



ANNUAL
INTEGRATED
REPORT
2023 ☒

Basis of Preparation

 **Santander**





BASIS OF PREPARATION

We are publishing the “Preparation Basis” for the 2023 Annual Integrated Report of Banco Santander (Brasil) S.A. Its purpose is to make it easier for readers to comprehend the limitations and assumptions adopted during the preparation of this report.

Who we are

We are the third largest private-sector bank in Brazil and the only international bank with scale in the country. We operate in the retail and wholesale segments with high value-added offerings, allowing us to deliver a broad portfolio of products and services to individuals, small and medium-sized enterprises, and wholesale customers. We are part of the Santander Group, a financial institution founded in Spain, which provide us with significant competitive advantages, such as access to the Group’s global operations network, leveraging best practices and risk management implemented in other units, in addition to enabling us to offer customers an array of products distinguished by our strong global presence.

This is the seventh year that PwC has conducted a limited assurance engagement on the report. As in prior years, we followed the GRI (Global Reporting Initiative) Standards 2021. Our indicators are highlighted throughout the report and in the GRI Content Index, starting from page 123. Additionally, we utilized icons to indicate the correlations between the text and the United Nations’ Sustainable Development Goals (“SDGs”) and the Integrated Reporting framework capitals (read more on page 6 of the report).

Organizational boundaries and report scope exceptions

Our report adheres to the boundaries surrounding Santander Brasil’s operations. As may be seen throughout the data, we have also provided information on companies that comprise our ecosystem, such as Santander Corretora de Seguros, Investimento Serviços S.A.; AAR Corretora Cambial e ValeMobi S.A.; Aymore Crédito, Financiamento e Investimento S.A.; Webmotors S.A.; SX TOOLS SOLUCOES E SERVICOS COMP LTDA; Return Capital Serviço de Recuperação de Créditos S.A.; Ben Benefícios e Serviços S.A.; F1rst Tecnologia São Paulo; Sanb Promotora De Vendas e Cobrança; Santander Brasil Gestão Recurso; Esfera Fidelidade S.A.; Santander Holding Imobil S.A.; Uniersia Brasil S.A.; GIRA; APE11; Banco Hyundai Capital Brasil S.A.; ROJO ENTRETENIMENTO S.A.; Solution4Fleet; Toro; LIDERANÇA; SX.

Accounting information, currencies and conversions

As stated on page 6 of the “About the Report” section, this report is part of Banco Santander Brazil’s annual disclosure, which also includes the Financial Statements. Collectively, they provide a comprehensive and thorough picture of our entire organization. The accounting data is derived from the Earnings Report and the 4Q23 Financial Statements (BR-GAAP). The Brazilian Real is the functional and presentation currency used in this report.

Reporting systems

The main indicators of our sustainability agenda reported in our report are monitored monthly and disclosed quarterly to the Bank’s Presidency, the Sustainability Committee, and the executives responsible for the strategy and management of ESG issues, through the Responsible Banking Dashboard. The document brings together information reported by several areas of the Bank in a tool managed

by our ESG Management team. The RAI also includes other annual indicators that we report exclusively in this document. We focused on topics considered priority materials identified in our materiality study, which evaluated global and Brazilian Sustainability trends in the financial sector based on interviews with members of four Sustainability Committee, Vice Presidents, and strategic executives on the topic. We also use ESG information disclosed internally and externally to our audiences in 2023.

Reporting criteria details

In addition to notes throughout the report and the GRI Content Index, the reader can better comprehend the scope, criteria, and assumptions of each GRI indicator on the following pages, which include the fields below:

- GRI Content: GRI indicator detailed and referenced in accordance with the codes defined by the 2021 GRI Standards;
- Content description: Description according to 2021 GRI Standards;
- Details: Description of the reporting criteria and assumptions for indicators with boundaries defined by “Banco Santander”;
- Assured indicator: Not all indicators were assured in the process;
- Exceptions: Exceptions to boundaries and reporting period;
- Changes in boundaries and criteria since the last report: Boundary and criterion changes relative to the previous report;
- Justification: Rationale for boundary and criterion changes since the last report.



GRI content ¹	Standard name	Criteria breakdown	Assured indicator	Exceptions to limits and reporting period	Changes in boundaries and criteria since the last report	Justification for changes in boundaries and criteria since the last report
2-1	Organizational details	N/A	No	No	No	N/A
2-2	Entities included in the organization's sustainability reporting	N/A	No	No	No	N/A
2-3	Reporting period, frequency and contact point	N/A	No	No	No	N/A
2-4	Restatements of information	N/A	No	No	No	N/A
2-5	External assurance	N/A	Yes	No	No	N/A
2-6	Activities, value chain and other business relationships	<p>We consider "operations, products and services" to be all activities and offers that serve Private Individual, Small and Medium-sized Enterprises and Wholesales customers. The "units" considered for this report are the administrative buildings and branch network (stores) that are operational.</p> <p>This Report highlights the main products and services, especially those focused on ESG issues. The website www.santander.com.br presents a list of products for all types of customers.</p> <p>We consider "relevant business relationships" to be those activities that generate financial, reputational and/or procedural impact that include companies in the prudential and non-prudential conglomerate, including businesses that have financial representation and strategic relevance for Santander Brasil.</p> <p>We consider "significant changes" to be changes in activities, value chain and other business relationships that generate financial, reputational and/or procedural impact as a consequence of possible changes in competitive conditions in the markets in which we operate resulting from economic, political and business conditions in the country, government interventions and the regulatory environment, among others.</p>	No	No	No	N/A

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GRI content ¹	Standard name	Criteria breakdown	Assured indicator	Exceptions to limits and reporting period	Changes in boundaries and criteria since the last report	Justification for changes in boundaries and criteria since the last report
2-7	Employees	<p>We consider "permanent employees" to be all Santander Brasil employees hired for an indefinite period under the Consolidation of Labor Laws (CLT), in addition to Statutory Directors. Only employees are eligible for the CLT regime. Interns and young apprentices are not eligible.</p> <p>We do not have "temporary employees" or "non-guaranteed hours employees".</p> <p>We consider "full-time" to be 8 hours/day and "part-time" to be less than 8 hours/day.</p> <p>We consider "significant fluctuations" to be changes in staffing greater than 10%.</p>	Yes	No	No	N/A
2-8	Workers who are not employees	We consider "significant fluctuations" the relevant variations in third-party hiring in relation to previous years. We consider "relevant" the variations greater than 30%.	No	No	No	N/A
2-9	Governance structure and composition	As provided for in our Bylaws, the "members of the Board of Directors" are elected for two-year terms at a general meeting. There are no "alternate members".	No	No	No	N/A
2-10	Nomination and selection of the highest governance body	N/A	No	No	No	N/A
2-11	Chair of the highest governance body	N/A	No	No	No	N/A
2-12	Role of the highest governance body in overseeing the management of impacts	N/A	No	No	No	N/A
2-13	Delegation of responsibility for managing impacts	N/A	No	No	No	N/A
2-14	Role of the highest governance body in sustainability reporting	N/A	No	No	No	N/A

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GRI content ¹	Standard name	Criteria breakdown	Assured indicator	Exceptions to limits and reporting period	Changes in boundaries and criteria since the last report	Justification for changes in boundaries and criteria since the last report
2-15	Conflicts of interest	We consider a "conflict of interest" when a person is involved in a decision-making process in which they have the power to influence the final result, guaranteeing an undue advantage for themselves, their family members or third parties, or which may interfere with their ability to judge. More details are available in our Policy for Transactions with related parties (https://www.santander.com.br/ri/estatuto-codigo-politicas), which addresses the topic of conflict of interest.	No	No	No	N/A
2-16	Communication of critical concerns	We consider those most relevant situations to be "crucial concerns", given their potential impact and the macroeconomic context, in addition to the number of complaints received on Santander's Open Channel.	Yes	No	No	N/A
2-17	Collective knowledge of the highest governance body	N/A	No	No	No	N/A
2-18	Evaluation of the performance of the highest governance body	N/A	No	No	No	N/A
2-19	Remuneration policies	N/A	No	No	No	N/A
2-20	Process to determine remuneration	We consider fixed and variable remuneration and benefits. "Variable remuneration" considers different percentages of deferral, depending on the level of variable remuneration received in the current year. The Board of Directors approves the fixed monthly remuneration of the members of the Evaluation Committees and will only pay these salaries to members who do not occupy a position on the Executive Board. We have a Remuneration Policy approved and reviewed by the Board of Directors. The Board is advised by the Remuneration Committee, composed of independent members. Among other activities, the committee reviews the compensation policy and procedures for directors and the board compared to market practice and recommends changes to align our policies with market practice if significant differences from market practice are identified.	No	No	No	N/A

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2-21	Annual total compensation ratio	As this is a strategic data, this indicator is not reported in the report.	No	No	No	N/A
2-22	Statement on sustainable development strategy	N/A	No	No	No	N/A
2-23	Policy commitments	We consider the “precautionary principle” to be the application of best environmental management practices and combating climate change, privileging an approach focused on anticipating and preventing environmental impacts. Our Social, Environmental and Climate Responsibility Policy – PRSAC is available at https://www.santander.com.br/ri/estatuto-codigo-politicas .	No	No	No	N/A
2-24	Embedding policy commitments	N/A	No	No	No	N/A
2-25	Processes to remediate negative impacts	N/A	Yes	No	No	N/A
2-26	Mechanisms for seeking advice and raising concerns	N/A	Yes	No	Yes	Complaints from the Information Security area are not actually voluntary reports, but rather situations in which employees have committed some irregular practice or have behaved inappropriately, normally when browsing the internet, allowing data leaks, etc.
2-27	Compliance with laws and regulations	N/A	Yes	No	No	N/A
2-28	Membership in associations	N/A	No	No	No	N/A
2-29	Approach to stakeholder engagement	N/A	Yes	No	No	N/A
2-30	Collective bargaining agreements	We consider “employees” to be all employees hired under the Consolidation of Labor Laws (CLT) regime of Santander Brasil, in addition to the Directors Statutory. Interns and young apprentices are not part of this group.	No	No	No	N/A
3-1	Process to determine material topics	N/A	Yes	No	No	N/A
3-2	List of material topics	N/A	Yes	No	No	N/A
3-3	Management of material topics	N/A	No	No	No	N/A

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201-1	Direct economic value generated and distributed	<p>The Direct Economic Value is presented according to the format provided for in the Financial Statements and considers the companies below:</p> <p>Banco Santander (Brasil) S.A.</p> <p>Cayman Islands Branch Bsb</p> <p>Luxembourg Branch Bsb</p> <p>Banco Bandepe S.A.</p> <p>Santander Leasing S.A. Arrendamento Mercantil</p> <p>Banco RCI Brasil S.A.</p> <p>Aymoré Crédito, Financiamento e Investimento S.A.</p> <p>Santander Corretora de Câmbio e Valores Mobiliários S.A.</p> <p>Santander Brasil Administradora de Consórcio Ltda.</p> <p>Santander Corretora de Seguros, Investimentos e Serviços S.A.</p> <p>Evidence Previdência S.A.</p> <p>Sancap Investimentos e Participações S.A.</p> <p>Santander Fundo de Investimento Unix Multimercado Crédito Privado</p> <p>Santander Fundo de Investimento Diamantina Multimercado Crédito Privado de Investimento no Exterior</p> <p>Santander FI Hedge Strategy Fund</p> <p>Atual Companhia Securitizadora de Créditos Financeiros (Atual denominação da Atual Serviços de Recuperação de Créditos e Meios Digitais S.A.)</p> <p>Santander Fundo de Investimento Amazonas Multimercado Crédito Privado de Investimento no Exterior</p> <p>Santander Fundo de Investimento SBAC Referenciado DI Crédito Privado</p> <p>Santander Fundo de Investimento Guarujá Multimercado Crédito Privado de Investimento no Exterior</p> <p>Santander Holding Imobiliária S.A. (Atual denominação da Webcasas S.A.)</p> <p>SX Negócios Ltda (Atual denominação da Toque Fale Serviços de Telemarketing Ltda.)</p>	No	No	No	N/A

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201-1 (cont.)		<p>SANB Promotora de Vendas e Cobrança Ltda.</p> <p>Santander Tecnologia e Inovação Ltda (Atual denominação da Bonsucesso Tecnologia Ltda.)</p> <p>Prime 16 - Fundo de Investimento Imobiliário (Atual denominação da BRL V - Fundo de Investimento Imobiliário - FII)</p> <p>Return Capital Serviços de Recuperação de Créditos S.A.</p> <p>Fundo de Investimento em Direitos Creditórios Multisegmentos NPL Ipanema VI – Não Padronizado</p> <p>Rojo Entretenimento S.A.</p> <p>Ben Benefícios e Serviços Instituição de Pagamento S.A.</p> <p>Venda de Veículos Fundo de Investimento em Direitos Creditórios</p> <p>Santander Distribuidora de Títulos E Valores Mobiliários S.A. (Atual denominação da PI Distribuidora de Títulos e Valores Mobiliários S.A.)</p> <p>Banco PSA Finance Brasil S.A.</p> <p>Santander Capitalização S.A.</p> <p>Banco Hyundai Capital Brasil S.A.</p> <p>Esfera Fidelidade S.A.</p> <p>Santander Hermes Multi Créd Priv Infra Fundo de Invest</p> <p>Fundo de Investimento em Direitos Creditórios Atacado – Não Padronizado</p> <p>Summer Empreendimentos Ltda.</p> <p>Atual – Fundo de Investimento Multimercado Crédito Privado Investimento no Exterior</p> <p>GIRA, Gestão Integrada de Recebíveis do Agronegócio S.A.</p> <p>Verbena FCVS – Fundo de Investimento em Direitos Creditórios</p> <p>Paylog Logística e Armazém Eireli</p> <p>Paytec Tecnologia em Pagamentos Ltda</p>				

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GRI content ¹	Standard name	Criteria breakdown	Assured indicator	Exceptions to limits and reporting period	Changes in boundaries and criteria since the last report	Justification for changes in boundaries and criteria since the last report
201-1 (cont.)		<p>TORO Corretora de Títulos e Valores Mobiliários Ltda.</p> <p>TORO Investimentos S/A</p> <p>Liderança Serviços Especializados em Cobranças LTDA.</p> <p>Solution 4Fleet Consultoria Empresarial S.A.</p> <p>APE11 Tecnologia e Negócios Imobiliários S.A.</p> <p>Monetus Investimentos S.A.</p> <p>Monetus Corretora de Seguros LTDA.</p> <p>MOB Soluções em Tecnologia LTDA.</p> <p>Mobilis Labs Soluções em Tecnologia LTDA.</p> <p>Getnet Fundo De Investimento Em Direitos Creditórios</p> <p>Santander Flex Fundo de Investimento Direitos Creditórios</p> <p>SX Tools Soluções e Serviços Compartilhados LTDA</p> <p>Cayman Islands Branch –CPC-02</p> <p>Luxemburgo Islands Branch Bsb – Cpc-02</p>				
201-2	Financial implications and other risks and opportunities due to climate change	<p>We consider “substantial changes” to be those changes in the political, legal, market and technological context or social, environmental and climate issues, which may impact stakeholders with both financial and non-financial consequences for the Bank.</p> <p>In relation to the financial implications of the risk or opportunity and the costs of the measures taken, the data will not be reported (reason for omission in the GRI index).</p>	Yes	No	No	N/A
302-1	Energy consumption within the organization	<p>We consider the energy consumed within the organization of all its own operations, administrative buildings and agencies. The calculations methodology adopted is the Brazilian GHG Protocol Program (PBGHG, in Portuguese) and the source of the conversion factors used is based on information from the Brazilian Federal Government.</p>	Yes	No	<p>New buildings were considered (Estação Toro BH, SX Novo Hamburgo, SX Rio, SX Sorocaba, Tools Piracicaba and other affiliates in owned buildings) with coverage by head count.</p>	<p>The inclusion of new buildings allows for a better coverage of the indicator, in line with the others.</p>

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305-1	Direct (Scope 1) GHG emissions	In scope 1, the "processes" considered are: use of fuel (power generators and transport), refrigeration/air conditioning equipment and fire extinguishers. The methodology used, as well as the calculation tool, is the standard one made available by the GHG Protocol for all companies. Limit: considers 100% of agencies and administrative buildings.	Yes	No	New buildings were considered (Estação Toro BH, SX Novo Hamburgo, SX Rio, SX Sorocaba, Tools Piracicaba and other affiliates in owned buildings) with coverage by head count.	The inclusion of new buildings allows for a better coverage of the indicator, in line with the others.
305-2	Energy indirect (Scope 2) GHG emissions	Scope 2 considers the entire energy consumption of our operation. As "operation", we consider all branches in Brazil and administrative buildings. The methodology used, as well as the calculation tool, is the standard one made available by the GHG Protocol for all companies. For this report, we considered all agencies and administrative buildings.	Yes	No	New buildings were considered (Estação Toro BH, SX Novo Hamburgo, SX Rio, SX Sorocaba, Tools Piracicaba and other affiliates in owned buildings) with coverage by head count.	The inclusion of new buildings allows for a better coverage of the indicator, in line with the others.
305-3	Other indirect (Scope 3) GHG emissions	Scope 3 considers emissions generated by purchased fuel; paper; energy purchased for the Call Center buildings – Vila Santander Carioca and Vila Santander Paulista; waste sent to landfill; air travel; chartered transport for employees (if any) and national loss of energy through transmission and distribution. Limit: considers 100% of agencies and administrative buildings. The methodology used, as well as the calculation tool, is the standard one made available by the GHG Protocol for all companies. For the 2023 report, we announced the emissions report for our client portfolio in the agribusiness segment, which we consider a "significant change" in the document.	Yes	No	For the 2023 report, we started reporting emissions from our client portfolio in the agribusiness segment, which we consider a "significant change" in the document. We also consider the home-work commute of employees.	The measurement allows comparison with other banks, monitoring the evolution of portfolios and greater engagement with customers, facilitating the transition to a low-carbon economy

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305-5	Reduction of GHG emissions	We understand as “associated primary effects” those that generate a reduction in greenhouse gas emissions, such as paper consumption, fuel use in air travel and electricity consumption. We do not consider significant side effects. To calculate total GHG emissions, we use the GHG Protocol calculation tool and methodology.	No	No	New buildings were considered (Estação Toro BH, SX Novo Hamburgo, SX Rio, SX Sorocaba, Tools Piracicaba and other affiliates in owned buildings) with coverage by head count.	The inclusion of new buildings allows for a better coverage of the indicator, in line with the others.
203-2	Significant indirect economic impacts	We consider “significant indirect economic impact” to be the total of our social, cultural and environmental investment.	No	No	No	N/A
413-1	Operations with local community engagement, impact assessments, and development programs	We consider “operations” to be programs, projects, notices, training and impact assessments that generate engagement in the communities where we operate through the Amigo de Valor and Parceiro do Idoso programs. i. We monitor programs and projects through visits, partial reports and annual impact assessments; ii. Not applicable, as the programs and projects do not generate environmental impact; iii. We evaluate the priorities of municipalities through projects presented by them based on diagnoses raised by government councils for children, adolescents and elderly people; iv. We follow HDI criteria (up to 0.73) in municipalities with up to 500 thousand inhabitants where we have a commercial presence; v. The only consultation process is via notices that are presented to the Municipal Rights Guarantee Councils eve.	No	No	No	N/A

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418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<p>a. We consider “proven complaints” to be complaints received by our Canal Aberto, in the subcategories “Breach of confidentiality, leak or theft of IP/internal information”, investigated and concluded as valid;</p> <p>b. For the purposes of the Canal Aberto, we consider “leaks, theft or loss of customer data” to be reports that mention a breach of confidentiality, leakage or theft of information;</p> <p>2.1 All complaints are considered in this report. We do not have a minimum number of reports that we classify as significant.</p>	Yes	No	No	N/A
FS8	Monetary value of products and services created to deliver a specific environmental benefit for each line of business, broken down by purpose	Considers the following products: CDC Solar PF&PJ, CDC Solar Financeira, Repasse BNDES, FINAME, Multiagro, Veículos elétricos/híbridos, Plano empresário, CDC mobilidade, One Offs - Green, Social e Sustainability linked, Microcrédito (Prospera), Crédito estudantil, GBP.	No	No	No	N/A
FS14	Initiatives to improve access to financial services for disadvantaged people	<p>a. The disadvantaged target group;</p> <p>b. The degree to which it is implemented across the institution (e.g., all locations vs. just one region, all products vs. just retail banks, etc.)</p> <p>c. Progress made towards the initiative (e.g., % of ATMs converted, etc.)</p>	No	No	No	N/A
205-1	Operations assessed for risks related to corruption	<p>We consider “operations” to be financial activities, in addition to resources for sponsorships; donations; corruption risks from suppliers and associations; deliveries of receipts of gifts; contractual clauses and signed terms related to corruption prevention.</p> <p>We consider “significant risk” to be any relevant risk that affects the operation.</p>	Yes	No	No	N/A

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205-2	Communication and training about anti-corruption policies and procedures	<p>The figures reported in the indicator refer only to the year of 2023. We consider “employees” to be the Bank’s permanent employees, hired under the CLT regime. We have a web course on preventing and combating corruption, available to employees, directors, interns and apprentices, and we disclose the percentage of graduates of the web courses in our Integrated Annual Report. We also have an Anti-Corruption Policy, which establishes behavioral patterns in cases that involves, appears to be or characterize any type of corruption, such as bribery or acts that harm national or foreign public administration. The policy aims to reduce the exposure of Santander and its members to legal risks to their image and reputation.</p> <p>Our “communication activities for anti-corruption procedures” includes institutional communications from the Ethics and Compliance Committee and internal communications about updates on online courses focused on this topic. All employees, directors, interns and apprentices who have completed the training are recorded by our Human Resources department. As for communications on policies and regulations related to the topic, they are all available on our guidelines portal and intranet for all employees, directors, interns and apprentices.</p> <p>Anti-corruption procedures are communicated to 100% of senior management members, including the Board of Directors. Institutional communications from the Ethics and Compliance Committee and reports of indicators on the status of employees’ completion of mandatory courses are used as tools.</p>	No	No	No	N/A

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205-2 (cont.)		<p>Anti-corruption policies and procedures are communicated to 100% of employees through institutional communications from the Ethics and Compliance Committee. These topics are also communicated to 100% of our business partners via email and on the Supplier portal. The information is also available on our Sustainability portal, which is accessible to all audiences.</p> <p>Our online courses on Preventing and Combating Corruption and the New Code of Ethical Conduct are mandatory for 100% of employees, directors, interns and apprentices.</p>				
205-3	Confirmed incidents of corruption and actions taken	<p>For both “confirmed cases” and “corruption”, we adopt the suspicion model in relation to the practices brought in the anti-corruption law, with it not being up to the institution to define whether it is a crime but reporting the suspicion to the competent bodies.</p> <p>For “employees”, we consider for this question all individuals with an employment relationship governed by the CLT or outsourcing contracts, both with Banco Santander and with other affiliated companies.</p>	Yes	No	No	N/A
207-1	Approach to tax	N/A	No	No	No	N/A
406-1	Incidents of discrimination and corrective actions taken	<p>We consider “complaints” to be reports that result from discrimination or prejudice based on race, color, ethnicity, religion or national origin + diversity.</p> <p>We have a specific category for “discrimination”, following the concept above.</p>	Yes	No	No	N/A

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410-1	Security personnel trained in human rights policies or procedures	<p>a. Inform what the company understands by specific content on human rights in these trainings (cite examples). Also inform the rationale (formula and its components) used to calculate the percentage;</p> <p>b. We understand specific content on human rights in training to be issues of diversity, respect, harassment, health and safety. The rationale used to calculate the percentage was the sum of all Bank employees working in the Security area and employees of contract security companies who underwent some type of training on human rights, divides by the total number of Bank employees working in the Security area and employees of contracted security companies.</p>	No	No	No	N/A
415-1	Political contributions	In compliance with current legislation (Law 9,504 of 1997), Santander and its affiliates and associated companies do not make any type of donation or contribution (monetary or in kind) to electoral campaigns and political parties, whether on their own behalf or through third parties (directly or indirectly).	No	No	No	N/A
414-1	New suppliers that were screened using social criteria	<p>The “social criteria” are part of the Bank’s supplier approval process. For example, the social initiatives that the supplier carries out and whether there is diversity in the contracted company are raised.</p> <p>The formula is the sum of all contracted suppliers.</p> <p>We understand as new suppliers those companies with whom we have signed new contracts.</p>	Yes	No	No	N/A

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303-5	Water consumption	<p>b. We use internal tools and public reports such as the "Aqueduct Water Risk Atlas", from the World Resources Institute (WRI), which assesses the level of water stress, drought and flood risks in cities and regions of different countries;</p> <p>c. We understand "significant impact" to be the risks of shortages or interruption of operations at Santander Brasil branches and administrative buildings.</p>	No	No	New buildings with headcount coverage were considered (Estação Toro BH, SX Novo Hamburgo, SX Rio, SX Sorocaba, Tools Piracicaba and other affiliates in owned buildings).	The inclusion of new buildings allows for a better coverage of the indicator, in line with the others.
304-2	Significant impacts of activities, products, and services on biodiversity	<p>We consider waste generation, GHG emissions and consumption of natural resources in our activities to have significant direct impacts on biodiversity.</p> <p>Significant indirect impacts refer to the mitigation of social, environmental and climate risks, in addition to sustainable investments and businesses focused on the related SDGs (1, 3, 6, 7, 8, 9, 10, 11, 12, 13, 14 and 15).</p>	No	No	No	N/A
308-1	New suppliers that were screened using environmental criteria	<p>We consider "new suppliers" to be service providers who go through the hiring process during the reporting period. Among the environmental criteria considered in the hiring process is the respect for the environment, as a premise for selection, we consider compliance with activities that meet the desired scope.</p> <p>The calculation of the percentage of suppliers considers the number of new suppliers assessed for environmental issues in the period over the total number of new suppliers in the period. All new suppliers undergo this assessment.</p>	Yes	No	No	N/A

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GRI content ¹	Standard name	Criteria breakdown	Assured indicator	Exceptions to limits and reporting period	Changes in boundaries and criteria since the last report	Justification for changes in boundaries and criteria since the last report
308-2	Negative environmental impacts in the supply chain and actions	<p>a. For the "evaluation of suppliers regarding their environmental impacts", we consider the approval processes of contracted companies and their monitoring. All suppliers with contracts that have undergone some approval process were considered in the calculation of this indicator.</p> <p>b. and d. We consider "real negative environmental impacts" to be those identified through media related to the environmental issue and/or that have been cited by Ibama, or that have received an internal technical opinion "without impact on the operation". Meanwhile, "potential negative environmental impacts" are those identified in negative media related to the environmental issue and/or cited by Ibama, but that have not materialized.</p> <p>c. and e. We consider "significant negative environmental impacts" to be those identified through media related to environmental issues and/or that have resulted in a citation from Ibama, or that have received an internal technical opinion "with an impact on the operation".</p>	No	No	No	N/A

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GRI content ¹	Standard name	Criteria breakdown	Assured indicator	Exceptions to limits and reporting period	Changes in boundaries and criteria since the last report	Justification for changes in boundaries and criteria since the last report
414-2	Negative social impacts in the supply chain and actions taken	<p>a. We determine the social impact of our suppliers based on events reported in the media related to slave labor, allegations related to forced or slave-like labor, child labor, human rights violations, disrespect for diversity, etc. Suppliers are assessed during the approval processes of contracted companies and their monitoring. All suppliers with contracts that have undergone some approval processes were considered in the calculation of this indicator;</p> <p>b. c. We determined "real and potential negative social impacts" as those identified in incidents and assessed as having no significant impact on contracting or continuity in the provision of the service during the approval processes and in the monitoring of suppliers. We also considered complaints received by the Santander Open Channel and assessed as valid in the areas of behavioral deviation, harassment, discrimination, with no significant impact on the continuity in the provision of the service, but without significant impact. Finally, we considered incidents identified by the contract manager in the area of violation of labor rights, with no significant impact on the continuity in the provision of the service;</p> <p>e. Calculation formula:</p> <ol style="list-style-type: none"> 1. % of suppliers identified with real and potential impacts with improvements = all cases identified as valid have improvement actions; 2. % of suppliers identified with actual and potential significant impacts with termination of the relationship = total suppliers with contracts terminated for these reasons / total suppliers identified with incidents but without significant impact. 	No	No	No	N/A

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GRI content ¹	Standard name	Criteria breakdown	Assured indicator	Exceptions to limits and reporting period	Changes in boundaries and criteria since the last report	Justification for changes in boundaries and criteria since the last report
401-1	New employee hires and employee turnover	<p>We consider “employees” to be all those who have an employment contract under the CLT regime with Banco Santander Brasil S/A. Interns, young apprentices and statutory directors are not part of this group.</p> <p>New hire rates are calculated using new hires over the previous year’s average head count.</p> <p>Turnover rates are calculated using layoffs over the average head count (cutoff at 12/31). The average head count considers the average of the total number of employees for the years 2022 and 2023 (12/31/2022 and 12/31/2023).</p>	No	No	Yes	We started to consider data from more related companies, including SX and Liderança, both call center companies. For comparison purposes with the market, we also publish total hiring and turnover without considering data from these companies.
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	We consider “employees” to be all those who have an employment contract under the CLT regime with Banco Santander Brasil S/A. Interns, young apprentices and statutory directors are not part of this group.	No	No	No	N/A
401-3	Parental leave	We consider “employees” to be all those who have an employment contract under the CLT regime with Banco Santander Brasil S/A. Interns, young apprentices and statutory directors are not part of this group.	No	No	No	N/A
403-1	Occupational health and safety management system	<p>We consider “permanent employees” to be all Santander Brasil employees hired for an indefinite period under the Consolidation of Labor Laws (CLT), in addition to statutory directors.</p> <p>Only employees are eligible for the CLT regime. Interns and young apprentices are not eligible.</p> <p>We consider “workers who are not employees” to be professionals hired by companies that supply the Bank, who work in technology and support services at Santander units. Third parties are hired under the CLT regime by the Bank’s approved companies.</p>	No	No	No	N/A

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GRI content ¹	Standard name	Criteria breakdown	Assured indicator	Exceptions to limits and reporting period	Changes in boundaries and criteria since the last report	Justification for changes in boundaries and criteria since the last report
403-6	Promotion of worker health	<p>We consider “employees” to be all those who have an employment contract under the CLT regime with Banco Santander Brasil S/A. Interns, young apprentices and statutory directors are not part of this group.</p> <p>We consider “non-employee workers” to be professionals hired by companies that supply the Bank, who work in technology and support services at Santander units. Third parties are hired under the CLT regime by the Bank’s approved companies.</p>	No	No	No	N/A
403-9	Work-related injuries	<p>We consider “employees” to be all those who have an employment contract under the CLT regime with Banco Santander Brasil S/A. Interns, young apprentices and statutory directors are not part of this group.</p> <p>We consider “workers who are not employees” to be professionals hired by companies that supply the Bank, who work in technology and support services at Santander units. Third parties are hired under the CLT regime by the Bank’s approved companies.</p> <p>We consider “work-related accidents” to be events with serious consequences that occur during the performance of the work, in the service of the company, causing bodily injury, functional disturbance that causes death, loss or permanent or temporary reduction of work capacity (Social Security Law 8213/91). Accidents with serious consequences have an action plan (which can be a guidance or in the workplace) that are carried out on a case-by-case basis.</p>	Yes	No	No	N/A

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GRI content ¹	Standard name	Criteria breakdown	Assured indicator	Exceptions to limits and reporting period	Changes in boundaries and criteria since the last report	Justification for changes in boundaries and criteria since the last report
403-9 (cont.)		<p>Any occurrence of accident, incident or illness related to the work of employees must be reported and proven by the Specialized Services in Occupational Safety and Medicine (SESMT) area of Santander Brasil. The objective is to evaluate what happened, identify the direct and indirect causes of the possible accident/illness and correct them through the implementation of corrective and preventive actions.</p> <p>The data is calculated based on working hours worked: number of employees who worked each month multiplied by working days of each month.</p>				
403-10	Work-related ill health	<p>We consider “employees” to be all those who have an employment contract under the CLT regime with Banco Santander Brasil S/A. Interns, young apprentices and statutory directors are not part of this group.</p> <p>We do not consider workers who are not employed in this indicator.</p> <p>We consider “occupational diseases of mandatory reporting” to be all occurrences of illness related to the work of employees that must be analyzed by the Specialized Services in Occupational Safety and Medicine (SESMT) area of Banco Santander. The main goal of this analysis is to assess what happened, identify the direct and indirect causes of the possible illness, and monitor it through the Bank’s health programs.</p>	Yes	No	No	N/A

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GRI content ¹	Standard name	Criteria breakdown	Assured indicator	Exceptions to limits and reporting period	Changes in boundaries and criteria since the last report	Justification for changes in boundaries and criteria since the last report
404-1	Average hours of training per year per employee	The average number of hours refers to the average per employee. The activities developed by Academia Santander were considered, which included online courses, in-person activities, among others. The calculation was based on the total number of training hours divided by the total number of employees, based on each functional category. We consider "employees" to be all those who have an employment relationship through a CLT employment contract with Banco Santander Brasil S/A. Interns, young apprentices and statutory directors are not part of this group. The functional categories are: Operational, Administrative, Specialist, Managerial and Director. They are defined according to the level/position of each employee and are stratified by the education platform.	No	No	No	N/A
404-2	Programs for upgrading employee skills and transition assistance programs	N/A	No	No	No	N/A
405-1	Diversity of governance bodies and employees	We consider "employees" to be all those who have an employment contract under the CLT regime with Banco Santander Brasil S/A. Interns, young apprentices and statutory directors are not part of this group. The functional categories are: Operational, Administrative, Specialist, Management and Board. They are defined according to the level/position of each employee and are stratified by the education platform.	No	No	No	N/A

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