance structure	8	49		
	2-12: Role played by the highest governance body in overseeing impact management		Governance and risk management	Governance structure	8	49		
	2-13: Delegation of responsibility for impact management		Governance and risk management	Governance structure	8	49		
	2-14: Role of the highest governance body in sustainability reporting		Governance and risk management	Governance structure	8	49		
	2-15: Conflicts of Interest		Governance and risk management	Governance structure	8	49		
	2-16: Communicating crucial concerns		Governance and risk management	Governance structure	8	49		
	2-17: Collective knowledge of the highest governance body						Not available	The company is still working on this topic.
	2-18: Assessment of the performance of the highest governance body		Governance and risk management	Governance structure		49		
	2-19: Remuneration policies		Our people	Attracting and retaining talent		25		
	2-20: Process for determining remuneration		Our people	Attracting and retaining talent		25		
	2-21: Proportion of total annual remuneration	The total annual remuneration of the highest paid professional was 31.8 times higher than the average for all other employees. This professional's salary increased by 10%, while the average increase for other employees was 17%.						



General disclosure	Content	Data	Location - Chapter	Location - Subchapter	SDG	Pages	Omission	
							Reason	Explanation
GRI 2: General Contents 2021: 4. Strategy, policies and practices	2-22: Declaration on sustainable development strategy		Message from CEO			3		
	2-23: Policy commitments						Not available	The company has no defined policy commitments at the moment, as it recently approved its materiality matrix on which its entire ESG strategy is based. The main outcome of the approval of the materiality matrix is the definition of commitments and their public disclosure. In the company's next report - published in 2026, referring to 2025 - we will have the descriptions and developments of the commitments.
	2-24: Incorporating policy commitments		Sustainability in Business Strategy	Commitments and ESG Plan		44		
	2-25: Processes to repair negative impacts						Not available	The company is still working on this topic.
	2-26: Mechanisms for advice and raising concerns	Communication channels: <a href="https://www.canalconfidencial.com.br/aloha">https://www.canalconfidencial.com.br/aloha</a>   Compliance team: <a href="mailto:compliance@aloha.com">compliance@aloha.com</a> . (The company is still working on this topic)						
	2-28: Participation in associations	Associação Neo, Telcomp, Abrint						
GRI 2: General Contents 2021: 5. Stakeholder engagement	2-29: Approach to stakeholder engagement		Sustainability in Business Strategy	Stakeholder relationship		45		
	2-30: Collective bargaining agreements	Percentage of total employees covered by collective bargaining agreements in 2024: 100%						
GRI 201: Economic Performance 2016	201-3: Defined benefit plan obligations and other retirement plans	The company has not implemented a private pension plan.						
GRI 203: Indirect Economic Impacts 2016	203-1: Investments in infrastructure and services supported						Confidentiality constraints	At the moment, the company chooses not to disclose this information for reasons of business confidentiality.
	203-2: Significant indirect economic impacts						Confidentiality constraints	At the moment, the company chooses not to disclose this information for reasons of business confidentiality.
Material Topics	Content	Data	Location - Chapter	Location - Subchapter	SDG	Pages	Omission	
							Reason	Explanation
Financial performance, growth and expansion								
GRI 201: Economic Performance 2016	201-1: Direct economic value generated and distributed		Economic Performance			36		
	201-4: Financial assistance received from the government	In relation to Tax Benefits and Credits, according to Agreement 19/18, in 2024 DB3 had a reduction in the ICMS calculation basis in the states of CE, MA, PE and SE, which totaled a saving of R\$ 44,731,795.16 in ICMS. The figures by state were: Ceará (CE) R\$ 34,767,510.81, Maranhão (MA) R\$ 1,382,589.05, Pernambuco (PE) R\$ 2,481,545.98, Sergipe (SE) R\$ 3,066,221.92 and Piauí (PI) R\$ 3,033,927.40.						



Material Topics	Content	Data	Location - Chapter	Location - Subchapter	SDG	Pages	Omission	
							Reason	Explanation
GRI 207: 2019 Taxes	207-1: Tax approach		Governance and risk management	Tax Governance		54		
	207-2: Governance, control and management of tax risks		Governance and risk management	Tax Governance		54		
	207-3: Stakeholder engagement and management of tax-related concerns		Governance and risk management	Tax Governance		54		
	207-4: Reports by country	Names of resident entities: EB Fibra Participações S.A.; Giga Mais Fibra Telecomunicações S.A.; DB3 Serviços de Telecomunicações Ltda; Alloha Teleatendimento Ltda; Atex Net Telecomunicações Ltda.  1 - Profit/loss before tax; loss of R\$ 30,306 (in thousands of reais) 2 - Tangible assets other than cash and cash equivalents; R\$ 2,593,828 (in thousands of reais) 3 - Corporate income tax paid on a cash basis; R\$ 878 (in thousands of reais) 4 - Corporate income tax levied on profits/ losses; R\$ 114 (in thousands of reais)						
Governance, Ethics and Compliance								
GRI 3: Materials Topics 2021	3-3 Management of material topics		Sustainability in Business Strategy  Governance and Risk Management		16	43, 48		
GRI 205: Anti-corruption 2016	205-1: Operations assessed for risks related to corruption	Total number and percentage of operations assessed for risks related to corruption: 100%  Significant risks related to corruption identified by risk assessment: 10.53%			16			
	205-2: Communication and training on anti-corruption policies and procedures	GRI 205-2.c - No business partners were informed of the procedures and policies to combat corruption adopted by Alloha during the Reporting Period.	Governance and risk management	Integrity and Compliance Program	16	52		
	205-3: Confirmed incidents of corruption and measures taken	There were no records of corruption cases in 2024			16			
GRI 206: Anti-competitive behavior 2016	206-1: Lawsuits for anti-competitive behavior, trust and monopoly practices	There have been no lawsuits for anti-competitive behavior and the company monitors its operations diligently, strengthening its corporate governance.						
Circular economy and waste management								
GRI 3: Materials Topics 2021	3-3 Management of material topics		Environmental Performance	Waste	12	60		



Material Topics	Content	Data	Location - Chapter	Location - Subchapter	SDG	Pages	Omission	
							Reason	Explanation
GRI 301: Materials 2016	301-1: Materials used, broken down by weight or volume		Environmental Performance	Waste	12	60		
	301-2: Recycles input material used	Cardboard box = 65%. A total of 255,667 ONUs recovered through Reverse Logistics were made available, considering 30 kits per cardboard box, the annual demand projection is 8,522 boxes, with 3,000 new boxes purchased during the year and the rest reused in internal processes.			12			
	301-3: Reused products and their packaging	Modems = 41%. The company's monthly demand for ONUs is estimated at 51,886 pieces of equipment, 44,351 for new customers and 7,535 for repairs. Reverse Logistics recovered and made available an average of 21,305 pieces of equipment, corresponding to 41% of demand being met by recycled material.	Environmental Performance	Waste	12	60		
GRI 306: Waste 2020	306-1: Waste generation and significant waste-related impacts	The significant impacts related to waste at Alloha derive from the inputs of technology and office equipment, mainly during installation, maintenance, disposal and administrative processes, resulting in waste from wear and tear and obsolescence. The origin of this waste is both internal, in Alloha's operations, and external, including the production and transportation of materials (upstream) and final disposal by partners (downstream).			12			
	306-2: Management of significant waste-related impacts		Environmental Performance	Waste	12	60		
	306-3: Waste generated		Environmental Performance	Waste	12	60		
	306-4: Waste diverted from disposal		Environmental Performance	Waste	12	60		
	306-5: Waste directed to disposal		Environmental Performance	Waste	12	60		
Adaptation and resilience to climate change								
GRI 3: Materials Topics 2021	3-3 Management of material topics		Environmental Performance	Energy	13	64		
GRI 302: Energy 2016	302-1: Energy consumption within the organization		Environmental Performance	Energy		64		
	302-2: Energy consumption outside the organization						Not applicable	The company does not have this consumption model
	302-3: Energy intensity							Alloha Fibra is in the process of structuring its energy matrix and its guidelines for managing this topic, which is why it has not yet defined energy efficiency metrics, apart from managing the gross consumption of sources.
	302-4: Reduced energy consumption		Environmental Performance	Energy		64		
	302-5: Reductions in the energy requirements of products and services						Information unavailable/incomplete	Not measured because it is in the implementation phase



Material Topics	Content	Data	Location - Chapter	Location - Subchapter	SDG	Pages	Omission	
							Reason	Explanation
GRI 305: Emissions 2016	305-1: Direct (Scope 1) GHG emissions		Environmental Performance	Emissions - Climate Change	13	64		
	305-2: Indirect energy (Scope 2) GHG emissions		Environmental Performance	Emissions - Climate Change	13	64		
	305-3: Other indirect (Scope 3) GHG emissions		Environmental Performance	Emissions - Climate Change	13	64		
	305-4: GHG emissions intensity				13		Unavailable/Incomplete	In 2024, the company began mapping its emissions and in 2025 it will publish its carbon inventory (for 2024) in the GHG Protocol for the first time. The study and reduction plans will follow the publication of the inventory.
	305-5: Reduction of greenhouse gas (GHG) emissions				13		Unavailable/Incomplete	In 2024, the company began mapping its emissions and in 2025 it will publish its carbon inventory (for 2024) in the GHG Protocol for the first time. The study and reduction plans will follow the publication of the inventory.
	305-6: Emissions of substances that destroy the ozone layer (SDG)				13		Not applicable	Not applicable to the company's business model
	305-7: Emissions of NOx, SOx and other significant air emissions				13		Not applicable	Not applicable to the company's business model
People and Organizational Culture								
GRI 3: Materials Topics 2021	3-3 Management of material topics		Our people		5 and 8	19		
GRI 201: Economic Performance 2016	201-3: Defined benefit plan obligations and other retirement plans						Not applicable	The company has not implemented a private pension plan.
GRI 401: Employment 2016	401-1: New employee hires and employee turnover		ANNEXES	Our people	5			
	401-2: Benefits offered to full-time employees that are not offered to temporary or part-time employees		Our people	Attracting and retaining talent		25		
	401-3: Parental leave		Our people	Attracting and retaining talent	5	25		
GRI 403: Occupational Health and Safety 2018	403-1: Occupational health and safety management system		Our people	Health and Safety		31		
	403-2: Hazard identification, risk assessment, and incident investigation		Our people	Health and Safety		31		
	403-3: Occupational health services		Our people	Health and Safety		31		
	403-4: Worker participation, consultation, and communication on occupational health and safety		Our people	Health and Safety		31		
	403-5: Worker training on occupational health and safety		Our people	Health and Safety		31		
	403-6: Promoting workers' health		Our people	Health and Safety		31		
	403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		Our people	Health and Safety		31		
	403-8: Workers covered by an occupational health and safety management system	No employees were excluded. We do not currently have an OHS management system for employees of subcontractors.						
	403-9 Work-related injuries		Our people	Health and Safety		31		
	403-10 Work-related ill health		Our people	Health and Safety		31		



Material Topics	Content	Data	Location - Chapter	Location - Subchapter	SDG	Pages	Omission	
							Reason	Explanation
GRI 404: Training and Education 2016	404-1: Average hours of training per year per employee		Our people	Corporate Education		27		
	404-2: Programs for improving employee skills and career transition assistance		Our people	Corporate Education		27		
	404-3: Percentage of employees receiving regular performance and career development reviews		Our people	Attracting and retaining talent		25		
GRI 405: Diversity and Equal Opportunities 2016	405-1: Diversity in governance bodies and employees		ANNEXES	Our people	5			
	405-2: Ratio of basic salary and remuneration of women to men		ANNEXES	Our people	5			
GRI 406: Non-discrimination 2016	406-1: Cases of discrimination and corrective measures taken	During the 2024 period, one case of discrimination-based speech was identified. This case was analyzed rigorously and seriously by the organization, in accordance with the guidelines of the Integrity Program and the Code of Ethics & Business Conduct, which establish equality and respect as fundamental pillars. As a result of the investigation, the employee involved was dismissed from the company.						
GRI 407: Freedom of association and collective bargaining 2016	407-1: Operations and suppliers where the right to freedom of association and collective bargaining may be at risk	We do not operate in regions that limit freedom of association, and our activity does not prevent the exercise of this right or collective bargaining, for direct or indirect employees.						
Social inclusion								
GRI 413: Local Communities 2016	413-1: Operations with local community involvement, impact assessments and development programs						Unavailable/incomplete	Based on the materiality study, the Company began identifying and maturing its policies on the topic. We do not currently carry out social impact studies and the actions carried out in this regard are not mapped and/or structured so that the indicator can be reported.
Customer experience and service quality								
GRI 417: Marketing and Labeling 2016	417-1: Requirements for product and service information and labeling	This does not apply to the internet service we offer. The only regulatory obligation we have in this regard is to provide our customers with Anatel-approved ONUs (they literally come with an Anatel seal on the product), but we do not manufacture them, we just buy them with the seal and pass them on to the customer. When the service is finished, we collect the ONUs and give them the appropriate treatment.						
	417-2: Cases of non-compliance regarding product and service information and labeling	We have not had any cases of non-compliance related to this topic.						
	417-3: Cases of non-compliance in relation to marketing communication	There were no cases of non-compliance.						
Data privacy and security								
GRI 3: Materials Topics 2021	3-3 Management of material topics		Governance and risk management	Data privacy	16	55		





Material Topics	Content	Data	Location - Chapter	Location - Subchapter	SDG	Pages	Omission	
							Reason	Explanation
GRI 418: Customer Privacy 2016	418-1: Substantiated complaints about breaches of privacy and loss of customer data	There were 15 verified external grievances related to undue charges, use of data in plan purchases and excessive promotional emails. All the cases were treated. There have been no data leaks, thefts or losses, and no grievances from regulatory agencies.						
Relevant Topics								
GRI 303: Water and Wastewater 2018	303-1: Interactions with water as a shared resource						Not applicable	Water is supplied 100% through the public network.
	303-2: Management of impacts related to water disposal						Not applicable	We do not generate industrial effluents in our operations. Effluent is disposed of 100% into the public network.
	303-3: Water abstraction						Not applicable	Water is supplied 100% through the public network.
	303-4: Water disposal	Total water discharge (from third parties) 36.9 megaliters						
	303-5: Water consumption	Total consumption = 36.9 megaliters						



# SASB contentindex

TOPIC	ACCOUNTING METRICS	CODE	ANSWER
Data privacy	Description of policies and practices related to behavioral advertising and customer privacy	TC-TL-220a.1	We have a Policy on the Governance and Privacy of Personal Data, Classification and Labeling of Information, as well as procedures for dealing with data subjects, and the employees who handle this information are given regular training.
	Number of customers whose information is used for secondary purposes	TC-TL-220a.2	0
	Total value of monetary losses as a result of lawsuits associated with customer privacy	TC-TL-220a.3	There are no lawsuits discussing data leakage and customer privacy.
	Number of requests for customer information by the authorities, (2) number of customers whose information was requested, (3) percentage that resulted in disclosure	TC-TL-220a.4	0
Data security	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected	TC-TL-230a.1	(1) Number of data breaches: 15 (2) Percentage involving personally identifiable information (PII): 0.000005% (3) Number of customers affected: 15
	Description of the approach to identifying and addressing data security risks, including the use of third-party cybersecurity standards	TC-TL-230a.2	1. Identifying Vulnerabilities and Risks: We have a formalized and applicable procedure for managing vulnerabilities in our information systems, which covers everything from identification to monitoring indicators and finalizing them on a regular basis. The indicators are reported monthly. 2. Approach to Managing Risks and Vulnerabilities: The IT team acts on all vulnerabilities and threats detected in its systems. With recurring automatic or manual updates, control over critical and high severity ones is prioritized for correction and eradication. In addition to internal monitoring, we monitor external vulnerabilities. 3. Third-Party Cybersecurity Risk Management Standards: Alloha has a formalized and applicable risk management procedure in which all Information Security, Data Protection and Data Privacy actions are regularly monitored. The indicators are presented to stakeholders on a monthly basis. In addition, each risk considered high or critical according to the criteria defined by the executive committee has an associated action plan. We use ISO 27001:2022, CIS Control and ISO 27005 as a basis for risk assessments and the definition of corrective and control actions. 4. Observed Trends in Data Security: The entity can discuss trends related to attacks on data security and information systems. We have several attempted attacks to interrupt services and exfiltrate data, but with monitoring in the environment, it is possible to block and maintain the resilience of systems. We have monitoring indicators and action plans are constantly reviewed based on the data analyzed. 5. Regulatory Guidelines: We have formalized and applicable procedures on the topic, and contact with regulatory bodies to establish contact channels for any incident reporting needs. As part of our team preparation process, we also carry out joint simulation exercises. 6. Balance between Disclosure and Security: Yes, we have specific channels and all communications are analyzed by the legal and compliance department
Product end-of-life management	(1) Materials reclaimed through take-back programs, percentage of recovered materials that were (2) reused, (3) recycled and (4) landfilled	TC-TL-440a.1	(1) Total weight of materials reclaimed through return programs: 93.02(t) (2) Percentage of materials that have been reused: 69% (3) Percentage of materials that have been recycled: 19%  The average weight per ONU was 0.25 kg. The total number of ONUs handled in 2024 considered the consumption of 98,212 Backlog units, and an estimated 273,867 pieces of equipment were collected (churn collection and Field returns). Of the 372,079 units handled, 255,667 ONUs were reused (69% reuse rate). 69,220 units were sent for recycling, corresponding to 19%. Around 12% of ONUs are still in stock (temporary storage) for sorting and refurbishing or final disposal.



TOPIC	ACCOUNTING METRICS	CODE	ANSWER
Competitive Behavior and the Open Internet	Total value of monetary losses as a result of lawsuits associated with anti-competitive practices, regulations of conduct	TC-TL-520a.1	There are no cases involving anti-competitive behavior.
	Actual sustained average download speed of (1) proprietary and commercially associated content and (2) non-associated content	TC-TL-520a.2	
	Description of the risks and opportunities associated with net neutrality, paid peering, zero rating and related practices	TC-TL-520a.3	Information security risks are managed using a variety of paid and free tools that the IS community knows about, such as Security Scorecard, Security Headers, Soc Radar and others. In which we regularly monitor and present to stakeholders with an action plan associated with those responsible in each IT team for treatment. The basis for these monitoring and management activities is ISO 27001:2022, ISO 27005 and CIS CONTROL.
Managing systemic risks arising from technological outages	Discussion of systems to provide unimpeded service during outages	TC-TL-550a.2	<div>1. Business Continuity Risks Associated with Outages<ul style="list-style-type: none"><li>Infrastructure failures: Damage to fiber optic cables due to civil works, vandalism, weather or accidents.</li><li>Equipment failures: Defects in OLTs, routers and switches.</li><li>Extreme Weather Events: Storms, floods and fires can affect infrastructure.</li><li>Power failure: Blackouts can compromise SOPs and active networks.</li><li>Regulatory and Legal Factors: Possible sanctions or changes in operating regulations that impact continuity.</li></ul></div> <div>2. Measures for Identifying Critical Operations<ul style="list-style-type: none"><li>Core Infrastructure Mapping: Identification of backbone networks, redundancies and critical routes.</li><li>Risk monitoring and management: Use of NOC 24/7 platforms for detection and rapid response with field teams.</li><li>Business impact analysis: Evaluation of the financial and operational impacts of network failures.</li><li>Business Continuity Plan: Documentation of actions in the event of serious incidents, with the preparation of mitigation actions.</li></ul></div> <div>3. Measures to Increase System Resilience<ul style="list-style-type: none"><li>Network Redundancy: Implementation of alternative routes and automatic routing systems.</li><li>Supplier classification: Contracts with multiple infrastructure and connectivity suppliers.</li><li>Training and Simulations: Continuous training of technical staff in incident response.</li></ul></div> <div>4. Measures to Reduce Impacts in the Event of Outages<ul style="list-style-type: none"><li>Disaster Recovery Plans: Strategies for agile recovery of critical systems.</li><li>Use of Artificial Intelligence and Automation: Application of AI and other automation for proactive detection and response to faults.</li><li>Emergency Communication Channels: Automatic notification of customers and stakeholders about incidents and recovery times.</li><li>Service Level Agreements with Partners: Guaranteed response and recovery times in the event of failure.</li></ul></div>



# People

GRI 401-1

401-1.a Total number and rate of **new employee hires** by age group, gender and region.

AGE GROUP	NUMBER OF HIRES	HIRING RATE (%)
Under 30 years	1,172	56%
30–50 years	832	40%
Over 50 years	76	4%
TOTAL	2,080	100%
GENDER	NUMBER OF HIRES	HIRING RATE (%)
Male	1,135	55%
Female	945	45%
TOTAL	2,080	100%
REGION	NUMBER OF HIRES	HIRING RATE (%)
Southeast	1,483	71%
South	34	2%
Midwest	39	2%
North	5	0%
Northeast	519	25%
TOTAL	2,080	100%

401-1.b: Total number and rate of **employee turnover** by age group, gender, and region.

AGE GROUP	NUMBER OF HIRES	HIRING RATE (%)
Under 30 years	1,322	50%
30–50 years	84	3%
Over 50 years	1,252	47%
TOTAL	2,658	100%
GENDER	NUMBER OF HIRES	HIRING RATE (%)
Male	1,378	52%
Female	1,280	48%
TOTAL	2,658	100%
REGION	NUMBER OF HIRES	HIRING RATE (%)
Southeast	1,511	57%
South	140	5%
Midwest	44	2%
North	13	0%
Northeast	950	36%
TOTAL	2,658	100%

405-2.a: Ratio of **basic salary and remuneration of women to men** for each job category, by major operating units.

JOB CATEGORY	MALE	FEMALE	TOTAL
Top leadership	58%	42%	100%
Middle Leadership	51%	49%	100%
Operational Leadership	53%	47%	100%
Non-leaders (Specialists)	55%	45%	100%



405-1.b: **Percentage of new employees** by job category in each of the following diversity categories: Gender; Age group; Other indicators of diversity.  
**2024**

Biological Sex	Top Leadership	Middle Leadership	Operational Leadership	Non-Leaders	TOTAL
Men	0.92%	4.95%	3.65%	53.95%	63.5%
Women	0.14%	2.86%	1.33%	32.21%	36.5%
TOTAL	1.1%	7.8%	5.0%	86.2%	100%

Age group	Top Leadership	Middle Leadership	Operational Leadership	Non-Leaders	TOTAL
Under 30 years	0.00%	0.59%	1.13%	40.67%	42.4%
30–50 years	0.88%	6.39%	3.67%	42.38%	52.4%
Over 50 years	0.18%	0.83%	0.18%	3.11%	4.1%
TOTAL	1.1%	7.8%	5.0%	86.2%	100%

Hierarchy Level Description

**Top Leadership:** President, VPs, Executives Managers, Officers  
**Middle Leadership:** Managers and coordinators  
**Operational leadership:** Supervisors  
**Non-leaders:** Specialists, analysts, assistants and other functions

405-1.b: **Percentage of new employees** by job category in each of the following diversity categories: Gender; Age group; Other indicators of diversity.  
**2024**

Gender (Self-declared)	Top Leadership	Middle Leadership	Operational Leadership	Non-Leaders	TOTAL
Cisgender	0.92%	7.29%	4.52%	73.26%	86.0%
Transgender	0%	0%	0.02%	0.77%	0.8%
Non-Binary	0%	0%	0.02%	0.56%	0.6%
I prefer not to disclose it	0.14%	0.52%	0.41%	11.57%	12.6%
TOTAL	1.1%	7.8%	5.0%	86.2%	100%

Ethnic Group	Top Leadership	Middle Leadership	Operational Leadership	Non-Leaders	TOTAL
Black	0.25%	2.61%	2.50%	44.68%	49.8%
White	0.72%	4.79%	1.91%	30.74%	38.5%
Yellow	0.05%	0.11%	0.14%	2.25%	2.6%
Indigenous	0%	0.02%	0%	0.99%	1.0%
I prefer not to disclose it	0.05%	0.27%	0.43%	7.49%	8.1%
TOTAL	1.1%	7.8%	5.0%	86.2%	100%

Sexual Orientation	Top Leadership	Middle Leadership	Operational Leadership	Non-Leaders	TOTAL
Heterosexual	0.99%	6.77%	4.21%	68.74%	80.7%
LGBTQIAPN+	0%	0.68%	0.45%	7.47%	8.6%
I prefer not to disclose it	0.07%	0.36%	0.32%	9.95%	10.7%
TOTAL	1.1%	7.8%	5.0%	86.2%	100%



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## GRI 2-3

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