

KEPLERWEBER[®]

Sustainability Report

2022/2023



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Introduction

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In an effort to maintain its commitment to transparency in relationships with all its stakeholders, Kepler Weber has published its eighth Sustainability Report.

Released every two years, this document refers to the results, achievements and challenges overcome in 2022 and 2023 and was prepared in accordance with the Global Reporting Standard Initiative (GRI) and the contents of the Sustainability Accounting Standards Board (SASB), using the SASB industry standard for Machinery and industrial goods. In addition to the subsidiary Kepler Weber Industrial SA (KWI), the financial information includes the controlling company Kepler Weber SA (KWSA), the company Procer and the FIDC. The scope of non-financial indicators covers KWSA and KWI.

In terms of the previous publication, covering 2020/2021, there was no reformulation related to scope, boundary or data. Likewise, the document was not verified by a third party. However, the financial data reported is audited by an independent firm, as is other information related to the ISO certifications that the Company holds (9001, 14001 and 45001). The report was approved by the Company's highest governance body, the Board of Directors, before being published.

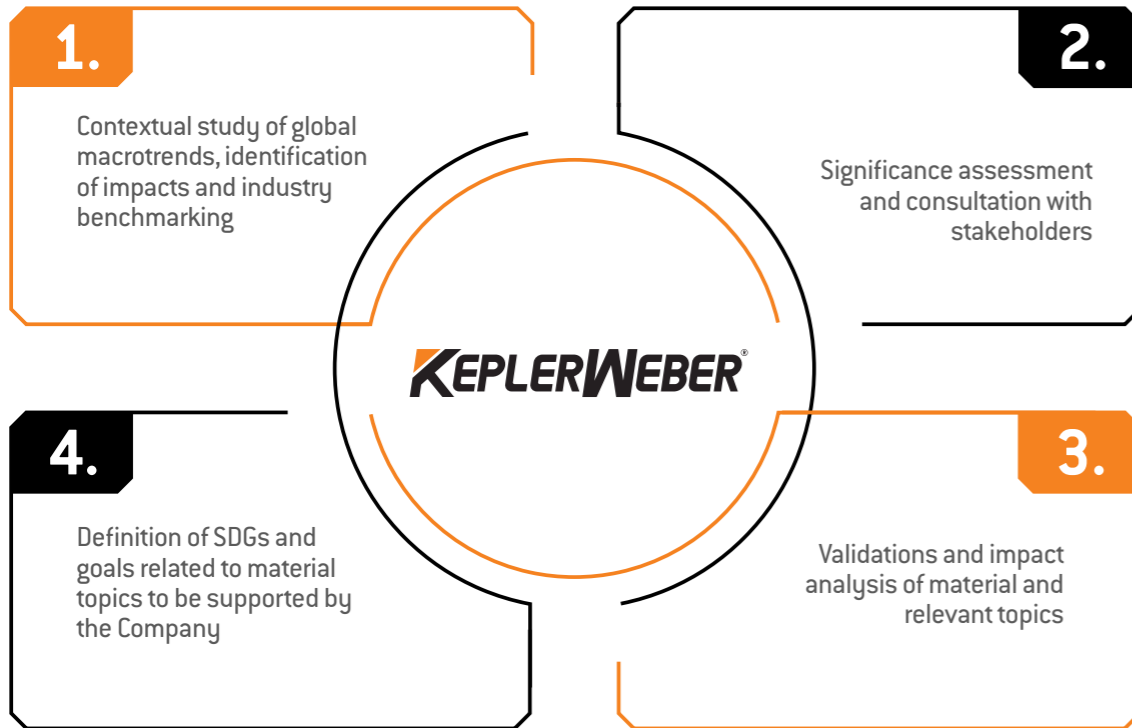
Its content was defined based on a materiality process conducted in 2023, which included a solid process and resulted in the identification of ten material topics ([see below](#)).

Questions or comments regarding this report can be sent to Kepler Weber's email at relatorio@kepler.com.br.



Materiality process GRI 2-29 | 3-1 | 3-2

The process to define materiality included four steps:



The work involved querying 601 stakeholders, including representatives of the company, associations and unions, customers, employees, suppliers, press professionals, financial and/or insurance institutions, senior management, the Board of Directors and shareholders. The survey identified ten topics and six Sustainable Development Goals (SDGs) to be supported by the Company.

The SDGs are part of the United Nations 2030 Agenda, a global plan to promote sustainable development, eradicate poverty, protect the environment and ensure well-being and prosperity for all. Prioritizing these themes aligns companies with the global commitment, facilitates an environment of innovation, increases transparency and improves communication of the impacts generated by the activities.

The Company maintains an action plan and KPIs for each material topic. In 2022, it promoted the ESG Risk and Maturity Assessment Diagnosis, which involved 70 employees in 22 internal areas. 27 corporate and ESG

risks were identified during the process among the 293 topics assessed, and necessary actions were taken to mature controls aligned with best practices and regulatory requirements. The ESG topics assessed and prioritized included Relationship with the environment; People and Management; Health and safety; Corporate Social Responsibility (CSR) initiatives; ESG strategy and governance; Integrity, ethics and conduct; Management of product suppliers; Management of service providers; Accountability; Integrated management system; and Customer relations.

As a result of this work, a Commission and the ESG Committee were structured in 2023 that involved various areas of the Company to design projects and implement actions based on a short, medium and long-term prioritization plan surveyed in the diagnosis, accompanied by senior leadership and the CEO. A reassessment of materiality was also performed throughout this process in 2023, identifying material themes and correlating them to the action plans under development.



MATERIAL TOPICS



Supplier management



TARGET TO BE SUPPORTED

For more information, click on the material topics.



Piero Abbondi – CEO *

Message from the CEO GRI 2-22

It is with great pride and a sense of accomplishment that we close out another biennium full of challenges. These are achievements worthy of a company that has become more mature and continues to strengthen its path as it nears 100 years of business.

2022 and 2023 represent the best in our history: revenue in 2023 totaled R\$1.5 billion, just below the record of R\$1.8 billion posted in 2022. Success, however, is not expressed only in financial performance, but also in the execution of the diversity strategy in the various internal segments to support our growth.

2022 was an exceptional year for Brazilian agriculture and we were able to take action during this positive momentum, capturing opportunities, improving processes and expanding our operations through the Distribution Centers. This is amid the recovery of post-pandemic work and despite the war between Russia and Ukraine, which affected the cost of some of our customers' inputs.

Over the years, we have prepared ourselves to face market challenges, agricultural volatility, crop failures due to drought or rain, and other incidents. We are active in a variety of business segments: storage on farms, grain processing in agribusiness and logistics in order to transport grains after they are stored in ports and terminals, when they will be exported.

We operate in various areas and are ready to confront agricultural adversities and market challenges, including international ones.

In addition to being present throughout this chain, we also provide assistance and maintenance to customers and dedicate ourselves to the sale and replacement of parts in Distribution Centers.

Our business also extends into the international market. We are leaders in post-harvest solutions in Latin America, and we export to other countries, such as Asia and Indonesia. Revenue from International Business represented 9% of revenues in 2022, and Replacement and Services was 12%. In 2023, Replacement and Services represented 17.6%.

At the end of 2023, we had a greater order backlog than in the previous year. Due to the storage deficit in Brazil, we sought to invest more in this infrastructure and expand coverage, compensating for the demands of each region at various times of the year, balancing our cash flow and achieving more sustainability and robustness.

With the acquisition of Procer, a digitalization and monitoring services company, we plan to be even more advanced in terms of technology and brand. We seek growth opportunities to become leaders in innovation.

*Remained at the forefront of the business until April 3, 2024, when he was replaced by Bernardo Nogueira.

Our strategy is based on organic and inorganic growth, and we are open to M&As that add value to the business.

Further reinforcing the achievements over the two-year period, we migrated to B3's Novo Mercado, ranking among those companies that adopt the highest levels of governance. The move confers us a prominent position in the agribusiness sector and represents a major step forward from a reputational point of view. This means comfort for investors who already trust our business and an attraction for potential stakeholders. In addition, we structured Level 1 ADRs for offer in 2024 in the United States, opening up more opportunities for international investors to invest in our solutions and in agribusiness.

Everything we build and plan involves sustainability. Our product was created specifically to prevent losses, increase food security and store the world's food. The grain is processed and properly stored away from units and impurities, ensuring its integrity over time. Storage also helps to ensure that the price of grain is more stabilized, limiting fluctuations in the off-season and in production.

Internally, we focus on the safe journey of our employees, assets, products and services. Our responsibility extends to the assembly of our structures, carried out by third-party contractors at the customer's facilities. We monitor all works to ensure quality and fulfill delivery deadlines. Our responsibility to suppliers goes beyond ensuring safety; it also includes requiring commitments to all legal and labor aspects. For our customers, we strive to offer top-notch service and emphasize our brand through innovation, quality and, above all, maintaining an upstanding and long-term relationship.

Even though our core activity is processing, there are indirect impacts of our operations that need to be minimized. We are actively looking to reduce the consumption of steel in our products, saving CO₂, we use renewable electricity, treat our effluents and innovate by creating more sustainable products – such as the new powder coating line, which also reinforces the safety and well-being of our employees at their jobs.

In the social sphere, we train and recognize our employees and offer a range of benefits in accordance with best market practices. We promote social actions with the communities surrounding our units through incentive-based funding. Furthermore, we are one of the founding and supporting companies of Agregar Institute, an innovation hub that is designed to promote regional development.

In terms of governance, we have promoted a vast number of changes over the last few years, including the consolidation of the Executive Board and three committees to support the Board of Directors, providing more agility, meeting the needs of the business and maintaining a positive level of profitability and returns to shareholders. Some of the bodies created include the People, Compliance and Sustainability Committee and the Strategy, Investments and Finance Committee, both under my coordination. This new responsibility takes place in the context of my transition from CEO of Kepler Weber to the Board of Directors, where I have served since March 2023. This is a move planned within the scope of my professional career, after five years as CEO of the company. The position will then be held by Bernardo Nogueira

in 2024, serving as Commercial Officer until then. I will continue to contribute to the success of the Company, which has not come this far by chance: after all, we have been working for almost 100 years towards preserving its integrity and writing its history with consistency, growth and resilience.

As my office as CEO comes to a close, I have a very important mission to fulfill: sign corporate adherence to the six Sustainable Development Goals (SDGs) of the United Nations (UN) Global Compact, and the Brazil Pact for Business Integrity of the Office of the Comptroller General (CGU), in alignment with our commitments to the ESG 2030 agenda.

To the new CEO, I wish you much success in this new cycle. To employees, partners, customers, suppliers, communities and overall society, I would like to thank all of you.

Prospects

“In Brazil, Kepler Weber continues to be the top player in grain storage. We're in a golden decade for agribusiness, and the Company is 100% engaged in this production chain, providing modern equipment that plays an important role in conserving and handling food to the consumer. In 2023 we established a strategic plan that is designed to stimulate our growth in a solid and sustainable manner up to 2030. The digitalization of our units will continue throughout 2024, bringing efficiency and sustainability to the entire process.”

(Bernardo Nogueira – Commercial Officer)



KEPLERWEBER

Kepler Weber

REGRAS DE JARDIM
PARE

GRI 2-1 | 2-6

Kepler Weber is a leader in storage equipment, post-harvest solutions and delivery of complete grain processing, handling and conservation solutions (silos, dryers, cleaning machines and their components) in Brazil and Latin America. The company also exports to 16 countries, including Angola, Jordan and Pakistan. In the grain storage segment, it represents around 40% of the market share.

The Company operates from the origination of grains on rural properties to transformation into agro-industries, including logistics terminals in ports. It also offers automation for monitoring equipment, replacement parts and specialized services. Sustainability is expressed in its core activity, as it plays an important role in ensuring food security and preventing grain waste.

Kepler's administrative headquarters are located in São Paulo (SP), and it maintains two plants in Panambi (RS) and Campo Grande (MS), where it carries out operational and industrial production activities. It also has nine distribution centers (DCs) strategically located in agricultural regions of Brazil in order to support its customers with more efficiency and speed: Panambi (RS),



Cascavel (PR), Campo Grande (MS), Rio Verde (GO), Cuiabá (MT), Balsas (MA), Paragominas (PA), Sorriso (MT) and Luís Eduardo Magalhães (BA).

In order to expand its coverage in the agribusiness segment, Kepler Weber acquired 50.002% of the capital of

Procer Automação S.A. in 2023, a leading company in technology for silo connectivity, with solutions that use the Internet of Things (IoT).

Nearing the end of a century of operations – in May 2025 –, the Company has been publicly traded

for more than 40 years and, in 2023, became part of the Novo Mercado segment of B3 (the Brazilian Stock Exchange), reinforcing its commitment to sustainable growth, best ESG practices and high standards of corporate governance.

With an industrial capacity of 5.6 million tons of grain storage per year, Kepler Weber had 1,633 permanent employees and 186 temporary employees at the end of the two-year period of 2022/2023, in addition to 1,494 suppliers, posting net income of R\$245.2 million.

KEPLERWEBER

Kepler Weber S.A. – Parent Company
Share capital totals **R\$244,694,181.68**
Total value of shares: **179,720,130**

KEPLERWEBER

Kepler Weber Industrial S.A. – Subsidiary

Acquisition of Procer

In March 2023, Kepler Weber completed the process of acquiring 50.002% of Procer's capital stock through an agreement that includes conditions for the acquisition of the remaining stake by March 2028. The transaction is part of our strategy to accelerate the digital journey. Since the release of the sync platform in 2019, the digital strategy is expected to further enhance customer's experience with the brand.

Procer is the primary player in Brazil focusing on technologies for grain storage. This is why Kepler is projecting robust growth for digital businesses, driven by post-M&A commercial and operational synergies, in addition to increasing profitability. Procer will make it possible to boost recurring revenues in the Replacement and Services area through the provision of IoT and remote customer assistance solutions, and expand Kepler's portfolio

with products complementary to the Sync platform. As such, automation will enable the monitoring and operation of the units, with technological control of grain temperature and humidity during the processing and storage process. Thus, the Company is speeding up the digitization of post-harvest for the entire production chain, from the farmer to the port terminals, increasing efficiency for farmers through 4.0 technology.

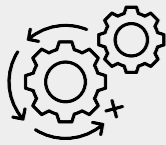
As part of the digital acceleration strategy, Procer will be an ally in improving customer experience.



FIDC KWI

FIDC KWI operations began in January 2023. Grounded in regulation, its mission is to stimulate investment in fixed capital and promote access for small and medium-sized companies and rural producers to capital funding, in order to increase the competitiveness of Brazilian agribusiness. Customers of the subsidiary Kepler Weber Industrial S.A. can use FIDC to carry out financing operations through the fund Kepler Weber Fiagro – Direitos Creditórios, transferring the credit risk to shareholders as detailed in the 2023 Financial Statements (note 5). Part of the sales takes place through financing lines with financial institutions, taken out by the customers themselves, and transferring the credit risk to the financial agent.

2022-2023 Operational Highlights



Operational

2022

- Launch of the KW Robust enclosed conveyor, which eliminates particulate matters emissions.
- Release of the Sweep Auger with slip ring, which eliminates the need for the operator to enter the silo to turn on the RV, thus increasing operational safety.
- Start of operations at the Balsas (MA) and Paragominas (PA) Distribution Centers.

2023

- Installation of the powder coating line at the industrial plant in Panambi (RS).
 - Opening of the Distribution Center (CD) in Sorriso (MT).
 - Start-up of the ninth Distribution Center (DC) in Luís Eduardo Magalhães (BA).
 - Introduction of the KW Max Rice grain dryer.
- Corporate recertification of the Integrated Management System in ISO 9001, Quality, ISO 14001, Environmental and 45001, Health and Safety standards.
 - Maintenance of the Kepler Weber Lean Journey, with 70 projects in all of the Company's value streams, covering strategic, tactical and operational levels.





Financial

2022

- Completion, with BTG Pactual, of the structuring of the Investment Fund in Agroindustrial Production Chains (Fiagro), in partnership with BNDES, with authorized/limited capital of R\$300 million.
- Record revenue reach of R\$1.8 billion.
- Signing of the RS 001/22 Agreement with the State of Rio Grande do Sul, to increase the investment in boosting production capacity to R\$65.4 million by December 31, 2025.

2023

- Joining the B3 Novo Mercado, reinforcing the commitment to high standards of corporate governance.
- Acquisition of 50.002% of Procer Automação S.A., a prominent player in Brazil with a specific focus on grain storage technology.
- Completion of the structuring for the introduction of the American Depositary Receipts (ADRs) program, backed by common shares issued by Kepler Weber.
- Installation of the Strategy, Investments and Finance Committee of the Board of Directors.
- An Amendment to Agreement RS 001/22 was signed, increasing investment in boosting production capacity to R\$70 million by December 31, 2025.





Socio-environmental

2022

- Integration with IGPTW B3, which gathers activities from 45 companies committed to generating positive results, investing in the work environment.
- Carrying out of the ESG Risk and Maturity Assessment Diagnosis, involving 70 employees in 22 internal areas.

2023

- Receipt of the Social Engagement Seal by signing the Instrument of Commitment and Cooperation with the Public Defender's Office of Rio Grande do Sul (DPE/RS), municipality of Panambi, for the inclusion of women victims of domestic violence in the job market.
 - Participation in the creation of Agregar Institute.
 - Approval of the allocation of more than R\$2.5 million for 11 social projects.
- Structuring the ESG Commission.
 - Materiality Process Review.
 - Approval of the allocation of more than R\$1.8 million for 12 social projects.
 - Definition of ten topics and six SDGs to be supported.
 - Installation of the People, Compliance and Sustainability Committee of the Board of Directors.





Mission, Vision, Values and Purpose

GRI 3-3 – Purpose, values and organizational culture



Mission

To offer distinct and innovative post-harvest solutions that generate value for customers, shareholders, business partners, employees and the community.



Vision

To be a global reference in the post-harvest market and a leader in Latin America, with differentiated and innovative products and services.



Values

Security – A belief that reflects in day-to-day attitudes and decisions, in a responsible way with the integrity of people, sustainability of business and the environment in which we operate.

Integrity – To act ethically and honestly in all relationships, considering the balance between the interests of the parties and the unquestionable commitment to truth, justice and transparency.



Purpose

To care for life by protecting what comes from the earth with post-harvest solutions solid and lasting relationships.

Respect – To always respect people in all relationships, establishing an inclusive, collaborative and prosperous environment through teamwork, constant learning and assertive communication.

Excellence – To do our best to deliver value to stakeholders by providing experiences that exceed expectations, delight customers, generate trust and cultivate solid and lasting relationships.

Product portfolio

Farms, Agro-industries and International Business

- Flat bottom or raised silos
- Optical sorting machines
- Bucket elevators
- Combined chain conveyors
- Chain conveyors
- Belt Conveyors
- Sweep Augers
- Bifurcated and pendular pipelines
- Dryers
- Belts



Ports and Terminals

- Conventional Belt Conveyor
- Enclosed Belt Conveyor/KW Robust
- Semi-closed belt conveyor
- Chain conveyors
- Bucket elevators
- Metallic structures
- Metal silos



Replacement and Services

- Preventive maintenance
- Remodeling
- Equipment expansions and modernization
- Adaptation to NR and NPT27 standards
- On-site technical assistance
- Training
- Crop monitoring services
- Equipment automation
- Specialized consultancy for projects
- Construction works startup
- Maintenance and overhaul services for processing units



20% of Kepler Weber's revenue comes from the Replacement and Services segment



4,000 assembled units are serviced by the Company



20% growth in the Replacement and Services segment per year

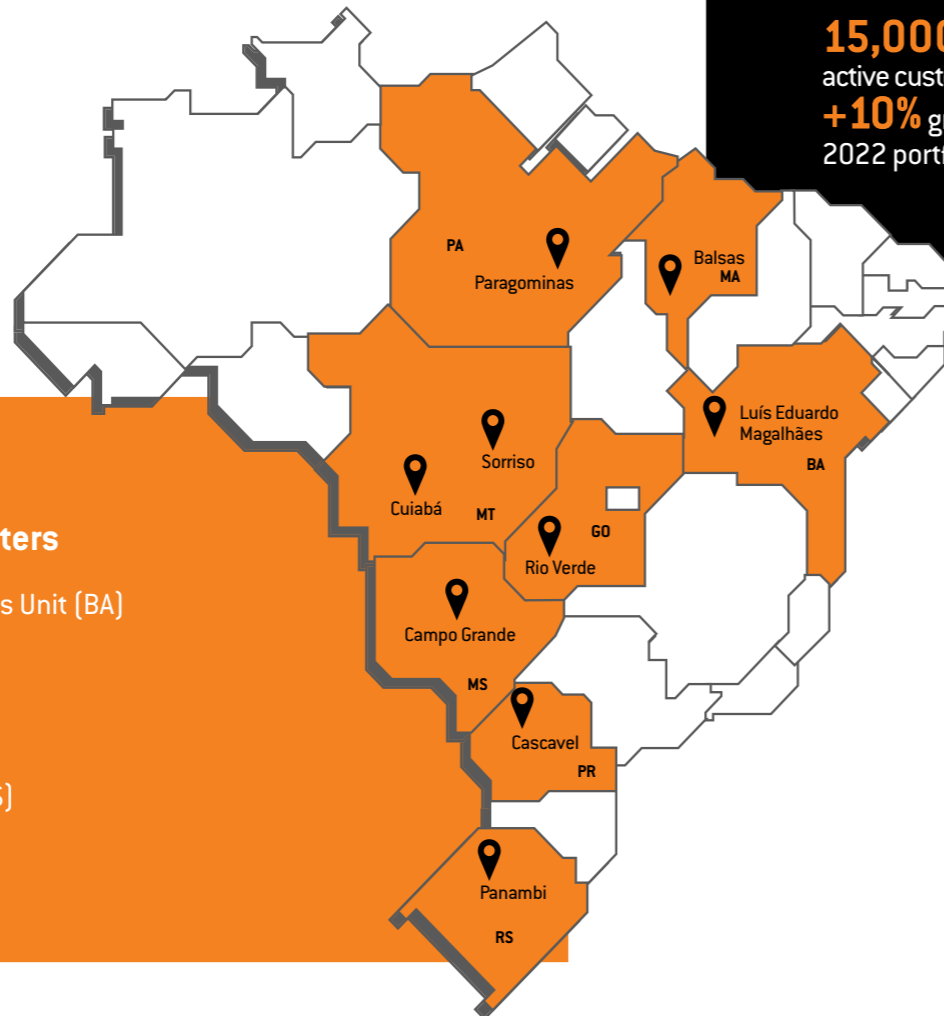


More than 100 projects for Ports and Terminals have been delivered since 1992 by the Company



Markets of operation

A leader in the domestic market, Kepler Weber operates globally in all its fields.



9 Distribution Centers

- Luis Eduardo Magalhães Unit (BA)
- Balsas Unit (MA)
- Paragominas Unit (PA)
- Sorriso Unit (MT)
- Cuiabá Unit (MT)
- Rio Verde Unit (GO)
- Campo Grande Unit (MS)
- Cascavel Unit (PR)
- Panambi Unit (RS)



15,000
active customers in the portfolio
+10% growth in the
2022 portfolio.



Total of **4,000**
customers served
in 2022



1,700
connected plants,
technology for increasing
recurring revenue



On-time
delivery of orders,
with **93%** in 2023

ESG*

225
average electricity consumption
(kWh per ton processed)

630
average water consumption
(liters per ton processed)

60%
energy generated
by renewable sources

ADVANTAGE



Superdecade
of storage



Best
customers



Team Kepler/
experience and
proximity



Constant
evolution



Great Place to Work
Brasil (GPTW) Seal



Novo
Mercado

*Information for the period from January to December 2023. With the exception of water data, referring only to Panambi and Campo Grande, the others include these two units plus the São Paulo corporate office.

Business Segments



Farms

Serves small, medium and large rural producers with complete solutions of products and services for the post-harvest stage, helping preserve grains harvested from the field in ideal conditions, increasing profitability and yields from sales at the best time, according to the agricultural commodities market.



International Business

Kepler is present on five continents and is active in more than 50 countries, making its first sale to Indonesia in 2022. The majority of exports are earmarked for Latin American countries, where it holds a prominent market position, supporting rural producers and agribusinesses.



Agribusiness

Focused on projects with greater capacity to serve clients who transform agricultural commodities into higher value-added products, such as corn ethanol, soybean oil, animal feed, wheat mills and rice industries. Covers corporate clients such as trading companies, industries, cooperatives and cereal producers.



Ports and Terminals

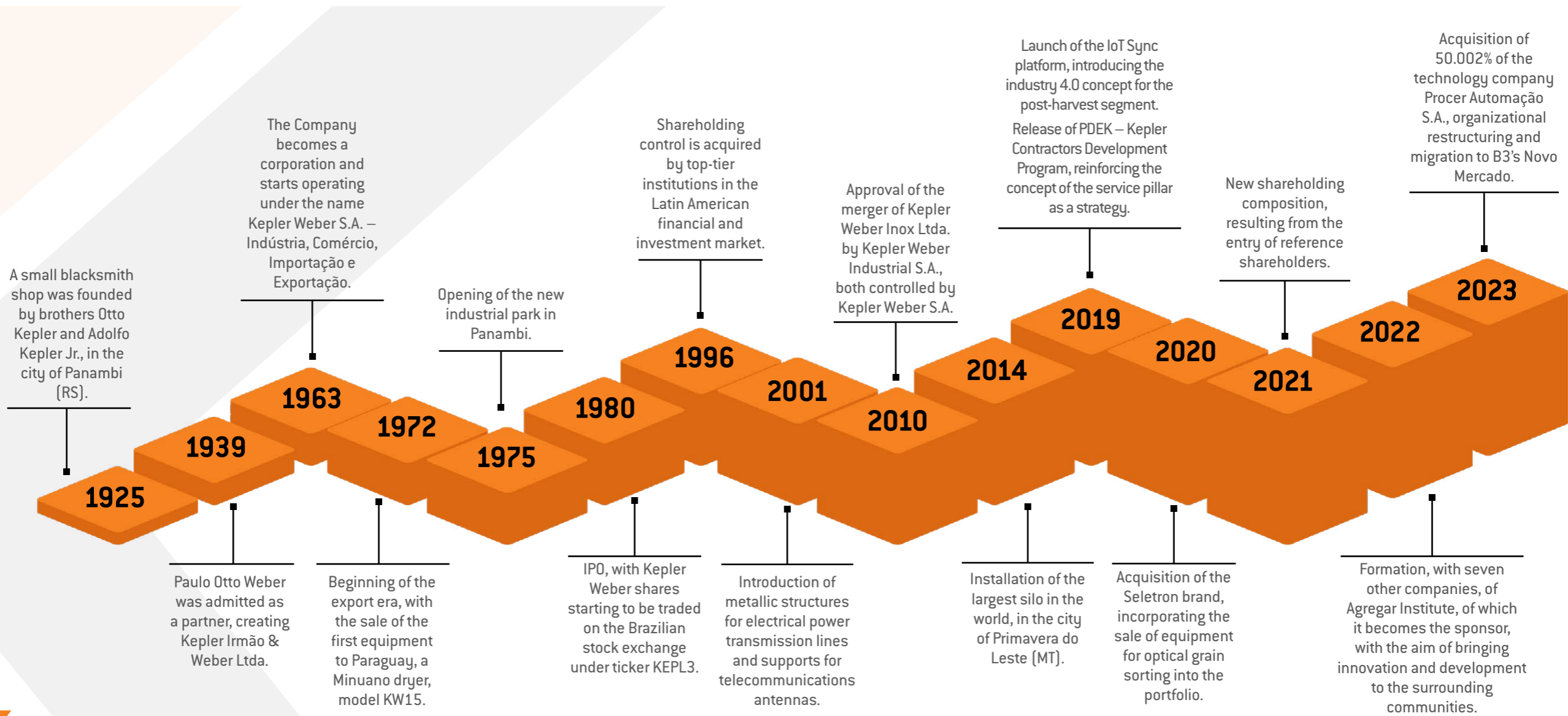
Includes solutions for handling solid bulk in transshipment terminals and ports, which are an important part of the food logistics and commodity export chain, increasing the country's competitiveness in relation to international players. The segment encompasses advanced engineering designs and significant structural calculations designed to support uninterrupted year-round operation. In addition, seaports, multimodal transshipment stations, sugar terminals, ports and terminals, the floating products industry and grain and solid bulk processing operate with flows of up to 3,000 tons and capacity of up to 30,000 tons, which requires from structures increased strength than that of silos used on rural properties. Kepler develops complete and tailored solutions according to customer needs.



Replacement and Services

Focus on sales of replacement parts, adaptation of units to ensure they comply with current safety regulations, capacity expansions and equipment modernizations, in addition to specialized services such as training, assisted operation and equipment adjustments.







Acknowledgment

2022

A Granja Total Agro – Awarded 1st place in the Silos and Storage category, recognized by A Granja (RS) magazine.

150 Best Companies – Inclusion in the ranking of Época Negócios 360º magazine. In the Mechanical and Metallurgy sector, it ranked 5th in the Financial Performance and Future Vision challenges.

20 Best Companies to Work For – Came in 17th in the Large category in the Rio Grande do Sul ranking, according to the Great Place to Work (GPTW) consulting firm.

1000 Largest Companies – Recognition from Valor 1000 magazine, linked to the Valor Econômico newspaper, as one of the largest in the Mechanical sector.

Export Award – For the second time, Kepler Weber is the winner in the Sector Highlight – Machinery and Equipment category at the Rio Grande do Sul award.

Top Engenharias – Outstanding company in the 13th year of the award, promoted by the Association of Engineers of the UFMG School of Engineering, in the Agricultural, Livestock, Forestry Sector – Silos – Post-Harvest.

Top List – 1st place in the Storage category sponsored by Revista Rural.

2023

A Granja Total Agro – Came in 1st in the Silos and Storage category for the 36th time.

20 Best Companies to Work For – Certified for the third consecutive year and, for the second year, appeared in the GPTW ranking in Rio Grande do Sul, in the Large category, reaching 11th place (six positions above the previous period).

Biggest and Best – 3rd place in the Agribusiness category in the Exame magazine award, and 33rd place in the general category.

50 Best Companies to Work for in Brazil – Industries – For the first time in the GPTW national ranking, occupying 46th position in the Large category.

1000 Largest Companies – In the 23rd Valor 1000 award, placed 3rd in the Mechanical sector.

Bronze Award – Awarded by Proteção magazine in the Contractor Management Category for the case Development of Security Leadership in Contracted Companies.

Broadcast Companies Award – 9th place among the ten publicly traded companies that posted the best results for shareholders in 2022. This was the 23rd edition of the award, in which 240 companies were evaluated by Agência Estado, in partnership with the São Paulo School of Economics of Getulio Vargas Foundation.

Export Award – On the 50th anniversary of the award, which recognized 68 companies from Rio Grande do Sul, winning the trophy as Sector Highlight – Machinery and Equipment.

Brazilian Congress on Occupational Health and Safety – At the event held in Piracicaba (SP), double awards related to the Construction Safety Program for the cases School of Leadership with Development in Occupational Safety and Platform for Assembling Grain Dryers.

Top List – Recognition from Revista Rural.

Top Of Mind – Awarded by Revista Rural because the Company was the public's favorite in the Post-harvest segment for the 22nd time.

Top Human Being and Citizenship – An initiative by the Brazilian Association of Human Resources of Rio Grande do Sul, the award was given in the Organization category for the Diagnosis and Security Culture Transformation Program case.



KEPLER LAB

Consistency

- ▶ Growth strategy
- ▶ Corporate governance

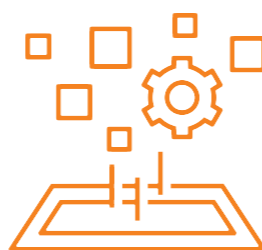


Growth strategy

▶ Eco-efficiency

▶ Innovation and technology

▶ Security



The static grain storage capacity in Brazil, around 60% of a crop, has not kept up with the growth of Brazilian production: in 2023, the grain storage deficit was close to 120 million tons. This lag makes distribution logistics difficult and directly impacts food safety, the economy and the country's competitiveness in global markets.

In view of this context, Kepler Weber is committed to expanding its internal capacity to produce more silos and supply the agro-industrial market. It has been investing robustly over the last few years in expanding and improving its production capacity. At the same time, the Company is devising a strategic plan by 2030, which includes diversifying its portfolio of products and services, both in Brazil and

internationally, and looking over some opportunities related to its operating market.

The Company's core business is linked to the grains segment, where it has maintained its prominent position. However, in the search for growth opportunities, its strategy is to take a leading role in innovation. By acquiring Procer ([see more in Innovation and technology](#)), in 2023, the Company intends to accelerate the digitalization and insertion of technologies into its solutions. The expectation is that through the data generated, customers can make more assertive decisions, carry out analysis of improvements and process performance, maintenance management and the proper conservation of the stored grain. In this way, Kepler adds value to its customers with innovative products, including the offer of digital services.



The plan is designed to expand service coverage, agility and logistical efficiency by being closer to the customer. One of the measures is to expand the Distribution Centers (DCs) to offer all post-harvest products and also serve as support points for services, training, preventive maintenance and monitoring facilities, becoming an agency for the brand in the region of its activity.

As a tool to support its growth strategy, Kepler Weber uses the Integrated Management System (SGI), implemented to meet the requirements of national and international standards ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018. This helps reaffirm its commitment to Quality, Environment and Occupational Health and Safety.

SGI is intended to optimize operations and processes, and integrates aspects of quality, environment, health and safety into a single management structure. The idea is to improve operational efficiency, ensure compliance with applicable regulations and strengthen business sustainability. Through this system, the Company also seeks to assist senior management in making strategic decisions and maximizing results, reducing risks and encouraging the adoption of advanced management practices.

SGI's activities cover development, design, manufacturing, marketing and technical assistance, with a focus on agricultural storage and grain handling at the Panambi unit. At the Campo Grande unit, the focus is on manufacturing equipment for the same segments.

Kepler's certification history began in 1997 in Panambi with ISO 9001, expanding in 2012 by attaining ISO 14001 and OHSAS certifications, and evolving in 2020 when it obtained ISO 45001. The Campo Grande unit has maintained ISO 9001 certification since 1997 and, in 2021, obtained ISO 14001 and ISO 45001 certifications. Currently, both units operate with an Integrated Management System on a corporate basis.

The Company also maintains a well-structured program in the area of continuous improvement with the implementation of the Lean Manufacturing methodology. The aim is to boost operational efficiency and environmental responsibility by eliminating waste in its production processes. It also integrates safety initiatives in operations to ensure the protection of employees and the integrity of equipment.

This systemic approach not only optimizes production but also reinforces the commitment to maintaining a safe and sustainable work environment. ([see more in Eco-efficiency](#)).

The Kaizen philosophy is another work methodology focused on continuous improvement by evolving processes, ensuring quality standards and evaluating results. Kaizen teams, made up of four or five employees from the operations, production and logistics areas, meet weekly. Suggestions for improvement are submitted to an approval workflow. Some of the gains acquired from these processes are shared with the team in two phases: one immediately, when implementing the idea, and another after a few months, following an audit to confirm that the project is running properly. Each year, Kepler Weber has around 1,300 projects approved and implemented, which generated savings of R\$8.5 million in 2022 and R\$7 million in 2023. Roughly 1,500 employees were recognized and received awards in these two years. For 2024, improvements are planned in the field of safety, with projects to reduce the risk of accidents.

ESG Strategy

Kepler Weber's ESG strategy is aligned with its growth strategy and reflects an ongoing commitment to maturity and consistency in actions. In 2022, the Company carried out an ESG Risk and Maturity Assessment Diagnosis, identifying the need to improve practices and controls to meet regulatory and market requirements.

As part of this effort, the People, Compliance and Sustainability Committee and an ESG Committee were created in 2023, involving several areas of the Company. These initiatives are intended to define projects and implement actions based on a short, medium and long-term prioritization plan, with monitoring by senior leadership and the CEO. In the second half of the year, the Company reassessed its Materiality Matrix to improve the management of ESG issues ([find out more in the "Materiality process" topic](#)).

Eco-efficiency

The implementation of technologies and investment in more efficient machines resulted in significant gains that were not only related to operational efficiency and cost reduction, but also in keeping steel consumption for silo production stable. The Company adopts a holistic strategy of continuous improvement that includes all operational areas — from production and quality management to socio-environmental responsibility.

With the implementation of the Kepler Production System (KPS), the Company adopted the Lean philosophy with an emphasis on process efficiency, waste reduction and continuous improvement, resulting in optimized production and reduced environmental impact.

Eco-efficiency indicators for 2022-2023

Quality Indicators	2022	2023
Internal Complementary Request (PCI)	0.33%	1.18%
Warranty Service Request (PAG)	1.08%	0.84%
Overall score – Supplier assessment	80%	86%
Scrap sold (t)*	7046	6781
Production indicators	2022	2023
Delivery of equipment on time**	49%	79%
Socio-environmental indicators	2022	2023
Energy consumption from renewable sources (kWh)***	20,915,650	20,713,025
Energy intensity (kWh/Reais)	9,73	11,55
Total number of accidents****	76	75

*Tons of steel scrap reused in the steel production process. The Company purchased 839 tons of steel from Gerdau, which reuses this recycled material. With the other mills from which it buys steel, the process occurs in a similar way. Steel scrap returns to the process and is reprocessed, turning into steel again.

** Until mid-2022, the Company continued to be heavily impacted by the supply chain issue (mainly imports) as a result of Covid.

***Kepler migrated to the Free Energy Market at the Panambi (RS) unit on January 1, 2019 and the Campo Grande (MS) unit migrated to the Free Energy Market on January 1, 2021. The electricity purchased in the two units comes from renewable sources, with the issuance of the renewable energy certificate.

**** There were no fatal accidents. In 2022, 76 accidents were reported, 67 involving full time employees (35 with leave) and 9 with temporary employees (6 with leave). There were 55 people from the outsourced companies injured. In 2023, there were 74 accidents involving employees (31 resulting in sick leave) and 1 accident involving a temporary worker without medical leave. There were 56 people from the outsourced companies injured.



Innovation and technology

Kepler's main challenge is to successfully implement the project for the customer – by surprising them positively, the Company becomes a market leader and is viewed as a premium company. The product is shipped disassembled from the factory and must be assembled and installed in a suitable, safe and organized manner at the customer's facilities. After the work is completed and the equipment is operational, the Company continues to offer support, training and assistance. To improve this relationship, it invests in technology, innovation and security in order to make operations faster, more efficient and sustainable.

With the acquisition of 50.002% of the shares of Procer Automação S.A., the plan is to reach 50% of Brazil's storage plants in the coming years via technological sharing with the company in an effort to prevent losses in the post-harvest stage and generate savings per crop. Kepler now has more than 1,600 connected/digitized units, representing 14% of Brazil's static capacity, monitored in its database.

Based on this initiative, the Company can release other services to customers with support from financial institutions with the grain as collateral, which can be monitored through this platform. In addition, by detecting customer demands, it can offer training, preventive maintenance and technical support for proper equipment performance and capacity.

Procer has advanced embedded technology and sensing for automatic monitoring. In storage, the role of this technology is to monitor the conservation of the grain, controlling humidity and temperature and maintaining quality through the injection of air into the silo. There is also a sensor for the dryer that controls the moisture of the grain at the inlet and outlet of the equipment. For all features of the embedded technology, the customer only needs to configure the parameters, as the system works automatically.

Gains in operational efficiency are continuous, the result of investment in technology, innovation and security, in addition to offering services adjusted to customer demands.

Another highlight in the biennium was the investment of around R\$3.5 million in the Building Information Modeling (BIM) project. The system provides 3D visualization of the customer's project at their unit.

The Company began using technology to build modules. The goal by the end of 2024 is for 50% of engineering to build projects in BIM, facilitating sales in the commercial area, in which the seller themselves can carry out the project, optimizing negotiations between Kepler and the client.

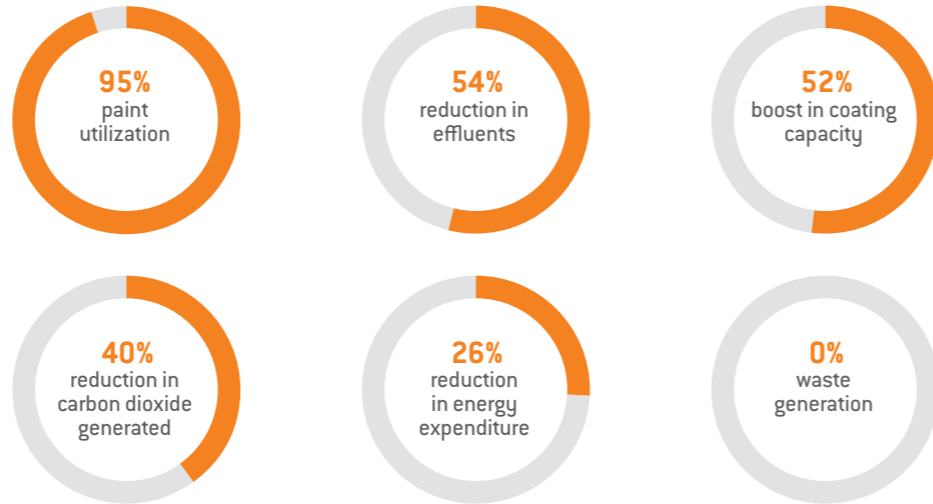


Kepler Weber also maintains an environmental management system based on compliance with legal requirements and ISO 14001 certification. This approach is aimed at minimizing environmental impacts, demonstrating a commitment to continuous process improvement and sustainability. The adopted strategy reflects a consistent dedication to improving operational practices in order to promote an effective balance between economic efficiency and environmental responsibility.

A new powder coating line was introduced in the second half of 2023 at the Panambi industrial plant. With an investment of more than R\$30 million, the line represents a 52% increase in coating capacity, in addition to environmental benefits: the automated process emits 40% less carbon dioxide and reduces energy expenditure by 26% compared to the system previous. Powder coating also allows for around 95% paint utilization, saves water and generates 54% less effluents and zero waste.

Implementing the powder coating process reduces emissions of volatile organic compounds, aligning with our corporate objectives of minimal environmental impact. In addition, it provides a superior quality finish that increases the durability of products and resists cracking, peeling and corrosion. The process boasts an excellent cost-effective relationship, maximizing the use of material and reducing waste. The method is also noted for its durability, offering superior protection against scratches and exposure to chemical elements, ideal for applications in challenging environments. The efficiency of the process can also be seen in the speed of curing, which allows the parts to be quickly reintegrated into the production cycle, thereby optimizing the operational flow.

Benefits of Powder Coating



The two-year period was also focused on improving productivity in the plants and on structuring the Research and Development (R&D) area, where Kepler invested more than R\$10 million. Seeking to roll out more sustainable products, the area developed the KW Max dryer with a new drying tower to ensure energy efficiency and grain quality, in addition to reducing impacts on the environment. The dryer is the Company's first product in accordance with the Lean methodology for the Development of New Products and Processes. The equipment can be automated and connected to the digital platform, offering the producer real-time data on drying performance, in addition to process management via cell phone, tablet or computer.

KW Max Dryer

- 11%** more energy efficient
- 28%** more efficient in thermal consumption
- 28%** reduction in CO₂ emissions in the operating environment
- 271** tons of CO₂ are no longer emitted in a harvest



KW Robust is another product derived from the Company's investments in R&D that has helped improve efficiency and sustainability. Introduced during the Intermodal fair in 2022, the equipment represents a new generation of enclosed belt conveyor for ports and transshipment terminals, featuring a capacity to move up to 4,000 tons of grains or sugar per hour.

The innovation includes protected mobile components, which provides greater safety during operation while offering items that are easy to replace and maintain. An intelligent system also allows relubrication, extending its useful life and avoiding extended breaks for repairs. The equipment also includes sensors that allow it to be monitored remotely through a connection to the digital platform.

The Company also began working on a new line of silos for grain processing and storage units. The products not only make storage safer and more resistant, but they are one of the first available on the market that meets the NBR 17066 scaling standard. To begin manufacturing using the Lean Manufacturing development



process, Kepler Weber employed engineering studies and simulations using around 2.1 tons less steel, and different construction configurations in the product. With the new line, CO₂ emissions were reduced by 4.2% compared to previous silos. The product line was released in March 2024.

Another initiative in a similar vein was the inclusion of two laser cutting machines in the manufacturing process, which consume 30% less energy than those adopted up to then.

To increase its innovation portfolio, Kepler plans partnerships with startups and investment in artificial intelligence solutions.

Another achievement in the scope of innovation concerns the treatment of waste, which is now carried out in a compactor in a closed environment. In addition to operating automatically, the equipment helps optimize space in the waste center. Kepler Weber considered the socio-environmental impact when designing it. The engineering area works with the Lean Product and Process Development (LPPD) methodology, where the entire chain is considered: from the design of the product and its characteristics to serve the customer, to the use of the smallest possible number of raw materials, assembly location, etc. Various methods are studied that minimize environmental impacts, but also prioritize the practicality and safety of operation and maintenance, complying with all standards in this regard, especially NR 10 and NR 12.

To stay competitive and meet the changing needs of the market, Kepler Weber is open to new ideas and innovations, through various ways, such as: encouraging internal creativity with a multi-project platform, marketing team research, acting

with market intelligence in the search for customer needs and constant feedback from the commercial team. These ideas are channeled into the Product and Product Executive committees, which include officers from the Industrial and Product areas; Implementation of Digital Projects and Services; Finance and IR; Commercial and the CEO. The members of the Product Committee meet monthly with the Commercial, Marketing, Engineering, R&D and Project Implementation areas to exchange information on market trends and customer needs identified in field research, and follow up on ongoing projects.

They hold quarterly meetings with the Board of Directors to also understand market demands and deliberate on product development, verifying the structure and necessary financial resources, plus reviewing ongoing projects.

Kepler Weber is studying partnerships, aligned with its business, such as incubators or startups, and plans to invest in innovation methodology, advancing in artificial intelligence throughout the new biennium.



Safety

GR 3-3 – Product quality and safety I

3-3 – Occupational health and safety 403-1 | 403-2 | 403-3 | 403-5 | 403-7 | 416-1

The Company has a Health and Safety Program, which includes risk assessment and monitoring and implementation of administrative and engineering controls to mitigate them. It also conducts safety campaigns to promote employee awareness and engagement in an effort to reduce the risk of accidents and injuries in the workplace.

It maintains a firm commitment to full compliance with health and safety regulations, recognizing the critical importance of this aspect in the delivery of high quality products and services. Despite continuous efforts to ensure excellence, it also adopts proactive behavior in the case of any issues, employing all necessary measures to promptly identify, analyze and correct any deviations.

The Company weighs the impacts of the products on its portfolio. It continually works on improvements in the manufacturing process and assembly on construction sites, which includes assessment of risks aimed at the health and safety of operators. In this risk analysis, compliance of equipment with NR-12 is assessed and the methodology and ABNT NBR ISO 12100 guidelines are adopted. There was an improvement in 2022 in production performance related to the standardization of parts and components, streamlining the manufacturing process and reducing lead time. In 2023, the Company recorded performance gains in the assembly of dryers in blocks, which reduced the process time in the field. In terms of health, safety and sustainability in 2022, optional safety technology was made available in which the operator does not need to enter the silo to turn on the sweep auger. KW Max Rice was introduced in 2023 as an extension of the soy/corn line, with gains in reducing energy consumption and particulate emissions into the environment.



This commitment is supported by a rigorous integrated management approach to Quality, Safety, Environment and Health (QSMS), structured according to the standards established in Kepler's Integrated Management Manual. The Company's operations are aligned with international standards NBR ISO 9001 (Quality), NBR ISO 14001 (Environment) and NBR ISO 45001 (Health and Safety), with proactive identification, assessment and management of risks associated with its products and services.



Kepler is classified as risk level III or high risk. This means that its activities require prior inspection and health licensing. The Company structured a robust Safety Culture Program, implementing training and establishing routines for leadership to carry out activities safely. The primary objective of the initiative is to encourage employees to carry out their activities safely, ensuring a healthy work environment and promoting respect for life. In terms of the severity of accidents, the rate fell over the two-year period. However, the frequency of reports increased, as employees are encouraged to report unsafe conditions in accordance with the Golden Rules. For this purpose, the Todo Reporte Vale channel is available, which receives information about unsafe incidents, conditions and behavior. In 2023, 7,474 unsafe conditions were identified by employees and 299 by outsourced.

Unsafe conditions are analyzed by the responsible areas, and they support the creation of corrective action plans.

To prevent any form of retaliation against anyone who reports a situation, employees and contractors rely on the Ethics and Privacy Channel and the Consequences Policy (see more in **Ethics, integrity and compliance**). Accident investigation includes steps to identify the root cause and develop action plans. The analysis is conducted by a cross-departmental team, coordinated by the leadership of the area involved.

Kepler also promotes this safety culture with the contracted companies that work on assembling equipment on construction sites.

The Company is attentive to the impacts of its products, which includes assessing the risks to the health and safety of operators.

There is also Golden Rule No. 5, entitled “Duty to Refuse”, in which the employee must interrupt any situation involving imminent risk and immediately notify their direct leader. The Company also conducts continuous mapping of hazards and risks associated with the manufacturing and assembly process of its equipment. It keeps the hazard and risk inventories updated and seeks solutions in accordance with the hierarchy of control measures in order to eliminate risks in the process.

Hazards and risks are identified and documented in a Hazard and Risk Mapping spreadsheet (LPR) that includes the involvement of leaders and other employees. It is formalized in accordance with the guidelines of the occupational hazard and risk survey instruction document. Each area has its own LPR and the operational controls needed.

The development and implementation of the Risk Management Program (PGR) and the issuance of the Technical Report on Working Environment Conditions (LTCAT) help to assess agents that are harmful to the health of employees, ensuring that they can perform their duties in a safe and healthy environment.



The Company promotes work safety stoppages at its construction sites every 15 days for its own employees and outside contractors. It also has support groups to consult and communicate with employees on health and safety topics:



Security Committees – They evaluate, establish and decide on actions and improvements at three levels: strategic, tactical and operational.



Emergency Teams – Made up of 110 volunteers in Panambi and 28 in Campo Grande who are prepared by the Company to act in cases of emergencies, such as firefighting.



Internal Commission for the Prevention of Accidents and Harassment (Cipaa) – Composed of 14 employees in Panambi and nine in Campo Grande, who are appointed by the Company and, in equal numbers, by in-house employees, to propose, evaluate and establish actions that promote active care.



Focus Groups – They engage with targeted groups, allowing employees to listen and exchange their perceptions in the field of occupational health and safety.

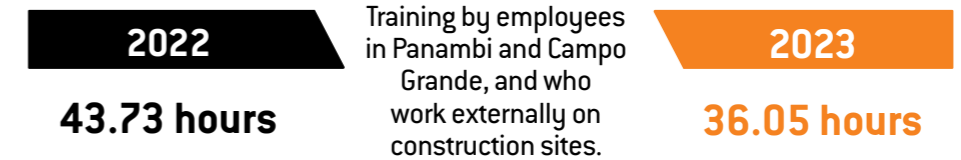
Kepler Weber’s leadership coordinates the Daily Safety Dialogues (DDS), quick meetings that are used to raise awareness and train employees working on construction sites. Other forms of engagement are also promoted, such as campaigns, workshops and events involving leaders and employees.

As part of its safety culture, the company held training sessions in 2022 on caring for life. In 2023, it continued to develop and continuously improve safety.

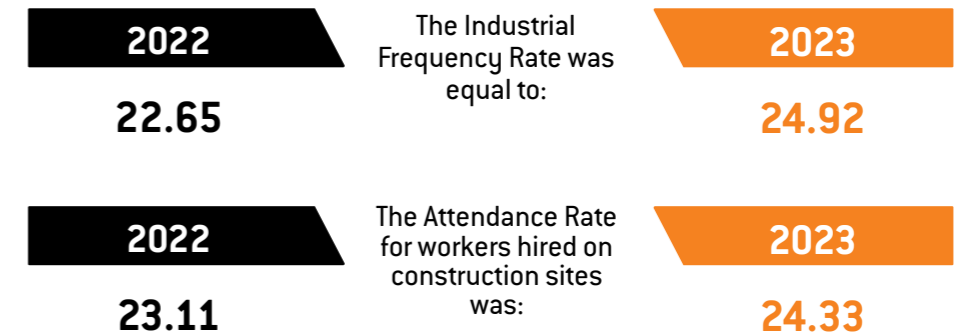
The internal evolution of the safety culture since 2022 has come directly from employee protection and well-being activities. They conduct “gembas” (visits to the plant to observe, understand and analyze the operation and propose improvements to the production process). In addition to behavioral observations in the work environment, they have been essential to identify and mitigate potential risks. Specific training and safety campaigns strengthen the proactive and conscientious culture, helping professionals to adopt safe behaviors on a daily basis. This ongoing commitment reflects not only the prioritization of safety as a non-negotiable value, but demonstrates the consolidation of a collective stance regarding the importance of protection in the workplace.

85% of Kepler product and service categories are evaluated for safety.

Training workers in occupational health and safety



Work accident frequency index



Corporate governance

GRI 2-10 | 2-17 | 2-18

- ▶ Ethics, integrity and compliance
- ▶ Societal structure
- ▶ Governance structure



As the first governance project of 2022, Kepler Weber commissioned an assessment of the Board of Directors, which included a diagnosis of practices and compared them with national and international benchmarking. The composition and governance structure in relation to reference companies in the

sector were also evaluated to understand how much the Company's practices were aligned with the requirements of the Novo Mercado and the Brazilian Code of Corporate Governance.

The Company has been improving its corporate governance practices to generate value for shareholders and stakeholders, and is listed on the Novo Mercado segment of B3, adopting all the obligations provided for the segment. Integration into the highest level of stock exchange governance was announced in July 2023, reinforcing the commitment to the continued advancement of its management. The movement also prompted organizational changes, such as the creation of the Executive Board and the promotion of these executives who worked in managerial positions.

Another notice to the market at the start of 2023 announced the Board of Directors' approval of the succession process for the Company's Chief Executive Officer. As of April 2024, Bernardo Nogueira, Commercial Officer, assumed the position of CEO, and Piero Abbondi, who up to then held the position of CEO, will focus on the Board of Directors in the position he has held since March 2023. Piero will also take over coordination of the People, Compliance and Sustainability Committee and the Strategy, Investments and Finance Committee.





Ethics, integrity and compliance GRI 2-15 | 207-2

Part of Kepler Weber’s values is to act ethically and honestly in relationships with its employees, shareholders, partners, suppliers and overall society, considering the balance between the interests of the parties and the unquestionable commitment to truth, justice and transparency.

The Company created the Compliance Program to foster this environment of ethics and appreciation of legal precepts as a standard of conduct, approved by the Board of Directors (CA), helping to publicize and promote measures and best management practices.

The initiative is the result of the Company’s commitment to preventing and combating corruption, and it is aligned with the Code of Ethics and Conduct and the Anti-Corruption and Anti-Bribery Policy, including institutional documents also approved by the Board of Directors.

There is also a Conflict of Interest Prevention Policy, available on the corporate website, detailing situations that may constitute a conflict of interest between the Company, employees, members of senior management and government. Any actual or potential occurrence of conflict of interest must be reported by employees, members of senior management, business partners and third parties, who act on behalf of or for the benefit of Kepler Weber, or are identified by monitoring through internal and external audits, compliance and managers.

The Compliance Program is specific for the prevention, detection and remediation of harmful acts provided for in Law No. 12.846/2013. In addition to the occurrence of bribery, it also focuses on fraud in bidding processes and execution of contracts with the public and private sectors, national or foreign, carried out by an employee or third party in their interest or benefit, as well as to prevent, detect and punish harmful acts that may be brought by legal entities against the Company.

In 2022, Kepler celebrated the Integrity and Sustainability Week, with the theme “Thinking about the future is acting now”. The purpose of the event was to strengthen the culture of integrity and sustainability in all relationships. The program covered the Panambi, Campo Grande and São Paulo units and addressed the themes of sustainable agriculture, Code of Ethics and Conduct, One at the top, Cybersecurity incidents and Third Party Due Diligence.

In terms of tax management, the Company seeks to ensure adherence to national legislation, defining its strategy based on the technical interpretation of current norms, standards and processes. An example is compliance with the Transfer Pricing rules provided for in Brazilian legislation and regulations in other countries in which it operates, on transactions with related or unrelated parties. Faced with a tremendous volume of tax rules and amendments in legislation on the subject, which sometimes generate legal uncertainty, the Company monitors its tax litigation, given the need to enter into legal disputes in the search for the legal interpretation applied to each fact under discussion.

The ethical framework to help guide management includes a Compliance Program, Code of Ethics and Conduct and Anti-Corruption and Anti-Bribery Policy, among other provisions.

Compliance Program GRI 2-23 | 2-24 | 2-26

In 2023, Kepler diagnosed the level of compliance maturity to improve its Compliance Program, which was structured and updated according to the characteristics and risks of the activities.

One measure coming from this diagnosis was the implementation of the Compliance as a Service (CaaS) platform. The tool involves the use of advanced technologies to constantly monitor regulatory changes, develop appropriate policies, perform third-party and risk analysis, report conflicts of interest, practices related to gifts, donations and sponsorships, train employees and generate regular data management reports.

All employees have access to the platform's services, which are widely publicized through training. This innovative model maintains an organized collection of policies, codes, standards, regulations, declarations and procedures online, and also provides training, which is available in a single place. CaaS has also helped with the implementation of due diligence, making it easier to obtain certificates from suppliers.

For over ten years, Kepler Weber has maintained an active Ethics Channel. As of 2020, it has also included the Privacy Channel, considered a vital tool for promoting an organizational culture based on ethical values, integrity and respect for the privacy of employees and stakeholders. The channel provides a secure and confidential means for reporting ethical concerns, inappropriate conduct, policy violations, or any other questions and suggestions related to ethics and the privacy of personal data.

The Ethics and Privacy Channel is managed with the support of the Integrity Committee, Disciplinary Committee and Privacy Committee, regulated by the Ethics Channel Policy and Privacy and Personal Data Protection Policy, in line with the Penalty and Consequences Policy. The compliance diagnosis was an additional stage to help understand the Company's perception regarding the operation of the channel and to verify the need for improvements.

Reported complaints go through a referral and resolution flow [see box]. Over the two-year period, 291 calls were received, of which 184 were disqualified and 72 considered valid, which had disciplinary measures applied, in addition to questions, suggestions and reports that were inapplicable to the channel. Reports increased by 62% compared to the previous two-year period (2020-2021). The Company notes that, after events like the Integrity Week that reinforce the importance of the Ethics and Privacy Channel, the number of reports always increases.





Flow of receiving a report

1

A third-party company monitors the receipt of complaints and has five days to begin negotiations, making the report available to the Kepler Weber Integrity Committee, with the exception of any conflicting members.

2

If deemed necessary, the Integrity Commission may request additional information through the channel to assist in the investigation. The requested information must be responded to by the complainant within five days after being contacted by Kepler Weber.

3

Following this analysis, the team has five days to classify the complaint for deliberation by the person responsible for the investigation, totaling 15 days for it to begin.

4

The complainant must periodically check the status of the incident in order to monitor its progress and respond to any questions. The complaint can be monitored using the protocol number generated when completing the report registration.

5

Complaints classified as high risk are forwarded to the Disciplinary Committee, with the exception of any conflicting member. The Commission defines the necessary actions, considers the need for investigation, the format, responsible parties and defines the next steps.

6

The Commission of Integrity, tasked with the internal investigation or external investigation, conducts the process in a maximum of 45 days, extendable for an equal period, and presents a report to the Disciplinary Committee that includes recommendations and appropriate solutions, such as the application of disciplinary measures and remediation actions necessary to mitigate future risks.

7

The report is finalized on the Channel.



ETHICS AND PRIVACY CHANNEL
0800 648 6328
contatoseguro.com.br/keplerweber

Kepler Weber's migration to B3's Novo Mercado required the creation of committees (see more in **Governance Structure**) and policies, and the improvement and review of those that were already in place.

Updated policies, codes and regulations

- Code of Ethics and Conduct
- Compensation Policy
- Policy for Disclosure of Material Acts or Facts
- Securities Trading Policy
- Risk Management Policy
- Transactions with Related Party Policy
- Policy for Appointing Members of the Board of Directors, its Advisory Committees and Statutory Board
- Donations and Sponsorship Policy
- Anti-Corruption and Anti-Bribery Policy
- Compliance Policy
- Giveaways, Gifts and Hospitality Policy
- Conflict of Interest Prevention Policy
- Social Investment Policy
- Privacy and Personal Data Protection Policy
- Ethics Channel Policy
- Third Party Hiring and Management Policy
- Internal Regulations of the Audit Committee
- Internal Regulations of the Board of Directors
- Internal Regulations of the Fiscal Council
- Internal Regulations of the Integrity Commission and Disciplinary Commission
- Internal Regulations of the Privacy and Data Protection Commission



Kepler Weber's membership in associations GRI 2-28

Brazilian Association of Machinery and Equipment (Abimaq)

Brazilian Post-Harvest Association (Abrapós)

Brazilian Association of Publicly Traded Companies (Abrasca)

Brazilian Association of Human Resources (ABRH)

Panambi Commercial and Industrial Association (ACI – RS)

Commercial and Industrial Association of Campo Grande (ACICG – MS)

Steel Association of Rio Grande do Sul (AARS – RS)

National Association of Finance, Administration and Accounting Executives (Anefac)

Sesi/Senai and ABRH Council

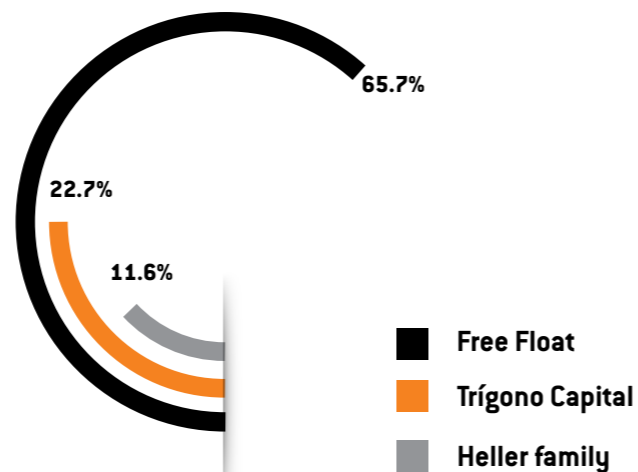
Agregar Institute

Societal structure GRI 2-4

The holding company Kepler Weber, a publicly traded company, has been trading shares on B3 under ticker KEPL3 since December 15, 1980. Based on an agile and integrated structure, it works to ensure that customers achieve the best business results and shareholders have the maximum profitability. In May 2022, the Company instituted a 3-for-1 stock split, and in April 2023 it carried out a new 2-for-1 split of all of its issued shares without changing the value of the share capital.

Total number of shares (KEPL3)

179,720,130 ON
Base date 12/28/2023



Governance structure GRI 2-9 | 2-11 | 2-12 | 2-14

The Company is managed by two deliberative bodies: the Board of Directors and the Executive Board. It also maintains a Supervisory Board and three advisory committees to the Board of Directors.

Board of Directors – Composed of a minimum of seven and a maximum of nine full members, elected at an Annual General Meeting (AGM) in a process in which shareholders nominate their representatives for a two-year term, with re-election permitted. The committee is responsible for long-term planning strategy and supervision of directors' performance. It ordinarily meets on a quarterly basis or, extraordinarily, whenever necessary.

The chairman and vice-chairman of the Board of Directors are chosen by the body itself. In line with best practices, the positions of chairman of the board and Chief Executive Officer of the Company, or main executive, are not held by the same person.

At the Annual General Meeting of March 21, 2023, shareholders elected a slate of eight members – seven men and one woman – whose term will end when the Annual General Meeting of 2025 is held. The directors took office and have no other duties or positions in the Company other than those related to the Board of Directors, its Strategy, Investments and Finance Committee, its People, Compliance and Sustainability Committee or the non-Statutory Audit Committee.

The only exception applied to the Company's then CEO and Board of Directors, Piero Abbondi.

Fiscal Council – Made up of three full members and their respective alternates. Each person performs their functions for the current term determined by the AGM, and may be re-elected.

Its primary responsibilities are to supervise management activities, review the Financial Statements and report its conclusions to shareholders in accordance with Brazilian Corporation Law.

Advisory committees GRI 2-13

Audit and Risk Committee

- Established in June 2023.
- Composed of three elected members: in 2023 two members were from the Board of Directors, coordinated by an independent member.
- Single two-year term, with re-election permitted.
- The Committee's main objectives are to supervise the quality and integrity of financial reports; adherence to legal, statutory and regulatory standards; adapt processes related to risk management and compliance; internal controls; internal audit and risk management activities, compliance and internal controls; activities of independent auditors; and adapting processes related to the handling of reports of potential non-compliance with legal and regulatory provisions applicable to the Company, in addition to internal regulations and codes.

Strategy, Investments and Finance Committee

- Established in December 2023.
- Composed of six elected members.
- Single two-year term, with re-election permitted.
- Main objectives: to analyze and issue recommendations to the proposed strategic plan, business plan and other guidelines and orientations related to the Company's strategy to be submitted to the Board of Directors, as well as identify and analyze business opportunities.

People, Compliance and Sustainability Committee

- Established in December 2023.
- Composed of six elected members.
- Single two-year term, with re-election permitted.
- Main objectives: ensure the Company's commitment to an administration and culture that observes the pillars of corporate governance, sustainability and business ethics, as well as to monitor and make decisions related to the actions of the Disciplinary, Integrity, Strategic Security, ESG and Privacy Committees.





Executive Board

Composed of eight members, of which in 2023 four were statutory members elected by the Board of Directors and four were members under the Brazilian Labor Law (CLT). The executives have extensive experience in the sector, helping Kepler Weber become a leader in post-harvest solutions and a relevant player in the solid bulk handling equipment market. In June 2023, following the Notice to the Market published in February 2023 on the Company's Succession Process, the Board of Directors approved the election of Fabiano Schneider as Industrial & Product Officer, under the statutory regime, with a two-year term of office as of July 1st, 2023.

Composition of the Board of Directors, Fiscal Council and Statutory Board – 2022

BOARD OF DIRECTORS

Marcelo Guimarães Lopo Lima
Chairman

Júlio César de Toledo Piza Neto
Vice-chairman president

Full Members
Arthur Heller Britto
Daniel Vinicius Alberini Schrickte
Maria Gustava Brochado Heller Britto
Milre Felix Neto
Pedro de Andrade Faria
Vasco Carvalho Oliveira Neto

FISCAL COUNCIL

Full Members
Guilherme Augusto Cirne de Toledo
Manoel Eduardo Lima Lopes
Thomas Lazzarini Carolla

Alternate Members
Paulo Roberto Bellentani Brandão
Pedro Lopes da Moura Peixoto
Ricardo José Martins Gimenez

STATUTORY BOARD

Piero Abbondi
CEO

Bernardo Osborn Gomes Nogueira
Commercial officer

Paulo Geraldo Polezi
Financial and IR officer



Composition of Governance Bodies – 2023

BOARD OF DIRECTORS

Júlio César de Toledo Piza Neto
Presidente

Luiz Tarquínio Sardinha Ferro
Vice-chairman

Full Members
Arthur Heller Britto
Marcelo Guimarães Lopo Lima
Maria Gustavo Brochado Heller Britto
Piero Abbondi
Ricardo Sodré Oliveira
Ruy Flaks Schneider

FISCAL COUNCIL

Full Members
Guilherme Augusto Cirne de Toledo
Reginaldo Ferreira Alexandre
Thomas Lazzarini Carolla

Alternate Members
Pedro Lopes de Moura Peixoto
Marcos de Mendonça Peccin
Maria Elvira Lopes Gimenez

EXECUTIVE BOARD

Piero Abbondi
Chief Executive Officer and Board of Directors

Bernardo Osborn Gomes Nogueira
Commercial officer

Paulo Geraldo Polezi
Financial and IR Officer

Fabiano Schneider
Industrial and Product Officer

Diego Wenningkamp
Officer for Implementation of Digital Projects and Services

Karine Olczewski
Legal Counsel and Governance, Risks and Compliance Officer

Misiara de Alcântara
People and Management Officer

Jean Felizardo de Oliveira
Commercial Executive Manager

STRATEGY, INVESTMENT AND FINANCE COMMITTEE

Members
Arthur Heller Britto
Bernardo Osborn Gomes Nogueira
Luiz Tarquínio Sardinha Ferro
Marcelo Guimarães Lopo Lima
Paulo Geraldo Polezi
Piero Abbondi
Ricardo Sodré Oliveira

AUDIT COMMITTEE

Antonio Edson Maciel dos Santos
Coordinator

Júlio César de Toledo Piza Neto
Member and Board Member

Luiz Tarquínio Sardinha Ferro
Member and Board Member

PEOPLE, COMPLIANCE AND SUSTAINABILITY COMMITTEE

Members
Júlio César de Toledo Piza Neto
Karine Olczewski
Maria Gustavo Brochado Heller Britto
Misiara de Alcântara
Piero Abbondi
Ruy Flaks Schneider

An aerial photograph of a large industrial facility, possibly a refinery or chemical plant, featuring several large, dome-shaped structures and extensive piping. A semi-transparent white overlay is placed over the center of the image, containing text and a list of performance metrics. The background shows a body of water and a pier.

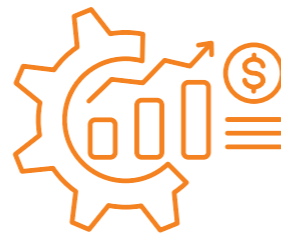
Growth

- Operational performance
- Economic-financial performance
- Risk management



Operational performance

As it nears a century of operation, Kepler Weber posted the best performances in its history in all aspects in 2022 and 2023: economic, commercial and production. There were gains over the two-year period in efficiency, product development and greater proximity to customers, with more than 3,400 served.



The Company also delivered over 3,000 silos of all sizes over the period, mainly to the Midwest and Southern regions of the country (see table on the following page with the main works delivered for grain storage). In static capacity, 2023 was the year in which the Company sold the most silos.

The acceleration of the agricultural market boosted the Company's productivity, which grew 11% between 2022 and 2023 from 39 Kg/Hh to 43.5 Kg/Hh. In 2022, it exported to 14 countries and, in 2023, to 16 countries, including Angola, Jordan and Pakistan. Compared to the previous two-year period, exports were slightly down, but the KW Max grain dryer was exported to Colombia at the end of the year.



Main works delivered for grain storage

Domestic 2022

Month	City/State	Product	Capacity
January	Nova Mutum (MT)	soy and corn	4.8 thousand tons
February	Uruçuí (PI)	soy and corn	43.4 thousand tons
March	Chupinguaia (RO)	soy and corn	5.6 thousand tons
April	Ponta Porã (MS)	soy and corn	29.1 thousand tons
May	Uruguaiana (RS)	rice	20.4 thousand tons
June	São Desidério (BA)	soy and corn	26 thousand tons
July	Bataiporã (MS)	soy	32.3 thousand tons
August	Confresa (MT)	soy and corn	23.8 thousand tons
September	Cruz Alta (RS)	soy and corn	29.1 thousand tons
October	Maripá (PR)	corn	8.5 thousand tons
November	Dourados (MS)	soy and corn	1 thousand tons
December	Comodoro (MT)	corn	37.3 thousand tons

International 2022

Month	City/Country	Product	Capacity
January	San Hilarion (Peru)	rice	3.2 thousand tons
March	Varela (Uruguay)	rice	2 thousand tons
April	Arazape (Paraguay)	rice	10 thousand tons
July	Palestina (Ecuador)	rice	2 thousand tons
July	Barquisimeto (Venezuela)	wheat	11 thousand tons
August	Rincón (Uruguay)	rice	20 thousand tons
October	Villa Nueva (Colombia)	rice	Dryer – 3,800 bags of rice
November	Campo 9 (Paraguay)	corn	17 thousand tons

Domestic 2023

Month	City/State	Product	Capacity
January	Santa Rosa (RS)	soy, corn and wheat	1.9 thousand tons
January	Monte do Carmo (TO)	soy and corn	11.9 thousand tons
March	Boa Esperança (PR)	soy, corn and wheat	11.3 thousand tons
April	Tibagi (PR)	soy, corn and wheat	5.3 thousand tons
May	Rio Crespo (RO)	corn	6 thousand tons
June	Capão Bonito do Sul (RS)	soy, corn and wheat	19.7 thousand tons
July	Balsas (MA)	soy, corn and wheat	58.1 thousand tons
August	Cambé (PR)	soy and corn	29.6 thousand tons
September	Campo Novo Parecis (MT)	soy and corn	11.8 thousand tons
October	Jataí (GO)	soy and corn	5.9 thousand tons
November	Ulianópolis (PA)	soy and corn	12.2 thousand tons
December	Ponta Grossa (MT)	soy and corn	9.2 thousand tons

International 2023

Month	City Country	Product	Capacity
January	Uige (Peru)	corn	20 thousand tons
February	El Socorro (Venezuela)	corn	15 thousand tons
June	Filadélfia (Paraguay)	corn	13 thousand tons
July	Palestina (Ecuador)	rice	2 thousand tons
July	Lambayeque (Peru)	rice	5 thousand tons
August	La Paloma (Paraguay)	corn	27.5 thousand tons
October	Sragen (Indonesia)	corn	9.6 thousand tons
November	El Yopal (Colombia)	rice	KW MAX 3100 grain dryer





The maturity of the sales process was essential to meeting the above-average demand in this market and ensure broad coverage. The sales team underwent intense preparation over the previous two-year period using the Lean Manufacturing methodology. This helped make it possible to have a clearer scale of the market, in addition to identifying the best opportunities for the business and regions to concentrate the greatest number of sales professionals.

The sales volume of the storage system increased, but the number of orders was lower because the number of customers also decreased. Around 75% of the Company's revenue comes from the storage system, made up of international business, farms and agribusiness.

Replacement and Services is the segment in which Kepler has grown the most since 2018, posting a 20% increase per year. The Company served 30% more customers over the last two years. The area, responsible for 20% of revenue, is the one that involves the most labor and processes. Of the 17,000 units assembled in Brazil, Replacement and Services serves 4,000 of them, meaning there is a lot of potential for growth. The units also require a lot of both technical and regulatory updates. The plan is to expand the service offering and train customers to help them operate the product better. Through the monitoring service provided by Procer, Kepler's proximity to the customer and their demands can be intensified ([see more in Innovation and technology](#)).

Optical grain sorting machines, which are part of the Replacement and Service area, have also been gaining a greater number of representatives and recording sales growth.

Kepler was also successful in Ports and Terminals. In 2022, it reached R\$100 million in sales and, in 2023, R\$150 million. For 2024, considering a sizable number of port and river infrastructure projects planned for the next five years, the projection is to continue growing at a faster pace than the historical average.

As part of efforts to increase proximity to customers, three more Distribution Centers (DCs) were opened, in Balsas (MA), Paragominas (PA) and Sorriso (MT). The official delivery of the DC in Luís Eduardo Magalhães (BA) is scheduled for 2024, totaling nine Distribution Centers. In each of these units, Kepler Weber receives visits from around 100 customers per month.

Furthermore, in line with the Commercial area's operating strategy, the Company carried out a robust restructuring project involving the teams and the variable compensation models, boosting recognition according to the performance of the business.





Adding the operating capacity of the nine DCs, they account for half of Replacement and Service sales in direct revenue. Units are quick to deliver the parts to the customer: they are usually available within 24 to 48 hours. This strategy also reflects more competitiveness for the Company, which plans to implement DCs where more sales occur and increased business opportunities exist.

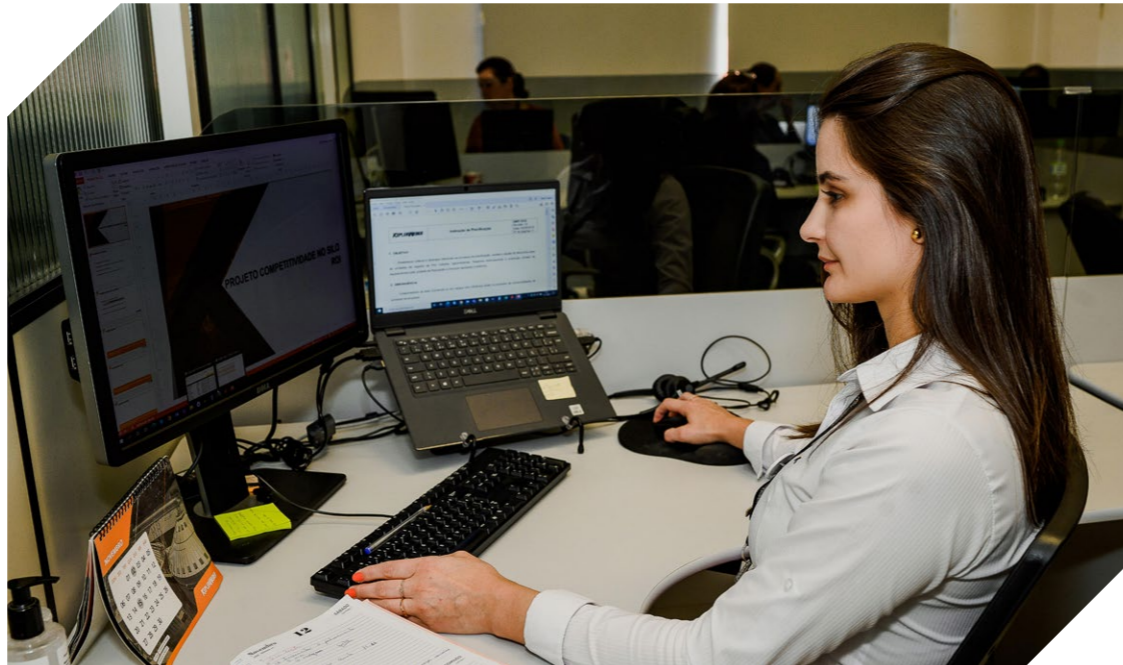
Divided into five regions, the sales team also undergoes continuous training and updating. Normally, in each region of operation, the Company has a project area that supports managers and prepares future employees in these positions. They learn everything from preparing projects and budgets, to the demands and needs of customers.

The Commercial area holds monthly meetings with leadership, and every 15 days with area leaders. Every week, the regional offices (employees and representatives) meet online and take stock of deliveries. Every three months, all members of the Commercial area participate in an online meeting to get updated on corporate news.

The competitiveness of the Company is enhanced through training for the sales team, rapid delivery of parts and advancements in digitalization.

In 2024, Kepler Weber will begin implementing a Digital Transformation project, anchored in a Customer platform Relationship Management (CRM) and integrated with the Company's ERP. The technology is expected to provide a 360-degree view of customers, and its adoption will not only increase operational efficiency and personalize service, but also strengthen relationships with customers in a lasting way. It will also facilitate an accurate analysis of sales opportunities and allow the product offer to adapt to each individual's specific needs.

This movement towards digitalization reflects the Company's commitment to the never-ending pursuit of innovation and improvement, strategically positioning it to meet the demands of an increasingly competitive market. The project not only marks a significant step in the Company's digital journey, but reaffirms its commitment to offering solutions that effectively and efficiently address customer demands, helping to build solid, long-term relationships.





Economic-financial performance

▶ Investments

▶ Statement of Value Added (SVA)

General results



Net Revenue

Reached **R\$1.5 billion**, a 16.7% reduction compared to R\$1.8 billion in 2022, the best year in the Company's history.



Net Cash

R\$159.7 million in 2023, a reduction of 6.6% compared to R\$171.1 million in 2022.



Net Financial Result

Positive, totaling **R\$4.0 million** – in 2022 it stood at R\$1.6 million. The variation mainly reflects the positive performance of financial investments, added to the effect of the exchange rate variation in the period.



Accumulated Ebitda

Ebitda totaled **R\$336.7 million** in 2023, a reduction of 38.6% compared to 2022.



Net Revenue from Export

In 2022, **R\$181.5 million**

In 2023, **R\$ 25.5 million**

Evolution of indicators in the segments (Net Revenue Amounts)



Farms

Obtained **R\$487 million**, 25.8% lower than 2022.



Agribusiness

Reached **R\$548.3 million**, representing a drop of 24.6% compared to 2022.



Replacement and Services

Total of **R\$271.0 million**, a 27.9% increase compared to 2022.



Ports and Terminals

Totaled **R\$94.6 million**, an increase of 90.7% compared to the accumulated result for 2022.



International Business

Topped **R\$111.3 million**, a drop of 34.8% compared to 2022.



In 2023, there was high grain production and strong demand from customers of large corporations and cooperatives, with orders of different sizes, more complex projects and longer delivery times.

The Company was prepared for this and made internal adjustments, approving some investments to provide the plants with more technology, automation and training, and reorganizing operations with infrastructure and security for the new routine of the plant and the sales area, to serve different customer profiles with more robust contracts, ensuring efficiency in productivity and gains in capacity.

Even with the reduction in investments caused by lower commodities prices in 2023 for smaller producers and Agro-industry, which participate in 40% of the Company's revenue, there was offset from the other segments.

Agro-industry is characterized by customer diversification. In 2022, Kepler saw significant sales to processing industries, with three projects for rice, coffee and corn ethanol combined totaling net revenue of more than R\$125 million. In 2023, the segment had more concentrated investments in cooperatives and cereal producers, with less expressive tickets.

There was remarkable progress in the Ports and Terminals sector in 2023, the result of efficient strategies that boosted its operations. The restructuring, combined with the dedication of the specialized team and the expanded scope, was a key element to not only increase sales volume, but to achieve excellent performance. The positive results reflect the effective execution of major projects delivered on time, driven by increased global trade and expanding supply chains.



Investments to prepare plants and reorganize operations were essential to Kepler's success in meeting complex projects and extended delivery times.



The increase in revenue in Replacement and Services is the result of a number of strategies adopted over the period, such as ongoing relationships with customers, speedy delivery of replacement parts, competitive deadlines and easy payment methods. Another highlight is the synergy of the sales team, engaged in all segments and looking to boost its reach and expand market coverage. This has contributed to an increase in the capture of new customers into the portfolio. At the end of 2023, the Company announced to the market the opening of the 9th Distribution Center in the city of Luís Eduardo Magalhães in Bahia, another move that optimizes customer service with speed and quality.

The Replacement and Services segment is distinguished by diversification and resilience in the face of fluctuations in commodity prices. In addition, expanding the base of Distribution Centers plays an important role in gaining customers. This strengthens the strategy of maintaining this segment with recurring revenues and being less susceptible to fluctuations in the agribusiness cycle.

In terms of International Business, Kepler made three sales to South American countries that came to R\$21 million. There was a reduction in revenue, mainly reflected by the water crisis that was harmful to the two largest players in the export portfolio: Paraguay and Uruguay. Colombia has been facing political issues, leading to a reduction in investments.

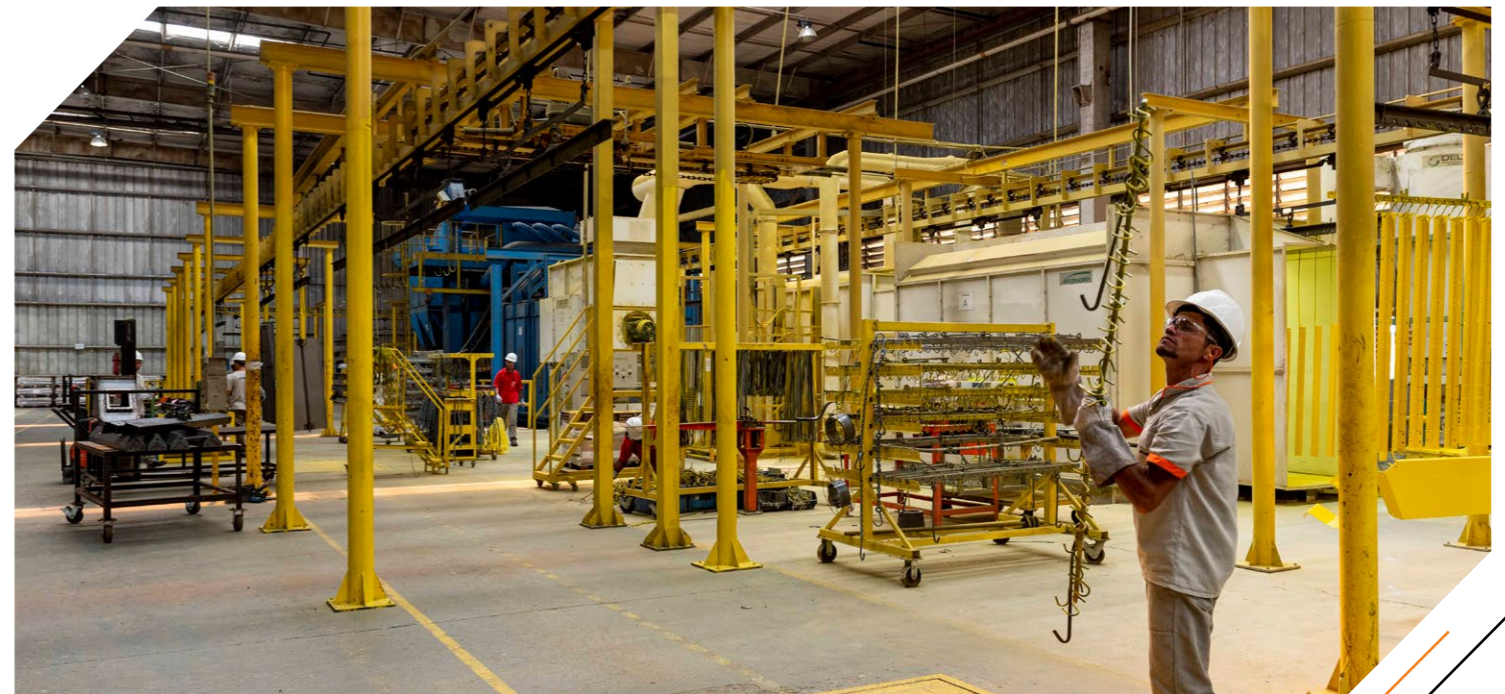
The biennium was also marked by the acquisition of Procer, a technology company, forecasting robust growth for digital businesses, driven by post-M&A commercial and operational synergies, in addition to expanding profitability.

Another highlight of the period was the start of the powder coating line operation at the Panambi (RS) industrial plant, which is part of the Company's investment plan. There are contributions of R\$70 million expected by 2026, with approved benefits by the Rio Grande do Sul State's Company Operation Fund (Fundopem). R\$29.4 million had already been executed by September 2023.

The new line represents a 52% jump in painting capacity. At the end of the investment plan, the prospect is for a 50% increase in production capacity, which currently stands at 77,000 tons of metal products per year.

The solid financial performance and cash generation allowed Kepler to pay dividends and interest on equity of R\$153 million, with a payout (division of total dividend by net profit) of 62% (it was 43% in 2022). Additionally, recurring revenue

and the achievement of other indicators aligned with the business made monetary recognition possible for all employees in both 2022 and 2023 through the Profit Sharing Program.



Investments

At the end of 2022, Kepler Weber and BTG Pactual completed the structuring of an Investment Fund in Agro-industrial Production Chains (Fiagro), in partnership with BNDES, with capital of R\$300 million. The initiative is geared towards granting credit to customers, mainly small and medium-sized, who do not have the funds to invest in storage and post-harvest projects.

Kepler is the originator of the fund. The operations include fiduciary sale or property mortgage, fiduciary sale or pledge of the silo subject to the financing, fiduciary sale of the crop or fiduciary assignment of receivables from Fiagro -FIDC debtors, Kepler customers.

The first credits disbursed by the fund were made in February 2023, totaling R\$6.1 million by the end of the year.

For its expansion process, Kepler is looking to invest R\$44.9 million in increased productivity, new products, information technology and maintenance, renovations and compliance with legislation.

With the aim of seeking financing to carry out an operational transformation, the Company planned and carried out all the procedures and met the requirements for signing a contract with the IFC (International Finance Corporation), to be executed in the first half of 2024.

To further entrench its relationship with investors (IR), Kepler Weber hired a specialized firm to identify key investors to participate in a perception and satisfaction survey about the Company. As part of this effort, communication materials were improved and Kepler Day was held, now is now in its third iteration. The event presents business perspectives, estimates of operational and financial performance, and management for the Company's growth. The last Kepler Day was held at the B3 auditorium, attracting a large number of interested parties.

There is also a communication channel with IR on the corporate website containing institutional and financial information, CVM publications on the capital market and other services. Investors also have the Ethics and Privacy Channel at their disposal.

With the restructuring of the Investor Relations area, there was an increase of 70 positions of Kepler's shares in the Tradability Index ranking, leaping from the 199th to the 129th position.

In 2023, the Company prepared for the issuance of the level 1 American Depositary Receipts (ADRs) Program, declared effective by the US Securities Commission (SEC), in which the shares became available for trading as of February 20, 2024, the date of publication of the Relevant Fact.

The Company's investment base includes the promising market, with population growth and global demand for food above 35% by 2030; the high competitiveness of Brazilian agribusiness, with production exceeding 300 million tons in 2023 and projections above 500 million tons by 2030; market leadership, with 40% market share in Brazil; the growth of recurring revenues through modernization of the installed base of 17,000 storage units in Brazil; people, culture and ESG, via sustainable production and solid performance in food security; and modern infrastructure with two factories with 88,000 m² of production area.

- 1,819 employees** including apprentices, temporary workers and statutory board (Dec/23)
- 40% market share** in Brazil and a major player in Latin America
- 53 countries** with a presence on five continents
- 2 plants** strategically located in Panambi (RS) and Campo Grande (MS)
- 9 Distribution Centers** strategically positioned in Brazil
- 5 million** capacity to provide equipment to store 5 million tons of grain per year



Statement of Value Added (SVA) GRI 201-1

Direct economic value generated and distributed (millions of R\$)

Direct economic value generated (R\$)	2022	2023
Generated		
Revenue (R\$)	R\$ 2,136,031	R\$ 1,781,899
Economic value distributed (R\$)	2022	2023
Distributed		
Operational costs	-R\$ 1,061,376	-R\$ 1,044,264
Employee salaries and benefits	-R\$ 178,112	-R\$ 187,782
Payments to capital providers	-R\$ 382,468	-R\$ 245,214
Payments to the government	-R\$ 302,614	-R\$ 74,203
Investments in the community	-R\$ 100,101	-R\$ 99,767
Total	-R\$ 2,024,671	-R\$ 1,651,230
Retained economic value (R\$)	2022	2023
Retained		
direct economic value generated minus "distributed economic val-ue"	R\$ 111,360	R\$ 130,669
Distributed economic value (%)	2022	2023
Operational costs	52%	63%
Salaries and employee benefits	9%	11%
Payments to capital providers	19%	15%
Payments to the government	15%	4%
Investments in the community	5%	6%
Total	100%	100%

Risk management

GRI 3-3 – Risk governance, including social, environmental and climate | 201-2

Risk Management is a fundamental process that permeates all areas of the Company, covering the identification, assessment and continuous monitoring of risks inherent to its operations. Based on policies and methodologies recognized in the market, this process is expected to improve the management of acceptable risk limits. By understanding and analyzing risks, the Company seeks not only to mitigate possible negative impacts, but also to identify opportunities for improvement and innovation. By deeply understanding the risks to which it is exposed, the Company can make more informed decisions that are aligned with its strategic objectives, thereby ensuring sustainability and long-term success.



In the second half of 2023, Kepler Weber began structuring its strategic risk matrix, aligned with the principles of the Risk Management Policy and in accordance with the requirements of Novo Mercado. This initiative further strengthens the Company's ability to anticipate and manage the risks inherent to its operations. In addition to traditional financial and operational aspects, the new risk matrix will be expanded to cover fundamental issues such as ethics, transparency, integrity and climate change. This holistic approach will provide Kepler with a more comprehensive understanding of the challenges and

opportunities that shape its business environment, contributing to more informed and sustainable decision-making.

This process is coordinated by the Legal, Governance, Risks and Compliance Offices, which also expanded its responsibilities to include the Risks and Internal Controls area in 2023, as per B3 guidance. This strategic integration reflects Kepler Weber's commitment to strengthening its risk management and compliance culture, ensuring a comprehensive approach aligned with best market practices.

Corporate risks are detailed in the policy as follows:



Strategic risks

These risks are associated with Senior Management’s decision-making and could lead to a substantial loss in the Company’s economic value and even the cessation of the business. In the Strategic pillar, some of the topics for assessment include: planning and allocation of resources, governance structure, ESG initiatives and communication with the market.



Operational risks

These come from breakdowns in processes and controls in the operation and support areas that hinder or make it impossible to conduct activities. Operational risks generally lead to inefficiency and total or partial interruption of activities, which may have a negative impact on reputation in the market, in addition to the potential for causing contractual and regulatory liabilities. Some of the topics to be evaluated in the Operational pillar include: industrial operation, logistics, property security, maintenance, commercial management, human resources, engineering and projects and supply chain (products and services), including supplier management.



Financial risks

These refer to the possibility of losses as a result of financial operations and transactions, which could be the result of inefficient cash flow management, liquidity, collection and application of financial resources, exchange rate variation, as well as non-compliance with financial obligations of counterparties.



Compliance risks

These are associated with potential legal or regulatory sanctions due to non-compliance with laws, agreements, regulations, code of conduct and policies that may result in financial loss and reputational damage. The following topics are included in the Compliance pillar for evaluation: legal and regulatory requirements, integrity and anti-corruption controls and Code of Ethics and Conduct.



Some of the risks that can permeate the different pillars include:



Technology Risks

These are associated with threats capable of causing system interruption or unavailability as a result of breaches to information security, data and access management, change management, infrastructure, lack or obsolescence of technological resources, including facilities. For the Technology pillar, the following topics are important for evaluation: adequacy of internal systems to the Company's needs, cybersecurity incidents, data integrity and management, breaches in logical access to systems, data leaks, and others.



Socio-environmental Risks

These deal with exposure to losses from incidents involving the environment and/or society that are a direct or indirect result of activities carried out by the Company. Social impacts refer to health and safety and actions that violate protection, as well as the promotion of human rights, such as discrimination and conditions analogous to slavery. Environmental impacts are those that can also affect natural resources, including air, water courses, forests, soil and animals through the emission of polluting gasses, waste, effluents, spills of chemical products, and others. Climate impacts need to be observed to be reduced or offset with the reduction of Greenhouse Gas emissions and capture of gasses emitted in the manufacture of equipment, as well as to prepare the Company for events that may impact the production of its customers and consequently your sales. Socio-environmental and climate risks can generate financial and reputational losses, legal or regulatory sanctions and compensation for damages to third parties who had direct or indirect participation, involving customers, suppliers, employees and other partners.



Steel supply

SASB RT-IG-440a.1

Kepler considers steel to be a critical material in its supply chain. This is why it has some strategies to respond to the risks of price fluctuations and supply of this product, such as diversification of globally approved production plants, strategic commercial agreements with plants, inventory strategy with coverage for sold and/or known businesses. In severe economic situations or uncertainty in the flow of logistics, the Company allows a variation in stock coverage of up to 50% of the steel volume, equivalent to 1.5 months up or down. Orders and, consequently, stock, are also adjusted, seeking to maintain a consistent balance between sales and the acquisition of steel [stock + orders at a known price]. In cases of problems or restrictions that could compromise product supply, manufacturing plants need to notify Kepler at least six months in advance of the purchase order.





Resilience

- Interaction with stakeholders
- People management
- Value chain
- Relationship with customers
- Communities
- Environment



Interaction with stakeholders GRI 2-29

Kepler understands that all stakeholders play a fundamental role and contribute positively to business sustainability. That is why the company maintains channels that allow for consistent interaction, ensuring that the corporate strategy is in line with the expectations of its stakeholders.



Employees



Customers



Suppliers



Shareholders



Communities

Channels	Stakeholders				
Corporate website	■	■	■	■	■
Sustainability report	■	■	■	■	■
Ethics and Privacy Channel	■	■	■	■	■
Comunik	■				
Notice boards and totems	■				
Coffee with the Board	■				
WhatsApp groups	■				
Open doors		■			
Supplier Portal			■		
Compliance Portal	■		■		
Governance Portal				■	



Kepler Weber also maintains a number of communication channels and practices with its internal audience, publicizing actions and sharing results in an effort to inform, align, motivate and engage teams.

- **Comunik** internal social media;
- **Physical and digital notice boards** with Company news, announcements, upcoming events and opportunities for development;
- **Digital totems** with dynamic content, such as motivational videos, urgent communications and internal campaigns;

- **Coffee with the Board:** informative sessions for employees to answer their questions and offer suggestions;
- **WhatsApp groups** for quick and efficient communication between teams;
- **Engagement Survey:** captures needs and suggestions;

- **Ethics and Privacy Channel:** receives complaints and suggestions;
- **Regular team meetings** a space to align objectives, discuss projects, resolve challenges and promote engagement;
- **Compliance perception survey:** assesses the maturity of the Compliance Program and identifies opportunities for improvement;

- **Celebrations:** are held regularly to celebrate achievements, birthdays, special dates and important milestones of the Company, reinforcing and valuing team spirit;
- **Other** engagement actions encourage employees to take an active role and increase motivation.

People management

GRI 2-7 | 2-30 | SASB RT-IG-000.B | 3-3 – Attraction, retention and professional development

- ▶ Diversity and inclusion
- ▶ Compensation and benefits
- ▶ Training and career
- ▶ Health and wellness



The Company ended 2023 with 1,819 direct and temporary employees, 7% more than in 2022, when it totaled 1,699 people. In 2022, temporary workers accounted for 65 professionals and this increased to 186 in 2023. Of the staff, 76% are men and 24% women. The majority of employees are

concentrated in the Southern Region, followed by the Midwest Region and the Southeastern Region. Everyone works full time, according to the working hours stipulated in their employment contracts, and is covered by collective bargaining agreements, depending on the unit to which they belong.



See a detailed profile of the professionals in the GRI Attachment



Diversity and inclusion

The Company values diversity and inclusion, and offers equal opportunities to all employees, helping to maintain a healthy work environment. This aspect is even more evident in the Great Place to Work (GPTW) survey, which certified the Company for the third time as an excellent place to work, among the 20 Best Companies to Work for in Rio Grande do Sul in the Large category. It was also noted for the first time among the 50 Best Places to Work in Brazil, in the Industries – Large scale category.

The Company also demonstrates its commitment to these pillars by looking at the growth in its workforce of 7%. Women represented 17% in 2019 and 21% in 2021. In the 2022-2023 period, the share of women grew to 24%.

Additionally, as a way of reinforcing the purpose of caring for life, the Company is involved in providing support through psychologists and social workers, while also promoting moments of awareness with lectures on relevant topics such as sexual abuse and harassment, offering guidance and support.



Over the last two years, women reached 24% of the total number of employees, reflecting the Company's commitment to valuing diversity and inclusion.

In 2022, the Company received the Social Engagement Seal, with the signing of the Term of Commitment and Cooperation with the Public Defender's Office of Rio Grande do Sul (DPE/RS) in Panambi. This agreement involved the inclusion and insertion in the job market of women victims of domestic violence, considering that financial dependence is generally the reason for maintaining the bond with the aggressor. Their CVs are sent to companies, via the Public Defender's Office, so that they can be considered in the selection and hiring processes.

Another inclusion program is the Young Apprentice, essential for the development of new professional talent in 2022 and 2023. Its structure fosters the improvement of technical and behavioral skills by mapping out needs that are aligned with legal requirements, the strategies of the business and long-term vision. As an inclusive practice, the program is also offered to People with Disabilities.

Opportunities are made available to the community, democratizing access to education and promoting social inclusion. Some open positions are allocated for young people in vulnerable situations, which helps to reduce inequality.

Apprentices receive from the Company transport vouchers, health insurance, drugstore cost assistance, life insurance and a monthly allowance to take courses. When they are in educational practice, the amount of the allowance is doubled. Students of legal age and with at least 40% of the course completed are absorbed into educational practice.



In 2022, 72 apprentices were trained through professional courses in strategic areas for the industry. This included specialties such as metal forming press, electromechanical maintenance, toolmaking, logistics and administrative assistant and production assistant. That same year, also through a partnership with Senai, five PwD (People with Disabilities) apprentices were trained on the Production Assistant course.

The Company continued the initiative in 2023 with training for another 60 apprentices in the metal forming press, electromechanical maintenance, MIG Mag Welder, Mechanical Technician, Administrative Assistant, Administrative Assistant and Production Assistant.

During these two years of training, Kepler took an important step in building a culture of continuous improvement by qualifying young apprentices in Lean Manufacturing training and helping them apply the Kaizen tool. Under the guidance and mentoring of employees qualified for this process, the apprentices put the knowledge acquired in training into practice through the application of the **Kaizen tool**.



They analyzed the processes in which they worked, seeking to identify areas for improvement.



They proposed creative and innovative solutions to eliminate waste and optimize processes.



They implemented the proposed improvements and monitored the results, evaluating their effectiveness and impact on productivity and quality.



The participation and engagement of apprentices in the Lean philosophy and the application of the Kaizen tool saw positive results for the Company, such as increased productivity, improved quality and reduced costs.

Over the last two years, Kepler has not carried out the Trainee Program, which is being planned for 2024.



See details about the profile of professionals in the GRI Attachment



Compensation and benefits GRI 2-19 | 2-20

Kepler Weber coordinates sustained actions to provide a quality environment and opportunities for everyone, while attracting professionals who are aligned with its values. This is why it prioritizes investments related to the development of employees, with training, education and safety, valuing well-being and quality of life. Jobs have been created over the last few years in a linear and consistent manner in all regions of operation.

The Company maintains a Compensation Policy (POCA 20) that establishes metrics linked to short-term variable compensation, based on relevance to financial indicators and aligned with strategic planning for 2030. The Chief Executive Officer is responsible for corporate goals linked to financial objectives – referring to Ebitda and cash flow – and an indicator of excellence.

The other officers are included in these corporate targets, but with the addition of sector and individual performance targets geared towards maintaining the sustainability of results, linked to both strategic planning and derived from financial objectives, business sustainability and a direct focus on people management. Long-Term Variable Compensation is linked to performance and share appreciation indicators in an effort to obtain superior performance and generate value for the business.

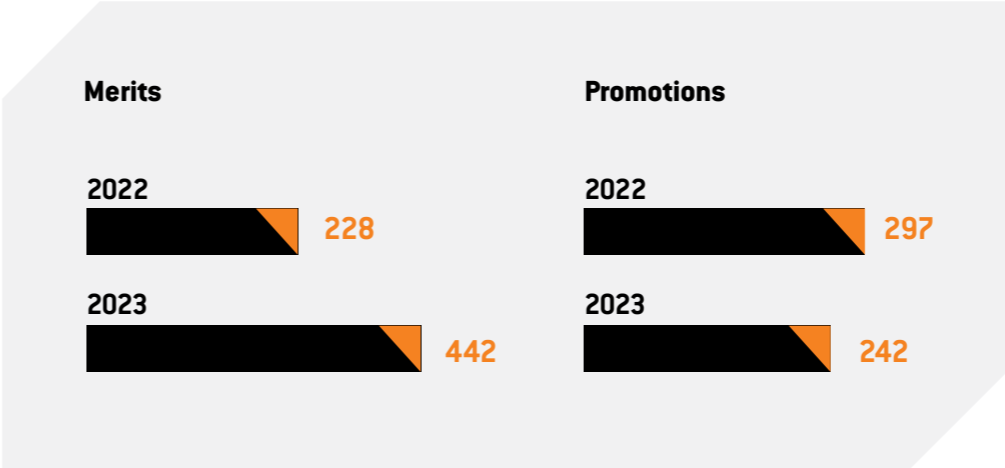
The global compensation budget, comprising fixed, variable and benefits, is established annually by the Annual General Meeting of shareholders, stimulating an entrepreneurial and results-oriented culture, aligning the interests of the Company's management with those of its shareholders.

As a form of monetary recognition, attraction and retention of talent, Kepler has an initiative called the Merit Program, which recognizes employees for their performance. Compensation criteria are established by procedures and do not consider gender. The Company works annually with market research from renowned consulting firms to guide and adopt best practices regarding the compensation and benefits package.

Employees, outsourced workers, apprentices and interns are given a complete benefits package. Part of the culture of inclusion is to offer stability so that women and men find peace of mind when carrying out personal projects, such as having children. This is why Kepler is part of the Citizen Company Program and grants 180-day maternity leave to female employees and 20-day paternity leave to male employees. Within the scope of

maternity leave, the return to work rate was 100% in 2022, and it fell to 97% in 2023. The retention rate in the 12-month period increased significantly from 2022 to 2023, with a growth of 13% in paternity leave and 40% in maternity leave.

The Company does not have a specific retirement plan, but the additional benefits include supplementary pension. The employee contributes according to the contractual rule, that is, according to a % for each salary range. The Company contributes in the same proportion, which may vary between 1% and 3%. The beneficiary can also choose the type (PGBL or VGBL) and the profile of the investment fund.



 See details about maternity/ paternity leave in the GRI attachment

Standard benefits for employees at manufacturing units **GRI 401-2**



■ **Health plan:** includes full coverage for all employees and their dependents. Fully subsidized by the Company for employees and 50% for dependents.



■ **Pharmacy assistance:** discounts of 30% to 70% on medications in partner pharmacies, in accordance with the epharma agreement.



■ **Life insurance:** 100% paid by the Company, with coverage of up to 24 times the nominal salary.



■ **New Birth Kit:** to celebrate the arrival of a new member of the family.



■ **Restaurant at the company:** breakfast is provided free of charge to all employees, and meals are covered by a 20% contribution from the employee.



■ **Transport voucher:** 100% paid for by the Company.



■ **Profit Sharing (PS):** sharing success with employees.



■ **Payroll loan:** easy access to credit.



■ **Dental assistance:** service is provided at the Panambi Unit.





Additional benefits, according to salary range

- **Private pension:** the company contributes in the same proportion as the employee.
- **Food vouchers:** the company subsidizes 90% of the total amount of the card (for employees with salaries up to the INSS ceiling).

Benefits for apprentices

- **In-house restaurant** at Kepler Weber units.
- **Transport voucher:** 100% paid by the Company.
- **Life insurance.**
- **Health insurance.**
- **Drugstore aid.**

Benefits for interns and temporary workers

- **In-house restaurant** at the units.
- **Transport voucher:** 100% paid for by the Company.
- **Life insurance.**

Specific benefits for other units

In addition to the benefits available at the manufacturing units, the following are offered to the São Paulo (SP) unit, as well as to other regions of Brazil:

- **Health plan:** nationwide with comprehensive coverage and extensive coverage for dependents.
- **Meal voucher:** the Company subsidizes 80% of the total cost.





Training and career GRI 404-2

Kepler Weber has spent the last five years working on redesigning its people structure. In addition to technical, operational and legal refresher training, it focused on strengthening the assessment process in 2023 and has used it to point out people who have potential with the aim of developing them to assume strategic leadership positions in the future. For purposes of process assertiveness and direction of development, the 9Box Matrix model was adopted, which included calibration sessions. The process is made up of strategic groups and is intended to subsidize feedback and provide input for structuring Individual Development Plans (IDPs).

Over the last two years, leaders have gone through the process of individual and group coaching, strengthened by the premise of development based on the 70/20/10 methodology. This model assumes that learning occurs 10% through formal means, 20% through informal means and interactions, and 70% through personal experiences and day-to-day professional experience.

Reinforcing the Company's culture of learning, 2024 and 2025 will be years of promoting the training and development of leadership, through career acceleration and succession programs and the return of the Trainee Program.

In accordance with the educational process related to new skills, the 2023 assessment cycle was the first in which the Company reached 100% of eligible employees in feedback. The 180° assessment was applied to administrative and field professionals, and the 360° assessment to the management level. The process expands the scope for the next cycle and aims to strengthen, disseminate and mature talent management.

The competency model was designed to reflect the type of behaviors required by employees and leaders. Core and elective competencies are aligned with the Company's values and strategies and represent the set of organizational knowledge, skills and attitudes.

Core competencies

Required from all employees

- Communication and collaboration;
- Quick and flexible learning;
- Leadership and accountability;
- Customer experience.

Extra skills required from management

- People management and development;
- Broad and strategic vision.

Elective skills

- Creativity and innovation;
- Efficiency and safety;
- Ambiguity management;
- Emotional management;
- Critical thinking;
- Problem solving.





Health and wellness

GRI 403-3 | 403-4 | GRI 403-6

Health promotion and prevention are crucial elements to ensuring a better quality of life for employees, and also contributes to reducing absenteeism. Kepler Weber carries out awareness actions that help its internal audience adopt a healthier lifestyle and prevent illnesses. The campaigns are aligned with the official calendar of the Ministry of Health (White January, Yellow September, Pink October and Blue November).

In the field, health and safety topics are addressed through Daily Safety Dialogues (DSD), safety breaks, information cards via WhatsApp and monthly campaigns, such as Hand Safety, Golden Rules, Safe Driving, Men's and Woman's Health, etc.

Through the Occupational Medicine area, the Company meets other demands in relation to mental health, flu immunization and hypertensive and diabetic groups. The Panambi Unit conducted a pilot project in 2023 to create the Mental Health Supporters Group to provide emotional support to colleagues. The team is made up of 14 employees, prepared and trained by a specialist, who can refer colleagues requiring psychological care and support to Occupational Medicine.

Occupational medical care is focused on compliance with Regulatory Standard 7 (NR7), including hiring and dismissal exams, return to work, changes in occupational risk and periodic exams. Risks are assessed by the Occupational Safety team, and referral to the Occupational Medicine technical team is made upon any changes to the Company's processes. This ensure that the necessary changes can be made, promoting improvements in the health status and quality of life of employees.

NR 7 also establishes guidelines and requirements for the development of the Occupational Health Medical Control Program (PCMSO) in order to protect and preserve the health of professionals in relation to occupational risks, according to the risk assessment of the Risk Management Program (RMP).

Some of the risks assessed include:

- **Noise**, with environmental monitoring when necessary, neutralization with specific IPEs and PPE, with individual monitoring through audiometry exams.
- **Welding fumes and aerodispersoids**, with environmental monitoring using CPE and specific PPE, with individual monitoring through Chest X-ray and Spirometry.
- **Ergonomic risks**, monitored through an Ergonomics Census and ergonomic analysis of specific workstations.



Passive surveillance of occupational health is carried out through the PCMSO, based on information involving the spontaneous demand of employees seeking medical services, as well as active surveillance of occupational health via targeted medical examinations that include, in addition to those provided for in NR 7, collecting data on signs and symptoms of health issues related to occupational risks.

Consultation and communication with workers regarding occupational health and safety are carried out through abnormal occurrence records, reporting channel of unsafe conditions, human factors and incidents identified by all employees, notice boards and totems and the Kaizen circle program.

Occupational Medicine management is carried out via the SAP System, EHS module. There is a plan in 2024 to introduce software to assist in the administration of occupational safety and health protocols.



Value chain

GRI 3-3 – Supplier management

Contractor Development Program



Management of the value chain includes everything from the selection of raw materials to the appropriate management of waste at the end of the process. The commitment to sustainable practices permeates all phases of the products' life cycle, reflecting the Company's values and strengthening business and technical relationships with suppliers throughout the chain.

From planning to production and assembly, Kepler Weber is dedicated to complying with quality and sustainability standards. Manuals in the areas of Quality, Health, Safety and Environment provide guidance on the choice and assessment of suppliers, ensuring that products and services are aligned with corporate principles.

The Company also establishes specific procedures in support areas to ensure that critical suppliers meet all necessary requirements. Assessment and support criteria related to health and safety are defined, in accordance with legislation and standards, reinforcing the commitment to integrity and legal compliance.

Suppliers are selected in accordance with the Code of Ethics and Privacy and the Supplier Manual. The Company repudiates any initiative that goes against human rights, such as corruption, use of child or slave labor, discrimination, and other aspects and conduct provided for and expressed in the agreement. At the end of the two-year period, we had 1,494 suppliers, of which 60 worked on assembling equipment for customers, with approximately 1,000 lives in our works. The supply chain also includes the steel sector (coils), paints, electric motors, gear motors, screws, bearings and the like.



The Company is responsible for developing and offering assistance and training to its partners. Training was developed under the Lean Manufacturing methodology to support and promote process improvements. This included using less raw material, reducing costs and maintaining punctuality in the delivery of products and services.

As a way of valuing and rewarding suppliers that stand out in the supply chain, Kepler created Top Suppliers. Offering an awards ceremony, the biennial event also features lectures on macroeconomic trends, the agribusiness scenario and corporate strategies.

For service providers, the Facilities team maintains a system to control documentary, environmental and safety requirements, adapting to each supplier's classification. The area conducts regular assessments of ongoing suppliers that provide internal services, such as cleaning, food and transportation, to ensure that the principles of corporate policies are consistently observed, maintaining the integrity of operations.

The Company also produced the Contractor Development Plan and carried out procedures for Approval and Assessment of Contractors, in an effort to continuously improve the support and services provided. Additionally, the marketing process includes administering annual customer satisfaction surveys, using quantitative methodology with telephone interviews and support software. These surveys are important to assess the Company's performance from the point of view of its target audience, including the individuals who make purchasing decisions from various customer segments, such as rural producers, cereal producers, cooperatives, industries and trading companies. The research covers the leading grain producing states in Brazil.

By defining specific criteria for the selection and qualification of suppliers, Kepler Weber reinforces its value chain and aligns its activities with the essential values of quality, health, safety and environmental responsibility. Through regular assessments and ongoing dialogue with all partners, it reaffirms its commitment to sustainable practices, fundamental to the continued success and satisfaction of its customers and the community in general. **GRI 308-2**

Guidance is provided to Partners through the Code of Ethics and Privacy and the Supplier Manual.



See the ratio of spending with local suppliers in the GRI Attachment





Contractor Development Program GRI 203-1 | 403-3 | 403-4 | GRI 403-6

All partner-assembled works are managed through the Kepler Contractor Development Program (PDEK). Created in 2019, the initiative seeks to ensure that the project is built by a qualified team under the desired quality standards and with excellence in the final delivery. It is rooted in Kepler Weber's values: Safety, Integrity, Respect and Excellence. The objectives include:

- Training partner companies to have a solid business structure (KW University);
- Providing guidance on people management, engagement actions and social actions;
- Raising awareness about the importance of caring for the environment;
- Instilling care for people's safety, supporting the Workplace Safety Culture Program, to reduce risks and eliminate accidents;
- Providing guidance on best practices in assembling equipment and efficiently organizing the construction site;
- Sharing experiences and collaboration with best practices and encouragement of continuous improvement to reduce assembly time and cost.

PDEK is executed in cycles per year (January to December) and has a structure made up of five fundamentals: Management, Safety, Execution of Works, Lean Thinking and Results, which include development criteria and weights distributed according to their impact:

DEVELOPMENT CRITERIA

MANAGEMENT

Business Management
People Management
Sustainability

SAFETY

Commitment to Safety

EXECUTION OF WORKS

Leadership Technical
Quality Construction
Management

LEAN THINKING

Lean Construction

RESULTS

Management indicators
Security Indicators
Execution of Works Indicators
Lean Thinking Indicators

These criteria are made up of 12 performance indicators that are evaluated on a monthly and annual basis. At the end of each cycle, partners with the best results are rewarded and, depending on their result, qualify for a cash bonus as a way of encouraging continuous improvement and recognizing engagement.

The Digital Projects and Services Implementation department is responsible for fully managing the program. The project implementation team is responsible for ensuring the progress of the program. Assessments of monthly and annual indicators during the cycle are the responsibility of the Business Partner Relations, Regional Project Implementation, Operational Excellence in Construction, Occupational Safety in Construction Works, Third Party Management and Technical Support teams. The PDEK Manual and the Safety, Work Execution and Lean Thinking Guides, made available to everyone, are adopted as the basis for assessments.

To assist in training and expand new knowledge, the Company offers the KW University. The university is a way to promote knowledge through in-person and online training.

In 2022 and 2023, Kepler held PDEK Day in Panambi (RS) for partner contractors from all over Brazil. Lasting three days, the event featured many activities, sharing knowledge and focusing on the excellence of the services provided.

Relationship with customers

GRI 3-3 – Relationship with customers

Kepler seeks to listen to and understand customer demands in order to build the best project solutions, according to the volume, capacity and destination of its production. It values particularities, promoting lasting relationships that begin with the design of the project, through the execution and delivery of the work, and continuing throughout maintenance, consolidating reliability and respect between the parties. In order to make sure that services and the replacement of parts and services are provided quickly, the Company makes CDs available and has assistance and sales teams distributed throughout all regions of Brazil.



It monitors customer satisfaction each year using the Net Promoter Score (NPS), a loyalty indicator, and two other types of research. One of these, also conducted annually, is done by the Marketing area in partnership with a consulting company. It consists of determining or defining which gaps need to be addressed. A need was identified in the last investigation for improvements in the scope of technical assistance and rapid replacement of material. The index in question was 23% below the average in comparison with the other scores. In 2023, the Company worked on these points, creating a service method that would speed up replacement, especially in the most urgent cases. The lead time, which previously was 60 to 80 days, increased to 15 to 20 days.

Another survey adopted is the Customer Satisfaction Score (CSAT), an index used to evaluate how their brand is positioned immediately after delivery of the work. Out of the 80% of customers surveyed, 68% responded that they were satisfied with the assembly services upon final delivery.

Kepler also promotes events, participates in fairs and exhibitions and maintains open channels to listen to customers in order to strengthen relations with them, in addition to providing the Ethics and Privacy Channel. Open Doors is the main event in this regard. Once a year, the Company invites its customers to visit the manufacturing units and learn about the process that involves the entire production and the technologies used. They can also visit the showroom, participate in lectures and panels on market trends, and can have questions answered and contribute suggestions for improvement. In the 2022-2023 biennium, around 110 customers visited Kepler's factories at the Open Doors event.



Communities

Social actions



In addition to generating jobs and providing services and products, Kepler Weber is socially committed to providing culture, education and leisure to the communities around its assets. The Company seeks to build a positive relationship with them, helping to strengthen the region in which they operate, generating long-term social benefits and reducing socio-environmental impact.

The types of social investment supported or encouraged by Kepler Weber, whether they involve funding or not, involve donations, sponsorships, volunteer programs and visitation programs.





Social actions

Taking care of life is part of the Company's purpose, which is materialized through social actions. Six projects approved in 2021, worth R\$405,000, were carried out throughout 2022. There were also two other initiatives that brought the magic of Christmas to the community. At the end of the year, investments for the following year totaled more than R\$2.5 million and included 11 cultural projects, made possible through the Culture Incentive Law and the Children and Adolescents Fund, with a focus on education, social inclusion, respect for life and sustainability.

In December 2023, Kepler Weber approved the allocation of more than R\$1.8 million in funding for 12 social projects by applying the following resources: Culture Incentive Law, Children and Adolescents Fund, Sports Law, Elderly Fund and National Cancer Care Support Program. Projects benefiting local communities focus on education, culture, sustainability, health, sport, social inclusion and respect for life.

In 2022, Kepler Weber and seven other companies from Panambi (RS) created Agregar Institute to offer innovation and development to surrounding communities.

The entity has expanded its partnerships through training and support for innovative projects, connecting companies, entrepreneurs and investors to enhance the region as a whole. It works alongside top executives, business experts and renowned educational institutions to offer personalized, high-impact solutions.

The partnership with the University of Vale do Rio dos Sinos (Unisinos) is an example, which made it possible, in 2022, to open the first master's class in Production Engineering, in Panambi (RS), with direct investment from the institute's sponsors.

Throughout 2023, several events, seminars and training in innovation were held, with emphasis on the Breakfast with Innovation Program, held at KW Digital, with the theme "Innovation environments and the promotion of new businesses: the case of the Mira Labs accelerator and the Pollen Scientific and Technological Park", led by Rodrigo Barrichello; and the 1st Innovation Forum of Agregar Institute, which, with a diverse program, included the participation of sponsors and startups.



In 2022 and 2023, 17 projects were supported, involving an investment of almost R\$3 million.

Kepler Weber holds positions on institutional boards and participates in committees driven by the activities of business and public administration in Panambi (RS):

- **Boards:** Industrial Social Service (Sesi) and National Service of Industrial Learning (Senai), Commercial and Industrial Association (ACI), Agregar Institute and Brazilian Human Resources Association (ABRH).
- **Committees:** Inclusion, Education, Innovation, Civil Defense, Mental Health, Brazilian Association of the Machinery and Equipment Industry (Abimaq) and Union of Agricultural Machinery and Implement Industries in Rio Grande do Sul and Union of Metallurgical, Mechanical and Electrical Material Industries of Mato Grosso do Sul.

The Company also has a **Volunteer Group** that supports the organization and coordination of activities with the local community. In 2022, at Christmas, more than 250 municipal school children were given toys and popsicles. 364 boxes of chocolates were donated to children at APAE and the Panambi municipal school in 2023.



Find out more about Agregar Institute



Projects 2022

■ **Communities of Campo Grande (MS) and Panambi (RS)**

- **Agriman:** theatrical play that presents such topics as conscientious agriculture, food security and healthy eating, with 12 sessions in each unit, delivery of 1,000 comic books and 500 stickers. 1,502 children were benefited.
- **Story Bookcase:** promotion of literature, workshop, storytelling and assistance for teachers in the classroom, including the delivery of three shelves filled with 100 children's books. 680 children were benefited.



■ **Community of Panambi (RS)**

- **ACI commemorative book:** publication and release of the book commemorating 85 years of Commercial and Industrial Development in Panambi (RS). Seven pages are dedicated to the history of Kepler Weber in the city. 700 copies were distributed in schools in the municipality.
- **Little Chocolate House:** theatrical show by Tholl group in celebration of Children's Day in the community. 1,838 people benefitted from the program.



- **Magic Seed:** a social project supported by the Company for ten years, it featured seven theatrical performances of the play Os Venturosos in 2022, which deals with the theme of food security and healthy living for students and teachers. The project also addressed instruction on best practices for instituting school gardens. 2,190 people benefitted.
- **Christmas Caravan:** 40 artists toured the city with the Jingle Bell's show – in the rhythm of Christmas.



■ **Community of Campo Grande (MS)**

- **Santa's Charanga:** musical performance with Christmas themes on the streets of the city.
- Through the Children and Adolescents Fund, the Company supported projects by the local institutions Cotelengo and Mirim Institute, which contribute to welcoming and development through socio-professional training of children, young people and adolescents with disabilities and in situations of social vulnerability.



Projects 2023

■ **Communities of Campo Grande (MS) and Panambi (RS)**

- **Magic Seed:** implementation of a vegetable garden in three schools in Panambi, covering 150 children throughout the year. In 2024, Campo Grande will also host the project with presentations and lectures.
- **Itinerant Cinema:** the movie trailer spent four days in each city, totaling five sessions per day. In Panambi there were 1,670 participants and 1,810 in Campo Grande.
- **VRUM VRUM Action Group:** theatrical play with 25 performances in each city, dealing with traffic education in a playful manner.



■ **Community of Panambi (RS)**

- **Slippers and Laces:** more than 90 children participate in the project throughout the year, receiving classical ballet and costume classes.
- **The Little Prince and Beauty and the Beast:** the idea for the musical festival arose from a need seen by the Panambi Department of Education based on the understanding that some people learn a lot from others. The shows had a maximum capacity of 1,300 people on both days.



- **Activating Knowledge:** initiative by the Adolfo Kepler State Elementary School, named after one of the Company's founders, with the purpose of carrying out a broad renovation of the library space, providing an innovative and creative environment that makes it possible to foster knowledge and the habit of reading through new book collections.
- **I'm from the South:** presentation of performing arts and music, reinforcing cultural aspects.



■ **Community of Campo Grande (MS)**

- **Little Chocolate House:** in celebration of Easter, Campo Grande hosted a children's theatrical show, produced by Tholl Group, which had a maximum capacity of 700 people.

Through the Childhood and Adolescents Fund, the Company supported the projects of local institutions Cotolengo, Tagarela Association and Mirim Institute, which contribute to welcoming and development through socio-professional training of children, young people and adolescents with disabilities and in situations of social vulnerability.





Environment

- ▶ Emissions
- ▶ Energy
- ▶ Water resources
- ▶ Waste



Kepler Weber reinforced its commitment to risk management in 2023 by updating its policy, adopting a more comprehensive approach that included socio-environmental risk. The Company has implemented proactive measures to mitigate climate impacts and reduce Greenhouse Gas emissions in its manufacturing operations. This position demonstrates Kepler Weber's commitment to sustainability and environmental responsibility, with a view towards maintaining sustainable, stable and quality production. By adopting this proactive approach, the Company contributes to the resilience and sustainability of the entire production chain.



Emissions

GRI 3-3 – Emission Reductions, Decarbonization and Adaptation to Climate Change | 305-1 | 305-2 | 305-3 | 305-4

Kepler Weber, at its core, is not an intensive Greenhouse Gas (GHG) emission industry. However, it is inserted in the steel and agribusiness chains. Therefore, it is committed to purchasing materials from companies that comply with environmental legislation and maintain control over emissions.

The Product Engineering area pursues efficiency in the execution of equipment, striving for the rational use of resources and promoting improvements to encourage growth and reduce impacts related to the business. Some of the innovations that ensure gains in efficiency and expansion of production capacity include the powder coating system, the new line of silos, as well as products like KW Max (grain dryer) and KW Robust (belt conveyor) that were developed in the last two years. [\[See more in Innovation and technology\]](#)

Even though it is not an intensive emitter, the Company has already prepared two emissions inventories. In 2022 (base year 2021), the Company recorded the following results for gross global GHG emissions: 3,506.553 tCO₂e in Scope 1; 539.89 tCO₂e in Scope 2; and 210,304 tCO₂e in Scope 3, which included Category 5 – Waste generated in the operation and destined for third parties. In 2024 (base year 2023), in the second inventory, in Scope 1 the result was 2.41925 tCO₂e; in Scope 2 of 481.66 tCO₂e; and, in Scope 3, 884.61 tCO₂e, also considering Category 5. Considering scopes 1, 2 and 3 and the tons of products manufactured, Kepler calculated its emissions intensity, reaching the following performances: in 2021, 114.44 kg CO₂e/tons of manufactured products (Panambi) and 214.80 kg CO₂e/tons of manufactured products (Campo Grande); and in 2023, 44.57 kg CO₂e/tons of manufactured products (Panambi) and 87.90 kg CO₂e/tons of manufactured products (Campo Grande).



See the results of GHG emissions in the biennium in the GRI Attachment

Energy

GRI 3-3 – Energy management and use of renewable sources | 302-1 | 302-3 | 302-4 | 302-5

The electricity consumed by Kepler is mainly associated with production processes, as well as the engineering and administrative areas. The resource acquired at the two units (Panambi and Campo Grande) comes from renewable sources and represented 59% and 60%, respectively in 2022 and 2023, of all energy consumed. The shares of energy from fossil fuels corresponded to 41% and 40% in the same periods.

The Company makes strides to adopt the best practices to reduce consumption, such as choosing more efficient machines and equipment, gradually replacing conventional light bulbs and fixtures with LEDs and replacing conventional air conditioning equipment with inverter ones. It also installed the cafeteria's water heating system using solar panels and, in the production areas, replaced conventional air compressors with more energy-efficient models. All of these measures resulted in a reduction in consumption of 761,682 kWh in 2022 and 776,316 kWh in 2023.

In terms of reduction of energy requirements for products and services sold, the KW MAX line stands out. The savings values are based on dryers sold in 2021 that came into operation in 2022 or sold in 2022 that became operational in 2023, in addition to considering the reduction per hour of use. The thermal consumption (Kcal/h) is converted into kWh. As such, in 2022 there was a reduction of 23365 kWh in energy requirements and, in 2023, 41028 kWh.

Electricity monitoring, based on the proportion of consumption (kWh) per production in tons (t), is done using software that allows the progress of the main manufacturing processes to be monitored.

The Company also consumes Liquefied Petroleum Gas (LPG), Natural Gas (NG) and diesel oil – the first two to supply forklifts for internal handling, in the kilns for drying parts, on the coating lines and in the cafeteria for preparing meals. Diesel oil is used to fuel trucks and generator sets that are used in the event of power outages.

In 2022, a total of 20915649.93 kWh was consumed. Self-generated energy totaled 48,901.2 kWh, through electric generators powered by diesel engines during power outages and when the electrical grid is unstable due to weather conditions. Consumption in 2023 was 20713025.13 kWh and self-generated energy totaled 43934.7 kWh. Energy intensity per report was 9.73 kWh/Reporting currency in 2022, and 11.55 kWh/Reporting currency in 2023.



Water resources

303-1 | 303-2 | 303-3 | 303-4 | 303-5

Kepler Weber is focused on optimizing the use of water in its operations, adopting the resource in a balanced way and monitoring processes in a way that allows techniques to be replaced with others capable of reducing consumption.

The Company has no targets in this regard. The use is stabilized due to it being restricted in the units and because four underground freshwater wells are maintained for collection. In Panambi (RS), well water is only used for fire prevention, and in Campo Grande (MS), for consumption and other usage demands. The wells have usage authorizations issued by the relevant environmental inspection agencies in each state. In Panambi, for other demands, public water is used from the local concessionaire.

The Company's units are also equipped with an Effluent Treatment Plant (ETP). Panambi has two plants: a sanitary one, for treatment via extended aeration, and an industrial one, for treatment via batches. Campo Grande has a sanitary treatment station (evaporation pond).

In 2022, the Company used 3,809e9 mL (or 3,809 m³) of water in its operations and, in 2023, 1.3765e+10 mL (or 13,765 m³). For human consumption and in the manufacturing process, the volumes were, respectively, 2.2882e+10 mL and 3.6037e+10 mL or 36,037 m³, supplied by the concessionaire. As for the annual disposals of the resource, they totaled 1.5067e+10 mL and 1.3765e+10 mL.



Waste

GRI 306-1 | 306-2 | 306-3 | 306-4 | 3-3 – Waste management

The waste generated in production and administrative processes is mostly wood (Class II – Non-Hazardous), which is sorted for internal reuse before being sent for disposal/ treatment with an approved supplier for this purpose. In 2022, the Company generated 1638.91 tons, and in 2023, 1853 tons. Of these totals, 16.84 tons and 19.07 tons were reused, respectively. Kepler Weber's activities do not generate waste with radioactive characteristics.



See details on waste generation and disposal in the GRI Attachment



Attachments

- ▶ GRI Attachment
- ▶ GRI and SASB Content Index
- ▶ Corporate information



Number of employees, by gender GRI 2-7

Gender	2022				
	Female	Male	Other*	Not reported	Total
Number of permanent employees	370	1264	0	0	1,634
Number of temporary employees	35	30	0	0	65
Number of employees without guaranteed working hours	0	0	0	0	0
Number of full-time employees	405	1,294	0	0	1,699
Number of part-time employees	0	0	0	0	0
Total number of employees	405	1,294	0	0	1,699

Number of employees, by gender GRI 2-7

Gender	2023				
	Female	Male	Other*	Not reported	Total
Number of permanent employees	380	1,253	0	0	1,633
Number of temporary employees	52	134	0	0	186
Number of employees without guaranteed working hours	0	0	0	0	0
Number of full-time employees	432	1,387	0	0	1,819
Number of part-time employees	0	0	0	0	0
Total number of employees	432	1,387	0	0	1,819

Number of temporary employees, by region GRI 2-7

Region	2022				
	North	Northeast	Midwest	Southeast	South
Number of permanent employees	0	0	350	15	1,269
Number of temporary employees	0	0	1	3	61
Total number of employees	0	0	351	18	1,330

Number of temporary employees, by region GRI 2-7

Region	2023				
	North	Northeast	Midwest	Southeast	South
Number of permanent employees	0	0	338	15	1,280
Number of temporary employees	0	0	58	3	125
Total number of employees	0	0	396	18	1,405

Workers who are not employees GRI 2-8

	2022	2023
Contractors	1,230	1,052
Maintenance	31	33
Cleaning and general services	12	12
Food	20	21
Forklift operators	5	5
Carriers	1,680	1,480
Entrance gates	11	11
Total	2,989	2,614

Proportion of total annual compensation GRI 2-21

2022

The ratio of the fixed compensation for the highest paid individual in the organization to the average of employees is equal to 22.03. To carry out this calculation, the fixed compensation of CLT employees was used, including the statutory board on December 31, 2022. The ratio of the % increase in the fixed compensation of the highest paid individual in the organization to the average % increase in the fixed compensation of employees is equal to 0.64. In this calculation, the fixed compensation of CLT employees and the statutory board on the dates 12/31/2021 and 12/31/2022 was used.

2023

The ratio of the fixed compensation of the highest paid individual in the organization to the average of employees is equal to 17.40. The fixed compensation of CLT employees was used for this calculation, including the statutory board on December 31, 2023. The ratio of the % increase in the fixed compensation of the highest paid individual in the organization to the average % increase in the fixed compensation of employees is equal to - 2.12. To make this calculation, the fixed compensation of CLT employees and the statutory board on the dates 12/31/2022 and 12/31/2023 was used.

Variation between the lowest salary by gender in important operating units and the minimum salary GRI 202-1

	2022		2023	
	Men	Women	Men	Women
Lowest salary paid by the organization (R\$)	1,889.54	1,889.54	1,974.57	1,974.57
Minimum salary determined by legislation or union (R\$)	1,280.00	1,280.00	1,806.17	1,806.17
Percentage ratio (%)	48	48	9	9

Proportion of spending on local suppliers GRI 204-1

	2022	2023
Total suppliers	1,509	1,494
Total local suppliers	1,483	1,470
Foreign suppliers	26	24
Percentage of purchasing budget spent on local suppliers	86.7	90.0

Note – Geographic definition of “local suppliers”: all of Brazil



Communication and training in anti-corruption policies and procedures GRI 205-2

2022

Total number of members of the governance body to whom anti-corruption procedures and policies were communicated	8	The Anti-Corruption and Anti-Bribery Policy was approved by the Board of Directors and acceptance was made official by the entire management.
Percentage of members of the governance body to whom anti-corruption procedures and policies were communicated	100	
Training for members of the Executive Committee and Board of Directors in Business Ethics and anti-bribery and corruption	Yes	The Board of Directors receives the Code of Ethics and Conduct and all Policies in force upon taking office. The Executive Board actively participates in the Integrity Week.
Total number of members of the governance body who received training in combating corruption, broken down by region	0	All directors received the Code of Ethics and signed the acceptance form, but did not undergo training.
Percentage of members of the governance body who received training in combating corruption, broken down by region	0	The Board of Directors received no training.
Total number of employees to whom anti-corruption procedures and policies were communicated	1,816	The Code of Ethics and Conduct is provided upon hiring, when new employees are onboarded, with reviews every two years, upon signature or electronic acceptance of the Term of Commitment. Additionally, the Anti-Corruption and Anti-Bribery Policy is published internally in the Document Management System and publicly on the Kepler Weber website, with formalization of the Terms of Commitment signed by managers: 18 over the year.

2022

Total employees who received training in combating corruption	1,320	Kepler Weber conducts annual training to foster an environment of ethics and appreciation of legal precepts, in addition to measures to promote knowledge and raise awareness among its employees on topics related to compliance, privacy and sustainability. A lot of emphasis was placed on the Integrity Program this year with the Integrity Week event.
Total number of business partners to whom anti-corruption procedures and policies were communicated	646	Kepler Weber's Code of Ethics and Conduct is publicly disclosed on the Kepler Weber website and made available on the Supplier Portal in three different languages (Portuguese, English and Spanish), with mandatory acknowledgment by all suppliers, partners and other third parties for means of accepting the Term of Commitment.



Communication and training in anti-corruption policies and procedures GRI 205-2

2023		
Total number of members of the governance body to whom anti-corruption procedures and policies were communicated	8	
Percentage of members of the governance body to whom anti-corruption procedures and policies were communicated	100	
Training for members of the Executive Committee and Board of Directors in Business Ethics and anti-bribery and corruption	Yes	The Board of Directors signed the Code of Ethics and Conduct and approved the Anti-Corruption and Anti-Bribery Policy. All members of the Executive Board participated in training on the Code of Ethics and Conduct and the Anti-Corruption and Anti-Bribery Policy.
Total number of members of the governance body who received training in combating corruption, broken down by region.	0	The Board of Directors did not receive training.
Percentage of members of the governance body who received training in combating corruption, broken down by region.	0	The Board of Directors did not receive training.
Communication of anti-corruption procedures and policies to employees	Yes	Compliance Policy training was carried out during the Integrity Weeks, in addition to being available on the corporate website and in the Document Management System (SGI), for access by all employees and other stakeholders.

2023		
Total number of employees to whom anti-corruption procedures and policies were communicated	1,320	
Total employees who received training in combating corruption	1,320	Manufacturing Units in Panambi (RS), Campo Grande (MS) and Headquarters in São Paulo (SP).
Total number of business partners to whom anti-corruption procedures and policies were communicated	126	The Code of Ethics was made available on the Supplier Portal and all suppliers accepted the terms online by 2023.



Materials used by weight or volume GRI 301-1

2022			2023		
Total non-renewable materials used (production unit)	65,643	Steel – 65,643 tons; and HDPE – 384 tons.	Total non-renewable materials used (production unit)	63,244	Steel – 63,244 tons; and HDPE – 386 tons.
Total renewable materials used (production unit)	6,855	6,855 tons of reforestation wood used in final product packaging; cardboard used in packaging purchased materials (there is no control over total weight); and 1.5 tons of A4 paper, toilet paper and other materials used internally.	Total renewable materials used (production unit)	5,898	5,897 tons of reforestation wood used in final product packaging; Cardboard used in packaging purchased materials (there is no control over total weight); and 1.2 tons of A4 paper and toilet paper and other materials used in our internal process.
Total materials used (production unit)	72,498,884		Total materials used (production unit)	71,927	



Recycled materials used GRI 301-2

2022			2023		
Total raw materials or inputs (production unit)	65,643	Steel – 65,643 tons; and HDPE – 384 tons.			
Amount of recycled materials used (production unit)	7,046	7,046 tons of steel were sold to Gerdau, which uses scrap to produce steel. Kepler acquired 839 tons of steel for reuse from Gerdau. With the other mills from which it acquires steel, the process is similar: the scrap is reprocessed and turned into steel again.	Total raw materials or materials (production unit)	70,006	Steel – 63,244 tons; 5,897 tons of reforestation wood used in final product packaging; HDPE – 386 tons; 350 tons of industrial gasses; 133 tons of welding wire; 1.2 tons of A4 paper, toilet paper and other materials used internally; and cardboard used in packaging purchased materials (there is no control over total weight).
Percentage of raw materials or recycled materials used (production unit)	10.73		Amount of recycled materials used (production unit)	5,897	5,897 tons of reforestation wood used in final product packaging; cardboard used in packaging purchased materials (there is no control over total weight); 1.2 tons of A4 paper, toilet paper and other materials used internally.
			Percentage of raw materials or recycled materials used (production unit)	8.42	
			Material recovery practices	Yes	6,781 tons of steel were sold to Gerdau, which uses the scrap to produce steel. Kepler acquired from Gerdau 839 tons of steel that it reuses. The process is similar with the other plants from which it acquires steel: the scrap is reprocessed and turned into steel again
			Percentage of recycled recovered materials (production unit)	11	6,781 tons of steel were recycled by Gerdau.



Reused products and their packaging GRI 301-3

2022		2023	
Total products sold (production unit)	5,097	Reused products and their packaging (production unit)	1,350
	Conveyor belt – 268; and agricultural bucket elevator – 1,069; cleaning machine – 251; sweep auger – 559; raised metal silo – 386; flat metal silo – 447; chain conveyor – 1,591; screw conveyor – 351; and dryer – 175 Total – 5,097		Generally, for all chemical products there is a reverse packaging logistics process, such as lubricating oils, in which all metal drums are sent to the supplier (around 1,350 drums/year). In construction, there is no control over reuse. Campaigns for reuse and specific initiatives are carried out to build furniture (tables, beds, cabinets).
		Total products sold (production unit)	4,479
			Conveyor belt – 275; agricultural bucket elevator – 943; cleaning machine – 185; sweep auger 412; raised metal silo – 357; flat metal silo – 388; chain conveyor – 1,409; screw conveyor – 359; and dryer – 151 Total – 4,479



Emissions of NOx, SOx and other significant air emissions GRI 305-7

2022	Response	Unit	Comment
Production of air emissions	Yes	AT.	
NOx emissions (except N2O)	4,687.00	t	Reference 4687 mg/Nm ³
Sox emissions	0.00	t	The Company maintains a monitoring schedule authorized by the environmental inspection agency because its analyses and monitoring are well below the maximum standard required in licensing. According to this schedule, monitoring is not carried out on all equipment. This year, no SO2 generators were verified.
PM 2.5 emissions	27.00	t	Reference 2.7 mg/Nm ³
PM 10 emissions	0.00	t	
VOC emissions	0.00	t	The Company maintains a monitoring schedule authorized by the environmental inspection agency because its analyses and monitoring are well below the maximum standard required in licensing. According to this schedule, monitoring is not carried out on all equipment. This year, no VOC generators were verified.
PAH emissions	471.00	t	471.4 mg/Nm ³ Painting processes generate this type of pollutant.

2023	Response	Unit	Comment
NOx emissions (except N2O)	79.17	t	79.17 mg/Nm ³
Sox emissions	88.29	t	88.29 mg/Nm ³
PM 2.5 emissions	0.00	t	* NQ - Not quantified. Concentration below the limit of quantification of 2 mg/Nm ³ . According to the monitoring schedule, all equipment analyzed that emits MPT displayed values below the minimum quantification.
PM 10 emissions	2.00	t	2.1 mg/Nm ³
VOC emissions	44.00	t	44.7 mg/Nm ³ Note: Normal conditions (N): 101.3 kPa, 273 K, dry basis.



Total waste generated GRI 306-3

2022	Response	Unit	Comment
Total waste generated	1,638.91	t	Waste, if not properly treated, can have major impacts on the environment in which it is located. Kepler understands how critical this issue is and makes efforts to conduct effective management of its waste, carrying out treatment and/or disposal and applying the best technologies currently available.
Total hazardous waste generated	409.35	t	Total = 409.35t Incineration Without Recovery - 0.13t Industrial Landfill - 12.57t Recovery – 53.93t Recycling – 34.81t Coproducting – 306.63t
Total radioactive waste generated	0.00	t	KW activities do not generate waste with radioactive characteristics.
Total non-hazardous waste generated	1363.08	t	Total = 1,363.08t Recycling – 478.03t Treatment - 12.46t Industrial landfill – 644.18t Animal Feed - 53.92t Incineration Without Recovery = 196.78t

2023	Response	Unit	Comment
Total waste generated	1,853.00	t	Total – 1853.52
Total hazardous waste generated	545.00	t	Total – 545.66t Incineration without recovery - 0.13t; Industrial Landfill - 12.57t; Recovery – 54.46t; Recycling – 40.22t; and Coproducting – 442.70t
Total radioactive waste generated	0.00	t	
Total non-hazardous waste generated	1488	t	Total – 1,488.22t Recycling – 480.04t; Treatment - 12.46t Industrial landfill – 386.14t; Animal feed – 61.16t; and Incineration without recovery – 321.31t
Total non-hazardous waste recovered/reused (GRI 306-2 and GRI 306-4)	19.07	t	Wood waste



Waste destined for final disposal (t) GRI 306-5

Hazardous waste	2022	2023
Incineration without recovery	0.13	0.13
Industrial landfill	12.57	12.57
Recovery	53.93	54.57
Recycling	34.81	40.22
Coprocessing	306.63	442.70
Total hazardous waste	409.35	545.66

Non-hazardous waste	2022	2023
Recycling	478.03	480.04
Treatment	12.46	12.46
Industrial landfill	644.18	386.14
Animal feed	53.92	61.16
Incineration without recovery	196.18	321.31
Total non-hazardous waste	1,363.08	1,488.22



Total number and rate of new hires, by age group GRI 401-1

Age range	2022		2023	
	Total number	Rate	Total number	Rate
Under 30 years old	289	61%	169	56%
Between 30 and 50 years old	170	36%	127	42%
Over 50 years old	18	4%	8	3%
Total	477	100%	304	100%

Total number and rate of employees hired, by gender

Gender	2022		2023	
	Total number	Rate	Total number	Rate
Men	303	64%	217	71%
Women	174	36%	87	29%
Total	477	100%	304	100%

Total number and rate of employees hired, by region

Region	2022		2023	
	Total number	Rate	Total number	Rate
Midwest region	93	19%	64	21%
Southeast region	3	1%	236	78%
South region	381	80%	4	1%
Total	477	100%	304	100%

Total number and rate of employees who left the company, by age group

Age range	2022		2023	
	Total number	Rate	Total number	Rate
Under 30 years old	167	55%	153	47%
Between 30 and 50 years old	120	40%	148	46%
Over 50 years old	16	5%	23	7%
Total	303	100%	324	100%

Total number and rate of employees who left the company, by gender

Gender	2022		2023	
	Total number	Rate	Total number	Rate
Men	219	72%	233	72%
Women	84	28%	91	28%
Total	303	100%	324	100%

Total number and rate of employees who left the company, by region

Region	2022		2023	
	Total number	Rate	Total number	Rate
Midwest region	77	25%	75	23%
Southeast region	4	1%	4	1%
South region	222	73%	245	76%
Total	303	100%	324	100%

Note – Database includes employees under contracts: CLT, internship, young apprentice and temporary employees. There are no statutory employees.



Maternity/paternity leave GRI 401-3

		2022	2023
Total number of employees who were entitled to take maternity/paternity leave	men	50	46
	women	13	34
Total number of employees who took maternity/paternity leave	men	50	46
	women	13	34
Total employees who returned to work, in the reporting period, after the end of maternity/paternity leave	men	50	46
	women	13	33
Total employees who returned to work after maternity/paternity leave and who were still employed 12 months after returning to work	men	37	40
	women	7	32
Return rate	men	100%	100%
	women	100%	97%
Retention rate	men	74%	87%
	women	54%	94%



Occupational accidents GRI 403-9

2022

Total hours worked: 2524037.21. There were 76 accidents, 67 involving the company's own employees (35 with leave), and nine with temporary employees (six with leave), most of which were related to falls from heights and cuts/pricks/injuries to upper limbs. There were also accidents involving 55 people from the contracted companies. There were no deaths. Severity rate was 71.0.

2023

Total hours worked: 2569939.36. There were 74 accidents involving the company's own employees (31 with leave) and one accident with a temporary worker without leave, the majority related to falls from heights and cuts/pricks/injuries to upper limbs. There were also accidents involving 56 people from the contracted companies. There were no deaths. Severity rate was 47.14.

Average training hours, per year, per employee GRI 404-1

By category	Position	2022		2023	
		Average training hours		Average training hours	
		HOURS	MHW	HOURS	MHW
Leadership	Officer/Manager/ Supervisor/Coordinator	4240.20	53.67	4346.60	53.66
Administrative	Analyst/Engineer - Specialist - Leader	8269.12	23.09	20011.23	54.08
Operational	Technician/Assistant - Operational	94824.58	74.43	88396.02	64.10
Total		107333.9	66	112753.85	66

Percentage of employees who receive regular performance and career development reviews GRI 404-3

Percentage of managers and technicians who receive regular performance and career development reviews	100%
Percentage of other workers who receive regular performance and career development reviews	100%

Diversity in governance bodies and among employees GRI 405-1

Total members on the Board of Directors	8
Total number of members under the age of 30 on the Board of Directors	0
Total number of members aged between 30 and 50 on the Board of Directors	2
Total number of members over the age of 50 on the Board of Directors	6
Total female employees	400
Ratio of female to male employees	0.24
Age structure/age distribution	Yes
Total employees up to 30 years old	518
Total employees between 30 and 50 years old	974
Total employees over 50 years old	186



Ratio between the base salary and compensation received by women and those received by men GRI 405-2

2022			2023		
Average gross hourly salary of male employees (R\$)	22.08	Employees under the CLT employment regime and statutory Board on 12/31/2022 are used as the basis for the calculation. The average salary/working hours is 220 hours. All employees have the same salary base applied, meaning that the salary range for men and women is the same. Distinctions between amounts may occur due to time in the position, performance and performance related to the meritocracy program.	Average gross hourly salary of male employees (R\$)	23.55	Employees under the CLT employment regime and statutory Board on 12/31/2022 are used as the basis for the calculation. The average salary/working hours is 220 hours. All Company employees have the same salary base applied, that is, the salary range for men and women is the same. Distinctions between amounts may occur due to time in the position, performance and performance related to the meritocracy program.
Average gross hourly salary of female employees (R\$)	18.33	Employees under the CLT employment regime and statutory Board on 12/31/2022 are used as the basis for the calculation. The average salary/working hours is 220 hours. All Company employees have the same salary base applied, that is, the salary range for men and women is the same. Distinctions between amounts may occur due to time in the position, performance and performance related to the meritocracy program.	Average gross hourly salary of female employees (R\$)	19.9	Employees under the CLT employment regime and statutory Board on 12/31/2022 are used as the basis for the calculation. The average salary/working hours is 220 hours. All Company employees have the same salary base applied, that is, the salary range for men and women is the same. Distinctions between amounts may occur due to time in the position, performance and performance related to the meritocracy program.
Average pay gap between men and women (%)	16.97		Average pay gap between men and women (%)	15.49	

2022 SASB RT-IG-130a.1

Total energy consumed (kWh)	20915649.93
Percentage of total energy consumed that comes from the grid (%)	59
Percentage of total energy consumed that is renewable (%)	59

2023 SASB RT-IG-130a.1

Total energy consumed (kWh)	20713025,13
Percentage of total energy consumed that comes from the grid (%)	60
Percentage of total energy consumed that is renewable (%)	60

Number of units produced by product category SASB RT-IG-000.A

	2022	2023
Conveyor belt	268	275
Agricultural Bucket Elevator	1,069	943
Cleaning Machine	251	185
Sweep auger	559	412
Raised metal silo	386	357
Flat metal silo	447	388
Chain conveyor	1,591	1,409
Screw conveyor	351	359
Dryer	175	151
Total	5,097	4,479

GRI Content Index

Statement of use: Kepler Weber reported in accordance with the current GRI Standards for the period from January 1, 2022 to December 31, 2023.

GRI 1 used: GRI 1: Foundation 2021

GRI Sector Standard applied: None

GRI standard	Content	Location/Response	Omission			SDG
			Requirement omitted	Reason	Explanation	
GRI 2: General Disclosures 2021						
GRI 2: The organization and its reporting practices	2-1 Organizational information	3, 9				
	2-2 Entities included in the organization's sustainability reporting	3				
	2-3 Reported period, frequency and contact point	3				
	2-4 Restatements of Information	3, 35				
	2-5 External assurance	3				
GRI 2: Activities and workers	2-6 Activities, value chain and other business relationships	9				
	2-7 Employees	56, 76				
	2-8 Workers who are not employees	77				
GRI 2: Governance	2-9 Governance structure and composition	35				
	2-10 Nomination and selection of the highest governance body	30				
	2-11 Chair of the highest governance body	35				
	2-12 Role of the highest governance body in overseeing the management of impacts	35				
	2-13 Delegation of responsibility for the management of impacts	36				



GRI standard	Content	Location/Response	Omission			SDG
			Requirement omitted	Reason	Explanation	
	2-14 Role of the highest governance body in sustainability reporting	35				
	2-15 Conflicts of interest	31				
GRI 2: Governance	2-16 Communication of Critical Concerns	There was no communication of critical concerns. Critical communications, when available, are sent to the Board of Directors via the Corporate Governance Atlas Portal and electronic message (e-mail).				
	2-17 Collective knowledge of the highest governance body	30				
	2-18 Evaluation of the performance of the highest governance body	30				
	2-19 Compensation Policies	59				
	2-20 Process to Compensation	59				
	2-21 Annual total compensation ratio	77				
GRI 2: Strategy, policies and practices	2-22 Statement on sustainable development strategy	6				
	2-23 Policies on commitments	32				
	2-24 Embedding policy commitments	32				
	2-25 Processes to remediate negative impacts	In 2023, no complaints were received via Procon, but only extrajudicial n from customers alleging manufacturing and/or assembly problems in equipment. In these cases, the Company provides assistance and followup until the final resolution and/or clarification of the issues raised.				



GRI standard	Content	Location/Response	Omission			SDG
			Requirement omitted	Reason	Explanation	
GRI 2: Strategy, policies and practices	2-26 Mechanisms for seeking advice and raising concerns	32				
	2-27 Compliance with laws and regulations	There were no legal proceedings or fines associated with bribery and corruption in 2022 and 2023.				
	2-28 Membership associations	34				
GRI 2: Stakeholder engagement	2-29 Approach to Stakeholder Engagement	4, 54				
	2-30 Collective bargaining agreements	56				
Material Topics 2021						
GRI 3: Materials Topics 2021	3-1 Guidance to determine material topics	4				
	3-2 List of material topics	4				
Material topic: Risk Governance, including social, environmental and climate						
GRI 3: Material Topics 2021	3-3 Management of material topics	50				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	49				16
	201-2 Financial implications and other risks and opportunities arising from climate change	50				16



GRI standard	Content	Location/Response	Omission			SDG
			Requirement omitted	Reason	Explanation	
Material topic: Product quality and safety						
GRI 3: Themes Materials 2021	3-3 Management of material topics	27				
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and support for services	66				2
GRI 301: Materials 2016	301-1 Materials used by weight or volume	80				2
	301-2 Recycled input materials used	81				2
	301-3 Reclaimed products and their packaging	82				2
Material topic: Energy Management and use of renewable sources						
GRI 3: Themes Materials 2021	3-3 Management of material topics	73				
	302-1 Energy consumption within the organization	73				7
GRI 302: Energy 2016	302-2 Energy consumption outside the organization	-	Yes	Information not available	The company's materiality was updated in 2023 and actions are being carried out to align procedures at the manufacturing units and external works.	7
	302-3 Energy intensity	73				7
	302-4 Reduction of energy consumption	73				7
	302-5 Reductions in energy requirements for products and services	73				7



GRI standard	Content	Location/Response	Omission			SDG
			Requirement omitted	Reason	Explanation	
Material topic: Reductions in GHG emissions, Decarbonization and Adaptation to climate change						
GRI 3: Material Topics 2021	3-3 Management of material topics	73				
	305-1 Direct (Scope 1) GHG emissions	73				13
	305-2 Indirect GHG emissions (Scope 2) from energy acquisition	73				13
	305-3 Other indirect GHG emissions (Scope 3)	73				13
	305-4 GHG emissions intensity	73				13
GRI 305: 2016 emissions	305-5 Reduction of GHG emissions	-	Yes	Information not available	The company's materiality was updated in 2023 and actions are being taken to develop GHG reduction targets.	13
	305-6 Emissions of ozone-depleting substances (ODS)	Air conditioning units, when they require maintenance, are equipped with HFC gas loads. In 2022, the amount of ODS in equipment was 0.02t and in 2023 it was 0.03t.				13
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	83				13



GRI standard	Content	Location/Response	Omission			SDG
			Requirement omitted	Reason	Explanation	
Material topic: Waste Management (5R's)						
GRI 3: Themes Topics 2021	3-3 Management of material topics	74				
	306-1 Waste generation and significant waste-related impacts	74				2
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	74, 84				2
	306-3 Waste generated	74, 84				2
	306-4 Waste diverted from disposal	74, 84				2
	306-5 Waste directed to disposal	85				2
Material topic: Supplier Management						
GRI 3: Material topics 2021	3-3 Management of material topics	64				
GRI 204: Purchasing Practices 2016	204-1 Proporção de gastos com fornecedores locais	77				2 and 8
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers selected based on environmental criteria	The Company does not maintain structured selection criteria in either manufacturing units or construction sites.				2 and 8



GRI standard	Content	Location/Response	Omission			SDG
			Requirement omitted	Reason	Explanation	
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts on the supply chain and actions taken	65 The Integrated Management System sector evaluates third parties that continuously provide services in the manufacturing units. In 2022, 11 suppliers were evaluated (eight at the Panambi unit and three in Campo Grande); in 2023, 15 suppliers were evaluated in 2023 (at the Panambi unit and five in Campo Grande). There was no record of suppliers registered causing negative environmental impacts. Ongoing suppliers who carry out activities internally at the unit are instructed to follow the procedural guidelines that include environmental management requirements in order to minimize negative impacts on the environment.				2 and 8
GRI 407 - Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers where the right to freedom of association and collective bargaining may be at risk	The Company does not have this information in a consolidated form, but there are risks due to the high number of partner companies in works in remote areas, some of which still lack structure and qualifications, operating with little government supervision. Kepler Weber maintains field audits and is in contact with administration to mitigate this risk.				2 and 8



GRI standard	Content	Location/Response	Omission			SDG
			Requirement omitted	Reason	Explanation	
GRI 408 - Child Labor 2016	408-1 Operations and suppliers at significant risk of child labor incidents	For suppliers of manufacturing units, audits are carried out upon approval and working conditions and human rights are verified during the relationship. There are annual visits to Chinese suppliers to check working conditions on site. In 2022 and 2023, there were no construction incidents. A documentation management system is maintained for all employees working in partner companies, and recurring audits are carried out by construction managers who have already detected unregistered employees. Therefore, there is a risk of young people being exposed to field work if they are not registered in the system and on site before periodic visits by Kepler Weber managers.				2 and 8
GRI 409 - Forced or Compulsory Labor 2016	409-1 Operations and suppliers with significant risk of incidents of forced or compulsory labor	There are suppliers in China. To mitigate human rights risks, annual audits and visits are carried out. Construction works with assembly by Kepler are carried out nationwide with periodic visits from managers.				2 and 8
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers selected based on social criteria	Regarding the selection of suppliers based on social criteria, Kepler Weber has the Supplier Development Plan (PDF) for the manufacturing units and the Kepler Contractor Development Program (PDEK) for the works.				2 and 8



GRI standard	Content	Location/Response	Omission			SDG
			Requirement omitted	Reason	Explanation	
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	In 2022, 58 suppliers at the manufacturing units were assessed for social issues and two were identified as causing negative environmental impacts. In 2023, 78 were evaluated at manufacturing units and none of them was identified as causing negative environmental impacts. At construction sites, suppliers are assessed for work safety, voluntary actions, engagement actions, quality of accommodation and environmental impacts, with violators de-accredited and with no opportunity for new contracts for suppliers with a significant negative impact. At PDEK, 46 suppliers were evaluated in the criteria of voluntary actions and quality of accommodation in 2022 and 2023. There were 60 companies evaluated in terms of quality of accommodation.				2 and 8

Material topic: Occupational Health and Safety

GRI 3: Material Topics 2021	3-3 Management of material topics	27				
	403-1 Occupational health and safety management system	27				3
	403-2 Hazard identification, risk assessment and incident investigation	27				3
GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	63, 66, 27				3
	403-4 Workers' participation, consultation and communication to workers regarding occupational health and safety	63, 66				3
	403-5 workers training on occupational health and safety	27				3
	403-6 Promotion of worker health	63, 66				3



GRI standard	Content	Location/Response	Omission			SDG
			Requirement omitted	Reason	Explanation	
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	27				3
	403-8 Workers covered by an occupational health and safety management system	The manufacturing units in Panambi and Campo Grande are certified for ISO 45001, ISO 14001 and ISO 9001 standards. All care for employees' health and quality of life is extended to third parties who work for the Company.				3
	403-9 Work-related injuries	88				3
	403-10 Work-related ill health	In 2022 there was one case of a work-related illness (Occupational Asthma). The professional was referred for evaluation by a specialist, removed from the position and area, and monitored by Occupational Medicine, with a positive evolution. In 2023 there was one case of work-related illness (Shoulder Collision Syndrome). The professional was referred for evaluation by a specialist, removed from his position and monitored by Occupational Medicine, with a positive evolution. There was an increase in the number of employees in the sector, improvements in and rotation of activities to reduce worker exposure.				3



GRI standard	Content	Location/Response	Omission			SDG
			Requirement omitted	Reason	Explanation	
Material topic: Attraction, retention and professional development						
GRI 3: Material Topics 2021	3-3 Management of material topics	56				
GRI 202: Market Presence 2016	202-1 Ratio of the lowest starting salary to the local minimum salary	77				8
	202-2 Senior management procedures recruited from the local community		During the period covered by the report, there were no admissions linked to the Board, however, of the eight officers, 50% of them are from the local community.			8
GRI 401 - Employment 2016	401-1 New employee hires and employee turnover	86				8
	401-2 Benefits provided to full-time employees that are not offered to temporary or part-time employees	60				8
	401-3 Maternity/paternity leave	87				8
GRI 404: Training and Education 2016	404-1 Average hours of training per year, per employee	88				8
	404-2 Programs for improving employee skills and career transition assistance	62				8
	404-3 Percentage of employees receiving regular performance and career development reviews	88				8
GRI 405: Diversity and Equal Opportunities 2016	405-1 Diversity of governance bodies and employees	88				8
	405-2 Ratio of basic salary and compensation received by women to those received by men	89				8



GRI standard	Content	Location/Response	Omission			SDG
			Requirement omitted	Reason	Explanation	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective measures taken	There were no incidents of discrimination.				8
Material topic: Purpose, Values and Culture						
GRI 3: Material Topics 2021	3-3 Management of material topics	14				
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments and development programs	In 2023, no complaints were received via Procon. 27 extrajudicial notifications were received, including 20 complaints from customers, six complaints from service providers and one intellectual property complaint.				16
	413-2 Operations with significant negative impacts – real and potential – on local communities	There were no operations with negative impacts on the community.				16
Material topic: Customer Relationship						
GRI 3: Material Topics 2021	3-3 Management of material topics	67				
GRI 416: Consumer Health and Safety 2016	416-1 Assessment of impacts on health and safety caused by categories of products and services	27				2
	416-2 Incidents of non-compliance concerning health and safety impacts caused by products and services	There were no cases of non-compliance in relation to the impacts on health and safety caused by products and services.				2



GRI standard	Content	Location/Response	Omission			SDG
			Requirement omitted	Reason	Explanation	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for information and labeling of products and services	There is information in the equipment manuals about warning and instruction labels/stickers. In the works, guidance and dissemination of procedures and labeling manuals for electrical panels is carried out.				2
	417-2 Incidents of non-compliance concerning product and service information and labeling	In 2022 and 2023, there were incidents regarding outdated manuals on site. Therefore, the Company worked on updating the manuals.				2
	417-3 Cases of noncompliance concerning marketing communication	There were no incidents of non-compliance with regulatory labeling codes in marketing communications, including advertising, promotion and sponsorship applicable to the industry.				2
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints regarding violation of privacy and loss of customer data	There were no substantiated complaints regarding breaches of privacy and loss of customer data.				2
Non-material topics - Relevant topics						
Relevant Topic: Anti-Corruption						
GRI 205: Combating Corruption 2016	205-1 Operations assessed for risks related to corruption	There were no operations assessed for risks related to corruption.				
	205-2 Communication and training in anti-corruption policies and procedures		78, 79			
	205-3 Confirmed incidents of corruption and measures taken	There were no confirmed cases of corruption.				



GRI standard	Content	Location/Response	Omission			SDG
			Requirement omitted	Reason	Explanation	
Relevant Topic: Taxes						
GRI 207: Taxes 2019	207-2 Tax governance, control, and risk management	31				
Relevant Topic: Water Management						
	303-1 Interactions with water as a shared resource	74				
GRI 303: Water and Effluents 2018	303-2 Management of water discharge related impacts	74				
	303-3 Water withdrawal	74				
	303-4 Water discharge	74				
	303-5 Water consumption	74				



SASB Indicators 2022-2023

SASB	SASB Theme	Indicator	2022	2023	Location
RT-IG- 130a.1	Power management	(1) Total energy consumed, (2) percentage of electricity from the grid, (3) renewable percentage	(1) 20915649.93 kWh (2) 59% (3) 59%	(1) 20713025.13 kWh (2) 60% (3) 60%	90
RT-IG- 320a.1	Worker health and safety	(1) Total rate of recordable incidents, (2) mortality rate and (3) near miss frequency rate	(1) Panambi: 18, Campo Grande: 50 (2) Panambi, Campo Grande, Works: Zero (3) Panambi and Campo Grande: 22.99; Works: 23.11	(1) Panambi: 20, Campo Grande: 37 (2) Panambi, Campo Grande, Works: Zero (3) Panambi and Campo Grande: 24.92; Works: 24.33	105
RT-IG-410a.2	Fuel economy and Phased emissions of use	Fuel efficiency weighted by non-highway equipment sales	In 2022, the dryer efficiency was 20103500 Kcal/h. Savings values are based on dryers sold in 2021 that came into operation in 2022 and consider the reduction per hour of dryer use. The unit considered is Kcal/h.	In 2023, the dryer efficiency was equal to 35300500 Kcal/h. Savings values are based on dryers sold in 2022 that came into operation in 2023. Another project started at the end of 2023 was the installation of powder coating in the internal process, which has a predicted reduction of 26% (880,000 kW/h per year*) in electricity consumption.	105
RT-IG-410a.4		Sales-weighted emissions of: (1) nitrogen oxides (NOx) and (2) particulate matter (PM) for: (a) marine diesel engines, (b) locomotive diesel engines, (c) medium and heavy road vehicles, service engines, and (d) other non-highway diesel engines	Not applicable. Kepler Weber does not carry out sales-weighted emissions of NOx and PM for marine diesel engines, locomotive diesel engines, medium and heavy road vehicles, service engines and other non-highway diesel engines.		105
RT-IG- 440a.1	Supply Materials	Description of risk management associated with the use of critical materials	Steel is considered a critical material, and the Company maintains strategies in response to the risks of price and supply fluctuations, such as diversification of globally approved production plants, commercial agreements with plants and an inventory strategy with coverage for sold and/or known businesses. In cases of problems or restrictions that could compromise product supply, manufacturing plants must notify Kepler Weber at least six months in advance of the purchase order.		52, 105

*With the line at nominal capacity (3,490 m²/day).



SASB	SASB Theme	Indicator	2022	2023	Location
RT-IG-440b.1	Design and remanufacturing services	Revenue from remanufactured products and remanufacturing services	In 2022, revenue from remanufactured products was R\$198,168,988.00 and from remanufacturing services, R\$13,751,401.00.	In 2023 the amounts were, respectively, R\$255,375,247.00 and R\$15,575,203.00.	106
RT-IG-000.A		Number of units produced by product category	belt: 268 products Agricultural bucket elevator: 1,069 products machine: 251 products sweeper: 559 products Raised metal silo: 386 products Flat metal silo: 447 products Chain conveyor: 1,591 products Screw conveyor: 351 products Dryer: 175 products Total units produced = 5,097 products	Conveyor belt: 275 products Agricultural bucket elevator: 943 products Cleaning machine: 185 products Screw sweeper: 412 products Raised metal silo: 357 products Flat metal silo: 388 products Chain conveyor: 1,409 products Screw conveyor: 359 products Dryer: 151 products Total units produced = 4,479 products	90, 106
RT-IG-000.B		Number of employees	Total employees = 1,699 people	Total employees = 1,819 people	56, 106



Corporate information

Kepler Weber S.A**Call center**

(55) 3375-9800

Ethics and Privacy Channel

0800 648 6328

contatoseguro.com.br/keplerweber

Campo Grande (MS)

Av. Solon Padilha, 4169

(67) 3368.9200

São Paulo (SP)

Rua do Rócio, 84 – 3rd floor

(11) 4873.0300

Panambi (RS)

Av. Adolfo Kepler Júnior, 1.500

(55) 3375.9800

Coordination

People & Management Area

Sustainability consultancy

Grant Thornton

Content production and design

KMZ Conteúdo

Images

Kepler Weber Collection

KEPLERWEBER[®]

www.kepler.com.br

