



Natural Capital Manager



FUNDAÇÃO AROEIRA

We transform preserved nature
into real economic value.

Recognition and legitimacy

- 18 years of scientific development.
- Standard recognized by law.
- Validated internationally.
- Contracted by governments since 2017.
- Governance: auditing, traceability, blockchain, custody.
- Recognition by the financial system.





Auditing & Certification



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UCS

Sustainability Credit Unit.

A green currency, valuable and backed by real assets: a guarantee of the benefits that the forest produces in its ecosystem.

I plant corn, I harvest corn.

I preserve the forest, I harvest UCS.



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UCS

Sustainability Credit Unit.

**It is the "harvest" of the forest
transformed into a financial asset.**

Analogy

- Plant corn = harvest corn
- Plant soybeans = harvest soybeans
- "Plant" (Preserve) native forest = harvest UCS





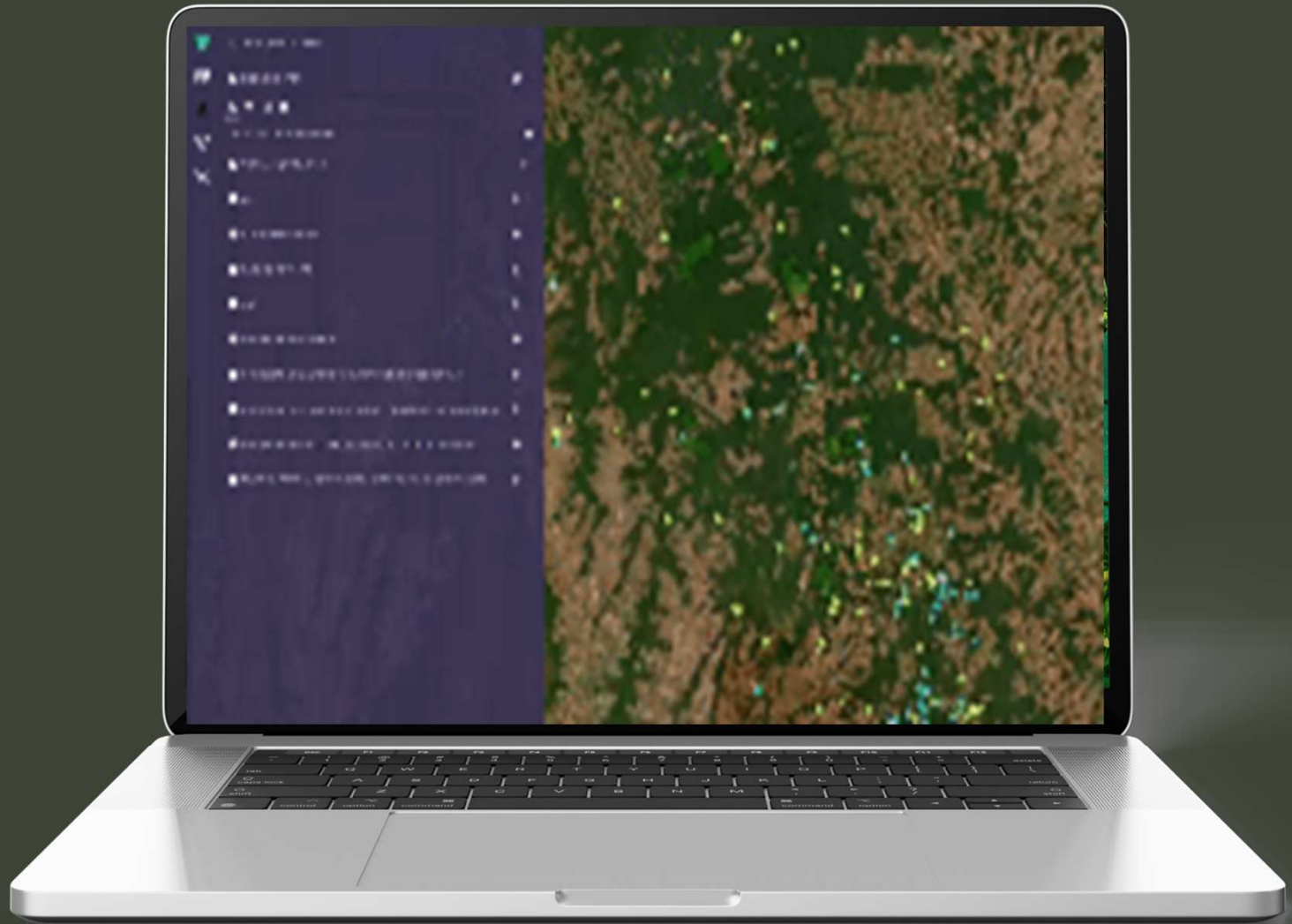
We didn't create a "better" carbon credit.

We created a whole new asset class.

CARBON: works on repair.

UCS: works on conservation.

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Who buys UCS?

Image: Projects - Companies - Suppliers and Customers - Customers



NÚCLEOS



EMPRESAS



FORNECEDORES E CLIENTES



UCS

Sustainability Credit Unit.

Listed on the Stock Exchange, UCS tracks the prices of major commodities such as grains, timber, meat, etc.

UCS is a collateralizable, tradable, and legally robust financial asset.

Registration of the first Green Rural Product Certificate on the B3 stock exchange.

B3 Produtos e Serviços Market data e Índices Soluções Regulação B3

Notícias > CPR Verde

CPR Verde 2022

31/03/2022

B3 registra primeira CPR Verde do Brasil, estruturada pelo Grupo BMV

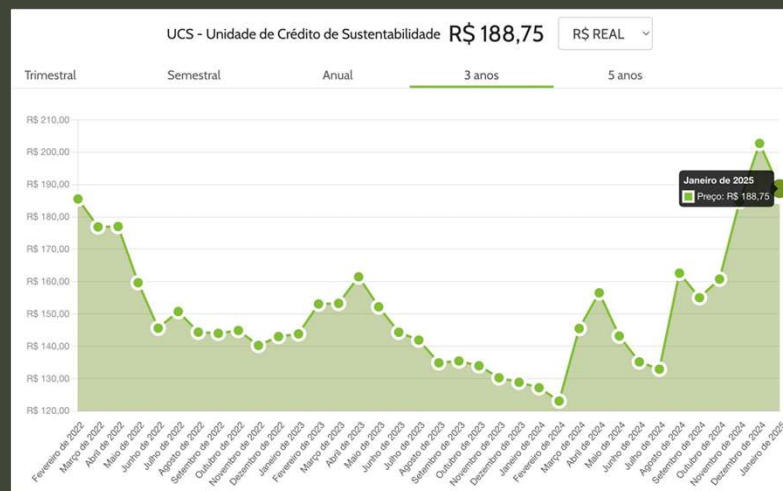
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São Paulo, 31 de março de 2022 - A B3, a bolsa do Brasil, recebeu no final de fevereiro o registro da primeira Cédula de Produto Rural (CPR) Verde emitida sob as diretrizes do decreto nº 10.828/21. Esse título representa entrega de produtos e permite ao produtor rural e demais agentes que atuam na cadeia do agronegócio captar recursos que serão direcionados ao financiamento da conservação de florestas nativas e seus biomas, estabelecendo os critérios pelos quais essas cédulas possam ser consideradas CPRs Verdes.

O registro e estruturação dessa primeira CPR Verde foi coordenado pelo Grupo BMV, que desenvolveu a Unidade de Crédito de Sustentabilidade (UCS) e sintetiza o valor de 27 serviços ambientais envolvidos em um processo de preservação, possibilitando operações com a segurança da tecnologia blockchain.

O Grupo BMV utiliza o Standard BMV, protocolo de certificação para pagamento de serviços de preservação, que cria condições econômicas para os produtores rurais manterem áreas de reservas legais e proteção permanente em suas propriedades.

Basket Index Market Quotation verified by EY.



Methodology

By becoming an Environmental Services Provider, your company incorporates all the benefits of preservation: economic, regulatory, fiscal, reputational, and so on.





Preservation as a business strategy for the company and for the planet:

Impact of up to 2.5% on gross revenue.



Benefits

UCS - Sustainability Credit Unit.



Fundraising	Tax Gain	Equity Increase
• Better credit conditions: More attractive interest rates, longer repayment terms, and higher credit limits. • Specific Credit Lines: Access to "green" or sustainable financing lines. • Reduced Credit Risk: Financial institutions see sustainability as a factor in reducing long-term risks. • Easier Approval. • Access to ESG Investors.	According to Tax Laws and Normative Resolution of the Federal Revenue Service, a company registered under the Real Profit regime that pays PIS/COFINS can deduct up to 80% of its monthly payment if it has Environmental Assets in its patrimony. Full deductibility in the Real Profit regime for IRPJ and CSLL (up to 34%)	A company holding UCS can contribute these credits or the rights to them as part of its share capital, increasing asset value and improving key performance indicators, while simultaneously demonstrating ESG commitment and enhancing intangible/natural asset value. This can pave the way for new investments, facilitate investor entry, and improve its image with banks and suppliers.



Benefits

UCS - Sustainability Credit Unit.

Environmental Liabilities

The use of Sustainability Credit Units (SCUs) for the resolution and mitigation of environmental fines can be done through the Environmental Fine Conversion mechanism and, more indirectly, through Environmental Compensation.

ESG: Sustainability Seal

The "I PRESERVE" seal certifies that your company is a provider of environmental services, not only offsetting its environmental footprint but also actively working towards preservation.

Public, Private and Financial Procurement.

The new Bidding Law (Article 5 and Article 11, item IV) establishes sustainable national development as a principle and objective of the bidding process. Some of the benefits are:

Objective proof of environmental practices, alignment of values with the public duty of preservation in their projects, alignment with legislation, preference in the awarding of the tendered object, technical qualification, competitive advantage, best technique and price, institutional reputation, global compliance.



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Delving deeper into the methodology

Methodology

Our methodology is composed of five pillars:



ENVIRON-
MENTAL

- Monetizing conservation as a way out of the environmental crisis.

SCIENTIFIC

- To accurately measure the wealth produced by the native forest.

ECONOMIC

- To price the production of environmental resources in a competitive way.
- Pay those who preserve.
- Incorporate benefits for those who invest in preservation.

TECHNOLOGI
CAL

- Use of technology as a basis for governance: blockchain, geospatial traceability, environmental footprint calculation, etc.

SOCIAL

- Development of social and productive viability projects linked to preservation centers.



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