

Evolution in risk management

Enauta's risk management is carried out in an integrated manner and subsidizes the company's strategic decisions. The process was strengthened in 2022, with the approval by the Board of Directors and disclosure of the Corporate Risk Management Policy.

The document formalizes and directs the incorporation of additional good practices for the identification, analysis, and treatment of risks, as well as defines the responsibilities for their adequate monitoring.

Risk identification takes place through update meetings with the company's operational and administrative areas, in which events that may impact the operation and the achievement of strategic objectives are mapped. The Risks and Internal Controls management, with the support of the Risk Management Group, began the

reassessment of priority risks for the Strategic Risk Matrix.

This matrix will enable the prioritization of corporate risks according to qualitative and quantitative criteria and analyses. Prioritization is essential to help define internal controls and priority action plans for prevention and monitoring.

The Risk Management Group supports the Risk and Internal Controls management and the Executive Board in assessing and prioritizing risks, as well as monitoring the action plans established to mitigate risks. The Statutory Audit Committee, installed since 2021, has, among its attributions, the evaluation and monitoring of the company's risk exposure level and advises the Board of Directors in the evaluation of responses to critical risks.

The Internal Audit, which works with the objective of supporting and recommending improvements to increase the effectiveness of the governance, risk management and control processes, evaluates the processes in accordance with the Annual Internal Audit Plan.

In 2022, the Board of Directors approved the Internal Audit Policy to guide the performance and management of this area. Among its guidelines, the Policy establishes that the chief executive of Internal Audit reports directly to the Board of Directors, through the Audit Committee, and administratively to the Executive Board in routine operations. The annual internal audit plan and annual budget are approved by the Board.

[Click here](#)

to learn about the Corporate Risk Management Policy



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to learn about the Internal Audit Policy

