

WATER
Roadmap

The Value of Water to Votorantim Cimentos

Water is a precious resource for our health and well-being. It is essential for the survival of every form of life and, consequently, for the conservation of natural ecosystems. The prosperity of society also relies on ecosystem services provided by water and water ecosystems.

In the cement industry, water is a vital and irreplaceable resource for the entire value chain and for the processes carried out in industrial plants. Therefore, it has a strategic value for the business of Votorantim Cimentos, as we can both be negatively impacted by risks related to this resource and also affect water conditions in the locations where we operate. Considering the relevance of this topic for our business and our responsibility toward the stakeholders with whom we share water resources, and taking into account the potential worsening of water shortages and other water risks around the world brought by climate change, we have identified the need to improve every aspect of our commitments and management related to this topic.

To guide our path, we created this Water Roadmap that outlines the steps we must take between 2024 and 2030 toward establishing global and strategic corporate governance to ensure more proactive processes that are more beneficial for the conservation of water resources and for the well-being of the communities in the areas where we operate.

This Water Roadmap will guide us toward an environment in which our management will pursue more aggressive and measurable targets, including initiatives and indicators aligned with international benchmarks and implemented at a corporate and operational level. We have implemented initiatives to increase efficiency in water and effluent management locally, and defined strategies to strengthen us as we face water-related risks, combined with efforts to support the conservation of watersheds where our facilities are located.

At Votorantim Cimentos, we are guided by **Our VC Way**, a cultural framework that includes three dimensions and nine principles that guide us as we create changes while remembering our history. That is why one of our principles is **Positive Legacy**. For us, our results are only worthwhile if they are accompanied by social and environmental responsibility. Numbers, ratings and measures that do not reflect this belief do not align with our vision as a company. For this reason, this journey is a responsibility shared by the entire VC team, regardless of business area, site or role. Together, we will work to evolve Towards a Sustainable World!

Álvaro Lorenz, global director of Sustainability, Institutional Relations, Product Development and Engineering.



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Acronyms

ESG – Environmental, social and governance

GCCA – Global Cement and Concrete Association (global association that represents 80% of the global cement industry, excluding China)

GRI – Global Reporting Initiative (organization that manages the GRI Standards, the world's most widely used system for sustainability reporting)

SDG – Sustainable Development Goals (a global agenda including 17 goals and 169 targets to be achieved by 2030, introduced at the United Nations Summit on Sustainable Development)

TNFD – Taskforce on Nature-related Financial Disclosures (the TNFD guidance enables businesses and finance to integrate nature into financial decision-making. The purpose of TNFD is to support a shift in global financial flows toward nature-positive outcomes)

TSM – Towards Sustainable Mining (specific standard developed by the Canada Mining Association and being implemented in Brazil by the Brazilian Mining Institution/IBRAM, to ensure sustainable mining)

WMP – Water Management Plan

Votorantim Cimentos Water Roadmap | 2024-2030

Preserving water resources for a more sustainable future

1. VOTORANTIM CIMENTOS' PURPOSE AND COMMITMENTS

Votorantim Cimentos is recognized for its strength and tradition in the Brazilian market, as well as its relevance in the international cement sector. Therefore, we also strive to be recognized for our efficient management of sustainability matters related to our business.

To guide us on this journey, we rely on our 2030 Sustainability Commitments, which, combined with best practices in ESG, align our global operations with the current and future needs of society. These needs include the conservation of water resources. This is a key topic for Votorantim Cimentos' business, our economic growth, the conservation of nature and the well-being of our employees, partners and people who live near our operations.

Therefore, considering our commitment to the principles of the Global Compact, the sustainability pillars of the Global Cement and Concrete Association (GCCA) – an organization of which we are a member – and the Sustainable Development Goals (especially SDG-6: Clean water and sanitation), water management is included in our Environmental Policy and Green Rules, as well as in our 2030 Sustainability Strategies and Commitments (documents that apply to the entire company globally).

In short, these documents formalize our commitment to:

- | Managing water resources in our sites, guaranteeing the supply of water needed by our employees and operations and the appropriate management of effluents, according to industry best practices and voluntary commitments we have signed;
- | Using water responsibly and efficiently, bearing in mind that water is a limited resource shared with other users;
- | Preserving water ecosystems through responsible management of effluents, water withdrawal and other aspects that might negatively impact water bodies;
- | Generating water conservation benefits for our operations and society.

2. ROADMAP GOALS

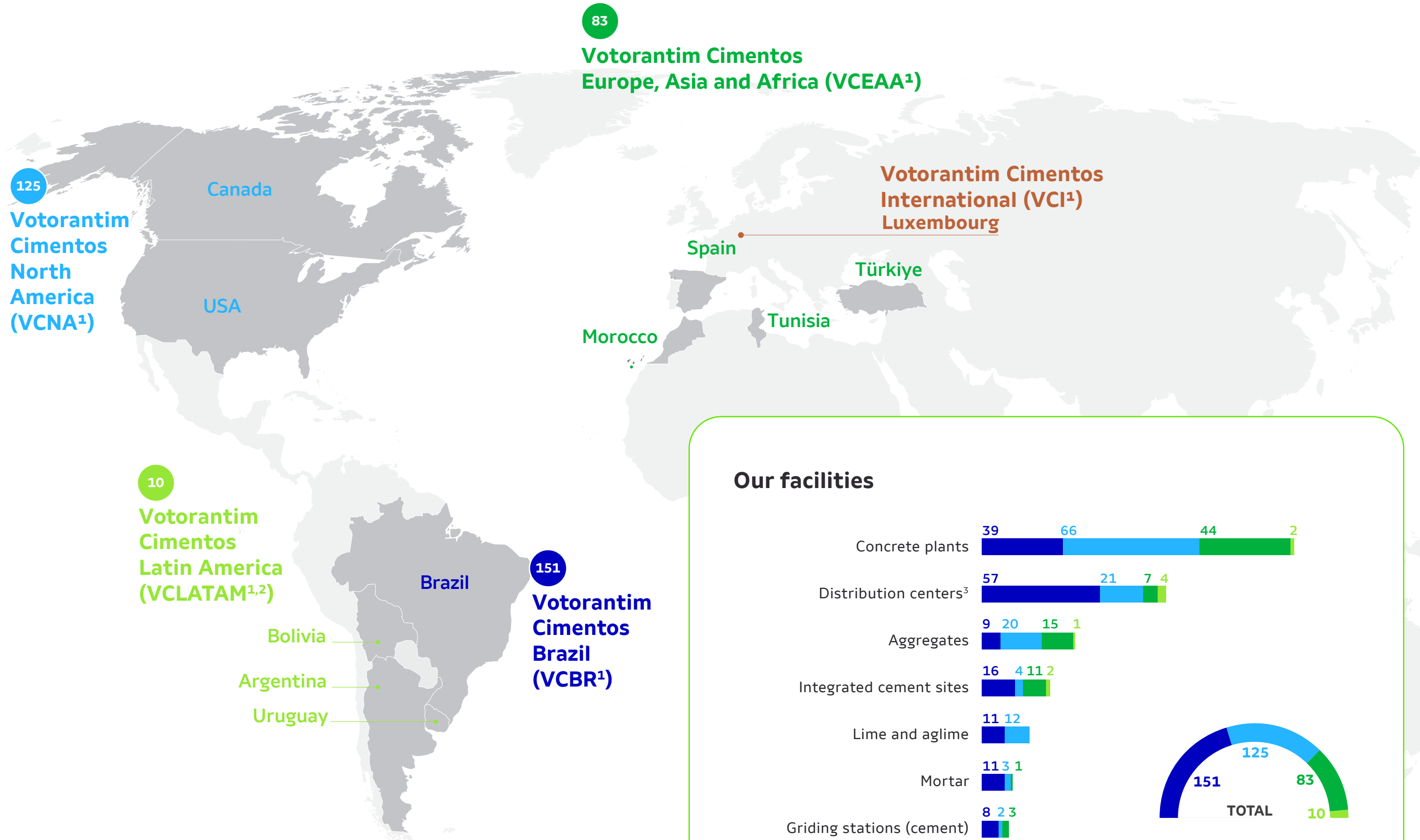
This document details the required actions to enhance Votorantim Cimentos' water management through the improvement of processes and the establishment of quantifiable and challenging targets and indicators, among other aspects, considering the value of water as a factor that is strategic for our business and essential for the well-being of people and the conservation of nature.

3. RANGE OF THE ROADMAP APPLICATION

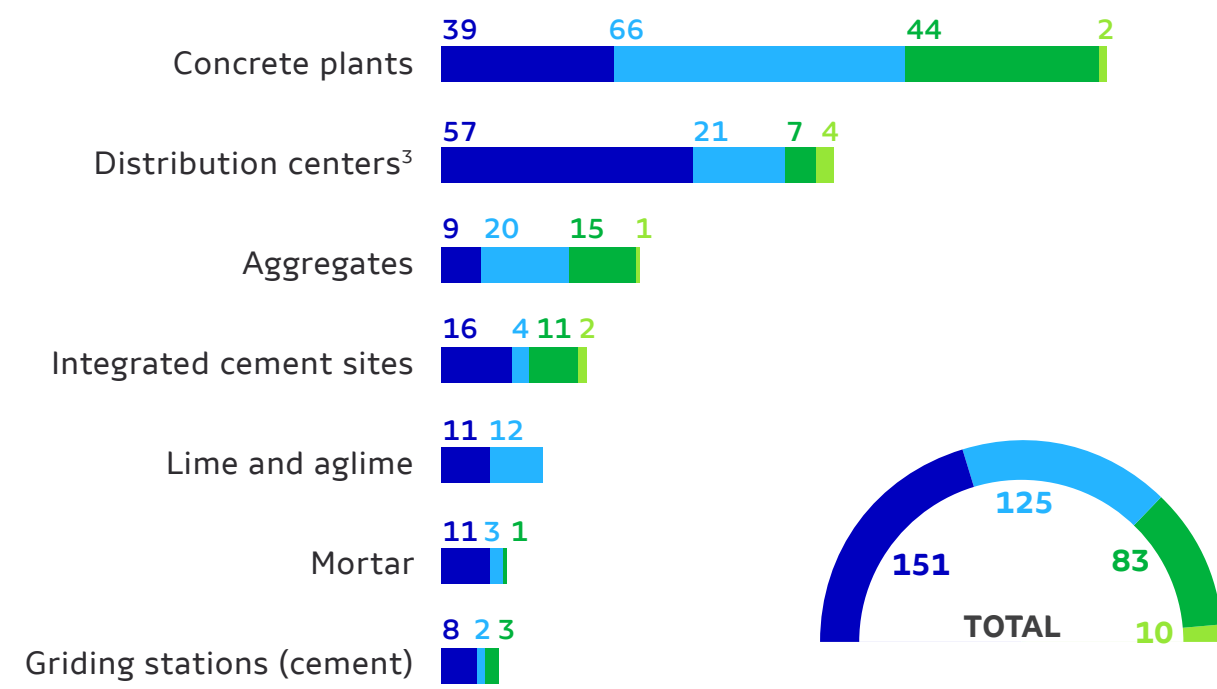
The scope of results expected with the Water Resources Roadmap will be the following:

- | Thematic: water consumption, effluents management and water ecosystems conservation.
- | Territorial: global.
- | Institutional: every operation and plant controlled by Votorantim Cimentos, according to their specific characteristics.
- | Organizational: all governance levels, according to their different competences and characteristics.

Votorantim Cimentos around the world



Our facilities



● VCBR ● VCNA ● VCEAA ● VCLATAM

¹ This total considers active fixed operations in 2023. The co-processing facilities are integrated with, and accounted for, in cement sites. Sites that operate seasonally are also considered in the total number, as long as they are available for use throughout the year.

² Includes figures for Bolivia and Uruguay only, since we hold a minority stake in our business in Argentina.

³ Distribution Centers considers only stand-alone sites, that is, those that are not attached to a plant.

Our McInnis plant, Canada



4. BASELINE TO DETERMINE THE TOPICS AND ACTIONS INCLUDED IN THE ROADMAP

The topics, actions and expected results of this document were determined based on the current situation regarding the following aspects:

Water use and effluent generation in our sites

(characterized based on internal knowledge);

Votorantim Cimentos' global management

(information gathered from interviews with employees of all business areas, in every region, and from a diagnostic survey administered in some sites in Brazil, in addition to a gap analysis considering international ESG standards);

Key topics in corporate water management

(as identified through international standards, management guidelines for the industry and ESG rating questionnaires responded by Votorantim Cimentos);

External trends and pressures

(identified through interactions in technical forums and the review of specialized literature);

Best practices in the cement and mining sectors

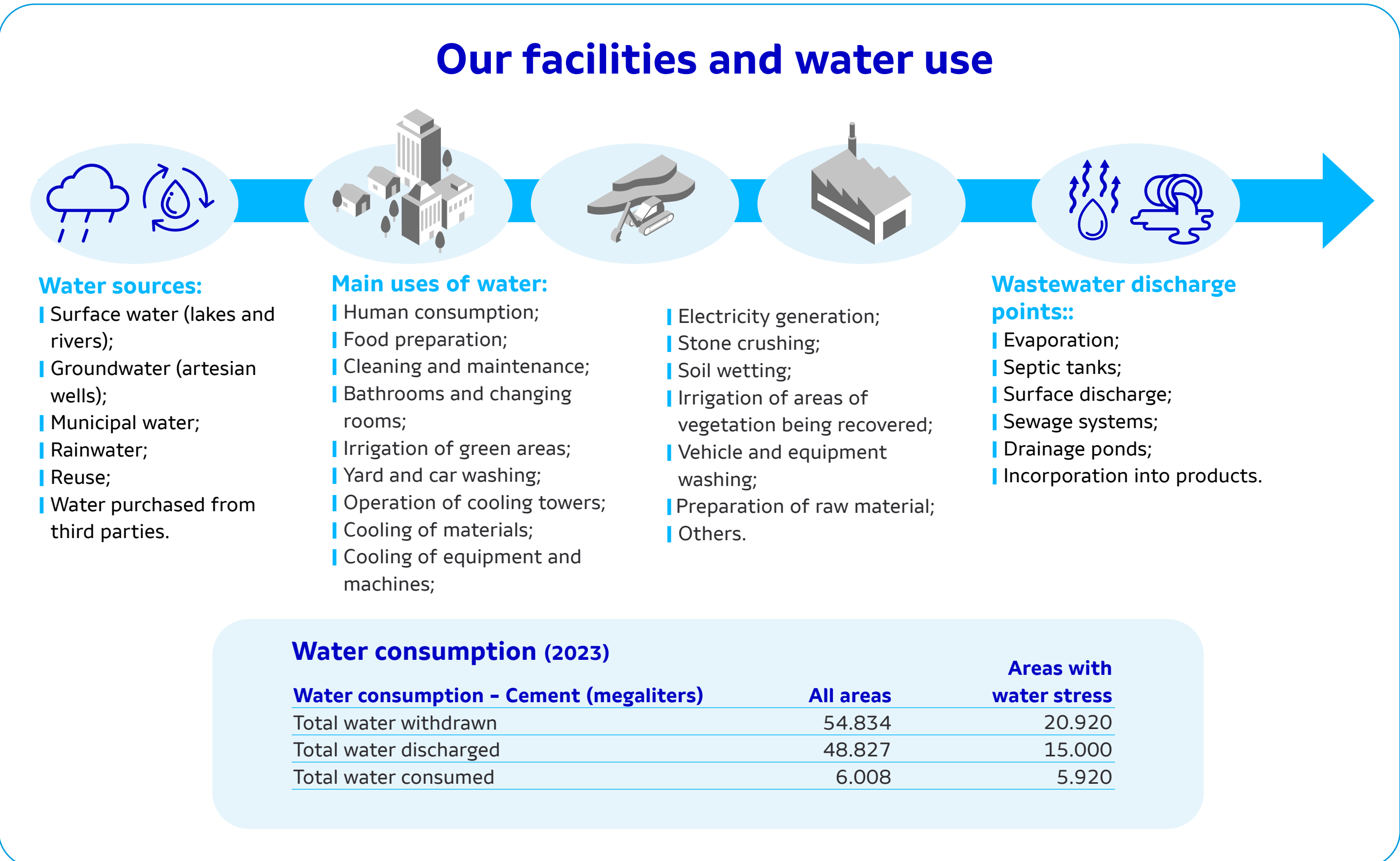
(identified through benchmarking with leading global companies).

4.1. Water use and effluents generation in our sites

Water is used in every step of our production processes, from the installation of our facilities to our use of equipment, to consumption by our employees. Water is also essential


for the recovery of vegetation in offset projects and in the rehabilitation of decommissioned areas.


The image below illustrates the main ways our sites interact with water resources.



5. ROADMAP'S FOCUS AREAS


The integrated assessment of internal gaps considering trends and best practices resulted in the five focus areas described on this page. Each of these areas includes improvements that must be made to ensure the results of the Roadmap.


-  **Centralized data management:**
 - | Drinking water, industrial water and effluents (sanitary and industrial);
 - | Modernization of monitoring and measurement systems;
 - | Monitoring of Water Management Plans.


-  **Water awareness in strategic processes:**
 - | Best practices committees;
 - | Engagement of the value chain;
 - | Water-related criteria for the approval of projects.



Focus Areas

-  **Management and decision-making mechanisms:**
 - | Indicators and targets;
 - | Strategic plan;
 - | Target and decision monitoring committee.

-  **Strategic approach to address water risks:**
 - | Strategic Risk Map;
 - | Risk Management Plan;
 - | Site-specific targets.

-  **Improvement of processes :**
 - | Improvement of internal manuals and standards;
 - | Dissemination of best practices;
 - | Enhancement of Water Management Plans.

6. RESULTS AND TIMELINES

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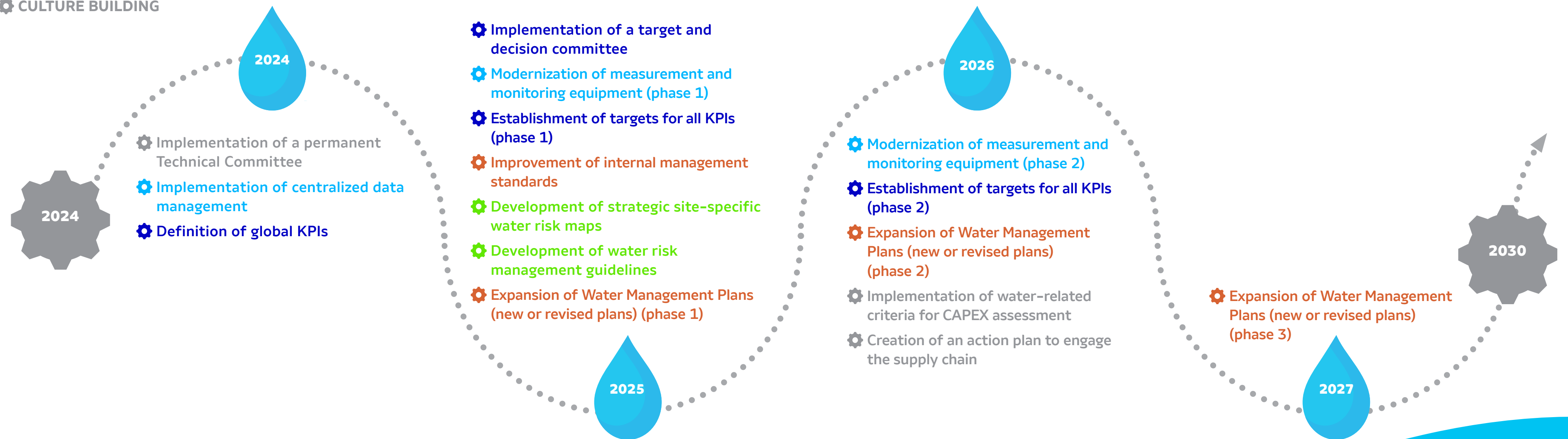
⚙️ GOVERNANCE

⚙️ INFORMATION MANAGEMENT

⚙️ WATER RESOURCES MANAGEMENT

⚙️ IMPROVEMENTS IN PROCESSES

⚙️ CULTURE BUILDING



Water Roadmap 2024-2030



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