

# Annual ESG Allocation Report

2025

# About this Report

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This report presents the allocation of proceeds from sustainable issuances carried out in 2025, in accordance with ABC Brasil's Sustainable Finance Framework.

## Sustainable Finance Framework

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ABC Brasil's Sustainable Finance Framework, published in 2022, is aligned with the four core components of the Green Bond Principles, Social Bond Principles, and Sustainability Bond Guidelines published by the International Capital Market Association (ICMA), as well as the corresponding references for the loan market (Green Loan Principles and Social Loan Principles).

The framework also obtained a Second Party Opinion (SPO) in 2023, issued by an independent specialized consultancy.

# Funding

Funding instruments issued based on the criteria set out in the Sustainable Finance Framework.

## Fundraising

Category	Amount (BRL)	No. of Transactions	No. of clients	Allocation
<b>Green</b>				
Green Financial Bill	179,290,733.90	19	19	100% Green
<b>Social</b>				
Social Financial Bill	1,029,638,640.18	107	81	100% Social
<b>TOTAL<sup>1</sup></b>	<b>1,208,929,374.08</b>	<b>126</b>	<b>100</b>	<b>100% Green and Social</b>

<sup>1</sup>Reference Date: 31/12/2025

# Fund Allocation

The proceeds raised were allocated to eligible transactions in 2025, in accordance with the criteria set out in ABC Brasil's Sustainable Finance Framework. Some indicators related to this allocation are presented below.

## Fund Allocation

Eligibility Criteria	Allocated Amount (BRL)	Percentage Allocated (%)	Impacted SDGs
<b>Green</b>			
Environmentally Sustainable Management of Living Natural Resources and Land Use - Sustainable Agriculture	103,064,476.06	57.48%	2. Zero hunger 13. Climate action
Environmentally Sustainable Management of Living Natural Resources and Land Use - Sustainable practices in livestock	10,150,409.24	5.66%	13. Climate action 15. Life on land
Green buildings	22,217,371.62	12.39%	12. Responsible consumption and production 13. Climate action
<b>TOTAL</b>	<b>135,432,256.92</b>	<b>75.53%<sup>1</sup></b>	

<sup>1</sup>Banco ABC Brasil's credit portfolio is composed by direct deposits, and investments from other banks and Development Finance Institutions (DFIs). The proceeds raised through GSS bonds will be distributed to (i) in the case of reimbursement of projects originated before any issuance, the look back period will be of 24 months; and (ii) projects that will be financed by Banco ABC Brasil after any issuance. Banco ABC Brasil aims to completely allocate the proceeds from the issuances within 24 months.

## Fund Allocation

Eligibility Criteria	Allocated Amount (BRL)	Percentage Allocated (%)	Impacted SDGs
<b>Social</b>			
Affordable Basic Infrastructure	33,054,052.35	3.21%	9. Industry, innovation and infrastructure 11. Sustainable cities and communities
Employment Generation <sup>2</sup>	922,571,193.02	89.60%	8. Decent work and economic growth 9. Industry, innovation and infrastructure
Healthcare	74,013,394.81	7.19%	3. Good health and well-being
<b>TOTAL</b>	<b>1,029,638,640.18</b>	<b>100%</b>	

<sup>2</sup>The presented criterion refers to operations linked to the socioeconomic development of Small and Medium-sized Enterprises (SMEs).

