



SUSTAINABILITY POLICY

P-SMAS-001

MCA recognizes *Sustainability* as a strategic pillar of its management aimed at creating shared value. Thus, MCA aims to protect long-term shareholder value, while promoting the sustainable development of the communities in which it operates and mitigating the negative impacts of its activity.

MCA believes that the creation of shared and lasting value is achieved through the involvement of stakeholders along the entire value chain. And it is precisely with the focus on the continuity of its performance, that MCA seeks to create value, not only for this generation, but for future generations, which is poured into its purpose: **Empowering Lives for Generations.**

According to MCA, the sustainability of an organization's business model is based on the interconnectivity of various types of resources, namely financial, human, intellectual, social, and biodiversity. The dynamic process through which organizations achieve a balance between the various resources will determine their long-term sustainability, to some extent, the "social license" to carry out their activity.

MCA intends to go beyond compliance with national and regional standards and legislation, guiding its performance by the best market practices, namely at the Environmental, Social and Governance (represented by the acronym ESG, from the English: Environment, Social, Governance). Thus, MCA assumes the following commitments and principles of action:

Environmental

- Manage risks and opportunities of its activities, to mitigate the negative impacts on the environment.
- Align with carbon neutrality commitments at European level through the reduction and/or compensation of CO₂.
- Contribute to a greater weight of energy generated from renewable sources in energy matrices.
- Promote the circular economy, both in its operations, privileging reusable materials and selective collection, and in the projects, it develops for the reuse of waste, namely for production of energy.
- Promote energy efficiency, both in the assets it operates, and, in the projects, it develops for counterparties.
- Preserve biodiversity and the protection of water resources in all areas of activity.

Social

- Promote respect for the fundamental values of Human Rights.
- Protect life, and promote the safety and well-being of People, providing the necessary resources for this purpose and adopting the reference practices in the sector.

- Promote equal opportunities regardless of the race, religion, gender, sexual orientation, ancestry, age, language, territory of origin, political or ideological convictions, education, economic situation, social condition, or contractual relationship of the Person.
- Develop human capital, through training programs, knowledge sharing, and learning "on the job", allowing its adaptation to a constantly changing world.
- Promote the hiring of local workers and the qualification and integration of local communities in the labour market.
- Promote access to basic goods for the communities where it operates, such as electricity, drinkable water, sanitation, as well as education, particularly in the developing countries in which it operates.

Governance

- Comply with the laws and regulations that regulate its activities, at national and international level.
- Defend a robust governance model, with three lines of defence, periodically evaluating and reviewing its management systems.
- Manage the risk independently, aiming at the identification of the risks, their potential impact, and their mitigation measures.
- Comply with and enforce the practices outlined in the Company's Code of Ethics and Conduct.
- Do not condone any form of corruption, fraud and money laundering, bribery, or extortion.
- Extend the performance and principles along the entire supply chain and service delivery.
- Maintain accurate and complete information and records and transparently report on the Company's performance and established goals.