



Consultoria
Tributária



Sustainability Report
LPL Consultoria Tributária

2021/2022

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Message from the CEO



LPL Consultoria Tributária is pleased to publish another sustainability report. This reporting work has become a management tool in our search for continuous improvement and growth in the different markets in which we operate, both in Brazil and abroad.

Our starting point for this report is our commitment to transparency and our quest for excellence in the service we provide. We have achieved a prominent position in the credit recovery and tax consulting segment, which has been acknowledged by renowned associations that are global references in the world of accounting.

Our socio-environmental responsibility and governance strategy was developed based on ESG (Environmental, Social and Governance) indicators, which are some of the most important sustainability standards in the market; with that in mind, we are expanding our monitoring efforts and developing a three-pronged strategy: becoming a profitable and long-lasting company, the result of the dedication and professionalism of our staff; becoming a source of pride for all executives and employees who believe and fight for **LPL**, allowing all team members to be recognized for their work and quality of life; and being a partner for our customers, offering highly reliable services.

We believe that, by building a sustainable, solid and lasting business in both the Brazilian and the international market, we are making a mark on

the society in which we operate. Hence, we have a robust governance structure for decision-making, risk management and tax strategy development.

We want our company to be a role model for our stakeholders and for the corporate world we are inserted in. Based on our values, such as hard work, ethics and transparency, we can help build a more sustainable society and inspire the companies and people yet to come.

Enjoy reading this report!

Alessandro Prata Rocha Leite
Chief Executive Officer

Organization Profile

LPL Consultoria Tributária Ltda. is a Brazilian company that operates as a limited liability company. Our main area of expertise is the recovery of Tax Credits and the provision of Tax Consulting work. We are headquartered in the Royal Garden building, located at Rua Antônia de Camargo Abreu, 51 - Vila Velosa, Araraquara (SP) - rooms 86 to 89.

Our work involves the recovery of administrative and extemporaneous tax credit, which is a right guaranteed by Brazilian law of which companies should be aware. This restitution process provides organizations with multiple possibilities, since recovering tax credits is a way to optimize finances, receive amounts that had been unduly paid, or even paying taxes that are overdue or falling due with these recovered credits.

Administrative tax credit recoveries involve surveying and redeeming tax credits that have been accumulated by a given company over the years, which requires meticulous tax planning and the monitoring of the legislative timeline regarding the permitted scope, usually restricted to the previous five years (no statute of limitations).

Therefore, this process requires a thorough study and accurate data collection in order to correctly identify all the credits that can be recovered, enabling their description in qualitative and quantitative terms. However, a qualified tax and accounting team is required to carry out this task. It is important to resort to specialized professionals who work in specific tax consulting firms, such as **LPL Consultoria Tributária**.

With a staff that is highly qualified for this mission, **LPL** offers the market a new type of tax consultancy, which is based on a lasting partnership with clients, mutual trust and tax conservatism. As a result, the company always aims to recover taxes in the administrative sphere and offers services in tax planning for fair tax savings.

With this know-how, **LPL** has achieved a high degree of specialization and recognition both in Brazil and abroad. The firm has been acknowledged by numerous Brazilian and international entities, such as the American Accounting Association, the American Economic Association and the Portuguese Fiscal Association.

Brazilian and International Organizations that LPL is affiliated with



American
Accounting
Association



AMERICAN
ECONOMIC
ASSOCIATION



National Tax
Association



Harvard
Business
School



Our Principles

The corporate management of **LPL Consultoria Tributária** is based on solid principles, which will be further explained below.



Mission

Offering services in a sustainable and innovative way, with constant knowledge feedback between customers and our staff, without forgetting the importance of a company's social function.

Vision

Being internationally recognized for service quality, staff knowledge, for having the best possible benefit and qualification system for employees, and for being the Brazilian company that sponsors the most projects, organizations and social assistance and public utility entities on a monthly basis.

Values

- Health and family first;
- Everyone must be treated with the same level of respect and politeness;
- Pure meritocracy;
- People are the great foundation of the company;
- We do not welcome any type of restriction or prejudice - all people acting in good faith are welcome to the team;
- Integrity and ethics;
- Respect towards people and the environment;
- Commitment to the community.

Corporate Governance



Transparency, ethics and observance of the best management practices. These are the pillars of **LPL's** performance in the tax credit recovery market that serve as guiding principles for the company's corporate governance.

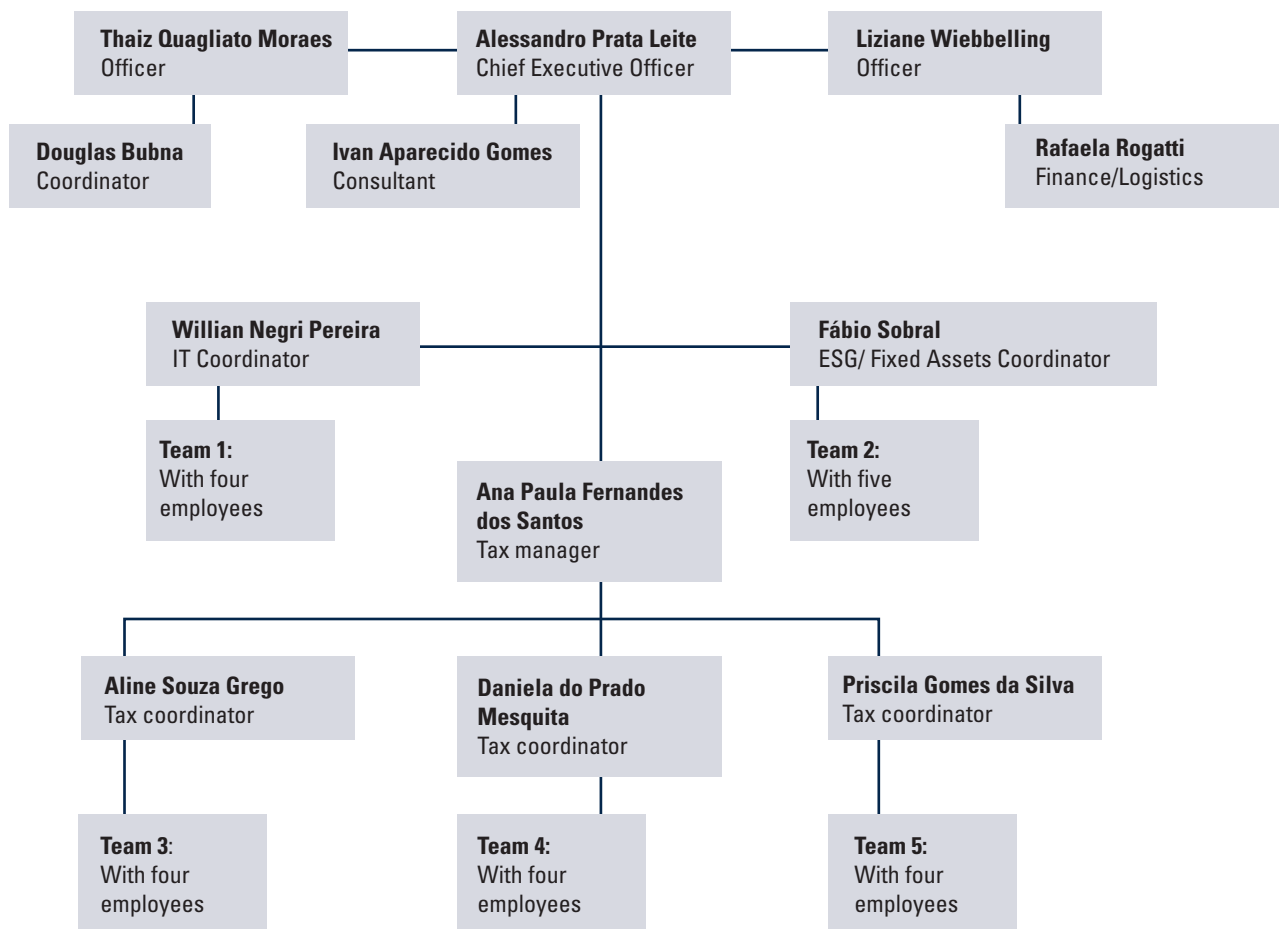
LPL's executives are responsible for defining policies, general planning and validating service operations. However, in order to offer excellent work, the company is served by a qualified staff made up of analysts, coordinators, supervisors, managers and tax officers.

Management model

In the hierarchy of the organization, the **LPL** is commanded by its officers. On the immediately lower rung of the ladder, we have the tax manager and the coordinators who report to senior management. The coordinators count on their respective teams to be able to serve and deliver all the works.

Every fifteen days, our tax committee meets in order to address technical issues. We also have an Administrative/HR committee, which meets once a month to discuss benefit-related issues and analyze potential improvements. The risk committee meets each month or on specific occasions to address specific contracts.

Flowchart





Markets served

LPL portfolio mainly comprises companies in the sugar-energy chain. We have the know-how and expertise required to serve all links in the sugarcane agroindustry chain, such as mills and agricultural companies.

In addition, **LPL Consultoria Tributária** has clients in other segments, such as textiles, metallurgy, juice-making, cooperatives, services, construction, transportation and logistics, food, paint, among others.

Thanks to our work, each year we expand the regions in which we operate. We currently have clients in the following states:

- South Region: Paraná, Santa Catarina and Rio Grande do Sul;
- Southeast Region: São Paulo, Rio de Janeiro and Minas Gerais;
- Center-West region: Goiás, Mato Grosso, Mato Grosso do Sul and the Federal District;
- North Region - Amazonas
- Northeast Region: Pernambuco, Ceará, Bahia, Rio Grande do Norte, Alagoas and Piauí.

LPL cares about and strives to maintain good relationships with its customers. That is why, at the end of all our work, we ask for feedback on each service, asking the customer for criticism and suggestions to help us gauge the level of satisfaction. Our intention with this practice is to seek continuous improvement.

For this, we need to have data at hand that will help us improve our daily procedures and assertively support our future projects. Therefore, our goal for next year is to implement a satisfaction survey, which shall be sent to all our customers at the end of each service. In this way, we will have a record of the evaluation of all those to whom we offer our services.

Customers







Ethics, conduct and transparency

LPL Consultoria Tributária has a Code of Ethics and Conduct, which is a document that presents the company's principles, values and conduct regulations and that was written based on our principles (mission, vision and values).

The Code must be observed by all audiences that relate to **LPL**, both internal, such as officers and employees, and external, such as customers, suppliers, local communities, educational institutions, among others.

The aforementioned Code of Ethics and Conduct contains our commitment to the principle of precaution – a mechanism that protects us against potential risks that, according to the current state of knowledge, cannot be identified yet.

The document also establishes the role played by the company's highest governance body in managing economic and socio-environmental issues, as well as presenting the organization's policy and procedures for the fight against corruption.

One of the company's tools in the quest for ethics and transparency was the creation of a Whistleblower Channel for complaints, such as cases of corruption, non-compliance, among other complaints. This email address works as an ombudsman for the company and any messages sent to it are forwarded directly to the **LPL** officers' inbox. All complaints, criticism and suggestions sent through this channel are carefully analyzed, which

may result in measures aimed at solving any issues, especially when the messages received refer to the satisfaction of our employees and customers.

During the period covered by this report, **LPL Consultoria Tributária** did not register any allegations of corruption; there were no complaints of breaches the Brazilian data privacy legislation (LGPD – General Data Protection Law); nor has the company been the target of lawsuits relating to unfair competition, trust and monopoly practices.

The transparency that guides **LPL's** work also motivates us to treat our finance and accounting areas in a committed and dedicated manner. For this reason, we have partnered with an accounting firm that meets our requirements and adopts all internal reliability procedures.

All questions related to the company's finances and accounting are dealt with by professionals who carry out all the monthly monitoring of incoming and outgoing funds and perform transaction audits. They are responsible for demonstrating the financial and accounting reality of the company to **LPL's** management, through detailed reports (balance sheet, trial balance and profit/loss statement). Thus, they help the organization's senior management make decisions regarding new investments or adjustments to the management model.

Social Performance

LPL Consultoria Tributária is becoming increasingly consolidated due to its differentiated way of managing and engaging with stakeholders.



The organization's management understands that companies need to provide benefits to society, provide professional fulfillment for its employees and partners, and promote the qualification of these individuals.

Our employees are our greatest asset and we care deeply about each individual, both in terms of their professional and personal growth. We believe in our team members and that they should be constantly growing so that, should they ever leave the organization, they are at a higher level than they were when joining us in personal, professional, financial and knowledge-related aspects.

Occupational health and well-being

LPL always thinks about the well-being and health of its employees. This is why it carries out annual periodic examinations, hiring a health professional to evaluate staff members. A medical report is then issued stating whether or not each employee is able to continue in their current position.

During working hours, we also encourage all individuals to take breaks. This is an opportunity for them to grab a cup of coffee, stretch their bodies, walk through the rooms, etc. This allows employ-

ees to exercise, thus promoting physical and mental well-being.

An important action adopted by **LPL** regarding the health and safety of its employees is the daily sessions of labor gymnastics. The company also offers and encourages all employees to adhere to the corporate health plan, with its monthly fee covered by **LPL** at 50%, including doctor's appointments, medical examinations and surgeries for employees and their dependents. We believe that the practices we adopt to prioritize the health and quality of life of the staff result in a zero rate of injuries and accidents at work within the company.

Another initiative aimed at promoting the well-being of employees is the availability of an additional 15-day vacation period, in addition to the legally required 30-day period. This benefit is usually enjoyed by employees at the end of the year so that they can take a relaxing time off with their families. In our opinion, policies like these help increase employee engagement and motivation.

The people management we adopt is also distinguished by the empathetic and careful way in which we deal with employees, which includes

gestures of kindness on a daily basis. Examples of this include ceremonies held on commemorative dates, such as Women's Day, Easter, Mother's Day, Father's Day, celebration of birthdays in the month, among other occasions.

Staff

During the period covered by this report, **LPL Consultoria Tributária** hired four new employees at the Araraquara unit. In this period of time, four employees were dismissed, three women and one man.

Our people management policy forbids any type of discrimination based on gender, race, religion and social class. Our staff is mostly made up of

female professionals. This is noticeable when observing the table below referring to 2021, when our staff comprised 24 women and 9 men.

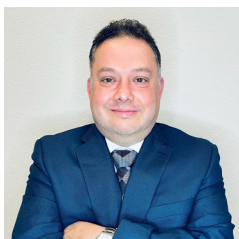
Training

With the aim of improving the qualification of its employees, **LPL Consultoria Tributária** has a tradition of investing in training and qualification courses in several areas. In the period encompassed by this report (2021), we promoted 3,524 hours of training. As for 2022, our goal is to go further, monitoring the education of each employee.

LPL Consultoria Tributária		
	Men	Women
Executive Board	1	2
Management	0	1
Coordination	3	3
Technical/Supervision	1	0
Administrative	4	18

Employee Training	
Course/ Specialization	Hour load of the courses
MBA in Fiscal and Tax Management	390
International MBA in Tax and Financial Accounting	420
Extension Course in Tax Planning	30
English Course - Brazil	312
English Course - USA	150
MBA in Tax Management	1,560
AMCHAM Lectures - Brazil	40
Lectures and In-Company Courses - Staff	112
Tax Recovery in Practice	360
Course on Ethics and Business Integrity in Preventing Corruption	30
Course on the Environmental Management of Industrial Waste	40
Total Hour Load	3,524

LPL Consultoria Tributária Staff



Alessandro Prata Leite - Graduated as a Tax Specialist at IBPT-PR; Degree in Accounting from ITES (Instituto Taquaritinguense de Ensino Superior); Specialization in Global Business from Harvard Business School, Boston-USA; *MBA - Agribusiness by ESALQ-USP; Specialization in International Tax at the University of Leiden, Leiden-Holland; Tax Law at FGV-RJ; Successful Negotiation: Essential Strategies - University of Michigan, USA; Macroeconomics - University of California-USA; and Financial Markets - Yale University, New Haven CT-USA.



Liziane Wiebbelling - Degree in Accounting from UNIP (Universidade Paulista - Araraquara Campus); Specialization in Financial Accounting at the Harvard Business School, Boston-USA; Taxation in Agribusiness, by FGV-SP; Tax specialist graduated from Instituto Brasileiro de Planejamento Tributário - IBPT, Curitiba-PR; Tax Law and Business Ethics at FGV-RJ; and MBA in Tax Management from Faculdade Cidade Verde, in Maringá-PR.



Thaiz Quagliato Vessoni de Moraes - Bachelor's Degree in Law from Faculdades Integradas de Ourinhos and Business Administration from FAAP (Fundação Armando Álvares Penteado - São Paulo). Currently taking an MBA in Tax Management at Faculdade Cidade Verde, in Maringá-PR; and Tax Law by FGV-RJ.



Ivan Aparecido Gomes - Bachelor's Degree in Accounting from FAFIBE-SP and postgraduate degree in Fiscal and Tax Auditing from UNIRP (Universidade do Rio Preto-SP).



Ana Paula Fernandes dos Santos - Bachelor's Degree in Business Administration from UNIP (Universidade Paulista - Araraquara Campus); Technical Course in Building Management by SENAI, Bauru-SP; and MBA in Tax Management from Faculdade Cidade Verde, in Maringá-PR; currently studying for a second Bachelor's Degree in Accounting at UNIP (Universidade Paulista - Araraquara-SP campus).



Aline Souza Grego - Bachelor's Degree in Logistics from UNIP (Universidade Paulista - Araraquara campus) and MBA in Tax Management from Faculdade Cidade Verde, in Maringá-PR.



Daniela Cristina do Prado Mesquita - Bachelor's Degree in Accounting from UNIP (Universidade Paulista - Araraquara campus); Administrative Tax Process by Unieducar, Fortaleza-CE; and MBA in Tax Management from Faculdade Cidade Verde, in Maringá-PR.



Priscila Gomes da Silva - Bachelor's Degree in Accounting from UNIP (Universidade Paulista - Araraquara campus); Administrative Tax Process by Unieducar, Fortaleza-CE; and MBA in Tax Management from Faculdade Cidade Verde, in Maringá-PR.



Douglas Bubna - Bachelor's Degree in Business Administration from Universidade Federal do Paraná; Bachelor's Degree in Marketing-Tourism from PUC-PR; MBA in Marketing from UNIC (Universidade de Cuiabá-MT); Financial Markets at Yale University, New Haven, CT-USA; and Communication Strategies for a Virtual Age at the University of Toronto, Canada.



Fábio Luiz Sobral - Bachelor's Degree in Civil Engineering at Universidade Paulista - SP (1997); Bachelor's Degree in Mathematics at UNIP - Universidade Paulista (2012); Bachelor's Degree in Industrial Production Management at Universidade de Franca (2020); Specialization in Structural Engineering at Centro Universitário Moura Lacerda - SP (2001); Master's Degree in Regional Development and Environment at Universidade de Araraquara - SP (2007) and Surveys and Rural Assessments (Fixed Property) at AEAARP in Ribeirão Preto-SP (2002).



Willian Carlo Negri Pereira - Bachelor's Degree in Accounting from ITES (Instituto Taquaritinguense de Ensino Superior) and Degree in Systems Analysis at FATEC (Faculdade de Tecnologia de Taquaritinga).



Local Community

One of the major sources of pride for **LPL Consultoria Tributária** is its social action. We always seek to engage with the surrounding community through different initiatives, projects and through the work carried out by entities with solid reputation.

Since its creation, **LPL** has been connected with multiple societal demands, always attempting to make many monthly contributions, both in Araraquara and in other parts of the country. We support social initiatives with financial resources every month. In addition, we seek to create opportunities and promote the socioeconomic development of the local community, since practically all of our suppliers are from the city from which we operate.

Entities supported by LPL Consultoria Tributária



Environmental Performance



We seek to make our staff conscious of wasteful habits in the office. To that end, **LPL Consultoria Tributária** is monitoring the consumption of multiple inputs used in the company's daily activities, such as water and energy. After all, we can only reduce and optimize the use of both inputs if the amount spent is monitored.

We do not generate much waste in the organization's routine, so we do not weigh the waste produced at our headquarters. However, the management of the building where we are located adopts a process that provides for this weighing, in addition to ensuring proper control of each disposal.

In some cases, we reuse some reams of paper for drafting and note-taking purposes. However, all information, particularly in relation to customers, must be fully protected. Therefore, in many cases, unused documents that need to be properly disposed of are shredded and delivered to a recycling company. The management at **LPL** understands that the company must prioritize the proper disposal of paper documents resulting from its daily operations.

Another important policy is the rational use of paper. For this reason, we have recently adopted a practice that is taking hold in the corporate world: delivering digital files to customers using USB sticks. With that, we avoid generating more documents in tangible formats.

Even though our operations run from an office, without as significant of an impact on the ecosystem as that of industrial complexes or agricultural operations, we are concerned about our impact on the environment.

Due to this vision, **LPL Consultoria Tributária**, on the occasion of our change of headquarters, installed itself in a commercial building where all routines are already monitored in terms of environmental

friendliness and sustainability. This factor was indeed decisive for **LPL** to choose this building as our new headquarters.



Building with sustainability seal

LPL's headquarters are made up of four commercial rooms, which are located on the 8th floor of the Royal Garden business complex in Araraquara (SP). It is a building built in accordance with the most forward-thinking sustainability concepts. Its features include:

- The rainwater treatment and reuse system;
- The use of high-efficiency light bulbs;
- Separation and storage of recyclable waste;
- Installation of panels to capture photovoltaic solar energy;
- The elaboration, in the building plan, of glazed areas, favoring natural lighting, which consequently leads to savings with electric power.

The sustainable proposal offered by the Royal Garden building earned the development numerous recognitions in the environmental area, allowing its residents to carry out their daily activities in line with the most demanding sustainability criteria.



Building a culture of environmental awareness

LPL provided its entire team with courses on sustainability, enabling all employees to gain greater knowledge in the area. This favored consciousness and demonstrated the importance of best sustainable practices in the corporate space. Seminars and lectures were held not only encouraging the reduction of waste of materials and inputs, such as water and energy, in **LPL's** daily work, but also allowing the company's professionals to bring this sustainability culture back to their families.

At **LPL**, the best sustainable practices are also worked on with employees through meetings aimed at improving the company's processes, as well as through the dissemination of booklets on environmental awareness, which refer to topics such as waste and reducing the consumption of natural resources. We also have clear guidelines for sustainable development in our internal policies and in our Code of Ethics and Conduct.



Final Considerations



We understand that the release of this sustainability report solidifies our commitment to transparency and the continuous improvement of our management, monitoring and creation of new goals and practices focused on environmental, social and corporate governance (ESG) dimensions.

It is wise to pay attention to the changes that society is going through, with sustainable practices presenting a tendency to gain increasing strength in the corporate world. At **LPL Consultoria Tributária**, we want to be in tune with this accelerated transformation process.

Furthermore, with the publication of this sustainability report, which will henceforth be released on an annual basis, our company seeks to become a reference in the national and international tax segment and seeks to serve the largest organizations, since they require that their service providers and suppliers act with transparency, socio-environmental commitment and with solid and well-structured governance.

However, our greatest joy is being able to disclose, through these pages, how much our company is treading the path of sustainability. We know that we are contributing to a larger project: that of leaving a non-negotiable legacy for our employees, partners, customers and, above all, for society and the environment.

Liziane Wiebbelling
Officer

On the Report

At **LPL Consultoria Tributária**, our commitment to good management practices and transparency is set out in our Code of Ethics and Conduct. In line with this position, the company will publish annually, starting in 2022, its Corporate Sustainability Report – a tool adopted by **LPL** to present its indicators and information related to the environmental, social and corporate governance (ESG) spheres. This publication is the **2nd Corporate Sustainability Report of LPL Consultoria Tributária**. If you have any questions or suggestions about this report or its content, you can contact us at the following email address: relatorioesg@lplconsultoria.com.br

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