



# ESG Practices Report

## 2023





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# Chapter 1

# The Report







**Rodrigo Meinberg**  
CEO Skeelo

## MESSAGE FROM THE CEO

It is with great joy and pleasure that we publish our first sustainability report and confirm, through this material, that Skeelo supports the Global Compact Principles and understands the challenges in the Social, Environmental and Governance areas. Of course, always transmitting with greater transparency the impacts and results of what we have done in the ESG pillars.

We understand that education and reading have a great social impact and, due to our business, we can act as transformative agents by facilitating access to reading through innovation and technology.

Skeelo's purpose is to "Transform lives through knowledge, allowing people to read wherever, however and whenever they want". Through it, we provide a path

for people to have access to knowledge in an easy way, thus generating social and environmental benefits for society.

We are committed to integrating ESG and sustainability indicators into our operations for diagnosis, improvement and continuous improvement that add value to the market, community and environment in which we operate, as well as for our stakeholders.

With the goal of reaching a valuation of R\$1 billion by 2027, our biggest challenge is to develop and maintain a healthy business, always thinking about longevity and financial sustainability. To achieve this goal, we follow a commercial strategy to increase our customer base and focus on a greater granularity of revenues, thus avoiding the concentration of large revenues in a single customer.



We are concerned with ensuring a healthy and ethical environment for our Skeelers (employees) through market-compatible remuneration, benefits extended to dependents, investment in physical and mental health, development through mentoring, training and personal and professional development. We are also concerned with compliance with ethics through a Whistleblower Channel and an Ethics Committee.

We know that including ESG issues in business agendas requires a cultural change at all levels, from executive leadership to the operational level. Therefore, we saw the challenge, for this year and next, of raising awareness among everyone about the strategic importance of this cause for the business through training and materials made frequently available on our internal communication channels. The intention with this communication is to generate more and more engagement in ESG issues, so that we can evolve continuously and naturally, to make the issues part of our daily lives.

For 2024, our goal is to expand awareness about good practices in sustainability and ESG to our entire chain of Stakeholders, thus perpetuating our commitment and genuine concern for the impacts that these actions will have on the world. To help us with this mission, Skeelo formed an advisory board with people who work in companies with ESG practices who will help us achieve our business objectives in a healthy way and with the best practices in the market.

We see ESG as a strategic issue that is fully linked to our mission of facilitating access to books through technology and innovation to empower users, strengthening the distribution of content and reading.” Therefore, in 2023, we will begin our journey through the first steps of diagnosing and structuring actions already taken and to be taken. We will always look at the Global Compact SDGs and SASB indicators to understand which actions generate the greatest impact in the sector in which we operate.

Finally, we know that we are at the beginning of a great journey, but we are very happy with what we have achieved so far and excited about all the challenges that lie ahead to make our vision a reality, which is to “be recognized as the largest ecosystem of books and reading in Latin America,” thus bringing knowledge and entertainment to our readers, affectionately called Skeelovers.

”





## ABOUT THE REPORT

Skeelo is proud to release its first sustainability report with information covering the period from January to December 2023. Here, we communicate values, strategies, practices and reports from the last year, as well as commitments and goals for continued evolution in the corporate responsibility journey.

As a Brazilian technology company, we are aware of our responsibility and the importance of actions related to environmental, social and corporate governance (ESG) issues. During the period of this report, we took another step forward in our commitment to sustainable development, through identification and research of the best ESG practices in the market.

In order to strengthen our results and goals, we share the main actions aligned with the [Sustainable Development Goals \(SDGs\)](#) and the [Global Compact of the United Nations \(UN\)](#). On the following pages, you will find icons that represent the SDGs associated with the corresponding practices. We are also guided by global reporting guidelines and frameworks such as: [Sustainability Accounting Standards Board \(SASB\)](#) and [Global Reporting Initiative \(GRI\)](#).

We understand that facilitating access to books is our main tool to move towards a more equal, inclusive and sustainable world. Therefore, Skeelo encourages you to read the following pages and engage in this change. [Happy reading!](#)





## GLOBAL COMPACT

We are signatories to the United Nations (UN) Global Compact and this report seeks to report our commitments and progress towards global goals. At the beginning of each chapter, we point out the correlation between the SDGs and the sustainability actions reported.



**Pacto Global**  
Rede Brasil







## Chapter 2

# Skeelo





## OUR HISTORY

We are a leading technology company in digital books in Brazil, driven by the purpose of transforming lives through knowledge. Through technology and innovation, our business generates a positive impact on society, the environment and the economy. Accessibility to reading helps people by generating autonomy for the user and strengthening the distribution of knowledge virtually. In this way, we contribute to environmental preservation by saving on the sale of printed books.

As a digital platform, we enhance our growth through mutual collaboration with other companies. By offering technological solutions and practicalities, we form an ecosystem of connections between publishers, authors, companies, institutions, readers and

students, directly or indirectly impacting the development of the Brazilian economy.

We believe that the best results are collective ones and thus, we have built our history, with the objective of innovating and generating shared value for everyone we interact with.



### 2019

Birth of Skeelo as an ebook platform

### 2020

Audiobooks release

Strategic partnership with companies Claro, Vivo, Sem Parar, Oi, Correios, RecargaPay, Sky, Desktop, Ligga, Algar, Telecom, Muito + e Vero Livros) and publishers (Leya, Globolivros, Bli-bioMundi, Nacional, Nacional, Citadel, Palneta, Record, Buzz and Gente

### 2022

Skeelo transformed into a digital reading hub with the launch of the Super App, which unified the e-book, audiobook and minibook applications.



## Vision, purpose and mission



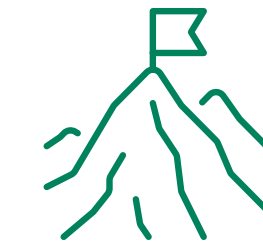
### Vision

We democratize access to reading in Brazil, boosting the transformative power of knowledge and ensuring, through a lot of technology and innovation, the distribution of the best literary works on the market.



### Purpose

Transforming lives through knowledge, allowing people to read wherever, however and whenever they want.



### Mission

Facilitating access to books through technology and innovation to give autonomy to the user, strengthening the distribution of content and reading.





## Values

### The reader is our priority

Raising awareness about the importance of access to knowledge is our dream!

### We always seek balance

We believe that combining a fun work environment with the tireless pursuit of high-performance results is the best way to evolve.



### We are trailblazers

Pioneering is part of our nature and our history. In search of a better experience for the reader, we are always one step ahead.

### Agility is what drives us

Our focus is always on the solution, not the problem. As a team, we are interdependent and we create our solutions through cooperation and collaboration. We believe that diversity is a great ally of agility for broader and more complete responses.



# CORPORATE STRATEGY

## Four pillars support us



### Our people

These are the people who build, improve and enable Skeelo to grow. They bring innovation with the reader in mind, seeking to deliver the best product and facilitating access to content. They are the foundation of the brand.

### Our customers

They allow Skeelo to work and reach millions of people: there are large companies that include the app as a benefit, publishers that release the content collection, and institutions that seek the technological solution offered by the app.

### Our readers

Readers are the consumers, the people who use the app and benefit from our technological solutions. They are the ones who give us input for changes and are the thermometer to understand what works on a daily basis.

### Ecosystem

Skeelo goes beyond the app. It currently has the power to connect publishers, authors, companies, readers, students and institutions. We deliver technological solutions and practicality. We form an ecosystem.



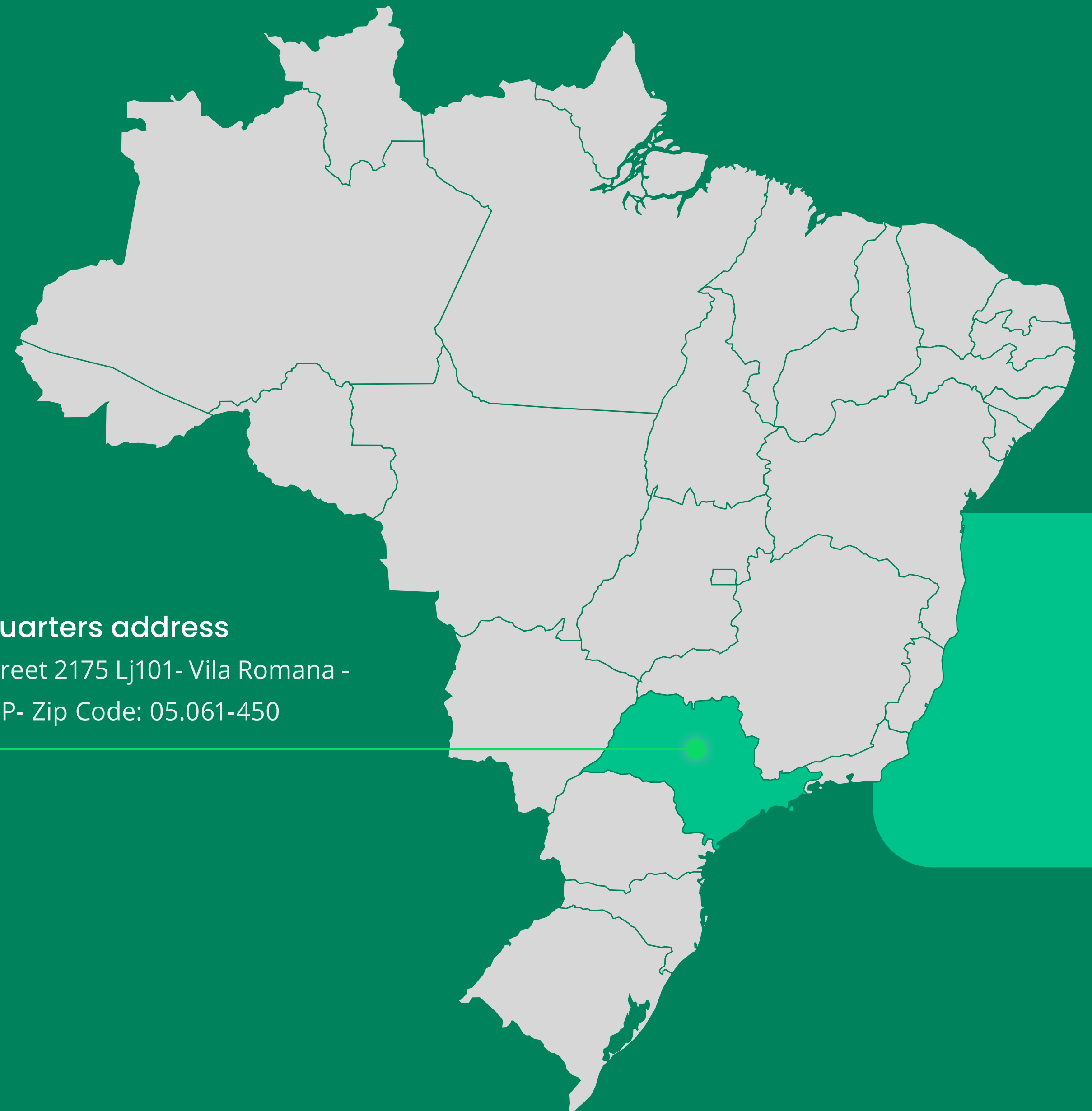
## Where we operate

We keep our platform complete and updated, available throughout Brazil.



### Our headquarters address

Cerro Cora Street 2175 Lj101- Vila Romana -  
São Paulo – SP- Zip Code: 05.061-450





# SKEELO IN THE MARKET

## The transformation of technology into knowledge

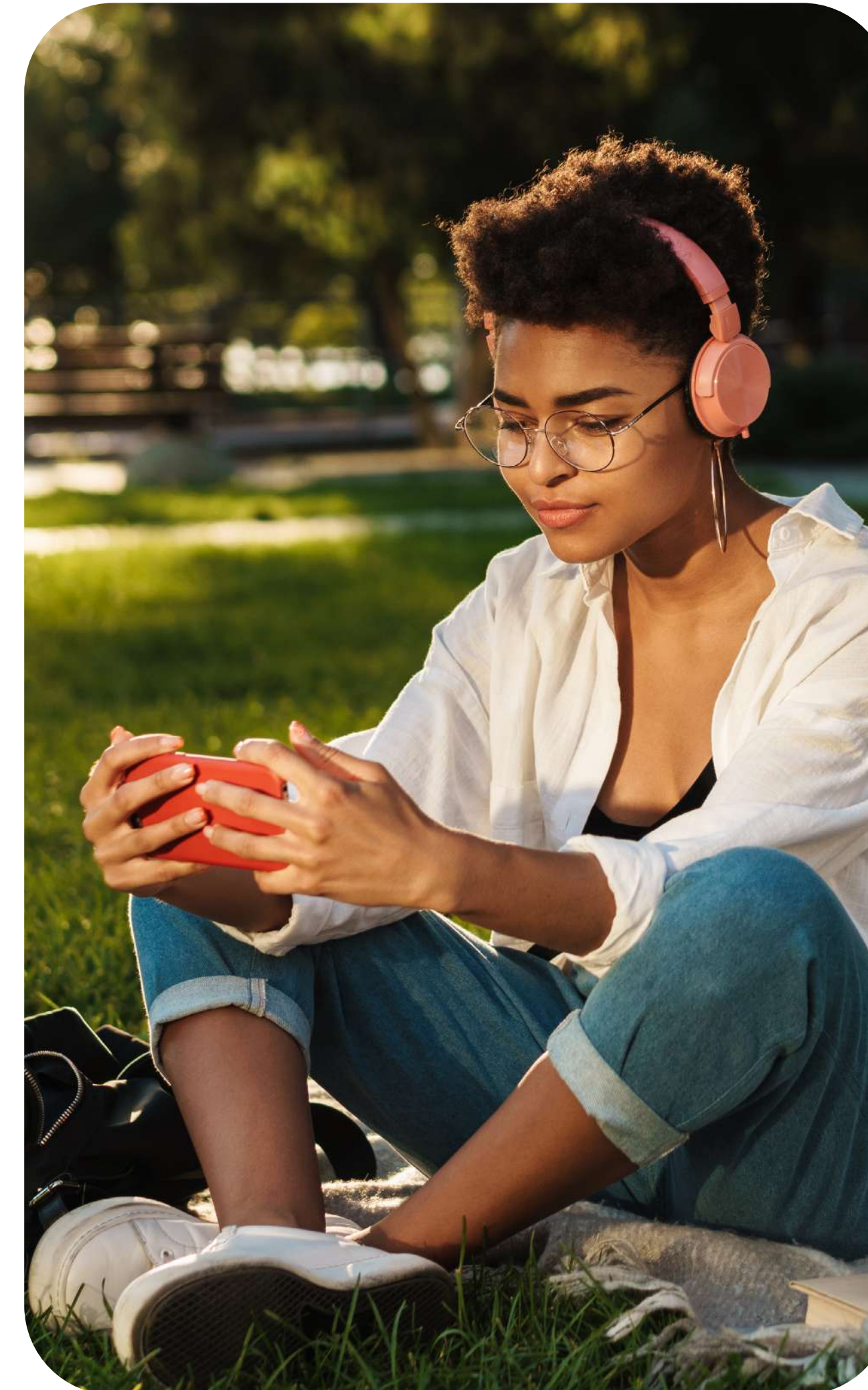
In half a decade, Skeelo has established itself in the market as a startup and has achieved significant levels of distribution of titles in the publishing sector. Innovation and quality are priorities in terms of customer demand, which guides us towards constant development and the pursuit of better results. As a result, new demands have emerged, motivating the expansion of our solutions and the services offered.

In the initial phase, we launched on the market as an e-book platform in 2019 and started a B2B business model with tax benefits for companies based on the distribution of titles to their users. In other words,

our solutions add value to the services offered, so that there is mutual benefit.

In 2020, we had a significant growth in readers due to the new partnerships (clients) we closed. We began to better understand the needs of each of them and had two major advances, our online store and audiobooks within the platform.

After this period, we continued to expand our product offering through subscriptions for readers, e-commerce of books, variations in the e-book format and, with great pride, we launched our super app Skeelo last year, in 2022. Below, you can learn more about our current business.





## Our products and services

- Tax benefit for companies through the delivery of books to their customers (Bundle);
- Management platform for benefits granted by companies to their end customers (Skeelo Business);
- Digital book and audiobook subscription services for end customers (Leer+, Come-eks+, Clubes and Skeelo Premium);
- Digital book and audiobook store for end customers ([loja.skeelo.com](https://loja.skeelo.com))

## Book formats offered



Ebooks were made for those who are passionate about reading.



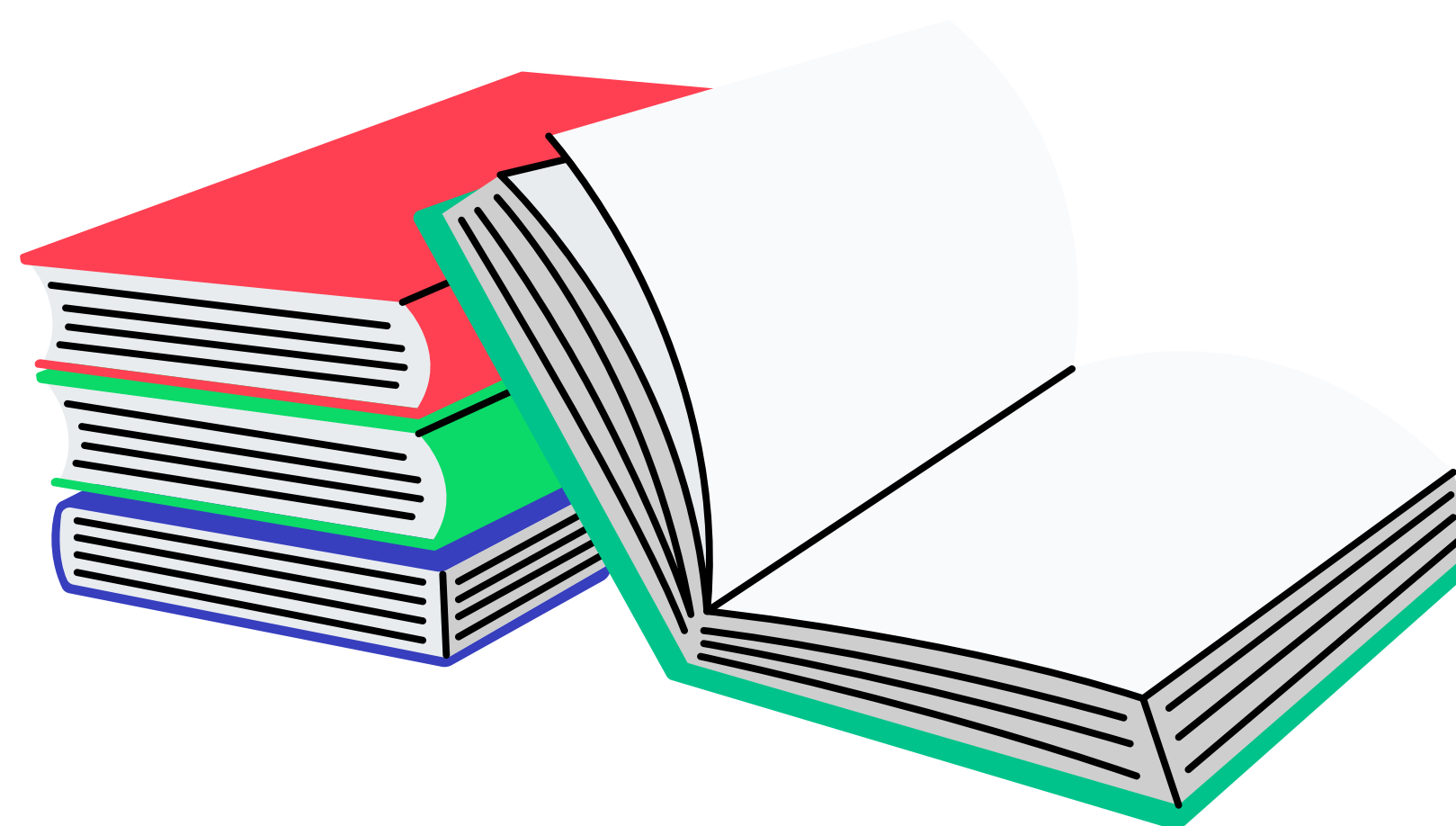
Minibooks with stories divided into short volumes for those who have little time.



Audiobooks for those who prefer to listen to content and stories.



ComicBooks designed for geeks, for those who love comics, manga and graphic novels.







## Main markets served

- Telephone companies (Claro and Vivo)
- Internet service providers (ISPs)
- Companies that provide automatic payment tags for vehicles (Sem Parar)
- Newspapers and news portals
- Marketplaces (Mercado Livre, OLX)

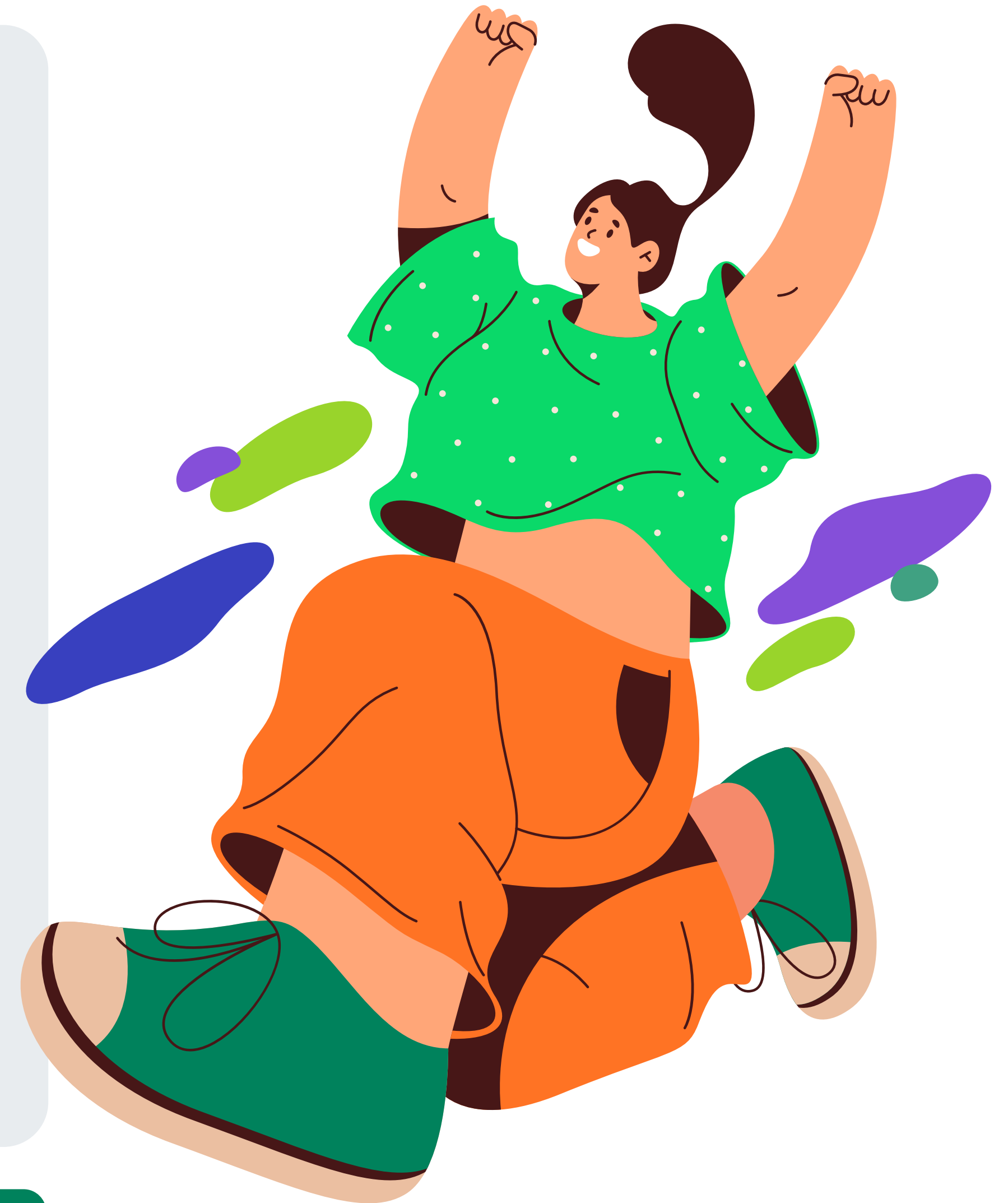


## Main stakeholders/ Business partners

- Telephone companies (Claro and Vivo)
- Internet service providers (ISPs)
- Companies that provide automatic payment tags for vehicles (Sem Parar)
- Automobile companies
- Newspapers and news portals

## Main sources of revenue:

- B2B: partnerships with tax benefits for companies when delivering books to their customers.
- B2C: online store, reading subscription services for end users.





## PARTNERSHIPS IN THE BUSINESS MODEL



### COMMITMENTS WITH PUBLISHERS

Skeelo is based on clear and well-defined goals, which not only guide our actions, but also ensure a solid relationship with the publishers of the titles we sell. By ensuring a minimum annual turnover for them, we provide a stable financial base that allows them to plan and grow with confidence.

We define our strategies with the aim of promoting shared growth and success with our partner publishers. This includes targeted marketing campaigns, strategic partnerships, and the use of advanced technology to optimize processes. With this approach, we seek to create a collaborative business and ensure positive results for everyone involved.

**2.5M**  
of registered users

**9.7  
billions**  
distributed books





more than  
**253k**

books in the collection



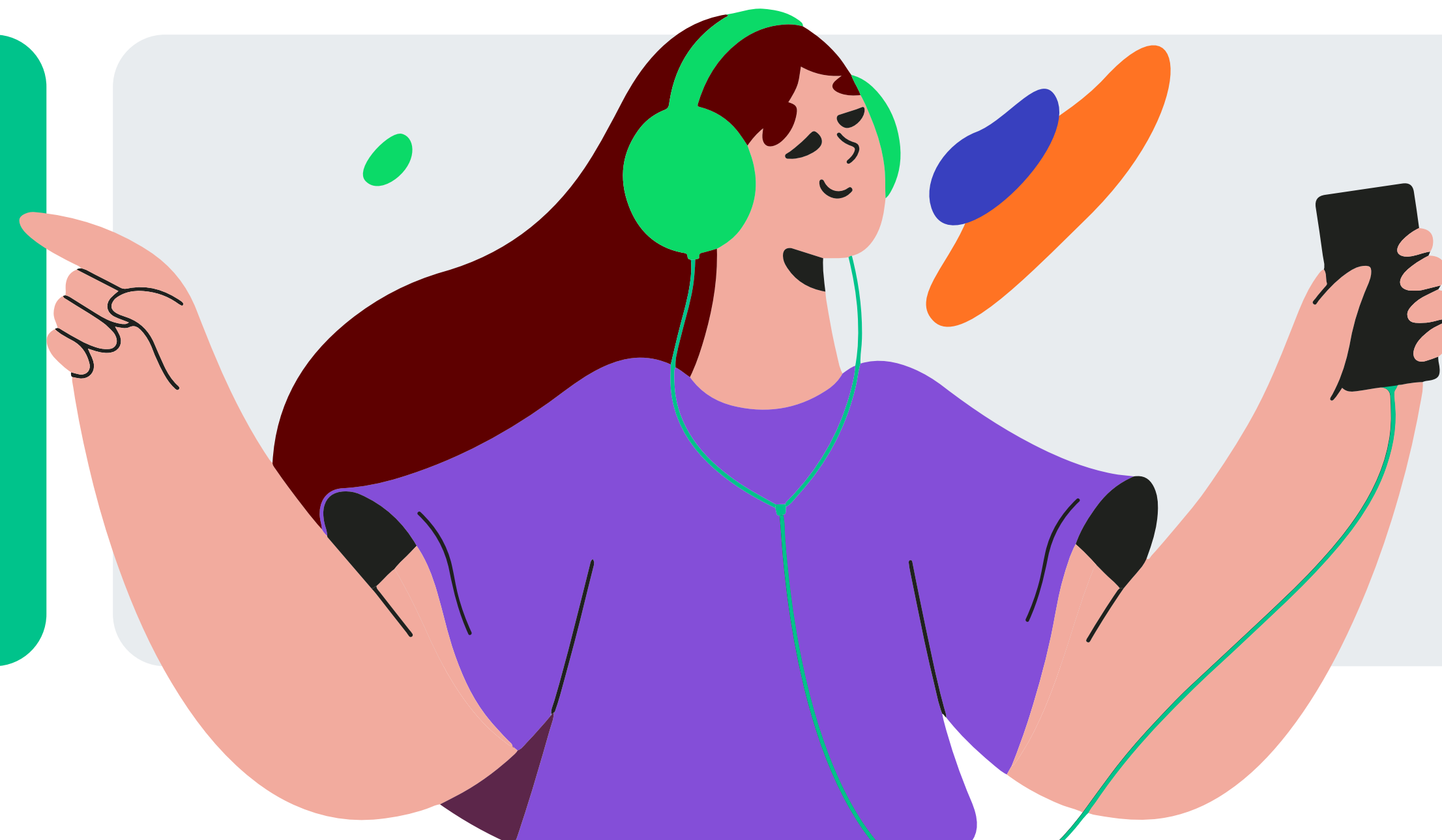
**410.6M**  
pages read

**RA1000**

at Reclame Aqui



**107.5M**  
minutes heard





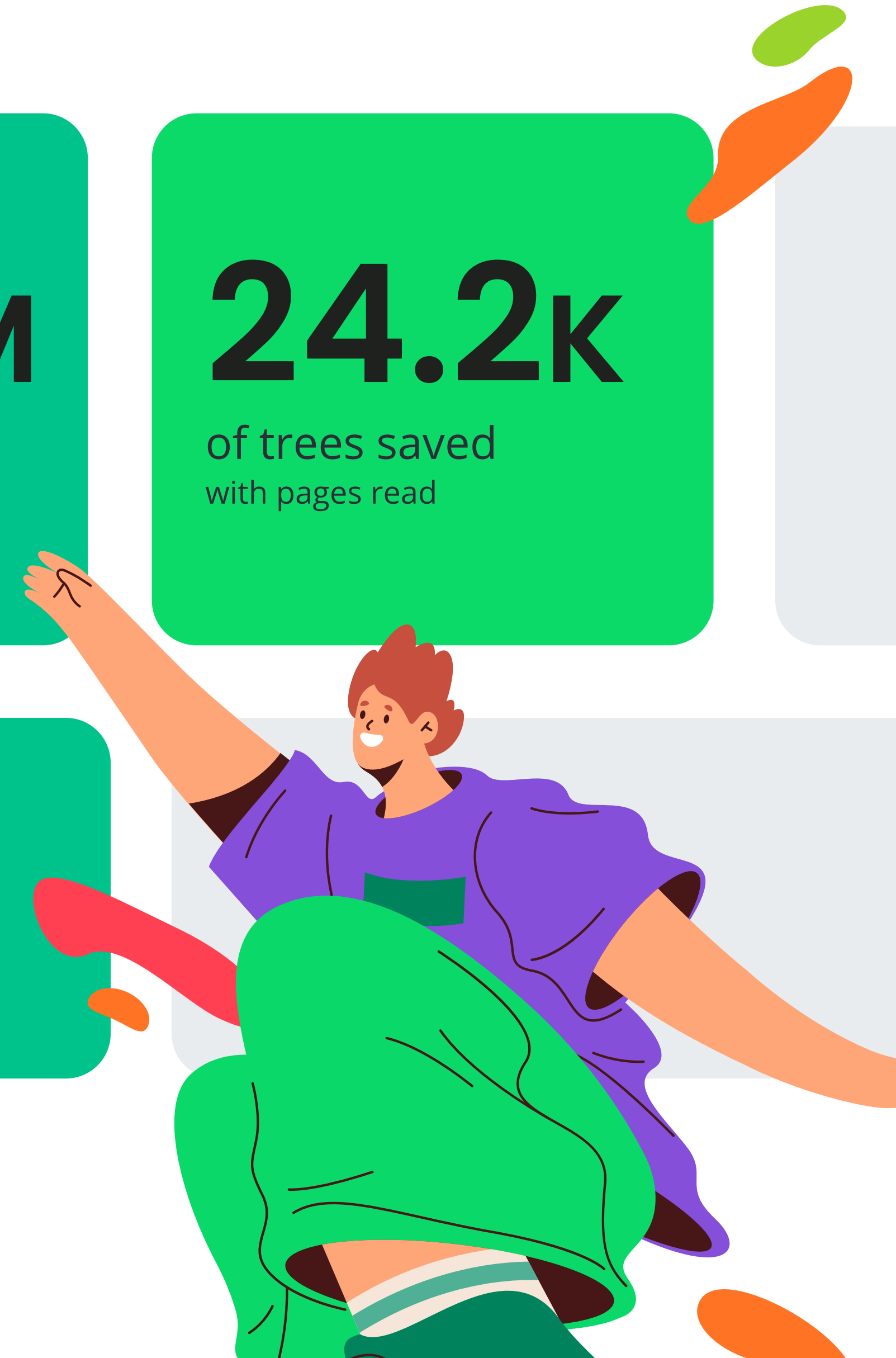


more than  
**118k**  
digital books sold

**277.5M**  
of trees saved  
with books distributed

**24.2k**  
of trees saved  
with pages read

**Linkedin Top Startups**



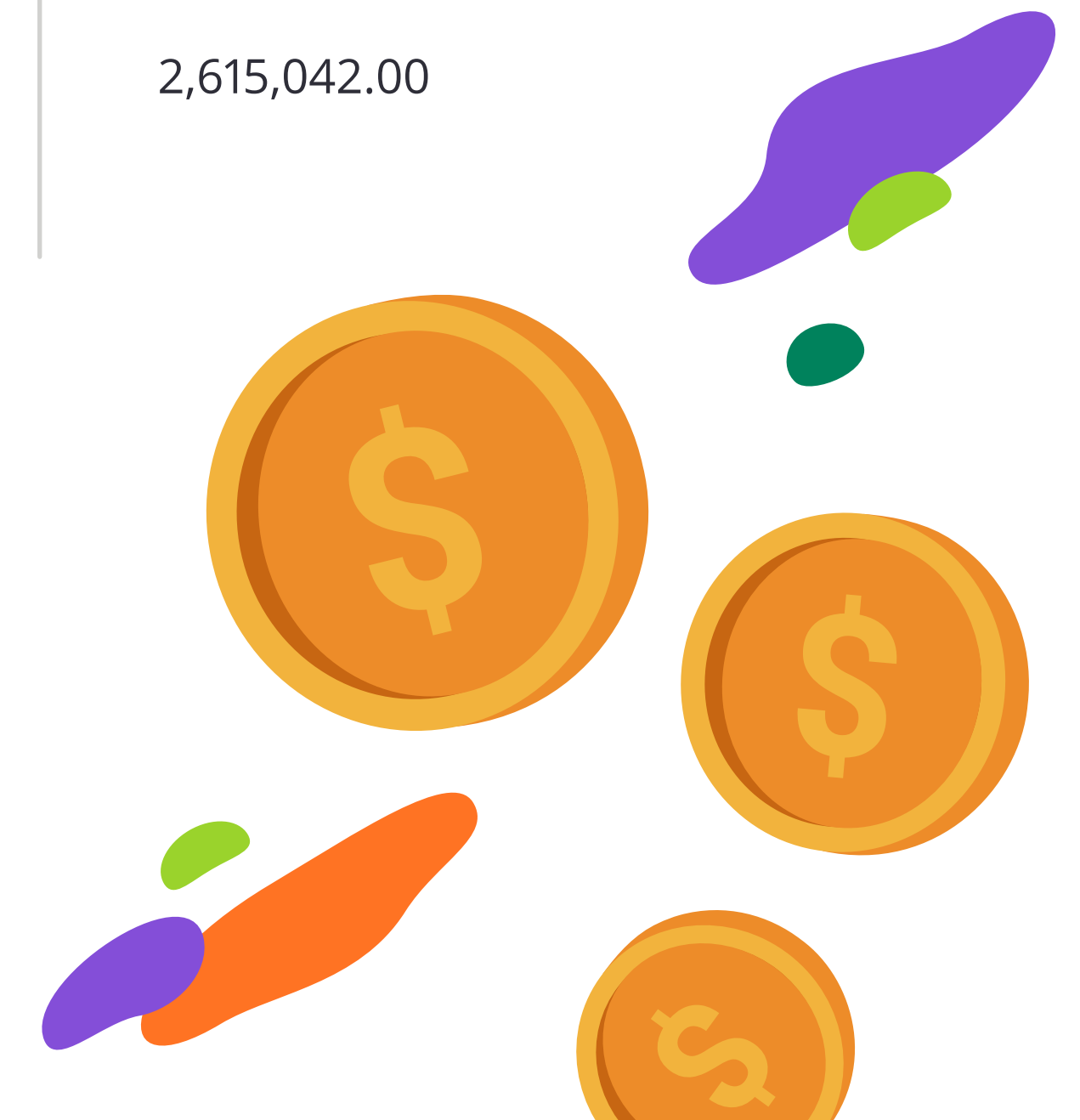


# ECONOMIC PERFORMANCE

Financial health reflects our sense of opportunity and sustainable strategy. Economic performance indicators reflect the efficiency and profitability of operations, and are essential for creating strategies and goals.

In 2023, we had a drop in total revenue due to the exit of a large account. However, despite the difference in numbers, financial health improved, achieving better EBTIDA numbers.

Type of value	2021	2022	2023
Total revenue for the fiscal year	83,263,162.12	96,335,724.33	75,450,471.58
Net profit for the fiscal year	14,153,663.52	18,522,546.64	11,186,00.00
Payments made to the government in the last fiscal year	4,416,856.33	8,729,079.56	2,615,042.00





## Certifications



### GPTW (Great Place to Work)

Skeelo has been recognized as a great place to work by Great Place to Work.



### NDD Green Carbon

We are an organization committed to reversing climate change through initiatives proposed by Green Carbon By ND.







## Chaper 3

# People



## SKEELERS

Of the four pillars that support Skeelo, three are formed by our relationships with employees, customers and readers. We are built by people, who enable improvement and growth, generate innovation and quality for the organization. We understand that to achieve the best results we depend on mutual collaboration and the continuous sharing of experience and knowledge.



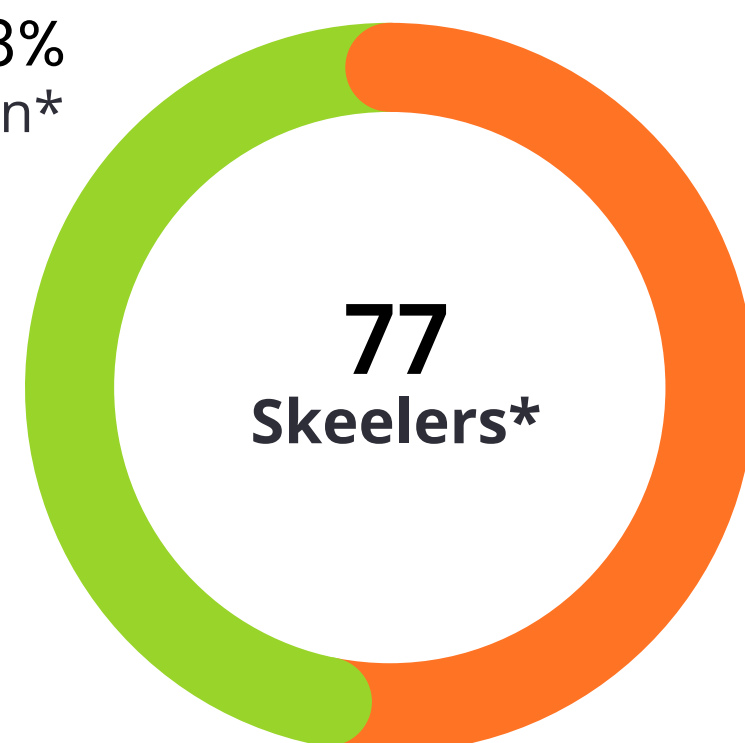


## Our team

Our number one priority.

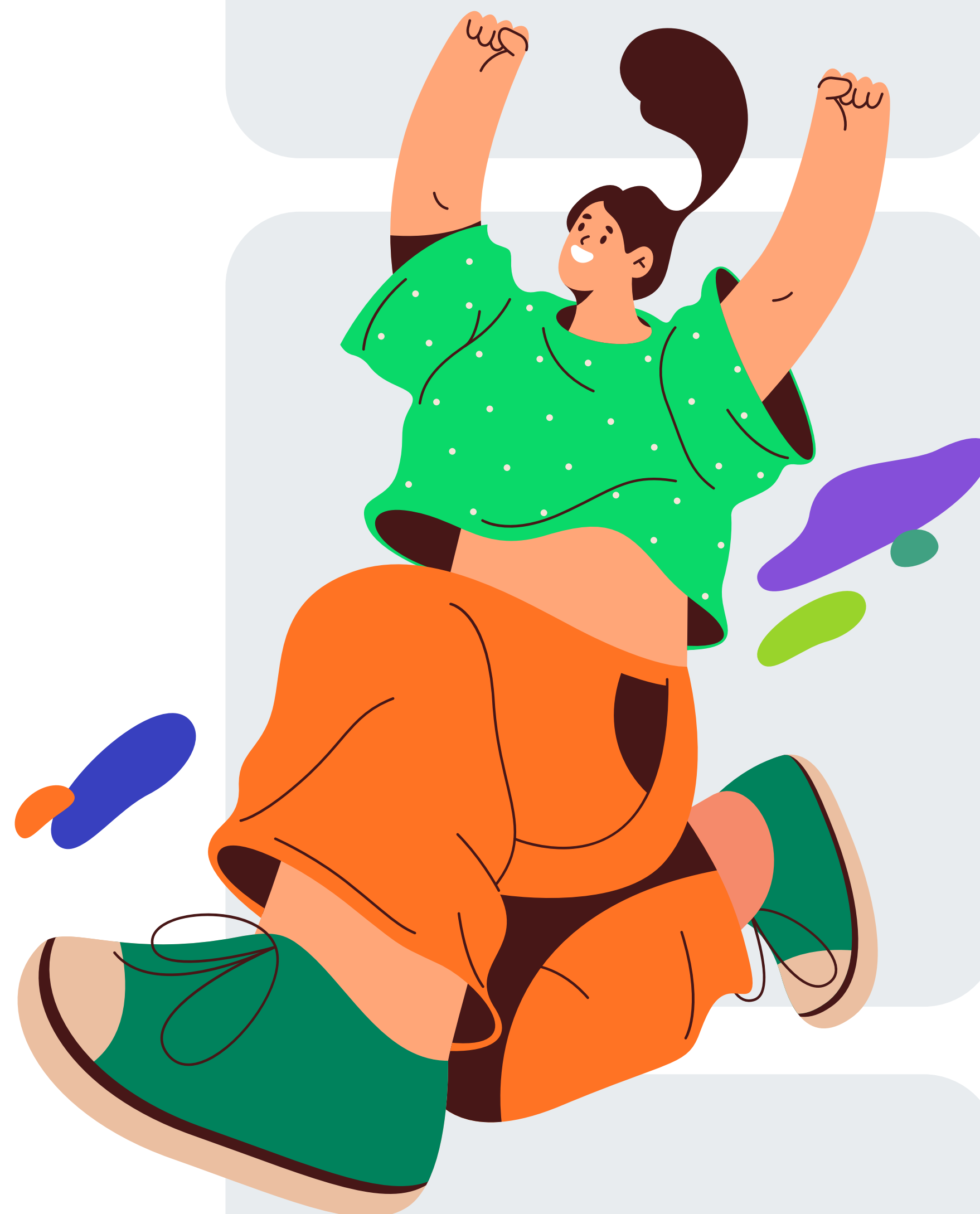
TC-SI-330a.3:

46.8%  
Women\*



53.2%  
Men

\*5 Interns



## Promotions and Dismissals

During the reporting period, we promoted 15 Skeelers, representing 19.48% of the total, and hired 3 interns, with a 60% margin of effective completion of the apprenticeship and intern program. We ended the year with a turnover rate of 36.4%. Regarding the dismissal rate, 26% were voluntary and 74% involuntary.

Within our staff, 82% are formally registered on the payroll (CLT) and 18% work as service providers (PJ). We work to disseminate the importance of our employees and meet their demands.



## Diversity, equity and inclusion

A better future is one that is more diverse, equal and inclusive.

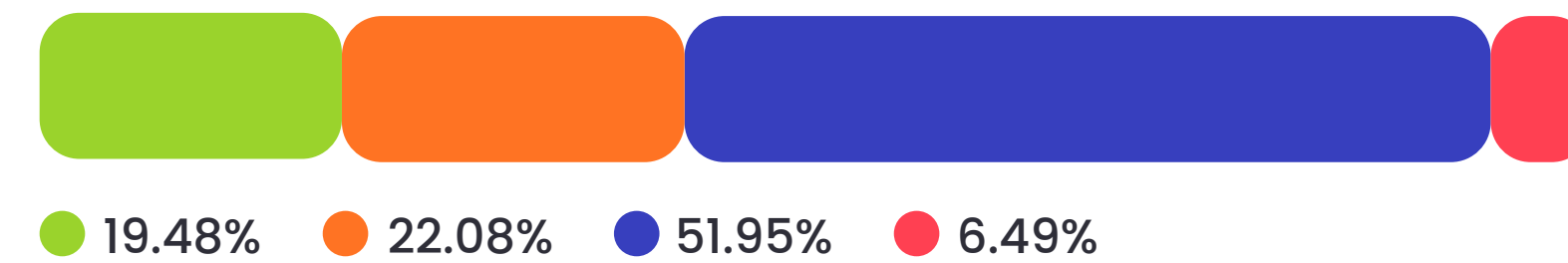
Racial and gender inequalities are structural problems in our society that impede sustainable growth. We believe that gender, race and cultural diversity are essential to generating value and impact in our society. Therefore, we are committed to strengthening and expanding diversity, inclusion and equity by monitoring internal indicators in the Human Resources department.

### January to December 2023

TC-SI-330a.3.2

#### Total distribution

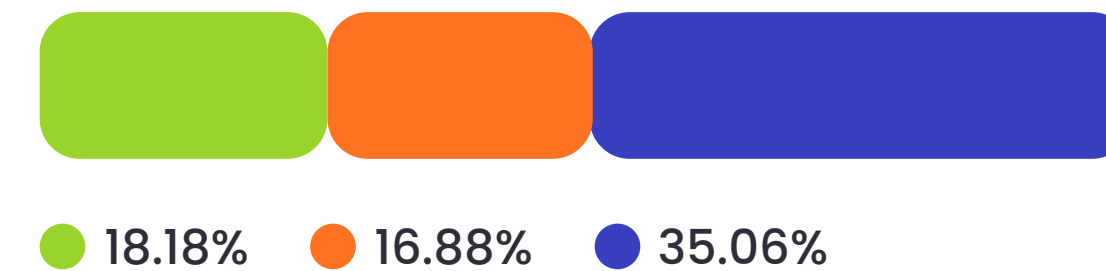
100%



#### Ethnic-racial

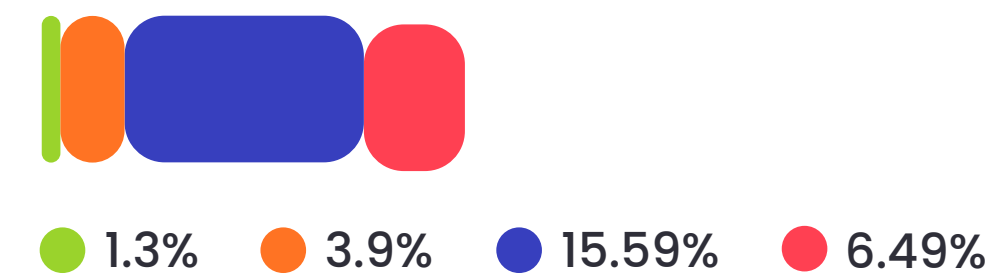
##### White

70.12%



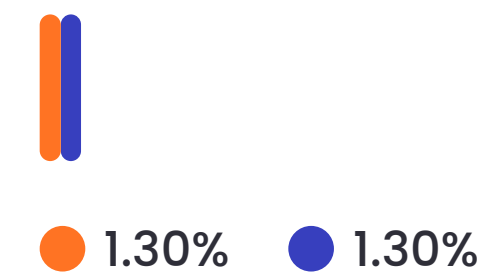
##### Black

27.28%



##### Yellow

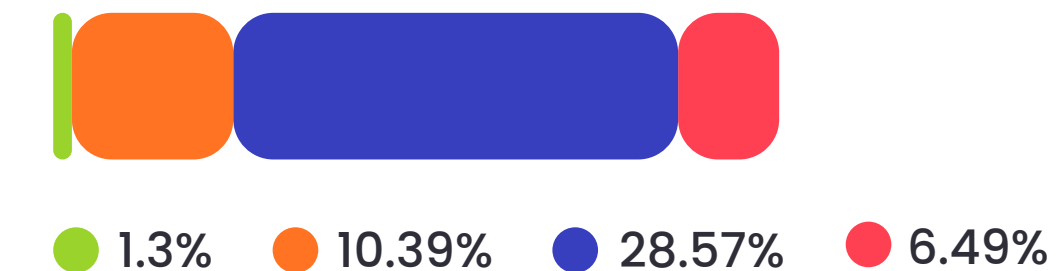
2.6%



#### Gender

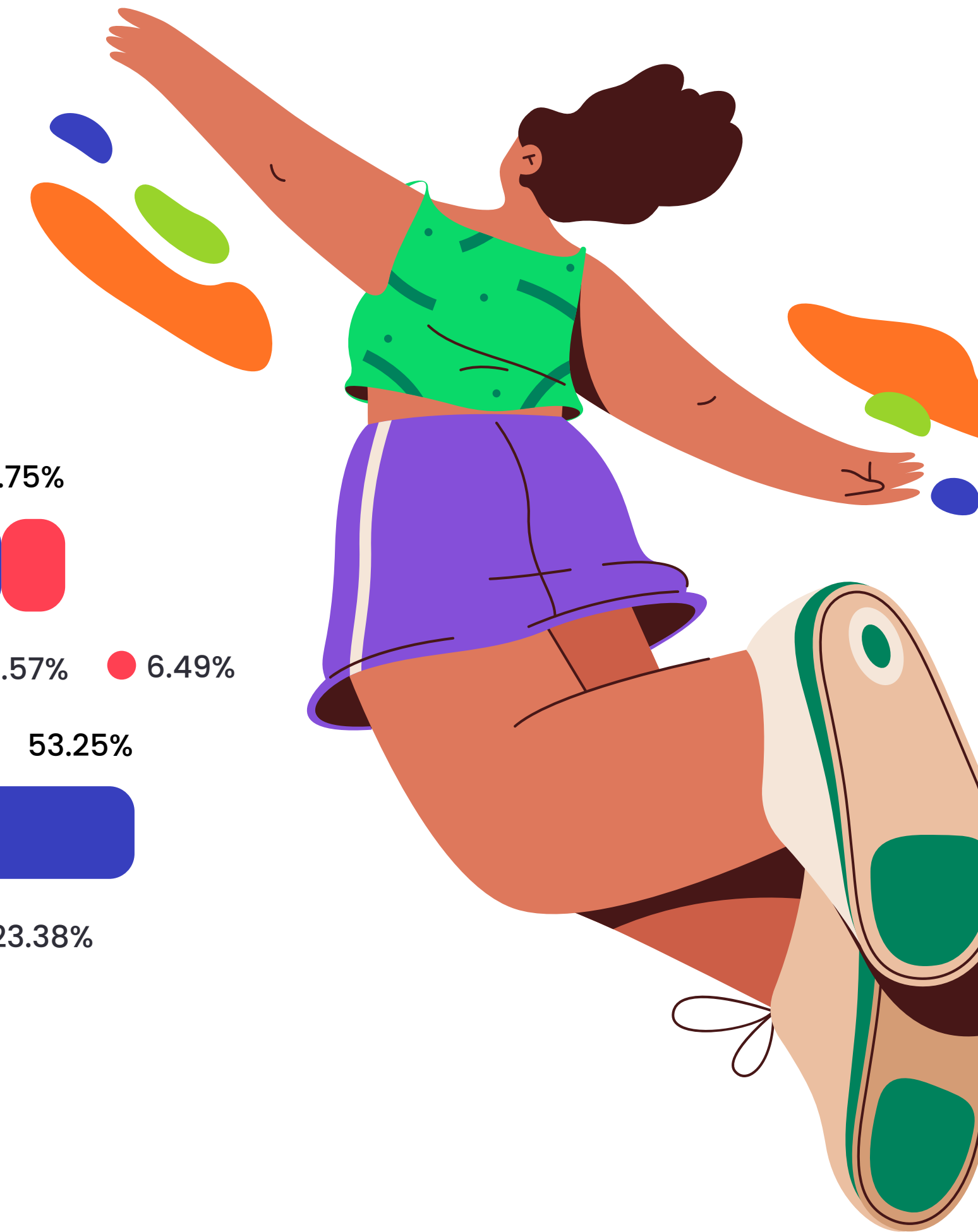
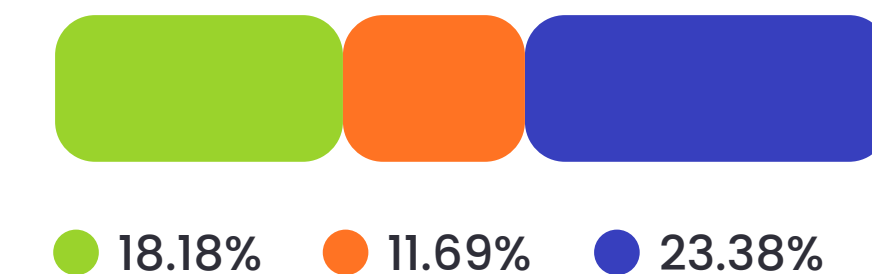
##### Female

46.75%



##### Male

53.25%





## Raising awareness and consciousness about violence and discrimination!

We are responsible for combating harassment and discrimination in different areas and perspectives. Therefore, we promote training related to the topic and developed a booklet made available to all Skeelers. These actions contribute to awareness and guide towards a more ethical, fair and transparent environment.







## Strategic disclosure: books to raise awareness

We use our communication channels and social media to promote titles that aim to raise social awareness, such as titles by black authors, LGBTQIAPN+ pride, diversity, racism, among others, according to the calendar and commemorative dates. Through reading, we can promote great impacts. These actions not only raise awareness among the public, but also reinforce Skeelo's commitment to contributing to inclusion and diversity.



## SKEELER EXPERIENCE

We are constantly evolving to promote a positive work environment, connect people and ensure the quality of our deliveries. With a flexible work style, including home office, we focus on maintaining an efficient internal culture, based on employee autonomy and responsibility. We recognize the importance of team connection and, with this in mind, throughout the year, we organize face-to-face meetings outside of work hours with the aim of exchanging interpersonal experiences.

We have adopted a series of practices aimed at the well-being, leadership freedom and autonomy of our professionals. We have an assessment process and individual development plan aligned with the operational actions of our business model and each person's career stage.

## CAREER PATH: I'M SKEELER

We aim to provide our professionals with a career with transparent opportunities and continuous growth. To this end, we have established a career path that enables employees, together with the company, to outline goals and plans for their professional and personal development.

We use a set of tools to guide us, such as job descriptions, feedback, Individual Development Plan (IDP), regular assessments, mentoring and investment in education.

Through the IDP, we identify the skills and qualities, as well as the motivations of our talents. Thus, we outline personalized action plans that are monitored through assessments monitored by the People team.

See the phases of the process:

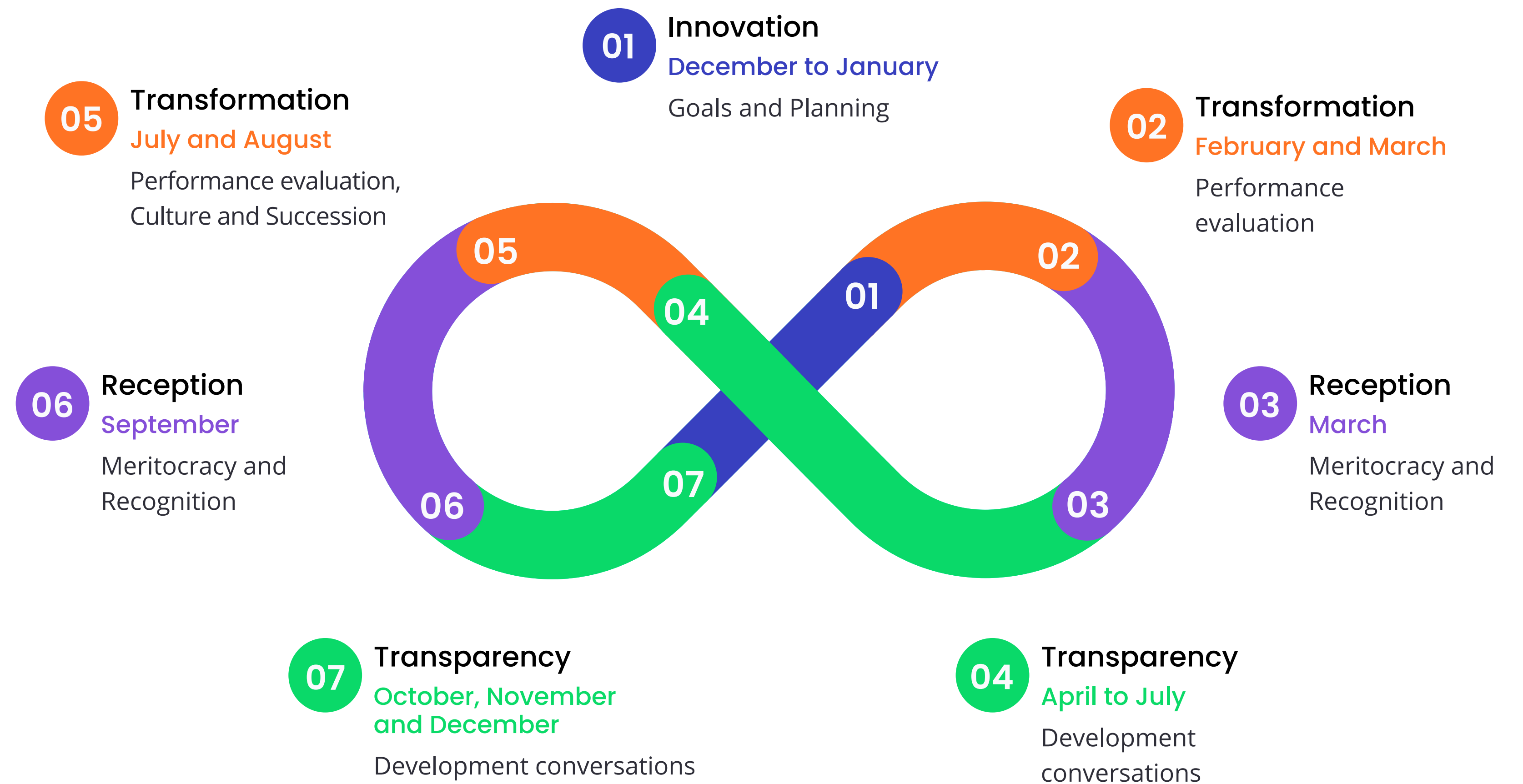




## Development cycle

Collaboration, accountability and results are the pillars that build our culture and guide the performance development cycle of our Skeelers.

The cycle is based on four actions: innovation, transformation, acceptance and transparency.





## Performance evaluation processes

**Performance Assessment:** Focus on measuring practical aspects regarding the level of results based on the previous year

**Cultural Assessment:** Measurement of soft skills and culture, seeking to measure connections between the behaviors and attitudes of the people evaluated and Skeelo's values.

**Hard Skills Assessment:** Measurement of technical knowledge.

**360° Assessment for Skeeleaders:** Measurement of management quality and level of delivery.



### Evaluation results

The results of the assessments are used to define the right to participate in the company's profits, merit or promotions, performance improvement plan (PIP) and succession mapping.

### Performance improvement plan

To help professionals who have not achieved their goals, we have developed a performance recovery project, where they are guided towards new training, feedback and mentoring.





## Climate research

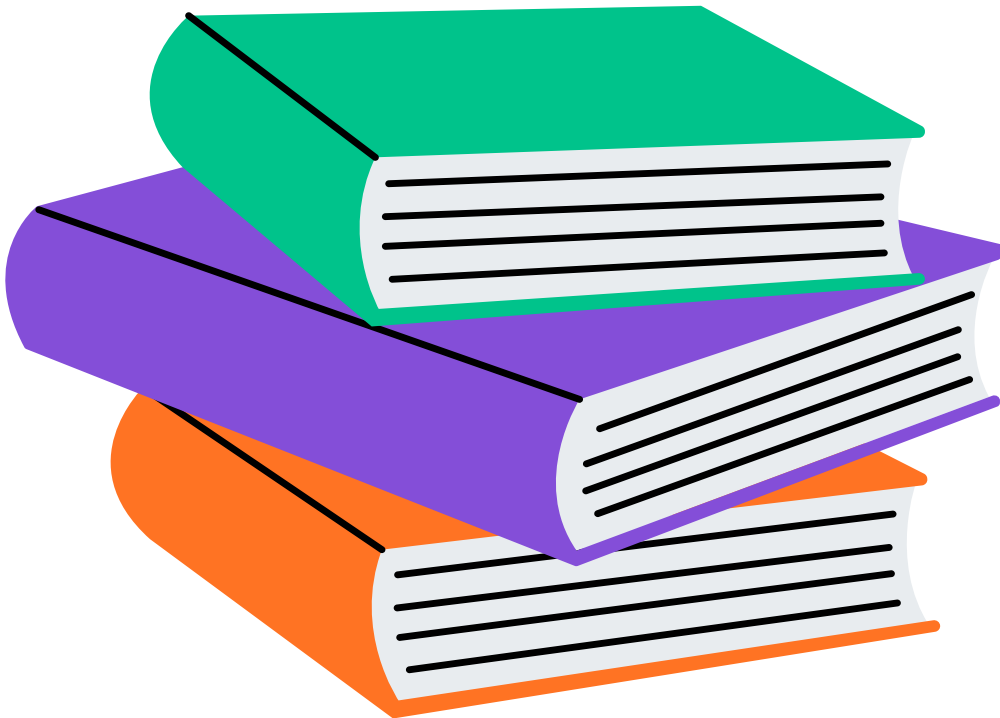
To monitor and improve the satisfaction and engagement of our employees, we conduct an annual organizational climate survey, to which everyone is invited to respond voluntarily.

In 2023, **83% of Skeelers** participated in the survey, which assessed topics such as leadership, development, engagement, recognition, integration, well-being and resources. Based on the responses, we achieved an overall average of 86.2% satisfaction. Thus, we listen to our people, analyze the data, verify perceptions and create goals with action focuses aligned with the professional’s experience.

Our goal is to understand in depth our main strengths and weaknesses, constantly improve and develop the organizational culture guided by the vision of all participants.

### Overall rating and engagement average

Year	Sample	Overall average
2023	62	8.6
2022	59	8.5







## Health, safety and well-being

We understand the importance of ensuring the safety, health and well-being of our team. That's why we offer a wide range of benefits to all our employees, contractors and interns. These resources go beyond basic needs, but also include initiatives focused on mental health, financial health and family support.

## Remuneration

We recognize the work of Skeelers through performance and fair pay. Our results are achieved by the workforce, which is why we are committed not only to well-being, but also to recognizing participation through profit sharing.

## Education and professional development

Transforming lives through knowledge is part of our commitment.

We embrace the cause of education because we understand it as a fundamental pillar to promote new opportunities. With this, we are constantly investing in the development and improvement of our people.

Currently, all Skeelers have free access to several courses through the virtual platform, such as: leadership training, soft and hard skills training, language courses, in addition to providing subsidies for MBAs and languages.



## Benefits

### Bradesco health and dental

Health and dental plan subsidized 100% by the company for the policyholder and their dependents.

### Zenklub

With the concern for the personal and professional development of our people, Skeelo provides access to the Zenklub platform for carrying out therapies, mentoring and nutritional monitoring.

### Gympass

The benefit encourages employees to practice sports with discounts at gyms and other activities.

### Metlife life insurance

Life insurance for employees is a way to protect employees and their families in the event of unforeseen events, such as death or disability. We offer coverage of 100 thousand reais for all policyholders.







## Skeelers and family

Prioritizing our people includes offering the best for their families. We know that some phases of life are so important and unique that they require our support and care. That is why we benefit Skeelers with:

### Daycare assistance

Intended for employees with children up to 5 years and 11 months old.

### Maternity/paternity leave

In addition to the time established by the Labor Law (CLT), we have extended maternity leave to 180 paid days. Fathers, on the other hand, can opt for a 20-day paid leave.



## Other benefits

### Health and wellness trainings

Throughout the year, we offer a wide range of health and wellbeing training for our employees. The programs involve training and workshops on topics that aim to raise awareness of the importance of Skeelers' physical and mental health.

### Consigned loan with partner bank

A payroll loan with a partner bank, in which the installments are deducted directly from your salary. This type of loan offers lower interest rates compared to other types of loans, as financial institutions guarantee payment through direct deduction from your payroll.

### Paid day off

We provide our employees with paid days off during holiday breaks and birthdays, as well as extended paid vacations at the end of the year.

### Remote working hours with flexible schedule

In line with market trends and committed to the quality of life of our employees, our workday is remote and with flexible hours. We have opted for a flexible work schedule, which consists of the benefit of starting work earlier and/or leaving work later, as agreed with the manager. In addition, employees have the freedom to take time off whenever they deem necessary to meet the demands of their personal lives.

### Skeelo premium

Skeelers have access to an exclusive premium account. This benefit guarantees one unit of each product every month, with no restriction on the amount to purchase the work.

### Vale Caju

All employees are offered flexible food and meal vouchers.





## Profit sharing program

Every year, we set goals and challenges for the following year, which define the strategic planning of each area and the participation of employees in profits based on results. In January, all new goals, performance indicators and metrics that impact the PPR for the current period are published in the annual Skeelo Sync. The goals are monitored every three years and analyzed to understand the relevance of the objective, and the entire history is recorded on the Qulture Rocks platform.

To determine the profit sharing amounts, we determine a formula based on the results of performance, cultural and hard skills assessments regularly applied to employees. Our goal with profit sharing is to ensure that performance is stimulated and the company values are upheld.

**R\$3.07M**

of profit distributed  
as bonus

**27.52%**

Representative percentage  
in relation to total net profit





## CUSTOMERS

Delivering an application with a complete and diverse catalog, implementing innovations, providing information, developing improvements in our channels, products and processes: these are our commitments to guarantee the best experience for customers and readers.

### Who are they:

**B2B customers:** we build a joint journey with companies to add value to their products, offering titles free of charge to their customers. Last year, we had a total of 85 Skeelo partner customers.

By adding value to our customers' products through benefits, our platform serves a total of **770,000 monthly readers**. These readers have access to new books every month. To this end, we are dedicated to offering diverse formats that meet the needs of readers and ensure a high-quality experience within the app.







## Chapter 4

# Governance





# BUSINESS MANAGEMENT

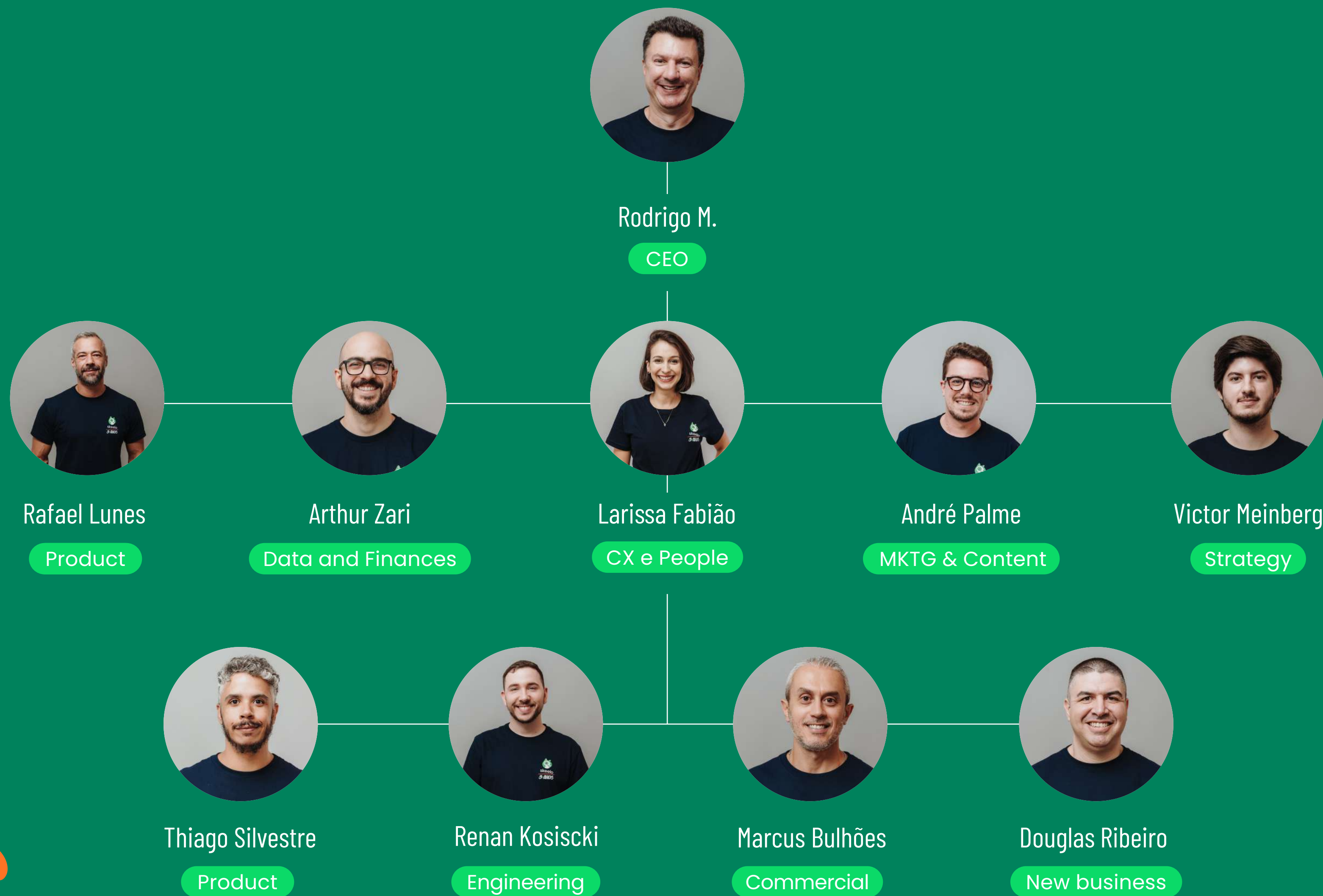
Governance underpins our values and guides our actions.

We are committed to governance practices that promote transparency, accountability and ethics in all our operations. This includes the clear distribution of power and responsibilities among the different bodies and stakeholders, ensuring that decisions are made equitably and in line with the interests of all involved. In addition, we aim to ensure that all our actions are in line with sustainability, based on the analysis and monitoring of risks related to these issues.





# CORPORATE STRUCTURE





## Ethics, integrity and transparency

Committed to cultivating a culture of transparency and corporate responsibility, we have established our Code of Ethics and Conduct to demonstrate and reinforce our values. This Code contains the main ethical and moral guidelines that should guide all internal, business and governmental relations of the company. Applicable to all directors, managers, employees, interns, business partners, visitors and suppliers of Skeelo, it is created and structured by the board of directors in conjunction with the Ethics Committee.

Code of Ethics and Conduct







## The ethics committee

The committee is responsible for the effective and efficient implementation of the Code of Conduct. It is formed by rotating members, representing various areas of Skeelo, and are appointed by the presidency. Its responsibilities include clarifying doubts, forwarding solutions in case of violations, monitoring reporting channels, ensuring the anonymity of whistleblowers, analyzing unforeseen ethical events and reviewing the code annually.

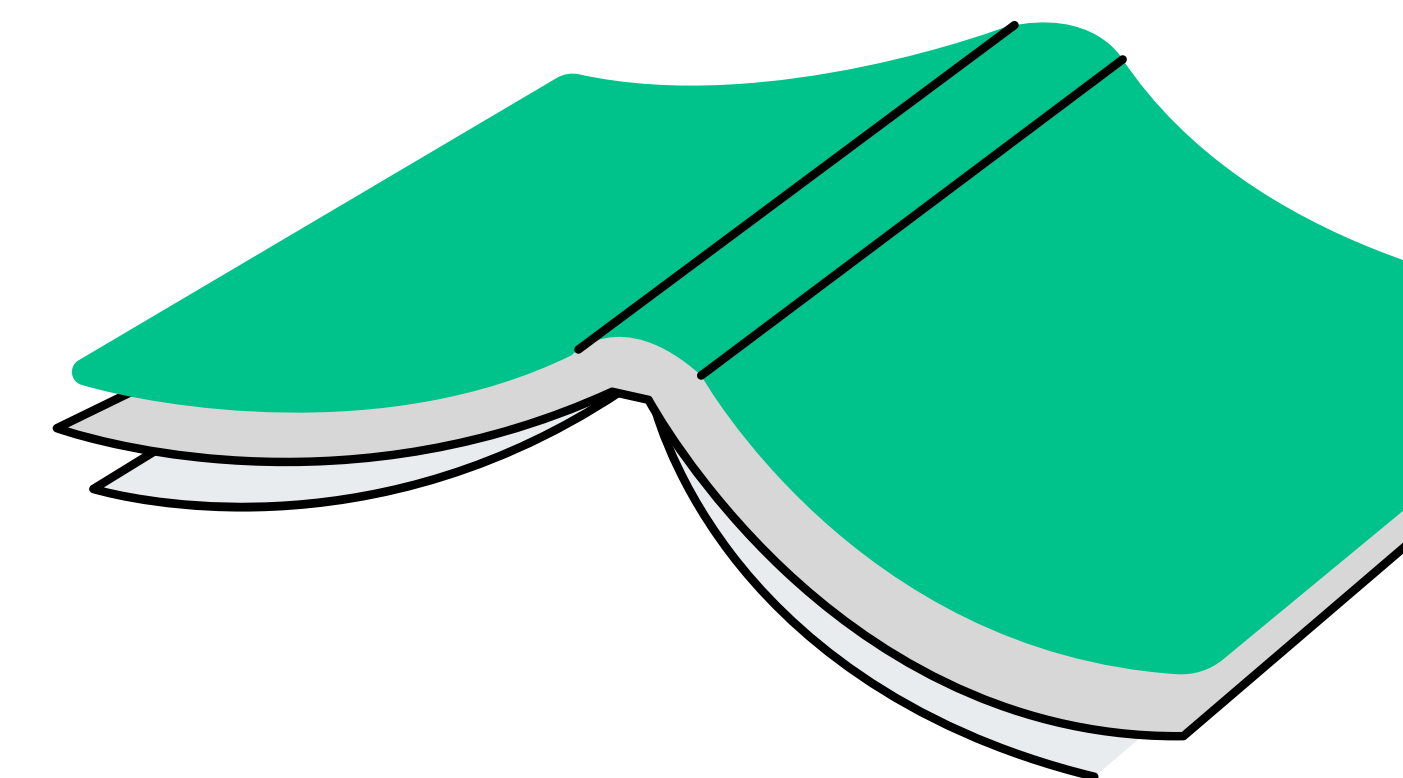
## Trainings

We promote the development of ethical culture and integrity through training for all our employees. The program includes the following topics: code of ethics and conduct and anti-harassment culture.

## Communication channel: questions and complaints

Skeelo's official communication channels, Intranet and Slack, are open to people in case of questions, reports of concerns or violations of the principles and criteria of conduct. All information received is treated confidentially and inspected by the responsible team, to ensure absolute confidentiality.

Communication channel





## PRIVACY AND INFORMATION SECURITY

As part of our commitment to security and integrity, we have implemented a rigorous process to protect the personal data of our customers and employees.

We have a set of controls, practices, standards and internal policies, which are guided by the General Data Protection Law (LGPD), to ensure compliance with the legislation and confidentiality of information. We have an advanced Data Loss Prevention (DLP) system in Google Workspace, which allows us to identify, detect and respond to threats and vulnerabilities of information leaks.

Our developers work with a fictitious database during the development process of new products or systems. This ensures

that only those responsible for managing the real data have access to it.

In 2023, our ombudsman did not identify any breach or leak of customer or employee privacy. In order to ensure that data remains protected, we are constantly reviewing and improving our processes.





# SUPPLIER MANAGEMENT

We evaluate suppliers using ESG practices forms and, for greater accuracy, we thoroughly analyze security and privacy practices for each contract.

These assessments are not yet a decisive criterion for our hiring, as our main suppliers are publishers. As such, we have little flexibility to license or purchase titles from other sources.

However, we plan to change this in 2024! We will implement a risk management process to deal with situations that do not involve publishers. We want to ensure that our supply chain is safe and aware of social and environmental impacts.



## Our suppliers

Total: 49 suppliers



63.88% 36.12%

Local Suppliers  
(São Paulo)

External Suppliers

Suppliers who responded  
to the evaluation

22 / 49





# Chapter 5

# Environment



## BIODIVERSITY

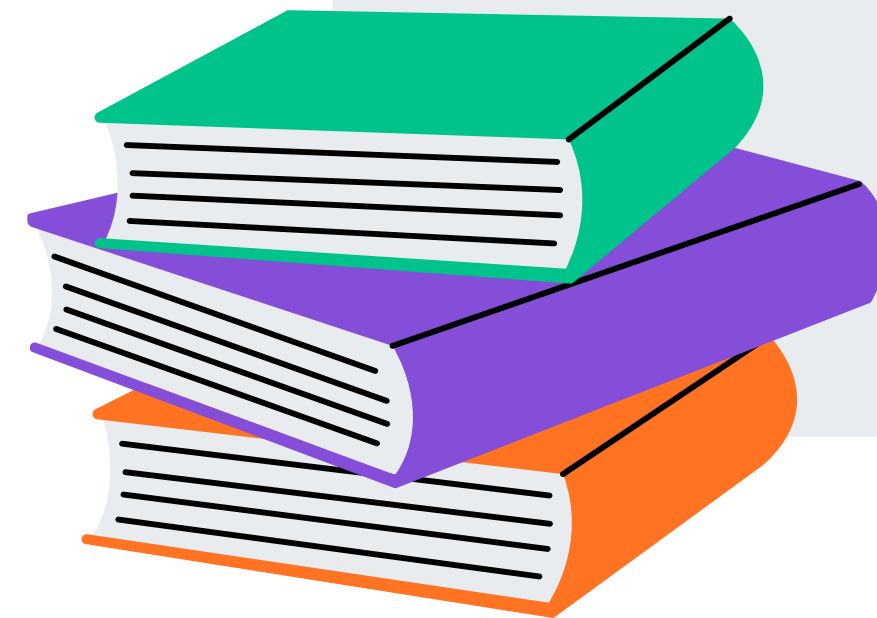
Every page turned is an act of conservation! Our business model encourages the transition to a more sustainable reading culture, reducing the need for production and transportation of physical books, and consequently, reducing the consumption of our natural resources.

One of the pillars and focus of our sustainability strategy is structured on reducing greenhouse gas emissions. We direct our strategies and goals for the coming years with the aim of mitigating the generation of gases and promoting engagement on the topic among the audiences with whom we interact as employees, partners, suppliers and customers.

### Skeelo and its contribution to the environment

**277.5M**

of trees saved with books distributed



**24.2k**

of trees saved with pages read



# CLIMATE STRATEGY

Our main pillar of sustainability strategy, the climate agenda, is being structured with plans and actions to mitigate CO2 emissions. Our strategies are based on two fronts: reducing and mitigating the generation of greenhouse gases from our operations. The second is promoting engagement and raising awareness about the relevance of the issues among the public with whom we interact, such as employees, partners, publishers and readers.

As a first step on the journey, we quantified Skeelo's greenhouse gas emissions to make projections and reduction strategies for the next year. As a goal to reduce emissions by 2025, we aim to offset them in the coming years through the use of carbon credits.

## Greenhouse gas emissions inventory

During the same reporting period, we conducted our first greenhouse gas (GHG) emissions inventory through a consulting firm specializing in the topic. The methodology used to measure greenhouse gas emissions was based on the guidelines created by the Brazilian GHG Protocol Program (PBGHG). The PBGHG guidelines were developed in partnership with the Center for Sustainability Studies at Fundação Getúlio Vargas (FGvCES) and WR, based on GHG Procol, the most widely used measurement standard in the world.

The data presented report the sum of carbon dioxide emissions from the different activities. Scope 01 covers direct emissions resulting from Skeelo's activities, resulting in a total of 6,284 tons of CO2. Scope 3 involves indirect emissions that are part

of the organization's operations. However, they are beyond direct control, such as employee commuting, travel, among others, totaling 42,992 tons of CO2.

There is no measurement in scope 2, as the company currently works from home, maintaining the office occasionally, in a condominium where measurement has become irrelevant for calculating inventory. Finally, the contribution of biogenic emissions, which total 2,990.00 tons, generated by natural biological processes, such as the decomposition of organic matter, stands out.

Recognizing the importance of mitigating our emissions urgently, we will carry out investment plans for offsetting emissions through carbon credits over the coming years.

See our results:



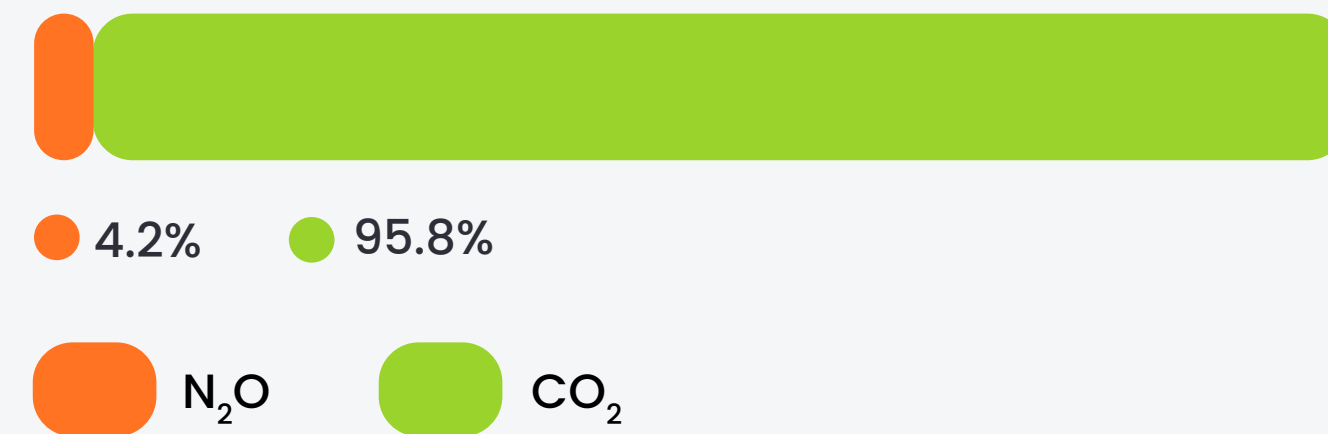


## Scope 1

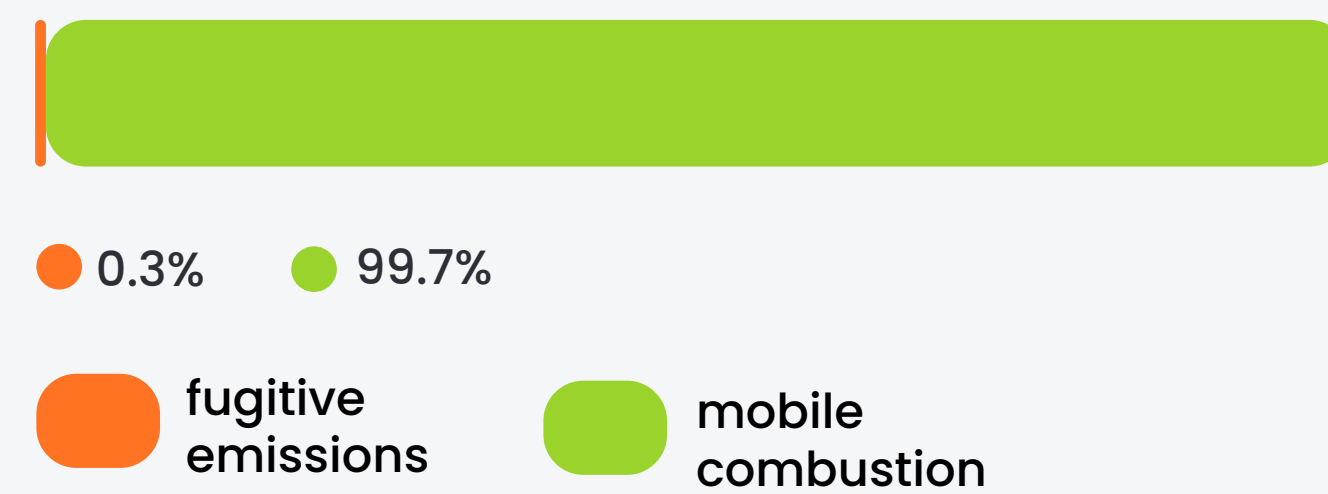
Total of emissions  
6.284 ton\*

Biogenic CO<sub>2</sub> emissions  
2.655 ton

### Consolidated emissions by GHG



### Means of emission

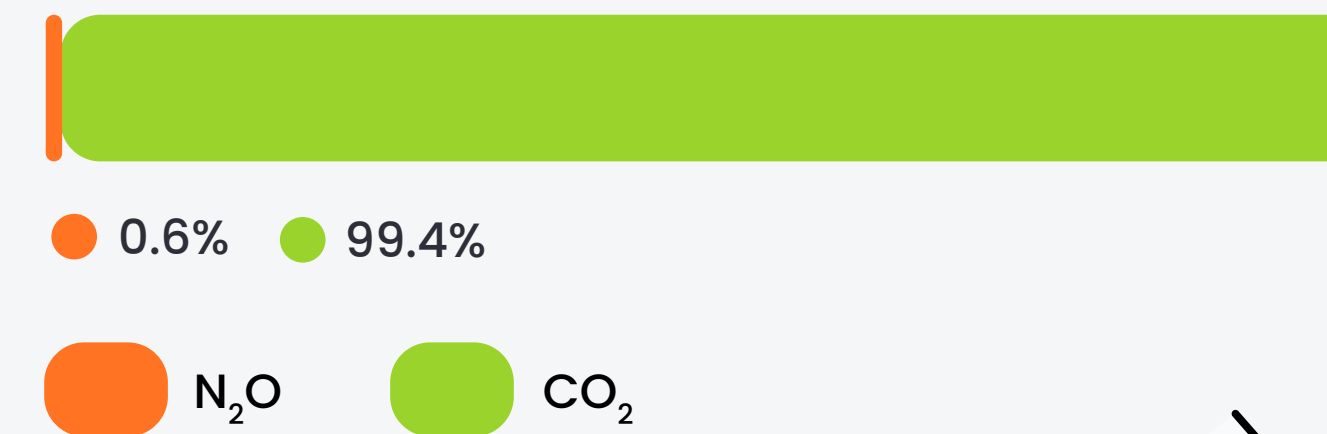


## Scope 3

Total of emissions  
42.992 ton\*

Biogenic CO<sub>2</sub> emissions  
346 ton

### Consolidated emissions by GHG



\*Biogenic CO<sub>2</sub> not considered in the total amount and graphs





## Hybrid cars

We have updated our transport fleet with hybrid cars with the aim of promoting sustainability and reducing pollutant emissions and fossil fuel consumption.

## SUSTAINABLE PRACTICES GUIDE

We have upgraded our transportation fleet to hybrid vehicles with the aim of promoting sustainability and reducing pollutant emissions and fossil fuel consumption. The sustainable practices guide promotes employee awareness and engagement in relation to environmental, social and economic issues. It provides information on good sustainability practices, such as energy conservation, reduction of the use of natural resources, recycling and sustain-

nable transportation. The goal is to guide employees to adopt more responsible behaviors in the workplace and in their daily activities. In addition, the guide can engage employees and inspire a more conscious corporate culture committed to the well-being of future generations. All of this creates a more positive and engaged work environment.







Chapter 6

# Attachments





# SDG Indexes

## Sustainable Development Goals



**ODS 3**  
Good Health and Well-being  
p. 23



**ODS 9**  
Industry, Innovation and Infrastructure  
p. 39



**ODS 16**  
Peace, Justice and Strong Institutions  
p. 39



**ODS 4**  
Quality Education  
p. 23



**ODS 10**  
Reduced Inequalities  
p. 23



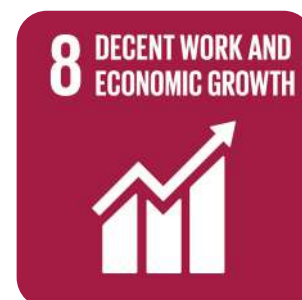
**ODS 17**  
Partnerships for the Goals  
p. 18



**ODS 5**  
Gender Equality  
p. 23



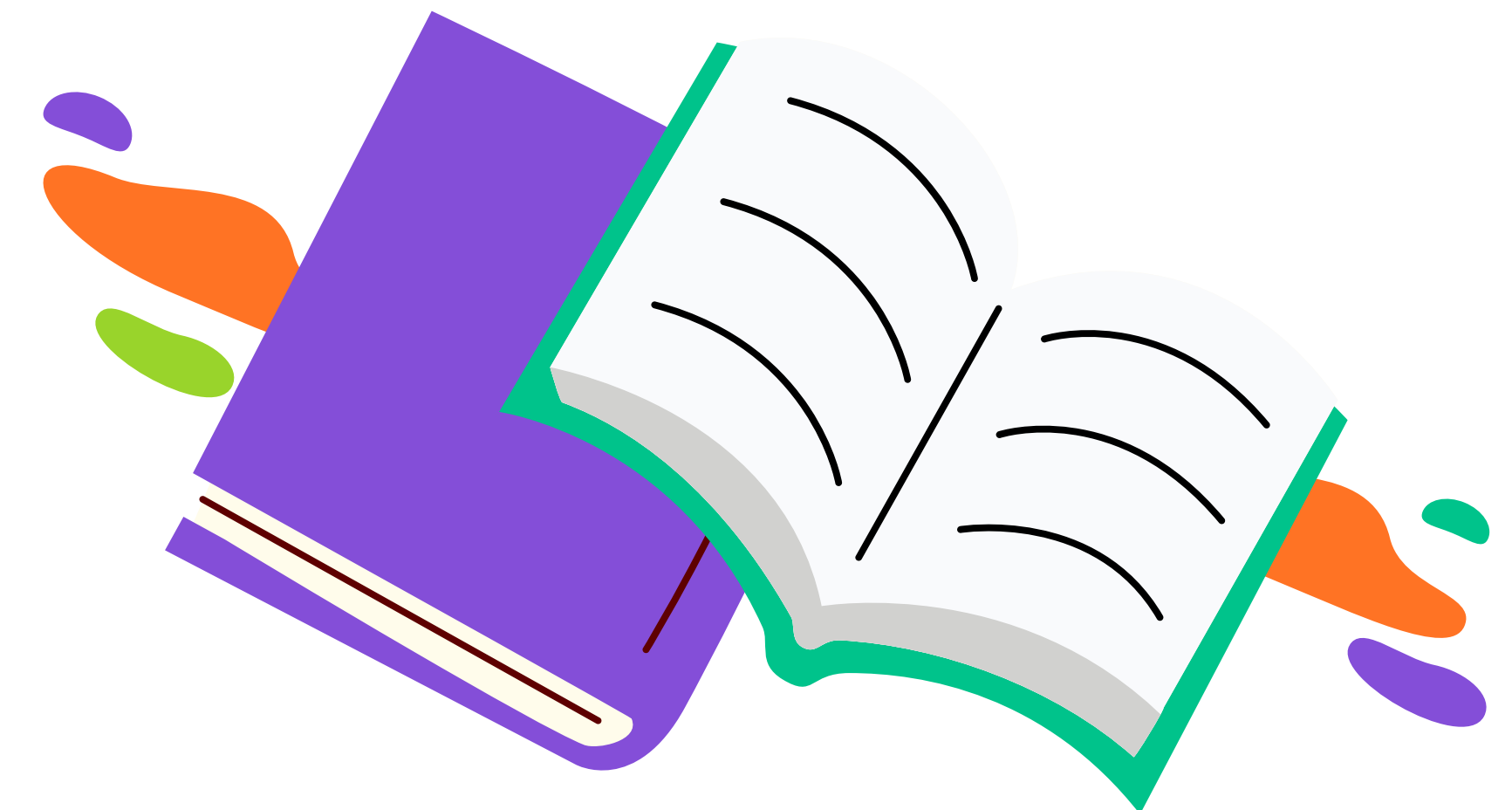
**ODS 12**  
Responsible Consumption and Production  
p. 46



**ODS 8**  
Decent Work and Economic Growth  
p. 23



**ODS 13**  
Climate Action  
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# Technical Sheet

## Sustainability and ESG Consulting

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## Skeelo

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