

# Statement of Verification

## General Process Information

Process number on Instituto Totum: 1208-26

Name and Company Address: B3 S.A. - Brasil, Bolsa, Balcão  
Street: Praça Antônio Prado, 48 - Centro - São Paulo - CEP: 01010-010  
Date: 13th March 2026

To whom it may concern,

The purpose of this letter is to clarify matters set out in the assurance report. It is not an assurance report and is not a substitute for the assurance report.

The Instituto Totum was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by B3 S.A. – Brasil, Bolsa, Balcão. This Verification Statement applies to the related information included within the scope of work described below. The determination of the GHG emissions is the sole responsibility B3 S.A. – Brasil, Bolsa, Balcão. Instituto Totum sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information.

## **Boundaries of the reporting company covered by the report and any known exclusions**

Report emissions only under the operational control approach.

## **Emissions data verified - broken down by Scope 1, Scope 2 and Scope 3 categories with figures given**

Scope 1 Emissions, in metric tons of CO<sub>2</sub> equivalent: 1,266.715 tCO<sub>2</sub>e

Scope 2 Emissions, in metric tons of CO<sub>2</sub> equivalent (location-based method): 1,647.076 tCO<sub>2</sub>e

Scope 2 Emissions, in metric tons of CO<sub>2</sub> equivalent (market-based method): 35.544 tCO<sub>2</sub>e

Scope 3 Emissions, in metric tons of CO<sub>2</sub> equivalent: 24,821.752 tCO<sub>2</sub>e

## **CO<sub>2</sub> Biogenic:**

Scope 1 emissions in metric tons of CO<sub>2</sub>: 12.778 tCO<sub>2</sub>e

Scope 3 emissions in metric tons of CO<sub>2</sub>: 123.275 tCO<sub>2</sub>e

# Statement of Verification

## Scope 1 emissions categories

Stationary combustion	93.490 tCO <sub>2</sub> e
Mobile combustion	3.759 tCO <sub>2</sub> e
Fugitive emissions	1,169,465 tCO <sub>2</sub> e

## Scope 2 emissions categories

Location-based	1,647.076 tCO <sub>2</sub> e
Market-based	35.544 tCO <sub>2</sub> e

## Scope 3 emissions categories

Transport and distribution (upstream)	0.520 tCO <sub>2</sub> e
Waste generated in operations	187.320 tCO <sub>2</sub> e
Business travel	954.940 tCO <sub>2</sub> e
Employee commuting (home-work)	302.380 tCO <sub>2</sub> e
Goods and services purchased	15,161.660 tCO <sub>2</sub> e
Capital goods	4,640.610 tCO <sub>2</sub> e
Activities related to fuel and energy not included in Scopes 1 and 2.	966.280 tCO <sub>2</sub> e
Investments	2,608.050 tCO <sub>2</sub> e

## **Period covered by GHG emissions verification:**

1<sup>st</sup> January 2025 until 31<sup>st</sup> December 2025

## **Verification standard used:**

- ABNT NBR ISO 14064-3:2007 Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions;
- Verification Specifications of the Brazilian GHG Protocol Program - 2011 Edition;
- Specifications of the Brazilian GHG Protocol Program - Accounting, Quantification and Publication of Corporate Inventory of Greenhouse Gas Emissions - 2nd Edition.

# Statement of Verification

## Level of Assurance

This Statement of Verification was prepared to offer a limited assurance determination that covering the direct emissions of the following activities:

Scope 1: Stationary combustion, mobile combustion and fugitive emissions.

Scope 2 (Location-based and market-based): Electricity

Scope 3: Transport and distribution (upstream), waste generated in operations, business travel, employee commuting (home-work), Goods and services purchased, Capital goods, Activities related to fuel and energy not included in Scopes 1 and 2 and Investments.

Reported by B3 S.A. – Brasil, Bolsa, Balcão at the organization level to a possible materiality of 5%.

## Assurance Opinion

Based on the process and procedures conducted, Instituto Totum concludes that the Scope 1, Scope 2 and Scope 3 GHG emissions assertion shown above:

- There is no evidence that the B3 S.A. – Brasil, Bolsa, Balcão greenhouse gas inventory for 2025 is not materially correct, is not a fair representation of GHG data and information and has not been prepared in accordance with the Specifications of the Brazilian GHG Protocol of Accounting, Qualification and Publication of Corporate Inventory of Greenhouse Gas Emissions (EPB).
- It is our opinion that B3 S.A. – Brasil, Bolsa, Balcão has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

The Instituto Totum responsible for the verification activities of the B3 S.A. – Brasil, Bolsa, Balcão GHG inventory certifies that the information contained in this document is true.

I, Adriano Angelotti, certify that no conflict of interest, as defined in Chapter 3.2.1 of Verification Specification of Brazilian GHG Protocol Program, exists between the organization B3 S.A. – Brasil, Bolsa, Balcão and the Instituto Totum de Desenvolvimento e Gestão Empresarial Ltda., or any of the individual team members check involved in checking the inventory of the organization.

This verification statement, including the opinion expressed herein, is provided to B3 S.A. – Brasil, Bolsa, Balcão and is solely for the benefit of B3 S.A. – Brasil, Bolsa, Balcão in accordance with the terms of our agreement. We consent to the release of this statement by you to the CDP in order to satisfy the terms of CDP disclosure requirements but without accepting or assuming any responsibility or liability on our part to CDP or to any other party who may have access to this statement.



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Adriano Angelotti

Lead Verifier – Instituto Totum

Date: 13th March 2026