



We are hundreds of professionals putting our energy
into leaving a legacy for future generations.



**GRUPO
POTENCIAL**

**Sustainability Report
2024**

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President's message



[GRI 2-22]

Dear reader,

It is with great pleasure that we present the **Grupo Potencial Sustainability Report**, a document that reflects our ongoing commitment to innovation, social and environmental responsibility, and the pursuit of a more sustainable future. In a world where the climate crisis is already manifesting itself directly and frequently, with severe droughts and devastating floods, the commitment to environmental preservation is no longer a choice but a collective duty.

As the leader of a group celebrating **30 years of history in the energy market**, I embrace this responsibility with leadership, determination, and a vision for the future. The year 2024 was marked by important advances, detailed throughout this report, both

at the institutional level and in the establishment of strategic partnerships that reinforce our commitment to quality and respect for the planet.

Among the highlights, **we began a new phase with the evolution of Grupo Potencial's visual identity**.

Our new brand, more modern and representative, reflects our trajectory of leadership, innovation, and sustainable growth. We have maintained the brand's essence and respect for its 30-year history, preserving the values that have brought us to this point. This rebranding strengthens our ties with partners and expands opportunities, aligning our vision for the future with market demands.

Arnoldo Hammerschmidt
President of Grupo Potencial

Our vision for the future also materialized in the agreement signed with Belgium in November during Princess Astrid's visit to Brazil. The partnership with the Belgian company Desmet Brasil will enable the processing of 3,500 tons of grain per day at the Grupo Potencial's Industrial Complex, which already operates the most modern biodiesel plant in Brazil and the third largest in the world.

This investment strengthens our position as a strategic benchmark in the production of soybean derivatives, meeting growing global demand, especially from Europe. By 2026, we will have an industrial complex dedicated to the production of soybean meal and oil, both for the domestic market and for export.

This wasn't our only move in the field of international relations. **In 2024, we also strengthened our relationship with China to further the increasingly urgent discussion on energy transition.**

We want to capitalize on the positive momentum in which Brazil and China have intensified their bilateral relations, especially in the clean energy sector, whose advancement is essential for effectively reducing greenhouse gas emissions.





In view of the growing demand for renewable energy, we continue investing to consolidate Grupo Potencial as a **global leader in single-plant biodiesel production**. With an investment of R\$600 million, we accelerated the expansion of our production capacity to reach 1.62 billion liters of biodiesel per year, driven by the new national decarbonization legislation.

In addition, we invested R\$100 million in the construction of a new glycerin refining plant in Lapa (PR), scheduled to open in 2026. This unit will have the capacity to produce 50,000 tons of refined glycerin annually, doubling our total production to almost 100,000 tons per year.

We also invested R\$120 million in a new Fuel Storage and Distribution Base in Betim (MG). With a static capacity of 25 million liters and potential for expansion to 32 million liters, this base boasts state-of-the-art infrastructure, ensuring agility, reliability, and safety in loading and unloading of fuel.

Today, Grupo Potencial has approximately 140 branded stations, serving more than 2,000 customers in municipalities in the South and Southeast regions and ranking among the five largest distributors of hydrous ethanol in Southern Brazil.

The group invested over R\$10 million in a new truck fleet, consisting of ten Volvo flex-fuel vehicles that can run on either diesel or 100% biodiesel. This represents

another step toward reducing the carbon footprint of fuel transportation.

There's still much to do. But, together, we can go further and build a more sustainable and innovative future. I invite you to explore this report and follow our journey of positive impact for the planet and society.

Enjoy your reading,

Arnoldo Hammerschmidt

Introduction

01 › About the report

02 › Entities included in the
Sustainability Report and
Financial Statements

03 › Materiality





“Energy transition is one of humanity's greatest challenges and we are committed to responsibly migrating to renewable sources,

driving our country's development through sustainable transportation operations. Care and respect for life are at our core. Leading by example, we engage our entire team with best practices and integrity. Building a more sustainable future is our commitment to society.

Rafael Schvetcher

Transportation Maintenance
and Sales Manager

About the report

[GRI 2-3 | GRI 2-14 | GRI 11]

Grupo Potencial's third Annual Sustainability Report presents information for the period from January 1 to December 31, 2024, prepared based on the Global Reporting Initiative (GRI) Standards, including Sector Standard GRI 11: Oil and Gas (2021).

The document reaffirms the group's commitment to transparency and accountability to its stakeholders by disclosing progress and results in environmental, social, and governance (ESG) areas. In addition to highlighting best practices, the report presents the company's strategy to consolidate its role in Brazil's energy transition,

promoting a corporate culture committed to sustainability.

The report was produced by the Corporate Governance department and the Permanent Sustainability Committee with the involvement of the company's key departments. The final version was approved by the Executive Board and the Board of Directors.

Questions and suggestions can be sent to Grupo Potencial's Corporate Governance department by phone – 55 41 21041850 – or by email – esg@grpotencial.com.br.

Entities included in the Sustainability Report and Financial Statements

[GRI 2-2]

Grupo Potencial's Individual and Consolidated Financial Statements are audited annually in accordance with accounting practices adopted in Brazil. These practices comply with current corporate legislation and pronouncements, interpretations, and guidelines issued by the CPC (Comitê de Pronunciamentos Contábeis - Accounting Pronouncements Committee). The consolidation includes information from the following companies:

Grupo Potencial S.A.	Controller	INCLUSION IN THE SUSTAINABILITY REPORT
Potencial Energy Participações S.A.	Controlled	✓
Potencial Petróleo Ltda.	Controlled	✓
Potencial Agro S.A.	Controlled	✓
BTAR Betim Terminal de Armazenagem Ltda.	Controlled	✓
Bear Participações S.A.	Controlled	✓
BWT Transporte e Logística S.A.	Controlled	✓
Jeta Comércio de Combustíveis Ltda.	Controlled	✓
BWI Trading Comercial Importadora e Exportadora Ltda.	Controlled	✓
ABI Administração e Locação de Bens Ltda.	Controlled	Companies operating in the real estate sector, not related to the group's main operation.
HR Loteamentos SPE Ltda.	Controlled	
SADIPE – Serviços Auxiliares de Distribuição de Petróleo Ltda.	Indirectly Controlled	
BEST – Base de Armazenamento de Combustíveis Esteio Ltda.	Indirect Subsidiary	Companies not controlled by the Grupo Potencial.
RDP Armazenagem e Logística Ltda.	Indirect Subsidiary	

Materiality

[GRI 3 | GRI 3-1 | GRI 11]

This report was prepared based on the material themes identified in the materiality analysis conducted in 2023, ensuring that the content is aligned with the issues most relevant to the group.

The materiality process followed the GRI 11 Sector Standard: Oil and Gas Sector (2021) and the GRI 3 - Material Themes booklet, aligning with internal strategic processes for an in-depth and structured analysis.

To lead this process, a Permanent Sustainability Committee (PSC) was created, composed of representatives from various areas and functions of the group's companies. The PSC conducted surveys and consultations to gather essential information for the company and its stakeholders, playing a central role in defining materiality and preparing this report. Meetings and interviews were conducted to deepen understanding of the context.

In addition to approving the materiality matrix, Grupo Potencial's Board of Directors actively participated in all stages, from gathering information to incorporating it into the company's strategic planning. In the end, ten material themes were consolidated.



Material Themes

[GRI 3-2]

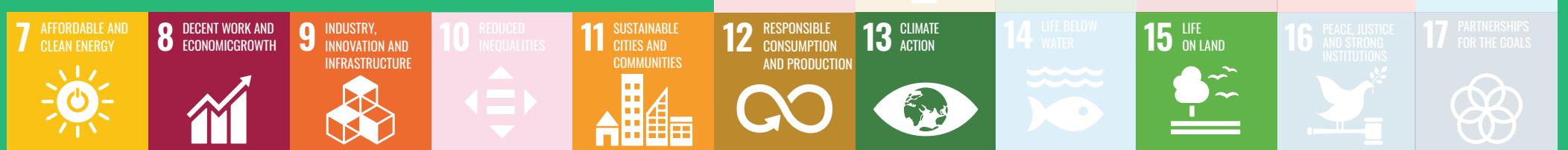
Choose a topic and click to learn more



Energy transition

The company's guiding principle is to be a reference in sustainable energy transition. To this end, we look for solutions capable of contributing to the planet, such as the production of sustainable fuels. The transition from fossil fuels to clean energy sources is present in the strategic planning.

Related Sustainable Development Goals (SDGs)



Material Themes

[GRI 3-2]

Choose a topic and click to learn more



GHG emissions, climate issues, and biodiversity

Emissions and ways to mitigate greenhouse gasses (direct and indirect) are topics present in all of the company's operations to contribute to measures related to climate change. In its operations, the company is also concerned with the preservation and conservation of the ecosystem.

Related Sustainable Development Goals (SDGs)



Temas materiais

[GRI 3-2]

Choose a topic and click to learn more



Management of energy, water, effluents, and waste

The consumption and, above all, the management of natural resources in the production process and administrative use require actions aimed at environmental conservation. The efficient use and correct allocation of resources are priorities for sustainable evolution.

Related Sustainable Development Goals (SDGs)



Temas materiais

[GRI 3-2]

Choose a topic and click to learn more



Compliance

Compliance actions that represent governance and business ethics with mechanisms that involve actions such as anti-corruption practices, risks, fraud, and all illicit actions that can influence the operation.

Related Sustainable Development Goals (SDGs)



Temas materiais

[GRI 3-2]

Choose a topic and click to learn more



Economic impacts

Grupo Potencial adopts strategies that take into account the impacts of the business. Building a consolidated value chain is the ambition of the senior management in favor of sustainable development.

Related Sustainable Development Goals (SDGs)



Temas materiais

[GRI 3-2]

Choose a topic and click to learn more



Clean production and circular economy

Practices aimed at making the production process sustainable, from the product development phase to the selection of suppliers, transformation, distribution, and use, are fundamental to building an efficient circular economy. Creation of sustainable processes in the production sphere, such as the use of by-products and allocation of materials to feed new cycles.

Related Sustainable Development Goals (SDGs)

7

AFFORDABLE AND CLEAN ENERGY



8

DECENT WORK AND ECONOMIC GROWTH



9

INDUSTRY, INNOVATION AND INFRASTRUCTURE



10

REDUCED INEQUALITIES



11

SUSTAINABLE CITIES AND COMMUNITIES



12

RESPONSIBLE CONSUMPTION AND PRODUCTION



13

CLIMATE ACTION



14

LIFE BELOW WATER



15

LIFE ON LAND



16

PEACE, JUSTICE AND STRONG INSTITUTIONS



17

PARTNERSHIPS FOR THE GOALS



Temas materiais

[GRI 3-2]

Choose a topic and click to learn more



Employee well-being

Social actions begin internally, with employees at the center. Practices involving recognition are essential for corporate management and employee appreciation.

Related Sustainable Development Goals (SDGs)



Temas materiais

[GRI 3-2]

Choose a topic and click to learn more



Occupational health and safety

Actions that provide a safe environment and guarantee employee health.

Practices to prevent accidents and mitigate risks and damage to health.

Related Sustainable Development Goals (SDGs)



Temas materiais

[GRI 3-2]

Choose a topic and click to learn more



Equality and diversity

Opportunities aiming at including different audiences in the business environment, considering equal opportunities and diversity in the corporate environment.

Related Sustainable Development Goals (SDGs)



Temas materiais

[GRI 3-2]

Choose a topic and click to learn more



Education and impact on local communities

Local economic development in the areas of operation, involving activities related to the company's business.

Relationships and building partnerships to foster a sustainable ecosystem in the communities.

Objetivos do Desenvolvimento Sustentável (ODS) relacionados:



Our Business

- 01** › Cultural assignature
- 02** › Our commitments
- 03** › Board of Directors
- 04** › Responsibilities of the Board of Directors





“**Grupo Potencial evolves steadily and sustainably.**

We travel along a solid path paved with values, principles, and social responsibility. We stand out for not taking shortcuts or dubious paths. On this path, we are convinced that circumstances create results—and that people lead us to the best circumstances so we can always achieve the best results. The fuel that drives us forward is our passion for the group's history, our strong faith, and our pride in being able to contribute to continuing to fuel the future with increasingly sustainable practices and solutions.

Danilo Andrade da Silva

Manager of Controllership, Costs, Pricing, and Asset Management for Transportation



OUR BUSINESS

With seven decades of experience in the Brazilian energy sector, Grupo Potencial has established itself as a key player in promoting development and mobility in the country. Its origins date back to 1954, in the city of Lapa, Paraná, with the opening of the first gas station by the Hammerschmidt family. Forty years later, in 1994, Potencial Combustíveis was founded by Arnoldo Hammerschmidt, the group's current president, marking the beginning of a business structuring that would integrate different operations under a single strategic vision. Since then, the group's operations have been guided by a management approach guided by responsibility, efficiency, and a long-term vision, driving the expansion and sustained diversification of its business.



A giant story



FIRST STATION



POTENCIAL COMBUSTÍVEIS



POTENCIAL AGRO



POTENCIAL GLYCERIN



JETA COMBUSTÍVEIS



RETROFIT



100% DIESEL-POWERED TRUCK



BTAR INAUGURATION



PLANT EXPANSION



BWI TRADING



BWT TRANSPORTE

Strategic management

[GRI 2-1 | GRI 2-6]

The verticalization of operations as a management choice gives the group greater autonomy and control across all stages of the chain: from production to storage, transportation, and distribution of fuels and biofuels. Headquartered in Curitiba and present in six Brazilian states (PR, SC, RS, SP, MG, and MT), Grupo Potencial currently comprises 13 companies and has been expanding its operations with integrated and technically robust solutions, in addition to a growing international presence.

Based on a corporate culture that values innovation, operational excellence, and a commitment to sustainable development, Grupo Potencial has been playing an increasingly important role in the energy transition in Brazil.



GRUPO POTENCIAL S.A.

**BEAR
Participações S.A.**

BWT Transporte
e Logística S.A.

**Potencial Energy
Participações S.A.**

BWI Trading Comercial
Importadora e
Exportadora Ltda.

Potencial
Petróleo Ltda.

Potencial
Agro Ltda.

JETA Comércio
de Combustíveis e
Lubrificantes Ltda.

BTAR Betim Terminal
de Armazenagem Ltda.

SADIPE Serviços
Auxiliares de Distribuição
de Petróleo Ltda.
(88,60% share)

BEST (Base de Armazenamento
de Combustíveis Esteio)
Esteio Fuel Storage Base (35% share)

RDP Armazenagem
e Logística Ltda.
(20% share)

[GRI 2-1 | GRI 2-6]

PRODUCTS

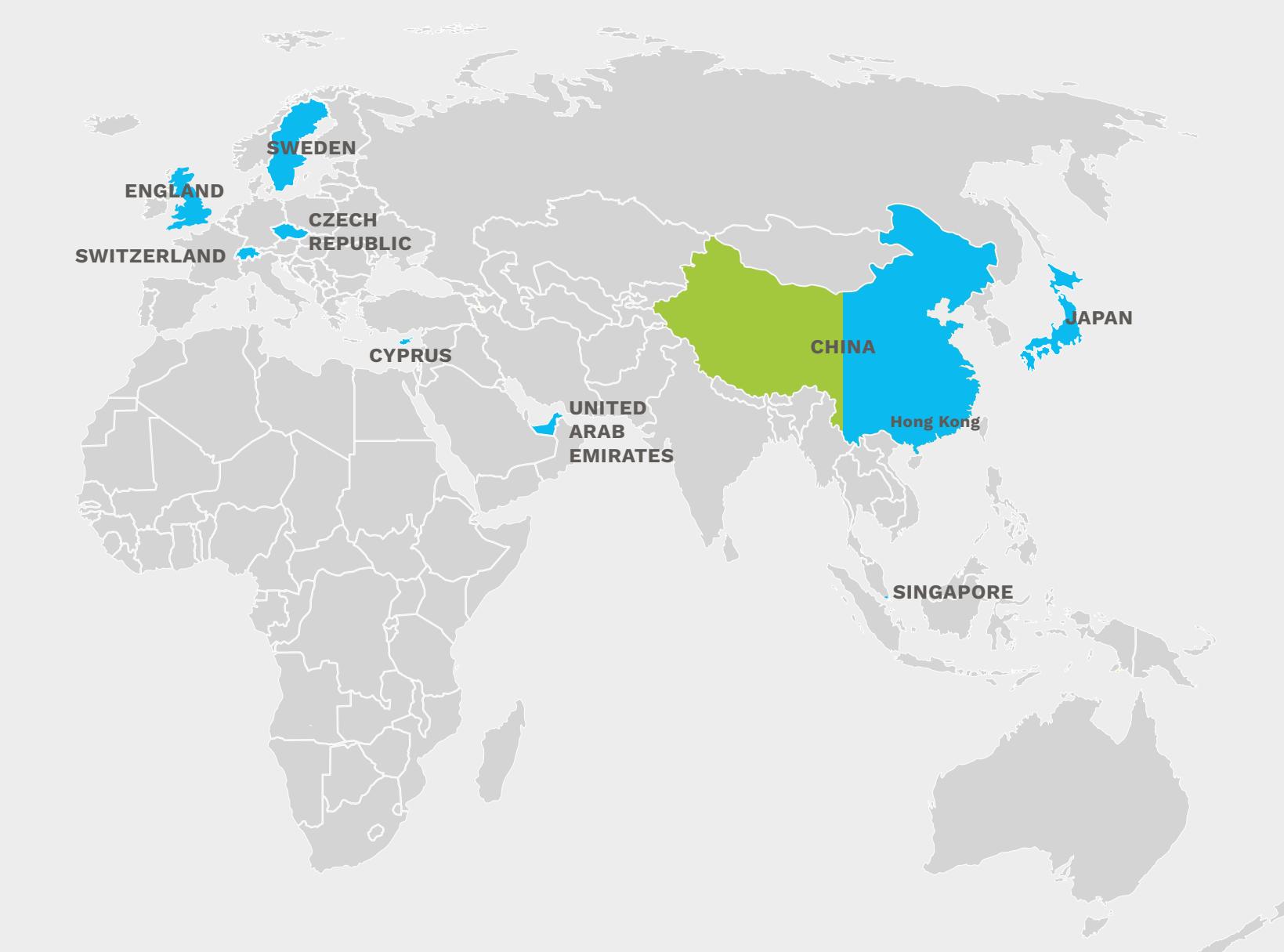
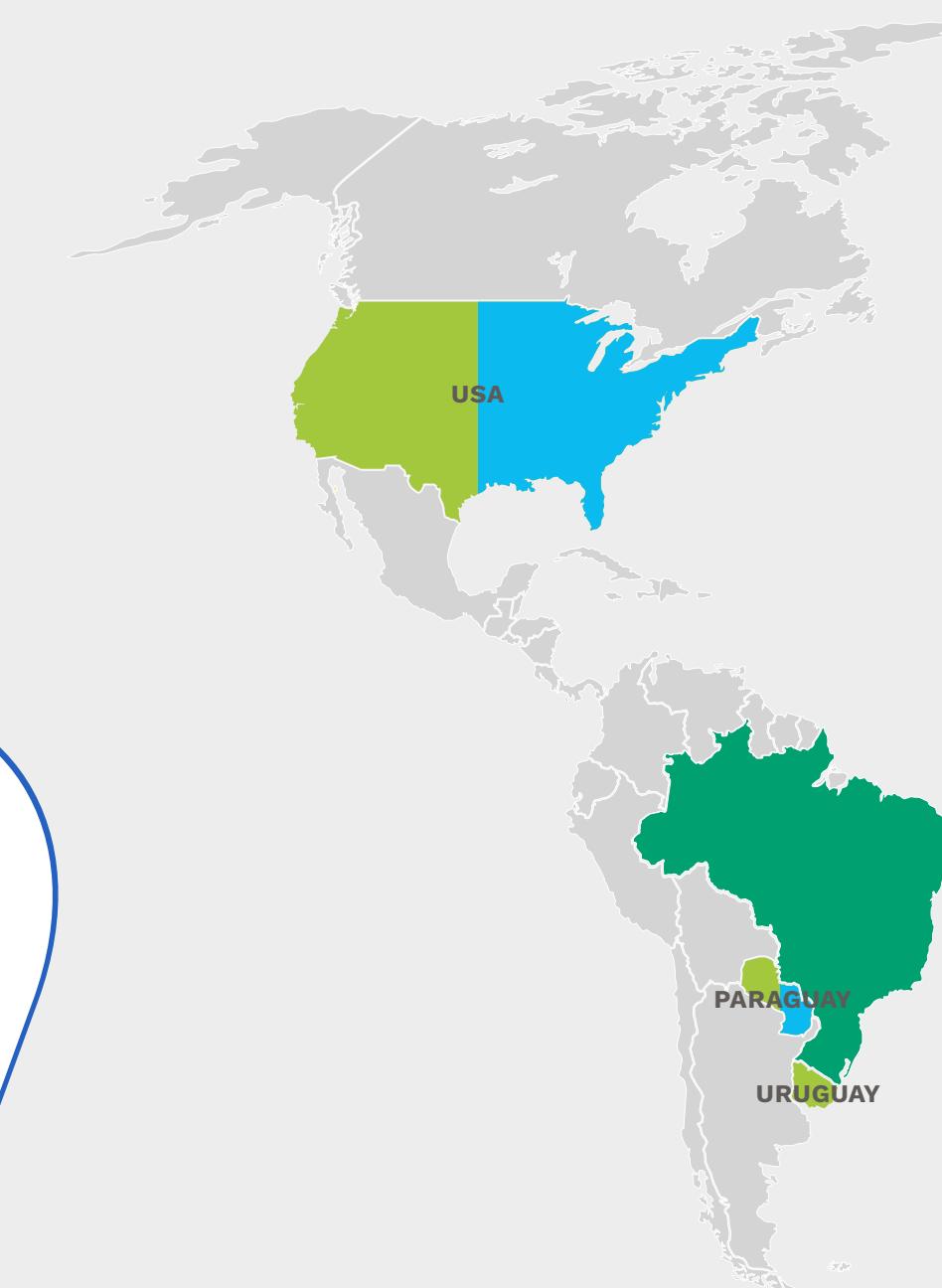
- Biodiesel
- Crude glycerin
- Refined glycerin
- Arla 32
- Tocopherol
- Lysolecithin

SERVICES

- Road transportation of liquid cargo
- Fuel and biofuel storage base
- Wholesale fuel and biofuel trade
- Wholesale fuel trade carried out by TRR
- Biofuel manufacturing
- Laboratory services

PRODUCTS SOLD

- Fuels: S500 diesel oil, S10 diesel oil, C gasoline
- Biofuels: B100 biodiesel, hydrated ethanos
- Crude glycerin
- Refined glycerin
- Arla 32
- Olein
- Tocopherol
- Lysolecithin



BRAZILIAN MARKET

Operating in 11 Brazilian states.

International Market

Imports

- Paraguay: beef tallow
- USA: methanol
- China: sodium methylate
- Uruguay: fatty acid

Exports

[GRI 3-3 | GRI 2-6]

Value chain



PRODUCTION



Effluent treatment plant
Water reuse in the production process



Potencial Agro

Biodiesel
Crude Glycerin
Refined glycerin
Other by-products

- Fuel distributors
- Food, pharmaceutical, automotive, and other industries

STORAGE

FUELS AND BIOFUELS

Nominal capacity of
22 million liters

TRANSPORTATION

FUELS, BIOFUELS, REDUCING AGENT, AND LIQUID CHEMICALS



- RESOURCES**
 - Energy
 - Water
 - General inputs
 - Technical inputs
- REGULATORY AGENCIES**
 - ANP | ANTT

DISTRIBUTION

FUELS, BIOFUELS, AND REDUCING AGENTS

11 trucks
POWERED 100% A B100

- SOLID WASTE
- EFLUENTES

FOREIGN TRADE

BWT

Own fleet of approximately 70 trucks

- Fuel and biofuel distributors
- Biofuel plants
- Reseller stations
- End consumers
- Others

Potencial Petróleo

Arla 32

- Reseller stations
- End consumers

BTAR

Opened in 2023 with a nominal capacity of 22 million liters

- Fuel and biofuel distributors

Potencial Petróleo

Own fleet of approximately 90 trucks

- 140 Branded stations
- Liquid fuel distributors
- TRR
- Large consumers

Potencial Petróleo

Approximately 130 branded stations
Branches in six states of the country

- Reseller stations
- Liquid fuel distributors
- TRR
- Large consumers

Jeta (TRR)

Own storage base: 160,000 liters
100% of delivery carried out by own fleet

- End consumers with tanks of less than 15m³

BWI

- Import and distribution: sodium methylate / methanol / automotive urea
- Export: tocopherol / biodiesel / glycerin / soybean / soybean meal / corn

Supplier Management and Contracting Criteria

[GRI 2-6 | GRI 11.14.1 | GRI 11.14.5 | GRI 11.14.6 | GRI 11.15.1]

In 2024, Grupo Potencial handled over R\$10 billion in payments to suppliers, 70% of which went to local companies. All commercial relationships are formalized through contracts—short- or long-term—signed according to the nature of the project, service, or supply involved, in accordance with the group's internal procedures.

Supplier management includes specific clauses that ensure legal compliance and alignment with best socio-environmental and integrity practices. Contracts for the transportation, storage, and supply of raw materials such as animal fats, fatty acids, and used cooking oil (UCO) require formal commitments related to the prohibition of child labor and forced labor, the prevention of environmental impacts, and integrity in relations with government agencies. Contracts also stipulate mandatory cooperation with regulatory agencies and non-interference in regulatory investigations. When purchasing fuels and finished products, the suppliers' own contractual requirements apply.

In addition to legal and environmental provisions, contracts with service providers also include requirements related to occupational safety, such as the mandatory use of personal protective equipment (PPE) appropriate for the contracted activity. Compliance clauses are an essential pillar of contractual instruments. They expressly provide for restrictions on the offering, promising, or granting of undue advantages to public officials or related third parties, as well as a commitment not to interfere in oversight activities, including within the scope of regulatory agencies and national financial system bodies.

This approach strengthens risk control in the supply chain, ensures minimum standards of conduct for business partners, and reaffirms Grupo Potencial's commitment to ethical, transparent, and ESG-aligned operations.





Main companies of Grupo Potencial

[GRI 2-1 | GRI 2-6]

Potencial Petróleo

First company of Grupo Potencial, foundation of its trajectory in the fuel sector.

Composed of professionals with extensive market experience, the company is committed to offering differentiated service, characterized by a practical, agile approach tailored to customer needs. It maintains strategically located bases in the states where it operates, which gives its logistics capillarity and efficiency. It also has its own fleet of modern tanker trucks, ensuring safe, punctual, and quality fuel deliveries to Potencial-branded stations, white-label stations, and large consumers. Potencial Petróleo maintains a solid operation, aligned with market demands and committed to operational excellence.



RETAIL TRADE OF FUELS AND BIOFUELS



30 YEARS OF ACTIVITY

PRODUCTS SOLD

Gasoline C, Diesel S500, Diesel S10, Hydrous Ethanol, Arla 32

MANUFACTURED PRODUCT

Arla 32

VOLUME SOLD IN 2024

1,245 million liters

**140 BRANDED STATIONS
+ 950 MUNICIPALITIES**

BRAZILIAN MARKET

Paraná, Santa Catarina, Rio Grande do Sul, São Paulo, Minas Gerais, Mato Grosso

Main companies of Grupo Potencial

[GRI 2-1 | GRI 2-6]

Potencial Agro

A benchmark in innovation in the renewable energy sector, an important pillar of the group's circular economy strategy.

With cutting-edge technology and a daily production capacity of 2.5 million liters of biodiesel, it was the first plant in Brazil to implement the glycerolysis process. This process reuses biodiesel by-products, such as fatty acids and sludge, to produce synthetic oil, which is then reintegrated into the production chain as a raw material. Furthermore, the crude glycerin from the transesterification process is refined and sold for industrial use. The plant also produces tocopherol, a powerful antioxidant found in vitamin E, which plays a crucial role in protecting human cells against disease and DNA alterations, helping to prevent problems such as premature aging and cancer. Potencial Agro combines industrial efficiency, environmental responsibility, and value creation through waste recovery.



BIOFUEL PRODUCTION



14 YEARS OF ACTIVITY

MANUFACTURED PRODUCTS

Biodiesel B100, Sludge, Crude Glycerin, Refined Glycerin, Olein, Tocopherol, Lysolecithin

VOLUME SOLD IN 2024

Biodiesel: 750 million liters
Others: 142,082 tons

DAILY BIODIESEL PRODUCTION CAPACITY

2.5 million liters

BRAZILIAN MARKET

Bahia, Espírito Santo, Goiás, Minas Gerais, Mato Grosso do Sul, Mato Grosso, Paraná, Rio de Janeiro, Rio Grande do Sul, Santa Catarina, São Paulo

EXPORTS

USA, Paraguay, Switzerland, Sweden, Czech Republic, England, Cyprus, China, Hong Kong, United Arab Emirates, Singapore, Japan

USP GRADE:

The highest purity of refined glycerin

Since 2018, Potencial Agro has been producing refined glycerin, an important raw material used in the manufacture of a wide range of products, including medicine capsules, anesthetics, ointments, antibiotics, syrups, candies, cakes, resins, and much more. Glycerin in its raw (or blonde) state is a by-product of the transesterification reaction, one of the steps in the biodiesel production process.

Through a rigorous purification process, which includes drying, distillation, deodorization, bleaching, and filtration, we remove water, methanol, chlorides, and other impurities, achieving a product with a purity level close to

100%. This quality standard meets the rigorous criteria of the USP* and European pharmacopoeia, resulting in USP Grade Refined Glycerin.

With total glycerin production from Brazilian plants reaching 120,000 tons per year, the Potencial factory, with a production capacity of 45,000 tons per year, is currently the leading producer of double-distilled glycerin in the country, accounting for more than one-third of national production.

* United States Pharmacopeia (USP) - a non-profit scientific organization that sets public quality standards for medicines and other products (www.usp.org).



Main companies of Grupo Potencial

[GRI 2-1 | GRI 2-6]

BWI Trading Comercial Importadora e Exportadora Ltda.

Operating in the international trade of chemical products and commodities, it expands the global presence of Grupo Potencial.

It has been part of Grupo Potencial since 2018, operating independently in the petrochemical, fuel, and biofuel markets. After a period of interruption, it resumed operations in 2024, strengthening its position as a strategic link between the global market and domestic industry.

In the domestic market, it serves biodiesel plants, chemical and resin industries, chemical distributors, and Arla factories. In the international market, it maintains commercial relationships with chemical industries, soybean crushers, and trading companies.

The company is the exclusive distributor for major petrochemical producers in the Middle East and Asia, consolidating its position as a strategic link between the global market and the national industry.



IMPORT, DISTRIBUTION,
AND EXPORT OF CHEMICAL
PRODUCTS, DERIVATIVES,
AND INPUTS



8 YEARS OF
ACTIVITY

IMPORT AND DISTRIBUTION

Sodium Methylate, Methanol,
Automotive Urea

EXPORT

Tocopherol, Biodiesel, Glycerin, Soybeans,
Soybean Meal, Corn

VOLUME SOLD IN 2024

5.5 thousand tons

BRAZILIAN MARKET

Paraná, Santa Catarina, Rio Grande do Sul,
São Paulo, Rio de Janeiro, Mato Grosso,
Mato Grosso do Sul, Goiás

Main companies of Grupo Potencial

[GRI 2-1 | GRI 2-6]

BWT Transporte e Logística

Operational excellence in road transportation, with onboard technology and a focus on safety.

The logistics arm of Grupo Potencial, BWT is responsible for operating and managing a modern and highly monitored fleet, focusing on safety, efficiency, and technology applied to road transportation. Its mission is to optimize the use of the group's fleet and serve customers who demand reliable logistics solutions. All vehicles are equipped with onboard intelligence, redundant tracking, onboard cameras, and a telemetry system, ensuring strict operational control and high delivery performance.



ROAD TRANSPORT OF HAZARDOUS AND CHEMICAL PRODUCTS



8 YEARS OF ACTIVITY

TRANSPORTED PRODUCTS

Gasoline, Diesel, Ethanol, Methanol, Biodiesel, Degummed Oil, Crude and Refined Glycerin, Methylate

VOLUME TRANSPORTED IN 2024

459 million liters

BRAZILIAN MARKET

Paraná, Santa Catarina, Rio Grande do Sul, São Paulo, Minas Gerais, Mato Grosso, Mato Grosso do Sul, Goiás

Main companies of Grupo Potencial

[GRI 2-1 | GRI 2-6]

Jeta Comércio de Combustíveis

Regional distribution in the TRR segment with a focus on safety, technical rigor, and environmental responsibility.

Founded in 2009, Jeta Combustíveis is a company of Grupo Potencial, operating as a Transporter-Reseller-Retailer (TRR) in the state of Paraná. Committed to the group's values, it prioritizes quality and customer satisfaction, ensuring on-time deliveries through its own fleet. Our drivers receive specific training for safe operations with hazardous products. The company holds an environmental license from IAT (Instituto Água e Terra - Water and Land Institute), the agency responsible for environmental protection in the state, and meets all the criteria established by IBAMA (Instituto Brasileiro do Meio Ambiente e dos Recursos Naturais Renováveis - Brazilian Institute of Environment and Renewable Natural Resources) and ANP (Agência Nacional do Petróleo - National Petroleum Agency), in strict compliance with environmental regulations.



WHOLESALE TRADE OF FUELS



15 YEARS OF ACTIVITY



PRODUCTS SOLD
Diesel S10 and Diesel S500



VOLUME SOLD IN 2024
26.2 million liters



BRAZILIAN MARKET
Paraná

Main companies of Grupo Potencial

[GRI 2-1 | GRI 2-6]

BTAR | Betim Terminal de Armazenagem

Strategic infrastructure for receiving, storing, and shipping fuels and biofuels.

BTAR is a Grupo Potencial operation focused on fuel and biofuel logistics, serving as a key link in the industry's supply chain. With a nominal capacity of 22 million liters, the terminal operates on three main fronts: receiving products by pipeline and road, storage with volume management, quality control and regulatory compliance, and shipping by tanker trucks. The structure was designed to ensure operational efficiency, traceability, and adherence to the requirements of the ANP (Agência Nacional do Petróleo - National Petroleum Agency), reinforcing the group's commitment to safety, performance, and meeting customer needs.



STORAGE AND SHIPPING LOGISTICS



1ST YEAR OF OPERATION

STORED PRODUCTS

Hydrous Ethanol, Biodiesel B100, Anhydrous Ethanol, Gasoline A, Diesel Oil at S10, Diesel Oil at S100

VOLUME STORED AND SHIPPED IN 2024

330.8 thousand liters

BRAZILIAN MARKET

Paraná, Santa Catarina, Rio Grande do Sul, São Paulo, Minas Gerais, Mato Grosso, Mato Grosso do Sul, Goiás

Our cultural signature



PURPOSE

Lead sustainable development

GUIDELINE

Be a reference in sustainable energy transition

PRINCIPLES

Faith
People
Integrity
Credibility
Innovation
Sustainability

DRIVERS

Sustainable governance
Protagonist culture
Evolutionary management

Our commitments



PSPC Members

Strategic planning 2025–2028

[GRI 2-22]

Grupo Potencial's Permanent Strategic Planning Committee (PSPC) has defined the company's Wildly Important Goals (WIGs), as well as its directional measures for the period from 2025 to 2028. This planning framework aims to guide the group's sustainable growth based on an integrated vision of business, sustainability, and innovation.

Based on the group's WIGs, whose aim is to lead sustainable development, the goals set reflect the group's ambition to expand its presence in domestic and international markets, focusing on diversification, operational efficiency, and social and environmental responsibility. Strategic priorities involve coordinated actions across the areas of Distribution and Storage, Transportation, Production, and Internationalization, and include cross-corporate initiatives focused on governance, organizational culture, technology, and finance.

The plan includes implementing renewable energy projects, strengthening its logistics infrastructure, searching for new markets, consolidating its safety and compliance culture, and adopting solutions aimed at reducing greenhouse gas emissions. The group also pursues significant advances in people management, process digitalization, transparency, and brand reputation, reinforcing its commitment to sustainable practices throughout the value chain.

Monitoring goals through specific indicators and periodic reviews ensures that the growth trajectory is aligned with the commitments made to its stakeholders.

DISTRIBUTION AND STORAGE

Ensure profitability and implement sustainable practices



PRODUCTION

Implement projects to diversify renewable energy with sustainability



GROUP'S WIGs Lead sustainable development

In 2024, aiming to strengthen its strategic governance, Grupo Potencial began adopting the Wildly Important Goals methodology, one of the pillars of 'The 4 Disciplines of Execution' (4DX) methodology, developed by Chris McChesney, Sean Covey, and Jim Huling. The WIGs are high-priority goals defined as absolutely crucial to success within a given period.

By concentrating efforts on a small number of truly relevant objectives, the organization ensures focus, engagement, and effectiveness in execution — even when faced with day-to-day operational demands.

TRANSPORTATION

Diversify and expand the logistics model in a sustainable way



INTERNATIONALIZATION

Grow our business by connecting to the world

Compliance

[GRI 2-23 | GRI 2-24 | GRI 11.19.1 | GRI 11.20.1 | GRI 11.20.3]

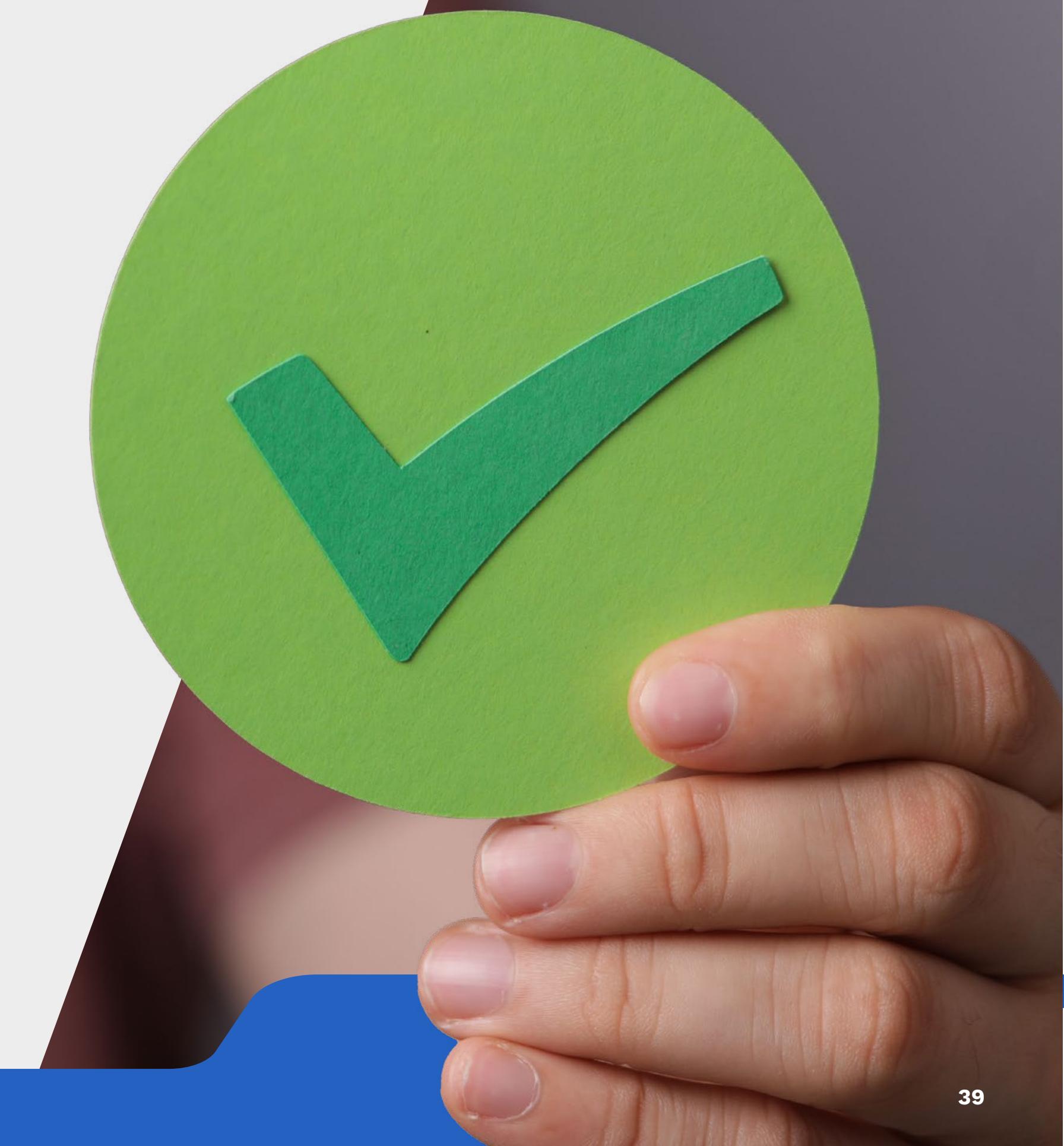
The commitment to integrity, human rights, and ethical conduct is formalized in Grupo Potencial's Code of Culture and Conduct, applicable to all group's companies. The document guides the expected behavior of employees, suppliers, and customers, based on fundamental principles such as non-discrimination, safety, equal opportunities, and respect for life.

The Code of Culture and Conduct is also the main tool for preventing and combating corruption, unfair competition, and bribery within the organization by establishing clear guidelines on acceptable conduct, conflicts of interest, relationships with public authorities, and ethical business practices.

All employees receive specific training on the Code during their onboarding process and have continuous access to the content via the corporate intranet. Members of the governance bodies are also fully familiar with the Code's principles and guidelines, reinforcing a culture of accountability and transparency at all levels of the organization.

Since 2023, all of the group's internal policies have been subject to approval by the Board of Directors, strengthening the governance structure and promoting greater strategic alignment. To date, seven policies have been reviewed and formally approved:

- ***Asset Management Policy***
- ***Financial Investments Policy***
- ***Information and Communication Security Management Policy***
- ***Administrative Staff Policy***
- ***Driver Working Hours Policy***
- ***Driver Sanctions Policy***
- ***Alcohol and Drug Abuse Policy***





Dialogue with society

[GRI 2-29]

The sector in which we operate plays a strategic role in local and global sustainable development, not only due to the volume of investments mobilized, but also because of its capacity to generate jobs, boost production chains, and deliver essential solutions for the country's energy and logistics infrastructure. The characteristics of our activities—which involve the production, transportation, and distribution of fuels and biofuels—place Grupo Potencial in a leading position in addressing the challenges of energy transition, supply security, and the promotion of cleaner and more efficient alternatives. This context increases our responsibility to maintain ethical, transparent, and dialogue-oriented practices with society.

Aware of this responsibility, we maintain an ongoing commitment to transparency and engagement, promoting the active participation of employees, customers, and other stakeholders. Our relationship with stakeholders is guided by principles of active listening, inclusion, and the joint development of solutions. We believe that engagement—carried out through periodic or specific consultations depending on the relevance of each group—provides a more integrated view of the business and contributes to more effective and sustainable decisions.

Among the main relationship practices, the following stand out:

- **Customer satisfaction surveys**, carried out regularly across all group's companies as a tool to improve the experience and services provided;
- **Internal surveys with employees**, which help identify perceptions, expectations, and opportunities for improvement in the workplace; and
- **In-person visits to business partners and government representatives**, led by relationship teams, tailored to the specificities of each unit. These meetings address topics relevant to the sector, the community, and the operation, strengthening institutional ties and alignments.

Participation in associations

[GRI 2-28]

Our activities also extend to the institutional arena, with active participation in strategic forums and industry associations, contributing to the development of the sector and the advancement of issues related to sustainability and innovation.

- **Federação Nacional das Distribuidoras de Combustíveis, Gás Natural e Biocombustíveis (National Federation of Fuel, Natural Gas, and Biofuel Distributors) - BRASILCOM**
- **Sindicato das empresas distribuidoras de combustíveis do estado do Paraná (Union of fuel distribution companies in the state of Paraná) - SICOMPAR**
- **União Brasileira do Biodiesel e Bioquerosene (Brazilian Union of Biodiesel and Biokerosene) - Ubrabrio**
- **LIDE Paraná**



Governance

[GRI 2-9 | GRI 2-10 | GRI 2-11 | GRI 2-12 | GRI 2-13 | GRI 2-17]

Grupo Potencial is a privately held family business with structured corporate governance aligned with business sustainability, social and environmental responsibility, and long-term value creation

The **company's strategic management** deliberative Board of Directors, currently composed of five members—three women and two men—all shareholders and members of the **Hammerschmidt family**.

The owners' active presence in governance ensures consistency between the business family's values, ethical principles, and the company's vision for the future. With three-year terms, board members are elected at the General Meeting, based on shareholder nominations, using criteria such as experience and strategic contribution. The Bylaws allow for up to six members.

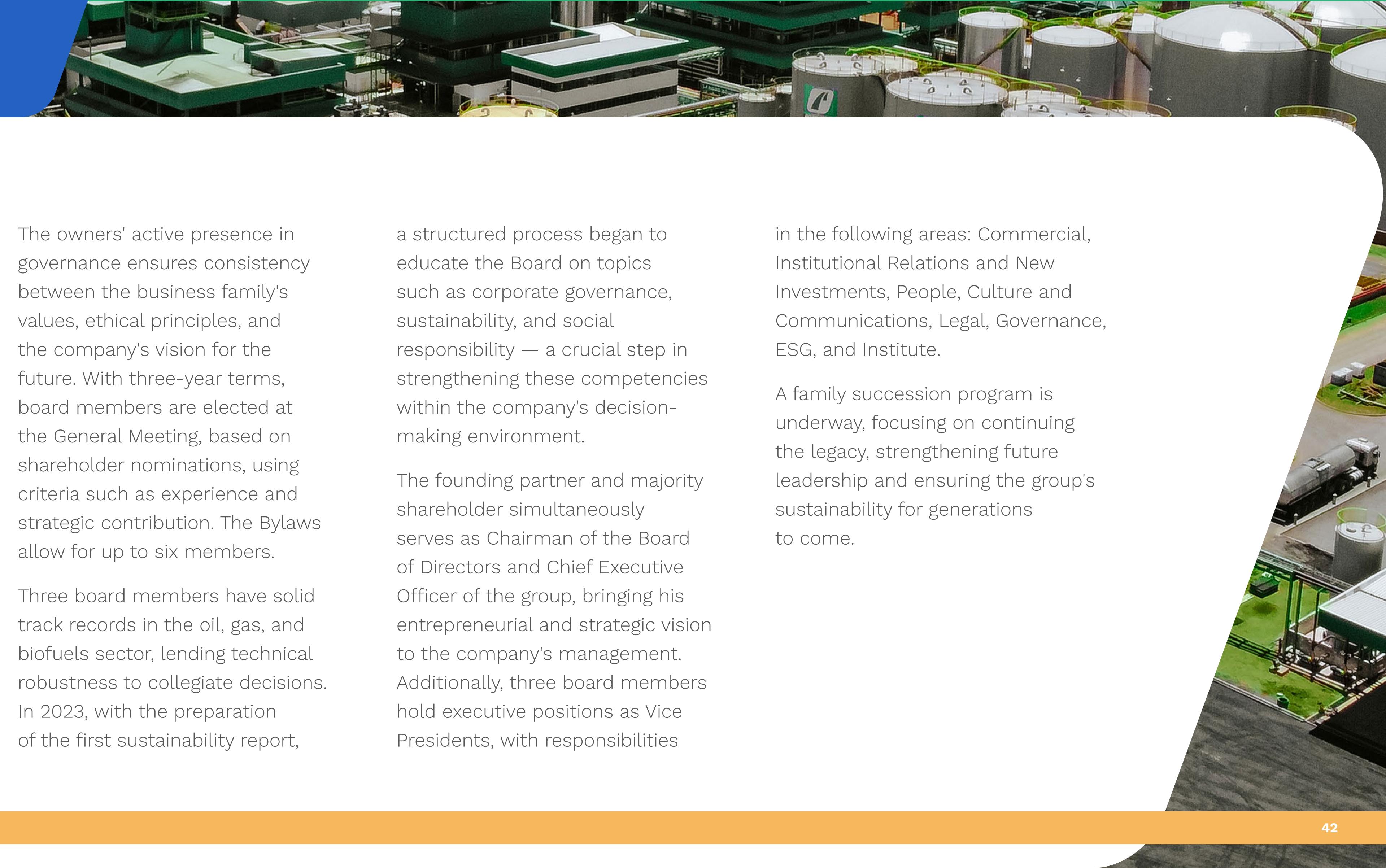
Three board members have solid track records in the oil, gas, and biofuels sector, lending technical robustness to collegiate decisions. In 2023, with the preparation of the first sustainability report,

a structured process began to educate the Board on topics such as corporate governance, sustainability, and social responsibility — a crucial step in strengthening these competencies within the company's decision-making environment.

The founding partner and majority shareholder simultaneously serves as Chairman of the Board of Directors and Chief Executive Officer of the group, bringing his entrepreneurial and strategic vision to the company's management. Additionally, three board members hold executive positions as Vice Presidents, with responsibilities

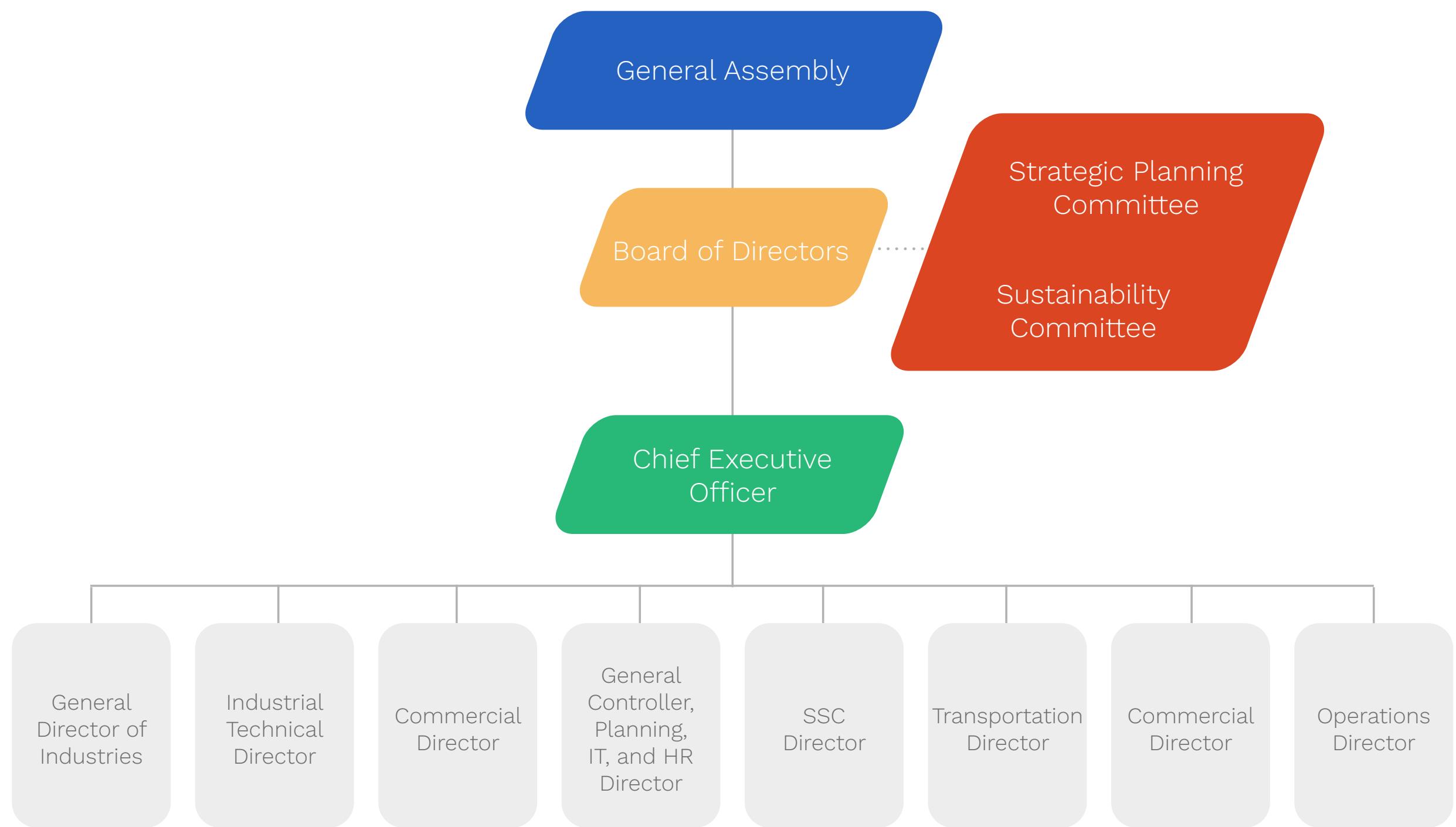
in the following areas: Commercial, Institutional Relations and New Investments, People, Culture and Communications, Legal, Governance, ESG, and Institute.

A family succession program is underway, focusing on continuing the legacy, strengthening future leadership and ensuring the group's sustainability for generations to come.



Governance Structure

[GRI 2-9]



Shared Services Center (SSC)

The Shared Services Center (SSC) is a strategic structure focused on centralizing activities common to the group's companies, promoting standardization, synergy, and management efficiency. By standardizing processes and policies, the SSC contributes to strengthening corporate governance and consolidating an integrated corporate culture.

The SSC's performance allows operational units to remain focused on their core activities, while also relying on the support of a centralized and specialized structure geared towards providing services with quality, consistency, and strategic alignment.

The areas currently integrated into the SSC are

- *HR – Human Resources*
- *HOD – Human Organizational Development*
- *Governance, ESG, and IMS*
- *Legal*
- *Finance and Tax*
- *Administrative*
- *Consumables Purchasing*
- *IT – Information Technology*
- *Engineering*
- *Marketing*
- *Transportation and Logistics*

In addition to generating operational gains and greater control over internal processes, the SSC serves as a vector for disseminating best practices and institutional alignment, contributing to more integrated, transparent, and sustainability-oriented management across Grupo Potencial.

[GRI 2-9]

Board of Directors



○ **Carlos
Eduardo
Hammerschmidt**

○ **Luciana
Hammerschmidt
Wolff**

○ **Arnoldo
Hammerschmidt**
President of Grupo Potencial

○ **Mariana
Hammerschmidt
Depiccoli**

○ **Adriana
Hammerschmidt**

Governance Support Committees

[GRI 2-9 | GRI 2-12 | GRI 2-13 | GRI 2-16]

Grupo Potencial's governance is supported by two permanent committees that act as technical advisory bodies to the Board of Directors, strengthening the decision-making process and contributing to the alignment between management, strategy, and sustainability.

The work of these committees is essential to ensuring that key issues—such as strategic planning, innovation, and sustainability—are analyzed in depth, coherently, and with a long-term vision. Sustainability-related challenges have been part of the group's trajectory since its founding and remain integrated into decision-making through structures dedicated to monitoring and proposing guidelines.

Permanent Committee on Strategic Planning

Composed of a chairman, a vice chairman, and seven members, one of whom is a member of the Board of Directors and the others are Company executives. The committee formulates and monitors corporate strategy, aligning the Board's guidelines with business dynamics.

Permanent Sustainability Committee

Composed of a chairman and ten members, it is chaired by a board member. Among the other members are Company executives who are directly involved in ESG issues. The committee contributes to strengthening the sustainability agenda in corporate decisions and in the implementation of ESG goals.

Committee members' résumés are submitted to the Board of Directors for approval based on the number of members established in their respective Internal Regulations. The Board has the power to approve, replace, or supplement the composition of committees, ensuring diversity of expertise and strategic alignment with their functions.



Responsibilities of the Board of Directors

[GRI 2-12 | GRI 2-13 | GRI 2-18]

Grupo Potencial's **Board of Directors** plays a strategic role in the company's governance, with deliberative responsibilities ranging from defining cultural guidelines to overseeing sustainability practices. It is responsible for developing, approving, and updating the group's cultural signature — a set of principles that guide organizational identity and behavior — as well as strategies and policies related to sustainable development.

The cultural signature update is conducted under the direct guidance of the Chairman of the Board, with its operational implementation led by the management team across all areas of the company. Corporate strategies are also guided by the Chairman of the Board and developed by members of the Permanent Strategic Planning Committee, ensuring alignment between purpose, long-term goals, and sustainability objectives.

The Board's performance evaluation is conducted annually, internally, and anonymously through a questionnaire completed by the board members. Oversight of the organization's economic, social, and environmental impact management is part of this evaluation process, promoting continuous improvement and strengthening governance.



Impact and risk management

[GRI 2-12 | GRI 2-13 | GRI 2-25 |
GRI 11.2.1 | GRI 11.2.2]

Risk and impact management generated by Grupo Potencial's activities is conducted in an integrated manner between the Executive Board, unit managers, and strategic committees. A critical analysis of internal processes is conducted annually, focusing on efficiency, risks, and ESG impacts. Although the results are not formally submitted to the Board, advisors working with the Board ensure the qualified dissemination of the most relevant information, including climate and socio-environmental aspects.

The group's strategic planning is the responsibility of the Permanent Strategic Planning Committee, under the guidance of the Board of Directors. This planning considers a

broad analysis of the organizational context, incorporating internal and external factors, as well as impacts on the environment and society. Goals are prioritized and operationalized through action plans with continuous monitoring and validation by internal and external audits.

Energy transition is one of the pillars of annual planning and directs investments in clean and renewable energy. At the same time, the vertical business integration strategy strengthens control over positive impacts in the environmental, social, and economic dimensions.

Conflicts of interest and remuneration

[GRI 2-15 | GRI 2-19 | GRI 2-20]

Preventing and addressing conflicts of interest are part of **Grupo Potencial's** governance. Situations involving directors are analyzed by the Board of Directors, which deliberates on appropriate measures, including conciliation practices or arbitration proceedings as provided for in the Internal Regulations. For shareholders, the Shareholders' Agreement establishes specific clauses aimed at anticipating and mitigating potential conflicts.

Currently, members of the Board of Directors are not remunerated. Senior executives, however, receive fixed remuneration, with the possibility of bonuses tied to results. Remuneration policies are developed with the input of executives and shareholders with the support of specialized external consulting.

All remuneration proposals and guidelines are submitted for analysis and approval by the Board of Directors, ensuring alignment between performance, ethics, sustainability, and value creation.

Tax and fiscal approach

[GRI 11.21.1 | GRI 11.21.4 | GRI 11.21.5 | GRI 11.21.6]

Grupo Potencial's tax policy is managed by an integrated structure composed of the Tax, Accounting, Controllership, and Senior Management departments. Strategic decisions are discussed weekly among the impacted departments and approved monthly by the Executive Board based on updated analyses of the legal and operational landscape.

Our work is guided by technical criteria that ensure tax compliance across the company's different units. This includes the correct tax classification of products and services, control of ancillary obligations, and critical analysis of calculations, from registering items in the system to issuing tax documents.

The tax approach is integrated into the business strategy and decision-making processes, especially in the Procurement and Sales areas, with a focus on risk mitigation and operational efficiency. External consultancy, management tools, and monitoring of legal changes in various tax jurisdictions are used to anticipate adjustments and review procedures when necessary.

Tax reports and processes are subject to external audits. Recommendations from these assessments are incorporated into review routines and serve as a basis for continuous improvement.

Environment

- 01** › Emissions management (GHG)
- 02** › Biodiversity
- 03** › Water and effluents
- 04** › Sanitary effluent management





“

Committed to the sustainable energy transition,

Grupo Potencial combines innovation and environmental responsibility to develop solutions that transform the present and ensure a more balanced future for the planet and future generations.”

Luiz Carlos Rodrigues
Maintenance Manager



environment

Leading the Energy Transition

[GRI 11.1.1 | GRI 11.2.1 | GRI 11.2.2 | GRI 11.3.1]



In 2024, Grupo Potencial maintains its ambition to play a leading role in the energy transition in Brazil, placing decarbonization at the center of its corporate strategy and reinforcing its commitment to a business model aligned with the low-carbon economy. This agenda, driven by the direct engagement of senior leadership, reflects the understanding that climate risks and opportunities associated with the energy transition require structural decisions consistent with global challenges and the role of the private sector in sustainable transformation.

We have strengthened our renewable energy solutions, particularly the operation of our biodiesel plant, which has an annual capacity of 900 million liters and significantly contributes to reducing emissions in the transportation sector. The biodiesel produced reduces CO₂ emissions by an average of 70% compared to fossil fuels, consolidating its position as an effective and viable alternative to mitigate the environmental impacts of mobility.

In addition to biodiesel production, we continue investing in the development of next-generation energy technologies and solutions, such as HVO (green diesel), SAF (sustainable aviation fuel), and studies on solar and wind energy. These areas expand the diversification of the company's energy matrix and reinforce its resilience in the face of future climate scenarios.

Emissions management (GHG)

[GRI 11.1.5 | GRI 11.1.6 | GRI 11.2.3 | GRI 11.3.2]

Grupo Potencial prepares its consolidated inventory of greenhouse gas (GHG) emissions in accordance with the **Brazilian GHG Protocol Program** methodology, which defines the emission factors and **Global Warming Potential (GWP)** indices used. Adopting this standard ensures consistency, comparability, and technical accuracy in the reported data.

Summary of greenhouse gas (GHG) emissions by scope and category | 2024

[GRI 11.1.5 | GRI 11.1.6 | GRI 11.1.8 | GRI 11.3.2]

Scope 1 Emissions	Stationary combustion	Mobile combustion	Fugitive emissions	Industrial processes	Agriculture activities	Waste (solid waste + effluents)	Total emissions Scope 1
CO ₂ (t)	10.677,29	9.645,07	0,34	259,24	1,51	-	20.583,45
CH ₄ (t)	409,51	0,74	-	-	-	518,22	928,48
N ₂ O (t)	5,53	0,53	-	-	-	0,58	6,64
HFC (t)			0,09	-			0,09
Total CO₂e (t)	23.609,43	9.806,55	182,59	259,24	1,51	14.663,04	48.522,35
Biogenic CO₂ emissions (t)	152.811,68	1.456,99	-	-	-	-	154.268,67
Biogenic CO₂ removals (t)				-	-		-

Scope 2 Emissions	Electricity (location approach)
Total CO₂e (t)	1.229,52

Emission intensity¹

Sources	Scope 1+2
Acquisition of electricity, heating, cooling, and steam for own consumption	0,000015

¹ Intensity considers emissions (tons of CO₂ equivalent) per liter of fuel sold.
Emissions considered: CO₂, CH₄, N₂O, and HFC.

Sustainable transportation: a milestone in the energy transition

[GRI 11.2.3]

Grupo Potencial reaffirmed its pioneering role in decarbonizing the logistics chain by developing, in partnership with Scania, Brazil's first truck converted from a B13 diesel cycle to 100% biodiesel (B100). This initiative marked the beginning of the fleet's transition to renewable fuels without compromising performance or reliability.

Since then, 34 Scania trucks compatible with B100, a fuel sourced entirely from organic raw materials, have been added to our fleet. Replacing fossil diesel with B100 allows for a reduction of over 90% in greenhouse gas (GHG) emissions.



Market instruments and public policy: RenovaBio and CBIOs

Since 2020, Grupo Potencial has been part of RenovaBio — a national policy aimed at reducing greenhouse gas emissions and expanding biofuel production in Brazil.

Our companies are authorized to issue Decarbonization Credits (CBIOs), generated based on the amount of carbon avoided in relation to fossil fuels. These credits can be traded, increasing the economic efficiency of operations and encouraging the adoption of low-carbon practices at scale. In addition to representing an additional source of revenue, participation in RenovaBio strengthens the group's presence in the carbon market and encourages business practices compatible with the climate agenda.



Fuel quality control and safety

[GRI 11.3.3]

Potencial Petróleo maintains the Maximum Quality Program, which conducts systematic tests and evaluations at its network of branded service stations to ensure fuel compliance with defined technical parameters. The company's Fuel Quality Control Manual provides standardized guidance on procedures such as receiving, storing, and draining tanks.

As a complementary resource, the company operates a Mobile Laboratory equipped for benchtop analyses, including ethanol content and gasoline density tests. The tests use calibrated glassware and instruments, with traceability of the data generated.

The laboratory conducts regular inspections at service stations in its branded network and provides technical training for attendants, focusing on ANP procedures, good sampling practices, compliance control, and filling out the FAR (Fuel Analysis Record). Training sessions include guidance on drainage, analysis kits, witness samples, and reading reports.





Agro Potential: innovation and circularity in energy production

Circular economy applied to biodiesel production

Potencial's biodiesel is produced from three main raw materials: degummed soybean oil, animal fat residues (beef, pork, and poultry), and used cooking oil. These raw materials undergo a pretreatment process to remove impurities and acidity, producing neutralized oils and deacidified fats, which feed the transesterification stage—the most widely used process in biodiesel production globally.

During this stage, the oils are mixed with methanol and catalyst (methylate), resulting in three by-products: biodiesel, crude glycerin, and olein. The biodiesel is separated from the by-products by decantation and then undergoes final filtration.

Grupo Potencial's biodiesel plant plays a strategic role in the energy transition and serves as an innovation platform for clean production, circular economy, and reverse logistics solutions. In addition to supplying biofuel from renewable sources, it drives the diversification of the production chain and the use of industrial by-products.

Glycerolysis: a pioneering innovation in Brazil

Since 2020, Potencial has been operating Brazil's **first glycerolysis unit**. This process transforms sludge and fatty acid—pretreatment residues—into synthetic oil, a new raw material reused in biodiesel production. Olein, previously discarded, is now also reintegrated as an input into the same chain. This technology enables efficiency gains, reduces losses, and increases the circularity of the production system.

100% reuse of waste generated in the pretreatment stages (sludge, fatty acid, and olein)

Valorization of co-products: tocopherol and refined glycerin

Among the by-products extracted during the oil neutralization and deacidification process is tocopherol, a natural compound with antioxidant properties and potential applications in the food, cosmetics, and pharmaceutical industries. Since 2020, Potencial has been conducting a technical and economic feasibility project for its extraction and commercialization.

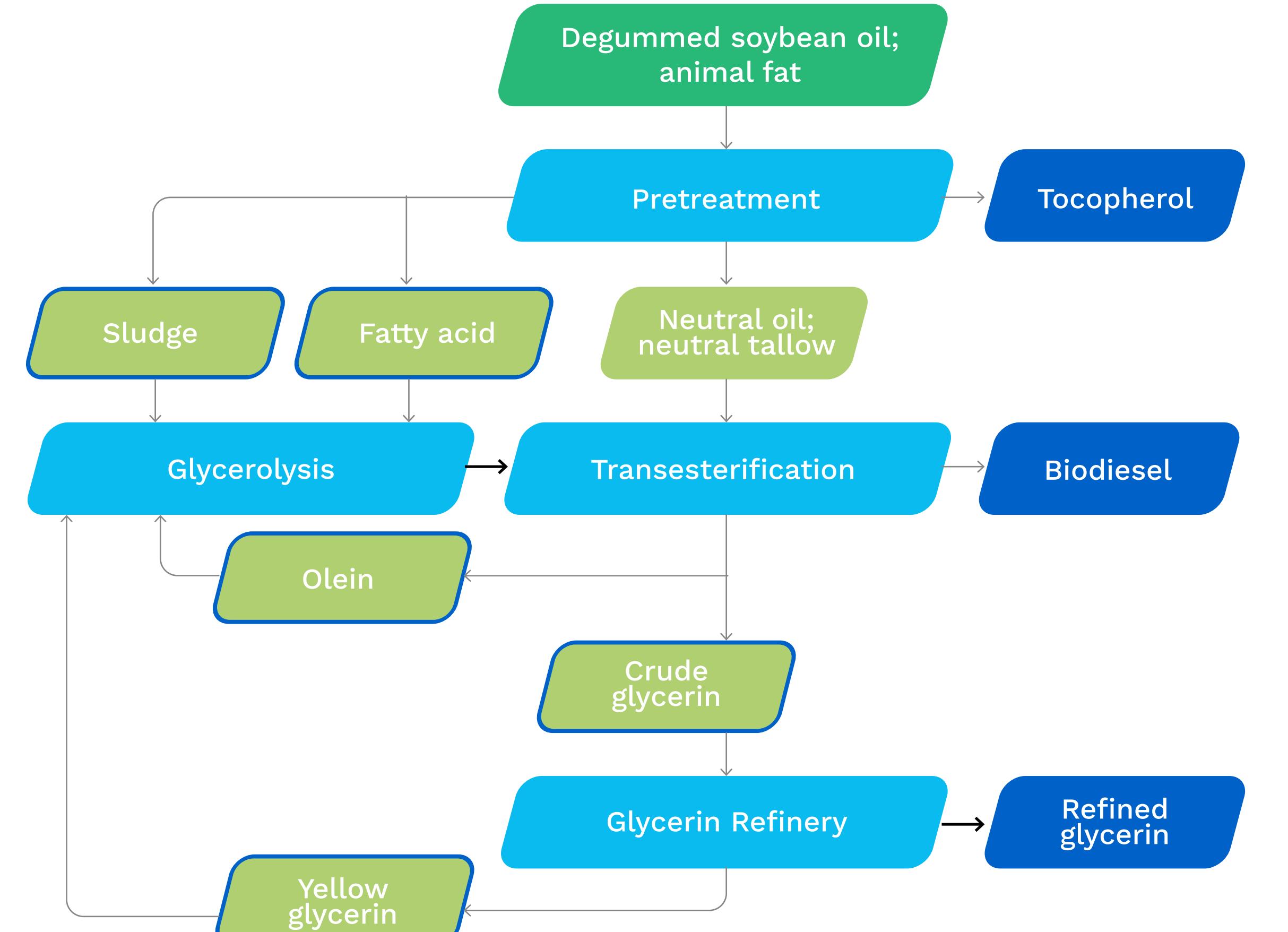
Another highlight is glycerin, initially produced in raw form, with 80% concentration. In 2018, the company installed its own refining unit, which transforms raw glycerin into refined **glycerin with 99.9% purity**. With this investment, Potencial became the largest producer of refined glycerin in Brazil, expanding its portfolio and adding value with exports to different markets.

Innovation in materials: bioplastic made from glycerin

Refined glycerin is also the basis for a project under development aimed at producing Thermoplastic Starch (TPS), using up to 30% glycerin in its formulation. The goal is to validate, in a pilot plant, the technical and economic operations required to produce a biodegradable bioplastic. According to the European Bioplastics definition, TPS with glycerin qualifies as a bioplastic because it comes from a renewable source (biobased), contributing to the replacement of conventional plastics.



Flows of raw materials and intermediate products within the production cycle



Legenda:

- Raw material
- Product for sale

- Intermediate product
- Product for sale

- Intermediate product
- Product for sale

Condensate reuse: consolidated water and energy efficiency

[GRI 11.6.1 | GRI 11.6.5]

Operating since August 2022, the high condensate return system at Potencial Agro's Plant II has become an internal benchmark for water and energy efficiency. The technical solution consists of reusing the condensate generated in the Transesterification II stage, redirecting it to Boilers I and II of the industrial unit.

Condensate — the product of steam used to heat and enable chemical reactions in the biodiesel production process — contains high residual energy value. When reintroduced into the boiler system, it reduces the need for fresh water and the demand for biomass as a heat source, optimizing the industrial cycle.

Over three years of operation, the system has provided significant environmental gains:



Water savings: annual average of **60,480 m³**, equivalent to the total consumption of the municipality of Lapa (PR) for **11 days**, reinforcing the responsible management of water resources.



Reduction in biomass consumption: **2,654.905 kg** of eucalyptus chips per year, which represents the equivalent use of 6.8 hectares of planting over seven years.

The initiative directly contributes to the plant's environmental performance, reduces operating costs, and strengthens the adoption of low-impact solutions based on resource reuse and energy efficiency.

Energy consumption

[GRI 111.2 GRI 111.3 GRI 111.4]

Total energy consumption within the organization (MJ)¹

Source	2024
Electricity (renewable)²	899.384,400
Electricity (non-renewable)	80.401.705,20
Fuel (renewable) Biodiesel B^{1003 3}	21.647.507,80
Fuel (non-renewable) LPG and diesel oil A³	908.093.273,90
TOTAL CONSUMPTION	1.011.041,871
Energy intensity⁴	0,39

1. Consumption by companies considered: Potencial Petróleo, Potencial Agro, Jeta, and BWT
Conversion factors used:

Electricity - 3.6 MJ/kWh

Biodiesel - 0.890kg/l; 41.88MJ/kg

Diesel - 0.854kg/l; 43MJ/kg

2. Electricity purchased from the National Interconnected System

3. Fuel used in road transportation

4. Commercialized by-products were not considered in the calculation



Significant consumption outside the organization

Our products are intended to generate energy for our customers in Brazil or in the countries where we sell them. In 2024, approximately 74,600 TJ (terajoules) of energy products were sold. This figure was estimated using the same conversion factors used for internal consumption.



Waste management

[GRI 11.5.1]



We follow a structured approach to waste management, based on the principles of prevention at source, valorization of reusable materials, and compliance with legal and environmental requirements.

The model adopted incorporates standardized operational practices and strict control at all stages — from generation to final disposal.

[GRI 11.5.1 | GRI 11.5.3]

PREVENTION AND REDUCTION AT SOURCE

The company works to reduce waste starting with the design of its production processes, prioritizing the efficient use of inputs, continuous improvement of operations, and the elimination of avoidable waste. The 5S methodology is applied in industrial units as an operational control tool, focusing on minimizing losses and organizing physical flows.

WASTE VALORIZATION WITH ECONOMIC POTENTIAL

Solid waste with reuse value, such as sludge, fatty acid, olein, and glycerin, is reincorporated into the production chain through processes such as glycerolysis and refining, reinforcing the circular economy model already adopted by Grupo Potencial. Reusable industrial packaging — drums, containers, and laboratory glassware — is returned via reverse logistics for reuse or environmentally appropriate final disposal.

INTERNAL SORTING AND MANAGEMENT

Recyclable materials, such as paper, plastic, and scrap, are separated by an in-house team dedicated to selective collection. Management is guided by a Solid Waste Management Plan (SWMP), which establishes criteria for segregating, storing, tracking, and documenting each type of waste based on its classification and destination.

CONTROL, TRACEABILITY, AND LEGAL COMPLIANCE

The environmental technical team monitors the waste generated at the operational units daily. This process is supported by systematic records that ensure traceability from generation to final disposal. The company fully complies with current legislation on the transportation, storage, and disposal of solid waste with special attention to the management of hazardous waste based on its nature and risk level.



Waste generated in 2024

[GRI 11.5.2 | GRI 11.5.4]

POTENCIAL AGRO

Type of waste	Destination	Total (t)
Class I		
Used lubricating oils	Recycling	0,88
Contaminated oils	Re-refining	0,56
Contaminated packaging	Class I Landfill	0,28
Contaminated solids	Co-processing	62,39
Laboratory chemicals	Class I Landfill	5,35
Fluorescent lamps	Sorting and Storage	0,01
Unusable electronics	Sorting and Storage	0,07
Class II		
WWTP sludge	Effluent treatment	12,38
Salt (landfill)	Class IIA/IIB Landfill	2379,04
Salt (recycled)	Recycling	117,08
Activated Carbon	Recycling	53,65
Filtration Assistant	Co-processing	2676,38
Paper and cardboard	Recycling	3,18

Tank washing water	Recycling	7,98
Construction waste	Recycling	19,95
Wood / Pallets	Recycling	5,14
Copper wires	Recycling	0,25
Metal scrap	Recycling	2,04
Boiler ash (co-processing)	Co-processing	1394,43
Boiler ash (composting)	Composting	20,78
Sludge from WWTP (composting)	Composting	10,09
Paper and cardboard	Recycling	16,74
Plastic	Recycling	4,03
Metal scrap	Recycling	35,36
TOTAL WASTE GENERATED		6.828,04

Waste generated in 2024

[GRI 11.5.2 | GRI 11.5.4]

Other operational units

Type of waste	Destination	Total (t)
Class I		
Contaminated liquids	Blending for co-processing	0,87
Contaminated liquids	Re-refining	1,34
Contaminated liquids	Effluent treatment	36,37
Contaminated solids	Co-processing	7,82
Class II		
Septic tank sludge	Effluent treatment	8
Wood	External recycling	0,61
Paper/cardboard/plastic	External recycling	11,64
Scrap, ferrous metals	Landfill	6,83
TOTAL WASTE GENERATED		73,48



Waste by destination

[GRI 11.5.5 | GRI 11.5.6]

POTENCIAL AGRO

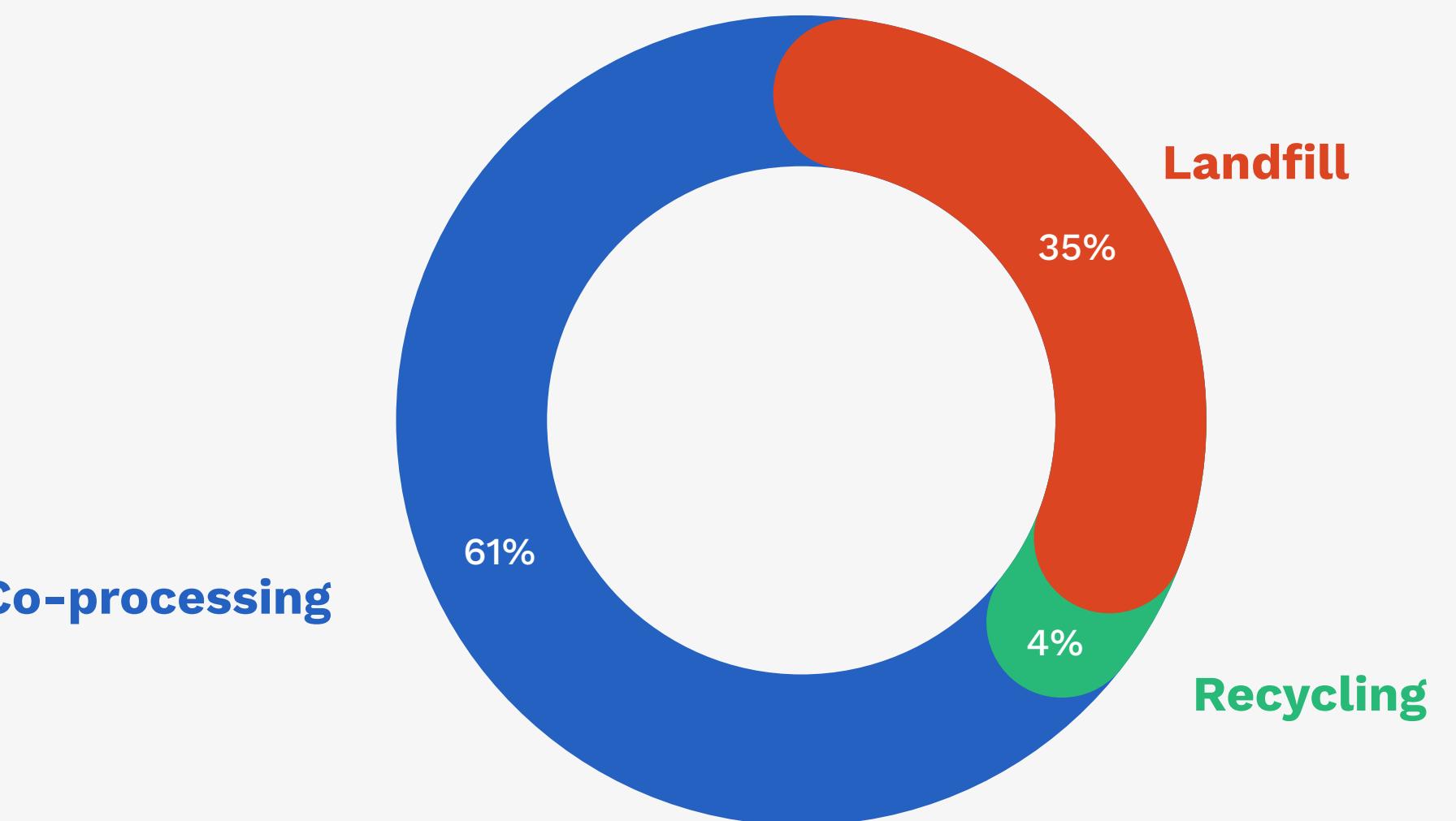
Waste not destined for final disposal (t)

		Outside the organization
Hazardous	Recycling	0,88
	Re-refining	0,56
	Other recovery operations	0,08
Non-hazardous	Recycling	265,40
TOTAL		266,92

Waste destined for final disposal (t)

		Fora da organização
Hazardous	Incineration with energy recovery (co-processing)	62,39
	Landfill confinement	5,63
	Incineration with energy recovery (co-processing)	4.070,81
Não perigosos	Landfill confinement	2.379,04
	Other disposal operations	43,25
TOTAL		6.561,12

Waste Disposal 2024



Waste by destination

[GRI 11.5.5 | GRI 11.5.6]

OTHER OPERATIONAL UNITS

Waste not intended for final disposal (t)

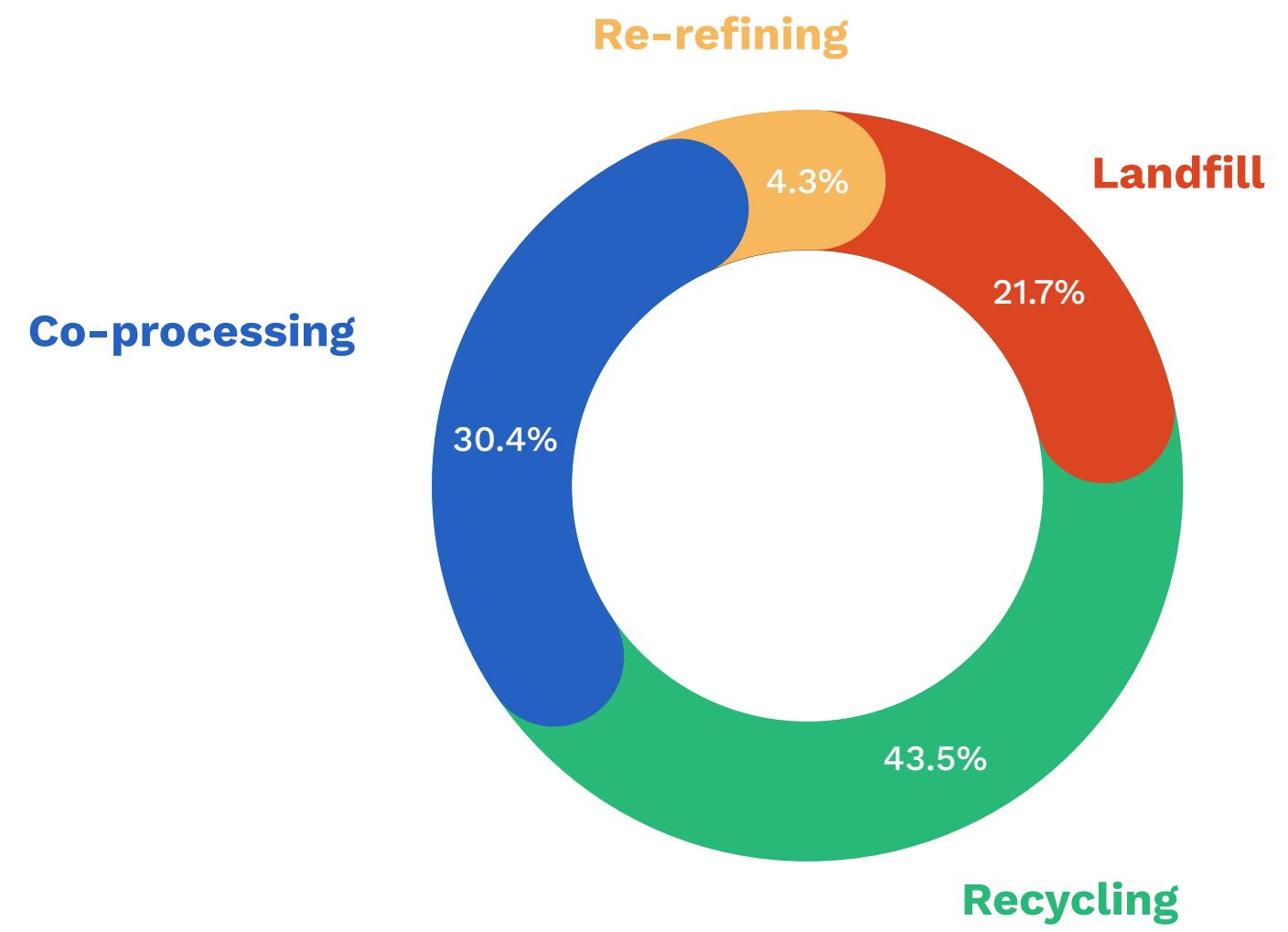
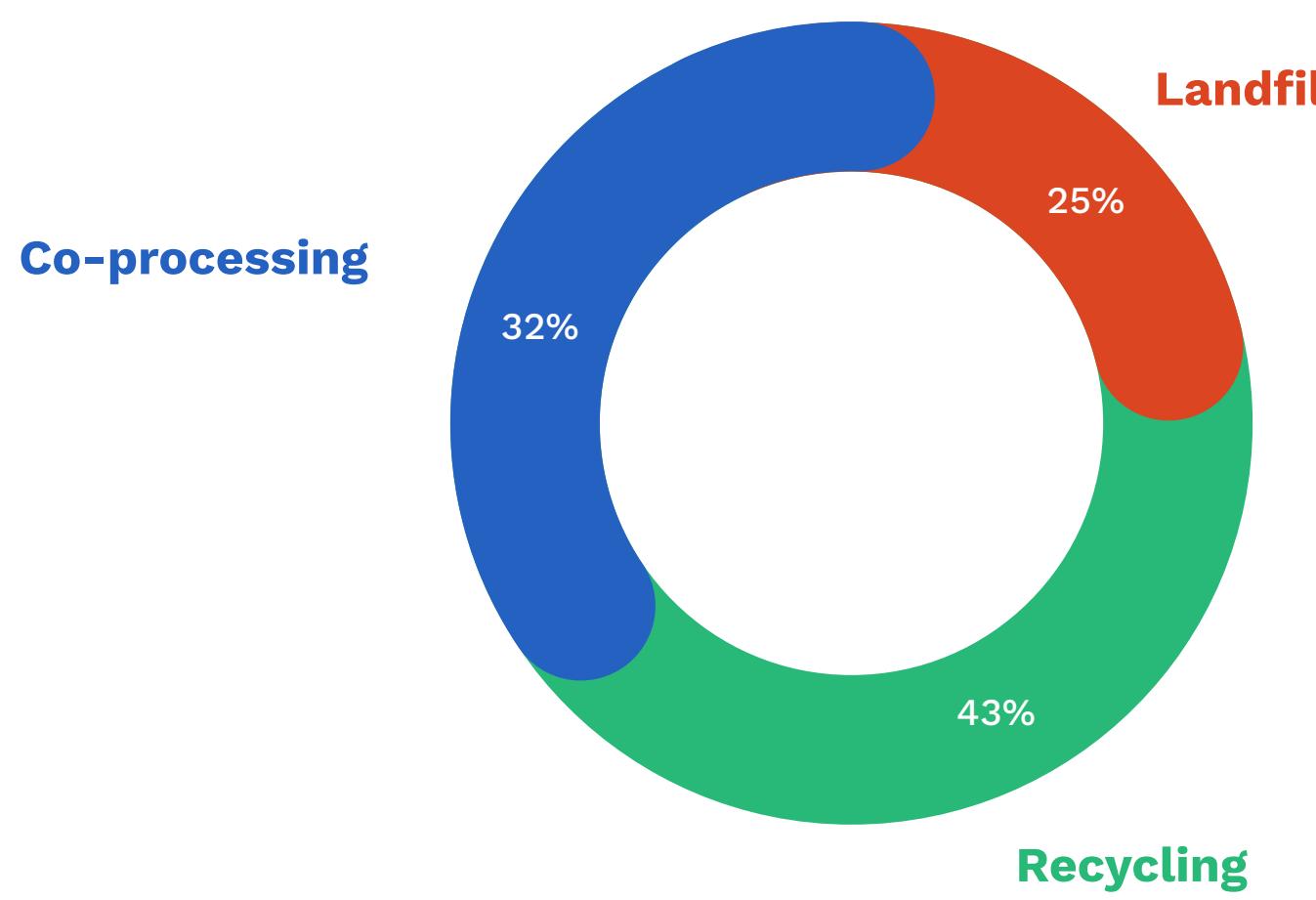
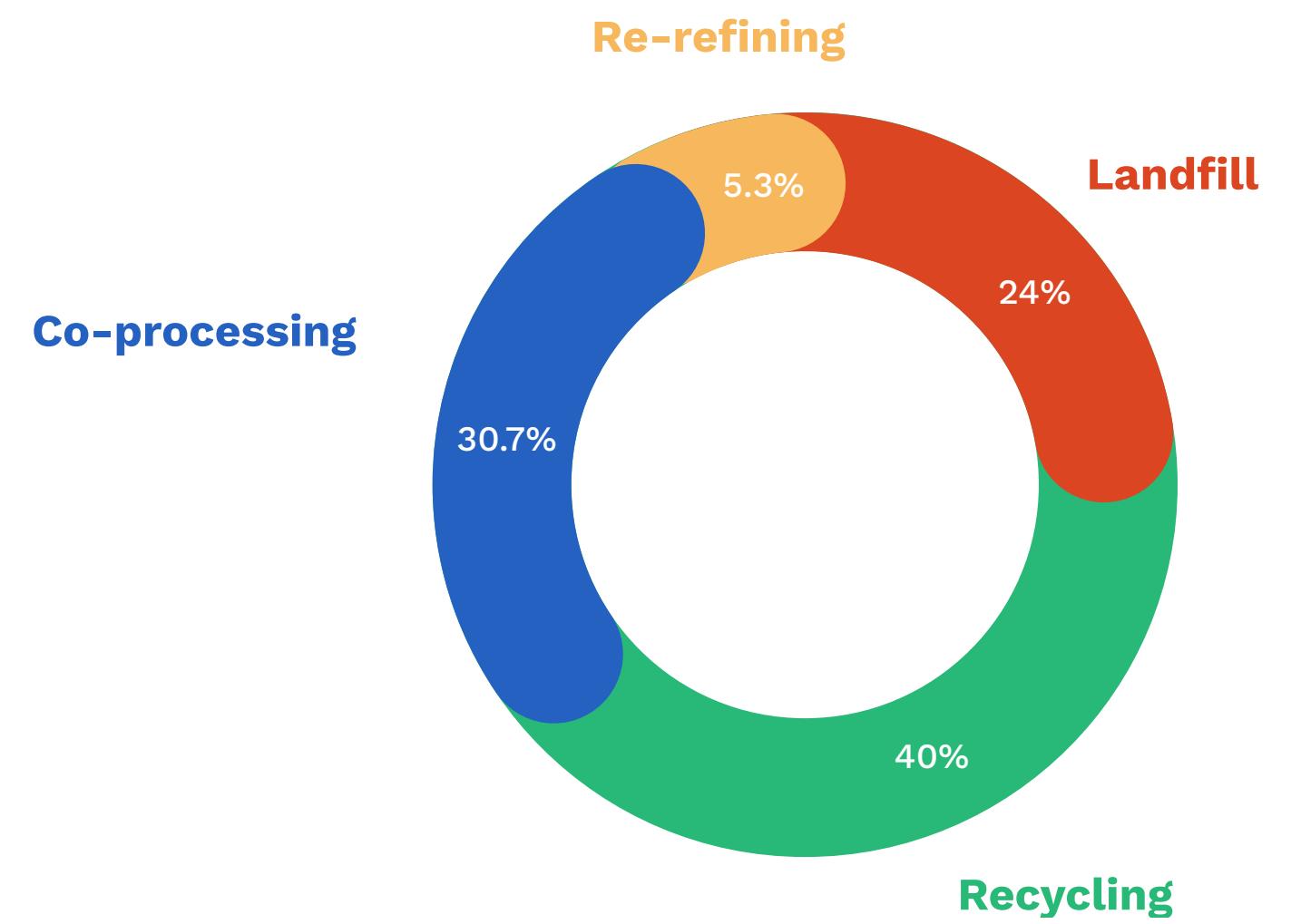
		Fora da organização
Hazardous	Re-refining	0,57
	Other recovery operations	30,57
Non-hazardous	Recycling	12,25
TOTAL		43,39

Waste destined for final disposal (t)

		Fora da organização
Hazardous	Incineration with energy recovery (co-processing)	8,69
	Landfill confinement	6,83
Non-hazardous	Other disposal operations	8,00
	TOTAL	23,52



[GRI 11.5.5 | GRI 11.5.6]

Potencial Petróleo Ltda.**BWT Transporte e Logística S.A.****Jeta Comércio de Combustíveis e Lubrificantes Ltda.**

Biodiversity

[GRI 11.4.1 | GRI 11.4.3]

Grupo Potencial monitors and manages direct or indirect impacts on biodiversity resulting from the company's activities, acting in compliance with the legislation and technical standards (NBR) that regulate corporate environmental responsibility and the transportation of hazardous materials. These impacts occur mainly in the event of spills of fuel or other products. In 2024, no incidents with a significant impact on biodiversity were recorded.



Water and effluents

[GRI 11.6.1 | GRI 11.6.2 | GRI 11.6.3]

Approach and compliance

Water resource management at Grupo Potencial is decentralized, with each business unit responsible for controlling its own water collection, consumption, and disposal, taking into account the specific characteristics of its operations.

There is no collection or discharge of effluents in areas classified as experiencing water stress. All activities comply with the parameters defined by environmental licenses, usage permits, and current technical standards. Effluents undergo periodic analysis to ensure they are within the limits established by regulatory agencies.

Water collection from artesian wells at the units is now automatically monitored by an electronic system with hourly readings, in accordance with the collection permit, promoting greater control and transparency in the use of the resource.



Unit	Collection	Consumption	Disposal
Potencial Petróleo – Headquarters	Sanepar	Human consumption and hydrosanitary purposes	Condominium sewer system (Sanepar)
Potencial Petróleo – Branches	Service provider (condominium)	Human consumption and hydrosanitary purposes	Condominium sewage system
Potencial Petróleo – Araucária Office	Artesian well – up to 5 m ³ /h	Human consumption and hydrosanitary purposes	Septic tank → outsourced company
Jeta – Office	Artesian well – up to 5 m ³ /h	Human consumption and hydrosanitary purposes	Septic tank → outsourced company
Jeta – Loading Area	Artesian well – up to 5 m ³ /h	Yard and loading dock washing	Separator box with coalescing plates → stormwater drains
BWT – Office	Artesian well – up to 5 m ³ /h	Human consumption and hydrosanitary purposes	Septic tank → outsourced company
BWT – Fueling Area	Artesian well – up to 5 m ³ /h	Fueling area washing	Separator box with coalescing plates → stormwater drains
Potencial Agro	Artesian wells (Itararé Aquifer – Iguaçu Basin)	Production processes and human consumption	According to Environmental Operating License (IAT) and Concession

People

- 01** › Integrated People Management
- 02** › Safety, health, and well-being at work





“

**For Grupo Potencial,
people are a fundamental
principle.**

Here, we promote a culture of leadership,
whereby we all contribute to achieving
exponential results and our goal of leading
sustainable evolution.

Angela Garib

Human Resources Manager

Integrated People Management

[GRI 11.10.1]

We are one team

The People and Management department's vision is to create a unified corporate culture that strengthens the relationship between the company and its employees. For this reason, the people management of all Grupo Potencial's companies has been integrated into the Shared Services Center (SSC), respecting the specificities, challenges, and demands of each segment and region.

In 2024, we strengthened our people management team by creating the Human and Organizational Development (HOD) department and appointment of a Business Partner for each of our businesses — Agriculture, Transportation, Fuels, and Shared Services Center (SSC). This structure aims to prioritize the strategic performance of the People and Management area, promoting closer monitoring of each segment's needs and driving initiatives focused on employee development, engagement, and well-being.





External Recognition



In 2024, Grupo Potencial achieved the Great Place to Work (GPTW) certification, now awarded to all its companies. This recognition reinforces our commitment to a positive and safe work environment. The GPTW certification, widely recognized in the market, is granted based on two assessment stages: an organizational environment survey, which measures employees' perceptions of the company, and an analysis of people management practices, ensuring that our corporate culture is constantly evolving. The information obtained from this assessment will be used to identify opportunities for improvement in the group's people management. To this end, we also conducted a specific environment survey for drivers at companies focused on logistics and distribution operations, ensuring that their perceptions and needs are considered in the development of our management practices.



Professional development

[GRI 11.10.1 | GRI 11.10.7]

We adopt an evolutionary approach to people management, which values professional development and encourages continuous training. Our Systemic Training Procedure (HR SP 002) guides this strategy supported by a platform based on proactive feedback.

Internal training planning is guided by two structuring and complementary programs. The Leadership Development Program (LDP) focuses on the ongoing development of leaders, fostering management competencies, strategic vision, and interpersonal skills necessary to lead teams in a dynamic business environment. The Annual Training Plan Survey (ATPS) acts as a diagnostic tool, identifying key training needs across all areas and job groups, ensuring that investments are aligned with organizational demands.

In 2024, we recorded a 38% increase in total training hours compared to 2023, considering only non-mandatory training. This result highlights not only the expansion of access to learning opportunities, but also the company's strategic prioritization of fostering the professional development of its team.

Investments in structured training programs reinforce the organization's commitment to valuing talent, promoting engagement, and strengthening essential skills to achieve corporate objectives.

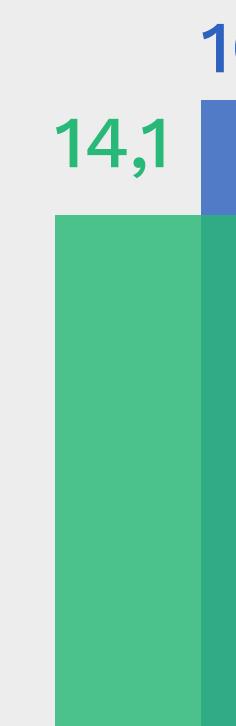
Recognition for performance

Recognizing employee performance is a practice that strengthens organizational culture and values consistent career paths, fostering a high-performance environment. By the end of 2024, we are reinforcing this commitment by implementing a structured recognition cycle based on meritocracy, aligned with our principles and guided by our cultural drivers.

Based on the Performance Assessment conducted by the Human and Organizational Development (HOD) team, we identified the professionals who stood out throughout the year. In addition to aligning with our principles, the process respected technical criteria and internal calibrations, ensuring fairness in the analyses and consistency in the assessments.

Financial recognition was structured into three performance bands, with salary increases proportional to individual performance. The award took place in the March 2025 payroll, directly impacting the calculation of the annual bonus—which reinforces the connection between delivery, appreciation, and results.

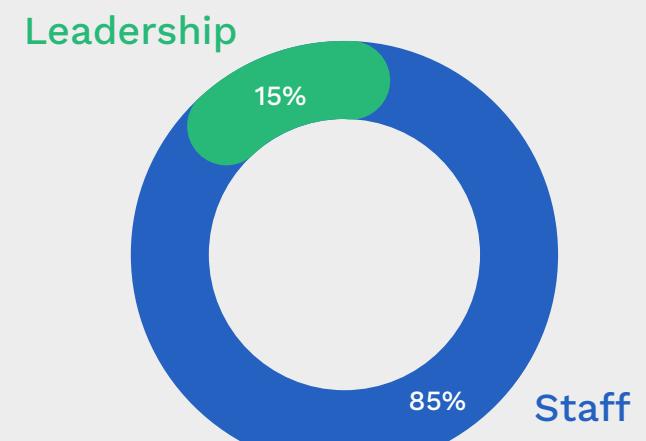
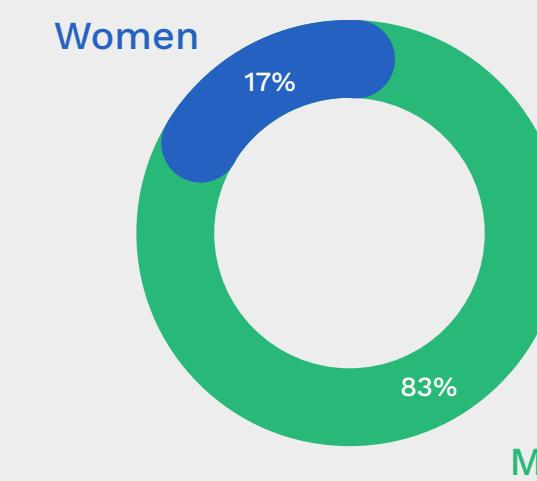
More than just a salary adjustment, this initiative represents our commitment to cultivating an environment where performance is recognized in a transparent, consistent, and motivating manner, promoting the ongoing engagement of our talent in achieving our strategic objectives.



Average per employee

- 2023
- 2024

Audience



Main training programs

[GRI 11.10.7]

- **Academy Mentors Program** – managers and directors – aimed at consolidating a unique organizational culture within the group
- **Sustainability Workshop** – for all managers
- **Inside Sales Training** – internal sales team
- **Technical Training in Mechanics** – industrial operations area
- **Annual Driver Refresher Training** – ongoing driver training
- **Mandatory refresher training on regulatory standards (RS)** – employees whose activities are subject to the application of NR
- **Onboarding** – integration of new employees





Training hours per employee by gender and professional category

[GRI 11.10.6, GRI 11.11.4]

		2023		2024	
Own collaborators		Training hours	Average per employee	Training hours	Average per employee
BOARD OF DIRECTORS	Total (Men)	54	10,8	302	151
	Men	480	25,3	1.018	50,9
	Women	32	10,7	265	66,3
MANAGEMENT	Total	512	23,3	1.258	53,5
	Men	1.200	33,33	86	2,2
	Women	140	8,8	72	4,2
COORDINATION AND SUPERVISION	Total	1.340	25,8	158	2,8
	Men	125	5,7	178	6,6
	Women	-	-	68	17,0
TECHNICAL	Total	125	5,7	245	7,9
	Men	450	3,4	999	7,3
	Women	261	3,1	1.217	12,7
ADMINISTRATIVE	Total	711	3,3	2.215	9,6
	Men	5.500	22,4	7.122	24,7
	Women	59	3,5	266	22,2
OPERATIONAL	Total	5.559	21,1	7.388	24,6
	Men	80	8,0	8	0,6
	Women	56	8,0	48	6,0
INTERNS AND TRAINEES	Total	136	8,0	56	2,7
	Men	7.889	16,8	9.713	18,0
	Women	548	4,3	1.956	13,0
TOTAL	Total	8.437	14,1	11.649	16,9
	Men				
	Women				

Our Workforce and Labor Relations

[GRI 2-30, GRI 11.10.1, GRI 11.10.3, GRI 11.13.1, GRI 11.9.7]

Grupo Potencial has a team of 688 direct employees, including interns and apprentices. All are covered by collective agreements and have access to corporate benefits such as life insurance, health insurance, dental insurance, maternity and paternity leave, meal vouchers*, and food vouchers*. The latter was extended in 2024 to drivers who were previously not covered. Each company in the group adopts its own benefits plan, which exceeds the requirements of the collective agreements applicable to each activity or region.

*Meal and food vouchers are available to all workers with full-time employment contracts.



[GRI 2-8 | GRI 2-26]

We value hiring professionals from the communities where we operate, contributing to the strengthening of the local economy and regional development. As part of our ESG strategy, we have established the percentage of local jobs in our main units as an indicator for the "Economic Impact on the Territory" in terms of employee numbers, reinforcing our commitment to creating opportunities and valuing the local workforce.

In addition to direct employees, our workforce also includes outsourced professionals hired for specific functions, such as surveillance and sanitation through specialized companies, as well as 19 consultants and service providers in the areas of human resources, information technology, commercial, and legal services.

Collective bargaining agreements are strictly observed, respecting the categories, economic activities of each region, and freedom of association with no particular or specific agreements. The unions representing

our sectors maintain an open dialogue with employees, encouraging union participation and attendance at assemblies. Each employee has the autonomy to decide whether to join the union.

In addition to collective agreements with the company, conducted with representatives chosen by employees, we provide secure channels for individual communication. The Comunico (Communicate) Channel allows employees to anonymously submit reports, complaints, or suggestions through ballot boxes distributed throughout all company units. Access to the submitted content is restricted to People and Management professionals, who are responsible for analyzing and appropriately addressing each report. Additionally, employees have a direct email communication channel with the HR team, ensuring prompt and confidential processing of their requests.

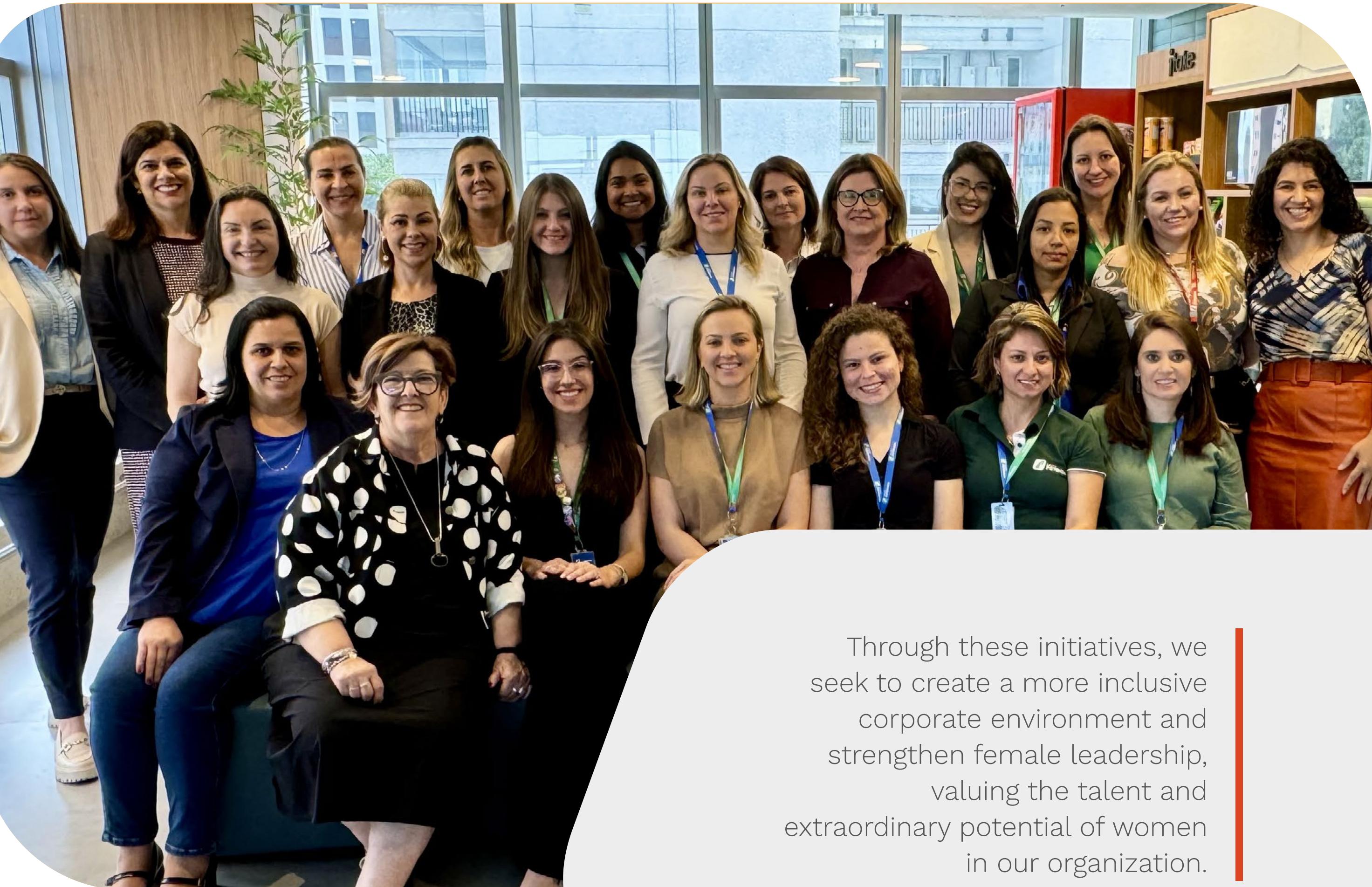


Diversity and Female Leadership

[GRI 11.11.1]

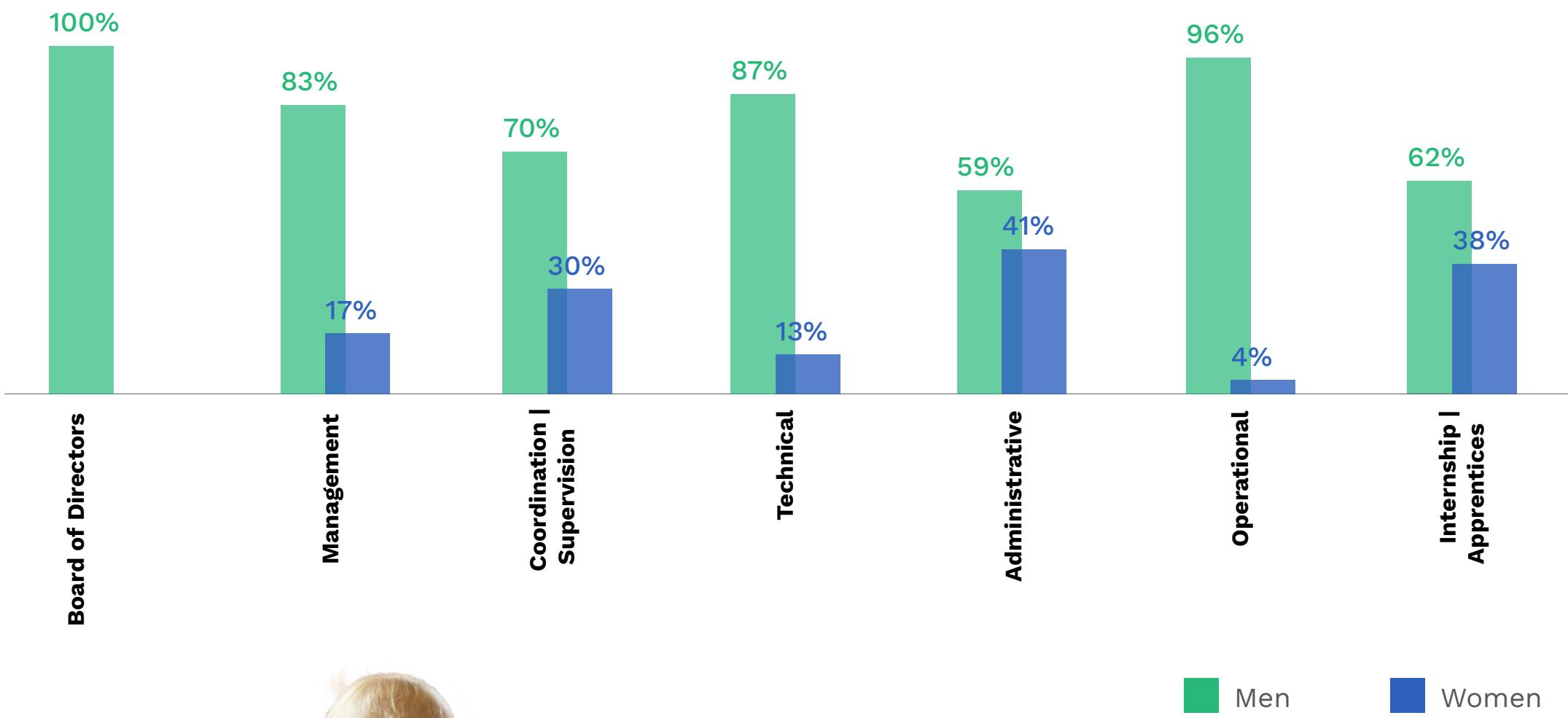
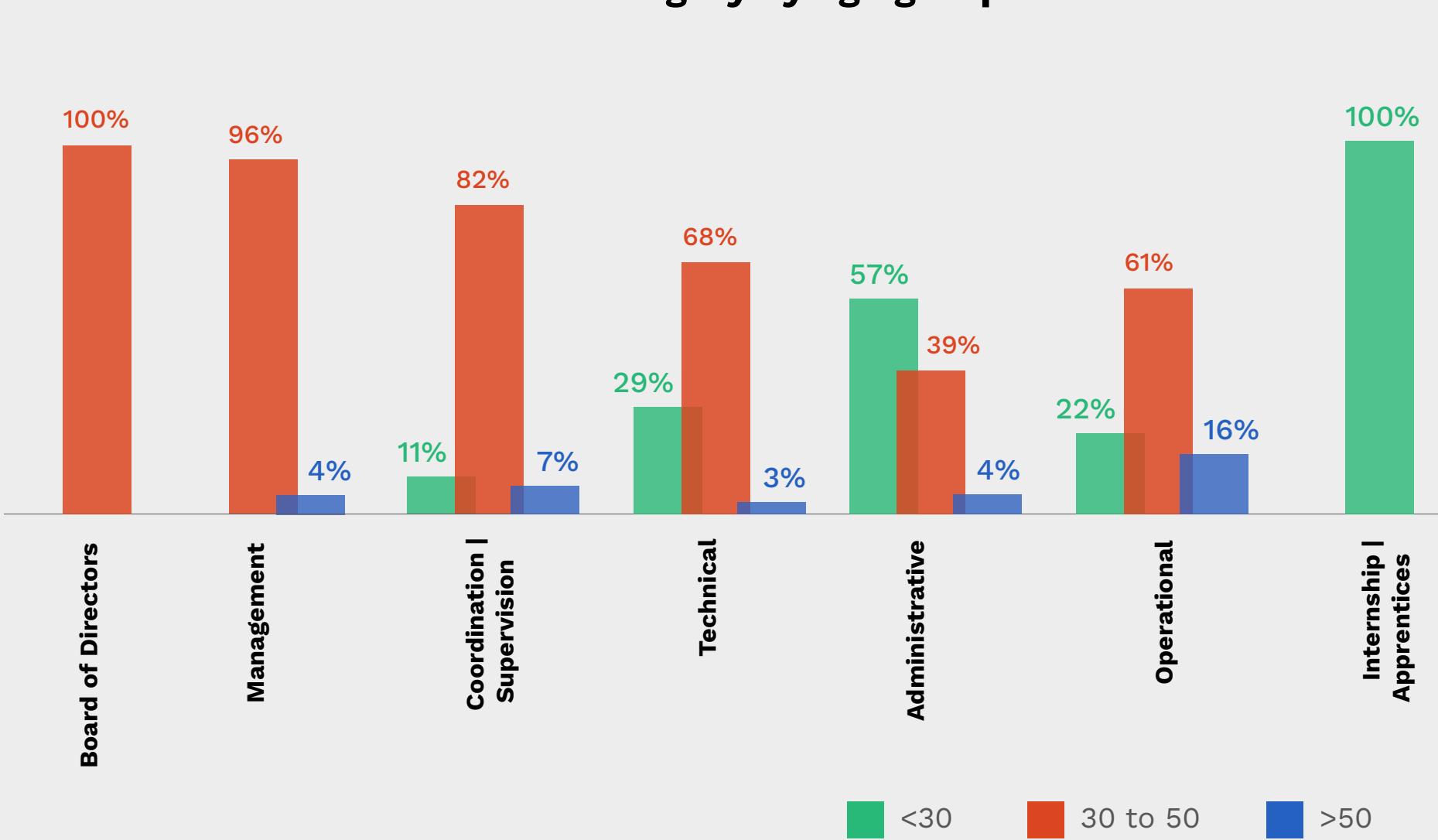
We believe that gender equality is essential for building a fairer and more innovative workplace. To strengthen this commitment, in 2024 we launched the "Reveal the Extraordinary" program, an initiative focused on developing and promoting female leadership within the company.

One of the pillars of this strategy is "Women with Potential", a mentoring program structured around six biweekly meetings, aimed at all of the group's female managers. Led by experienced facilitators from Mex Brasil – Espaço Mulheres Executivas (Executive Women Space), the sessions promoted not only professional development, but also personal growth for participants. The partnership with Mex Brasil, an organization dedicated to connecting and empowering female executives and entrepreneurs, reinforces our commitment to diversity and strengthening business relationships, encouraging the exchange of experiences and fostering new opportunities.



Through these initiatives, we seek to create a more inclusive corporate environment and strengthen female leadership, valuing the talent and extraordinary potential of women in our organization.

[GRI 11.11.5]

Functional category by gender 2024**Functional category by age group 2024*****Maternity/ paternity leave***

[GRI 11.10.4 | GRI 11.11.3]

In 2024, all eligible employees exercised their right to parental leave. In total, thirteen employees began paternity leave and six began maternity leave. Among employees whose leave period ended in 2024, the return-to-work rate was 100%. Furthermore, among those who returned from parental leave in 2023, 100% remained with the company after 12 months.

Remuneration

Ratio between base salary of men and women

[GRI 2-21, GRI 11.11.6]

	2022	2023	2024
Management	0,68	0,85	0,85
Supervision and leadership	0,91	1,06	1,07
Technical	0,52	0,50	0,58
Administrative	0,87	0,86	0,97
Operational	0,96	0,99	0,80
Internship/Trainee	0,90	1,05	1,05

The ratio between the total annual remuneration of the highest-paid individual in the organization and the average total annual remuneration of all employees (excluding the highest-paid) is 6.99.

[GRI 2-7]

Profile

Our workforce grew 11.7%, driven primarily by fleet expansion to meet transportation and distribution demands. A total of 103 new jobs were created, 73% of which were filled by women.

Employees by contract type, gender, and region

Region	Gender	2023		2024		Total
		Full time	Part-time ¹	Full time	Part-time ¹	
SOUTH	Men	444	10	454	506	519
	Women	118	7	125	138	146
	Region Total	562	17	579	644	665
SOUTHEAST	Men	26	-	26	20	20
	Women	7	-	7	2	2
	Region Total	33	-	33	22	22
MIDWEST	Men	-	-	-	-	-
	Women	2	-	2	1	1
	Region Total	2	-	2	1	1
TOTAL	Men	470	10	480	526	539
	Women	127	7	134	141	149
	Total	597	17	614	667	688

¹Part-time contracts refer to our apprentices and interns.

Number and rate of new employee hires by gender, age group, and region

		2023			2024				
		Age range			Hiring rate	Age range			
		<30	30 a 50	>50		<30	30 a 50	>50	
SOUTH	Men	39	70	17	93%	84	113	27	75%
	Women	0	0	0	0%	46	14	0	20%
	Subtotal	39	70	17	93%	130	127	27	95%
SOUTHEAST	Men	3	7	0	7%	3	7	1	4%
	Women	0	0	0	0%	0	2	1	1%
	Subtotal	3	7	-	7%	3	9	2	5%
Total hires		42	77	17	-	133	136	29	-
Hiring rate		31%	57%	13%	-	45%	46%	10%	-

[GRI 11.10.2]

Terminations and turnover rate by gender, age group, and region

	2023	2024	
Terminations by gender			
Men	106	0,25	188
Women	30	0,11	50
Terminations by age group			
Under 30 years old	35	0,17	71
From 30 to 50 years old	80	0,25	138
Over 50 years old	21	0,34	29
Terminations by region			
South region	136	0,23	231
Southeast region	0	0,15	7
Midwest region	0	0,00	0
Total/Thunover Rate	136	0,22	238
			0,39

¹The turnover rate considers the average number of hires and terminations per total number of employees at the end of the period.

[GRI 11.10.2]

Safety, health, and well-being at work

[GRI 11.9.1, GRI 11.9.2, GRI 11.9.9]

Worker safety guidelines are centrally defined for all Grupo Potencial's companies based on the Integrated Management System (IMS), which organizes and standardizes procedures in accordance with the requirements of ISO 9001 certification. Additionally, BWT Transporte e Logística adopts the ISO 39001 standard, specifically for road safety, and the SASSMAQ certification, which assesses the health, safety, environmental, and quality performance of service providers in the chemical industry. Integrated into the People and Management area and expanded in 2024, the safety team includes management, supervisors, occupational safety technicians, and two administrative assistants.

The Safety Committee - formed by managers, including directors and senior management - closely analyzes and monitors sector indicators, ensuring efficient and proactive safety management in the workplace. Safety-related issues are discussed in detail, enabling the implementation of preventive and corrective measures. Furthermore, the transportation department has become a member of the Internal Accident and Harassment Prevention Committee (IAHPC) meetings, strengthening leadership involvement in risk identification and mitigation.

All workers operating in areas controlled by Grupo Potencial, whether their own employees or third parties, are subject to the safety standards implemented in accordance with the activities carried out.



Health and Safety Training

[GRI 11.9.1 | GRI 11.9.5 | GRI 11.9.6]

At Grupo Potencial, we promote a safe work environment through ongoing training and awareness initiatives. In 2024, we will strengthen our efforts to consolidate a culture of safety across all operations.

Our Internal Workplace Accident Prevention Week (IWAPW) takes place simultaneously at all units, with lectures, training sessions, and activities focused on risk prevention.

We complement these actions with internal inspection blitzes,

assessing compliance with mandatory safety requirements, such as the correct use of Personal Protective Equipment (PPE) and Collective Protective Equipment (CPE), taking breathalyzer tests and adherence to established safety standards.

To reinforce road safety, we provide training on defensive driving and traffic safety, which are essential for the protection of our drivers and other professionals involved in logistics operations.

All employees working in high-risk roles receive safety training and personal protective equipment (PPE) specific to their tasks. Training in standards and procedures is mandatory for all employees

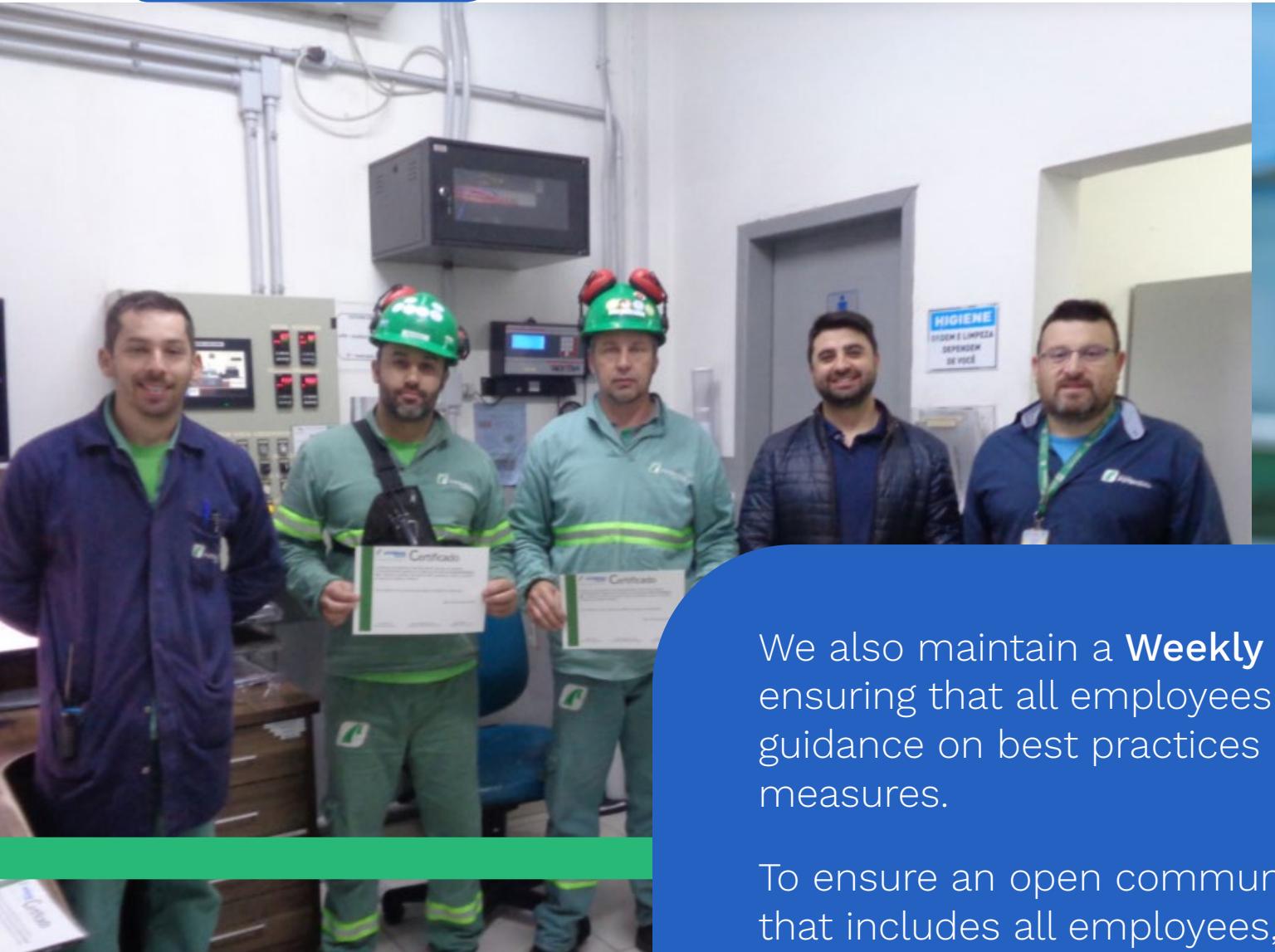
whose activities are linked to these guidelines, ensuring that everyone is well-informed and prepared to act safely and efficiently.

Outsourced workers are assessed for their skills and compliance with safety standards specific to the activities carried out in areas controlled by Grupo Potencial.



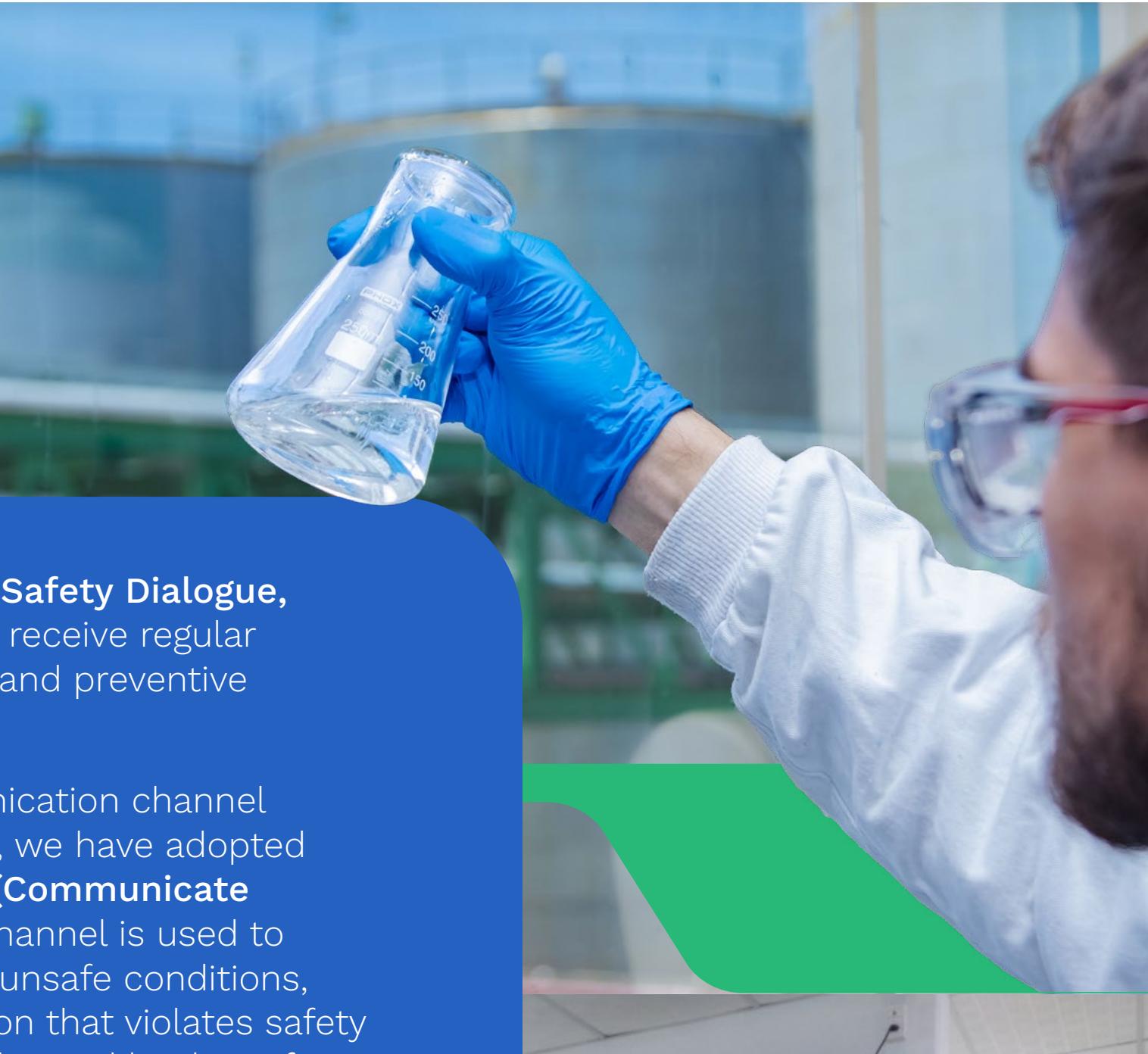
Among the training courses held annually, the following stand out:

- **Safety integration** – carried out on the employee's first day of work, this course introduces company rules and risks related to the activities;
- **Specific safety training in accordance** with RS for machine and boiler operators and drivers;
- **Annual refresher training of the driver team**
- **Training and refresher training** related to RS for activities at height and in confined spaces;
- **Chemical Product Safety Data Sheet (CPSDS);**
- **Emergency drill** conducted annually by the contracted risk management company; and
- **Safety drills** with the internal fire brigade and participation of the city's fire department.



We also maintain a **Weekly Safety Dialogue**, ensuring that all employees receive regular guidance on best practices and preventive measures.

To ensure an open communication channel that includes all employees, we have adopted the **Comuniqué Segurança (Communicate Security)** digital tool. This channel is used to report accidents, incidents, unsafe conditions, unsafe acts, and any situation that violates safety standards which will be addressed by the safety team and management. This way, we ensure a participatory and effective exchange of information on safety issues.



Hazard identification, risk assessment, and accident investigation

[GRI 11.9.3, GRI 11.9.8]

A Risk Management Program (RMP) was developed for each operational unit, with the collaboration of a partner company, and implemented by the occupational safety team.

To routinely identify and assess risks, the safety team works in conjunction with the **Internal Accident and Harassment Prevention Committee (IAHPC)**, implementing actions aimed at identifying hazards and mitigating the risks of workplace accidents, with the help of tools such as:

- **Work Authorization** – defines the mandatory preventive measures for safe execution according to the detailed description of the activity and considering safety, quality, and the environment;
- **Behavioral Audit** – verifies compliance with safety standards and the correct use of PPE by employees, allowing them to report unsafe conditions; any non-conformities found are addressed and monitored;
- **Reports** – assess process risks based on the

Area Classification Study, the TRWEC (Technical Report on Work Environment Conditions), Hazop (qualitative methodology for identifying process-related risks) and the ADPS (Atmospheric Discharge Protection System);

- **RCPA (Request for Corrective and Preventive Action)** – document issued after the identification of a risk or occurrence of an accident considered critical;
- **Accident Analysis Procedure** – defines the treatment applied after the RCPA is opened. The analysis is completed within 10 days, involving the injured party, the manager, the occupational safety team, and a multidisciplinary team using quality tools such as the 5 Whys and Ishikawa;
- **Comuniqué Segurança** – a tool available to all employees, allowing anonymous reporting of unsafe acts and conditions, incidents, or suggestions for safety improvements;
- **PBBIOS System** – proprietary platform developed internally where the analysis and action plan generated after a safety-related accident or incident are recorded and monitored. The resulting data are evaluated and considered in the preparation and updating of the accident risk management plan.

- **Evacuation Procedures:** – AIAHPC constantly monitors safety conditions and can suspend activities if necessary while the Emergency Response Plan guides rapid and safe evacuation with defined meeting points and immediate action by the fire brigade.

Critical cases are discussed in regular meetings with company management and their resolution is deliberated upon. Minor incidents recorded in the Comuniqué Segurança tool are handled daily by the occupational safety team.

Safety and risk assessment procedures were externally audited by Ambientec at Potencial Agro and BWT Transportes, both of which were audited with a high level of compliance rate for the items assessed. The audit will subsequently be extended to the other companies in the group.

Main accident risks identified in 2024

[GRI 11.9.10, GRI 11.9.11]

Risks of workplace accidents

Unit	Hazard identified	How it was identified	Measures taken to eliminate or minimize risks
Potencial Agro	Contact with chemical product	Risk Analysis	1- Activity standardization 2- Training 3- PPE
Potencial Agro	Contact with product / equipment at high temperatures	Risk Analysis	1- Activity standardization 2- Training 3- Thermal insulation of equipment 4- PPE
Potencial Petróleo	Fall	Accidents	1- Truck condition checklist
Potencial Petróleo	Crushing	Accidents	1- Standardization of activities (not yet completed) 2- Standardization of maintenance equipment (not yet completed)
BWT	Accidents	Accidents	1- (Unsafe act) Employee training

* All risks mentioned caused or contributed to a serious accident in 2024.

Workplace accidents and occupational diseases

[GRI 11.9.10, RI 11.9.11]

2024		
Own employees	Number	Index*
Deaths resulting from workplace accidents	0	0
Serious accidents except deaths	0	0
Mandatory reportable accidents	15	3,63
Total hours worked	826.828	

* Rates calculated based on 200,000 hours worked.
The companies Jeta, BWT, and Btar did not record any accidents in 2024.
No occupational diseases were identified in the group's companies.

Worker health

[GRI 11.9.1, GRI 11.9.2, GRI 11.9.4, GRI 11.9.7, GRI 11.9.9]



Grupo Potencial uses an occupational medicine partner to manage its Occupational Health **Medical Control Program (OHMCP)**. This management system covers all requirements of health regulations and includes 100% of employees.

Internal health promotion campaigns take place regularly during the WHSI (Workplace Health and Safety Initiative) and on specific dates focused on cancer prevention, such as **"Pink October"** and **"Blue November,"** and suicide prevention, **"Yellow September."** In 2024, we implemented the Quick Massage program, providing all Grupo Potencial's employees with a moment of well-being and relaxation in the workplace.

Local presence and social impact

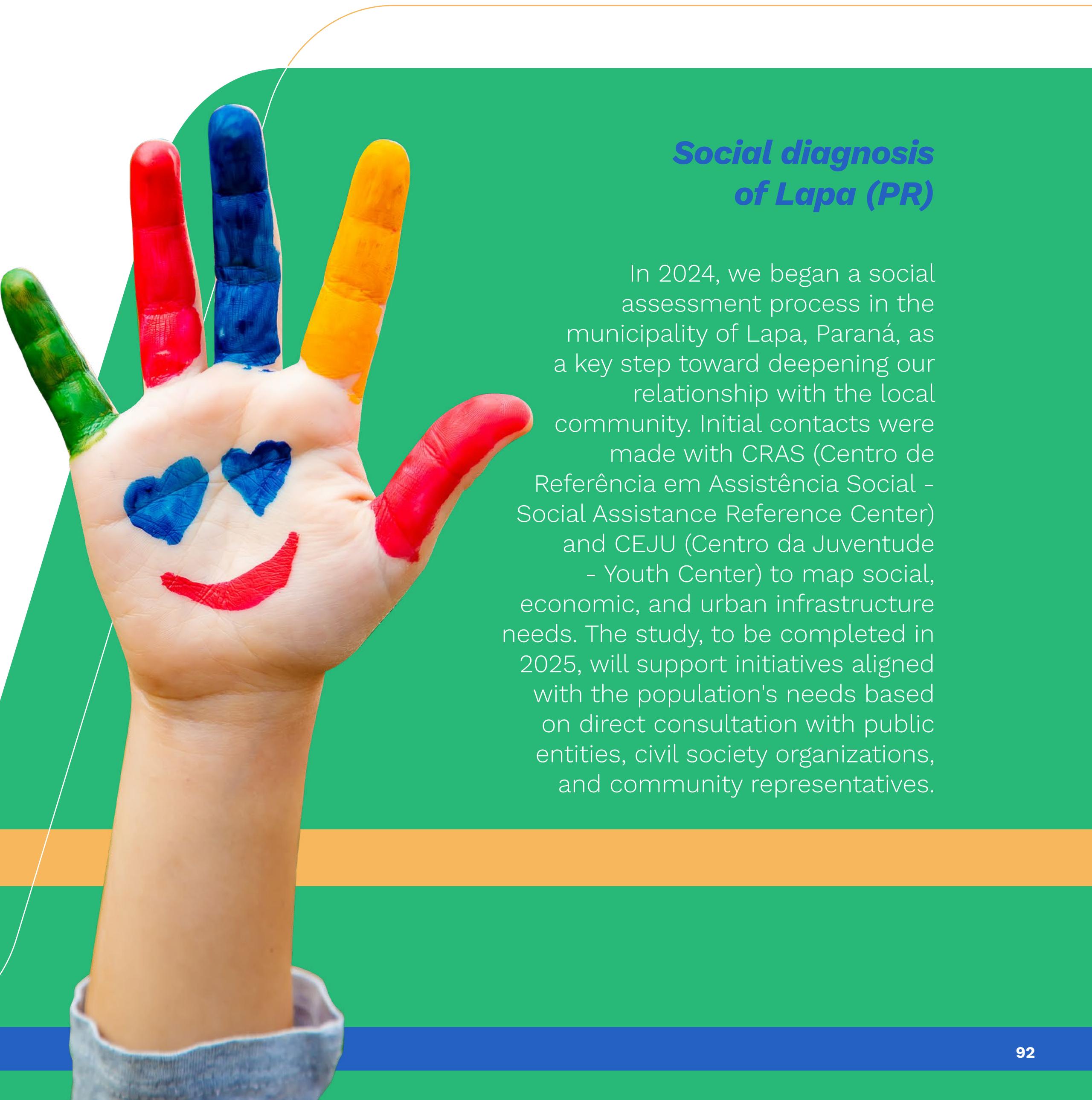
[GRI 11.11.2 | GRI 11.14.1 | GRI 11.14.3 | GRI 11.14.5 |
GRI 11.14.6 | GRI 11.15.1 | GRI 11.15.2]

Our social activities are connected to the realities of the territories, focusing on contributing to local development, reducing inequalities, and generating value for vulnerable communities.

Grupo Potencial's presence translates into economic development, job creation, and strengthening local networks.

In 2024, 63% of purchases were made from suppliers located within a 200 km radius of our operational units. All of our directors are hired locally, reinforcing our commitment to valuing the regional workforce.

This policy is also reflected in expansion of opportunities: 103 new jobs were created throughout the year. The group's operations seek to go beyond production, actively contributing to the dynamism of local economies through tax collection, professional training, and support for impactful social initiatives.



Social diagnosis of Lapa (PR)

In 2024, we began a social assessment process in the municipality of Lapa, Paraná, as a key step toward deepening our relationship with the local community. Initial contacts were made with CRAS (Centro de Referência em Assistência Social - Social Assistance Reference Center) and CEJU (Centro da Juventude - Youth Center) to map social, economic, and urban infrastructure needs. The study, to be completed in 2025, will support initiatives aligned with the population's needs based on direct consultation with public entities, civil society organizations, and community representatives.

Investments via tax incentive laws

Grupo Potencial considers tax incentive mechanisms to be strategic tools for expanding the reach of its social investment. In 2024, R\$3,025,332.81 was allocated to 27 social and cultural projects approved under six different federal and municipal incentive laws. These resources, derived from income tax waivers, enable the implementation of initiatives that directly impact the lives of thousands of people across the country.

Throughout the year, supported projects covered areas such as culture, sports, health, childhood, adolescence, and aging with an estimated reach of approximately 157,000 beneficiaries. For the first time, we adopted more robust indicators to measure social impact, including breakdowns by age group, social class, and minority groups.



Distribution of investments by incentive law:

Federal Culture Incentive Law:

7 projects | R\$ 1,336,444.46

Federal Sports Incentive Law:

4 projects | R\$ 668,222.24

Municipal Fund for Children and Adolescents:

8 projects | R\$ 334,111.14

Municipal Fund for the Elderly:

6 projects | R\$ 334,111.14

Pronas/PCD (Health for People with Disabilities):

2 projects | R\$ 176,221.92

Pronon (Oncology Care):

2 projects | R\$ 176,221.92

In addition to these amounts, another R\$ 38,120.00 was invested directly by the company in local actions, such as support for civil society organizations, donation of materials, and mobilizations in climate emergency situations.



Among the initiatives carried out, the following stand out:

- **“Banho do Coração” (Heartfelt Bath) initiative in Curitiba:** support for the initiative by Associação Aquecendo Corações Curitiba (Curitiba Warming Hearts Association), with voluntary participation by employees in providing hot showers, hygiene kits, and clean clothes to 150 homeless people.
- **Winter Clothing Drive in Curitiba:** collection and donation of 191 items of clothing, footwear, and personal hygiene items to Associação Aquecendo Corações Curitiba, which provides homeless people with showers, a change of clothes, and hygiene kits.
- **Toy donation in Lapa (PR):** 109 toys delivered to children aged 4 to 12 in rural areas of the municipality in partnership with the City Hall and CRAS (Centro de Referência em Assistência Social - Social Assistance Reference Center).

- **Support for the AAMPARA Association (Curitiba):**

Association (Curitiba): donation of a graphic printer used in the production of materials to generate income for the families served. The institution provides multidisciplinary care to children with autism.

- **Renovation of the foster home for orphaned children (Lapa/PR):**

project structured with technical and financial support from Grupo Potencial, scheduled to begin in 2025. The initiative aims to ensure safety and better shelter conditions.

- **Donation of electronics to Tech Girls:**

donation of equipment such as notebooks, monitors, and UPSs to the institution that trains women in vulnerable situations in the area of technology and handles electronic waste treatment.

- **Support for flood victims in Rio Grande do Sul:**

emergency mobilization of donations among employees and shipment of food, clothing, hygiene, and cleaning products to communities affected by extreme weather events.



Technology for social inclusion

A partnership with the Tech Girls institution enabled the allocation of disused electronic equipment for a socially transformative purpose: training women in socially vulnerable situations in the information technology field. In addition to promoting productive inclusion and reducing the shortage of female professionals in the sector, the initiative encourages the reuse of electronic equipment, preventing premature disposal and extending its useful life. This combines professional education with a sustainability and gender equality agenda.

Corporate volunteering

Corporate volunteering has gained prominence as an expression of employee engagement with social and environmental causes. In 2024, two initiatives mobilized teams from different departments of Grupo Potencial. The first was participation in the "Banho do Coração" (Heartfelt Bath) initiative, promoted by Associação Aquecendo Corações Curitiba, which provides hot showers, hygiene kits, and clean clothes to homeless people.

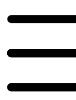


The initiative involved nine volunteer employees from five different departments who dedicated 36 hours to the initiative and directly benefited 150 people. The second initiative was the cleanup drive on the banks of the Iguaçu River, held during Environment Week, with the participation of 150 employees, reinforcing the company's commitment to environmental awareness and civic engagement.

Statement of use		Grupo Potencial has reported in accordance with the GRI Standards for the period 01/01/2024 to 31/12/2024.				
GRI 1 used		GRI 1: Foundation 2021				
Applicable GRI Sector Standard(s)		GRI 11: Oil and Gas Sector 2021				
GRI Standard	Other Source	Disclosure	GRI Sector Standard	Location	Answer	Omission
						Reason
						Explanation
GENERAL DISCLOSURES						
GRI 2: General Disclosures 2021	1. The organization and its reporting practices					
	2-1	Organizational details		25, 26 29 a 35		-
	2-2	Entities included in the organization's sustainability reporting		9		-
	2-3	Reporting period, frequency and contact point		8	Publication date: September 2025.	-
	2-4	Restatements of information			There was no reformulation of information.	-
	2-5	External assurance			This report has not been subject to external verification.	-
	2. Activities and workers					
	2-6	Activities, value chain and other business relationships		25 a 35		-
	2-7	Employees		84		-
	2-8	Workers who are not employees		80		-
	3. Governance					
	2-9	Governance structure and composition		42 a 45		-
	2-10	Nomination and selection of the highest governance body		42		-
	2-11	Chair of the highest governance body		42		-
	2-12	Role of the highest governance body in overseeing the management of impacts		42, 45 a 47		-
	2-13	Delegation of responsibility for managing impacts		42, 45 a 47		-



Statement of use		Grupo Potencial has reported in accordance with the GRI Standards for the period 01/01/2024 to 31/12/2024.				
GRI 1 used		GRI 1: Foundation 2021				
Applicable GRI Sector Standard(s)		GRI 11: Oil and Gas Sector 2021				
GRI Standard	Other Source	Disclosure	GRI Sector Standard	Location	Answer	Omission
GENERAL DISCLOSURES						Reason
	2-14	Role of the highest governance body in sustainability reporting		8		-
	2-15	Conflicts of interest		48		-
	2-16	Communication of critical concerns		45		-
	2-17	Collective knowledge of the highest governance body		42		-
	2-18	Evaluation of the performance of the highest governance body		46		-
	2-19	Remuneration policies		48		-
	2-20	Process to determine remuneration		48		-
	2-21	Annual total compensation ratio		83	The ratio between the total annual remuneration of the highest-paid individual in the organization and the average total annual remuneration of all employees (excluding the highest-paid) is 6.99.	-
	4. Strategy, policies and practices					
	2-22	Statement on sustainable development strategy		3, 37		-
	2-23	Policy commitments		39		-
	2-24	Embedding policy commitments		39		-
	2-25	Processes to remediate negative impacts		47		-
	2-26	Mechanisms for seeking advice and raising concerns		45		-



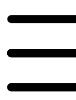
Statement of use		Grupo Potencial has reported in accordance with the GRI Standards for the period 01/01/2024 to 31/12/2024.								
GRI 1 used		GRI 1: Foundation 2021								
Applicable GRI Sector Standard(s)		GRI 11: Oil and Gas Sector 2021								
GRI Standard	Other Source	Disclosure		GRI Sector Standard	Location	Answer		Omission		
								Reason		
GENERAL DISCLOSURES								Explanation		
5. Stakeholder engagement	2-27	Compliance with laws and regulations		41	There were no significant instances of non-compliance with laws and regulations during the reporting period.			-		
	2-28	Membership associations						-		
	2-29	Approach to stakeholder engagement		40				-		
	2-30	Collective bargaining agreements		79				-		
MATERIAL TOPICS										
GRI 3: Material Topics 2021	3-1	Process to determine material topics		10				-		
	3-2	List of material topics		11 a 20				-		
ECONOMIC IMPACTS										
GRI 3: Material Topics 2021	3-3	Management of material topics		11.14.1 11.21.1	28, 48					
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed		11.14.2 11.21.2				Confidentiality restrictions The information is considered strategic and restricted by Grupo Potencial		
	201-2	Financial implications and other risks and opportunities due to climate change		11.2.2	47, 51					
	201-4	Financial assistance received from government		11.21.3				Confidentiality restrictions The information is considered strategic and restricted by Grupo Potencial		
COMPLIANCE										
GRI 3: Material Topics 2021	3-3	Management of material topics		11.19.1 11.20.1 11.21.1	39, 48					



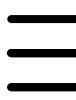
Statement of use		Grupo Potencial has reported in accordance with the GRI Standards for the period 01/01/2024 to 31/12/2024.				
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Applicable GRI Sector Standard(s)		GRI 11: Oil and Gas Sector 2021				
GRI Standard	Other Source	Disclosure	GRI Sector Standard	Location	Answer	Omission
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	11.19.2		There were no occurrences during the period.	Reason
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	11.20.2		Grupo Potencial has an operational risk management system in place, although it does not exclusively assess corruption-related risks through a dedicated area.	-
	205-2	Communication and training about anti-corruption policies and procedures	11.20.3		Grupo Potencial's Code of Ethics is our main formal policy for combating corruption.	-
	205-3	Confirmed incidents of corruption and actions taken	11.20.4		No cases of corruption were identified. No employees were punished or dismissed for corruption, and no contracts were terminated for this reason. Furthermore, no legal proceedings related to corruption were filed against the organization or its employees during the reporting period.	-
GRI 415: Políticas Públicas	415-1	Political contributions	11.22.2		Grupo Potencial does not make political contributions of any kind.	-
GRI 207: Tributos 2019	207-1	Approach to tax	11.21.4	48		-
	207-2	Tax governance, control, and risk management	11.21.5	48		-
	207-3	Stakeholder engagement and management of concerns related to tax	11.21.6	48	Carrying out external audits ensures stakeholders that the tax strategy is effective and compliant, as well as that risks related to tax issues are managed.	-
	207-4	Country-by-country reporting	11.21.7		Not applicable.	-
ENERGY TRANSITION						
GRI 3: Material Topics 2021	3-3	Management of material topics	11.2.1	47, 51		-
GRI 305: Emissions 2016	305-5	Reduction of GHG emissions	11.2.3	51, 53	Grupo Potencial carried out its first consolidated GHG emissions inventory, which will become the base year used to measure reductions.	-
GHG EMISSIONS, CLIMATE ISSUES, AND BIODIVERSITY						
GRI 3: Material Topics 2021	3-3	Management of material topics	11.1.1 11.3.1 11.4.1	51, 68		-

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GRI 1 used	GRI 1: Foundation 2021				
Applicable GRI Sector Standard(s)	GRI 11: Oil and Gas Sector 2021				

GRI Standard	Other Source	Disclosure	GRI Sector Standard	Location	Answer	Omission	
						Reason	Explanation
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	11.1.5	51, 52	The emissions inventory, carried out in accordance with the GHG Protocol methodology, adopted the operational approach. This inventory will be used as the base year for setting GHG emission reduction targets and goals.		-
	305-2	Energy indirect (Scope 2) GHG emissions	11.1.6	51, 53	The emissions inventory, carried out in accordance with the GHG Protocol methodology, adopted the operational approach. This inventory will be used as the base year for setting GHG emission reduction targets and goals.		-
	305-3	Other indirect (Scope 3) GHG emissions	11.1.7		They are not inventoried at this time.		-
	305-4	GHG emissions intensity	11.1.8	53			-
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	11.3.2	53			-
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	11.3.3	55			-
GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	11.4.2		There are none.		-
	304-2	Significant impacts of activities, products and services on biodiversity	11.4.3	68			-
CLEAN PRODUCTION AND CIRCULAR ECONOMY MANAGEMENT OF ENERGY, WATER, EFFLUENTS, AND WASTE							
GRI 3: Material Topics 2021	3-3	Management of material topics	11.5.1 11.6.1	61, 62 59, 69			-
GRI 302: Energy 2016	302-1	Energy consumption within the organization	11.1.2	60			-
	302-2	Energy consumption outside of the organization	11.1.3	60			-
	302-3	Energy intensity	11.1.4	60			-
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	11.5.2	63, 64	Significant potential impacts I and II; soil and groundwater contamination; air pollution.		-



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Applicable GRI Sector Standard(s)		GRI 11: Oil and Gas Sector 2021				
GRI Standard	Other Source	Disclosure	GRI Sector Standard	Location	Answer	Omission
GRI 306: Waste 2020	306-2	Management of significant waste-related impacts	11.5.3	62		-
	306-3	Waste generated	11.5.4	63, 64		-
	306-4	Waste diverted from disposal	11.5.5	65 a 67		-
	306-5	Waste directed to disposal	11.5.6	65 a 67		-
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	11.6.2	69		-
	303-2	Management of water discharge-related impacts	11.6.3	69		-
	303-3	Water withdrawal	11.6.4	69		-
	303-4	Water discharge	11.6.5	69		-
	303-5	Water consumption	11.6.6	69		-
GRI 306: Effluents and Waste 2016	306-3	Significant spills	11.8.2	There were no significant spills during the period.		
EMPLOYEE WELL-BEING						
GRI 3: Material Topics 2021	3-3	Management of material topics	11.10.1 11.13.1	73 a 76 79		-
	401-1	New employee hires and employee turnover	11.10.2	85		-
GRI 401: Emprego 2016	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	11.10.3	79		-
	401-3	Parental leave	11.10.4 11.11.3	82		-



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GRI Standard	Other Source	Disclosure	GRI Sector Standard	Location	Answer	Omission
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	11.10.5		Although collective bargaining agreements do not stipulate deadlines, Grupo Potencial practices a one-week notice period prior to the implementation of significant operational changes.	-
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	11.10.6 11.11.4	78		-
	404-2	Programs for upgrading employee skills and transition assistance programs	11.10.7	79 a 81	Currently, the company does not have a specific program to assist with career transition in the event of contract termination.	-
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	11.10.8		Social criteria are included in business contracts, but are not considered as a basis for selecting new suppliers.	-
	414-2	Negative social impacts in the supply chain and actions taken	11.10.9			-
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	11.13.2		Grupo Potencial did not identify any risks of workers' rights violations in its operations or those of its suppliers in 2024.	-
OCCUPATIONAL HEALTH AND SAFETY						
GRI 3: Material Topics 2021	3-3	Management of material topics	11.9.1	85, 91		-
	403-1	Occupational health and safety management system	11.9.2	96, 91		-
	403-2	Hazard identification, risk assessment, and incident investigation	11.9.3	89		
	403-3	Occupational health services	11.9.4	91		
	403-4	Worker participation, consultation, and communication on occupational health and safety	11.9.5	87		



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GRI Standard	Other Source	Disclosure	GRI Sector Standard	Location	Answer	Omission
GRI 403: Occupational Health and Safety 2018	403-5	Worker training on occupational health and safety	11.9.6	87		
	403-6	Promotion of worker health	11.9.7	19, 91		
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	11.9.8	89		
	403-8	Workers covered by an occupational health and safety management system	11.9.9	91		
	403-9	Work-related injuries	11.9.10	90		
	403-10	Work-related ill health	11.9.11	90		
EQUALITY AND DIVERSITY						
GRI 3: Material Topics 2021	3-3	Management of material topics	11.11.1	81		
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	11.11.5	82		
	405-2	Ratio of basic salary and remuneration of women to men	11.11.6	83	Women's average contractual salary is 100% of that earned by men. Women's average monthly pay is 93.3% of that earned by men.	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	11.11.7		No cases of discrimination were reported during the period.	
EDUCATION AND IMPACT ON LOCAL COMMUNITIES						
GRI 3: Material Topics 2021	3-3	Management of material topics	"11.14.1 11.15.1"	92 a 95		
GRI 202: Market Presence 2016	202-2	Proportion of senior management hired from the local community	"11.11.2 11.14.3"	92		
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	11.14.4		None were made in 2024.	
	203-2	Significant indirect economic impacts	11.14.5	28, 92		



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GRI Standard	Other Source	Disclosure	GRI Sector Standard	Location	Answer	Omission	
						Reason	Explanation
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	11.14.6	28, 92			
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	11.15.2	92 a 95			
	413-2	Operations with significant actual and potential negative impacts on local communities	11.15.3		No negative impacts were recorded in 2024.		

TOPICS IN THE APPLICABLE GRI SECTOR STANDARDS DETERMINED AS NOT MATERIAL

GRI 11: Oil and Gas Sector 2021

Topic	Explanation
Topic 11.7 Closure and rehabilitation	Grupo Potencial is in the verticalization and expansion phase of its activities and has not closed or rehabilitated any activities in the period nor does it plan to do so in the short- or medium-term.
Topic 11.12 Forced labor and modern slavery	There are no significant risks in Grupo Potencial's supply chain related to forced labor or modern slavery.
Topic 11.16 Land and resource rights	There are no significant impacts related to the use of land and natural resources.
Topic 11.17 Rights of indigenous peoples	The group's operations do not imply a relationship or involvement with indigenous peoples.
Topic 11.18 Conflict and security	There are no operations in conflict areas.
Topic 11.22 Public policy	Grupo Potencial does not influence public policies.

**ANNUAL SUSTAINABILITY
REPORT 2024 GRUPO POTENCIAL**

Grupo Potencial would like to thank the members of the Board of Directors and employees who contributed to the creation of this report:

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