

NEWSLETTER No. 140

MAY 2026



São Paulo

Rua Gomes de Carvalho, nº 1507
2º andar – Vila Olímpia
04547-005 – São Paulo – SP
+55 (11) 4210-4010

Rio de Janeiro

Rua Joana Angélica, nº 228
Ipanema
22420-030 – Rio de Janeiro – RJ
+55 (21) 2523-5960

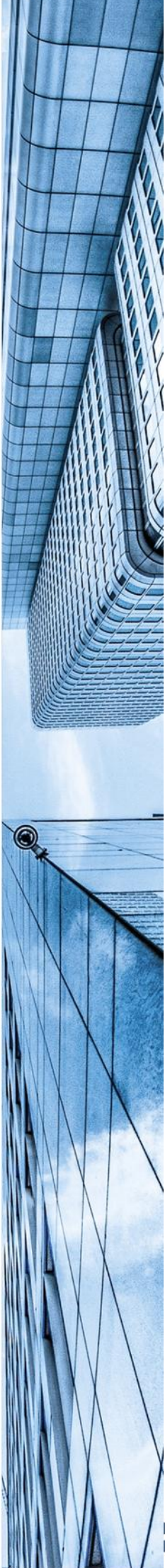
 **moreira
menezes,
martins**
ADVOGADOS

SUMMARY

NEWSLETTER No. 140 | MAY 2026

B3 RELEASES THE NEW 2026 PORTFOLIO OF THE CORPORATE SUSTAINABILITY INDEX (ISE B3)

3



B3 RELEASES THE NEW 2026 PORTFOLIO OF THE CORPORATE SUSTAINABILITY INDEX (ISE B3)

On May 4, 2026, B3 announced the new composition of the Corporate Sustainability Index (“ISE B3”) for the 2026 cycle, comprising 69 companies selected from among the 89 companies that participated in this edition’s assessment process.

Created in 2005, the ISE B3 aims to serve as an indicator of the average performance of the shares of companies recognized for their commitment to corporate sustainability, assisting investors in their decision-making processes and encouraging companies to adopt Environmental, Social and Governance (“ESG”) practices.

The index is one of the main ESG benchmarks in the Brazilian capital markets, bringing together listed companies that demonstrate outstanding performance in environmental, social, and governance criteria, subject to specific methodological requirements, including eligibility and liquidity criteria. It is worth noting that, in July 2025, B3 announced the beginning of a review process of the ISE B3 methodology.

Accordingly, the 2026 cycle corresponds to the last portfolio prepared under the methodology currently in force for the ISE B3. According to B3, the purpose of the review process is to reflect the evolution of ESG practices, the increased demands regarding sustainability disclosures, and the expectations of investors, listed companies, and other market participants.

According to information disclosed by B3, approximately 90% of the companies included in the new 2026 portfolio improved their scores compared to the previous cycle, indicating progress in the incorporation of ESG practices by participating companies. Consistent with this trend, the cut-off score for the 2026 edition reached 65.66 points, exceeding the average observed in previous cycles of the index.

The results of the new portfolio also highlight the growing maturity of the ESG agenda in the Brazilian market, particularly regarding the internalization of governance practices, corporate transparency, socio-environmental risk management, and non-financial reporting.

Further information is available on B3’s website (www.b3.com.br).

The Newsletter Moreira Menezes, Martins Advogados is an exclusively informative publication, and may not be considered as a legal opinion, suggestion or orientation of the Firm, for any purpose.
