



Sustainability
Report **2021**



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Introduction



Cruzeiro do Sul Educacional (CSED) is pleased to present its second Sustainability Report. This is another concrete step towards consolidating our journey of building a better country (and planet) for its inhabitants and a wide-reaching sustainable lifestyle.

In 2021 we made our initial public offering (IPO) and continued to enhance our governance practices. We expanded our process of acquiring leading brands in Brazil's educational sector and took further steps in our international expansion process. Here we showcase our socio-environmental indicators and our brands.

This report follows the international reporting guidelines of the IIRC (*International Integrated Reporting Council*) and has been prepared in accordance with GRI standards (*Global Reporting Initiative Standards*) Core option, the methodology used to report business impacts on material sustainability topics. GRI is an independent international organization renowned for its excellence in producing reporting strategies and content, which companies use to transparently disclose their initiatives and accountability for business impacts.

The following pages present our challenges and results for 2021 and our progress in environmental, social and governance topics over the course of the year.

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For the second consecutive year we are publishing our Sustainability Report, which presents information about our operations, transparently reporting the progress and challenges we experienced over the course of 2021.

First and foremost I would like to thank our nearly 7,000 employees and more than 370 thousand students who had to adapt their lives and form of teaching and learning in order to get through yet another year of ubiquitous pandemic hardships.

2021 was unlike the more than 56 years of history of Cruzeiro do Sul Educacional, starting with the milestone achieved in February which saw us complete our listing on the B3 Novo Mercado. This took place alongside our management transition, which culminated in my becoming CEO and the founding families entering the Board of Directors, playing a crucial role in our strategic direction and upholding the Values and Principles of Cruzeiro do Sul.

We also had to face the pandemic upsurge, this time during one of the most critical and decisive moments for the education sector, the matriculation period. We overcame this period of transition and outside challenges, closing 2021 with 6% growth in student numbers and an EBITDA of R\$ 508.9 million, growth of 38.9% on 2020.

On the academic front, our IES (Higher Education Institution) indicators continue to improve. Three of our institutions (FSG, UNIPÊ and Braz Cubas) were upgraded to grade 4-5 in the 2019 IGC, the grade of 71% of active IES of CSED (versus 50% in the previous round).

In addition to gains in academic excellence, UNICID acknowledged our performance by assigning us the best ranking amongst private IES in the 2021 Entrepreneurial Universities ranking compiled by Brasil Júnior - Confederação Brasileira de Empresas Juniores. Universidade Cruzeiro do Sul, UNIFRAN and Universidade Positivo also ranked in the top 10 of private IES.

In 2021, we progressed our ESG Agenda in line with global sustainable development agendas. We set strategies, ramped up our governance and trained leaders so that the ESG culture becomes increasingly embedded in our stakeholders' daily routine.



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On the social front we reinforced our mission to maximize socioeconomic development around our operations, setting the standard for delivering positive social impacts. We extended our responsibility and care for people to beyond the walls of our campi and our clinics, laboratories and legal offices. The challenges posed by the pandemic led us to enhance our services for local communities, benefiting more than 3.2 million people and surpassing 4.8 million interactions, which is yet another reason to make all of us proud.

We also broadened access to inclusive education and made preparations to take on an annual 4,517 students with some form of inclusive requirement.

In the Environmental pillar, we want to expand initiatives to reduce our energy footprint and diminish paper consumption. We initiated the Digital Diploma process which can reduce the use of paper by an annual 500 kg, and our researchers have applied dedication and expertise to research that could positively benefit the environment. In 2021 our researches obtained a patent for inputs generated during sewage treatment for use in agriculture.

We progressed in our Governance pillar through the improvements needed to enhance our approach to this topic under this Company's new phase. We overhauled the committees supporting our Board of Directors. The number of committees rose from two to five, following the creation of the People, Academic, and Innovation and Strategy committees —

essential changes for strategically discussing the company's challenges and new directions.

We also reformulated the roles and focus of our Executive Board by creating two new boards for People and Technology, raising the strategic importance of these topics and our endeavors to direct everyday actions to topics of crucial importance to our future.

In 2021 we gained ground amidst multiple changes and challenges and became stronger as a team. We laid the foundations for sustainable growth by harnessing the Principles and Values that underpin our daily operations. We are confident we will continue to expand our frontiers through acquisitions, building new campi and expanding and diversifying our distance learning operation, in order to fulfill our ambition of providing quality and innovative education, which makes our Teaching Method unique and enables us to look forward, uplifting our operating model to play a leading role in transforming learning and the future of education.

Fábio Fossen
CEO
Cruzeiro do Sul Educacional



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2021 AT A GLANCE

GRI 102-1, 102-4, 102-5, 102-10



One of the leading events in the year was our initial public share offering (IPO) in February, making us the 173rd company to be listed on the B3 Novo Mercado. The public offering enabled us to make a contribution of R\$ 1,071 million.

We made meaningful governance adjustments, such as hiring Fábio Marcel Fossen as our new CEO. For the first time CSED has an independent executive at the top of the company, who is not a member of the founding families.



We believe that one of our best achievements over the course of the year was broadening distance learning courses by relaxing partly in-person methodologies.

Cruzeiro do Sul Virtual initiated a second Center in Japan, this time in the city of Nagoya, the largest economic center in this country's central region.



We closed the year with 1,216 distance learning (DL) centers, and broke new ground by operating DL Hubs, with specific laboratories for practical activities, which enable the provision of Engineering (Civil, Production, Electrical, Mechanical, Environmental and Mechatronics), Nutrition, Pharmacy, Biomedicine and Gastronomy courses on a remote basis.

We unveiled two new campi, the Guarulhos campus in greater São Paulo and Villa Lobos, in west São Paulo, enabling the Company to acquire more students via Universidade Cruzeiro do Sul.



We opened a Unipê unit, in Campina Grande, a city boasting the second highest GDP in Paraíba state, with a capacity of more than 7 thousand students, offering upwards of 40 courses in multiple fields.



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Cruzeiro do Sul Educacional in 2021



More than
374 thousand
students



27
lecturers listed as some of
the most influential in the world



6,746
employees



985
stars in the 2021 University Guide



43%
women in leadership positions
(coordinator and above)



R\$ **536 million**
in adjusted EBITDA

R\$ **1.8 billion**
in net revenue



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Cruzeiro do Sul Educacional in 2021



14

educational institutions



29

campi



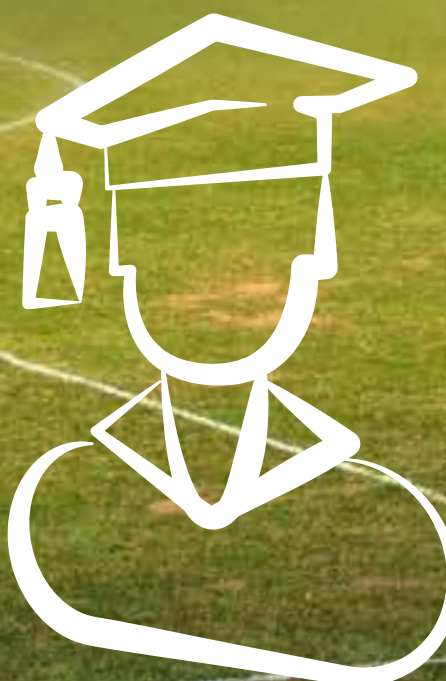
1,216

distance learning (DL) centers



1,499

courses available



21

stricto sensu post

graduation programs, involving

- 20 master's degrees

- 14 PhDs

- 14 PostDocs

4

higher education institutions
in international rankings



3.2 million

people served

4.8 million

community interactions





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Our identity, a constellation

Cruzeiro do Sul Educacional is one of the largest and most important educational groups in Brazil with a multi-brand domestic operation. Our educational establishments (from infant school to graduation) maintain their original identities, but follow the Group’s principles. The Company has strong brands renowned in their respective markets, with the features of the various cities in Brazil where they are located, preserving their individual identities.

GRI 102-2, 102-45



Braz Cubas
Centro Universitário

Cesuca
Centro Universitário

CEUNSP
Centro Universitário N. Sra. do Patrocínio

Universidade Cruzeiro do Sul

FASS
Faculdade São Sebastião

FSG
Centro Universitário

Módulo
Centro Universitário

Universidade POSITIVO

UDF
Centro Universitário

UNICID
Universidade Cidade de S. Paulo

UNIFRAN
Universidade de Franca

UNIPÊ
Centro Universitário de João Pessoa

Cruzeiro do Sul Virtual

Colégio Cruzeiro do Sul

Colégio S. Sebastião
Centro

Colégio Alto Padrão

Colégio CEUNSP
Itu e Salto



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Find out more about each of our institutions:

	This has more than 80 years' history in Mogi das Cruzes, in greater São Paulo. Courses in a whole host of fields, including undergraduate, graduation and technical courses, both in-person or remotely.
	The Cesuca University Center is located in Cachoeirinha, in the metropolitan region of Porto Alegre. There is a wide variety of undergraduate and graduation courses and an unwavering commitment to the community, both in terms of service provision and incentivizing research.
	Operating for 60 years in the region of Salto and Itu, in upstate São Paulo. The more than 190 thousand m² of CEUNSP's campi house modern comprehensive facilities, with fully equipped laboratories, an excellent teaching staff and courses in multiple fields.
	It boasts more than 50 years' history and thousands of students distributed around its Anália Franco, Liberdade, São Miguel, Paulista, Santo Amaro and Villa Lobos campi in the state capital São Paulo and in Guarulhos, in greater São Paulo. It is heavily engaged in social projects and has excellent official indicators in education, research and extension courses.
	Committed to the development of São Sebastião and surrounding areas, in São Paulo's northern coastline. Many FASS alumni go on to become active professionals in advancing the region's economic and social development, working in the environmental, cultural, tourism, commercial and services industries. They offer multiple services to the community and value <i>caiçara</i> culture and identity.
	With a <i>campus</i> in Caxias do Sul and another in Bento Gonçalves, FSG is a leading provider of quality education throughout Serra Gaúcha and the entire state.
	The largest higher education institution on São Paulo's north coast. The campi are split between the Caraguatatuba Center and Martim de Sá and take in students from the region, Vale da Paraíba and southern Minas Gerais state.

	The Ecoville campus in the Paraná state capital is considered one of the most modern facilities in Brazil. It is also a leader in scientific research on account of its recognized masters and doctorate programs.
	The first private higher education institution in Brazil's capital. An established institution in the field of law, it has taken this excellence to other undergraduate and graduation courses available at the institution.
	It has been making history in the São Paulo state capital since 1972. Thousands of the institution's students enjoy comprehensive infrastructure and suitable facilities for multiple fields of expertise. The medicine course, for example, is one of the most recognized courses in the state, and one of the most highly rated by the Ministry of Education (MEC).
	Thousands of professionals have graduated from the wide array of courses offered by this institution in Franca, in upstate São Paulo. The medicine course, for example, was assigned the highest rating by MEC, ranked first place in São Paulo state. It also offers Masters and PhD courses recommended by Capes.
	Founded in 1971, Unipê is evaluated by MEC as the best private University Center in the region of João Pessoa, in Paraíba state, and one of the five best in the North and Northeast regions. It has been re-accredited with the maximum rating at MEC.
	With more than one thousand centers distributed around Brazil and two in Japan, Cruzeiro do Sul Virtual offers free technical, undergraduate and graduate courses, remotely and in a partly in-person/partly distance learning format in virtual classrooms using the latest tools and educational objects.

Cruzeiro do Sul schools are a benchmark in their regions, renowned for their academic excellence and making students committed to ethical, moral and social values, who can become model citizens committed to society.



São Paulo/SP. Early Childhood, primary and secondary education. IT technician



Franca/SP. Early Childhood, primary and secondary education.



Itu and Salto/SP. Early Childhood, primary and secondary education.



São Sebastião/SP. Early Childhood, primary and secondary education.

Mission

Synergically develop the tripod of education, research and extension of its institutions, so they can play a leading role in Brazil, with renowned brands in their respective markets, producing citizens and professionals who effectively contribute to local and national development

Vision

To become the best higher education group in Brazil, with academically important institutions and renowned brands in its respective markets, boasting the best valuation indicators for education, research and extension.

Values

Ethics. Transparency. Innovation.
Respect for identity and diversity.
Social commitment.



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Our Teaching Method – educational pillars

The educational pillars that prop up the teaching methodology of Cruzeiro do Sul Educacional form an ecosystem of learning that brings together students, lecturers, the community and labor market, producing innovative methodologies and evaluation processes. These elements permeate all of our in-person and distance learning courses.

Empowering students Conceiving and carrying out initiatives with creativity, leadership, empathy, autonomy and social responsibility. More than a professional, our student is an agent of transformation.

Entrepreneurism Maximize the entrepreneurial skills of our students so they can make innovative solutions that create value for society. We incentivize crosscutting and interdisciplinary projects, and digital and gaming platforms.

Flexibility Experience curricular flexibility - choosing subjects online, putting together in-person timetables, time and study locations, allowing students to make the most of participating in various activities.

Training instructors Providing the best experiences in the learning process, with the support of new technological tools and methodologies, making learning even more involving, challenging, stimulating and transformational.

Innovation Nurturing innovation through scientific research, instilling a mindset conducive with creativity and innovation as a foundation of all of our academic and talent producing initiatives.

Critical thinking Offering support for taking balanced and bold decisions. Critical thinking is essential for making more conscientious citizens (locally and globally).



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Profile and strategy

Cruzeiro do Sul Educacional S.A. is a listed company, regulated by its Bylaws and the applicable legal provisions and the Regulations of the B3 S.A. Novo Mercado. The Company's head office is based in the municipality of São Paulo (SP). [GRI 102-5](#)

With over 56 years' history, we operate in all Brazilian states and the Federal District in 1,216 distance learning centers and 29 campi. The group currently has more than 374 thousand students and 6,746 staff. It also does business in Japan through two DL hubs. The Company offers in-person and distance learning courses for all educational levels, from infant school to higher education, including graduation (*lato sensu* and *stricto sensu*), free courses, and extension and language courses. [GRI 102-4, 102-6, 102-7](#)

Our growth strategy is focused on three fronts: 1) acquiring strong/important institutions with renowned brands and quality recognized regionally and healthy student volumes; 2) expanding DL centers into new municipalities; 3) and opening new courses at the Company's existing units. We conducted the IPO in 2021 to expand our strategy, pursuing leading and important brands in specific areas of the country.

Educational levels

- Early Childhood Education
- Primary education
- High school
- Associate-level professional education (concomitant and sequential)
- Higher education
- Higher technological education
- Graduation *lato sensu* and *stricto sensu*

Other courses

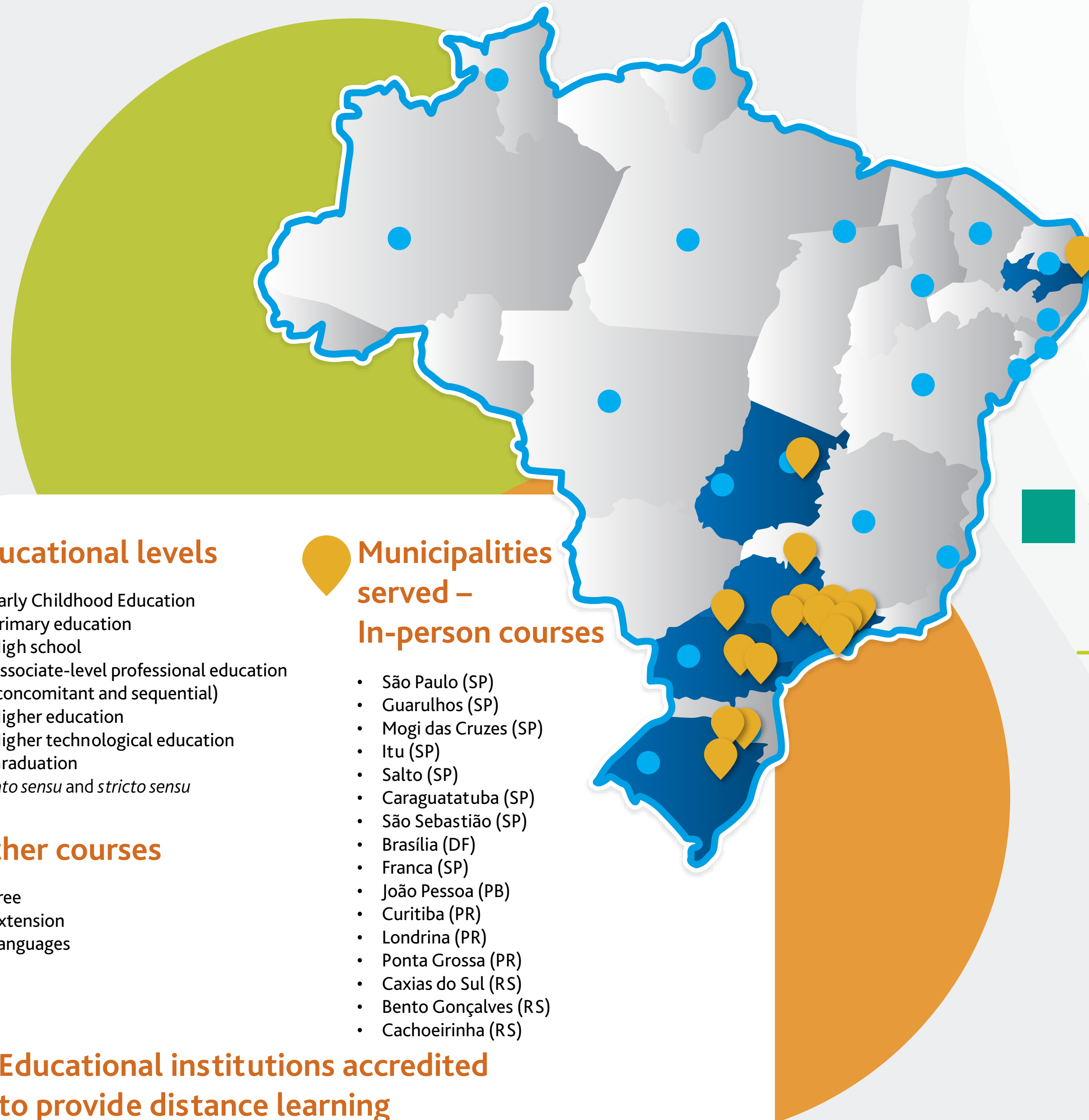
- Free
- Extension
- Languages

● Educational institutions accredited to provide distance learning

- Universidade Cruzeiro do Sul
- Universidade Cidade de São Paulo (UNICID)
- Universidade de Franca (UNIFRAN)
- Universidade Positivo (UP)
- Centro Universitário da Serra Gaúcha (FSG)
- Centro Universitário de João Pessoa (Unipê)
- Centro Universitário Braz Cubas

Municipalities served – In-person courses

- São Paulo (SP)
- Guarulhos (SP)
- Mogi das Cruzes (SP)
- Itu (SP)
- Salto (SP)
- Caraguatatuba (SP)
- São Sebastião (SP)
- Brasília (DF)
- Franca (SP)
- João Pessoa (PB)
- Curitiba (PR)
- Londrina (PR)
- Ponta Grossa (PR)
- Caxias do Sul (RS)
- Bento Gonçalves (RS)
- Cachoeirinha (RS)



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Teaching methods

Cruzeiro do Sul Educacional is a pioneer in the implementation of distance learning courses. In 1990 it initiated research into the topic and set up its Distance Learning Center, now called Cruzeiro do Sul Virtual. In 2001 we began adopting technological tools applied to education, launching our virtual learning environment. In 2012 we began operating nationally through distance learning undergraduate courses and closed 2021 with 1,216 DL centers, two of which are in Japan.

Our sizable presence in distance learning allows us to teach students in multiple locations - many of whom would not be able to graduate otherwise - and also enables us to handle diverse demands, such as the digital complementarity model in in-person teaching, with 60% of students in loco and 40% remote, implemented at all our IES in 2021. Our proprietary distance learning model includes in loco classes, live classes, asynchronous classes or a mixture thereof.



EaD 4.0 and EaD 4.0i include both classroom-based and distance learning. Even if they attend in-person classes in EaD 4.0 and synchronous classes in EaD 4.0i, students also have access to the same digital services.



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Robust technological platform to support student engagement

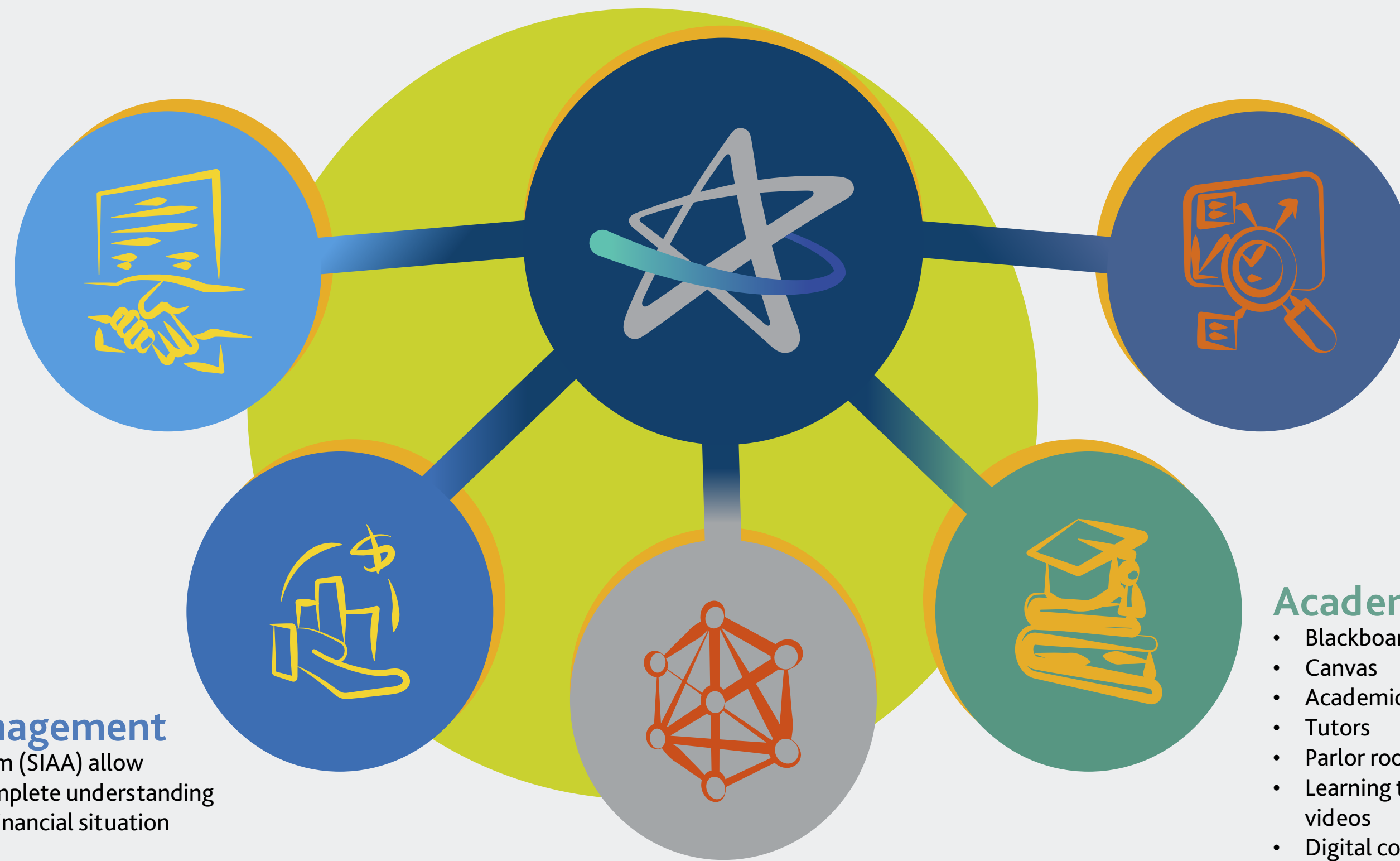
Our Cruzeiro do Sul Virtual platform offers distance learning courses, and has a range of functionalities to engage students and allow them to meet all their education requirements as students of Cruzeiro do Sul Group in a one-stop-shop. Find out more:

Enrollments

- Fast matriculation through our digital platform
- Multiple admission tests over the year
- Online scheduling
- Intuitive enrollment process

Financial management

- The Academic System (SIAA) allow students to have complete understanding and control of their financial situation



Complete Learning
Ecosystem

Analyses

- Full monitoring of students to avoid truancy
- Key analyses through the digital platform (academic performance, absences and payments)
- Online vocational courses geared towards careers
- Digital jobs platform

Academic

- Blackboard
- Canvas
- Academic System (SIAA)
- Tutors
- Parlor rooms
- Learning through interactive videos
- Digital conferences
- Adaptive learning
- Scientific journals





Partnerships and initiatives

GRI 102-12



All the Company's IES, including schools, have signed the São Paulo Declaration on Planetary Health, developed by the global planetary health community with the support of the United Nations Development Programme (UNDP).

This declaration was launched by the global consortium based on Harvard (School of Public Health) in partnership with the University of São Paulo. It has been signed by over 250 organizations in 47 countries representing more than 19 sectors of society.

The declaration asserts that now is the time for humanity to change the way it lives to optimize health and well-being of all people and the planet we rely on. It also recommends concrete initiatives for various sectors of society to make a fairer and regenerative post-pandemic world.

Other leading partnerships and participations:

- Partnership with Fundação Abrinq (Universidade Cruzeiro do Sul and Braz Cubas)
- Participation in the 1st early childhood program: Unipê, UNICID and Cruzeiro do Sul)
- Participation in the Global Compact - ANUP (Unipê)
- Participation in the *Sustainable Development Solutions Network* (SDSN) - Unipê
- Participation in Pátria Voluntária (disclosing social volunteering initiatives) - Unipê
- Partnership with Instituto de Cidadania Empresarial (ICE) UDF: Social Innovation Laboratory in Higher Education: "A Lei Doando Amor e Cidadania"
- Partnership with the Ministry of Education and Ministry of Citizenship - UNICID and UP- "University Act for Fostering Respect for Diversity, Culture of Peace and Human Rights"
- Partnership with Universidade Zumbi dos Palmares and the NGO Afrobras to carry out the "Air movement, supporting concrete and effective actions against racism, prejudice and racial discrimination against black people" - UNICID and Universidade Cruzeiro do Sul.



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Membership of associations

GRI 102-13

The Company is a member of the following associations:

- SEMESP - Union of Sponsoring Entities of Higher Education Institutions in São Paulo state;
- ANUP - Brazilian Association of Private Universities;
- CONFENEN - National Confederation of Educational Establishments
- ABMES - Brazilian Association of Higher Education Sponsoring Entities;
- ABED - Brazilian Distance Education Association; and
- FUNADESP - National Development Foundation for Private Higher Education.



Business model

Cruzeiro do Sul Educacional (CSED) harnesses its resources to positively impact stakeholders, classifying them into six categories, or capitals, and transforming them into services provided to society and the education sector in Brazil, completely aligned with its mission, vision and values.



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Resources



Human Capital

Our talents are essential for our constellation to shine

Our constellation is comprised of nearly 7 thousand stars including registered and outsourced staff. We are a breadbasket of professional talent, and we are committed to investing and expanding strategies for developing our people and attracting new talent.



Intellectual capital

Scientific and academic trailblazing, technology, innovation and the strength of our brands are important value levers

The Group's capacity to apply expertise, renowned in the national and international academic community, its brands, technology, innovation and research to provide a quality professional and academic graduation, in all levels of education, from early childhood to graduation, with in-person and remote courses, helping improve the living standards of all people and future generations.



Productive Capital

A strong presence that puts us in the limelight

The extensive footprint of our operations and our borderless reach for learning, provided by online teaching, gives us an excellent platform. Our facilities are strategically located and receive additional investments to continuously improve processes and modernize infrastructure and technological resources, which makes it one of the most representative and diverse higher education groups in Brazil.



Social and Relationship Capital

The strong bonds that unite us

These are the relationships that CSED nurtures with various *stakeholders* and the positive social impact it creates through its operations.



Financial Capital

The results generated

Funds are generated from a streamlined and disciplined operation, and are used both to develop operations and to remunerate shareholders.



Natural capital

These are the practices and processes for engaging the IES in efforts to minimize the environmental impact of our activities.

Creating Value

Positively impacting society

Our mission is to transform our resources to positively impact society by producing qualified and respected citizens and professionals who effectively contribute to local and national development.

Inclusive and Quality education that transforms people's lives – Our Way of Teaching

Every year we transform the lives of 70 thousand students who graduate with a quality education. A university degree opens doors and creates wealth for the individual and their families, often influencing the social level achieved by generations.

This is Our Way of Teaching: we actively participate in learning, professional development and building the student's life project, fostering and evidencing the role they play

Every year we expand our range of courses for in-person and distance learning, all endorsed with the best MEC evaluations, and take our operations to new places. This enables us to provide an ever larger array of opportunities for entering higher education. We also expanded access to education to the less privileged sections of society and have made preparations to take in 4,517 students a year with some form of inclusive need, offering 23,775 spots in financing programs and awarding R\$ 2.5 billion in discounts and grants.

Social Responsibility and Health Care

Our learning ecosystem brings together students, teachers, methodologies, the community and jobs market, to provide the best graduation experience, which goes beyond the classroom, as our commitment is to produce citizens who become transformation agents. In 2021 our students participated in more than 4.8 million engagements with the community, putting into practice all the things they have learned about how to help the communities in the vicinity of our IES.

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Governance GRI 102-18

We realigned our governance framework with best corporate practices

2021 was marked by an important transition. The Company's founding families have begun focusing more on strategy, both in thematic committees and the Board of Directors, upholding historic values of excellence in education. An experienced professional was hired for the position of CEO, with a long track record in heading corporations, Fábio Marcel Fossen. We also reorganized our structure, creating the Human Resources and Technology boards, with a view to driving the Company's sustainable strategic growth by adopting best corporate governance practices.

The academic management of each of the group's educational institutions is conducted by highly qualified professionals who report directly to the Distance Learning and In-Person Education Academic Boards respectively.

See below the members of our Statutory Board and Executive Board:



Board of Directors GRI 145-1

Comprised of nine serving members, all elected and dismissible at any time by the General Meeting. Members serve a renewable term of two years. At least two members or 20% (twenty percent), whichever is higher, must be independent directors. The Board currently has three independent members. The board meets ordinarily once a quarter and extraordinarily whenever required by the Company's operations and interests.

Members of the Board at 12/31/2021

Name	Position	Election date	Term
Wolfgang Stephan Schwerdtle	Chairman	10/05/2020	2022 AGM
Fábio Ferreira Figueiredo	Director	07/13/2021	2022 AGM
Fernando Padovese	Director	10/05/2020	2022 AGM
Débora Ferreira Figueiredo	Director	10/05/2020	2022 AGM
Gustavo Cellet Marques	Director	07/14/2021	2022 AGM
Renato Padovese	Director	10/05/2020	2022 AGM
Carlos Alberto Nogueira Pires da Silva	Independent member	10/05/2020	2022 AGM
Renato Russo	Independent member	10/05/2020	2022 AGM
Rodrigo Capelato	Independent member	10/05/2020	2022 AGM

For further information about the board members' resumes please see the site:
ri.cruzeirodosuleducacional.com.br.





Audit Committee

Statutory advisory committee to the Board of Directors, with operational independence and its own budget approved by the Board. It consists of at least three members elected by simple majority of the Board of Directors, where at least one member is an independent director and another has recognized experience in corporate accountancy. The Committee currently has three independent members. Amongst other matters, the Audit Committee shall: (i) express its opinion on the engagement and cancellation of independent audit services; (ii) assess the quarterly information, interim statements and financial statements; (iii) oversee the Company's internal audit activities and its internal controls department; and (iv) assess and monitor the Company risk exposure, and other factors.

Finance & M&A Committee

Advisory committee to the Board of Directors, set up to oversee, analyze and express opinions on transactions and other financial matters regarding the capital market, as well as monitoring the Company's financial management and planning. It consists of at least three and at most five serving members, appointed and removed by the Board of Directors. The Finance Committee shall also advise the Board of Directors on the Company's financial policy (including hedges and investment credit limits); (ii) analyze the Executive Board's proposals for any operations exceeding the escalation limit stipulated in the Company's financial policy and Bylaws for subsequent referral of the recommendation to the Board of Directors; (iii) in conjunction with the Company's Executive Board, monitor the short-, medium- and long-term cash flow and financial planning; (iv) analyze the annual and multi-year budget proposal prepared by the Company's Executive Board to be approved by the Board of Directors; (v) advise the Board of Directors on analyzing currency mismatches, complying with credit limits set for cash investments and the leverage ratio; and (vi) analyze other matters requested by the Board of Directors.



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Academic Committee, Strategy & Innovation Committee and People Committee

The Company also set up three new Nonstatutory Advisory Committees to the Board of Directors, namely: (i) the Academic Committee, set up to oversee, analyze and express opinions on any issues relating to educational, research and extension activities carried out by the Company; (ii) the Strategy & Innovation Committee which is responsible for analyzing strategical guidelines, identifying new demands, businesses, markets and potential niches, monitoring the construction and rolling out of the Company's Strategic Planning and proposing adjustments where necessary, advising management on the digital transformation and innovation process, evaluating and proposing new educational courses, products and services in accordance with new market demands, monitoring and discussing with management marketing and communications strategies, including the Company's branding strategies; and (iii) the People Committee, which is responsible for analyzing and expressing opinions on matters related to the development of executives and professionals, the workplace and culture and processes related to people management, organizational culture, unions and the Company's corporate governance.

Ethics & Business Conduct Committee

The Ethics & Business Conduct Committee is a nonstatutory committee created to advise and support the Company's Presidency by making recommendations for its decisions primarily regarding strategy, policies and measures related to disseminating the culture of compliance and integrity and preventing risks related to these topics. The Committee shall strive for the Company to honor its commitment to operate ethically, transparently and with integrity, and for the Group's activities to be carried out in accordance with national and international law, best corporate governance practices and in accordance with its values. It is comprised of three fixed members, from Compliance, Legal and Human Resources. Other members can be invited on a revolving basis, depending on the nature of the cases analyzed, providing the total number of members is an odd number.



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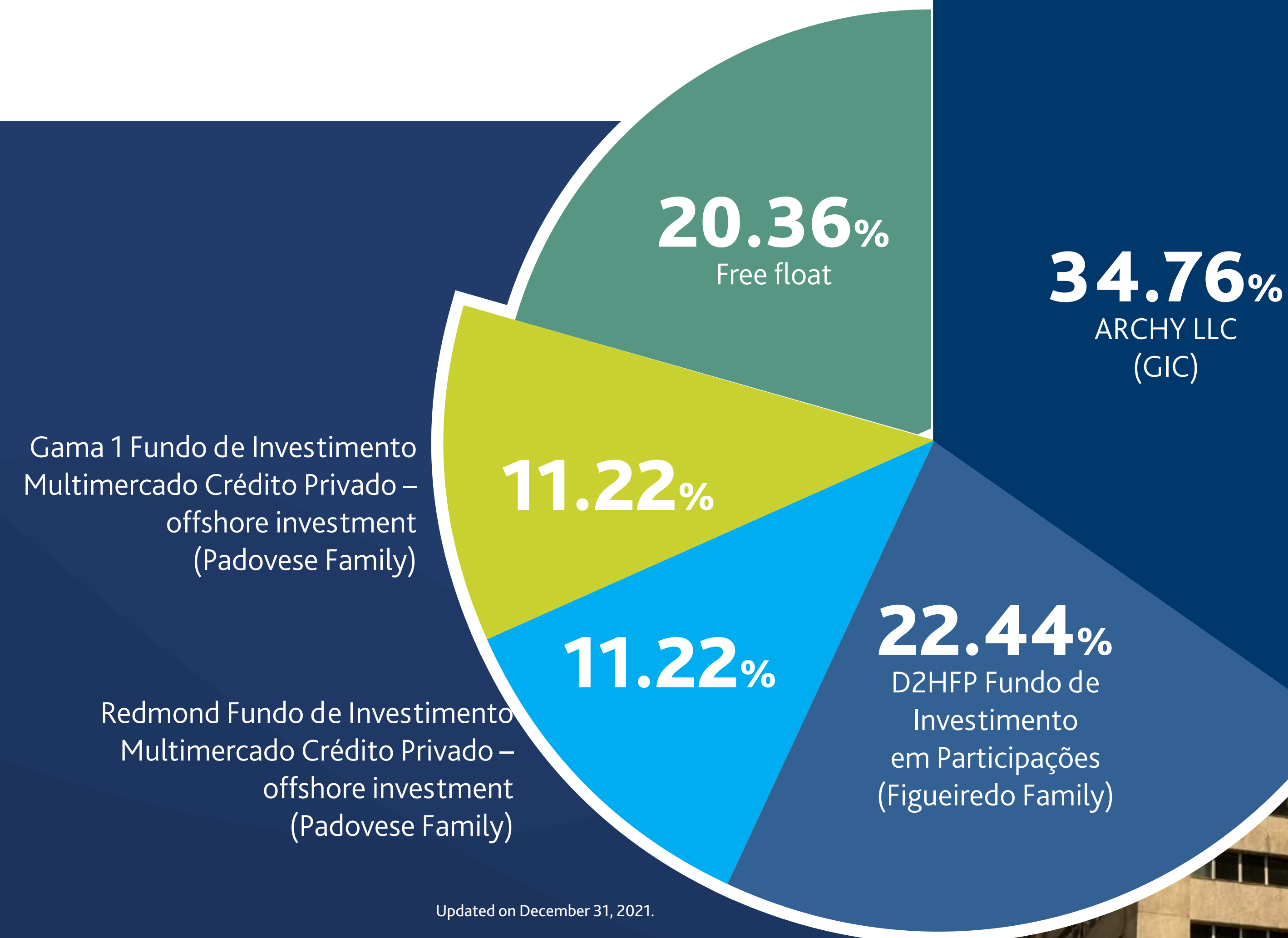
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Corporate structure -
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Sustainability Management

ESG Agenda Growth

Our ESG agenda is handled by ESG Management. The team's core mission is to manage our sustainability agenda and ensure the seamless roll-out of action plans and projects related to the Company's sustainable development across three pillars: social, environmental and within best corporate governance practices, working alongside the group's People Committee, Internal Sustainability Committee, Work Centers, independent service providers, managers and staff.

Our first 2020 Sustainability Report mapped out ESG initiatives and indicators to be tracked. To organize our practice over three pillars, we designed the group's sustainability governance, and unified our communications strategy for these agendas.

The first result was a set of targets, goals and indicators to be implemented from 2021. For the years ahead we will focus on the Company' sustainable development and improving the economic and social environmental conditions of the company, discussed in depth with leadership of the topics.



Targets include the development of Policies, Committees, Commissions and Centers that bolster our ESG governance, outline goals, responsibilities and procedures that unify concepts and reinforce the Group's ESG strategy and culture.

Another important agenda is training on ESG matters and implementing an Integrated Communications Plan, for the alignment of leadership and their teams, seeking to expand the knowledge and engagement of internal stakeholders, by strengthening our sustainability agenda.

We understand that ESG is a journey and this report presents a great deal of the progress we made in 2021.

This was just the beginning though. We remain focused on demonstrating our commitment to the values that help improve all of society, such as ethics, transparency, social and environmental impacts and innovation.



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Commitment to ethics and transparency

GRI 102-16, 103-2, 103-3 | 406

Cruzeiro do Sul Educacional's Code of Conduct was developed in accordance with the best practices and principles set out in the Universal Declaration of Human Rights. This code formally sets out the Company's commitment to maintaining ethical, transparent and responsible relations with all our stakeholders, also presenting guidelines related to integrity and combating corruption. We adopt a zero tolerance towards breaches of these guidelines.

Our Code sets out guidelines regarding identity and diversity, respect and nondiscrimination and prejudice. It prohibits practices such as moral and sexual harassment and abuse of power. It also sets out guidelines aligned around best governance practices.

The Code applies to all Company employees, including members of its Board of Directors, who have to sign a document acknowledging the rules presented.



*The Code can be seen
by all stakeholders here.*



Secure Whistleblowing Channel

GRI 103-2

Employees, service providers, clients, students, suppliers, business partners and communities can use our secure whistleblowing channel to report any conduct that is unethical, illegal and/or contravenes the Company's internal policies and values.

Our secure whistleblowing channel can be used to report moral harassment, physical aggression, sexual harassment, the irregular awarding of discounts and/or study grants, conflicts of interest and/or favoritism of employees, corruption involving government agents/authorities, destruction of or damage to company assets and property, unfairly favoring suppliers or clients, fraud or diversion of funds, amongst others.

All reports are handled confidentially, impartially and anonymously by a specialized independent firm, and then referred to Compliance, which is tasked with suitably handling the reports received. Cases within the Channel's remit are assessed for materiality and quality of information, and further information may be requested from the whistleblower. Cases not within the Channel's remit are referred to the responsible departments.



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Cases are subsequently investigated by Compliance by analyzing documents and depositions, when necessary. All investigations are finalized in a report attached to the protocol. Substantiated cases are finalized by determining disciplinary measures and action plans. Cases of greater criticality or that involve different management levels are resolved by the Ethics & Business Conduct Committee.

Even cases finalized as inconclusive can determine educational and preventive action plans. Whistleblowers receive feedback on all cases investigated.

Over the course of 2021 our secure whistleblowing channel received 167 reports, closing the year with 37 reports to be investigated in accordance with our procedures and SLA established in an internal procedure. Over the course Compliance concluded 176 reports - including grievances recorded in periods before the period covered by this report.



Access the Secure Whistleblowing Channel



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Keeping a close eye on risks and combating corruption

GRI 103-2, 103-3 | 205

The values championed in our Code of Conduct include ethics, transparency and the commitment to integrity and combating corruption.

Our staff is trained in ethical conduct, interacting with government officials, donations and sponsorship and the offering of presents and gifts. The Company has a Compliance practice that monitors these risks.

No cases of corruption were identified in 2021 involving the operations of Cruzeiro do Sul.

Our procedures:

- We include anti-corruption clauses in our contracts. We carry out periodical audits that include analyzing contracts and payments, in addition to the preliminary analysis of contracts involving the government.
- We monitor politically exposed persons who could be holding a management position or decision-making position at our Company, in order to minimize possible conflicts of interest. We accordingly prepare an annual map of this topic for members of the Board of Directors, officers, managers and rectors.

Next steps:

- Implement a process of onboarding and ratifying suppliers, including conducting risk and integrity assessments on our partners.
- Approving our donations and sponsorship policy.



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Assessing, mitigating and minimizing risks

GRI 102-11, 205-1, 103-2, 103-3 | 419

The Company's Risk Management Policy lays down the guidelines to be followed in the risk management process, focusing on business longevity.

The Company carries out a robust assessment which maps out factors that could pose risks or impacts in our business segment and the services we provide. This assessment is periodically revised to allow for changes in the institution's internal and external situation, including the development of new products/services and entering new segments. Risk analysts participate in service development and/or flow and process change meetings as consultants, making recommendations that could minimize risks and assure compliance with the applicable legislation and/or regulations.

We analyze the business as a whole and the risks applicable to the segment. Based on this analysis we identify certain corruption risks that could impact some of our activities, such as obtaining operating permits and licenses; periodical assessments and inspections by regulatory agencies and joint liability for the conduct of business partners or intermediaries.

Controls and action plans are prepared for the risks identified and set out in this matrix which could minimize them and protect the Company. Operations underwent this assessment in 2021.

Our matrix classifies as a corruption risk the situations covered by anti-corruption legislation entailing interactions with government authorities, i.e. we did not consider the risk of internal fraud such as corruption.

In 2021 the guidelines set out in our Code of Conduct including topics such as combating corruption, ethical conduct, interacting with government officials, donations and sponsorship and the offering of presents and gifts, were widely disseminated and reinforced with our employees through training at our Corporate University, in order to clarify and intensify the understanding and application of this important company document. This training yielded 6,648 certifications, including active and former employees. We also sent all employees an institutional email presenting communication pills relating to topics encouraging ethics, compliance and corruption prevention. [GRI 205-2](#)

We emphasize that our Code has a topic related to combating corruption, and other topics aligned around the core guidelines of law 12.846/2013.



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Brazilian General Data Protection Regulation (LGPD)



GRI 103-2, 103-3 | 418

Data Protection and Privacy Policy

In 2021 CSED conducted stage two of the project to adapt to the new General Data Protection Regulation, implementing multiple concrete actions.

Cruzeiro do Sul Educacional takes seriously its commitment to the responsible and conscientious use of information and data. Following the enactment of the Brazilian General Data Protection Regulation (LGPD /

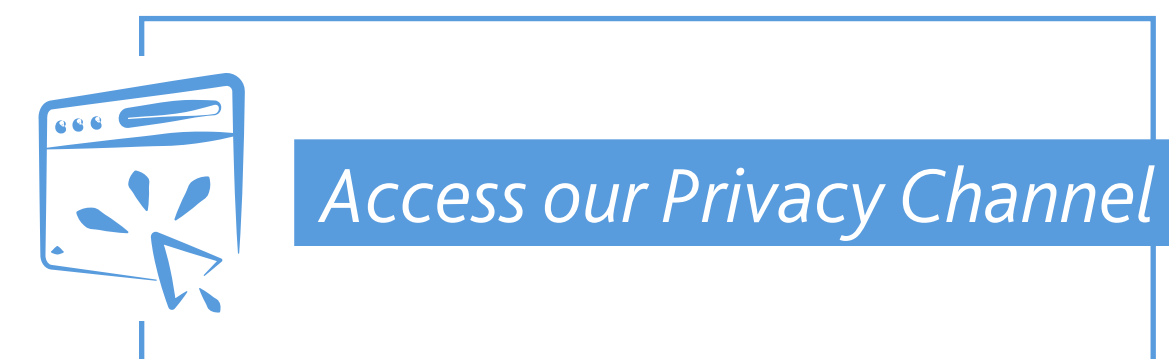


Law 13.709/2018), this topic gained further importance in the Company's daily routines and strategies.

Since 2019 we have been adapting to the LGPD, aided by the expertise of independent consultants to help adjust our processes and procedures and thereby continue guaranteeing the rights of the data subjects with whom we interact. This policy applies to all activities carried out by the Group's institutions involving the collection of personal data, including accesses to and/or use of services, virtual learning platforms, social networks, websites, applications, products and other resources offered by the Group.

In line with our institutional value of transparency, we maintained our Privacy Channel active, allowing data subjects to easily access all of their personal data and to rapidly enforce their legal rights.

We did not identify any data breaches, only requests consisting of data subject petitions. **GRI 418-1**



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In 2021 we initiated multiple concrete initiatives, such as updating the map of treatment activities, assessing suppliers, reviewing contracts, evaluating legitimate interests, impact reports and published our privacy policy.

We also carried out the “Personal Data Protection and Privacy” workshop in partnership with the independent consultancy firm supporting us, in which over 1000 employees participated. The workshop’s objective was to present important guidelines and concepts so that all parties could do their

These adjustments and implementations are the result of investing in new technologies and tools, and changing the mindset of all our stakeholders.

Next steps:

- Invest in training and awareness campaigns for our employees and partnering centers, by way of our Corporate University;
- Enhance supplier assessment flows;
- Implement an internal communications plan and release informative booklets; and
- Disclose specific policies to help perform our commitment to ensuring the privacy and protection of the data we collect.



Indirect economic impacts

GRI 103-2, 103-3 | 203

In addition to social impacts, our close relations with the community also have an indirect economic impact, as all engagements are free of charge or for a token fee, representing an important participation by the private sector in society's development.

Note that most community engagements take place outside our premises, through the various partnerships with public and private institutions, the tertiary sector and civil society, enabling our social impacts to benefit more people. In 2021 we invested R\$ 7.3 million in funds for health care interns, allocated to improvements, human resource training and equipment acquisitions, which will revert to the practice of our students and benefit the community involved.

We also fostered the development of economic activities around the campi and IES' distance learning centers, such as parking services, meals in general, stationary stores, bookstores and property rental services, as well as growing the number of direct and indirect jobs by stimulating the local economy. The presence of a higher education institution raises the qualification of local labor, as it prepares people for the jobs market to the benefit of the region, initially by way of internships. Similarly, we do not overlook the negative impacts of urban life, such as higher levels of waste. We are striving to minimize these impacts, in line with our environmental goals and targets.



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Another material factor applied to economic indicators consists of the constant investments in technology and innovation to modernize the infrastructure on our campi, in order to better serve students and offer high quality education connected with labor market demands, as well as driving the Company's organic growth by creating and/or opening new courses, be they in-person or distance learning. We provided a total of 1,226 courses in 2020. In 2021 this figure rose to 1,499, a substantial increase given the fact we were in the middle of a pandemic, which paralyzed or slowed down the work of regulatory agencies.

In 2021 the two new campi, Guarulhos and Villa-Lobos, ended the year with 1.5 thousand students and the 36 hubs began operating. In the second semester, we inaugurated Unipê's branch in Campina Grande, with a capacity for 8 thousand students. These infrastructure investments impact and drive development and expansion of services in our geographies.

GRI 203-1



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Suppliers and good procurement practices

GRI 103-2, 103-3 |204

In 2021, the Group's chain of suppliers was comprised of 3,603 active partnerships (those with which the Company made purchases in the last 12 months).

Our procurement processes are being enhanced for the entire Company in order to guarantee transparency in the process and better market conditions. We are accordingly redefining new guidelines for the procurement of goods and services, which will result in economic, production and compliance benefits. Procurement practices are also now being monitored by indicators and supplier performance assessments.



Proportion of spending on locally-based suppliers GRI 204-1

% budget spent on local suppliers	2021
Northeast	61%
Midwest	52%
Southeast	96%
South	61%

Notes:
• Local suppliers mean suppliers with a head office or branch based in the same state in which Cruzeiro do Sul establishments operate.
• All establishments of Cruzeiro do Sul Educacional were included.

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Awards, accolades and certifications

Cruzeiro do Sul's Higher Education Institutions (IES) are renowned for their academic quality and presence in international rankings. See our accolades in 2021.

3rd largest Education Group in Brazil



Cruzeiro do Sul was ranked 3rd amongst the largest educational groups in Brazil in the IstoÉ Ranking of the 1,000 largest companies in Brazil. This ranking was based on the sales, profit and equity of the listed companies. CSED was ranked 310th in the overall ranking which includes companies from all segments.

Unifran shines in the *Times Higher Education* (THE) ranking



Unifran was ranked 1st amongst for-profit Brazilian universities, 64th amongst Brazilian IES and 155th in Latin America in the *Times Higher Education* (THE) ranking. In the same ranking Unifran was also classified amongst the best IES in the world based on indicators related to the Sustainable Development Goals (SDGs) of the United Nations (UN).

SCImago Institutions Rankings (SIR)



Cruzeiro do Sul Educacional's four universities were classified in SCImago, ranking them amongst the best in Latin America. This ranking classifies the IES using a compound indicator that combines research performance, innovation results and social impact. The Latin American ranking is as follows: Universidade Cruzeiro do Sul (128), Unifran (133), Unicid (134) and UP (159).

AD Scientific Index



[We had 27 researchers](#) from Cruzeiro do Sul Educacional published in two rankings of the *AD Scientific Index*: the TOP 10,000 researchers in Latin America and the top TOP 10,000 researchers in the BRICS (Brazil, Russia, India, China and South Africa). The researchers making the ranking are amongst the most influential scientists in the world. This ranking uses a classification and analysis system based on scientific performance and the added value produced by the researchers' scientific productivity.

Innovation



The Distrito Federal University Center (UDF) came 2nd in the Innovative Education category in the 17th addition of the IEL Goiás awards (Instituto Euvaldo Lodi).

Socially responsible



All Cruzeiro do Sul Educacional institutions received the 2021/2022 Socially Responsible Institution Certificate, awarded by the Brazilian Association of Higher Education Sponsoring Entities (ABMES).

An entrepreneurial culture



Unicid and Universidade Cruzeiro do Sul made the top 10 of the 2021 National *Ranking* of Entrepreneurial Culture Universities, ranked 3rd and 7th respectively.

Entrepreneurial Education



Unicid was bestowed with the title of Best Private University in São Paulo state, in the 2021 Paulista Ranking of Entrepreneurial Universities (RUE), an award bestowed by FEJESP (Paulista Federation of Junior Companies). Universidade Cruzeiro do Sul and Unifran excelled in these awards for 'Good Practices'.

Leading brands in 2021



Cesuca earned the award **Leading brands in 2021**, which had more than 4 thousand enrollments and listed companies in the city of Cachoeirinha, in Rio Grande do Sul state. The awards are organized by the Cachoeirinha Commercial Association, in partnership with the Retailers Center and the Municipal Government.

University Guide – 985 stars

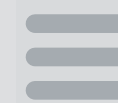


Cruzeiro do Sul Educacional's courses earned 985 stars in the 2021 University Guide. A total of 296 courses were evaluated (in-person and distance learning), with 96 receiving four and five stars. This year the Guide evaluated more than 16 thousand undergraduate courses across Brazil.

Valor Major Groups List



The 20th edition shows the ranking of the **200 largest** organizations in Brazil, in which we came **187th**. In the previous edition we were 199th. We also came **5th** in the category Services, in relation to the 20 companies with the highest revenue growth, and were ranked **first amongst education groups**.



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Renewable Energy Certificates



Cruzeiro do Sul Educacional earned the Renewable Energy Certificate. Renewable Energy Certificates - RECs certify that the electricity consumed comes from renewable energy sources. This means we are reducing our CO₂ emissions (1,028.92 t). Voluntarily avoided emissions in 2021 are the equivalent of 7,203 trees, in a reforestation project lasting 30 years.

Patent Application



Consolidating our position of academic quality, researchers from Unicid and Unifran registered patents for inputs generated during sewage treatment for use in agriculture. This is another way of making the country more sustainable. In total we have 11 patents awarded, 16 applied for (three in 2021) and one licensed for use in Brazil, Japan, Europe and the USA.

MEC evaluations

Braz Cubas, FSG and Unipê achieved a grade of 4 in the IGC (General Course Index), with all of our IES continuing to climb the IGC ranking. Our satisfactory IGC percentage is therefore 100%, considering all the active institutions of Cruzeiro do Sul Educacional.

In relation to the CPC (Preliminary Course Grade), we closed the year with around 98% of our courses rated satisfactory, based on the latest indicators published by MEC.

All course evaluations in 2021 were Course Grades (CC) in levels 4 and 5.

Also note the reaccreditation of Universidade Cruzeiro do Sul's distance course, with the maximum MEC rating and publication of Ministerial Ordinance 987, dated 12/06/2021.

Also note the valuation of the campus outside the main premises of Unipê, in the city of Campina Grande. The level 4 grade was achieved by our progress in securing accreditation in an important city of Paraíba state.



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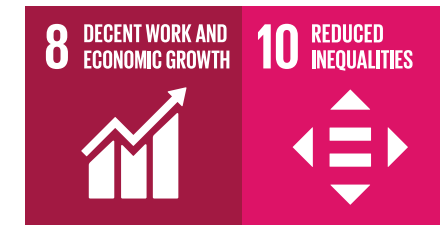
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Talents that make our constellation shine

GRI 102-8



2,791

grants for employees



People management is core for Cruzeiro do Sul Educational. In 2021, when we created the Human Resource Department as part of updating the Company's governance, we also started to expand our ESG agenda across many elements of our policy to attract, hire, train, value, and retain employees.

CSED is a welcoming and receptive company, and respect is a major component of our culture. Employees remain with the company for an average of 6 years. Here people work on what they like to do and are encouraged to develop. We offer employees and their dependents over 2,791 scholarships.

We have a Talent Management Program, a Succession Plan, and an Internship Program that strengthen our in-house recruiting. We use monthly indicators to monitor people management, especially turnover.

CSED closed 2021 with a total of 6,746 employees. The commitment and engagement of this workforce to our business model and organizational culture is our greatest asset.



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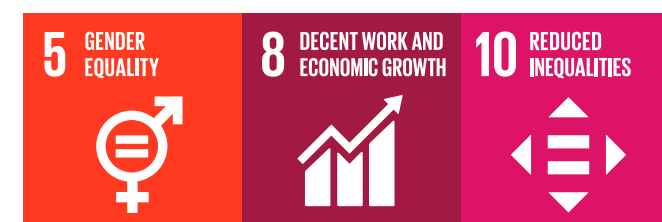
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Training and Education



We offer continuous training via partners and especially our Corporate University. We seek to ensure the efficiency of the content offered, and make sure it is aligned with the needs of the business. We want to offer more content aligned with the digital requirements of 2022. [GRI 103-2, 103-3 | 404](#)

Our Corporate University offers a number of development paths designed to provide for the needs of the organization and encourage self-learning. Our sales and marketing area for example, constantly trains employees to attract and convert students.

We also offer on-demand courses for individual and group career development plans, linked to our business strategy.



Our academic area has a group focused on Distance Learning, and each year the faculty receives specific training based on the needs of our units. [GRI 404-2](#)

In 2021 we developed 131 corporate training and development-themed training events attended by 18,754 people, totaling 88,450 hours of training. [GRI 404-1](#)

In 2022 we created our Human Organizational Development area, kicking off efforts focused on corporate culture. We started by listening to our employees to learn their perceptions of this topic. As this process evolves, we will work with the academic, commercial, and corporate areas to create professional development programs for our employees in a more centralized manner, generating detailed indicators by functional category, gender, diversity, age, hierarchical level, and any others as necessary.

 **88,450**
hours of training



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Human Resource indicators (2021)

GRI 102-8

All data refers to December 31 of each year, and is compiled from reports taken from the integrated HR systems.

The criteria for counting employees changed in 2021, and was applied retroactively to previous years. As a result, we are considering people and not employment bonds, so the number of employees for 2019 and 2020 differs from the numbers reported in our 2020 Sustainability Report.

Total workforce by employment contract and gender¹

GRI 102-8

Type of contract	2019		2020		2021	
	Temporary	Permanent	Temporary	Permanent	Temporary	Permanent
Men	11	2,330	44	2,951	23	2,961
Women	25	2,990	125	3,722	68	3,785
Total	36	5,320	169	6,673	91	6,746

¹ Cruzeiro do Sul Educational counts its direct employees and partners (temps and contractors) separately. Interns and apprentices are also reported separately.

Thus, we reported 6,746 direct (our permanent using the terminology of this report) employees, plus 153 interns and apprentices, and 91 temps, for a total staff of 6,990. We had no part-time employees in the past 3 years. In 2020 we incorporated the employees of Positivo and Braz Cubas, and started to expand Cruzeiro's Guarulhos and Villa Lobos units.



Total workforce by employment contract and region¹

GRI 102-8

Region	2019		2020		2021	
	Temporary	Permanent	Temporary	Permanent	Temporary	Permanent
Northeast	1	-	2	622	2	642
Midwest	8	547	26	421	23	418
Southeast	24	4,639	135	4,523	54	4,614
South	3	134	6	1,107	12	1,072
Total (Brazil)	36	5,320	169	6,673	91	6,746



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Workforce by employment type

Employment type	2019	2020	2021
	Full time	Full time	Full time
Men	2,330	2,951	2,961
Women	2,990	3,722	3,785
Total	5,320	6,673	6,746

Workforce by age group GRI 102-8

	2019	2020	2021
Under 30	1,217	1,398	1,473
Between 30 and 50	2,986	4,025	3,962
Over 50	1,117	1,250	1,311
Total	5,320	6,673	6,746

Workers by category and gender GRI 102-8

	2019			2020			2021		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Apprentices	35	59	94	28	41	69	31	44	75
Interns	80	88	168	42	68	110	27	51	78
Total	115	147	262	70	109	179	58	95	153

Members of governance bodies GRI 102-8

	2019	2020	2021
Governance body members	6	7	9

Workforce by employee category GRI 102-8

	2019	2020	2021
Executive Board	5	5	7
Rectors	9	11	11
Managers	23	33	48
Academic Coordinators	18	29	26
Administrative Coordinators	93	90	92
Supervisors	138	154	160
Teachers	2,359	2,990	2,869
Tutors	408	587	613
Administrative	2,267	2,774	2,920
Total	5,320	6,673	6,746



New employee hires and employee turnover

See below the rates of new hires and employee turnover of Cruzeiro do Sul Educacional in the last three years, i.e., the percentage of new hires and dismissals in relation to the total headcount.



New hires by age group GRI 401-1

	2019		2020		2021	
	No.	Rate	No.	Rate	No.	Rate
Under 30	507	0.42	382	0.27	720	0.49
Between 30 and 50	590	0.2	627	0.16	141	0.04
Over 50	72	0.06	119	0.1	745	0.57
Total	1,169	0.22	1,128	0.17	1,606	0.24

New hires by gender GRI 401-1

	2019		2020		2021	
	No.	Rate	No.	Rate	No.	Rate
Men	514	0.22	494	0.17	690	0.23
Women	655	0.22	634	0.17	916	0.24
Total	1,169	0.22	1,128	0.17	1,606	0.24

New hires by region GRI 401-1

	2019		2020		2021	
	No.	Rate	No.	Rate	No.	Rate
Northeast	-	-	58	0.09	127	0.2
Midwest	134	0.24	54	0.13	74	0.18
Southeast	999	0.22	755	0.17	1,129	0.24
South	36	0.27	261	0.24	276	0.26
Total (Brazil)	1,169	0.22	1,128	0.17	1,606	0.24

Turnover by age group GRI 401-1

	2019		2020		2021	
	No.	Rate	No.	Rate	No.	Rate
Under 30	299	0.25	530	0.38	435	0.30
Between 30 and 50	497	0.17	1,349	0.34	222	0.06
Over 50	118	0.11	584	0.47	868	0.66
Total	914	0.17	2,463	0.37	1,525	0.23

Turnover by gender GRI 401-1

	2019		2020		2021	
	No.	Rate	No.	Rate	No.	Rate
Men	393	0.17	1,096	0.37	679	0.23
Women	521	0.17	1,367	0.37	846	0.22
Total	914	0.17	2,463	0.37	1,525	0.23

Turnover by region GRI 401-1

	2019		2020		2021	
	No.	Rate	No.	Rate	No.	Rate
Northeast	-	-	207	0.33	106	0.17
Midwest	108	0.20	185	0.44	73	0.17
Southeast	776	0.17	1,267	0.28	1,036	0.22
South	30	0.22	804	0.73	310	0.29
Total (Brazil)	914	0.17	2,463	0.37	1,525	0.23

New hires do not include new employees resulting from the acquisitions in 2020.

Ratio of standard entry-level wage by gender compared to local minimum wage



This table shows the ratio between the entry-level wage paid by Cruzeiro do Sul Educacional institutions and the local minimum wage.

Ratios of standard entry level wage by gender compared to local minimum wage

GRI 202-1

	2019		2020		2021	
Local minimum wage	998		1,045		1,100	
	Men	Women	Men	Women	Men	Women
UNICID	116%	116%	115%	111%	115%	118%
FASS	116%	115%	111%	111%	118%	119%
Módulo	116%	106%	111%	111%	118%	96%
UNIFRAN	116%	116%	111%	111%	118%	111%
Braz Cubas	-	-	114%	105%	108%	111%
UDF	118%	137%	112%	117%	116%	116%
FSG	108%	99%	103%	103%	129%	117%
Positivo	-	-	114%	103%	104%	108%
Cruzeiro do Sul	116%	106%	106%	97%	115%	118%
Cesuca	114%	99%	109%	131%	129%	129%
CEUNSP	116%	116%	111%	111%	118%	110%
UNIPÊ	104%	122%	100%	110%	100%	111%

- Positivo and Braz Cubas were acquired in 2020.
- Wages below the minimum at Cruzeiro do Sul, FSG, Cesuca and Módulo were due to employment contracts for 180 hours a month.

Performance assessment¹

GRI 404-3

The performance assessment and specific performance of employees are tracked by the respective managers with the support of Human Resources.

We launched an exclusive tutorial in 2021 for managers instructed them about performance. However, in 2022 alone we launched the Talent Management program which introduced a regular assessment of results, performance and skills of employees, providing important data for feedback and the career management and development of the Company's talents.

¹Management of the performance assessment indicator is being reviewed and will be presented in the next reporting cycle.



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Health and safety in the spotlight

GRI 103-2, 103-3 | 403, 403-1

In 2021, the Company developed its Occupational Health, Safety, and Environmental Protection plan to foster a healthy work environment that is in line with the Company’s Code of Conduct and applicable legislation, and consistent with its commitments.

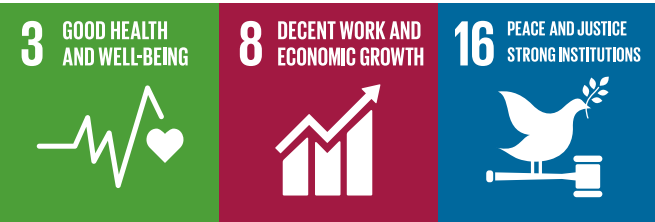
We work to constantly identify and manage risk situations and seek to preventively contribute to the health and safety of all. All our indicators are monitored from time to time.

All employees are part of worker health and safety management. Our occupational health and safety management system complies with all legal requirements, the most important of which are the Ministry of Labor NRs (Regulatory Standards).

Our team includes safety technicians in all business units, and we manage all legal requirements.

Outpatient clinics

We have outpatient clinics in São Paulo, Curitiba, Franca, and João Pessoa that provide administrative and support activities. For all other units we use accredited occupational health services.



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Healthy environments

GRI 103-2, 103-3 | 416, 416-1

Periodically employees and contractors are trained in facilities cleaning and sanitization, and instructed in the good practices and controls that ensure the practices defined by the Company.

We conscientiously use certified products that will not impact users or the environment, and always abide by government hygiene/bacterial control in our business units.

We also spray our business units to ensure the environments are sterilized and to mitigate any viral or bacterial proliferation.

Measures such as pest and insect control, and close monitoring of water potability and bacteria in the air ensure our environments are safe areas for performing our day-to-day activities.



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Close monitoring by specialized nutritionist is used to closely control the routines of our partners who sell foods, completing the quality and safety control plan for our operations.

Over the past two years we reviewed our institutional conservation and security plan, and performed a detail assessment of our service providers, prioritizing quality in daily deliveries and stricter control of institutional and regulatory parameters.

A safe place to work **GRI 403-2, GRI 403-3, GRI 403-6**

We analyze the conditions of any work environments where employees may work, either routinely or occasionally. As defined in Brazilian labor law, we have three elements that determine hazard - contact with flammables and explosives, contact with ionizing radiation, and with electrified systems.

Cruzeiro do Sul has reports on all hazards and dangerous situations analyzed and reported by employees dating back to 2019. Based on preliminary risk analyses, all employees are trained and instructed in how to mitigate these risks, and in the proper use of Personal (PPI) and Collective (CPI) Protective Equipment. Plus:

- Whenever an incident is reported, the local technician contacts the employee on the phone or in person to fill out an incident report.
- All employees have access to the Company's occupational health service. Periodical medical checkups are performed for prevention and early identification of health issues.
- Medical certificates are also analyzed to identify situations and locations where there is a larger than normal incidence of work-related issues.
- All health data is confidential and complies with medical ethics.
- All employees have access to a health care plan.

- Almost the entire cost of the main person covered is subsidized by the company. The dental plan is optional.
- We also provide a dedicated channel to answer employee questions regarding Covid-19.

Among the hazards identified as potentially accident-causing, we signal all work that uses electricity performed in unprotected environments and entered into Occupational Safety team reports, reinforced with specific opinions. We also implement control measures, signal locations appropriately, provide employee training, and suitable PPI and CPI.

Work-related injuries **GRI 403-9**

	2019	2020	2021
	Employees	Employees	Employees
Number of hours worked	13,556,297.00	13,595,017.00	15,293,880.70
Number of fatalities as a result of work-related injury	-	-	-
Number of recorded work-related injuries (including fatalities)	16.00	14.00	7.00
Rate of recorded work-related injuries (including fatalities)	1.18	1.03	0.46

Indicator reported only partially. There is no information on non-employee workers.





Diversity and equality

GRI 103-2, 103-3 | 405



The Company seeks to value and promote diversity in employee attraction, selection, promotion, and development, offering equal opportunities for all regardless of gender, age, and other aspects not related to the competences required to perform their professional duties and the performance of each employee. This position is ratified in our Code of Conduct.

Respect and good practices in diversity are also aligned with official academic documents and day-to-day practices in the various academic teaching and learning scenarios, reiterating our commitment to training citizens and respect for human rights.

Regarding people with disabilities, Cruzeiro do Sul's IES have an accessibility hub (NAce) committed to proposing initiatives to promote ease of access, permanence, and the academic performance of people with disabilities in the academic environment.



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Diversity among our employees and governance bodies

Regarding inclusion and diversity, the main information on our employees has been mapped and is shown in the following tables, split by governance bodies and overall staff. Percentages were calculated based on the total number of employees in each year.

Individuals within the organization's governance bodies, by gender (%) GRI 405-1

Governance body members		
2019	Men	83.33
	Women	16.67
2020	Men	85.71
	Women	14.29
2021	Men	88.89
	Women	11.11

Individuals within the organization's governance bodies, by age group (%) GRI 405-1

Governance body members		
2019	Under 30	-
	Between 30 and 50	66.67
	Over 50	33.33
2020	Under 30	-
	Between 30 and 50	57.14
	Over 50	42.86
2021	Under 30	11.11
	Between 30 and 50	11.11
	Over 50	77.78

Workforce by employee category and gender (%) GRI 405-1

	2019		2020		2021	
	Men	Women	Men	Women	Men	Women
Executive Board	100	-	100.00	-	100.00	-
Rectors	55.56	44.44	54.55	45.45	45.45	54.55
Managers	56.52	43.48	54.55	45.45	60.42	39.58
Academic Coordinators	44.44	55.56	41.38	58.62	38.46	61.54
Administrative Coordinators	63.44	36.56	55.56	44.44	55.43	44.57
Supervisors	32.61	67.39	36.36	63.64	31.25	68.75
Teachers	46.21	53.79	47.26	52.74	46.36	53.64
Tutors	44.12	55.88	45.14	54.86	45.19	54.81
Administrative	40.8	59.2	40.59	59.41	41.16	58.84
Total	43.8	56.2	44.22	55.78	43.89	56.11

Note:

From 05/30/2022 we have 1 woman in the leadership of the Legal and Compliance Board

Workforce, by work category and gender (%) GRI 405-1

	2019		2020		2021	
	Men	Women	Men	Women	Men	Women
Apprentices	37.23	62.77	40.58	59.42	41.33	58.67
Interns	47.62	52.38	38.18	61.82	34.62	65.38
Total	43.89	56.11	39.11	60.89	37.91	62.09



Workforce by employee category and age group (%)¹ GRI 405-1

	2019			2020			2021		
	Under 30	Between 30 and 50	Over 50	Under 30	Between 30 and 50	Over 50	Under 30	Between 30 and 50	Over 50
Executive Board	-	40	60	-	20	80	-	42.86	57.14
Rectors	-	33.33	66.67	-	27.27	72.73	-	45.45	54.55
Managers	-	78.26	21.74	-	72.73	27.27	-	77.08	22.92
Academic Coordinators	-	50	50	-	68.97	31.03	-	69.23	30.77
Administrative Coordinators	11.83	74.19	13.98	5.56	81.11	13.33	6.52	80.43	13.04
Supervisors	10.14	76.09	13.77	14.29	72.73	12.99	13.75	73.75	12.50
Teachers	4.24	63.2	35.56	4.15	68.63	27.22	3.28	67.1	29.63
Tutors	13.48	68.38	18.14	10.22	71.04	18.74	12.89	67.86	19.25
Administrative	45.74	44.55	9.7	42.79	47.69	9.52	43.66	46.78	9.66
Total	22.88	56.13	21	20.95	60.32	18.73	21.84	58.73	19.43

Workforce by work category and age group (%) GRI 405-1

	2019			2020			2021		
	Under 30	Between 30 and 50	Over 50	Under 30	Between 30 and 50	Over 50	Under 30	Between 30 and 50	Over 50
Apprentices	100	-	-	100	-	-	100	-	-
Interns	92.86	7.14	-	90	9.09	0.91	92.31	6.41	1.28
Total	95.42	4.58	-	47.95	93.85	5.59	0.56	3.27	0.65

Employees and workers from underrepresented groups, by employee category (%) GRI 405-1

	2019		2020		2021	
	Black	PwDs	Black	PwDs	Black	PwDs
Middle management	-	4.35	6.06	3.03	4.17	2.08
Academic Coordinators	-	-	3.45	-	3.85	-
Administrative Coordinators	1.08	-	1.11	-	-	-
Supervisors	4.35	-	3.90	0.65	3.75	1.25
Teachers	1.31	1.78	1.3	1.37	1.29	1.36
Tutors	1.23	0.25	0.85	0.51	0.82	0.33
Administrative	6.31	5.47	4.54	7.64	5.17	6.2
Total	3.5	3.16	2.7	3.87	2.99	3.34

Employees from underrepresented groups, by employee category (%) GRI 405-1

	2019		2020		2021	
	Black	PwDs	Black	PwDs	Black	PwDs
Apprentices	3.19	-	-	5.80	8.00	-
Interns	7.14	-	6.36	-	3.85	-
Total	5.73	8.63	3.91	2.23	5.88	9.26

Note: In 2022 the Company initiated a Diversity Project to include PwD students, with the support of the Accessibility Centers of the Group's IES, including our students in research projects and thereby reinforcing our social and transformational role.



Ratio of basic salary and remuneration of women to men, by employee category

Employee Category	2021
Executive Board	-
Rectors	113.32%
Middle management	86.58%
Academic Coordinators	81.07%
Administrative Coordinators	100.01%
Supervisors	100.14%
Teachers	98.97%
Tutors	101.30%
Administrative	100.10%
Other	99.22%

- Notes:
- Other: Interns and apprentices have wage criteria based on their qualifications and hours, there being no restrictions for gender.
 - Cruzeiro do Sul has no restrictions on gender in its selection processes; wage ranges are determined in accordance with market salary criteria and the company's remuneration policy.
 - Cruzeiro do Sul does not differentiate gender in positions or have positions with the same duties for the purpose of comparison (except in academic areas in which there are rectors, lecturers and tutors in the same positions).
 - There are no female Officers.



Fair Remuneration GRI 103-2, 103-3 | 202

We carry out salary surveys to ensure our metrics are competitive. Our remuneration policy takes into account movements for determining entry-level wages, regardless of gender or any diversity issue.

The governance exercised by the remuneration department and implemented by personnel management ensures we do not pay less than the minimum wage.



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Looking after everyone

GRI 103-2, 103-3 | 401

We wish to build and maintain a equal workplace free of prejudice. This is why we are encouraging the use of our Secure Whistleblowing Channel to register complaints and grievances involving acts of discrimination within our Company. Our Secure Whistleblowing Channel documented five cases of racial discrimination, two cases of ageism and one case of xenophobia in 2021. All cases have been duly analyzed, investigated and received the suitable treatment for each situation, which can include a verbal warning, guidance and specific training through to dismissal. [GRI 406-1](#)

In order to work preventively and educationally, we adopted the practice of sharing communication and awareness initiatives rate to topics such as: combating racial discrimination and LGBTphobia, religious tolerance, cultural diversity and gender equity, amongst others.



Our teaching staff: education and research



Acknowledged for their excellence in carrying out research, our researchers administer lectures for both stricto sensu graduation courses and undergraduate courses.

This means that, in the classroom, students receive updated knowledge based on the critical and scientific views of the professor and researcher. It also allows undergraduate students to develop research projects in Scientific Initiation. This integration facilitates student interactions from early on in their venture into the academic world, helping pique their interest in scientific and technological research. Undergraduate and graduate students are encouraged to participate in the weekly seminars offered by their programs, in weekly research group discussions, and in Brazilian and international scientific events (workshops, congresses, symposia).



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*109 research groups recognized
by CNPq in eight major fields
of expertise*

CSED faculty and researchers are well known, experienced, and recognized in Brazil and abroad. In 2017, 27 investigators were listed in the AD Scientific Index as being among the 10,000 best and most influential scientists in the world. This list recognizes investigators in 12 areas, ranking 11,940 institutions in 195 countries.

Learn about some of the research activities of the Cruzeiro do Sul Group Graduate (Stricto Sensu) Program (Master's and Doctorates) Faculty in 2021, contributing knowledge and innovation for society.

Cruzeiro do Sul Educacional 2021

Item	Total
Papers published	837
Theses and dissertations presented (for masters degrees and doctorates)	275
Lectures administered	584
Patents	1
Activities related to covid-19 in graduation	54

The Positivo University [Universidade Positivo - CPUP] Research Center is a non-profit organization that aims to foster, coordinate, and execute scientific and technological research and innovation, and train scientists and researchers. It seeks to offer companies and government organizations with advances in technology, modernization, and increased competitiveness, creating a positive impact for society in the social, economic, and environmental spheres.

The state of Paraná Fundação Araucária de Apoio ao Desenvolvimento Científico e Tecnológico [Araucária Fund to Support Scientific and Technological Development] is an important partner and funding agent for CPUP.

In 2021 CPUP delivered the final version of ten research reports to the Foundation, within the Institutional Program for Basic Applied Research. Five of these were in health care, four in environmental stewardship, and one in technological innovation. It also delivered five reports on the work of the Technical Stipend Program (Programa Bolsa-técnico] grantees. This



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program aims to provide specialized professionals for the multi-user labs of higher education and research institutions in the state of Paraná. Three of these were in health care, one in environmental stewardship, and one in biotechnology.



Unicid's project with Nasa

Unicid's Graduate Program in Astrophysics and Computational Physics had a project approved by the Space Telescope Science Institute (STScI), part of Nasa. This project will help update the code used by the Hubble telescope, launched into space in April 1990.

Graduate Studies: excellence in education

We are proud to promote the training and qualification of professionals, scientists, and professors in our graduate courses. These go on to become facilitators in the creation of knowledge in other higher education institutions in Brazil and abroad, as well as private sector contributors.

Our researching professors have already graduated 3,835 Master's and 641 Ph.D. students. See the data by institution:

Educational Institution	Masters degree graduates	Doctorate graduates
Universidade Cidade de São Paulo (UNICID)	927	36
Universidade Cruzeiro do Sul	1,115	303
Universidade de Franca (UNIFRAN)	990	181
Distrito Federal University Center (UDF)	87	-
João Pessoa University Center (UNIPÊ)	114	-
Universidade Positivo (UP)	602	121
Total	3,835	641

Folha University Ranking (RUF)*

**1st place**




in "research" and "securing funding for research" in Brazil

"Research" and "Internationalization" in Paraná

**2nd place**



"Internationalization" in Brazil

*Folha University Ranking (RUF) in the category Non-denominational Private Universities of Brazil, compiled by the newspaper Folha de São Paulo at the end of 2019. This ranking analyzed 197 Brazilian universities.



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Our students

All IES comprising Cruzeiro do Sul Educacional are committed to academic excellence in order to produce well-rounded professionals with all the expertise needed to exercise their profession and be upstanding members of society, committed to ethics and the community, as well as displaying the skills needed to swiftly adapt to the constant changes in the labor market. (Learn more on page 84)

To help insert new students in the market, in 2021 we developed the Virtual Internship Fair in order to attract companies specializing in internships and jobs to offer opportunities to our students, as either interns, apprentices or registered employees. More than 5 thousand students were seen during the Fair.

CSED also carries out lives to advise students on employability and has more than 100 arrangements in force with the internship integration agency, as well as hundreds of others with companies. We signed an estimated 20 thousand internship contracts in 2021 despite the pandemic.

“

I am currently the social supervisor in the Social Services Reference Center (CRAS) of the municipal government of Franca (SP). I escaped social exclusion and was taken in by social welfare workers. UniFran and my lecturers played a crucial role in this process, and receiving a study grant was essential for this change. I remain a researcher in the social inclusion and protection laboratory (CNPQ/UniFran) and my focus is to reflect on social assistance work with at-risk black women. I can say that thanks to the university, I overcame the barriers of social exclusion and am in control of my destiny.

”

Karen Kelen da Silva Lopes

Social Services Graduate at UniFran



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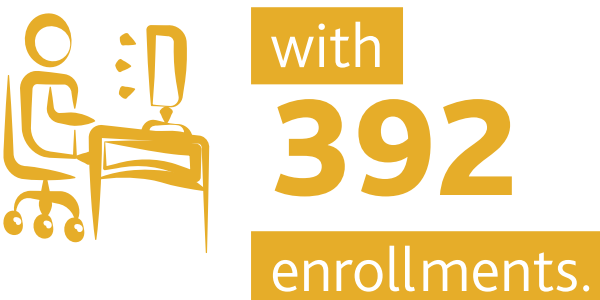
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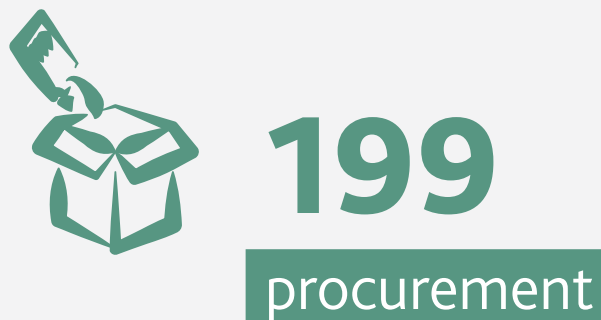
Other benefits for our students



We have a partnership with Universia Santander, a portal that announces vacancies and benefits for our students registered in an exclusive channel.



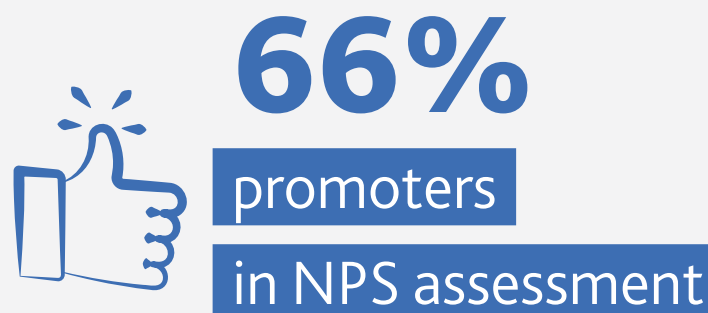
An exclusive platform for students of the entire CSED Group, employees and our network of centers. Thousands of companies offering discounts and cashback.



Students and former students can join our institution, ascertaining and disclosing our teaching opportunities to candidates and employees, earning monetary commission.



This is a telephone and Internet chip for students and employees with exclusive advantages such as not consuming the plan's data to access study platforms.



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Economic performance

GRI 103-2, 103-3 | 201

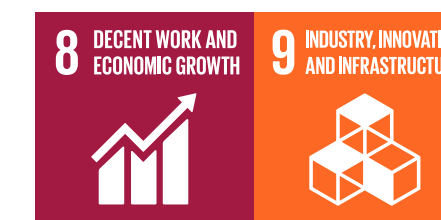
In 2021 Distance Learning was one of the major drivers behind our increase in student numbers

The management of our economic performance is monitored and assessed against our economic and financial results, operational indicators and the market, which guide the decisions taken by the Company's senior management.

The ongoing pandemic in 2021 affected all segments of Brazil's economy, and the education sector was no exception. We ploughed on with our expansion process despite these challenges. We opened two new

Universidade Cruzeiro do Sul campi in Greater São Paulo (Villa Lobos and Guarulhos), and a Unipê unit in Campina Grande, Paraíba state . We also received authorization to offer 193 new courses, taking the total courses offered by our units to 1,499.

We also implemented a major plan to adjust our network of centers, focusing on long-term partnerships in more attractive locations. We also began operating 36 distance learning hubs with dedicated laboratories for practical activities, enabling us to expand our range of courses, resulting in more students taking hybrid in-person/distance learning courses.



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We accordingly closed the year with a 4.1% drop in the number of in-person students, attributable to the pandemic, and 12.5% growth in distance learning students, resulting in an overall increase of 6.1% in our student numbers, compared with the same period of 2020, despite the adversities faced. This fact demonstrates our adaptation capacity, the resilience of our business model and the quality of our brands. [GRI 203-1](#)

Consolidated net revenue in 2021 was R\$ 1.8 billion, unchanged on the figure of R\$ 1.8 billion in 2020, driven by distance learning growth which mitigated the drop in in-person courses, caused by the pandemic.

The Adjusted EBITDA was R\$ 535.9 million, with a margin of 29.9%, stable in relation to 2020 (28.6%).

Headlines (2021)

- Student number growth of 6.1%
- Net Revenue of R\$ 1.8 billion
- Adjusted EBITDA of R\$ 535.9 million

Direct economic value generated (R\$) [GRI 201-1](#)

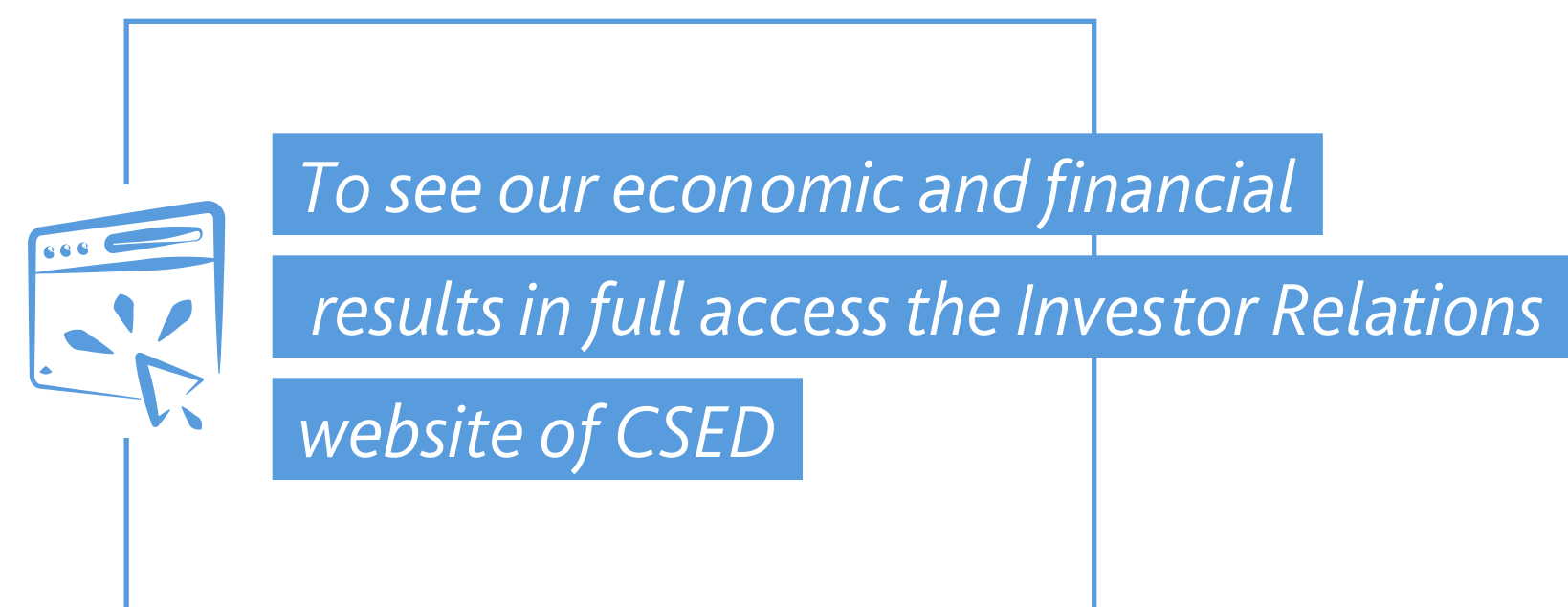
	2019	2020	2021
Revenue	1,479,943	1,718,631	1,788,996

Economic value distributed (R\$) [GRI 201-1](#)

Distributed	2019	2020	2021
Operating expenses	474,121	591,655	573,684
Employee salaries and benefits	551,703	738,151	642,463
Payments to providers of capital	193,723	232,797	293,057
Payments to government	139,525	190,821	196,837
Total	1,359,072	1,753,424	1,706,041

Economic value retained (R\$) [GRI 201-1](#)

	2019	2020	2021
"Direct economic value generated" less "Economic value distributed"	120,871	-34,793	82,955





Materiality and our stakeholders

GRI 102-46, 103-1



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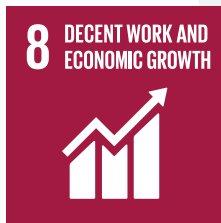
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The contents of this report were defined by selecting material topics – those which most impact the Company and are most impacted by it –, which followed the stages of stakeholder identification, prioritization and in-depth consultation of these stakeholders.

Please submit any queries or comments regarding this report to the email address sustentabilidade@cruzeirodosul.edu.br GRI 102-53

Our *priority* stakeholders



GRI 102-40

Higher education - In-person format	• Students • Teaching staff • Direct beneficiaries of the institutions' education and research programs • Public and private partnerships
Higher education - Distance learning format	• Students • Coordinators • Tutors • Center sponsors
Elementary education	• Students • Student families • Teaching staff



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Material topics

GRI 102-42, 102-44, 102-47, 103-1

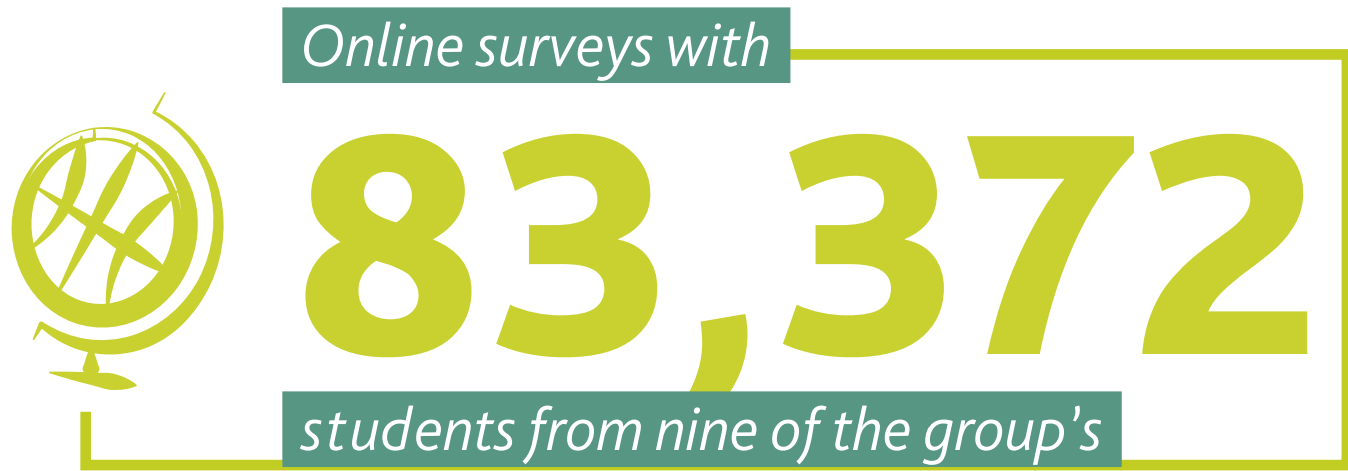
We conducted online surveys on 83,372 students from nine of the group's institutions in 2020 to determine the material topics. We carried out online and/or individual interviews with 9 members of the Board of Directors, Executive Board and Provost Office of all the Group's IES. The results determined were analyzed and completed in ten topics of concern to the Group, presented and approved by the Executive Board and reported in our 2020 Sustainability Report.

Based on this survey, the core topics of concern were translated into Goals and Targets for 2021 onwards, and included material topics, GRI indicators or management indicators involved, the goals, targets to achieve them, responsible departments and time frames.

The report was discussed internally with the departments and boards responsible at board meetings for alignment, and action plans are being created for each of these departments.



The table on the following page shows 10 material topics, without order of priority or importance, and their relation to the Sustainable Development Goals (SDGs) proposed by the United Nations (UN). The list of the SDGs can be consulted in the GRI Appendix of this Report.



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Material topics, GRI indicators, SDGs and capitals included in the integrated report



THE GLOBAL GOALS
Metas Globais para o Desenvolvimento Sustentável

Material Topic	GRI Standard	SDGs	Connection with Capitals	Impacts within/outside CSED
Teaching quality	CSED management indicators	     	Intellectual capital	Within: in the entire organization; Outside: students and society
Student services	GRI 418: Customer privacy	 	Social and relationship capital	Within: in the entire organization; Outside: students and society
Transition of infrastructure and restructuring professionals for digital teaching	GRI 401: Employment and GRI 404: Training and education	  	Intellectual capital	Within: in the entire organization; Outside: students and society
Inclusion and diversity in the classroom	GRI 202: Market presence, GRI 405: Diversity and equal opportunity, GRI 406: Nondiscrimination and GRI 410: Security practices	   	Human capital	Within: in the entire organization; Outside: all stakeholders
Innovation and technology	GRI 203: Indirect economic impacts	  	Intellectual capital	Within: in the entire organization; Outside: all stakeholders
Scientific research and development	CSED management indicators	 	Intellectual capital	Within: in the entire organization; Outside: all stakeholders
Health and safety	GRI 403: Occupational health and safety and GRI 416: Consumer health and safety	  	Human capital	Within: in the entire organization; Outside: all stakeholders
Development and regional support	GRI 203: Indirect Economic Impacts, GRI 204: Procurement practices, GRI 413: Local communities	   	Social and relationship capital	Within: in the entire organization; Outside: students and society
Social inclusion via higher education	CSED management indicators	   	Human capital	Within: in the entire organization; Outside: students and society
Continual operational growth	GRI 201: Economic performance	 	Financial capital	Within: in the entire organization; Outside: students and society



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Topics raised by our stakeholders

GRI 102-42, 102-43, 102-44

Stakeholder Group	Type of Engagement	Topics and concerns raised
Rectors, provost office for graduation and virtual educational research and the general director of colleges	Online interview	Student services, education quality, health and safety and contributing to regional development.
Students, teaching staff, direct beneficiaries of the institution's educational research programs, public and private partnerships	Online surveys	Student services, education quality, development and innovation, technological innovation, health and safety, contributing to regional development, employability and entrepreneurship.
Senior leadership of Cruzeiro do Sul Educacional	Online interview	Mitigating the losses of all involved, maintaining activities in the digital transition, continual operational growth, training teaching staff and students in digital, psychological care for students and teaching staff (support), contributing to regional development, social inclusion via higher education, working to develop local communities (regional).



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Teaching quality

Offering quality teaching is more than a commitment by all employees and teachers in our educational institutions - it is a part of our mission as service providers in a sector of such importance socially and for national development. It is therefore the long-term impact we imprint on society in general.

Our efforts and endeavors have therefore been recognized by indexes and national and international institutions (see page 37) and officially certified by the assessments conducted by the Ministry of Education (MEC) and the Graduate Education Support Agency (Capes).



Our IES' undergraduate courses continued to enjoy a privileged position in the higher education segment in 2021 according to the quality indicators prepared by the MEC's National Higher Education Assessment System (Sinaes), which run from 1 to 5, with grades 3, 4 and 5 considered satisfactory. They are: General University Program Index (IGC), Institutional Grade (CI), Course Grades (CC) and Preliminary Course Grade (CPC) (see table). The CI and CC are evaluated during *in loco* visits to the institutions by MEC.

Grade of quality regulator indicators ¹	2021
CC	100%
CI	100%
IGC	100%
CPC	98%
Enade (560 courses)	98%
Capes	100%

¹Proportion of IES and courses of Cruzeiro do Sul Educacional rated as satisfactory in MEC assessments. The ENADE assessment results were published for 560 courses in 2021.

Student services



Students of all ages are the *raison d'être* of Cruzeiro do Sul Educacional. This is why the Company invests in delivering quality content to students (see further details in the item Teaching Quality on page 67) and strives to provide them with service excellence.

Our service channels are constantly being upgraded, in order to make the student's experience increasingly agile and assertive.

The following tools are available to students:

- Estela – Virtual assistant with artificial intelligence of IBM *Watson* – one of the most advanced technologies in the market – which provides service, interactions and guidance through a 24/7 chat service;
- CAA Chat (Student Service Center) - Intended for direct and online contact with our associates, triggered whenever Estela cannot provide the requested answer, available from 8:30 AM to 8:30 PM Monday to Friday;



- Online CAA – Resource available in the Student Area, hosting over 97% of online services. Through this channel the student can autonomously open requests at any time for assistance by our various internal departments, such as: Course Coordination, Secretarial, Financial, Treasury and Educational Credit, where you can track the status of processes, interactions with your request and consult your academic records;
- Schedule for In-person CAA - In addition to the above channels, in more complex cases it is possible to schedule in-person services with our virtual assistant at the Student Service Center.



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Student satisfaction and self-assessment

In accordance with institutional dynamics and the requirements of regulatory agencies, CSED carries out rounds of research through its Internal Assessment Committee (CPA), which is responsible for self-assessment processes at all levels. The self-assessment process primarily aims to inform institutional management and plays an important role in assessing the quality of services offered and student satisfaction, also identifying improvement opportunities and requirements. In 2021, the assessment instrument was updated to bring in new services, such as Estela, CAA Chat, on-line CAA and Schedule for In-person CAA.

In the last three years (2019 to 2021), the assessments recorded average satisfaction of approximately 80%, including in-person and distant learning courses together (these assessments overlap each year; the table below shows the latest self-assessment processes carried out by CPA).

Undergraduate Self-assessment

Student Services	Number of participating students	%IP	%DL
Distance Learning Graduation - Courses - 2019	54,007	39.55	0.33
Distance Learning Graduation - Courses - 2021	87,849	39.29	0.26
Campus-based Graduation - Courses - 2019	57,717	51.59	0.29
Campus-based Graduation - Courses - 2021	63,543	51.43	0.28
Distance Learning Graduation - Centers - 2020	68,518	38.21	0.30
Campus-based Graduation - distance learning classes - 2020	51,208	46.36	0.32

Notes:
 • % IP: Participation index.
 • % EA: Sample error.



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Inclusion for internal stakeholders

Our institutions seek to promote the inclusion of students by meeting special needs or participating in scholarship and financing programs such as the Federal Government's PROUNI and Fies programs. Specifically in relation to the latter, the lower number of beneficiaries was due to the restriction on places offered.

Number of students by financing program	
Financing Program	2021
CREDUCSUL	937
FIES	2,363
PRAVALER	5,279
PROUNI	15,196



“I entered Unipê in 2012 through PROUNI to study physiotherapy. Despite receiving a scholarship, I had to pay for my accommodation and meal expenses. In 2014 I was really struggling to make ends meet, and thought I wouldn't be able to continue, and considered suspending my course. But my lecturers helped me, I got organized and managed to work as a paid monitor on research and extension projects. Receiving my diploma with academic merit in 2016 was unbelievable. This achievement is mainly thanks to my mother, my family, and others who supported me. I am one of five children my parents always extolled the virtues of a good education. As soon as I graduated, I began working in a private hospital following a recommendation by my lecturers. Today I also see patients in their homes. The bond I created with Unipê and the lecturers there opened so many doors for me. I am extremely grateful to the institution and each lecturer that supported and encouraged me.”

Gladir Pereira de Araújo Jr
Physiotherapy graduate of Unipê



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Inclusion and diversity in the classroom

Data on disabled students

Teaching Format	Classroom-based	Distance
Highly skilled/gifted	97	64
Impaired vision	584	1,014
Blindness	100	135
Impaired hearing	179	341
Physical deficiency	485	1,097
Intellectual deficiency	62	60
Pervasive developmental disorder (PDD)/Autism spectrum (AS)	55	90
Deafness	48	64
Deafblindness	34	8
Total	1,644	2,873

2020 Census

For our employees

We believe that one of the ways of nurturing the development of our staff is also through formal education. All staff are therefore entitled to scholarships at our institutions.

Number of employees and dependents with scholarships, by type

Type	2021		
	Employees	Dependents	Total
In-person higher education	1,076	404	1,480
Distance higher education and Elementary Education	645	666	1,311



Responsibility towards our people

GRI 103-2, 103-3 | 413

Our social commitment and involvement with local and regional development are core values CSED has been always developed in all IES, in line with its goal of transforming lives through quality education.

The IES provide numerous services to the communities where they are located, thus promoting true social transformation. They lead engagement projects, analyzing the environmental and socioeconomic impact, as well as local development initiatives. Among their many activities we point out services provided by students and lecturers, blood donation campaigns, collecting donations, and extension projects to improve the health and

quality of life of the surrounding populations, in addition to activities that focus on the school community and on income creation. **GRI 203-2**

In 2021 we took another important step to consolidate the activities of all Company IES by creating Work centers to discuss the topics along seven pillars, which not only benefits our partnering social institutions and the communities, but will also enable greater involvement of students, lecturers, and administrative employees going forward.



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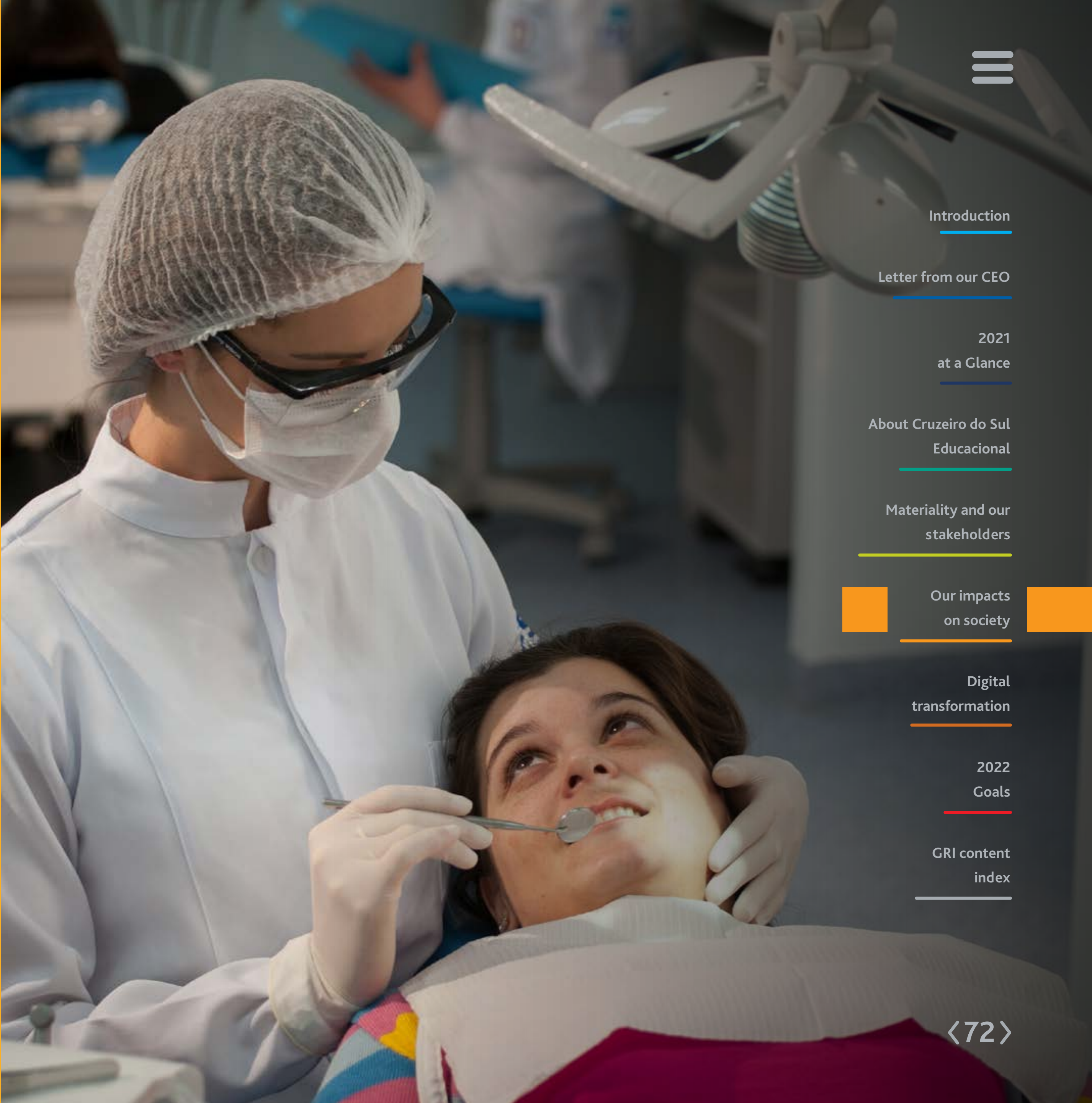
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Each Center is responsible for planning, integrating, and innovating the activities performed, improving how interventions are recorded, and analyzing their direct and indirect impact on the community.

The pillars addressed by these centers are: 1 - Human Rights and Inclusion, 2 - Socio-environmental Responsibility, 3 - Entrepreneurism and Employability, 4 - Health and Wellbeing, 5 - Academic Innovation and Extension Practices, 6 - International Expansion and Collaboration Networks, and 7 - Product and Waste Management.

The essence of these Centers is aligned with CDSE's ESG Management strategy, as they seek to address topics that are relevant to its core stakeholders, such as quality of education, serving students and preparing them for the job market, creating positive social impact through its operations and community relations, working inter- and cross-sectionally with the IES, respecting the specificities of each region, and identifying opportunities for action and initiatives. Each Center includes teaching staff representing the IES and interacts with the administrative areas for support in performing social impact projects. They meet every two weeks to develop and implement policies and actions and set targets that foster the selection of curricular and extra-curricular academic activities, promoting the inseparable nature of teaching, research, and extension. The Centers are comprised of teaching staff and administrative employees in all disciplines and areas of knowledge, promoting a social transformation, in line with the UN Agenda for 2030, and the Company's commitment to the UN Sustainable Development Goals (SDG).



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Key engagement initiatives in 2021

- We unified and standardized the calendars of all group IES as regards their activities in social responsibility, the environment, human rights, entrepreneurship, and international expansion.
- We hold a Social Responsibility Week with unified activities, preserving the unique features of each region. All IES have in-person and distance learning activities that address the topic of Social Responsibility linked to opportunities for action in the surrounding communities, and developing SDG activities.
- The live event that kicked off the week addressed the topic of: “ESG contributions for implementing the SDGs”, and the closing event addressed “Sustainability and the Environment in light of the Challenges of the Millennium Goals”

- We held the II CSED Human Rights Meeting, where numerous topics related to Human Rights and Inclusion Policies were debated, with the involvement of all Company IES. This event was open to both the internal and external communities, and primarily addressed increased vulnerability during the pandemic.
- We also promoted our Entrepreneurism Week, open to students in all group IES, as well as an Internship and Employability Fair.
- We organized the IV Annual Meeting of the NEIRD (international Expansion and Cooperation Network Hub), to promote initiatives that foster international expansion and cooperation of all Cruzeiro do Sul Institutions.

Conviver Project on the Cesuca campus

The first edition of Conviver, a Cesuca project, took place in October 2021. During the event, the campus was opened to the relatives of our employees, including their children, nieces and nephews, grandchildren or godchildren.

It was a morning of fun and learning, with activities including a cupcake workshop and storytelling, as well as tours around the work areas, laboratories and library. Toys and books were also collected for donation to the *Ruas do Bem* Project (a collective initiative carried out by students and lectures of our

Law course, taking place in the cities of Gravataí and Cachoeirinha to the benefit of the local community).

A new edition of Conviver is expected to take place in 2022.



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Community initiatives



Cruzeiro do Sul Education believes that the tripod of teaching, research, and expansion is essential for the comprehensive training of its students.

By serving the community students have the opportunity to put their education into practice, and get involved with the communities they are part of, becoming engaged in their development.

All in-person education campuses offer community engagement and development programs and foster several types of community services within and outside the institution.

While numerous publics are served, mostly they are those living around the IES. Our institutions are also recognized as locations that provide reference services for surrounding cities and towns, serving people of different socioeconomic levels, predominantly the underprivileged, within the spaces of our institutions. Services are provided by students as part of their professional training, supervised by teaching staff and qualified professionals within their areas of knowledge. Numerous people seek out these services, often referred by other public services.

In 2021 we positively impacted the life of
3.2 million
people



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We highlight the social importance of the services provided by Group IES along four main dimensions: searching for solutions for regional problems, creating partnerships between the IES and municipalities to adjust and qualify government services, especially SUS, the Unified Health System, addressing the poor level of resolution of government services, and committing to a new vision of professional qualification, offering quality services monitored by teaching staff.

Off-premises services are partnerships with different industry and other associations, residential care facilities for the elderly, NGOs, juvenile facilities, industries, startups, drugstores, health care units, schools, hospitals, labs, clinics, and other public and private services. This provides students with a range of practice scenarios and promotes care for the population at various locations, expanding practical experiences in a manner that is in line with the dynamic nature of job market opportunities.



4.8 million

community interactions

Some services were suspended or limited due to the health restrictions imposed by the Covid-19 pandemic. In 2021, other services were expanded for this same reason, including care for direct and indirect victims of the pandemic with health care services, vaccination campaigns, screening of symptomatic patients, mental health services, distribution and instructions on the use of medication, Covid-19 tests, and educational activities for care and prevention.

Intramural and extramural services in 2021	Number of People Benefited	Number of Engagements
Health care	3,146,125	4,520,635
Human sciences and education ¹	46,991	284,953
Management and operations ²	8,612	9,322
Exact sciences ³	4,570	4,595
Total	3,206,298	4,819,505

¹Human sciences and education: Law, Pedagogy and Social Services

²Management and business: Administration, Accounting Sciences, Communications, Business Management, HR Management, Marketing and Gastronomy

³Exact sciences: Architecture and Urban Planning, Interior Design, Technology and Engineering (Civil, Electrical, Mechanical and Production)



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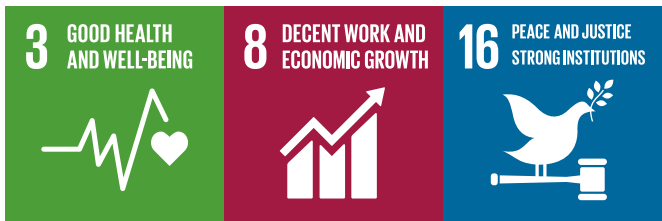
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Students against the pandemic



In 2021 our students helped fight the largest epidemic of the century. Students and faculty in health-related courses effectively participated with agencies of the Unified Health System, helping guide and instruct the population on the disease. Nursing students for instance, served over 1.3 million people in community vaccination campaigns against covid-19. Likewise, pharmacy students were involved in 1.1 million engagements, distributing medication and manufacturing hand sanitizer.

Teaching staff in the Psychology course provided services in response to increased mental health problems brought on by social distancing, family losses, and ongoing complications of the disease. Students in the Biomedicine course helped administer quick-tests for Covid-19.

It is worth pointing out that those institutions with a Physical Therapy course were mobilized to help with the in-person and remote rehabilitation with respiratory and motor consequences of having Covid-19. Other activities include internships and partnerships with volunteer movements, where students in Nutrition and Gastronomy provided meals and orientation regarding low-cost nutritious foods.

Our health course engagements take place on multiple fronts combating the pandemic, including educational and hygiene activities vaccinations, identifying, treating and rehabilitating ongoing complications of the illness.



Health course engagements	Number of People Benefited	Number of Engagements
Nursing	1,341,187	2,310,994
Pharmacy	1,151,232	1,152,892
Biomedicine	459,894	462,523
Psychology	17,289	231,266
Nutrition	34,464	121,491
Medicine	74,678	79,515
Physiotherapy	16,645	73,303
Dentistry	18,052	46,906
Veterinary Medicine	17,003	19,660
Physical Education	13,890	17,278
Aesthetics, Phonoaudiology, Optometry, Radiology and Occupational Therapy	1,791	4,807
Total	3,146,125	4,520,635



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CSED and covid-19 in 2021

In 2021, the Company's IES updated their contingency plans, as determined by the authorities of each region, cautiously and progressively resuming in-person classes, starting with health-related courses in the second half of 2020.

Along with the services provided to the communities, other initiatives included about 100 “lives” with educational content, producing educational materials, and reflections on strategies for the post-pandemic world. These include social responsibility and human rights such as unemployment, the problems faced by small businesses, domestic violence against vulnerable people, and other social inequality situations.

The Company also sponsored in-house activities to collect food, personal care kits, clothing, and animal feed due to the pandemic.

Other activities:

- Courses in Education included programs for children and adolescents, and campaigns on the importance of vaccination for the parents and adolescent.
- Students in the UNICID Pedagogy course focused on supporting alphabetization, helping prepare the five games that are part of an alphabetization kit provided to 411 students in public schools in the so-called Zona Leste (East) of the city of São Paulo experiencing problems in school due to the pandemic.

- Digital inclusion activities for the socially isolated elderly, and online socialization projects for people with disabilities.
- Numerous community services continued, either remotely or in hybrid format, such as the services by our Tax and Legal Services Hubs, among others.



We provide various types of services to the population. We boast a modern up-to-date structure which meets the requirements of these engagements. The dentistry, radiology, nursing, physiotherapy, physical education, psychology, pharmacy, accountancy, law and other courses have a tradition of helping the local community. This is an essential practice in preparing future professional so they can develop a series of skills and capabilities to competently carry out their roles. These services impact not only the lives of students, but above all a low-income population which invariably cannot afford paid treatment, consultations or advice. This is the huge differential we offer”.



Lecturer Dr. Emílio Barbosa e Silva
Coordinator of UDF's Dentistry Course



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Environmental matters

GRI 103-2, 103-3 | 307

*CSED is managing
natural resources in all the Group's
IES to minimize the impact
of its operations on the environment.*



Our targets include the efficient management of natural resources in all the group's IES, to minimize our environmental footprint. Although our environmental footprint is not large, we understand that everybody has the duty to contribute to a more sustainable future for coming generations and business sustainability.

Mindful of this, in 2021 we designed projects, programs and campaigns aligned around good practices for environmental preservation, eco-efficiency in processes and the use of resources, which resulted in important goals and targets outlined in the topic for the years ahead.

We also drafted our Environmental Policy, which should be published before the end of 2022. This policy lays down targets and commitments to environmental performance by mapping out our resources and responsibilities, where we set out general and specific guidelines for the group's environmental management, aligned around the environmental preservation requirements and legislation applicable to the Company's business vision and operations.



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Another environmental milestone was the creation of an Environmental Management Department in early 2022, tasked with assessing and controlling environmental impacts, developing action plans and determining the core indicators for tracking and monitoring, to achieve the environmental targets and goals set out in our environment policy. Another important responsibility of the team is to continue obtaining all the licenses and permits required by our operations from the respective authorities, and continually improving our Policy and related processes.

A number of important initiatives in 2021 which will bear dividends in the years ahead are:

- Implementing Digital Diplomas: around 70 thousand diplomas/year will be digital, thereby eliminating tons of paper.
- Digitizing academic records: 50 metric tons of recycled paper were produced in 2021 and the project entails the recycling of the total of 750 thousand metric tons of paper in the next 3 years, as well as eliminating paper for new students. Proceeds from selling the paper for recycling will fund Social Projects.
- Replacement of plastic cards with virtual cards: in 2021 some 56 thousand plastic cards used to enter eight Group units were replaced with virtual cards. 100% of students are expected to begin using virtual cards in 2022, including in international centers.



- Energy efficiency: we completed the project in 2021 to reduce energy acquisition costs in the free market at all IES consuming more than 500 kWh, and proceeded with the evaluation project to install solar panels to produce photovoltaic energy (clean energy production).
- CO₂ reduction: we avoided the emission of 1,028.92 t of CO₂ equivalent in greenhouse gases by using energy from renewable sources in 2021. The voluntarily avoided emissions are the equivalent of 7,203 trees, in a reforestation project lasting 30 years.
- Sustainable buildings using PET wool in all works: sustainable solution for thermal insulation and soundproofing in the walls of dry construction systems, which is 100% recyclable.

Universidade Positivo amongst the most sustainable in the *UI GreenMetric* ranking

For the third consecutive year Universidade Positivo was listed amongst the most sustainable universities in the country by the *UI GreenMetric* international ranking compiled by an institution in Indonesia. It came 15th in the overall ranking of Brazilian universities, coming 425th in the global ranking of universities and 1st in the category Energy and Climate Change.

The index analyses educational institutions with good practices and sustainable programs, based on criteria such as campus landscape and infrastructure, energy efficiency, waste management, water use, research and environmental education initiatives.

A number of leading programs in energy conservation and community awareness created by UP are:

- Changing the electricity consumption format (from captive market to the free market);
- Using existing equipment on the campus reducing electricity consumption;
- Using energy-efficient equipment, renewable energy sources and electricity/year (kWh total);
- Energy conservation program and green construction elements.



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Cruzeiro do Sul has always sought to invest in educational excellence. As expected, it is one of the pioneers in the sector to offer in-person and distance courses with unique methodologies, namely 4.0 and 4.0I distance education, harnessing the best technology available to generate and disseminate knowledge tailored to the requirements of students and lecturers.

Despite the adaptations needed in the event of an emergency, thanks to its robust digital platform the institution could quickly introduce remote teaching for all courses following the contingency triggered by the covid-19 pandemic in 2020, which continued to wreak havoc during most of 2021.

Cruzeiro do Sul Group has also invested heavily in the digital transformation of its management, flows and processes. This was done to gain agility, generate data and intelligence for decision-making, transparency, to streamline processes and enable employees to focus

on more complex and analytical tasks, thereby improving their quality of life. The projects also benefit students and lecturers, affording them access to a number of resources in our library system whilst adopting virtual cards for students to access the Group's campi. There are also benefits for the environment such as lower use of materials and resources like paper and plastic.

Our digital transformation journey, which will be one of our focuses in the years ahead, is one of our one-way paths to bolster our management, create value for our stakeholders and further nurture our expertise.



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See below a number of our initiatives:

Digital Diploma

Unifran was the first private institution in Brazil to implement MEC Ordinance 330/2018, of 04/05/2018, six months in advance, and introduce a system for issuing digital diplomas, according to a series of safety specifications and preventing counterfeiting. Cruzeiro do Sul and Unicid concluded this implementation and at the end of 2021 all the Group's institutions were ready to issue and register digital diplomas.

The Group issues an annual 70 thousand diplomas, meaning around half a ton of paper is being saved. In addition to sustainability, the project yielded benefits for our students, who now have unlimited access to their diplomas, with proven authenticity and security guaranteed by alphanumeric code and QR code, which can be sent digitally to parties requesting them in selective processes, for example.



Virtual Student Cards

Virtual Student Cards offer the benefits and discounts stipulated in law. We have implemented them as official identification for students and lecturers on undergraduate and graduation courses in both the in-person and distance format, as well as administrative and technical teams, which can now be used to enter a number of campi.

After effectively confirming their matriculation, students download the card application on their phones and enter their details. The application generates a QR code which opens turnstiles so students can access our campi. This resource is now available for Cruzeiro do Sul campi in Guarulhos, Santo Amaro and Villa-Lobos (São Paulo), the Unicid Pinheiros (SP) and Tatuapé (SP) campi and the Universidade Positivo *campus* Londrina, Santos Andrade and Osório (PR). The project will be extended to all the Group's IES.

Since implementation began in 2020 more than 56 thousand plastic cards have been eliminated in eight of the group's units. 100% of students are expected to begin using virtual cards in 2022, including in international centers.



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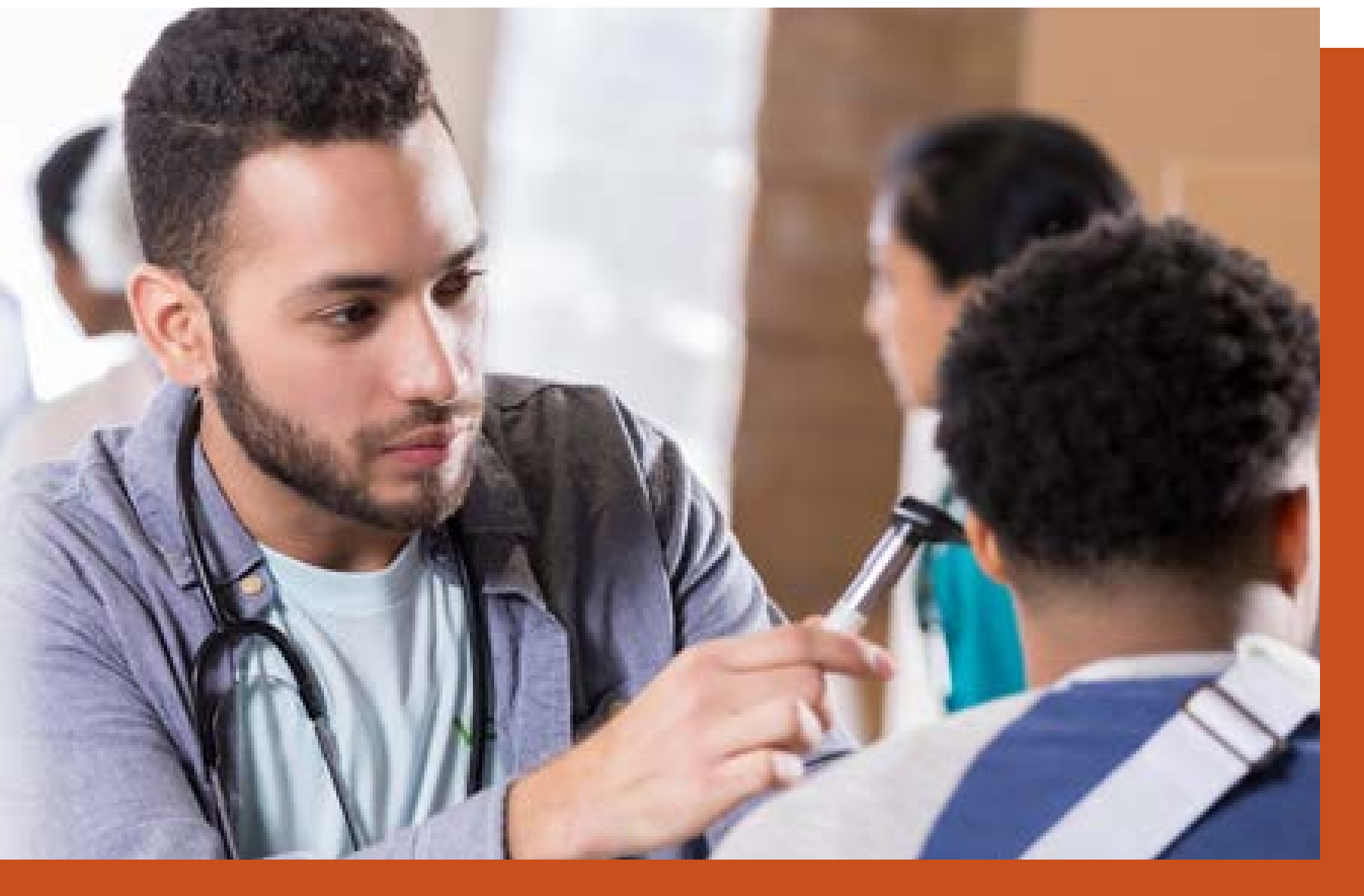
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Customizable Paths

All our students on both in-person and distance courses have the opportunity to simultaneously study extracurricular activities fully online, with a curricular focused on the skills and capabilities required to work in the 21st century. These are optional subjects in multiple fields and can be added to your academic record or classified as a supplementary activity. Subjects are curated by course coordinators who propose a staggered trajectory - a minimum score is needed to unlock new levels.

Training lecturers in digital

Following the complete migration of in-person teaching activities to the online format, the Provost Office for Graduation of Universidade Cruzeiro do Sul and UNICID implemented the Permanent Training Program (Propec), in order to provide a forum for discussing good practices and innovative methodological strategies in education. Propec administers lectures and debates remotely to facilitate the sharing of pedagogical and initiative information as well as ideas and practices amongst teaching staff, course coordinators and technical and administrative staff. The project includes collaborative and sustainable activities which can be staggered and replicated, and has been recognized as a case in the category Good Practices in the 2021 Paulista Ranking of Entrepreneurial Universities (RUE), in the name of Universidade Cruzeiro do Sul.



“The “Permanent Training Program (Propec) helps us carry out academic activities in relation to students and steering administrative activities. The Program helps teaching staff use the various digital information and communication tools. During the pandemic we had various opportunities to hone our expertise and our teaching practices, but when we return to the classroom these learnings will continue to be applied. Conventional classrooms have been replaced by virtual learning platforms and lecturers need to reinvent and adapt their practices. Propec allows us to share experiences and acquire new practical expertise.”

Professor Vagner Novaes Tranche
Masters degree in Contemporary Communications, Coordinator of the Advertising and Marketing and PR courses of Universidade Cruzeiro do Sul



Without prejudice to course readings

Since 2010 our system of libraries has been investing in digital platform subscriptions with access to e-books, enabling remote access to specialist literature as well as scientific research. Without the need to implement emergency remote teaching, the academic community can thereby continue accessing the course bibliographies remotely.



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We have made meaningful adjustments to our Strategic Planning and will further our expansion policy.

The headlines in 2022 will be dominated by politics, as it is a presidential election year. We are also aware of the fact that macroeconomic difficulties will continue to affect the period, with higher inflation, unemployment and declining income of the general public all forecast. Despite this pessimistic outlook, Cruzeiro do Sul Educacional group is still expecting growth.

We have made meaningful adjustments to our Strategic Planning and will further our expansion policy. We will simultaneously ramp up our digital transformation and instill the ESG Agenda in the Company's culture and academic life as a whole.

We also intend to:

- Accelerate distance learning growth under the digital transformation.
- Guarantee a sound student retention policy.
- Offer products increasingly connected to student demands.
- Learn more about our employees and students to address inclusive, representative and equity agendas more assertively.
- Expand programs and projects in Work centers, around the topics in seven pillars: 1 - Human Rights and Inclusion, 2 - Socio-environmental Responsibility, 3 - Entrepreneurism and Employability, 4 - Health and Wellbeing, 5 - Academic Innovation and Extension Practices, 6 - International Expansion and Collaboration Networks, and 7 - Product and Waste Management. And use this to reward good practices.
- Promote regional changes of impact, with the participation of students and professors. Create innovative programs that draw on IES actions to solve societal problems.
- Human Resources will expand and enhance the Company's talent management. This is a strategic commitment to attract, develop and retain the best professionals. The process is structured around the pillars Talent Strategy and Planning; Recruitment and Selection; Performance Assessments; Training and Development; and Succession and Remuneration. Our aim is to promote a Performance Assessment Cycle (continuous feedback) in all levels of the Company by which we can assess individual performances, gage the development of talent and have clear succession maps for our departments.



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GRI

Content index

GRI 102-55

GRI Content Index

GRI 102-55GRI Standards	Disclosure	Page/URL	Omission	Sustainable Development Goals
General disclosures				
GRI 101: Foundation 2016				
GRI 101 contains no disclosures				
Organizational profile				
GRI 102: General disclosures 2016	102-1 Name of the organization	07		
	102-2 Activities, brands, products, and services	12		
	102-3 Location of headquarters	São Paulo (SP)		
	102-4 Location of operations	12, 16		
	102-5 Ownership and legal form	16		
	102-6 Markets served	16		
	102-7 Scale of the organization	07, 16		
	102-8 Information on employees and other workers	40, 42, 43		8, 10
	102-9 Supply chain	In the procurement chain we define basic rules to be followed by all suppliers, such as low bids, best product quality and shortest lead time, as well as identifying which procurement categories have the highest impact and determining the specific requirements to mitigate negative impacts and leverage positive impacts in these categories. We also aim to develop and empower the market. We adopt a transparent competition process and through it seek to create a methodology accepted by all suppliers as best market practices. Most of our suppliers are resellers, official distributors of manufacturers and, in certain categories, such as IT, purchases are made directly from the manufacturer. In the category laboratories, inputs and products are purchased from the manufacturers Dental Cremer, 3M, Ethicon, Bioline and Baumer, amongst others. In services we primarily contract suppliers engaged in technology, construction, human resources, marketing and distance learning.		
	102-10 Significant changes to the organization and its supply chain	None		
	102-11 Precautionary principle or approach	31		
	102-12 External initiatives	19		
	102-13 Membership of associations	20		
Strategy				



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GRI 102-55GRI Standards	Disclosure	Page/URL	Omission	Sustainable Development Goals
GRI 102: General disclosures 2016	102-14 Statement from senior decision-maker	03		
Ethics and integrity				
GRI 102: General disclosures 2016	102-16 Values, principles, standards, and norms of behavior	14, 28		16
Governance				
GRI 102: General disclosures 2016	102-18 Governance structure	22		
Stakeholder engagement				
GRI 102: General disclosures 2016	102-40 List of stakeholder groups	61		
	102-41 Collective bargaining agreements	All our employees are covered by collective bargaining agreements		8
	102-42 Identifying and selecting stakeholders	62, 64		
	102-43 Approach to stakeholder engagement	62		
	102-44 Key topics and concerns raised	62, 64		
Reporting practices				
GRI 102: General disclosures 2016	102-45 Entities included in the consolidated financial statements	12		
	102-46 Defining report content and topic Boundaries	60		
	102-47 List of material topics	62		
	102-48 Restatements of information	None		
	102-49 Changes in reporting	None		
	102-50 Reporting period	January 01 to December 31, 2021.		
	102-51 Date of most recent report	2020		
	102-52 Reporting cycle	Annual		
	102-53 Contact point for questions regarding the report	61		
	102-54 Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards—“Core” option		
	102-55 GRI content index	88		
	102-56 External assurance	The report has not been independently assured.		

GRI Standards	Disclosure	Page/URL	Omission	Sustainable Development Goals
Material topics				
Economic performance				
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	62		
	103-2 The management approach and its components	28, 58		
	103-3 Evaluation of the management approach	58		
GRI 201: Financial performance 2016	201-1 Direct economic value generated and distributed	59		8, 9
Market presence				
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	62		
	103-2 The management approach and its components	28, 52		
	103-3 Evaluation of the management approach	52		
GRI 202: Market presence 2016	202-1 Ratio of standard entry level wage by gender compared to local minimum wage	45		1, 5, 8
Indirect economic impacts				
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	62		
	103-2 The management approach and its components	28, 34		
	103-3 Evaluation of the management approach	34		
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	35, 59		5, 9, 11
	203-2 Significant indirect economic impacts	71		1, 3, 8
Procurement practices				
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary	62		
	103-2 The management approach and its components	28, 36		
	103-3 Evaluation of the management approach	36		
GRI 204: Procurement practices 2016	204-1 Proportion of spending on locally-based suppliers	36		8
Fighting corruption				



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GRI Standards	Disclosure	Page/URL	Omission	Sustainable Development Goals
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	62		
	103-2 The management approach and its components	28, 30		
	103-3 Evaluation of the management approach	30		
GRI 205: Fighting corruption 2016	205-1 Operations assessed for risks related to corruption	31		16
	205-2 Communication and training on anti-corruption policies and procedures	31		16
	205-3 Confirmed incidents of corruption and actions taken	There were no confirmed incidents of corruption or measures taken in 2021.		16
Environmental compliance				
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	62		
	103-2 The management approach and its components	28, 78		
	103-3 Evaluation of the management approach	78		
GRI 307: Environmental compliance 2016	307-1 Non-compliance with environmental laws and regulations	There were no monetary or non-monetary sanctions in 2021.		16
Employment				
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	62		
	103-2 The management approach and its components	28, 53		
	103-3 Evaluation of the management approach	53		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	44		5, 8, 10
Occupational health and safety				



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GRI Standards	Disclosure	Page/URL	Omission	Sustainable Development Goals
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	62		
	103-2 The management approach and its components	28, 46		
	103-3 Evaluation of the management approach	46		
GRI 403: Occupational health and safety 2019	403-1 Occupational health and safety management system	46		8
	403-2 Hazard identification, risk assessment, and incident investigation	48		3, 8
	403-3 Occupational health services	48		3, 8
	403-4 Worker participation, consultation, and communication on occupational health and safety	Workers comprising Cipa participate in monthly meetings where they receive important information about occupational accidents and control measures. The institution does not have a formal health and safety committee.		8, 16
	403-5 Worker training on occupational health and safety	All workers (except outsourced staff) undergo specific training for any activities involving risks, such as training in NR10 (standard about the use or handling of electricity), NR35 (standard about working at heights) and training and guidance for using Individual Protective Equipment – EPIs (NR6).		8
	403-6 Promotion of worker health	48		3
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Outsourced staff are not tracked by our current management system. However, our targets for the years ahead include determining a policy of procedures, training and qualification for managing such resources.		8
	403-8 Workers covered by an occupational health and safety management system	All employees are covered by an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines.		8
	403-9 Work-related injuries	48		3, 8, 16
	403-10 Work-related ill health	We conducted occupational health assessments and subsequently drafted documents for the occupational health medical control program. Medical examinations and follow-ups are based on these documents, to prevent and identify illnesses. We have no cases documented cases of work-related ill health.		3, 8, 16
Training and education				



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GRI Standards	Disclosure	Page/URL	Omission	Sustainable Development Goals
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	62		
	103-2 The management approach and its components	28, 41		
	103-3 Evaluation of the management approach	41		
GRI 404: Training and education 2016	404-1 Average hours of training per year per employee	41		4, 5, 8, 10
	404-2 Programs for upgrading employee skills and transition assistance programs	41		8
	404-3 Percentage of employees receiving regular performance and career development reviews	45		5, 8, 10
Diversity and equal opportunity				
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	63		
	103-2 The management approach and its components	28, 49		
	103-3 Evaluation of the management approach	49		
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	23, 50, 51		5, 8
	405-2 Ratio of basic salary and remuneration of women to men	52		5, 8, 10
Non-discrimination				
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	62		
	103-2 The management approach and its components	28		
	103-3 Evaluation of the management approach	28		
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	53		5, 8
Local communities				
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	62		
	103-2 The management approach and its components	28, 71		
	103-3 Evaluation of the management approach	71		



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GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	We have 28 operations (100%), and they have social impact assessments, including assessments of gender impacts based on participatory processes as means of engagement.		
Consumer health and safety				
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	62		
	103-2 The management approach and its components	28, 47		
	103-3 Evaluation of the management approach	47		
GRI 416: Consumer health and safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	47		
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	We guarantee our practices in order to comply with all government determinations and laws, always striving for the highest quality and guaranteeing updates of our processes in accordance with the changes and guidelines of each municipality home to our business units. Incidents of non-compliance concerning the health and safety impacts of products and services.		16
Customer privacy				
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary	62		
	103-2 The management approach and its components	28, 32		
	103-3 Evaluation of the management approach	32		
GRI 418: Customer privacy 2016	418-1 Substantiated complaints regarding breaches of customer privacy and losses of customer data	32		16
Socio-economic compliance				
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary	62		
	103-2 The management approach and its components	28, 31		
	103-3 Evaluation of the management approach	31		
GRI 419: Socioeconomic compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	No non-compliance under this topic was identified.		16

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Independent Auditors' Limited Assurance Report



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A free-translation from Portuguese into English of Auditors' Report on non-financial statements (Annual Sustainability Report) originally prepared in Portuguese and in Brazilian currency (R\$).

Independent Auditors' Limited Assurance Report on the Cruzeiro do Sul Educacional S/A Annual Sustainability Report based on GRI – Standards (In accordance – “Core”)

To the Shareholder, Advisers and Directors of
Cruzeiro do Sul Educacional S/A
São Paulo – SP

Introduction

We were engaged by Cruzeiro do Sul Educacional S/A (“Company” or “Cruzeiro do Sul”) management to present our limited assurance report on the Holding's indicators contained in the Annual Sustainability Report based on Global Reporting Initiative (“GRI”) – Standards for the twelve-month period ended December 31, 2021 (“Report”).

Management and governance responsibilities for the Report

Cruzeiro do Sul's management is responsible for preparing and presenting appropriately the information contained in Report in accordance with criteria, assumptions and requirements of the GRI guidelines (In accordance – “Core”), and for the internal controls as management determines is necessary to enable the preparation of information free from material misstatement, whether due to fraud or error.

Independent auditors' responsibility

Our responsibility is to express a conclusion on the Cruzeiro do Sul's Report information, based on the limited assurance work conducted in accordance with Technical Notice of Ibracon № 07/2012, approved by the Brazil's National Association of State Boards of Accountancy (CFC) in light of NBC TO 3000 (Assurance Work Other Than Audit or Review), issued by the CFC, which is equivalent to international standard ISAE 3000, issued by the International Federation of Accountants, applicable to non-historical information. These standards call for compliance with ethic requirements, including independence and work carried out to obtain limited assurance that the Report is free of material misstatement.

A limited assurance work conducted in accordance with NBC TO 3000 (ISAE 3000) consists mainly of inquires of management and other professionals from Cruzeiro do Sul who were involved in the preparation of the Report, as well as of the application of additional procedures deemed necessary to obtain evidence which enables us to conclude on the limited assurance on the Report. A limited assurance work also requires additional procedures, as the independent auditor becomes aware of matters that lead him to believe that the Report information may contain material misstatement.

The selected procedures relied on our understanding of the aspects concerning the compilation and presentation of the Report information in accordance with criteria, assumptions and own methodologies from Cruzeiro do Sul. The procedures comprised:

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Independent auditors' responsibility – continuation

- (a) the planning of the work, considering the materiality, the volume of quantitative and qualitative information and the operating and internal control systems which supported the preparation of the Report;
- (b) the understanding of the calculation methodology and the procedures for preparation and compilation of the Report through interviews with management in charge of preparing the information;
- (c) the application of analytical procedures on quantitative information and sample verification of certain evidence supporting the data used for the preparation of the Report;
- (d) comparison of the financial indicators with the financial statements and/or accounting records.

The procedures applied in this limited assurance work also comprised compliance with the guidelines of the structure for development of the GRI applicable in the preparation of the information contained in the Cruzeiro do Sul's Report.

We believe that the evidence obtained in our work was sufficient and appropriate to provide a basis for our limited conclusion.

Scope and limitations

The procedures applied in a limited assurance work are substantially less in scope than those applied in an assurance work aimed at issuing an opinion on the Report information. As a consequence, we are not in a position to obtain assurance that we are aware of all matters which would be identified in an assurance work aimed at issuing an opinion. Had we carried out a work to issue an opinion, we could have identified other matters or misstatements in the Report information. Accordingly, we did not express an opinion on this information. In addition, Cruzeiro do Sul's internal controls were not part of our limited assurance scope.

Only the Holding's information contained on the indicators was part of the scope of our limited assurance work. Thus, we perform limited assurance procedures exclusively on such information.

The non-financial data is subject to further inherent limitations than financial data, given the nature and diversity of methods used to determine, calculate or estimate such data. Qualitative interpretations of materiality, significance and accuracy of data are subject the individual assumptions and judgments. Also, we did not carry out any work on data reported for prior periods nor in relation to future projections and goals.

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Conclusion

Based on the procedures performed and herein described, nothing came to our attention that makes us believe that the GRI KPIs presented on the Report, for the twelve-month period ended December 31, 2021, was not prepared, in all material respects, in accordance with criteria, assumptions and methodologies for the preparation of the KPI's based on requirements of the Global Reporting Initiative – Standards (In accordance – “Core”).

São Paulo (SP), July 29th, 2022.

Ernst & Young
Auditores Independentes S.S
CRC-2SP015199/O-6


Leonardo Masseli Dutra
Sustainability Partner


Flavio A. Machado
Partner – CRC-1MG 065.889/O-2

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Credits

General Coordination: Sustainability Team of Cruzeiro do Sul Educacional | Writing, editing and GRI consultancy: Grupo Report – RPT Sustentabilidade | Translation: América Latina Traduções | Graphic design, layout and infographics: pslobo design | Images: Archive of Cruzeiro do Sul Educacional, Adobe Stock and Freepik