



SUSTAINABILITY REPORT
2025

Reliable and resilient energy for a transforming world





ABOUT THIS REPORT

(GRI 2-1, 2-2, 2-3, 2-4, 2-5, 2-14)

We present to our stakeholders our third Sustainability Report, which covers the period from January 1 to December 31, 2025. This document reflects SoEnergy's commitment to responsible management and transparency in our stakeholder relationships and will be updated on an annual basis.

The report has been prepared with reference to the Global Reporting Initiative (GRI) Standards. The information contained addresses SoEnergy's economic, environmental, and social performance, organized according to the material topics defined by the company. Each section of the report includes the corresponding GRI codes, as well as the specific indicators that reflect our performance on relevant issues.

The preparation of the report was approved by the Board of Directors, in line with the vision of our shareholders, who understand sustainability as a strategic and integral way of doing business in the territories where we operate.

At SoEnergy, this report is a key tool to strengthen dialogue with our stakeholders and continue advancing towards a more sustainable energy operation in Americas.

Contact:

For more information about this report, our stakeholders can contact us via email at soesostenible@soenergy.com



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MESSAGE FROM THE CEO

(GRI 2-22)

The world is undergoing a profound transformation in the way energy is produced, managed, and consumed. The year 2025 was a clear testament to this: there was greater pressure on energy systems, increasingly frequent climate events, regulatory shifts, and an unprecedented acceleration of technological innovation. In this context, at SoEnergy we made key decisions to strengthen our resilience, our governance, and our capacity to create sustainable long-term value.

This 2025 Sustainability Report compiles the essence of that journey. Therefore, it is not merely a reporting exercise; it reflects a way of leading the business with responsibility, foresight, and a commitment to the people and the territories where we operate.

One of our main achievements of the year was the strengthening of our **operational excellence**. The consolidation of the global monitoring center, the total integration of our fleet, and the intensive use of data allowed us to anticipate failures, manage risks preventively, and reach exceptional operational availability. Today we operate with a higher level of control, traceability, and responsiveness, which are critical elements for a business that must guarantee continuity in increasingly complex contexts.

Digital transformation was a central enabler of these advancements. During 2025, we consolidated an integrated data architecture, modernized our platforms, and strengthened cybersecurity, closing the year without material IT incidents. Beyond the technology, this process solidified a new way of making decisions: based

on reliable information, predictive analysis, and a comprehensive vision of the business. In parallel, **we continued to evolve our energy strategy**, expanding the portfolio with hybrid solutions, battery storage, and solar generation, and diversifying fuels to reduce reliance on diesel. Additionally, **we strengthened our water treatment and industrial cooling and climate control services**, recognizing that these services are increasingly critical for the operational continuity of multiple industries.

Our objective remained clear: **to offer integrated energy, water, and cooling solutions that are reliable, resilient, and increasingly efficient, supporting both the continuous operation of our clients and their environmental and energy security commitments.** Sustainability, however, is not sustained by technology alone. **It requires governance, ethics, and rigorous risk management.**

Because of this, in 2025 we reinforced our corporate governance structure, support committees, control mechanisms, and compliance programs, with a vision of zero tolerance toward improper practices. Acting with integrity is non-negotiable and remains one of the pillars that sustain our reputation and the trust of our stakeholders.

Our greatest pride is our people. In a year of operational growth, **we increased our commitment to occupational health and safety, talent development, and the strengthening of leadership.** We significantly intensified

training hours, promoted internal mobility, and prioritized local hiring, convinced that a sustainable company begins by caring for those who make the operation possible every day.

We also **continued to move forward in our environmental management**, strengthening emissions control, waste management, event prevention, and the measurement of our carbon footprint. These advancements allow us to consolidate a robust baseline upon which we will build our future emission reduction and environmental efficiency strategies.

This report is the result of continuous dialogue with our stakeholders. Their expectations and contributions help us identify our material topics and better orient our strategic decisions. To all of them, my thanks for your trust, support, and commitment.

Looking ahead, we will continue to deepen the **#OneSoEnergy** vision, integrating our three business lines—energy, water treatment, and cooling systems, even more effectively in the countries where we operate, investing in innovation, strengthening our governance, and consolidating an organizational culture based on safety, excellence, and responsibility.

I invite you to review this 2025 Sustainability Report as concrete evidence of our commitment to transparent, ethical, and long-term management, and as an explicit declaration of where we want to continue building together.

Andr s Mesics
President and Chief
Executive Officer
SoEnergy International



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ABOUT SOENERGY

OUR STORY

1998

Energy International was created in Miami as a spin-off of Gecolsa's Energy Division, starting in **Latin America** with temporary and permanent O&M, EPC, and cogeneration projects for the industry, and continuing with support for Colombian clients with Caterpillar 3600's and CAT MAK engines.

1999

Energy International acquired the representation of **Solar Turbines in Colombia**.

2000

Energy International established **SoEnergy Brasil** as a joint venture with Brazilian dealer Sotreq to serve the country's energy generation and gas compression markets.

2000

Geographic expansion of the **Caribbean** to include the Bahamas, Cayman, Turks and Caicos Islands.

2004

Energy International implemented cogeneration solutions in **Central America, the Caribbean Islands, and Brazil**.

2006

The creation of **Ferrenergy in Peru**—together with the CAT dealer Ferreyros—as a company dedicated to energy solutions for the oil, mining, and power generation industries.

2007

Energy International strengthens its **presence in Latin America** through temporary and permanent energy projects, O&M, EPC, and spare parts sales, among other things. We have also assisted other **CAT Dealers in Brazil, Mexico, Panama, Nicaragua, and Ecuador, among others**.

2011

Energy International **expands geographically into the Middle East, Africa, and Asia**, and is appointed by Caterpillar's IPP Global for temporary projects around the world.

2013

The company's name changed from Energy International to **SoEnergy International**.

2014

SoEnergy International acquired **Vicel, a Brazilian** water treatment company.

2015

SoEnergy International established the **temperature control business unit in Brazil**.

2017

SoEnergy International **entered the Rwandan market in Africa**, installing 30 MW, and began operation of permanent solutions in **Argentina, totaling 120 MW with low-emission turbines**.

2021

SoEnergy International overcomes the **pandemic's operational continuity challenges**, consolidating its market position and providing reliable energy to its customers.

2022

The **"OneSoEnergy"** strategy started.

2023

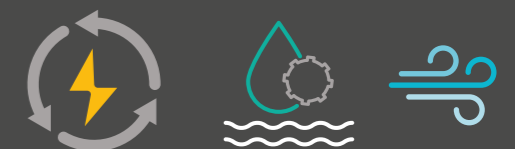
SoEnergy celebrated **25 years** as a global partner in the new era of energy.

2024

SoEnergy International aims to establish itself as a **benchmark in the Caribbean**.

2025

The provision of services to clients is consolidated across the **three business units**: power generation, water treatment, and industrial cooling and climate control services.





WHO WE ARE, WHAT WE DO, AND WHAT SETS US APART

(GRI 2-1, 2-6)

At SoEnergy International, our purpose is to provide **reliable and resilient energy** in a world in constant transformation.

We aspire to be a **global partner** in this new energy era, guided by our core values of integrity, excellence, transparency, and innovation, with passion and safety.

With operations in more than **30 countries**, we have supported our clients in the **development, operation, and maintenance of power generation, water treatment, and cooling system** projects internationally, using an *As-a-Service* business model that transforms such generation into a competitive advantage for them.

Our experience, backed by decades of global capabilities, drives innovation and transformation in the energy sector via three main service lines.



Energy Generation

We provide a wide range of renewable energy, cogeneration, hybrid, and thermal solutions powered by fuels such as LPG, HFO, diesel, crude oil, associated gases, and natural gas. We serve the mining industry with both temporary and permanent solutions for various stages of the mining cycle; oil and gas, developing solutions that maximize the use of available resources while reducing

the environmental footprint; and generation companies that require immediate service during peak seasons, emergencies, or maintenance. Furthermore, we support manufacturing by promoting dependable self-generation solutions that support energy transition processes and the optimization of byproducts such as steam, hot water, and chillers via cogeneration.



Industrial Cooling and Climate Control

Our specialized temperature control division focuses on meeting the cooling demands of processes and air conditioning in the pharmaceutical, food, paper, textile, and beverage industries, as well as infrastructures such as airports, shopping malls, and hotels.

We provide long-term contracts and emergency solutions using cutting-edge technologies like IoT (Internet of Things), which enable remote monitoring and management of systems to ensure maximum availability and performance. We have a highly trained maintenance team ready to respond to any situation.



Water Treatment

We address the needs for water treatment, recirculation, and purification for companies in the naval, oil, and gas sectors in Brazil. With more than 30 years of experience, our team carries out every stage of the project—from design and technical specification to commissioning and assisted operation on vessels and exploration and production platforms.

We maintain long-term contracts with major companies in the sector and provide flexible solutions tailored to each client's specific requirements. Operational efficiency is critical;

efficient systems not only save money but also avoid environmental and regulatory risks.

Operational optimization ensures contract compliance and enhances our reputation as a provider of sustainable, high-performance solutions. We also serve the food and beverage, paper, and pulp industries by providing desalination plants and industrial effluent treatment systems that reuse water resources while promoting sustainability and business efficiency.

OUR VALUES

Integrity

Integrity is the foundation for all our actions and decisions. Our decision is to act honestly, consistently, and responsibly, cultivating relationships based on respect and mutual trust. Inspired by strong ethical principles, we strive for our decisions to reflect on what is right, even in the most difficult situations. Integrity directs us towards a long-lasting, transparent legacy that is worth sharing.

Excellence

We work decisively to deliver on our promises with excellence, guided by responsibility and a relentless pursuit of improvement. We prepare to respond to challenges with agility and precision, focusing our efforts on achieving sustainable long-term results. We strive to provide our clients with memorable experiences while also elevating the quality of each process. Excellence is our goal, and we work tirelessly to ensure it is present in everything we do.

Transparency

We foster trusting relationships by acting with transparency, respect, and empathy. We listen, share, and communicate honestly. We value teamwork, build strategic alliances, and strengthen relationships with our communities and stakeholders. Understanding different points of view fosters collaboration, creates long-term solutions, and cultivates lasting relationships.

Innovation

We explore new pathways to transforming ideas into value. We adapt to change, encourage creativity, and are constantly looking for better ways to do things. We innovate to provide exceptional solutions, optimize processes, and generate long-term results. We believe that research and development are critical components in anticipating the future and providing real value to our clients, shareholders, and team members.

Passion and Safety

Our passion is the driving force that motivates us to do our best every day. We are passionate about our work and enjoy what we do, which drives us to overcome obstacles and succeed alongside our clients with enthusiasm and dedication.

We live this passion responsibly, ensuring that every action is carried out with the highest level of safety. We always protect people, the environment, and assets, making safety a non-negotiable value in every decision, operation, and project that we undertake.



GEOGRAPHIC PRESENCE

Throughout our history, we have accumulated solid experience in various sectors and have provided support to our clients in more than 30 countries internationally.

For 2025, we continue to offer solutions and services in various regions and countries, including Colombia, Brazil, Argentina, Peru, Guyana, Costa Rica, and the Caribbean.

Our operations are conducted from offices located in the following places:

ARGENTINA

Address:
Alicia Moreau
de Justo 550,
Edificio CITY PORT,
Piso 1º (UF 21),
Puerto Madero,
C.A.B.A.
Telephone:
+54 11 4331-3606

BRAZIL

Address:
Rua da Assembleia,
10 / SI 3510,
Centro, Rio
de Janeiro - RJ
Código postal:
20011-901
Telephone:
+55 21 3609-9300

COLOMBIA

Address:
Cra. 9 #115-30,
Edificio Tierra Firme,
Piso 25 - 01,
Bogotá D.C.
Telephone:
+57 318 425-8901

UNITED STATES

Address:
1983 NW 88 Court,
Suite 303,
Miami, Florida 33172
Telephone:
+1 305 593-5085

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2025 MILESTONES



We consolidated a global monitoring center to maintain real-time control of all our projects, anticipate risks, and ensure operational continuity. In this regard, we integrated 100% of our Caterpillar fleet into the global monitoring center located in the city of Bogotá and closed the year 2025 with an operational availability of **98,8%**.



We increased our spending on local community suppliers to boost regional economies and significantly expanded the use of remanufactured parts through the **REMAN Program**.



We achieved a **793%** increase in training hours provided for our workers, rising from **3,096 hours in 2024 to 24,563 hours in 2025**.



We closed the year 2025 reporting **zero IT incidents** with material impact thanks to our proactive governance. Likewise, we began executing the migration plan to move 100% of manual services to cloud-managed services, guaranteeing greater **stability, availability, and business continuity**.



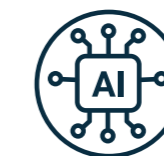
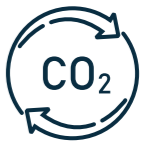
We **100% fulfilled the goal of building our Corporate Data Lake** and successfully implemented a **Machine Learning** application in critical processes, allowing us to predict the probability of engine failure based on real-time data.

We promoted the development of local human talent: in 2025, 13% of vacancies were filled by internal candidates and 52% by workers from our projects' areas of influence.



Thanks to the rigorous fulfillment of our preventive and predictive maintenance plans, we **closed the year without recording major operational failures**. In addition, we successfully digitized field tasks through the implementation of **barcode technology and mobile apps for technicians, optimizing resource use**.

We conducted the **second measurement of our carbon footprint**, resulting in **430.625,2 Ton CO₂eq**, which will allow us to consolidate a solid baseline.



We moved forward in **training Artificial Intelligence** models for the identification of unsafe acts and conditions in our operations.

Our performance in **occupational health and safety** was recognized by various clients in the countries where we operate, demonstrating management that is consistent, disciplined, and aligned with the highest industry standards.



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SUSTAINABILITY



MATERIALITY ANALYSIS

(GRI 3-1, 3-2)

SoEnergy conducted its first materiality analysis in 2022, with the goal of identifying the most important issues for the sustainability of our operations and moving toward more strategic management that aligns with our stakeholders' expectations. This exercise covered our main headquarters and operations and was based on the Global Reporting Initiative (GRI) guidelines, with a comprehensive approach that considered the environmental, social, economic, and corporate governance dimensions.

Learn more about our process for determining material topics in the annexes.

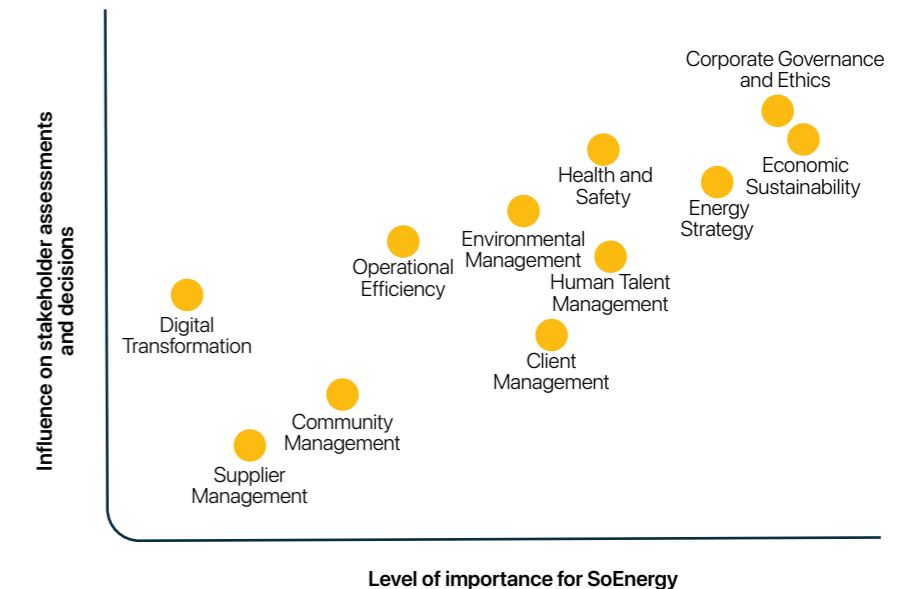
As a final result of the materiality analysis, a matrix was developed to graphically present the **11 prioritized topics** following the validation stage. These topics are detailed in both the list and the included visualization. The matrix, represented by a bubble chart, clearly identifies the themes that are a priority for SoEnergy from both an internal and external perspective, as well as those considered areas for efficient management.

Prioritized Material Topics:

1. Corporate Governance and Ethics
2. Economic Sustainability
3. Energy Strategy
4. Health and Safety
5. Environmental Management
6. Community Management

Efficient Management Topics:

7. Operational Efficiency
8. Human Talent Management
9. Client Management (Public and Private)
10. Digital Transformation
11. Supplier Management



CONTRIBUTION TOWARDS THE SUSTAINABLE DEVELOPMENT GOALS

SoEnergy's business strategy is based on the development of sustainable services, with the belief that economic growth and industrial advancement must be balanced with environmental protection and community well-being.



CORPORATE GOVERNANCE AND ETHICS

(GRI 3-3)

At SoEnergy, corporate governance and ethics are fundamental elements that guide our actions and decisions. We are committed to **generating, developing, and promoting a culture of integrity and transparency** with our collaborators, external clients, potential clients, and suppliers. We are a company with zero tolerance for acts of corruption.

As part of this commitment, we aligned the management of our material topics with the 2030 Agenda and the SDGs, recognizing that our contribution as a company is critical to achieving the goals. This alignment enables us to incorporate a global perspective into our strategic decisions, increasing the positive impact of our operations.

Based on our strategic plan and the identified material topics, we have defined the SDGs to which we have the greatest capacity to contribute through our business activities. The chapters of this report contain information about management alignment and contribution to the related goals:



We contribute to achieving goal 7.1 by ensuring that businesses, territories, and cities have access to reliable, affordable, and modern energy sources.



We help to achieve goals 8.5 and 8.8 by creating decent jobs and managing occupational safety and health.



We help to accomplish goals 9.1 and 9.5 by developing modern, resilient, and high-quality energy projects that promote industrial growth and ensure the continuity of energy infrastructure.



We contribute to goal 13.1 by providing dependable energy services that assist in overcoming crises caused by extreme weather events, thereby strengthening the resilience of businesses and territories.



We conduct our business in accordance with our corporate values and the guidelines contained in the Company's Code of Ethics and Conduct, in order to ensure compliance with the strictest legal and ethical standards, and with the strictest adherence to the applicable legislation in the countries where we operate, thereby benefiting all stakeholders involved in our value chain. These guidelines have been reinforced to promote integrity, responsibility, and honesty at all levels of the organization, strengthening trust with shareholders, employees, customers, suppliers, and other key stakeholders.

We are aware that risks exist—such as conflicts of interest, regulatory non-compliance, or reputational

damage due to improper management—which the company mitigates through an established governance structure, clear policies that define roles, responsibilities, and limits of action, and control mechanisms and internal audits that ensure compliance with guidelines and promote responsible and ethical management throughout the organization.

Furthermore, the company seeks to implement risk management programs, monitoring shortcomings to develop cross-functional work across all areas of the company with all employees, thereby achieving a goal of zero tolerance for non-compliance with the company's internal policies and avoiding possible civil and/or criminal repercussions.

GOVERNMENT STRUCTURE

(GRI 2-9)

At SoEnergy, we have a solid corporate governance structure based on specialized bodies and committees, aimed at promoting transparent, responsible management with high ethical standards, aligned with the best international practices and consistently implemented in the different countries where the company operates. Below, each part of our governance structure is described.

- **Shareholders:** They are the primary governing body at SoEnergy, responsible for determining the composition of the Board of Directors.
- **Board of Directors:** It is the main body responsible for strategic management and oversight of the company's operations. The powers are exercised by and under the direction of the Chairman of the Board of Directors, who appoints the Advisory Board, forms the different committees with their members, as well as approves the internal regulations that govern them. The members of the Board of Directors are elected at the annual shareholders' meeting, based on their knowledge and experience. The Board of Directors meets quarterly, and it is the body that approves the sustainability report.

Additionally, the Board of Directors approves the strategy defined by Senior Management including the approval of the budget and oversees the implementation of these strategies through a series of specialized committees that support them.

- **Committees Supporting the Board of Directors:**

Strategic Committee: Responsible for overseeing the compliance with the organization's strategy and risk and impact mitigation plans.

Executive Committee: In charge of executing daily management decisions, overseeing the achievement of the organization's operational and strategic objectives.

Ethics and Compliance Committee: Works on leading the implementation of mechanisms for the prevention and resolution of behaviors outlined in the Code of Ethics and Conduct approved by the company.

Audit and Risk Committee: Responsible for evaluating internal controls, risk management, and operations, ensuring the transparency and integrity of the reported information.

- **Compliance Officers:** The Board of Directors appoints a Chief Compliance Officer and compliance officers for the countries of Argentina, Brazil, Colombia, and the United States (USA). These officers are responsible for the implementation and monitoring of internal policies related to ethics, regulatory compliance, the prevention of money laundering and terrorist financing risks; as well as for disseminating among officials the practices of business ethics, including those related to fraud, protection of company assets, transnational bribery, anti-corruption, conflicts of interest, and other key guidelines.

- **Senior Management:** Led by the CEO and composed of the C-level, who execute the approved strategies and manage the daily operations of the company.



POLICIES AND GUIDELINES

(GRI 2-23, 2-24)

Code of Ethics and Conduct

SoEnergy is guided by a set of values and principles outlined in its Code of Ethics and Conduct, which has been approved by the company's highest governing body. This Code serves as a guide for all our employees, collaborators, suppliers, and customers, encouraging social responsibility and strict adherence to the rules, policies, and procedures in each country where we operate.

Ethical values and principles are communicated and reinforced through training, and commitment is ratified through statements of understanding and compliance. Acting in accordance with the Code is a responsibility shared by everyone, as the company's reputation for integrity and honesty depends on each individual following the most rigorous standards in their relationships, thereby strengthening trust and transparency in all operations.

The culture of ethics and responsibility at SoEnergy is strengthened not only through training but also through monitoring campaigns of the acts and actions of the organization and its employees, evaluating compliance and promoting a solid

reputation. Internal committees, such as the Ethics and Compliance Committee, act independently, reporting to governing bodies to ensure objective management in the prevention and resolution of misconduct, thereby consolidating a transparent environment throughout the entire organization. Finally, with the goal of promoting transparency and reducing the risks associated with corruption and transnational bribery, we have a Transparency and Business Ethics Program, which includes risk analysis to manage, mitigate and penalize potential vulnerabilities.

The implementation of these principles is supported by effective mechanisms such as the Ethics Line: a confidential channel for reporting irregularities.



ETHICS LINE

(GRI 2-26)

The SoEnergy Ethics Line (“Línea Ética”) is the confidential channel provided to report any conduct that violates the principles established in our Code of Ethics and Conduct.

This mechanism is open to employees, clients, suppliers, and the general public, and can be accessed through the means described here, ensuring that reports are completely anonymous, protected, and confidential.

To ensure effective complaint management, we rely on KPMG, a corporation that specializes in these cases, to conduct anonymous investigations. Reporting events or facts that violate our Code of Ethics and Conduct can be done through the following channels:

Confidential phone lines are available in the main countries where the organization operates.

Argentina: 01 8000 931 097
 Brasil: 01 8000 931 096
 Colombia: 01 8000 931 094
 USA: 01 8000 931 095

Link or QR code



Email :
 ethics.line@soenergy.com.

CONFLICTS OF INTEREST

(GRI 2-15)

The Board of Directors, Senior Management, and shareholders are subject to a specific conflict of interest management policy approved by the company’s highest body. It clearly defines the parties involved, the potential conflict scenarios, and the procedures for resolving them, always striving to act in the best interests of the company, and maintaining high standards of integrity, legitimacy,

and transparency. The Board’s mechanisms for preventing and managing these conflicts are defined in the same policy, and the Ethics Committee reviews and addresses them on a regular basis. Furthermore, Senior Management updates the Related Parties Declaration on an annual basis, allowing for the evaluation of potential conflicts that may arise while performing their duties.

HUMAN RIGHTS

Respect for all people’s human rights and fundamental freedoms is a guiding principle at SoEnergy, particularly in areas such as occupational health and safety, environmental management, labor relations, and community relations. The corporation reaffirms its commitment to the Universal Declaration of Human Rights (Paris on December 10, 1948), and promotes adherence to principles that protect its employees’ right to work in

a safe and healthy environment that protects both the integrity of individuals and the environment, as well as the right to be paid enough to meet their basic needs. Furthermore, we strongly oppose all forms of exploitative or inhumane labor practices, such as child labor, minor exploitation, physical abuse, gender violence, and any other abusive or discriminatory behavior.

PREVENTING MONEY LAUNDERING AND TERRORIST FINANCING RISKS

At SoEnergy, the generation of a culture of integrity and transparency, as well as the prevention of money laundering and terrorist financing is promoted through effective compliance with the SAGRILAF Manual, which establishes self-control activities and procedures designed to manage and mitigate these risks. These mechanisms are consistently used by

all employees to ensure early detection of potential problems and to promote a culture of responsible and ethical management in all operations. We constantly update and strengthen these controls to ensure that the organization follows international and local regulations.

PRACTICES AGAINST FRAUD, PROTECTING COMPANY ASSETS, BRIBERY, ANTITRUST, AND CORRUPTION: LEGAL COMPLIANCE AND TRANSPARENCY

SoEnergy promotes practices that prevent fraud, corruption, and bribery in the company's operations, as outlined in the Anti-Corruption Policy.

Compliance is an important aspect for the company, and we commit to acting ethically and fully adhering to the laws of the countries in which we operate. The corporation has a zero-tolerance policy for corruption, transnational bribery, and other related crimes, whether committed directly or by third parties. Any breach of internal policies or applicable legislation is and will be sanctioned in accordance with them.

Our Management in 2025

Among this year's main initiatives and achievements, we highlight:

- We guaranteed that 100% of new employees in 2025 signed the statement of knowledge and understanding of the Code of Ethics and Anti-Corruption Policy, strengthening their commitment to the organization's ethics and values.
- We provided training to employees on topics such as data protection and security, conflicts of interest, the Ethics Line, effective communication, and anti-corruption.
- Regarding conflicts of interest, we reviewed and updated the Related Party Disclosures, achieving broad participation from both staff and management in the process. Minor conflicts of interest were reported and managed according to corporate policies; these required no decisive action as they did not affect the company's decision-making.

Key Performance Indicators

(GRI 205-2) percentage of compliance officers trained in the Code of Ethics and SARGLAFT + PTEE	2024	2025
	100%	33.33%

This training covered 100% of the officers in Colombia, complying with the requirements of the law. In 2026 it will be carried out in the other countries where we have operations.

(GRI 205-2) percentage of employees trained in the Code of Ethics and SARGLAFT + PTEE	2024	2025
	85%	33.33%

This training covered 100% of the workers. Mechanisms will continue to be strengthened to ensure greater employee participation in the other countries where we operate.

(GCE-1) Percentage of addressed cases by the Ethics Line <small>(Total addressed cases / Total received cases)</small>	2024	2025
	100%	100%

Case attention will continue to be reinforced.

(GRI 2-27) Compliance with legislation and regulations <small>(Number of significant regulatory non-compliance cases)</small>	2024	2025
	0	1

(GRI 2-27) Compliance with legislation and regulations <small>(Number of fines for significant non-compliances)</small>	2024	2025
	0	USD 28,000

A case was registered associated with an environmental licensing process from previous periods, related to operating conditions that exceeded what was authorized in the current license. The case was resolved during the year 2025 after the pronouncement of the competent authority, including the payment of the corresponding penalty. The event did not generate significant environmental impacts or operational impacts.

As part of the improvement process, internal controls were strengthened for the monitoring of regulatory obligations, the management of operational changes and the verification of compliance in projects in operation.



Future Challenges

- Strengthen and expand training, disclosure, and awareness programs regarding the Code of Ethics, SARGLAFT, and PTEE, including more dynamic and innovative mechanisms—such as general re-onboarding and more frequent and varied awareness campaigns—to increase participation and understanding at all levels.
- Fortifying SARGLAFT and PTEE controls with the objective of continuing to mitigate risks in these areas and increasing the compliance percentage of SARGLAFT and PTEE audits.
- Enforcing sanctions for any non-compliance with the organization's internal policies and/or applicable legislation.

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MANAGEMENT OF MATERIAL TOPICS

→ ECONOMIC SUSTAINABILITY



ECONOMIC SUSTAINABILITY

(GRI 3-3)

At SoEnergy, we understand economic sustainability as the constant pursuit of balance between financial profitability and the generation of value for all our stakeholders. We conceive technological and financial transformation as a continuous and dynamic process that adapts daily to the company's needs, the expectations of our stakeholders, and changes in the environment.

In the context of economic sustainability, this continuity and adaptability ensure that the company remains at the forefront and can manage its resources efficiently and with the capacity for expansion.

Our Management in 2025

- The company remained focused on **technological evolution** as a continuous process with a direct impact on profitability. The consolidation of this digital ecosystem provided the business with efficient scalability, enabling the expansion and growth of operations. This allowed us to maintain a consistent and reliable measurement of fiscal management, which is essential to support the business in making assertive decisions, recognizing that internal or external value cannot be generated without valid information.
- We advanced in consolidating our economic impact by focusing on **value generation for our stakeholders**. We continued to improve our management and contribute directly to the development of our environment through investment in salaries and benefits for our employees, the contracting and payment of suppliers, and support for communities. Regarding tax contributions, as a fundamental part of our ethical and regulatory commitment, we guaranteed full payment and compliance with all tax obligations in every country where we operate.
- All our projects generated a positive social impact through the **hiring and training of local talent, as well as productive linkages with suppliers in the regions where we operate**. From an environmental perspective, the financial backing of our generation technology and control rooms allowed for operation under optimal conditions, ensuring energy generation with a significantly lower impact compared to traditional market alternatives.

Key Performance Indicators

(SE-1) Value generation for our employees

(Percentage of total revenue paid to our employees in salaries and social benefits over total revenue)

2024	2025
16%	20%

During 2025, we reaffirmed our commitment to internal human talent by increasing the share of salaries and benefits. This increase compared to the previous year reflects an active retention and recognition strategy, understanding that our team is the fundamental driver for long-term business sustainability.

(SE-2) Value generation for our suppliers

(Percentage of the value paid to our suppliers over total revenue)

2024	2025
52%	52%

Payments to the company's suppliers were consistent with the previous period. At the same time, we prioritized the contracting of local services, ensuring that our financial efficiency translates into shared development with the communities where we operate. For further detail on our approach to local procurement, refer to the "Supply Chain" chapter.

Future Challenges

- Fully digitalize financial and management reports, integrating information at a global level to facilitate business analysis.
- Continue to positively impact local communities, employees, and suppliers through sustainable value creation.
- Attain operational resilience and a stable EBITDA margin that allows us to self-finance expansion plans.
- Expand existing credit lines and obtain new financing linked to sustainability objectives (ESG criteria). We will consolidate our position as a benchmark within the sector, by having financial entities support our projects due to their positive social and environmental impact.



In this scenario, we identify significant growth opportunities. Global energy demand continues to rise, while the availability of equipment and technologies in the market faces supply capacity limitations. This situation creates space for companies capable of reacting quickly, offering reliable energy solutions—whether temporary (bridge power) or permanent—that allow our clients to maintain the continuity and reliability of their production processes.

At the same time, the increase in demand for services associated with water treatment and reuse, as well as industrial cooling and climate control systems, is generating new opportunities for our business lines. These services have become critical elements for multiple industries, especially in a context of climate change that demands more efficient use of natural resources.

Our greatest strength lies in the ability to understand these new environmental demands and transform them into integrated solutions for our clients, combining technical knowledge, operational expertise, and a deep understanding of the contexts in which we operate. We address three integrated issues—energy, water treatment, and cooling and climate control systems—to meet the comprehensive challenges of various industries.

7 AFFORDABLE AND
CLEAN ENERGY9 INDUSTRY, INNOVATION
AND INFRASTRUCTURE

ENERGY STRATEGY

(GRI 3-3)

In a global context marked by the accelerated growth of energy demand, climate pressures, new technologies, and regulatory changes, our strategy is oriented toward offering services that respond reliably and resiliently to our clients' needs.

The evolution of how energy is generated, distributed, and consumed is redefining market expectations. Industries such as mining, oil and gas, data centers and utilities, pharmaceuticals, and food and beverages, among others, increasingly require reliable energy solutions that guarantee the continuity of their operations.



Capabilities that make the difference in a world in transformation

Our energy strategy is sustained by three pillars that guide the growth and evolution of SoEnergy:

Strengthening our business: We continue to consolidate our operational and technical capabilities to offer high-quality, reliable energy services. To achieve this, we permanently invest in strengthening our management systems, process automation, cybersecurity, the improvement of operational procedures, and the development of our human talent. These actions ensure that our operations maintain the standards of quality, safety, and reliability that characterize our value proposition.

Investing in new technologies and business models: The energy sector is undergoing a profound transformation driven by technological innovation and the transition toward more

diversified energy matrices. In response to this context, we have been strengthening our capabilities to incorporate new technologies, including hybrid solutions, Battery Energy Storage Systems (BESS), and renewable generation projects. During the last year, due to the high demand for BESS business, our pipeline has grown continuously, while we were awarded our first solar power plant and continue to expand the development of more efficient and competitive energy solutions.

Expanding our geographical presence: We continue to strengthen our presence in the Americas, expanding our coverage in markets where there is a growing demand for reliable energy solutions. This expansion process allows us to get even closer to our clients, better understand their need

Our Management in 2025

- One of the most significant advancements has been the **strengthening of our innovation area**, which is responsible for identifying new technologies, analyzing energy market trends, and evaluating development opportunities for our business lines. This area acts as a bridge between the sector's technological evolution and the practical application of novel solutions for our clients.
- Furthermore, we consolidated a **control center for the continuous** monitoring of our operations, which has allowed us to connect 100% of our generation plants in the countries where we operate. This real-time monitoring capability strengthens operational reliability, allows us to prevent and anticipate incidents, reduces the risk of service interruptions, and improves efficiency in asset management.
- In our **water treatment line**, we have also expanded our service offering by incorporating solutions that guarantee efficient and responsible water resource management for offshore platforms and industrial operations, contributing to compliance with environmental regulations in the countries where our clients operate.
- During 2025, we carried out a **significant technological investment**, culminating in the unification of platforms and establishing a solid base to operate on a single platform. As a result, we now have common governance and a consistent operating model across all business lines and geographies.

Results and Value Generation

- Our focus is aimed at fulfilling the commitments undertaken—in terms of timing, service quality, and operational reliability—which has allowed us to **strengthen client satisfaction and consolidate long-term relationships**. This translates into greater trust from our clients and the strengthening of our reputation as a strategic partner in the energy sector.
- Recent examples, such as the **implementation of energy solutions in the Caribbean**, demonstrate our ability to react quickly to market needs. In some cases, we have managed to deploy solutions in a matter of hours, exceeding client expectations regarding service delivery times and differentiating ourselves from our competitors.
- Additionally, the **strengthening of our internal processes and operating procedures** has contributed to improving our internal audit results, reflecting progress in the maturity of our management systems.



Impact on society and Productive Sectors

- The **energy, water treatment, and industrial cooling and climate control solutions** we develop have a direct impact on the functioning of multiple productive sectors and on people's quality of life.
- Access to **reliable energy** allows strategic industries to maintain continuous operations, guaranteeing the supply of essential goods and services for society. Similarly, our water treatment solutions contribute to a more responsible management of this resource, enabling industrial companies to comply with environmental regulations and optimize water use in their processes.
- In the field of **industrial cooling and climate control**, our solutions ensure critical operational conditions for sectors such as pharmaceuticals, hospitals, and the food industry, where thermal stability is essential to guarantee product quality and service continuity. In this way, we contribute indirectly to the resilience of key economic sectors and the well-being of society.

Progress on Previous Year's Challenges

During 2025, we achieved significant progress in relation to the challenges outlined in the previous report. We continued consolidating our presence in the Americas, increasing our capacity to offer energy solutions adapted to the needs of each market and contributing to the diversification of energy matrices through the development of hybrid solutions and cleaner technologies.

We also reinforced our **adaptability in the face of changing macroeconomic environments** by strengthening our monitoring systems, operational processes, and technological capabilities to guarantee service continuity.

Additionally, we continued to advance in the **development of hybrid energy solutions** that integrate battery storage, expanding our portfolio of solutions and aligning ourselves with our clients' sustainability strategies.



Key Performance Indicators

(EE-1) Initiative progress: Developing new business models / technologies	2024	2025
	100 MW	68 MW

2024: Related to the identification (pipeline) of approx. 100 MW in opportunities for new technologies.

2025: Amount of MW in firm offers submitted.

(EE-2) Initiative progress: Developing a competitive low-carbon alternative	2024	2025
	30%	80%

(Number of activities executed / Number of activities planned).

2025: Competitive photovoltaic and battery solutions were developed and presented as firm offers.



Future Challenges

- Drive disciplined growth within our current markets, maintaining a selective approach to ensure strategic alignment.
- Solidify our position across the Americas as a premier industry benchmark by continuously improving service quality and corporate governance.
- Leverage automation and digitalization to boost competitiveness and enhance the overall reliability of our service delivery.



CUSTOMER MANAGEMENT

(GRI 3-3)

At SoEnergy, we understand that our clients' trust is the foundation of our business growth and sustainability. Our value proposition is based on a clear premise: **delivering on what we promise by offering reliable, resilient energy generation, water treatment, and industrial cooling and climate control services tailored to the specific needs of each operation.**

In a context of growing energy demand and technological transformation within the sector, clients require strategic partners capable of responding with speed, reliability, and flexibility.

However, this growth also entails challenges. As we expand our market presence, we must ensure that business expansion does not compromise service quality, or the value promise we offer our clients. Maintaining high operational standards, actively listening to their needs, and responding with agility to their requirements is essential to preserving the trust built over the years.

In this sense, customer management represents not only an opportunity to strengthen long-term business relationships but also a key mechanism for identifying innovation opportunities, continuously improving our services, and consolidating our positioning as a strategic partner in the energy sector.



Our Management in 2025

During 2025, we continued to strengthen our customer relationship approach through a set of initiatives aimed at improving service quality, anticipating market needs, and consolidating our presence in strategic sectors.

Among the main initiatives implemented, the following stand out:

- **Strengthening Customer Relationships:** We expanded our presence in the field and reinforced our commercial and operational teams to maintain closer contact with our clients' operations. This approach allowed us to gain a deeper understanding of their challenges and respond to their requirements in a timely manner.
- **Strategic Sector Focus:** We concentrated our efforts on sectors where our solutions generate the greatest value, particularly in Oil & Gas, mining, manufacturing, utilities, and power generation. In the water treatment and temperature control divisions, we also strengthened our presence in the industrial sector, where these solutions have become critical for the continuity of production processes.
- **Response Capacity for Energy Emergencies:** During the year, we responded effectively to critical situations that required fast and reliable energy solutions, supporting clients in different markets and reinforcing our reputation as a provider capable of acting swiftly in high energy demand scenarios.
- **Commercial Evolution and Geographical Consolidation:** We strengthened our sales force across different regions to get even closer to our clients' needs and capture new business opportunities in the markets where we operate.
- **Comprehensive Customer Satisfaction Management:** We made progress in integrating technological platforms and analytical tools that allow us to better understand client needs, identify opportunities for improvement, and optimize communication channels.
- **Supporting Our Clients' Energy Transformation:** We continued developing solutions that accompany our clients' energy transition, including the development of solar projects, energy storage solutions, hybrid solutions, and new technologies for water treatment and reuse.

Results in Customer Experience

The actions implemented during the year were aimed at strengthening our clients' perception, focusing on service reliability and the ability to respond to their needs.

This progress resulted from several key factors. On one hand, we optimized mobilization and response times regarding our clients' operational requirements. On the other, we strengthened our ability to actively listen to their needs and adapt our solutions more precisely.

Investment in technology has also been a determining factor. The implementation of the Control Room allows us to permanently monitor our operations, anticipate potential incidents, and act preventively. This contributes to a sustained increase in service quality and an enhanced customer experience.

SUCCESS STORIES

Sustainable Drinking Water Production in Offshore Operations:

In 2025, our water treatment division expanded its contribution to the operations of a major oil-producing client by providing Reverse Osmosis systems for drinking water production on platforms located in the main oil and gas producing hubs of the Brazilian pre-salt.}

The solution, delivered under a leasing scheme, allowed for the desalination of seawater with high levels of efficiency and reliability, guaranteeing a continuous supply of drinking water

for the operational and habitability needs of the platforms.

Thanks to this solution, our client stopped depending on the monthly transport of approximately 10,800 m³ of drinking water from the mainland, which allowed for a significant reduction in logistical costs, the consumption of nearly 300 tons of fossil fuel per month, and approximately 930 tons of CO₂ emissions per month associated with support vessels.

Backup Energy for Electrical System Reliability:

In the Caribbean, we provided a rapid generation solution with the electric generation, transmission, and distribution provider.

Faced with the need to guarantee a reliable energy supply during periods of high tourist demand, we installed a 12 MW backup power plant in record time, with the goal of strengthening the reliability of the island's electrical system.

The solution included the supply, mobilization, installation, operation, and maintenance of the generation equipment under a turnkey scheme,

guaranteeing the availability of the required power.

Additionally, the implementation of a 24/7 remote monitoring system in all our operations allows us to oversee the plant's performance in real-time and ensure that the generation capacity is available whenever it is required.

This solution provided peace of mind to the client and contributed to guaranteeing the continuity of the energy supply in one of the most important tourist destinations in the Caribbean.

SUCCESS STORIES



Energy Backup for Oil Production Growth:

We supported a major oil company at a key moment for increasing its crude oil production. Faced with a market opportunity that required rapidly increasing production capacity in new blocks located in the eastern part of the country, the company required reliable energy solutions to support oil extraction and transport operations.

Given the limited availability of the power grid in these areas, we have become a strategic partner for our client, capable of supplying temporary energy quickly and safely.

In response to this need, we implemented a comprehensive 28 MW power generation solution by installing three generation plants in key production fields. These solutions guaranteed a continuous 24/7 energy supply. The solution also included fuel storage systems that ensure operational reserves for several days, allowing for the continuity of the supply even in the face of contingencies.

Thanks to this energy infrastructure, the client succeeded in supporting its production growth reliably and now has a flexible energy platform that facilitates future expansions in the oil fields.

Reliable Energy for Crude Oil Transport:

A major crude oil transport company in Colombia faced difficulties in guaranteeing the continuity of its operations due to limitations in the energy supply at critical stations. This situation represented a significant risk to the fulfillment of its goals and the continuity of the operation.

Faced with this challenge, we designed and implemented energy solutions adapted to the specific conditions of each operational site, considering the space and accessibility constraints present in these facilities.

The solution consisted of the installation of generation plants with a total capacity of 22 MW, powered by gas, which strengthened the reliability and energy availability at three pumping stations along the pipeline.

Thanks to this infrastructure, the client was able to improve fuel consumption efficiency, optimize the management of operational loads, and guarantee the continuous operation of the pumping systems, avoiding interruptions in crude oil transport.



Operational Continuity in the Manufacturing Industry through Industrial Climate Control Solutions:

At the end of 2025, a manufacturing company reported a critical failure in its climate control system that compromised the operational conditions of its assembly areas. Faced with this situation, SoEnergy immediately mobilized equipment and specialized technical personnel to restore operational conditions and avoid impacts on production. During the intervention, we also performed a comprehensive evaluation of the chilled water circuit, identifying optimization opportunities to improve the system's performance.

Thanks to the rapid response and the implemented improvements, the client avoided any interruption in its manufacturing process and obtained additional operational benefits, including a reduction in water consumption and greater thermal stability in the production process, resulting in a more efficient, reliable system with lower operating costs.



Progress on Previous year's Challenges

During 2025, we continued to advance toward the goals set in the previous report. We kept strengthening our digital presence and consolidating tools that allow us to interact more effectively with our clients. Likewise, we participated in strategic events across Central America, the Caribbean, and South America, which contributed to strengthening our positioning as a reliable partner in the energy sector.

We also continued to align our commercial model with the evolving needs of our clients, expanding market coverage and strengthening the formality and commitment of our business relationships.



OPERATIONAL EFFICIENCY

(GRI 3-3)



Future Challenges

- Drive customer value by maximizing synergies across our three business lines to deliver fully integrated services and solutions.
- Elevate customer satisfaction by achieving a Net Promoter Score (NPS) of 75% by 2027.
- Expand our market footprint and geographical coverage within our core operational sectors.
- Lead the market with comprehensive, resilient services tailored to meet evolving customer needs in a transforming global landscape.

At SoEnergy, we understand operational efficiency as the ability to integrate processes, asset management, technological innovation, and specialist personnel training to deliver reliable services and fulfill our promises to our stakeholders. We have been directing our efforts toward the formalization and systematization of processes, consolidating remote monitoring and predictive analysis; automating and standardizing operational processes through advanced technological tools, such as Artificial Intelligence and the application of Machine Learning, which allow for proper tracking of indicators, traceability, and better decision-making and operational diagnostics based on data and the company's experience.

Likewise, for us, efficiency is a comprehensive effort: it is not limited to preventing equipment failures, but also includes the continuous training of personnel, the adoption of technology, and environmental management. To manage risks and ensure service continuity, we implement risk matrices per project, maintain backup units, and have contingency plans agreed upon with clients and suppliers.

These actions have reconfirmed our path toward operational excellence and our value proposition, improving the availability and reliability of our projects.

Our Management in 2025

- Innovation in the Global Monitoring System:** We achieved 100% of our goal to integrate our Caterpillar fleet into the global monitoring center located in Bogotá. We consolidated the supervision of our operational variables across three levels: field personnel, the monitoring room in Bogotá, and direct monitoring by the manufacturer through the CAT RAM system. In the field, digitalization was key: we implemented barcoding technology and mobile applications for technicians, which enabled process automation, resulting in a more efficient use of resources and generating a positive impact on the environment.
- Energy Transition:** We strengthened our energy matrix by incorporating state-of-the-art natural gas equipment. A notable milestone was the installation of a mobile (containerized) plant operated with HFO, which—by using properly treated crude oil—required a smaller installation area, reducing associated environmental impacts and diesel dependency while utilizing fuel from local production wells.
- Reliability and Availability as a Value Proposition:** Due to the fulfillment of the preventive and predictive maintenance plan, we closed the year without recording any major failures. Additionally, in line with our company

values, we met the scheduled operational start dates for strategic projects in the second half of the year, highlighting successful implementations for our clients in Colombia and the Caribbean.

- Sustainable Offshore Water Production:** We generated an outstanding environmental and logistical impact by supplying reverse osmosis systems for the treatment and production of drinking water aboard four extraction platforms in the Santos Basin. By desalinating water directly at sea, the logistical transport of 10,800 m³ of water per month from the mainland was avoided. This translated into savings of approximately 300 tons of fossil fuel per month and prevented the emission of 930 tons of CO₂ derived from the use of support vessels, while simultaneously relieving pressure on the municipal reservoirs of the mainland region.
- Renewal of Tools and Equipment for the Cooling Line:** In our Industrial Cooling and Refrigeration Systems unit, we achieved a total renewal of refrigeration service tools and equipment, with the strict purpose of guaranteeing the correct collection and disposal of refrigerants and oils, actively preventing negative impacts on the environment.



SUCCESS STORIES



Operational Excellence Recognized in Barra Bonita (Brazil)

The Barra Bonita operation was highlighted by the client and by actors within the electricity sector for its high level of maintenance, organization, and equipment care at the plant. According to the feedback received, it is rare to observe a plant in such outstanding operational condition, especially considering that the project is in the final phase of its contract.

Furthermore, the commitment and technical knowledge of the team were emphasized, reflecting a culture of order, preparation, and responsibility in daily operations. This recognition reaffirms Barra Bonita as a benchmark for operational excellence and reliability in the management of highly complex energy assets.

Lessons Learned

It is essential that—starting from the plant's design phase and in partnership with the client—the necessary analyses and studies are conducted to achieve the required reliability and availability. If these steps do not cover all the parameters necessary for a sound plant design, problems could arise during the operation and maintenance stage, making the project inefficient.

Likewise, the process has taught us that operational efficiency demands full transversal integration across the company's different areas. We have evidenced that technology and new tools only yield results when backed by solid governance and adequate personnel training.

Key Performance Indicators

(EO-1) percentage asset availability (720 hours per month - downtime / 720 hours per month)	2024	2025
	97.5%	98.8%

We increased asset availability by 1.3 percentage points, an indicator that reflects the proportion of time equipment is capable of operating compared to the total time. This result is due to better maintenance planning and execution. The remaining downtime corresponds to scheduled shutdowns and does not represent any contractual breaches.

(EO-2) Maintenance Compliance (Number of activities executed / number of activities scheduled)	2024	2025
	96%	98%

We succeeded in increasing the execution of maintenance activities by two percentage points as a result of the optimization of our operational processes. The remaining percentage corresponds to operational conditions that made the performance of some scheduled maintenance activities unnecessary.



Future Challenges

Beyond setting short- or long-term goals, our focus remains on the continuous advancement of reliability, energy efficiency, environmental sustainability, and economic performance.

Power Generation:

- Optimize reliability, energy efficiency, environmental sustainability, and economic efficiency, supported by monitoring technology, predictive maintenance, and advanced asset management.
- Advance the use of Artificial Intelligence to automate and optimize plant operations based on strategic algorithmic rules.
- Expand Machine Learning capabilities to analyze historical data patterns, enabling precise diagnostics and pre-emptive failure prevention.

Industrial Cooling and Refrigeration Systems Unit:

- Begin the implementation and integration of 100% of the telemetry (remote monitoring) of our fleet into the company's global monitoring center in Bogotá. This will provide significant benefits such as greater cooling availability for clients, a reduction in the need for corrective maintenance, and the ability to detect problems remotely to perform corrections without the need for on-site intervention.
- Deploy inventory control and asset maintenance management through the system, which will allow us to continue adopting additional operational excellence indicators such as MTBF (Mean Time Between Failures) and MTTR (Mean Time to Repair).

Water Treatment Unit:

- Fully implement the Contract and Asset Management modules to streamline operational records and guarantee total regulatory compliance.
- Achieve 100% mapping of critical spare parts to ensure maintenance continuity and minimize downtime.



9 INDUSTRY INNOVATION
AND INFRASTRUCTURE

DIGITAL TRANSFORMATION

(GRI 3-3)

Digital transformation is a strategic pillar for SoEnergy and a competitive differentiator compared to other market players. In an environment that is increasingly demanding in terms of efficiency, regulatory compliance, and operational resilience, the digitalization of processes allows the company to operate with greater safety, predictability, and adaptability.

The strengthening of internal processes through integrated, standardized, and resilient systems raises the level of control, traceability, and reliability of corporate information. The adoption of robust platforms, such as cloud solutions and corporate management systems, contributes directly to improved compliance—mitigating operational, regulatory, and cyber risks—while reinforcing governance and transparency.

In this context, information technology acts as a driver for efficiency and operational safety. The digitalization of workflows, the use of data, and the automation of controls reduce rework, increase the reliability of decisions, and ensure greater service availability. At the same time, strengthening cybersecurity and the continuity of critical systems makes the operation more resilient, protecting assets, data, and the company's reputation.

Our Management in 2025

During 2025, we committed to the vision of associating Information Technology & Digital Transformation (IT&DT) as a strategic pillar of organizational strengthening, aligned with the corporate vision and oriented toward generating sustainable value in an increasingly digital and demanding energy market.

- **We consolidated the Information Technology and Digital Transformation** areas as structuring instruments to strengthen operational efficiency, governance, and sustainability. Throughout the period, the company advanced in executing initiatives focused on process standardization, operational resilience, and the strategic use of data.
 - **We incorporated internal human capital and external consultants** with market experience in technology and digital transformation, thereby strengthening our technical and management capabilities. This move raised the maturity of technological management and expanded the execution capacity for the area's initiatives,
- ensuring greater alignment between IT&DT and other company areas regarding corporate objectives. This direction was supported by an increase in IT&DT investments compared to the previous year, allowing for the execution of initiatives across different fields of action.
- **In the corporate systems axis, we made progress in consolidating** and implementing a systemic compliance model across all geographies and process standardization, enhancing traceability, operational consistency, scalability, and information reliability. This was aligned with the ISO-27001 standard.



■ **In the infrastructure area, we consolidated the support of corporate systems,**

guaranteeing greater stability and performance. Critical services were migrated to the cloud, expanding availability and business continuity. To this end, we began executing a migration plan to move 100% of current manual services to managed cloud services and contracted a Cybersecurity Management project to raise our cybersecurity maturity level. Additionally, we performed frequent updates, and business continuity plans to ensure that the company's critical systems are managed in environments with a high degree of resilience against cyberattacks and technological failures.

■ **Operational Data Analytics:** We achieved 100% of the objective to strengthen the use of data for monitoring and analyzing critical operational processes, focusing on improving efficiency and reducing costs. Through the integration of information from engine monitoring, plant sensors, maintenance records, and ERP consumption, we enabled greater visibility of asset performance, facilitating the early identification of operational deviations and supporting timelier, data-driven management.

■ **Digital Technical Knowledge Management:** We implemented a technical assistance solution to support operational teams in consulting and interpreting equipment manufacturers' manuals. The tool allows structured and reliable access to technical information, indicating the specific source

(page and section), which improves traceability and reduces the risk of operational errors. This initiative speeds up access to knowledge, strengthens the standardization of technical criteria, and contributes to greater operational efficiency and decision-making support. The solution includes a progressive expansion plan to other company areas with structured documentation.

■ **Corporate Data and Indicator Platform:** We achieved 100% of the goal to consolidate an integrated information platform with the company's most relevant data. Currently, the integration of information from ERP systems, engine monitoring, and plant monitoring is in production. As a result, control panels with daily indicators were developed to support operational tracking and decision-making across various business areas, strengthening traceability, information consistency, and data-driven management.

■ **Cybersecurity and Technological Risk Management:** We strengthened the cybersecurity approach by implementing continuous improvement actions aimed at reinforcing controls, risk management, and the stability of technological services. During this period, we began standardizing IT service management processes and progressed in defining a cybersecurity governance model, with the aim of raising the company's maturity level in line with market standards and Internal Audit guidelines.

Key Performance Indicators

Indicators: We have implemented a new framework for measuring results and impacts, designed to raise the standard of traceability and ensure the alignment of technology with the business's sustainability objectives.

(TD-1) Number of incidents with material impact **2025**
0

This is a result of proactive IT&DT governance and the execution of strategic investments in cybersecurity, which have allowed for the adoption of international standards and the shielding of the company's operational resilience.

(TD-2) % of processes with automated and auditable indicators in the data lake **2025**
12%
(Processes with automated and auditable indicators in the data lake / total processes)

During 2025, the primary focus was on consolidating the pilot model, ensuring that the data architecture meets all corporate auditability requirements. This learning process allows us to project a scaling of our current capacity, aiming to meet the 60% goal set for 2026.

Future Challenges

■ **Systems:** Consolidate the localization of all countries into an integrated corporate management environment, standardizing key systems and processes across all geographies where the company operates to strengthen operational consistency, traceability, and corporate control.

■ **IT Infrastructure and Services:** Deploy a corporate service catalog and a centralized help desk for all countries to improve technical support efficiency, traceability, and service quality.

■ **Information Management:** Enhance the availability, consistency, and timely use of corporate information to support

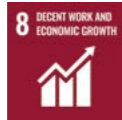
performance monitoring and decision-making across various business areas, promoting common criteria and greater alignment between operational, commercial, and financial departments.

■ **Operational Safety and Control:** Implement real-time monitoring for unsafe acts and behaviors in operational environments, integrating these mechanisms into the Corporate Operational Monitoring Center to bolster risk prevention.

■ **Cybersecurity and Information Management:** Execute a progressive cloud migration for all local file servers to minimize the attack surface, improve continuity, and mitigate data loss risks.

■ **Digital Transformation of Business Processes:** Digitalize key business processes, starting with accounting consolidation, supplier evaluation, and asset offerings, integrating corporate systems with support applications to improve efficiency, control, and traceability.

■ **Customer Relations:** Standardize and automate the full customer lifecycle to drive operational efficiency, service quality, and ensure high-quality, consistent service delivery.



HUMAN TALENT MANAGEMENT

[GRI 3-3]

Our human talent is a strategic factor for business continuity, the provision of timely and reliable service, and the generation of sustainable value in the territories where we operate. As a company specializing in energy solutions, water treatment, and industrial climate control and cooling, our operation depends on the technical knowledge, operational experience, and ability of our teams to respond with agility to the needs of clients across diverse geographical and regulatory contexts.

In a highly technical and dynamic sector like ours, having qualified personnel is key to ensuring service reliability, operational safety, and asset protection. Therefore, talent management not only contributes to organizational performance but also allows for the management of critical risks associated with the availability of technical capabilities, operational continuity, and adaptation to new technologies.

From this perspective, the development and retention of specialized talent represent a

strategic opportunity to strengthen our competitiveness and consolidate long-term relationships with our clients. Continuous training, the strengthening of leadership, and the building of a solid organizational culture allow our teams to respond to business challenges with high standards of excellence, safety, and innovation.

Likewise, talent management allows us to generate positive impacts in the territories where we operate. Through the hiring of local personnel, the strengthening of technical capabilities, and the generation of formal employment, we contribute to the socioeconomic development of the communities near our projects.

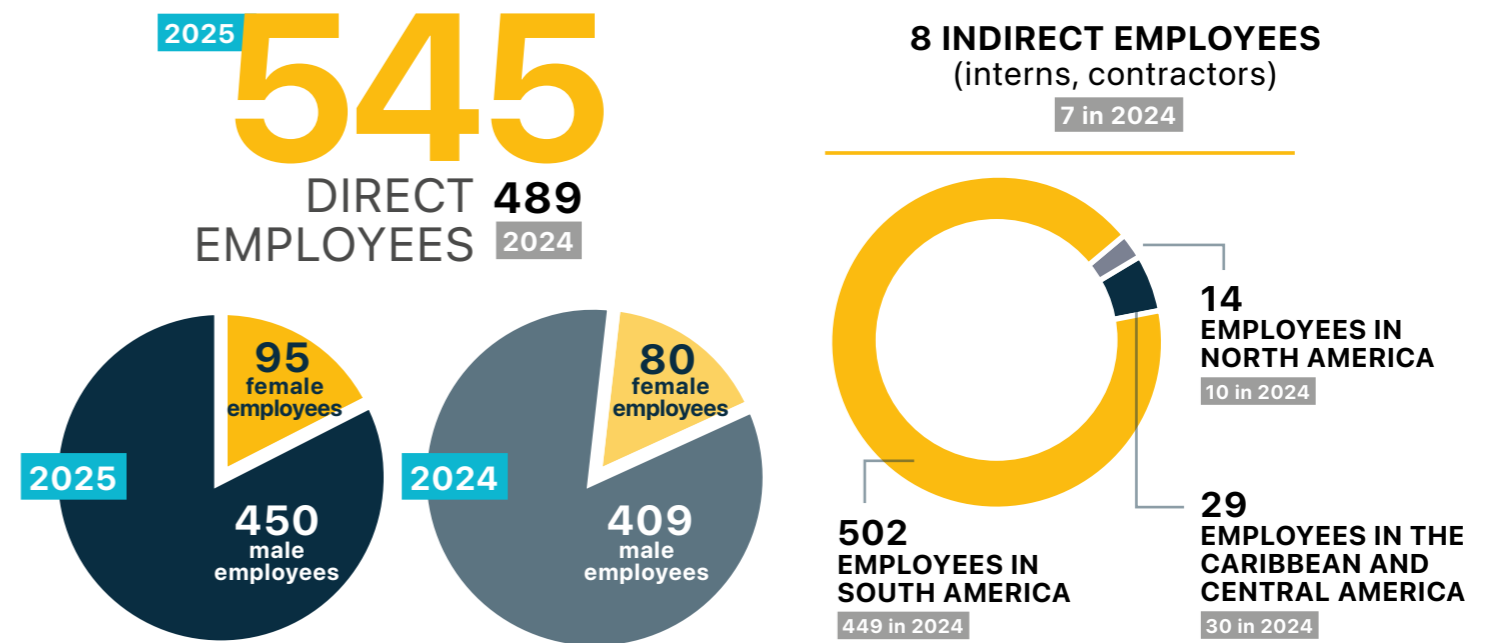
Our management is supported by corporate policies and guidelines that direct the relationship with our collaborators; among them are the compensation policy, the wellness policy, and the human rights policy, all of which promote fair, inclusive work environments aligned with our corporate values.



Our Workforce

During 2025, our workforce continued to grow in line with the expansion of operations and the new projects developed by the company across different countries. At the close of 2025, our workforce consisted of **545 employees**, representing an **11.4% increase** compared to the number of workers recorded in 2024. This growth reflects the consolidation of our operations and the strengthening of our technical capabilities.

[GRI 2-7] Workforce description





Development and Capacity Building

Training and talent development are among the primary mechanisms for strengthening the company's competitiveness and ensuring the continuity of the technical knowledge required for our operations.

As a result of this effort, the annual training plan achieved 87% compliance, with a 793% increase in executed training hours, rising from 3,096 hours in 2024 to 24,563 hours in 2025.

Training and talent development are among the primary mechanisms for strengthening the company's competitiveness and ensuring the continuity of the technical knowledge required for our operations. In 2025, we significantly increased the budget allocated to training and education, resulting in an average of 49.2 training hours per employee—a substantial growth compared to the 6.79 hours recorded in 2024. This increase responds to the need to strengthen technical, operational, and leadership capabilities within a context of project expansion and the adoption of new technologies.

(GRI 404-1) As a result of this effort, the annual training plan achieved 87% compliance, with a 793% increase in

executed training hours, rising from 3,096 hours in 2024 to 24,563 hours in 2025.

The design of the training plan was built in close coordination with business and operational needs, prioritizing the development of technical skills, updates on new technologies, and the strengthening of leadership competencies. In this context, we held leadership meetings and training programs during the year aimed at leaders from different regions, with sessions conducted in both Spanish and Portuguese. These initiatives not only strengthened management skills but also contributed to cultural alignment among teams across different countries.

Organizational Culture and Talent Retention



Strengthening our organizational culture has been a cornerstone of talent management at SoEnergy. Throughout 2025, we implemented several initiatives aimed at promoting behaviors aligned with our corporate values and consolidating a culture focused on results, safety, and teamwork.

(GRI 404-2) Notable among these initiatives were training sessions directed at C-Level executives and Managers, designed to strengthen leadership competencies and enhance team management capabilities across different geographies.

Furthermore, we launched a corporate recognition program aimed at highlighting behaviors that embody our organizational values. During this campaign, we received more than 100 nominations from various countries, demonstrating the active participation of our collaborators in reinforcing our corporate culture.

Our organizational climate management has also been supported by the Great Place to Work assessment conducted in 2024, where we reached the 70th percentile. These results allowed us to identify opportunities for improvement and develop action plans specifically focused on strengthening leadership and internal communication.



Talent Attraction and Development

Attracting and retaining specialized talent represents one of the company's primary challenges. In response, during 2025, we strengthened our talent acquisition processes by incorporating LinkedIn. This allowed us to expand the organization's visibility and improve recruitment processes, contributing to a partial reduction in hiring times and the attraction of highly specialized profiles for our operations.

Additionally, we promoted internal mobility as a mechanism for professional development and talent retention. As a result, 13% of the vacancies opened in 2025 were filled by internal candidates, demonstrating the growth opportunities available within the organization.

In line with our commitment to the regions where we operate, we also prioritized local hiring. During 2025, 52% of vacancies were filled by personnel from our projects' areas of influence, contributing to the socioeconomic development of the communities near our operations.

Key Performance Indicators

(GT-1) % survey participation (Number of employees who completed the engagement survey / total number of employees)	2024	2025
	89%	No survey was conducted in 2025

The evaluation is conducted on a biennial basis; therefore, the 2024 results are applicable to 2025.

Progress Toward 2024 Report Challenges

During 2025, we continued to advance in strengthening human talent management, addressing the challenges outlined in our previous sustainability report.

One of the most significant achievements was the execution of the training plan, which saw substantial growth in both the number of hours delivered and the overall scope of the training programs. We made adjustments to our organizational structure to support the implementation of the corporate strategy. This included the creation of new areas such as Innovation and Strategy to drive future growth.

While progress in the performance evaluation process was limited during the year, a clear roadmap was established to strengthen this area starting in 2026. This plan includes the implementation of more robust tools for performance management, result calibration, and talent development.

(GT-2) Percentage of employee engagement (Number of employees who expressed a high level of engagement or satisfaction / total number of employees)	2024	2025
	71%	No survey was conducted in 2025

The evaluation is conducted on a biennial basis; therefore, the 2024 results are applicable to 2025.

(401-1) Percentage Employee turnover rate	2024	2025
	1.3%	2.3%

An increase of one percentage point occurred due to the completion of the "Termo Petróleo" project.

(GT-4) Percentage of women in the organization (Number of women in the organization / Total number of employees in the organization)	2024	2025
	16%	17.4%

(405-1) Percentage of women in executive roles / Management Team	2024	2025
	16%	17%

There are slight variations, but the trend remains steady, demonstrating our commitment to equal employment opportunities.

(404-3) Percentage of employees receiving regular performance and career development reviews	2024	2025
	93%	85%

By 2026, we expect to achieve 100% of employees evaluated on their performance.

(GT-3) Percentage of employees hired from the area of influence. (Number of employees hired from the area of influence / number of project employees)	2024	2025
	30%	52%

We increased the percentage of the operational workforce in projects sourced from local communities, serving as evidence of our commitment to the development of the territories where we operate.

(GT-5) % annual training plan compliance (Number of training hours executed / number of training hours planned)	2024	2025
	100%	87%

(404-1) Average training hours per year per employee	2024	2025
	16%	17%

Although total compliance with the projected training plan was not achieved, we did reach a higher volume of executed hours compared to 2024, which allowed for the improvement of our employees' competencies.

Future Challenges

- Unify organizational culture by embedding core attributes and behaviors across all territories to ensure a consistent global identity.
- Design a competitive and fair compensation model that aligns pay with performance, ensuring internal equity and enhancing our ability to attract and retain top talent.
- Deploy a structured talent management framework, incorporating performance evaluations, individual development plans (IDPs), and robust succession planning for critical roles.
- Elevate the employer brand by optimizing selection cycles and leveraging advanced technology to secure highly specialized talent.





Commitments and Policies

(GRI 403-1)

We maintain an Occupational Health and Safety Management System (OHS-MS - (SG-SST, for its acronym in Spanish)) structured under the international ISO 45001 standard. This system is certified by a globally recognized body in Colombia and Brazil and is applied transversally across 100% of our operations. It establishes the guidelines for risk identification, assessment, and control, as well as for the continuous improvement of health and safety performance.

We maintain an explicit commitment to the prevention of work-related injuries and illnesses, compliance with applicable regulations in each country, and the consultation and participation of our workers.

We are advancing in the consolidation of a preventative culture, supported by digitalization, real-time monitoring, and the reinforcement of safe behaviors. Furthermore, the integration of technological tools has allowed us to improve information traceability, anticipate deviations, and focus our efforts on managing critical risks.

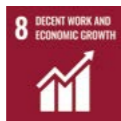
Our Management in 2025

During 2025, OHS management focused on strengthening preventive mechanisms, consolidating a reporting culture, and improving response capacity for incidents.

(GRI 403-2)

We identified hazards and managed risks through the application of structured field methodologies, accompanied by incident investigation processes that allowed us to distinguish root causes and establish more effective corrective and preventive actions. In this regard, we advanced in strengthening the Comuníquese+ tool as a key channel for reporting unsafe acts and conditions, placing special emphasis on its use as a mechanism for the early prevention of incidents and accidents.

The primary identified risks are associated with the operation of generation equipment, field work, maintenance activities, interaction with contractors, and operational conditions in remote environments or those with high logistical demands. Added to these are emerging risks such as operational fatigue, psychosocial factors, and variability in safety standards across the different countries where we operate.



OCCUPATIONAL HEALTH AND SAFETY

(GRI 3-3)

At SoEnergy, occupational health and safety management is a critical pillar for business sustainability, particularly given the nature of our operations across various sectors. Managing the operational risks inherent in project execution allows us to minimize impacts on people's health, ensure business continuity, and contribute to the development of resilient work environments.

The proper management of this matter not only protects the integrity of our collaborators but also guarantees operational continuity, strengthens our clients' trust, and consolidates our reputation as a reliable operator within the industry.



(GRI 403-5)

Training, Prevention, and Participation

This year, we strengthened safety training through continuous programs focused on critical risks, lessons learned, and safe behaviors, utilizing a practical approach adapted to real operating conditions. Additionally, three global webinars were held with the participation of senior management. These sessions reinforced occupational health and safety as an organizational value and its integration into the corporate strategy, sharing progress, statistics, challenges, and opportunities with the entire organization.

(GRI 403-4)

Worker participation remained a key element through formal safety committees, dialogue spaces, and digital tools that facilitate the reporting of

unsafe acts and conditions. This promotes a culture of early intervention and co-responsibility in risk management.

(GRI 403-6)

Regarding health promotion, we advanced initiatives oriented towards the comprehensive well-being of our collaborators, including prevention activities, active breaks, and monitoring of ergonomic and general health conditions. Within this framework, we developed awareness campaigns such as World Day for Safety and Health at Work, as well as global health initiatives like Pink October and Blue November, aimed at preventing breast and prostate cancer, thereby strengthening the culture of self-care within the organization.



SUCCESS STORIES

Key Performance Indicators

(403-9) Lost time injury frequency rate (LTIFR)	2024		2025	
	0.36	0.56	0.83	1.42
	*(SS-1) RIF - Recordable Injuries (Number of incidents + work-related accidents) RIF = \$(N/EH) (times 200,000)			

An increase is evident, associated with the launch of new projects, the onboarding of new personnel, and operational stabilization processes typical of a growth phase.

The increase is due to similar conditions, with greater risk exposure during the initial stages of operation and the adaptation of the workforce.

(403-10) Work-related ill health and diseases	2024		2025	
	0.00	0.00	29.5	52.2
	(404-1) Average annual training hours per employee in health and safety			

The rate remains at zero, reflecting the effectiveness of epidemiological surveillance programs and occupational risk controls.

This figure increased significantly as a result of a strategy focused on strengthening competencies, accelerating operational adaptation, and consolidating a safety culture.

*The recordable injury rate includes first-aid events and medical treatments without lost time. The company adopts a conservative and preventive approach, treating these cases with the same level of rigor in investigation and action management as part of its commitment to risk anticipation and control.

During 2025, our occupational health and safety management and performance were validated by various clients in the countries where we operate, who recognized a consistent, disciplined management style aligned with the highest industry standards. The testimonials presented below reflect the trust in our ability to execute safe operations, comply with regulatory and contractual requirements, and maintain a solid prevention culture in demanding operational environments.

“One of the best-maintained generation plants we have observed in our recent experience.”

Client from the energy sector in Brazil, focused on regulatory supervision.

“Selected as a standout case in a best practices event for accident prevention due to our reporting system for unsafe acts and conditions.”

Oil and gas client in Brazil, with operations in exploration and production.

“Impeccable safety standards, discipline in engineering execution, and compliance with commissioning timelines.”

Oil and gas client in Peru, focused on strategic asset operations.

“Recognition for structured occupational health and safety management and alignment with regulatory requirements.”

Public sector client in Central America, with operations in power generation.

“Highlighted for sustained compliance with contractual requirements regarding health and safety.”

Oil and gas client in Colombia, with operations in mature fields.

“Recognition for regulatory compliance, excellence in housekeeping, effective implementation of critical controls, and a solid safety culture.”

O&G sector client in Colombia, with operations in hydrocarbon production.



ENVIRONMENTAL MANAGEMENT

(GRI 3-3)

At SoEnergy, we understand that environmental management is a strategic component for business sustainability, closely linked to operational continuity, regulatory compliance, and the trust of our clients and other stakeholders. Given the nature of our operations, we manage impacts associated with critical aspects such as atmospheric emissions, the generation and handling of hazardous and non-hazardous waste, resource consumption, and the prevention of incidents like spills, within a context of increasing regulatory demands and greater environmental scrutiny.

At the same time, this environment represents opportunities to strengthen our competitiveness. The energy transition and the demand for more sustainable solutions drive more rigorous environmental management, based on data and high levels of traceability. In response, we have strengthened the control of our critical environmental aspects and standardized practices across countries, evolving toward a preventive approach that allows us to mitigate impacts, optimize operations, and consolidate ourselves as a reliable and resilient operator.



Commitments and Policies

At SoEnergy, we have an Environmental Management System (EMS (SGA, for its acronym in Spanish)) aligned with the ISO 14001 standard, which constitutes the framework for identifying, controlling, and monitoring our environmental aspects and impacts across all operations. This system, certified by an accredited body, allows us to manage risks in a structured manner, integrating these controls into daily operations.

While certifications currently apply to operations in Argentina, Brazil, and Colombia, we implement the system's guidelines, practices, and criteria

transversally in all geographies where we operate, ensuring consistency in our environmental management. This approach incorporates compliance with local regulations as well as the requirements of our clients and the sectors in which we participate.

Under a principle of continuous improvement, we continue to advance in the standardization of practices through the **#OneSoEnergy** approach, aiming to operate with uniform criteria, strengthen operational control, and consolidate consistent and reliable environmental management globally.

Our Management in 2025

During 2025, environmental management showed an evolution compared to 2024, with a higher level of operational control, standardization of practices, and strengthened traceability, in line with the growth of operations and the launch of new projects.

- Emissions Management:** We strengthened the control of stationary sources through periodic monitoring, maintenance, and operational follow-up, ensuring that 100% of the sources subject to regulatory compliance operated within the established limits. This process was supported by the addition of a new fleet and equipment, contributing to improved environmental performance and guaranteeing higher standards of control for both emissions and operational risks.
- Waste Management:** Traceability of waste was strengthened, ensuring tracking from generation to final disposal, with special emphasis on hazardous waste. Controls over external managers were bolstered, including the verification of licenses, handling conditions, and final disposal certificates. Likewise, progress was made in standardizing practices between countries, establishing common criteria for the management, recording, and reporting of waste. This improved control over generated waste flows, increasing visibility, consistency, and compliance across all operations.
- Prevention of Spills and Environmental Incidents:** We achieved an improvement in preventive management, associated with the strengthening of operational controls and the use of tools like "Comuníquese+," which has allowed for an increase in the reporting of unsafe acts and conditions, anticipating deviations and reducing the probability of environmental events. This approach is complemented by the availability of contingency equipment and the execution of field drills.
- Regulatory Compliance:** This remained a transversal pillar, with active management of permits, regulatory reports, and audits, ensuring alignment with legal and contractual requirements in each country.
- Environmental Training and Awareness:** We strengthened the execution of training sessions, especially in contexts of operational growth, aimed at reinforcing the control of critical environmental aspects and the adoption of field practices. We increased the average training hours per worker to improve the competencies of our teams in managing environmental aspects and impacts.

Carbon Footprint

As part of our commitment to measuring and managing the impacts associated with climate change, we have moved forward in consolidating our Greenhouse Gas (GHG) emissions inventory for Scopes 1 and 2, ratifying the baseline that will allow us to evaluate the evolution of our environmental performance and make informed decisions regarding decarbonization.

Scope 1 emissions	2024 (tCO ₂ e)	2025 (tCO ₂ e)
	478,755.48	426,678.58
Scope 2 emissions	2024 (tCO ₂ e)	2025 (tCO ₂ e)
	2,503.44	3,946.64
Total GHG emissions	2024 (tCO ₂ e)	2025 (tCO ₂ e)
	481,259.44	430,625.20

Our **GEI emissions** showed a reduction of **10.52%** between 2024 and 2025, associated with lower energy generation in power plants located in Brazil.



Key Performance Indicators

(GA-1) Percentage of compliance with stationary source emission parameters (Number of stationary sources in compliance with applicable regulations / number of installed stationary sources)	2024	2025
	100%	100%

Compliance remains at 100%, demonstrating consistent operational control of the sources and effective management of this significant environmental aspect.

(306-3) Total waste generated by the company (Tons)	2024	2025
	564.1	447.9
(306-3) Total hazardous waste	2024	2025
	530.0	397.0
(306-3) Total non-hazardous waste	2024	2025
	34.0	50.9

A reduction in total waste generation is evident, primarily in hazardous waste, associated with improvements in operational efficiency and source control. Non-hazardous waste increased in line with enhanced segregation and classification practices.

Key Performance Indicators

	2024	2025
(306-4) Waste diverted from disposal (non-hazardous) - Recycling (Tons)	13.4	23.7
(306-4) Waste diverted from disposal (non-hazardous) - Reuse	1.7	2.5
(306-4) Waste diverted from disposal (non-hazardous) - Other recovery operations	0.340	0.9

Recovered quantities increased, reflecting a strengthening of recovery practices and better management of non-hazardous waste.

	2024	2025
(306-5) Waste directed to disposal (ordinary) (Tons) - Landfill	20.7	27.2

An increase in waste sent for final disposal is observed, in line with the growth of non-hazardous waste and adjustments in operational management.

	2024	2025
(GA-2) Hazardous waste generated (liquids and solids) (Tons)	530.0	397.0

A significant reduction is shown, evidencing greater control over the generation and handling of this type of waste.

	2024	2025
(GA-3) Percentage of recycled waste -Tons of recyclable waste generated / Total tons of waste generated	2.4%	5.3%

This increased significantly, rising from 2.4% to 5.3%, reflecting progress in source segregation and recovery strategies.

	2024	2025
(GA-4) Number of environmental accidents (> 5 gallons)	5	2
(GA-4) Number of environmental incidents (< 5 gallons)	1	1

The number of environmental accidents decreased while incidents remained at low levels, demonstrating improved operational control and a preventive approach.

	2024	2025
(404-1) Average annual training hours per employee (on environmental topics)	15,9	20,8

Training increased, exceeding the established goal and strengthening field capabilities and the adoption of environmental practices.



SUCCESS STORIES

The strengthened use of the “Comuníquese+” tool allowed for an **increase of over 400%** in the reporting of unsafe acts and conditions related to the environment, reinforcing our preventive approach and anticipating deviations with potential environmental impact.

In Colombia, we **received recognition from one of our Oil & Gas clients**, awarded to an HSE supervisor for **leadership in implementing circular** economy initiatives for the assigned contract. This reflected environmental responsibility, resource efficiency, and the ability to mobilize teams toward sustainable practices within our operations. This recognition demonstrates how the company's values materialize into concrete actions that generate a positive impact.



Future Challenges

- Maintain 100% regulatory compliance regarding emissions across all operations.
- Advance the standardization of environmental management under the **#OneSoEnergy** approach, serving as the foundation for obtaining the ISO 14001 Multisite Multicompany certification by 2028.
- Strengthen measurement capabilities by generating a solid baseline, enabling the traceability and analysis of our carbon footprint (Scopes 1 and 2) to support decision-making and the definition of decarbonization strategies.



Our supply chain has become a strategic force capable of driving the comprehensive transformation of the business with determination and purpose. More than just an operational component, it constitutes an engine of change that coordinates operational excellence, responsible management, and continuous development across every link of our network.



SUPPLY CHAIN

(GRI 3-3)

By leading a broad and diverse supplier base, we embrace the commitment to generate value beyond the economic: we **promote practices that protect the environment, strengthen resilience, and contribute to social progress in our areas of influence.**

With a forward-looking vision, **we face the challenge of continuously raising efficiency, reducing risks,** and identifying opportunities for positive impact. We optimize logistics to decrease resource usage and prioritize local hiring as a tool to stimulate socioeconomic development, consolidating sustainable, long-term alliances.



Our corporate values underpin every decision and process. **We aspire to act with consistency, responsibility, and excellence at all levels of management; therefore,** we rigorously comply with the legal framework and adopt standards that guarantee fair, equitable, and traceable processes throughout the chain, reinforcing the trust of our stakeholders and the credibility that distinguishes us.

Technological innovation and process optimization have guided the evolution of the supply chain. During 2023 and 2024, the foundations of the global strategy were established; 2025 focused on its execution and strengthening. Looking toward 2026, we will advance toward consolidation and a strategic positioning aligned with the corporate vision "One So Energy Global," supported by high-value technological solutions, an integrated governance model for procurement and logistics, and a structured program for supplier development, training, and evaluation.

Additionally, we will evolve toward an **advanced procurement categorization model,** backed by a comprehensive competency-strengthening plan for the Supply Chain team. These elements will be decisive in consolidating a robust corporate Supply Relationship Management (SRM) framework that promotes sustainable strategic relationships oriented toward value generation.



Our Management in 2025

We implemented concrete initiatives across the various geographies where we operate, strengthening the sustainability, efficiency, and resilience of our value chain. These actions allowed us to make significant progress in building a responsible and competitive supply model aligned with international standards.

- **Circular economy and asset life extension:**

We consolidated our circular economy model within a global context marked by technological advancements. The accelerated development of technologies such as Artificial Intelligence, low-cost sensors that enable total asset visibility, and advanced simulation models are transforming how organizations manage lifecycles, driving repair, reuse, and remanufacturing practices on a global scale.

Aligned with these trends, we strengthened our strategy to optimize equipment maintenance plans and the consumption of critical components, integrating principles of efficiency, traceability, and responsible resource use. This progress was sustained across two strategic fronts:

- Expansion of remanufactured components:

Through the REMAN Program, based on the concept of purchasing and returning components (CORES), we expanded the incorporation of remanufactured parts, including complete engines and generators. These strengthened practices aligned with circular economy models, supported by traceability and efficient resource management.

- Regional socioeconomic development and local suppliers:

We increased the participation of local and geographically proximate suppliers in the different countries where we operate. This participation increased by six percentage points compared to the previous year,

integrating regional allies for transportation, labor, material supply, and essential plant services (catering, maintenance, security, and environmental monitoring). This approach stimulates the economy and promotes labor inclusion in our areas of influence. Simultaneously, the strategy allowed us to optimize response times and strengthen resilience against logistical risks.

- **Logistical support for the value proposition:**

The supply chain was key to delivering reliable energy and "keeping our promises" to our clients. We achieved 100% compliance in our mobilizations executed within agreed timelines relative to total scheduled mobilizations, both nationally and internationally. This alignment with defined schedules further solidified our operational reliability.

- **Supplier evaluation and management system strengthening:**

We moved forward in strengthening the foundations and tools of our supplier evaluation process by updating procedures and guidelines and integrating them with our Quality Management System. This approach seeks to ensure a more structured evaluation aligned with operational performance and sustainability criteria.

Throughout the year, we worked hand-in-hand with the QHSE team to perform ESG audits and verifications, seeking to ensure that our suppliers provide guarantees aimed at the operational and environmental sustainability of the business.

SUCCESS STORIES



Through initiatives implemented across diverse geographies, we **continue to strengthen our operational and management practices within the supply chain, focusing on efficiency, consistency, and continuous improvement.**

Each of these cases reflects management based on solid governance, a long-term vision, and execution oriented towards measurable and sustainable results.

The following success stories illustrate in a concrete manner how our actions contributed to strengthening operations, stimulated local economies, and aligned practices with international standards.

These experiences serve as a benchmark for our future evolution, providing a blueprint to replicate and scale solutions in new geographies while reinforcing our positioning as a modern, responsible supply chain prepared for the challenges of the global context.

ARGENTINA: Faced with the new regulatory landscape and the transition toward a more competitive fuel market, we implemented a self-management model that comprehensively strengthened our sustainability, efficiency, and governance strategy.

Assuming more direct control over critical operational input allowed us to optimize planning, traceability, and inventory control across our power plants.

Furthermore, increased integration with local suppliers reduced dependency on imports, strengthening supply chain resilience and contributing to regional economic dynamism.

The result was a more efficient, safe, and responsible operation, featuring a decrease in environmental impacts associated with logistics and storage, coupled with more rigorous resource management and sustained improvements in the company's operational and financial performance.

This model demonstrates how solid governance decisions—aligned with ESG principles—can translate into long-term sustainable value, strengthening business competitiveness and the trust of our stakeholders.

COLOMBIA: We restructured the organizational model for logistics and foreign trade through a new logistics operator in the “Zona Franca La Candelaria” (Free Trade Zone), located in the city of Cartagena. This allowed us to ensure operational continuity, technical compliance, and greater logistical efficiency. We consolidated an operational HUB for our equipment fleet, aligned with world-class standards and practices. As a major milestone, we successfully mobilized equipment to the Caribbean project within a timeframe of just 15 days, demonstrating a significant improvement in response capacity, strengthened stakeholder trust, and increased supply chain resilience in the face of demanding operational scenarios.

Strategic Alliance: GrupoDistri – SoEnergy

Within the framework of our logistical operations at one of our strategic HUBS in Latin America.

“ Since the beginning of our operations with SoEnergy, we have built a relationship based on teamwork and the alignment of standards, which has allowed us to consolidate a more efficient, structured, and reliable operation.

The integration of practices and methodologies between both companies has generated improvements in planning, operational control, and process execution, promoting continuous improvement in safety, quality, and logistical management. This joint effort has also driven the incorporation of best practices that are now part of our daily operations, strengthening operational discipline and information-based decision-making.

Regarding sustainability, this collaboration has contributed to consolidating responsible practices, especially in industrial safety, environmental management, and personnel well-being, aligned with demanding world-class standards.

Additionally, we highlight the clarity in processes, effective communication, and the follow-up structure, which has allowed for proper risk management and ensured operational continuity.

For GrupoDistri, SoEnergy is a very important strategic ally with whom we continue to develop more efficient, safe, and sustainable logistical solutions under a focus on continuous improvement.”

Testimonial from our provider, GrupoDistri

Key Performance Indicators

(GRI 204-1) Percentage of spending on local suppliers

2024	2025
16%	22%

Spending on local suppliers increased by six percentage points as a result of strengthening regional sourcing. This progress contributes to both local development and operational efficiency.



Future Challenges

- Consolidate standardized and transparent procurement:** Advance the adoption of demand planning tools in coordination with Sales and Operations to optimize inventory levels, improve resource utilization, and strengthen procurement governance.
- Integrate and optimize logistical flows:** Drive shipment consolidation to reduce transportation costs while applying Lean Logistics (Kaizen and VSM) to eliminate inefficiencies. In the Water Treatment division, we will scale the Milk Run model and enhance supplier ESG compliance criteria.
- Modernize technological infrastructure:** Implement barcode-based controls within the ERP system to achieve high-precision inventory management and streamline receiving and shipping cycles.
- Position Colombia as a leading regional logistical HUB:** Leverage local capabilities to strengthen the regional network and promote productive chains, driving greater operational efficiency, resilience and operational autonomy.
- Advance the Supplier Relationship Management (SRM) model:** Structure a robust SRM framework to enhance performance monitoring and risk management, and alignment with operational and sustainability standards fostering strategic alliances that elevate total supply chain performance.



COMMUNITY RELATIONS

(GRI 3-3)

Building relationships of trust based on timely and transparent dialogue is fundamental to anticipating social risks that may affect project execution, as well as ensuring compliance with regulatory requirements and client expectations.

For SoEnergy, community relations is a strategic element directly linked to operational continuity and the consolidation of our social license to operate in the territories where we are present.

Identifying and characterizing communities from early stages has allowed us to understand their dynamics, needs, and expectations, and to manage them appropriately during operational development. In turn, community engagement has represented an opportunity to generate shared value through local hiring, strengthening territorial economies, and job creation, thereby contributing to the social development of our areas of influence.

This approach helps us manage risks while positioning SoEnergy as a reliable player in the territories where we operate.



Our Management in 2025

During 2025, community relations remained focused on strengthening practices that generate value and properly manage social risks associated with our operations.

- **In local employment**, we maintained our commitment to hiring labor from areas of influence. A total of 52% of vacancies were filled by local personnel, and we achieved a global participation rate of over 30% local staff across operations. This approach directly contributed to the economic development of communities and strengthened social acceptance of our projects.
- **The open-door policy** continued its implementation through apprentice and corporate internship programs in our operating areas, providing opportunities for community members to enter the business environment, gain experience, and strengthen their skills, thus contributing to local talent development.
- **The PQRS (Complaints, Suggestions, and Requests) Channel** was consolidated as an effective communication mechanism with stakeholders, showing a high level of utilization and proximity to communities. During the year, we achieved a 100% response rate to the requests received, strengthening trust and timely management of concerns.
- **Furthermore, we advanced by adding a social specialist to the team**, allowing for a greater presence in the field, a better understanding of local dynamics, and closer management with communities and stakeholders.

Commitments and Policies

In 2025, we defined our **Environment Management Policy**, which we are consistently implementing across our operations. This policy allows us to establish standardized practices in key areas such as local hiring, community dialogue, and expectation management in the territories where we operate.

Throughout the year, we focused our efforts on strengthening the coherence and structure of these practices, organizing and aligning actions developed across different countries and regions. Our goal is for community relations to follow a common operational logic aligned with our principles and strategic objectives.

This process continues to evolve, with the aim of consolidating a more structured strategy that will be formalized and disclosed to our stakeholders in 2026, thereby strengthening our role as a reliable actor in the territories where we are present.

SUCCESS STORIES

In Argentina, in response to flooding in the province of Buenos Aires, the company activated a solidarity response on two fronts: direct support for three families of affected employees and donations to a local civil association through internal aid collection and complementary organizational resources. This initiative addressed basic needs and aided in the recovery of families and the community. The impact is reflected in messages such as: "I want to express my most sincere gratitude for the support... thanks to this help, we were able to move forward during a very difficult time," highlighting the value of the **#OneSoEnergy** approach.

At the educational institution in the Tillavá district (Colombia, Puerto Gaitán), we performed an intervention that restored access to drinking water and improved overall infrastructure, including sanitary, electrical, and safety conditions. We also provided first-aid kits, fire extinguishers, and ecological points.

This project directly benefited over 150 students and strengthened health, well-being, and learning conditions. Its impact transcended the operational, as noted in testimonials: "This achievement will remain in the memory of the community for generations."

Additionally, in the municipality of Páez (Colombia), through dialogue with the local farming community, we identified a need for support for the municipality's traditional games, leading to the delivery of uniforms to participating teams. This initiative strengthened community integration, promoted local identity, and reaffirmed the company's commitment to the territory. As expressed by one participant: "This type of support unites us as a community and makes us feel that we are truly taken into account."

Future Challenges

- Advance the implementation of the Environment Management Policy through the progressive development of community relationship programs, in line with the social strategy currently under construction.
- Continue structuring and consolidating the community relations strategy, ensuring its alignment with operations and its future disclosure to stakeholders.





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GRI 404: Training and Education	404-1 Average hours of training per year per employee	58	
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GRI STANDARD (Standards Disclosure)	CONTENT	PAGE	OMISSIONS
ENVIRONMENTAL MANAGEMENT			
GRI 3: Material Topics	3-3 Management of material topics	60	
GRI 305: Emissions	305-1 Direct GHG emissions (Scope 1)	62	
	305-2 Indirect GHG emissions from energy use (Scope 2)	62	
GRI 306: Waste	306-3 Waste generated	63	
	306-4 Waste diverted from disposal	64	
	306-5 Waste directed to disposal	64	
GRI 404: Training and Education	404-1 Average hours of training per year per employee	64	Breakdown by employee category is not presented
Custom Indicators for Environmental Management	GA-1 Compliance rate for emissions parameters at fixed sources	63	
	GA-2 Hazardous waste generated (liquid and solid) (Tonnes)	64	
	GA-3 Percentage of recycled waste	64	
	GA-4 Number of environmental incidents	64	
SUPPLIER MANAGEMENT			
GRI 3: Material Topics	3-3 Management of material topics	66	
GRI 204 Sourcing practices	204-1 Percentage of spending on local suppliers	72	
COMMUNITY MANAGEMENT			
GRI 3: Material Topics	3-3 Management of material topics	73	

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ANNEXES

PROCESS TO DETERMINE MATERIAL TOPICS

(GRI 3-1, 3-2)

- 1. Initial Definitions:** We determined the objective and scope of the exercise, ensuring it responds to SoEnergy's operational characteristics and the environment in which we carry out our activities.
- 2. Review of Frameworks:** We analyzed key international standards and guidelines, such as GRI, SASB, Accountability, and the Sustainable Development Goals (SDGs), to align our management with industry best practices.
- 3. Identification of Relevant Topics:** We reviewed global trends, emerging risks, sector benchmarks, and the practices of leading companies both nationally and internationally. This allowed us to build a preliminary list of topics with potential relevance for SoEnergy.
- 4. Stakeholder Identification and Assessment:** We mapped and prioritized our stakeholders, considering their level of influence, their relationship with our operations, and their potential to be affected by our decisions.
- 5. Stakeholder Consultations:** We conducted dialogues with stakeholders and interviews with Senior Management, gathering their perceptions, expectations, and concerns regarding the identified topics.
- 6. Prioritization of Issues:** Based on the information collected, we rated the topics according to their impact on the business and their level of importance to stakeholders. This allowed us to construct the Materiality Matrix and define the cutoff threshold for priority issues.
- 7. Validation:** Finally, the results were validated by the CEO and shareholders, ensuring alignment with the organization's strategic vision.



STAKEHOLDER ENGAGEMENT

(GRI 2-29)

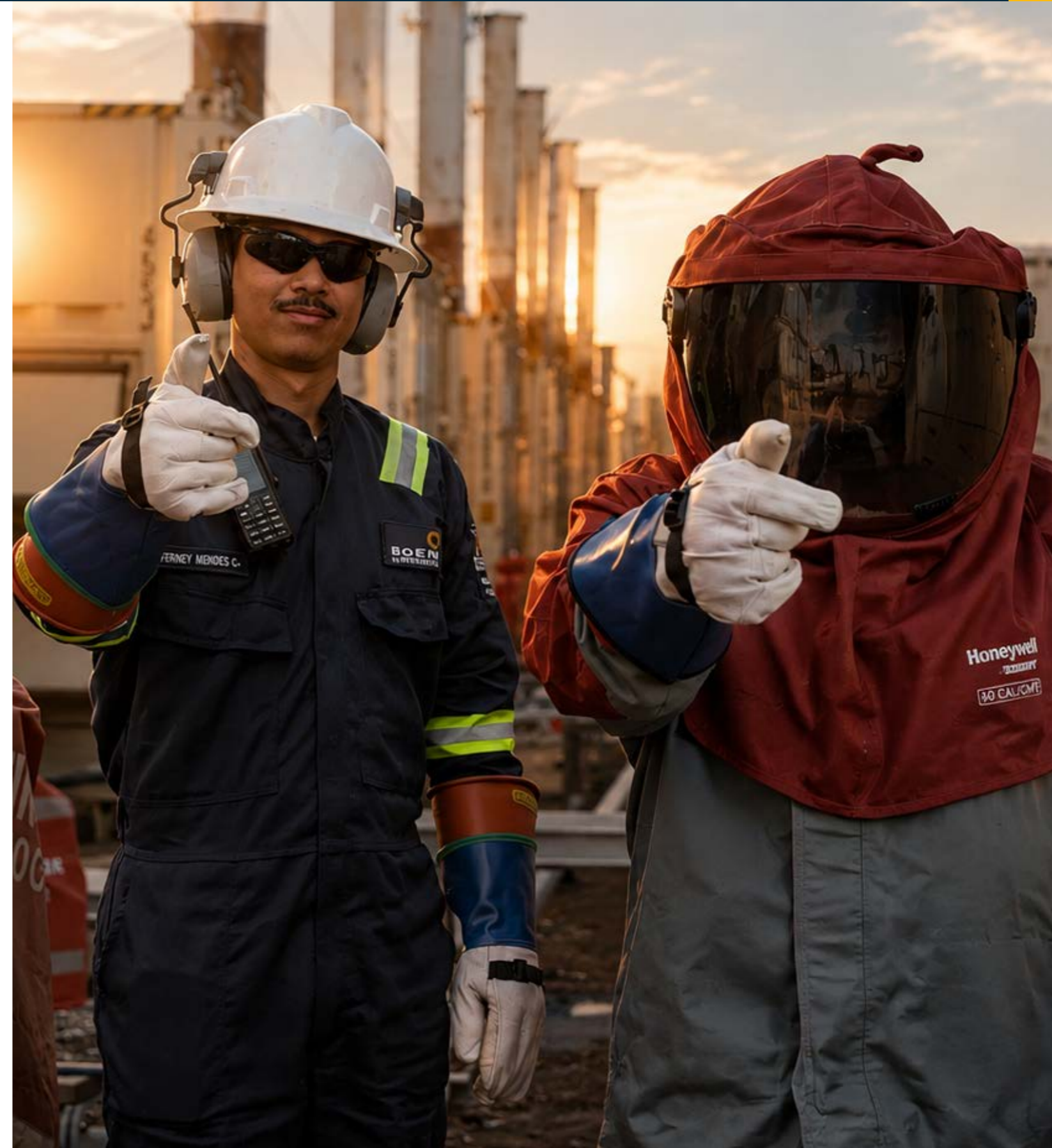
Within the framework of this exercise, we identified and prioritized our stakeholders, recognizing that their participation is key to understanding material topics and their impact across different geographical and operational contexts.

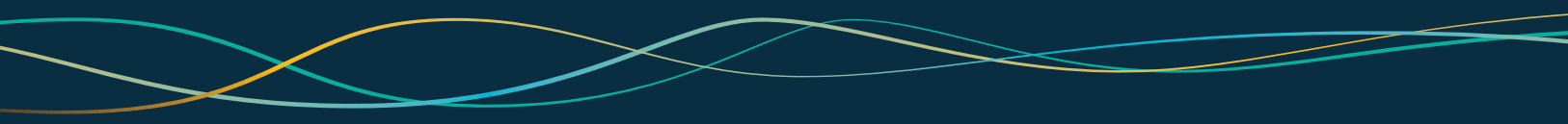
As a result of the exercise, we identified 11 material issues that encompass a total of 204 subtopics. During the process, new associations emerged between these subtopics, which were carefully evaluated following the prioritization stage based on the input received from our stakeholders.

In total, we conducted 17 dialogues with representatives from 13 distinct stakeholder groups, including key actors from the geographies where we operate. This territorial approach allowed us to capture diverse and representative perspectives, strengthening the relevance of the analysis and ensuring that prioritized topics reflect both external expectations and the specificities of our operations.

Our Stakeholders

- Clients
- Employees
- Banks and Insurance Companies
- Suppliers
- Academia
- Unions
- Industry Associations
- Shareholders
- CEO and Executive Committee





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