



2024/2025

SUSTAINABILITY  
REPORT

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# 01

# INTRODUCTION

- ▲ About the Report
- ▲ Message from the CEO
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# ABOUT THE Report GRI 2-2, 2-14

We are pleased to present our **Sustainability Report** covering the period from January 1, 2024, to December 31, 2025, a cycle marked by the consolidation of important strategic transformations at **Kepler Weber** and the celebration of the company's 100th anniversary. In this report, we transparently present our progress in environmental, social, and governance (ESG) practices, as well as the challenges that continue to shape our journey.

The document aims to provide stakeholders with a comprehensive overview of the results achieved through the initiatives implemented over the past two years, guided by a consistent commitment to the sustainability of agribusiness through the integration of technological innovation, environmental preservation, and socioeconomic development.

The content was prepared with reference to the Global Reporting Initiative (GRI) Standards and incorporates requirements from the Sustainability Accounting Standards Board (SASB), based on the material topics defined in 2023 and aligned with the United Nations Sustainable Development Goals (SDGs). The information presented covers the company's three facilities: the headquarters in Panambi; the manufacturing plant in Campo Grande; and the administrative headquarters in São Paulo. Financial information also includes Procer and the Receivables Investment Fund (FIDC). All content was reviewed and approved by the Board of Directors.



Questions and comments regarding this publication may be e-mailed to [relatorio@kepler.com.br](mailto:relatorio@kepler.com.br).





# MESSAGE FROM THE CEO

GRI 2-22

In 2025, Kepler Weber celebrated its 100th anniversary, a remarkable milestone for any Brazilian company. That is why we have to be proud and celebrate this achievement, as we did over last year. But that does not mean looking only to the past; it also means looking to the future. This period was marked by a profound cultural and operational transformation within the company, strengthening our financial resilience even amid a challenging environment for the Brazilian agribusiness sector.

This transformation was driven by the consolidation of our KW2030 strategic plan, which guides our efforts across three main fronts.

The first is strengthening our leadership in the post-harvest market through investments in Research and Development (R&D) and an ongoing commitment to excellence in customer service. The second is expanding our operations into new target and high-potential markets, including automation, seeds, and food processing. Finally, we seek to transform data into new sources of recurring revenue through the digitalization of storage facilities.

Internally, we advanced our governance agenda throughout 2024 with changes to the Executive Board and the full implementation of the Human Resources, Compliance and Sustainability, Strategy, and Investments and Finance Committees, which, together with the Audit and Risk Committee, reinforce our commitment to the practices of B3's Novo Mercado segment.

Over the two-year period, we also continued investing in research and development, focusing on equipment that is increasingly efficient, sustainable, and less polluting. In 2024, we launched a new line of silos featuring an average 4% reduction in steel consumption. We also introduced Biocav, an automatic furnace feeder powered by biomass instead of firewood, and the KW Select oscillatory cleaning machine, designed for high operational capacity. In 2025, we launched the CTF Carretel conveyor belt, whose enclosed structure helps reduce particulate emissions into the atmosphere.



**KW2030**  
is our strategic plan, which  
will guide our operations  
and investments over the  
coming years.

Starting in 2024, the automation of silos using Procer's embedded technology also enabled energy savings of up to 45% through optimized silo aeration systems. As part of our business diversification strategy, the company announced a strategic partnership with XP Investimentos in 2025 to offer financial solutions to XP customers identified through Procer's data.

These initiatives contributed to strong financial results and reinforced our revenue diversification strategy. While net revenue from farms and agribusinesses declined, the International Business segment grew by 19.4% in 2025 compared with 2024. In the same period, Net Revenue from Replacement & Services increased by 10.1%, driven by a 7% expansion of the customer base and an 11% increase in facility renovation projects, reflecting a business model focused on supporting assets throughout their entire lifecycle. The Ports and Terminals segment also maintained strong profitability, with a gross margin above its historical average for the period, supported by one-off factors recognized

during the quarter. As a result, disciplined capital allocation, combined with financial and operational efficiency, translated into tangible results and reinforced the company's resilience.

At the same time, we recognize that growth only creates lasting value when it is aligned with the well-being of society and the people involved in this journey. For this reason, solidarity was also a defining aspect of the period. The floods that affected Rio Grande do Sul led the company to cancel the initial events planned to celebrate its centennial and redirect resources to support affected communities. The company mobilized volunteers, manufactured squeegees, donated blankets, and rebuilt the Jacob Sehn Municipal School in Cruzeiro do Sul. Following this period, the celebrations continued through the Epic Journeys project, which highlighted the company's history through a commemorative book and a web series featuring testimonials from employees and partners. The celebrations also included events open to the community, as well as special gatherings for customers and employees.

Kepler Weber's history has evolved alongside the development of soybean farming in Brazil. Over the past century, the company's growth has been driven by customer demand and built upon the dedication of its employees. It is inspiring to see families now in their fourth generation working at Kepler Weber, as well as employees who have dedicated more than 50 years of their careers to the company.

I am proud to lead a company that has kept pace with the technological and sustainable evolution of Brazilian agribusiness. Brazil will continue to play a leading role in sustainable food production, and Kepler Weber will continue working to maintain its leadership position and grow alongside the sector. I am fully confident that the company is prepared to honor its legacy with responsibility throughout the next century.

**Bernardo Osborn Gomes Nogueira**  
CEO of Kepler Weber



# Big numbers

HUMAN



May 12, 2025

**100 years****12 months** of celebration**6,700 people** on Family Day**137 customers** at Open Doors

Ajuda RS (Help RS) Campaign

**2024****BRL 800,000** invested**Order Flow****21% reduction**

in lead time, thanks to the renovation of the administrative office and the reorganization of the teams

**Caring to Lead****30 hours of training**

per manager in 2025

FINANCIAL



Net revenue

**2025****BRL 1.5 billion****Records**

in 2025

International Business:

Net revenue of

**BRL 237.7 million**

Replacement &amp; Services:

Net revenue of

**BRL 310.9 million**

OPERATIONAL

**Strategic move**

A historic milestone in 2024, with **306 simultaneous projects**, and in 2025 with **260 projects**

**BIM****(Building Information Modeling)****92% of projects completed**

using BIM software in 2025

**64% increase in productivity** with the

use of automated integrations

**Reduction of approximately 22.3%** inproject lead time in 2025 *vis-a-vis* 2024**KeplerFlix****Over 277** video lessons

**13,457 hits in 2025** supporting our customers' workforce development, productivity, and safety

ENVIRONMENTAL



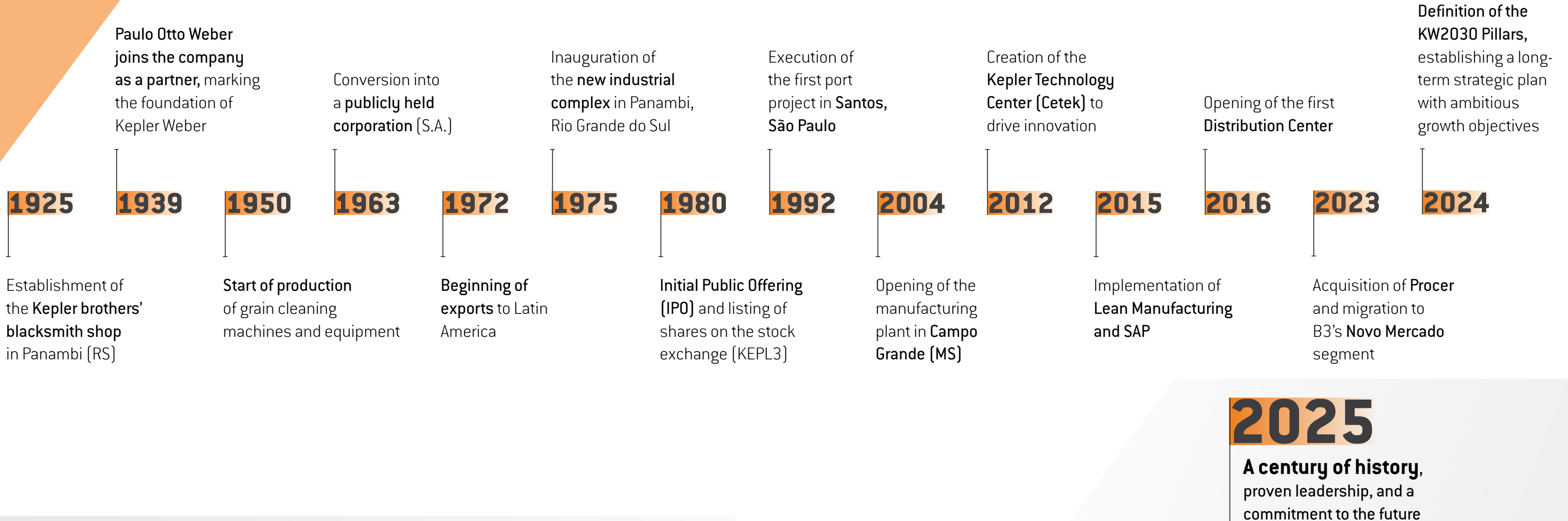
New line of

**silos****4% less** steel consumed

Replacement of

**packaging****5% less** OSB

# Timeline

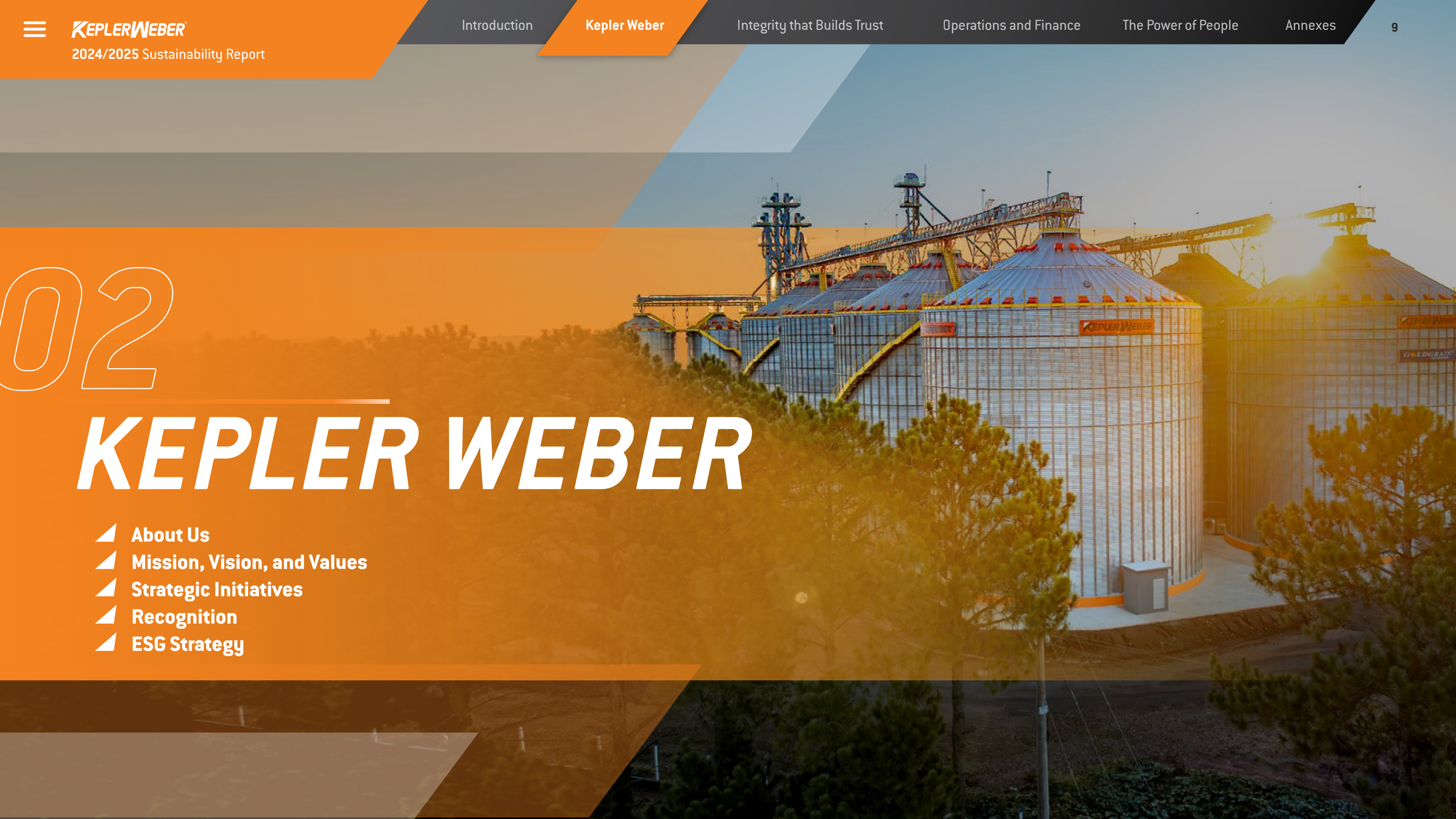




# 02

# KEPLER WEBER

- ▲ About Us
- ▲ Mission, Vision, and Values
- ▲ Strategic Initiatives
- ▲ Recognition
- ▲ ESG Strategy



# ABOUT Us

GRI 2-1, 2-2, 2-6

Kepler Weber is a century-old Brazilian agribusiness company and a leader in post-harvest solutions in Brazil and Latin America. As a manufacturer of equipment for grain storage, processing and handling, the company goes beyond production by also managing the installation of its products. Its portfolio serves agricultural producers, agribusinesses involved in grain and seed processing, and logistics terminals at ports and transshipment facilities. The company is the largest domestic exporter in the post-harvest sector, operating in 54 countries across five continents.

With administrative headquarters in São Paulo, Kepler Weber runs two manufacturing plants of its own: the main facility in Panambi, Rio Grande do Sul, and a branch in Campo Grande, Mato Grosso do Sul. It also maintains nine distribution centers strategically located throughout Brazil's agricultural regions.

In 2023 we expanded our technological capabilities by acquiring a majority stake in Procer Automação S.A., based in Criciúma, Santa Catarina, a leader in agricultural automation technology. This acquisition supports our revenue-diversification strategy by integrating automation and monitoring into our core product—silos—and broadening our business scope.



**Publicly traded since 1980, the company has been listed on B3's (Brasil, Bolsa e Balcão) Novo Mercado segment since 2023.**



## Product portfolio

GRI 2-6, 3-3 Product quality and safety

Kepler Weber provides high-performance silos and storage systems that reduce grain losses and boost customer profitability while minimizing environmental impact through process improvements, waste reduction and material reuse. We also deliver customized solutions across the entire lifecycle of the equipment.



### Agricultural projects

FARMS, AGRO-INDUSTRIES,  
INTERNATIONAL BUSINESS

- » Conveyor belts
- » Bucket elevators
- » Catwalks and support structures
- » Heat generators (furnaces)
- » Grain cleaning machines
- » Optical sorting machines
- » Sweep augers
- » Grain dryers
- » Flat-bottom or hopper-bottom silos
- » Chain conveyors
- » Distributors (trippers)
- » Steel hoppers



### Port projects

PORTS AND TERMINALS

- » Conveyor belts
- » Semi-enclosed conveyor belts
- » Enclosed conveyor belts
- » Bucket elevators
- » Steel structures
- » Steel silos designed for transshipment and port terminals
- » Chain conveyors



### Services

- » Compliance with NR and NPT027 standards
- » Technical assistance
- » Assisted commissioning and delivery
- » Construction management
- » Retrofits and capacity expansions
- » Engineering all-risk insurance
- » Operational support services
- » Monitoring and automation systems
- » Operational start-up
- » Training

# Mission, Vision, and Values



## Our mission

To offer differentiated and innovative post-harvest solutions, and create value for customers, shareholders, business partners, employees, and the community.

## Our vision

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

## Our values

Safety • Respect • Integrity • Excellence

## Purpose

To care for life by protecting what comes from the land with post-harvest solutions.

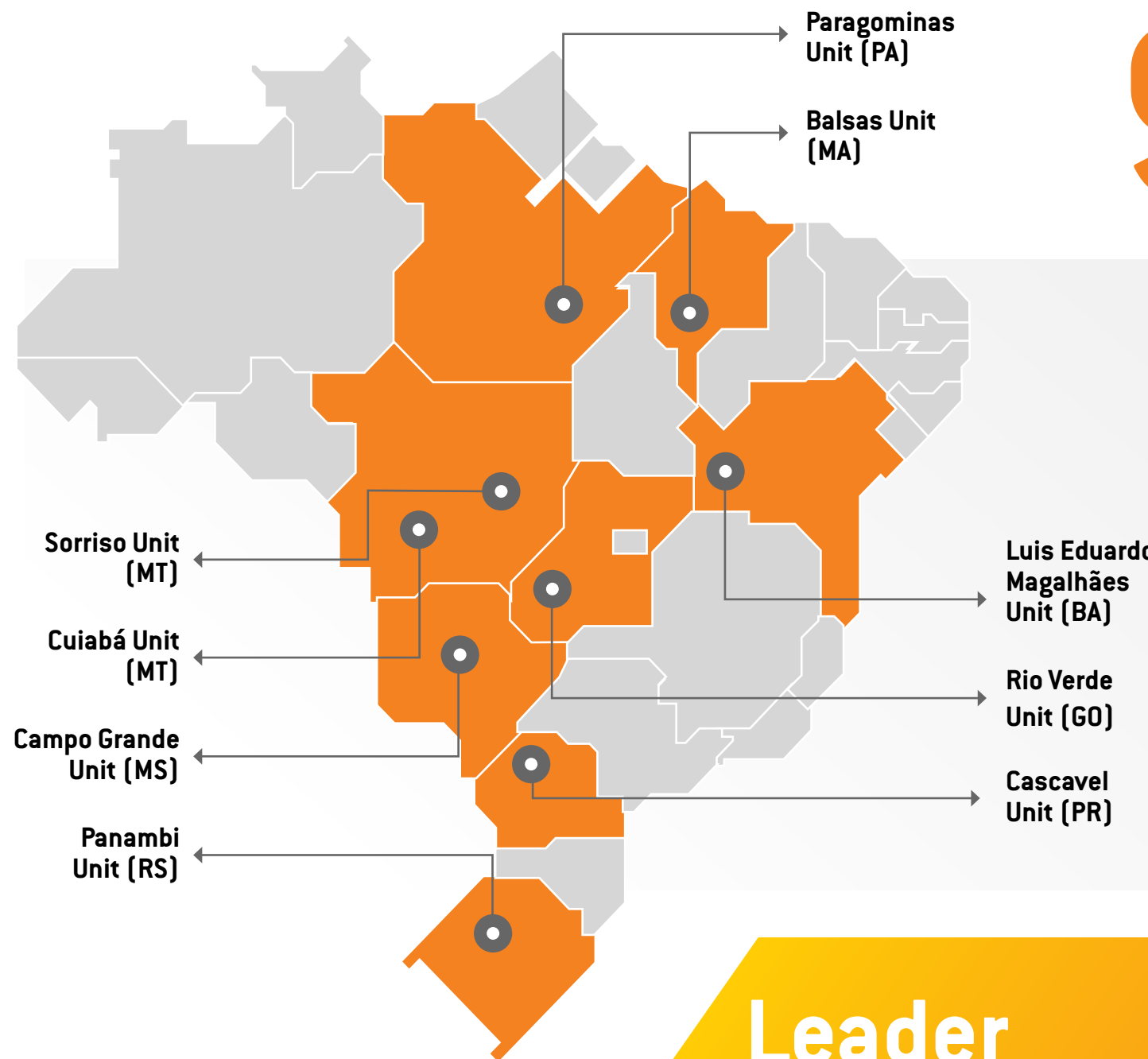
# STRATEGIC Performance

## KW2030

In 2024, we launched KW2030, a long-term strategic plan that defines the company's priorities through the end of the decade, with a review of the agenda scheduled for 2027. The plan is designed to accelerate Kepler Weber's growth through technological innovation, expansion into new markets, and the strengthening of the company's culture.

Its development involved the active participation of senior leadership and was supported by a comprehensive internal assessment that mapped the company's cultural strengths and identified the capabilities that are valuable, distinctive, and difficult to replicate. As part of this process, Kepler Weber reinforced practices aligned with its long-term vision, phased out those that no longer supported its strategic objectives, and further embedded the REIS values—Respect, Excellence, Integrity, and Safety—across the organization.

Drawing on a century of experience and anticipating the future needs of the agribusiness sector, Kepler Weber structured KW2030 around six strategic pillars, which are translated into 22 initiatives and 26 performance indicators monitored regularly by senior management. Within its management framework, KW2030 adopted as guiding principles the Lean philosophy, a results-and-efficiency orientation, care for the brand's reputation, and a commitment to the technical quality of deliverables, with the customer at the center of decision-making.



**9** Distribution centers located across Brazil



**2** strategically located factories (RS, MS)

Exports to **54** countries

**Leader**  
in Brazil and Latin America  
in post-harvest solutions

**Headquarters**  
in São Paulo  
[capital]

# Recognition

## 2024

- » **Best Companies to Work For**, large companies category, GPTW, 18th in Rio Grande do Sul, according to the consulting firm Great Place to Work (GPTW)
- » **Top Ser Humano ABRH-RS**, Organization category – Talent Management and Leadership Development Program KW
- » **FINCON Awards 2024**, 1st place in the small caps category of the Machinery, Equipment, Vehicles, and Parts sector, by MZ Group
- » **TopList**, 1st place in the Storage category by Rural Magazine

## 2025

- » **Gerdau Best of the Earth**, in the Digital Innovation category
- » **Valor 1000 ranking**, 2nd place in the Mechanical category and ranked as a standout in the Southeast region
- » **Época Negócios 360º**, 1st place in Innovation in the Mechanical and Metallurgy category, and 5th in the overall ranking
- » **Exame's Best and Biggest**, 2nd place in the Agribusiness category, among the top 20 companies in the country
- » **Major Companies & Leaders – Top 500 in the South**, 55th largest company in Rio Grande do Sul, according to Amanhã magazine and PwC
- » **Best Companies to Work For**, among the top 20 in agribusiness, according to the consulting firm Great Place to Work (GPTW)
- » **Best Companies to Work For**, Major Companies category, GPTW, 17th in Rio Grande do Sul, according to the consulting firm Great Place to Work (GPTW)
- » **Outstanding Mental Health Award**, granted the consulting firm Great Place to Work (GPTW)
- » **Top Citizenship ABRH-RS** case Magic Seed project
- » **Transparency Award**, bestowed by ANEFAC (National Association of Finance, Administration, and Accounting Executives)
- » **TopList**, 1st place in the Storage category by Rural Magazine
- » **Top of Mind Rural**, Silos category, by Rural Magazine
- » **Top Rural**, for the 100 years of history, by Rural Magazine
- » **2025 Proteção Brasil Award**, Bronze in the Working at Heights category, by Proteção Magazine
- » **23<sup>rd</sup> ABMRA Agricultural Communication Showcase** (Brazilian Association of Rural Marketing and Agribusiness), featuring an integrated campaign Kepler Weber 100 Years

# ESG Strategy

Sustainability is embedded in the company's business model. Through continuous investment in more efficient technologies and solutions, Kepler Weber seeks to reduce waste, enhance operational efficiency, and improve the safety of workers involved in grain storage and handling activities.

Our equipment plays a direct role in supporting global food security by helping farmers and processors preserve food quality throughout the value chain. As a result, our contribution extends beyond our own operations: each piece of equipment installed generates positive impacts on the productive chain and supports the responsible use of natural resources.

Further reinforcing this commitment, the company joined the UN Global Compact in early 2024 and renewed its membership in 2025. It is also advancing the implementation of IFRS S1 and IFRS S2. These voluntary initiatives publicly reaffirm the company's commitment to sustainability, ethics, integrity, and corporate responsibility, in alignment with its KW2030 agenda.

## Stages of the materiality process

GRI 3-1, 3-2

The material topics management methodology serves as a strategic framework, guiding the continuous monitoring of impacts, the evaluation of the effectiveness of actions implemented, and alignment with the company's strategic priorities. The insights generated through this process have expanded our understanding of impacts across the value chain, highlighted critical issues and opportunities for improvement, and been incorporated into the ongoing review of material topics, strengthening guidelines, commitments, and operational practices.

The materiality assessment was conducted in 2023 through a four-stage process, beginning with an analysis of key sector trends and followed by consultations with stakeholders. More than 600 stakeholders participated in the process, including employees, customers, suppliers, local communities, labor unions, media representatives, investors, and members of the Board of Directors. Based on these engagements, Kepler Weber prioritized ten material topics and six Sustainable Development Goals (SDGs) within its sustainability agenda:





# 03

## INTEGRITY THAT BUILDS TRUST

- ▲ Responsible Governance
- ▲ Ethical Conduct
- ▲ Forecast and Control
- ▲ Relationships of Trust



# RESPONSIBLE Governance

GRI 2-9, 2-12, 2-13

At Kepler Weber, corporate governance ensures that key decisions are made with transparency, accountability, and a long-term perspective, fostering stakeholder trust and supporting the company's sustainable growth over the decades. To support this structure, governance is organized around two main bodies. The Board of Directors is responsible for defining the company's long-term strategy and overseeing management, while the Executive Board is responsible for day-to-day operations and implementing strategic decisions.

The Board of Directors is composed of a minimum of seven and a maximum of nine members. Elected at the General Shareholders' Meeting, board members serve two-year terms and may be reelected. The Executive Board, in turn, consists of seven members, three of whom are statutory officers elected by the Board of Directors. In 2025, the company implemented changes to its organizational structure. Responsibility for the sustainability agenda was transferred to the People & Management Division. The Legal, Governance & Compliance functions remained under a unified

management structure, while Risk Management and Corporate Legal Affairs continued to operate as separate areas, both reporting directly to the CEO.

In addition, a Fiscal Council operates on a permanent basis, independently of management and the external auditors. Its responsibilities include overseeing the company's management activities, reviewing the financial statements, and reporting its findings to shareholders. It consists of three members and their respective alternates.

## Executive Board

Name	Position
Bernardo Osborn Gomes Nogueira	Chief Executive Officer
Fabiano Schneider	Industrial & Product Director
Renato Arroyo Barbeiro	Financial & Investor Relations Officer
Simone dos Santos Lisboa	People & Management Director
Diego Wenningkamp	Director of Project Implementation and Digital Services
Marcos Henrique Schwarz	Supply Chain Director
Jean Felizardo de Oliveira	Chief Commercial Officer

## Board of Directors

Name	Position
Arthur Heller Britto	Independent member
Daniel Alves Ferreira	Member
Doris Beatriz França Wilhelm*	Independent member
Luiz Tarquínio Sardinha Ferro	Chairman of the Board of Directors
Maria Gustavo Brochado Heller Britto	Vice Chairman of the Board of Directors
Ricardo Doria Durazzo	Independent member
Ruy Flaks Schneider	Independent member
Werner Ferreira dos Santos	Independent member

\*Board Member Doris Beatriz França Wilhelm passed away on May 4, 2026

### Fiscal Council

Name	Position
Reginaldo Ferreira Alexandre	Chairman of the Fiscal Council
Francisco Eduardo de Queiroz Ferreira	Standing Member of the Fiscal Council
Túlia Brugali	Standing Member of the Fiscal Council
Emílio Otranto Neto	Alternate Member of the Fiscal Council
Maria Elvira Lopes Gimenez	Alternate Member of the Fiscal Council
Rosângela Costa Süffert	Alternate Member of the Fiscal Council

## Committees GRI 2-12

To support more detailed discussions of complex matters, the Board of Directors is advised by three committees. Established in 2023, these committees became fully operational throughout 2024 and 2025.

The Strategy, Investment, and Finance Committee is responsible for reviewing strategic plans, evaluating business opportunities, and assessing significant financial matters. The People, Compliance, and Sustainability Committee oversees ethics, integrity, and anti-corruption initiatives. It also supports the development of the company's strategy and helps identify opportunities for innovation in products, services, and processes.

The Audit and Risk Committee, created following Kepler Weber's listing on B3's Novo Mercado—the segment of the Brazilian stock exchange recognized for its highest corporate governance standards—oversees the quality and integrity of financial reporting, the effectiveness of risk management and compliance programs, internal controls, and audit activities.

Reporting to these committees are six working groups composed of employees and executives that focus on operational and governance-related matters.

- Among them are the Integrity Committee and the Disciplinary Committee, which are responsible for strengthening the Integrity Program and addressing matters related to the Ethics Channel, policy violations, and compliance with the company's Code of Ethics and Conduct.
- Product Committee, dedicated to discussing trends and portfolio development.
- Safety Committee, focused on accident prevention.
- ESG Committee, which oversees the sustainability agenda.
- Privacy Commission, which handles matters related to privacy and data protection.
- SGI Committee – Integrated Management System and Legal Requirements.

### Strategy, Investment, and Finance Committee

Name	Position
Arthur Heller Britto	Member
Luiz Tarquínio Sardinha Ferro	Member
Ricardo Durazzo	Coordinator
Werner Ferreira dos Santos	Member

### People, Compliance, and Sustainability Committee

Name	Position
Maria Gustavo Brochado Heller Brito	Member
Ruy Flaks Schneider	Member
Daniel Alves Ferreira	Member

### Audit and Risk Committee

Name	Position
Antônio Edson Maciel dos Santos	Coordinator
Luiz Tarquínio Sardinha Ferro	Member
Doris Beatriz França Wilhelm	Member
Valmir Pedro Rossi	Member

# ETHICAL Conduct GRI 2-15, 2-23, 2-25

The Code of Ethics and Conduct was revised and approved by the Board of Directors in August 2025. The updates were made to reflect regulatory developments and incorporate evolving market best practices. Based on the company's core values—Respect, Excellence, Integrity, and Safety (REIS)—the Code establishes the ethical principles that guide our business activities and defines the expected conduct of employees, business partners, suppliers, service providers, and other stakeholders.

Recognized as a non-negotiable value, integrity is a fundamental pillar of our business and underpins the principles that promote honesty, transparency, and accountability in all of our activities. The Code includes strict anti-corruption provisions, clear guidelines for interactions with public officials, and limits on gifts and hospitality that could be perceived as conferring an undue advantage. It also requires employees to annually disclose potential conflicts of interest, helping ensure that decisions are made impartially and always in the best interests of the organization.

The Code of Ethics and Conduct further establishes the principles that guide Kepler Weber's operations and customer relationships, emphasizing high quality standards and a continuous commitment to innovation. The document encourages a proactive approach to addressing mistakes, recognizing them as opportunities for learning, improvement, and the ongoing pursuit of excellence. With respect to people management, the Code requires recruitment and selection processes to be transparent and competency-based, while encouraging employees to demonstrate commitment, an entrepreneurial mindset, and dedication to their professional development.

Violations of the Code of Ethics and Conduct—including workplace bullying or sexual harassment, undeclared or improperly managed conflicts of interest, non-compliance with the Anti-Corruption Policy, and other misconduct—are investigated through the Ethics Channel. Where appropriate, disciplinary measures are applied in accordance with the Penalties and Consequences Policy, alongside corrective and preventive actions.

The principles set forth in the Code of Ethics and Conduct are regularly reinforced through mandatory training programs for employees and members of the Board of Directors. Attendance is recorded and monitored by the Legal, Governance & Compliance Department.

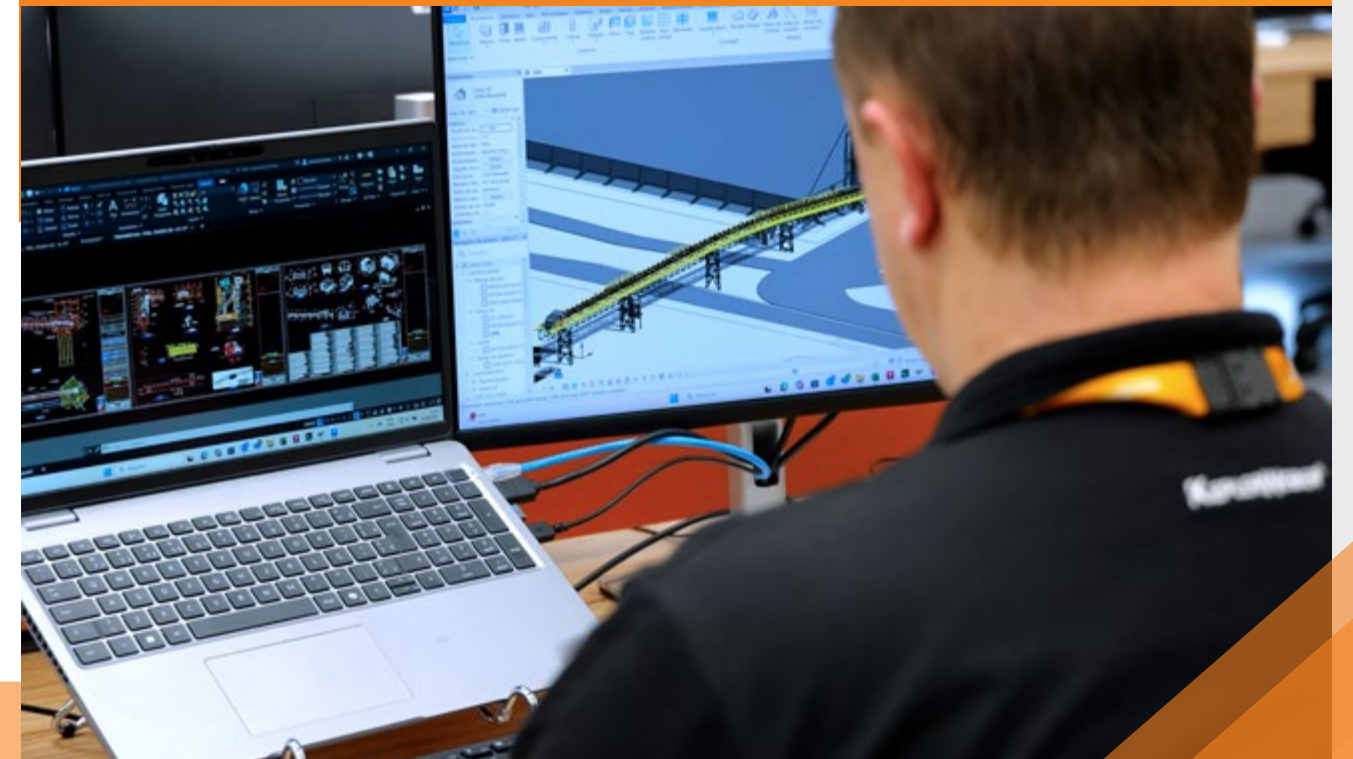


To learn more about the Code of Ethics and Conduct click [here](#).

Kepler Weber maintains a set of policies and governing documents that formalize its commitment to responsible business conduct, grounded in ethical principles, respect for people, integrity, social responsibility, and compliance with applicable laws and regulations.



The documents formalizing these commitments are available for public review [here](#).



## Compliance GRI 2-25

Kepler Weber's Compliance Program establishes mechanisms to prevent, detect, and correct misconduct, in line with the Anti-Corruption Law and the company's strategy for sustainable growth. The program is the cornerstone of the company's ethical culture, shaping daily decisions and relationships with all stakeholders. This function is centrally managed by the Legal, Governance & Compliance Department, with support from the People, Compliance, and Sustainability Committee. The Integrity Committee investigates complaints and imposes disciplinary measures for cases assessed as low or medium risk; the Disciplinary Committee handles complex cases classified as high risk.

We have maintained the Ethics Channel since 2014, and since 2020 it has also included the Privacy Channel. The channel is overseen by the Integrity, Disciplinary, and Privacy Committees; it operates under specific policies and is aligned with the Penalty and Consequences Policy. Available 24/7 to receive reports, the channel is managed by an external provider that ensures anonymity and confidentiality for all communications. The program ensures that complainants are protected from retaliation or discrimination.



The Ethics Channel can be accessed at <https://www.contatoseguro.com.br/keplerweber> or by phone at **0800 648 6328**.

During the 2024-2025 biennium, 433 grievances were received, most of which involving behavioral and interpersonal issues.



**In 2024, the company implemented Be Compliance, a Compliance as a Service (CaaS) platform, which digitized and replaced the company's manual risk control and management processes.**

# FORECAST and Control

GRI 3-3– Risk governance, including social, environmental, and climate risks

Kepler Weber fosters a culture of risk awareness and the adoption of preventive measures for physical security and data protection. Employee safety is covered in a dedicated chapter, which establishes clear obligations to protect life and prevent accidents (see page 42 for details). This concern extends across the entire value chain, with initiatives to ensure safe conditions for customers and suppliers.

We maintain commitments and governance mechanisms for integrated risk management and sustainability, including the Corporate Risk Management Policy, the Integrated Management System Policy, the Social Investment Policy, and the Code of Ethics and Conduct, as well as our adherence to the UN Global Compact and practical tools such as anti-corruption, LGPD, and compliance handbooks, supported by continuous training. Accordingly, risk management is a core process for ensuring the company’s sustainability, enabling identification, assessment, and preparation for future scenarios—whether adverse or favorable to the business. Continuous scenario analysis supports clearer strategic decisions, reduces uncertainty, and protects people and business continuity.

Kepler Weber’s listing on B3’s Novo Mercado in 2023 prompted a review of its risk management practices. With the support of an external consultancy (PwC), the company restructured its risk matrix, approved in 2024, which identified 27 strategic risks, 11 of them designated as priorities.



## 27

strategic risks were identified

## 11

risks were identified as priorities



**Kepler Weber’s listing on the B3, in the New Markets segment, drove a review of corporate risk management.**



The Corporate Legal, Governance & Risk Coordination team manages these risks operationally, periodically reviews monitoring indicators, and issues quarterly reports to the Audit and Risk Committee. The Board of Directors oversees the effectiveness of internal control systems.

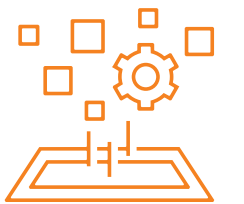
Among the 11 priority risks, four are strategic: implementing long-term planning and cultural transformation; preserving competitive advantage amid technological progress; access to rural credit and market conditions affecting demand; and ensuring availability of a skilled workforce.

In the operational area, we monitor delivery capacity and project execution in line with company growth, aiming to prevent compliance risks—such as health and safety incidents at construction sites and in operations—and financial risks involving internal controls that may affect accounting management. Ongoing modernization of manufacturing facilities, through advanced equipment and technologies, reduces operational and technological vulnerabilities, obsolescence, and rework.

Regarding technology risks, we monitor potential cyberattacks and evaluate the need for business continuity plans for critical processes.

Strategic management of recruitment, hiring, and retention of skilled workers also helps mitigate the risk of critical skills shortages (see page 40 for details).

Internal and external audits verify the effectiveness of these measures. Results are reported to senior management and fed into strategic forums, guiding action plans and ongoing improvements.



**We monitor potential cyberattacks and assess the need to develop business continuity plans for critical processes.**

# RELATIONSHIPS OF **Trust**

## GRI 3-3 - Customer relationships

Kepler Weber recognizes that the relationship with customers continues well beyond equipment installation. We emphasize friendliness and active listening, prioritizing the quality of our relationships.

We provide close, technical, consultative support to better understand clients' operational needs and to develop more efficient, customized solutions. We follow Customer Service and After-Sales Guidelines and remain committed to product quality and safety in line with technical and regulatory standards. We monitor key performance indicators (KPIs) monthly, review procedures on the Sesuite management platform, track incidents and action plans, and perform audits and internal controls.

To support the full product lifecycle, we launched the KeplerFlix platform in June 2025; it now offers 277 video tutorials on use, operation, and maintenance of our equipment and solutions. Users who complete the learning paths receive professional certification from Kepler Weber. The initiative won the Gerdau Best of the Earth Award in the Digital Innovation category in 2025. In its first six months, the platform recorded 13,457 visits from customers seeking to optimize machine performance. The acquisition of Procer enabled us to offer equipment with integrated digital monitoring for real-time management of grain quality and loss prevention.

The Parts & Services department complements this support by supplying parts and preventive maintenance in a timely manner. Service efficiency is bolstered by a network of nine distribution centers located in strategic grain-producing regions across Brazil. Internally, we began implementing the Salesforce system in 2024, integrating Services, Marketing, and Sales. As a result, Kepler Weber now maintains a unified customer relationship history, allowing for personalized service and the ability to anticipate customer needs.

**13,457**  
people accessed KeplerFlix  
in its first six months  
of operation



We also strengthen customer ties through participation in trade shows, technical events, industry exhibitions, and ongoing communication channels.



**We have Customer Service and After-Sales Guidelines and are committed to product quality and safety.**



## 100 years building relationships

The 100th-anniversary celebration added historical depth to Kepler Weber’s client engagement and employee integration activities. Open House and Family Day were major highlights in 2025, alongside the Epic Journeys campaign—a web series that told the stories of 50 customers and 50 employees, later compiled in the book *Armazenando Histórias Épicas* [Storing Epic Stories].

During Open Doors, the Panambi facility hosted 137 visitors, including leading agribusiness figures from across Brazil and from Argentina, Paraguay, Uruguay, and Chile. They toured the factory’s production and technology processes and attended lectures and panel discussions on market trends. At the second edition of the event, the company welcomed 120

students from regional universities and educational institutions such as Unipampa, Unijuí, and Iffar, aiming to connect generations, share knowledge, and inspire young people to join the Kepler Weber team.

Family Day—traditionally for employees’ families—was opened to the general public and drew record attendance. Panambi (RS) and Campo Grande (MS) together received 6,700 visitors who participated in activities for all ages. Together, Panambi (RS) and Campo Grande (MS) welcomed 6,700 visitors, who took part in a variety of activities for all ages. The celebration strengthened organizational culture, reinforcing the #SangueLaranja [Orange Blood] spirit and recognizing the people who shape the company’s history.



“Imagine my surprise when I was invited to contribute to the book celebrating Kepler Weber’s 100th anniversary. A company with which I have shared important moments in my career. It was a tremendous honor and privilege to be chosen to be part of such an important moment.”

**Dilencar Dutra de Souza**  
Senior Designer

## Suppliers GRI 308-1, 3-3 Supplier Management

Kepler Weber maintains long-term relationships with its raw material suppliers, prioritizing quality over price. Its main raw material, steel, is purchased from certified mills in Brazil and abroad, which are regularly audited to ensure the technical quality of the material.

We have formalized policies and commitments set out in our Supplier Manual and Road Freight Carrier Manual, and we use specific performance indicators, such as on-time delivery of purchased items, cost savings, and inventory turnover maintenance.

To recognize and engage the best companies, Kepler holds the Top Suppliers Awards every two years. The 3rd edition, held in 2024, brought together 90 suppliers and recognized the six companies that stood out for their punctuality, quality, and governance.

The same commitment to quality applies to contractors who execute construction projects on behalf of our clients. To drive continuous improvement, the company runs the Kepler Contractor Development Program (PDEK), which includes more than 50 accredited firms nationwide and uses the KeplerFlix platform for digital content alongside on-site training for site supervisors. Aimed at contracting company owners, PDEK Day is an annual event that includes training, knowledge-sharing, service certification, and factory tours. In addition to training, the company requires its partners to adhere to its Code of Ethics and Conduct and its Supplier Manual.

The PDEK also evaluates partners in the areas of customer relations, safety, quality, management, finance, innovation, and human resources. Contractors rated 5 stars in the program receive a financial bonus and public recognition.

Kepler Weber also considers environmental criteria to be a mandatory requirement for entry into and continued participation in its supply chain. New suppliers must fully comply with the environmental requirements applicable to the country where they are based, including EHS (Environment, Health and Safety) requirements. Non-compliance prevents the supplier from being approved or may result in their disqualification.

In total, Kepler Weber has approximately 500 direct suppliers. When considering the broader supply chain, that number could reach 2,000 companies, underscoring the company's significance as a central link between industry, technology, and agribusiness.

# 90

**suppliers participated in the 3rd edition of the Top Suppliers Awards**

# 50+

**contractors from across the country are registered with the PDEK**



**Kepler Weber considers environmental criteria as a mandatory requirement for entry into and continued participation in its supply chain.**



# 04

# *OPERATIONS AND FINANCE*

- ▲ **Agribusiness Overview**
- ▲ **Financial Resilience**
- ▲ **Operational Efficiency**
- ▲ **Sustainable Products and Projects**
- ▲ **Environmental Commitment**





# AGRIBUSINESS Overview

As one of the world’s largest grain producers, Brazil holds a prominent position in global agribusiness. Investments in the sector over the past 20 years have driven production growth of roughly 7% per year. According to the National Supply Company (CONAB), the 2024/2025 crop year set a record at 352.2 million tons—an increase of 17% over the previous cycle.

Recently, however, the sector has faced a difficult period: a steep decline in soybean prices and persistently high base interest rates have constrained access to investment funds, squeezing margins across the industry.

Despite these pressures, Kepler Weber has demonstrated resilience and maintained a positive trajectory in an environment that is not conducive to large-scale investment.

**352.2  
million**

**tons was the total agribusiness  
production for the 2024/2025  
crop year in Brazil**

**17%**

**was the increase in  
production compared  
to the previous cycle**



**Agribusiness has been  
going through a challenging  
period, with slipping  
soybean prices and very  
high interest rates.**

# FINANCIAL Resilience

Kepler Weber closed 2025 with net revenue of BRL 1.5 billion, below the 2024 level when the company recorded peak results in International Business and Ports and Terminals. Nonetheless, the second-half 2025 performance demonstrates the resilience of the company's business model and validates a strategy centered on diversification, operational efficiency, innovation, and long-term vision.

This strategy is executed on two complementary fronts. The first is portfolio innovation and technological advancement of market solutions. Continued investment in research and development resulted in 10.7% of 2025 revenue coming from products launched in the previous five years, evidencing the company's capacity to adapt and innovate and respond to industry transformations. The second front is geographic diversification, expanding Kepler Weber's presence in strategic markets to balance the business against domestic economic fluctuations. Beyond entering new markets in other continents, such as Africa, the company consolidated leadership in Latin America—particularly Paraguay, Uruguay, and Argentina—which accounted for 23% of exports by 2025.

The International Business division sustained the positive momentum begun in 2024, when it recorded a historic net revenue of BRL 199 million. The Ports and Terminals segment also reached a peak performance in 2024, posting net revenue of BRL 113.4 million driven by major projects at the Port of Santos and in the MATOPIBA region. In 2025, Ports and Terminals generated BRL 66.9 million in revenue, reflecting the segment's longer sales and implementation cycles. Despite this, both segments remained important contributors to the company's financial results and to its diversification strategy.

In a tougher market environment for certain sectors—especially those sensitive to domestic credit conditions—operational diversification helped offset the downturn in Agriculture and Agribusiness, which fell by 9.7% and 17.8%, respectively. This approach highlights the value of maintaining balance across markets, geographies, and business lines, strengthening the company's capacity to deliver sustained value over time.

The Replacement Parts & Services segment also contributed meaningfully in 2025, driven by demand for upgrades, expansions, and higher-value solutions; it posted 10.1% net revenue growth year over year, underscoring the importance of a portfolio focused on efficiency, asset durability, and supporting customers throughout their operational lifecycle.

Overall, the 2025 results reflect the steady execution of the KW2030 strategic plan, which guides Kepler Weber's efforts to expand industry leadership and build a business better positioned to respond to market shifts, capture opportunities, and generate sustainable value for stakeholders.

## Clear communication

Beginning in 2024, investor communications advanced significantly in how Kepler Weber presents its business to the market. The strategy now contextualizes the company's results against its historical performance under comparable macroeconomic conditions, improving understanding of performance across different periods. Targeted visual materials reinforced this approach, adding clarity and consistency to the message and enhancing transparency with the market.

The strategy's impact was evident at the 24th Kepler Day in November 2025, which achieved an NPS (Net Promoter Score) of 100%, reflecting complete participant satisfaction.

Concurrently, the company pursued international expansion and strengthened its physical presence through non-deal roadshows in cities such as New York and London, where the Executive Board held up to 40 meetings in a single week, generating interest among global investors.

# OPERATIONAL **Efficiency**

Operational efficiency is a cornerstone of Kepler Weber's culture. The comprehensive adoption of the Lean Manufacturing philosophy, which aims to reduce waste, transformed the company's management over the past ten years. As a result, the company's operational capacity reached a historic milestone in 2024, with 306 projects underway simultaneously, while there were 260 projects in execution in 2025. During the 2024–2025 period, through the Order Flow project, the company reorganized its internal administrative processes with the aim of reducing lead time.

Based on a comprehensive analysis of all stages—from identifying demand to on-site assembly—the company planned the restructuring and integration of its departments. The project included renovating the administrative building, which changed the layout of the workspace, eliminating isolated departments to create multidisciplinary teams aligned with the order flow. This enabled a 21% reduction in lead time by 2025.

As part of the Order Flow initiative, the Future State 2 project led to a review of manufacturing processes to reduce costs and increase production speed. The result was a 4% annual increase in productivity, as well as a reduction of about 15% in scrap (raw material waste or products that did not pass quality control). Of particular note is the Campo Grande (MS) facility, which had its best year ever, with over 95% of deliveries made on time and a 40% reduction in material waste by 2025.

In 2024, we introduced a new line of silos that complies with the Brazilian Standard ABNT NBR 17066 for Corrugated Steel Silos, which led to design improvements, resulting in less steel consumption and a 25% increase in production capacity by 2025, without the need for factory expansion. Achievements such as this reflect our culture of continuous improvement, which is evident in the Kaizen Circles, a program that encourages employees to propose improvements to eliminate waste and reduce costs. The authors of approved suggestions receive bonuses, and the profits generated by the improvements are shared with the team. Each year, approximately 750 projects are approved and implemented, improving efficiency across the operation.



**21%**  
was the reduction in lead time  
through the Order Flow project

**15%**  
was the reduction in waste  
following the implementation of  
the Future State 2 project



**We encourage employees  
to suggest improvements  
to eliminate waste and  
reduce costs.**

# OPERATIONAL efficiency

## 306

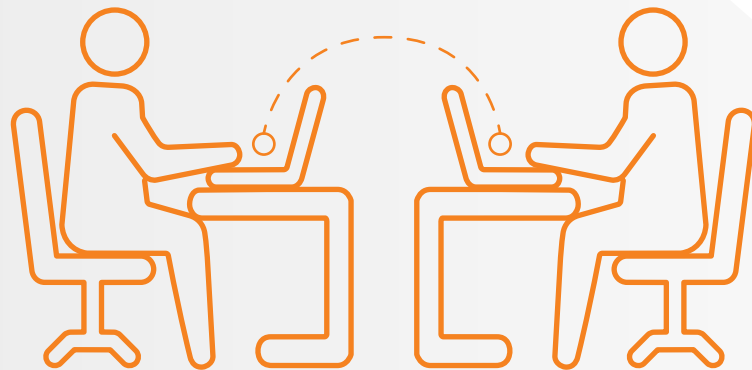
works being carried out simultaneously in 2024

### Process review

### Order Flow Project

Restructuring of the areas and modernization of the office, with a new layout for multidisciplinary teams

**Up to 21%**  
reduction  
in lead time



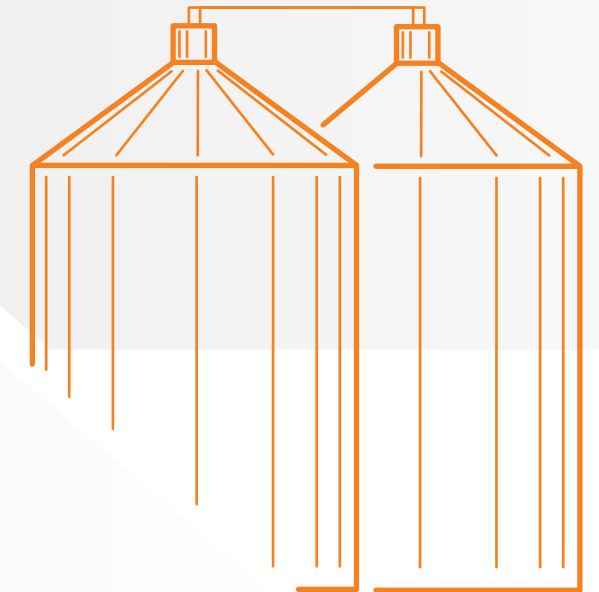
**4%**  
increase  
in productivity

**About 15%**  
reduction  
in scrap



### New silo line

**4%**  
lighter, reducing  
steel consumption



## Investments in innovation

The innovation strategy is designed to address the increasing demand for technology in the agricultural sector. The restructuring of the Research & Development (R&D) division, initiated in 2020, has accelerated over the past two years, with a focus on increasing the contribution of new products to the company's revenue. In 2025, Kepler Weber invested BRL 9.8 million in product development, increasing the share of net revenue allocated to Research & Development by 35.1% compared to 2024. These investments contributed to higher sales of integrated solutions and high-value-added equipment, including the Seletron line of optical grain sorting systems.

Another strategic initiative was the acquisition of Procer, also in 2023, which brought connectivity to our equipment. In 2025, the digital services business generated BRL 57.1 million in revenue, supported by an approximately 34% increase in its customer base. Digitalization has also created new business opportunities, including a partnership with XP Investimentos to provide financial solutions to producers through the Procer app. For XP, access to information on the quality and location of stored grain supports credit analysis and financing operations.



**BRL 9.8 million**  
invested in 2025  
in new product  
development

**35.1%**  
higher than in 2024 in  
terms of the percentage  
of net revenue  
allocated to R&D

The company's technology-driven approach has also transformed internal processes. The migration to SAP S/4HANA and the implementation of an integrated CRM platform (Salesforce) have enhanced agility and strengthened data intelligence. We also invested BRL 3.5 million in the adoption of Building Information Modeling (BIM) technology. The use of three-dimensional project visualization began generating productivity gains in 2024, and by 2025, 92% of the company's industrial architecture projects were developed using BIM software.

This technology enables the integrated visualization of designs from multiple disciplines within a shared

online environment, centralizing information and supporting analysis and decision-making throughout the process. It also allows scenarios to be simulated and design conflicts to be identified before construction begins, reducing errors and minimizing the need for improvisation.

The Commercial Department has also begun developing preliminary project designs using the same platform employed during the construction phase. By incorporating BIM-generated photorealistic images, clients gain a clearer, more integrated, and more accurate view of the facilities they intend to acquire.

**The focus on technology has also transformed internal processes, with the migration to SAP S/4HANA and the implementation of an integrated CRM system.**

The digitalization of management processes has provided a more integrated view of customer history, enhancing customer service. The benefits were quickly reflected: NPS increased from 56 to 75 between 2023 and 2024, reaching a target originally planned for future years well ahead of schedule.

In addition, the Lean Manufacturing philosophy, adopted a decade ago, continues to guide ongoing initiatives to optimize processes and eliminate waste. In 2025, these efforts contributed to a 4.3% reduction in general and administrative expenses.

We have also begun using artificial intelligence in critical processes and have developed in-house tools to manage more than 200,000 part numbers across approximately 4,000 daily production orders. Artificial intelligence has also been implemented in weld quality control, automatically comparing welds against established standards and classifying welded components accordingly.

## Integrated Management System (IMS) and continuous improvement

Kepler Weber maintains an Integrated Management System (IMS) aligned with internationally recognized standards, including ISO 9001 (Quality Management), ISO 14001 (Environmental Management), and ISO 45001 (Occupational Health and Safety).

The IMS is a key component of the company's governance framework, promoting process standardization, the structured management of risks and opportunities, and the continuous improvement of operations through initiatives aligned with the Lean philosophy and focused on efficiency and waste reduction.

Since the Panambi facility began its certification journey in 1997, the company has progressively developed an integrated management model that now covers its principal operational units, ensuring alignment among quality, environmental stewardship, and employee health and safety.

The maintenance of international certifications and successful completion of periodic recertification audits reinforce Kepler Weber's commitment to operational excellence, transparency, and the long-term sustainability of its activities.

## Lean Culture and Continuous Improvement

**At Kepler Weber, continuous improvement is a fundamental driver of process enhancement and operational performance, strengthening the company's ability to generate value in a consistent and sustainable manner. Initiatives based on Lean principles, such as Kaizen Circles, empower teams to identify opportunities, eliminate waste, and address challenges through structured problem-solving methodologies.**

**This approach supports ongoing gains in efficiency, quality, and productivity, while fostering employee engagement, promoting the responsible use of resources, and contributing to safer and better working conditions.**

**Through these efforts, Kepler Weber cultivates a culture of continuous improvement that enhances organizational adaptability, supports its ESG commitments, and creates value for all stakeholders.**

**S&G is one of the cornerstones of the company's corporate governance, ensuring the standardization of processes.**



# SUSTAINABLE PRODUCTS AND **Projects**

Reducing operating costs and environmental impacts for customers is a key objective that guides the development of new products and solutions. In this context, automation plays a strategic role, as autonomous processes optimize resource consumption, improve operational efficiency, and reduce the risk of accidents. The company aims to implement at least one fully autonomous grain storage facility by 2030.

As part of this effort, we have already made some improvements to our products. In 2024, Kepler Weber launched Biocav, a wood-chip feeding system for furnaces that can be integrated with grain drying automation systems. The following year, the company introduced CTF, a fully enclosed conveyor belt system designed to prevent dust emissions, reduce explosion risks, and lower energy consumption over long transport distances. Another

notable innovation is the KW MAX dryer, which combines high thermal efficiency with reduced particulate emissions. In 2024, dryers in operation prevented the emission of approximately 13,790 metric tons of CO<sub>2</sub> per harvest, while in 2025 this figure reached 13,480 metric tons of CO<sub>2</sub> per harvest. To extend equipment service life and simplify operation and maintenance, the Kepler Weber has also invested in digital solutions that enhance customer support. Launched in 2024, the Checklist Fácil application automates basic diagnostics by enabling users to submit photos for remote evaluation, reducing the need for on-site technical visits. In parallel, the KeplerFlix online technical training platform offers a library of instructional videos that help customers operate equipment and resolve routine issues independently, reducing reliance on in-person support services [see page 23 for more information].



The chairman of an agro-industrial cooperative once told me that, in 1972, he left Paraná in a Volkswagen Beetle to purchase the company's first dryer from Kepler Weber. It was a dryer that had a capacity of 6 tons per hour. Today, we manufacture dryers with a capacity of 300 tons per hour, demonstrating the evolution of our products”

**Jean Felizardo de Oliveira**  
Commercial Director

# ENVIRONMENTAL Commitment

At Kepler Weber, the pursuit of efficiency is directly linked to the company's business and its commitment to minimizing environmental impacts. In addition, we have also implemented internal measures to optimize waste disposal and water use, and to reduce greenhouse gas emissions. At the factory, we strive for maximum efficiency to minimize our environmental impact. For example, launched in 2024, the new line of Silos was 4% lighter, affording a reduction of 1,300 tons in production in 2025.



## Waste

### GRI 3-3 Waste Management

Reducing waste generation at the source is driven by improvements in production processes, more efficient use of inputs, and the internal reuse of waste, reducing the need for virgin raw materials and increasing resource efficiency.

The Solid Waste Management Plan (PGRS) establishes general guidelines for responsible waste management and defines internal procedures that standardize all stages of the process.

Any deviations related to waste management or disposal are recorded and addressed, with the effectiveness of corrective actions verified through Environmental Aspects and Impacts Assessment (LAIA) spreadsheets. The organization also relies on performance indicators, regular monitoring, audits, and structured planning based on the A3 methodology, under the oversight of the Management System (Continuous Improvement/IMS).

In 2024, Kepler Weber installed a waste compactor at the Waste Management Center of its Panambi facility in Rio Grande do Sul. Operating automatically within a closed environment, the machine is designed to process different types of manufacturing waste. In addition to optimizing storage space, the system reduces packaging volumes and decreases the number of trucks required for transportation.

The company also reduced its use of OSB (Oriented Strand Board) packaging by 5%. Made from compressed wood strands or shavings, this material generates Class I waste due to the chemical adhesives used in its production. OSB packaging was replaced with eucalyptus-based packaging. Where packaging can be reused, the company has adopted more durable returnable metal containers.

At the same time, Kepler Weber maintains a circular economy partnership with steel mills, selling steel scrap that is subsequently returned to the production chain as recycled raw material.

## Energy

GRI 302-4, 3-3 Energy management and use of renewable sources, 3-3 Reduction of GHG emissions, decarbonization and adaptation to climate change

The implementation of energy efficiency programs, which optimize energy use in production and administrative processes, has led to a reduction in overall energy consumption, enhanced operational efficiency, and improved business sustainability.

The organization’s reductions in energy consumption stem from equipment conversion and retrofitting, as well as the implementation of energy-efficiency measures. The company has been monitoring energy-saving measures since 2015, considering initiatives that began to be implemented in 2014, and has maintained continuous, structured supervision over the years.

In 2024, the second phase of the partial replacement of conventional lighting with LED lighting was conducted at one of the factories in Panambi, Rio Grande do Sul, a project that had begun the previous year. As a result of this initiative, the reductions achieved were 3,508.00 GJ in 2024 and 3,764.00 GJ in 2025, considering only electricity consumption.

As part of our focus on energy efficiency, we are gradually replacing conventional air conditioning units with models featuring inverter technology.

On the production line, the cutting machines have been replaced with laser models, which are more energy-efficient.

We also operate in the open energy market as a special consumer, meaning that the energy we purchase comes exclusively from government-subsidized renewable sources, such as wind, solar photovoltaic, biomass, and small hydroelectric plants (SHPs).

The company periodically compiles its GHG emissions inventory in accordance with the GHG Protocol methodologies, and the creation of the Supply Chain Division in September 2024 introduced a strategic focus to logistics efficiency, which also had an impact on emissions.



# 3,764.00 GJ

was the energy savings in 2025

# 192

trucks are no longer in use

Adopting lithium-battery-powered vehicles for internal transport reduced reliance on diesel or LPG forklifts. The organization also significantly reduced the number of trucks it hired after revising its freight schedule. The gap between the estimate and actual demand dropped from 267 additional trucks in 2024 to 75 the following year.

These activities are monitored through the ISO 14001-certified Environmental Management System.

## Water GRI 303-5

The effluents generated at our two facilities—both industrial and sanitary—are properly treated at wastewater treatment plants (WWTPs) using specific processes to remove contaminants before disposal. At the Panambi facility, in Rio Grande do Sul, a new system was designed in 2025 and is scheduled to be installed in 2026. The new treatment system will automate the process, ensuring stability and efficiency in operational controls.

The company also uses four artesian wells. In Panambi, collected water is used exclusively for fire prevention.

### Total water consumption in megaliters GRI 303-5

	2023	2024	2025
	<b>Total areas</b>		
Total water withdrawal	36.03	39.56	45.83
Total water discharge	28.83	18.83	20.39
Water consumption	36.03	20.73	25.44

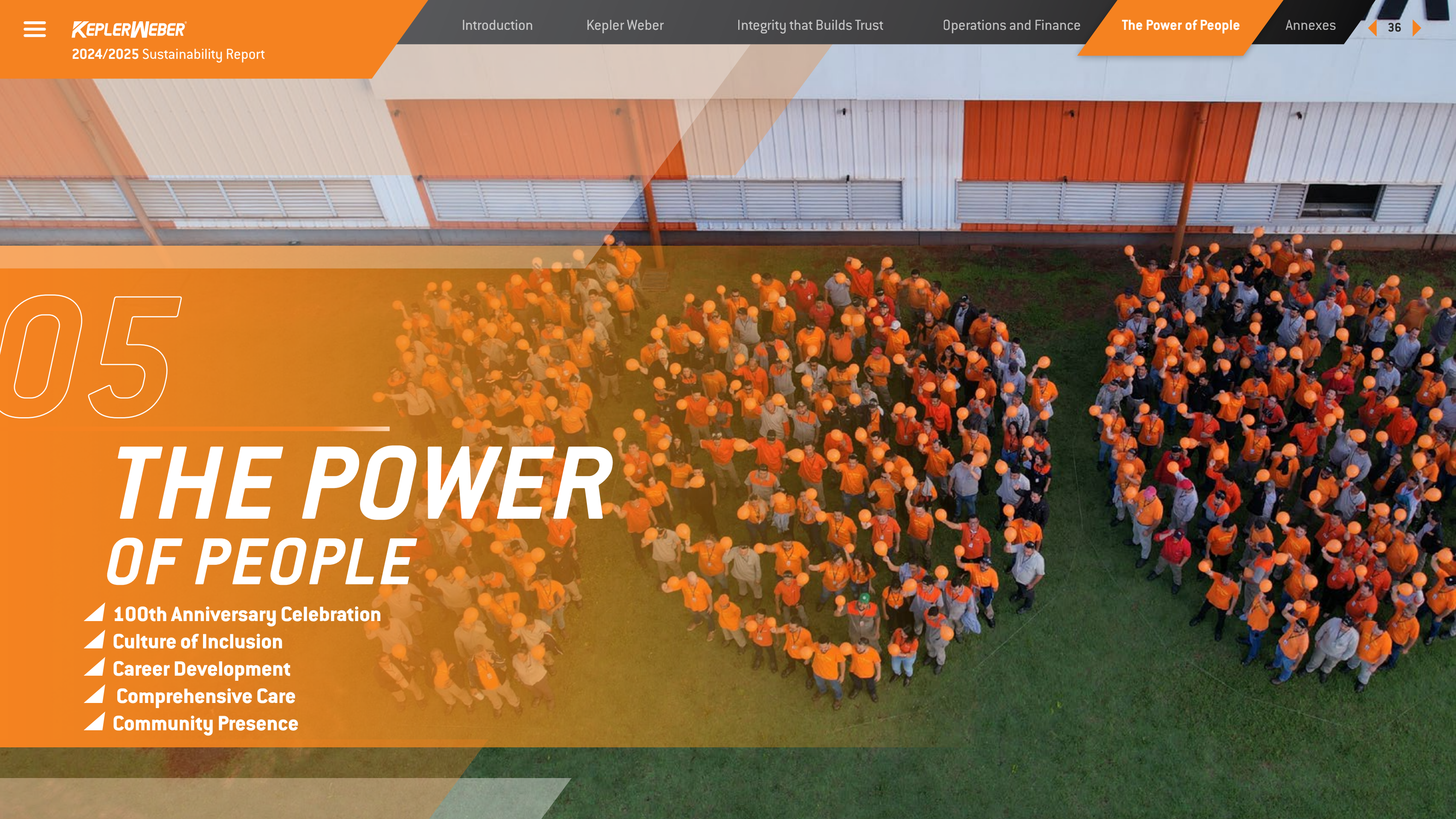
2024 - Total withdrawal: Campo Grande 11.34 ML / Panambi 28.22 ML  
Total discharge: Panambi 18.83 ML Campo Grande: evaporation ponds  
2025 - Total withdrawal: Campo Grande 11.78 ML / Panambi 34.05 ML  
Total discharge: Panambi 20.39 ML Campo Grande: evaporation ponds  
The data on water intake and consumption were compiled based on direct measurements, operational records, and documents. Water consumption from the public utility was calculated based on monthly water bills. Groundwater is drawn from regularly monitored wells, and the volume of water extracted is measured by dedicated water meters.



# 05

## THE POWER OF PEOPLE

- ▲ 100th Anniversary Celebration
- ▲ Culture of Inclusion
- ▲ Career Development
- ▲ Comprehensive Care
- ▲ Community Presence





# 100TH ANNIVERSARY Celebration

The 2024–2025 period was marked by celebrations for Kepler Weber’s 100th anniversary. We launched a range of initiatives to recognize employees’ contributions to this legacy and to engage the workforce as we look toward the next century.

Festivities began in 2024 with the revival of the Sangue Laranja Celebration, which honors employee tenure. In this edition, 127 people were recognized, and a further 66 professionals were honored in 2025, the centennial year.

On May 12, Kepler Weber’s anniversary, celebrations took place at the facilities with special meals across shifts and musical performances. Employees received commemorative kits from their managers—including a tote bag, the 100th-anniversary book, a commemorative medal, and a letter from the CEO—and were given a financial bonus as a token of appreciation. Throughout the week the company presented video sessions about its history and staged community shows. The centennial was also marked by initiatives to strengthen ties with employees and customers, including Open House and Family Day events and the Epic Journeys campaign (see page 24).



**Employees received commemorative kits and a cash bonus from their managers as a token of appreciation.**

# CULTURE OF Integration

GRI 3-3 - Purpose, values, and organizational culture

Cultural alignment is a priority at Kepler Weber, as we believe that when employees understand and embody the organization’s values and purpose, this leads to greater engagement, ethical behavior, and a stronger brand reputation. This alignment contributes to increased commitment, quality, and productivity; greater team cohesion; improved delivery and results; a better customer experience; the promotion of innovation; talent retention; a reduction in voluntary turnover; and lower costs associated with turnover.

In the 2024-2025 biennium, Kepler Weber aligned its conduct with the REIS values—Respect, Excellence, Integrity, and Safety—and established safety (both physical and mental) as a non-negotiable priority, present in all decisions. It reaffirmed its commitment to the professional development of its employees and acknowledged the sense of pride in belonging—expressed through *#SangueLaranja*—as a factor that connects employees to the company’s history. The plan also aims to foster an environment that encourages innovation and drives technological advancement.

The KW2030 strategic plan, particularly under the People, Culture & Community pillar, highlights efforts to strengthen and foster an agile, integrated, collaborative, fluid, and engaged culture, as well as the project to advance safety maturity and culture for the period. Plan implementation brought about profound changes in Kepler Weber’s structure. The most symbolic and functional renovation took place in the administrative office at the headquarters in Panambi, where walls

were torn down and the space was modernized. The renovation changed the way people are organized within the physical space, eliminating departments organized by area. As a result, workstation distribution was realigned with the order flow, bringing together employees from different departments into cross-functional teams, which made communication more agile and collaborative.

Over the past two years, Kepler Weber has undergone a process of consolidating its organizational structure. Following this restructuring, the People & Management department strengthened its succession and career development plan, boosting opportunities for professional growth and internal transfers.



**In the 2024–2025 biennium, we guided our conduct based on the REIS values – Respect, Excellence, Integrity, and Safety.**

**Under the People, Culture & Community pillar, a key focus is on strengthening and fostering an agile, integrated, collaborative, fluid, and engaged culture.**

## Human-centered management

GRI 405-1

These structural changes are occurring as part of a series of initiatives implemented primarily between 2024 and 2025, with the aim of making management more accessible and people-centered. Among these initiatives, the *KW Dialoga* (KW Dialogues) and *Papo Reto com G&G* (Straight Talk with G&G) forums were created to coordinate management-related agendas. *KW Dialoga* regularly brings together senior leadership and the CEO to discuss results and strategic projects, which are then communicated to the teams. Meanwhile, *Papo Reto com G&G* is a direct channel for managers and the People & Management department to listen to and exchange ideas about day-to-day challenges, such as feedback, career development, and employee-focused projects.

This same commitment to more hands-on management is reflected in our commitment to diversity and inclusion. Our Code of Ethics and Conduct strictly prohibits any form of discrimination or harassment, whether based on gender, race, sexual orientation, religion, or origin, thereby establishing an institutional foundation of respect and protection for all employees.

As part of an industry dominated by men, Kepler Weber has been working to gradually increase the number of women on its staff. In addition to hiring more women, the company is committed to developing them internally, preparing them for leadership succession. By the end of 2025, 25% of these positions were held by women. The company also has a partnership with the Rio Grande do Sul Public Defender's Office to hire women who are victims of domestic violence, offering them a way to achieve financial independence.

Another strategic initiative aimed at promoting diversity involves training people with disabilities. The Young Apprentice Program is the primary tool for integrating these individuals into the workforce, offering technical training and hands-on experience with the goal of permanent employment. The organization is very close to meeting the minimum quota for people with disabilities, and is on track to reach 4.8% of its workforce by the end of 2025.

Kepler Weber acknowledges that it still has a long way to go when it comes to diversity. To that end, it has been working to foster internal dialogue, using commemorative dates and themed weeks to address the issue.



I am grateful to Kepler Weber for believing in women's potential and for giving us the opportunity to grow into leadership roles. This is an important step toward equality and the recognition of women's talent within the company. I am proud to be part of the leadership team at KW.

**Daiana Vargas Gomes Aque**  
Production Leader

### Percentage of individuals within the organization's governance bodies, by gender

GRI 405-1

**2023**



**2024**



**2025**





# PROFESSIONAL Development

GRI 404-2, 3-3 - Recruitment, retention, and professional development

Within the KW2030 strategic plan, the People, Culture & Community pillar focuses on attracting, developing, and retaining talent to support the company's growth. To advance this goal, the Talent Training and Development project was launched.

Key initiatives include the *#CarreiraLaranja* (Orange Career) campaign to strengthen the employer brand; identification of 209 successors and high-potential employees for leadership roles; 180 Career Conversations with potential successors and strategic talent; Young Apprentice Programs; the Meritocracy Program; expansion of Total Compensation to include a dental insurance plan; infrastructure upgrades; and ongoing projects such as the Manager's Manual, Training Matrix, and Engineering Scholarships.

In 2025, the company introduced a Y-shaped career model that allows technical specialists to receive compensation and recognition comparable to the management track without taking on leadership responsibilities. This preserves specialized technical expertise while enabling career progression for individual contributors.

Another important initiative was the resumption, in 2024, of the Trainee Program aiming to develop new talent in strategic areas including Engineering, R&D, Production, Project Implementation, and Sales. Of the 1,998 applicants, 11 were accepted. They underwent a hybrid program combining technical and behavioral training with an immersive introduction to company culture. Trainees experienced every stage of the order process—from sale to delivery—across Marketing, Product Development, Safety Culture, and Lean Philosophy, and visited manufacturing facilities and construction sites.

The Acceleration Program, also focused on internal development, identifies employees with potential for more complex roles. Nominated by their managers, participants undergo intensive training and mentoring. During the 2024–2025 biennium, 75 professionals completed the program, and 24 have already moved into new leadership or more challenging positions.

As for leadership development, Kepler Weber holds the annual Integration Program, an in-person meeting with all managers at the Panambi facility, attended by the CEO. The event marks the strategic alignment and kicks off the annual development cycle, featuring topics relevant to the business such as self-awareness, feedback, conflict management, and organizational culture.



**The Acceleration Program identifies talented individuals with the potential to take on more complex roles.**

# COMPREHENSIVE Care

GRI 403-2, 403-3, 403-5, GRI 3-3 - Occupational health and safety

In 2025, Kepler Weber launched the Caring to Lead program to prepare managers at all levels to identify, understand, and appropriately address their teams' mental health needs. Managers completed 30 hours of training. As a complement, the lecture "The Heart Transforming the Workplace" reached 1,279 employees and formed part of the Yellow September initiatives.

The 2024 floods in Rio Grande do Sul deeply affected the state's population and reinforced the urgency of addressing mental health at work. Kepler Weber has expanded several measures in recent years, beginning with hiring a psychologist and piloting the Mental Health Supporters project in 2023. Through that initiative, employees were trained to spot changes in colleagues' emotional well-being, provide initial support, and refer them to professional help when necessary. Thirteen supporters were trained initially, with an additional 24 trained in 2024.

The company offered employees 20 hours of psychologist counseling per week until November 2024, when coverage was increased to 40 hours weekly.

Implementation of the Mental Health Program has contributed to a marked reduction in absences related to emotional issues, underscoring the value of promoting psychological well-being in the workplace.

On physical security, golden rules define mandatory procedures to prevent accidents during operations. One such rule is the Duty to Refuse: employees have the right and obligation to stop any activity or production process if there is an imminent risk and to notify their direct supervisor immediately.

To reinforce a safety culture, the Active Care project prepares employees to act as agents of change and ambassadors for care, embedding safety into everyday decisions and routines.

The company also recognizes employees who reach accident-free milestones and leaders who demonstrate excellence in promoting safe behavior.

These efforts are supported by formal policies and commitments, including the Integrated Management System Policy. We maintain corporate procedures that standardize hazard identification, risk assessment and control, incident reporting and investigation, emergency response planning, and related processes.

We monitor the effectiveness of these measures with indicators such as accident frequency and severity rates, incident and deviation reports, absenteeism, the number of inspections completed, and the implementation of preventive action plans. Progress is also tracked via Nonconformity Reports (NCRs), emphasizing recurrence prevention through follow-up meetings, critical management reviews, reporting to leadership, and periodic reviews of procedures, training, and awareness campaigns.



**We received the 2025 Proteção Brasil Bronze Award, in the Work at Height category, from Proteção magazine.**



**We were granted the GPTW Mental Health Excellence Award in 2025.**

## Factory Safety GRI 403-4

Kepler Weber maintains formal health and safety committees that include employees, managers, and executives, organized across different operational levels. The Internal Accident and Harassment Prevention Committee (CIPAA) comprises 14 members at the Panambi facility and nine at Campo Grande. The committee proposes, evaluates, and monitors initiatives for accident prevention, health promotion, and workplace safety improvements.

The Safety Tactical Committee meets with managers and coordinators every two weeks to review incidents, evaluate control effectiveness, and ensure occupational health and safety (OHS) guidelines are applied in daily operations. The Strategic Security Committee, made up of the Board of Directors, defines guidelines, policies, and resource allocation. At the governance level, the Audit and Risk Committee oversees the effectiveness of risk management processes.

Our manufacturing facilities operate under an Integrated Management System and hold ISO 45001 certification (Occupational Health and Safety). Legal compliance and service quality are verified through annual SGI audits as well as independent internal and external audits.

# 14

**Panambi facility employees make up the CIPAA**

# 9

**from the Campo Grande unit are members of the same committee**

## Caring for people

In 2025, Kepler Weber earned Great Place to Work (GPTW) certification for the fifth consecutive year. Demonstrating continued improvement in organizational climate, the company's confidence index rose two points from the previous survey.

In the 2025 edition, the company was recognized for its commitment to mental health, particularly for the emotional support provided to employees

during the 2024 floods in Rio Grande do Sul.

More than a validation of the *#SangueLaranja* culture, GPTW certification affirms the company's commitment to the REIS values—Respect, Excellence, Integrity, and Safety—as guiding principles. For employees, this translates into the reassurance of working for an organization that prioritizes their well-being.

For Kepler Weber, it is also an important tool for attracting talent in a market where skilled workers are in short supply.

Certification is also strategic for governance, as it ensures the company's continued inclusion in the B3 GPTW Index (IGPTW B3), which comprises publicly traded companies with best practices in people management.



# COMMUNITY **presence** GRI 203-1

Kepler Weber's commitment to local communities goes well beyond its factory gates. In 2024, following the floods that devastated Rio Grande do Sul, the company redirected funds planned for its 99th-anniversary celebration to the *Ajuda RS* campaign. Through this effort, Kepler Weber coordinated drives for food, blankets, and financial donations, and used its facilities to manufacture metal squeegees for mud removal.

The company also managed and financed the reconstruction of the Jacob Sehn Municipal School in Cruzeiro do Sul, benefiting 340 children and 60 staff members. Altogether, more than BRL 800,000 was invested in the *Ajuda RS* initiative. The company's Volunteer Group continued its community work, running its traditional Christmas campaign that collected and donated 140 food baskets to two local organizations in Panambi, Rio Grande do Sul, and contributing over 900 hours of volunteer service.

Kepler Weber is a founder and supporter of Instituto Agregar, an innovation hub in Panambi that brings together companies, government, universities, and startups to promote sustainable regional development and technology education. The company has also participated in the Panambi Inclusion Committee since 2012, collaborating

with local organizations such as APAE to promote workforce inclusion for people with disabilities.

These collaborative efforts complement long-standing social projects in the cities where Kepler Weber operates. In 2024, the Magic Seed Project was expanded to Campo Grande; for a decade the initiative has provided education on healthy eating, sustainability, and community garden creation to public schools in Panambi. Over the past two years, more than 242 children have received treatment across the two locations. Other ongoing projects promoting physical activity include Sapatilhas e Laços, which offered ballet classes and performances to 90 children in Panambi's public schools, and Judô para a Vida, which reached 140 students in Panambi and Campo Grande. In addition to these sustained programs, the company supports various one-off initiatives throughout the year.

Expanding the focus on mental health beyond the company's walls, we held the *Cócegas no Coração* (Tickles in the Heart) project, which reached 1,797 students and teachers in Panambi and Campo Grande through theatrical performances and workshops that addressed topics such as self-esteem, bullying, and nonviolent communication.

**In 2024, the company invested over BRL 1.8 million in 13 social projects via incentive laws, funds for children and adolescents, programs for the elderly, and the National Oncology Care Support Program (Pronon), benefiting more than 18,000 people. At the end of the year, the allocation of an additional BRL 1.9 million for new social projects was also approved.**





# 06

# ANNEXES

- ▲ Disclosures supplement
- ▲ GRI Content Index
- ▲ SASB Content Index
- ▲ Credits



# Disclosures supplement

## GRI 2-7 Employees

### Employees, by region and gender GRI 2-7

	2023			2024			2025		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Central-West	304	34	338	364	50	414	345	68	413
Southeast	9	6	15	11	6	17	13	4	17
South	940	340	1,280	992	384	1,376	981	388	1,369
<b>Total</b>	<b>1,253</b>	<b>380</b>	<b>1,633</b>	<b>1,367</b>	<b>440</b>	<b>1,807</b>	<b>1,339</b>	<b>460</b>	<b>1,799</b>

### Employees by type of contract and gender GRI 2-7

	2023			2024			2025		
	Indefinite term	Fixed term	Total	Indefinite term	Fixed term	Total	Indefinite term	Fixed term	Total
Men	1,253	0	1,253	1,367	0	1,367	1,339	0	1,339
Women	380	0	380	440	0	440	460	0	460
<b>Total</b>	<b>1,633</b>	<b>0</b>	<b>1,633</b>	<b>1,807</b>	<b>0</b>	<b>1,807</b>	<b>1,799</b>	<b>0</b>	<b>1,799</b>

### Employees by type of contract and region GRI 2-7

	2023			2024			2025		
	Indefinite term	Fixed term	Total	Indefinite term	Fixed term	Total	Indefinite term	Fixed term	Total
Central-West	338	0	338	414	0	414	413	0	413
Southeast	15	0	15	17	0	17	17	0	17
South	1,280	0	1,280	1,376	0	1,376	1,369	0	1,369
<b>Total</b>	<b>1,633</b>	<b>0</b>	<b>1,633</b>	<b>1,807</b>	<b>0</b>	<b>1,807</b>	<b>1,799</b>	<b>0</b>	<b>1,799</b>

**Employees by type of employment and gender GRI 2-7**

	2023	2024	2025
	Full-time		
Men	1,253	1,367	1,339
Women	380	440	460
<b>Total</b>	<b>1,633</b>	<b>1,807</b>	<b>1,799</b>

**Employees by type of employment and region GRI 2-7**

	2023	2024	2025
	Full-time		
Central-West	338	414	413
Southeast	15	17	17
South	1,280	1,376	1,369
<b>Total</b>	<b>1,633</b>	<b>1,807</b>	<b>1,799</b>

We do not employ part-time workers or employees without guaranteed working hours. Data for this indicator are obtained from the employee database through reports generated in the SAP Success Factors system and include employees hired under the CLT employment regime as of December 31 of each year. The total number of employees is calculated using the direct headcount method.

GRI 2-4 The 2023 figures have been restated to enhance transparency and ensure methodological alignment with the updated reporting criteria.

**GRI 2-8 – Workers who are not employees**

**Workers who are not employees GRI 2-8**

	2023	2024	2025
Employment relationship	Total	Total	Total
Trainees	0	11	0
Apprentices	40	36	51

**Workers who are not employees GRI 2-8**

	2023	2024	2025
Employment relationship	Total	Total	Total
Intern	0	1	0
Outsourced*	1,363	1,795	1,994
<b>Total</b>	<b>1,403</b>	<b>1,843</b>	<b>2,045</b>

\*Contract and temporary workers perform activities similar to those carried out by Kepler employees but are engaged through outsourcing or temporary employment arrangements and may or may not be hired permanently upon completion of their contracts. There are also employees of contracted companies who work on-site to support the installation and setup of construction projects. In addition, third-party service providers perform activities such as maintenance, cleaning, general services, food services, forklift operation, security, and IT support, either on a continuous basis at company facilities or as needed, depending on operational demand. The number of workers was calculated using the direct headcount method. The total workforce is based on records maintained as of the end of each reporting period.

GRI 2-4 - The 2023 figures have been restated to enhance transparency and ensure methodological alignment with the updated reporting criteria.

Throughout the reporting period, variations were observed in the number of workers across certain categories. As of December 31, 2024, the number of contract and temporary workers increased as a result of higher production volumes during the year.

Also in 2024, the company launched its Trainee Program, welcoming 11 participants, of whom 10 remained with the organization at year-end. In 2025, no new trainee cohort was recruited, and the remaining ten participants were hired into other positions within the company.

The number of apprentices varied during the period due to compliance with applicable legal requirements and the enrollment and completion cycles associated with the apprenticeship program.

With respect to interns, the individual working in the Information Technology department in 2024 was hired as a permanent employee in 2025, and no additional interns were hired by the end of the reporting period.

The increase in the number of outsourced workers in 2025 was also associated with the implementation of a new document management system, which now centralizes the company's database.

As of December 31, 2025, the company's governance structure comprised three executive officers, eight members of the Board of Directors, three members of the Fiscal Council, and two independent members of the Audit and Risk Committee.

**GRI 2-9 – Governance structure and composition**

Member	Member	Member	Member	Member	Member	Member	Member
Daniel Alves Ferreira	Arthur Heller Britto	Doris Beatriz França Wilhelm	Luiz Tarquínio Sardinha Ferro	Maria Gustavo Brochado Heller Britto	Ricardo Doria Durazzo	Ruy Flaks Schneider	Werner Ferreira dos Santos
Positions on committees (within the organization)							
People, Compliance, and Sustainability Committee	Strategy, Investment, and Finance Committee	Audit and Risk Committee	Strategy, Investment, and Finance Committee Audit and Risk Committee	People, Compliance, and Sustainability Committee	Strategy, Investment, and Finance Committee	People, Compliance, and Sustainability Committee	Strategy, Investment, and Finance Committee
Gender							
Male	Male	Female	Male	Female	Male	Male	Male
Key competencies for overseeing impacts							
Daniel holds a Bachelor of Laws degree from UNIP (1995) and a postgraduate specialization in Legal Aspects of the Capital Markets from FGV Direito SP (2009). Since 2018, he has been a partner at Alves Ferreira & Mesquita Sociedade de Advogados, where he leads the Corporate and Capital Markets practice areas. His governance experience includes serving as a member of Petrobras' Fiscal Council (2018–2021) and as Chairman of the Fiscal Council of Renova Energia S.A. (2020–2021). He currently serves as a member of the Board of Directors and the Statutory Audit Committee of Eletrobras, positions he has held since 2019, and has also coordinated the company's Legal Affairs Support Committee since 2023.	Arthur holds bachelor's and master's degrees in Philosophy from the Pontifical Catholic University of São Paulo and a PhD in Philosophy from Columbia University in New York. He currently works as an investment strategist, managing partner of Fazenda São José do Ipê, and member of the Bioethics Committee of the Albert Einstein School of Medicine. He has extensive experience in corporate governance and currently serves as an independent member of the Audit Committee (COAUD) of Banco Cooperativo Sicredi and SicrediPar (2023–2026), a regular member of the Fiscal Council of Metalúrgica Gerdau (2021–2024), and an alternate member of the Fiscal Council of Embraer (2023–2024).	Previously, she served as a board member of Serra Azul Water Park – Wet'n Wild (2021–2023), Pomi Frutas (2017–2022), and Light S.A. (2019), where she also chaired the Audit Committee and served on the Governance, Compliance, and Sustainability Committee. Her experience on Fiscal Councils includes positions at Grupo Pão de Açúcar (2021–2023) and CVC Brasil, where she served as both member and coordinator (2018–2020), in addition to serving on the Audit Committee that advises the IBGC Board of Directors between 2018 and 2020.	An Economist and Director of Etrus Consultoria Ltda. Former Chief Executive Officer of Tupy S.A.; member of the Board of Directors of Parapanema S.A., Condor S.A., and Librelato S.A. Independence criteria: The member meets the independence requirements and other provisions established in Article 140, Paragraph 2, of Law No. 6,404 of December 15, 1976 (the "Brazilian Corporations Law"), Annex K of CVM Resolution No. 80/2022, and the Novo Mercado Listing Rules of B3 S.A. – Brazil, Stock Exchange, Over-the-Counter ("Novo Mercado Rules").	Maria holds a Bachelor's degree in Business Administration from EAESP–FGV-SP and earned a Master's degree in Business Administration from the same institution in 1981. For several years, she served as Deputy Director of the Corporate Finance Division at Unibanco and represented the bank for two consecutive terms on ANBID's Capital Markets Ethics Committee. She was a managing partner at Tov Corretora de Câmbio Títulos e Valores Mobiliários Ltda. from 2004 to 2010, after which she continued her relationship with the firm as a consultant.	A management consultant with extensive experience advising boards of directors and chief executive officers, as well as serving on boards and committees of industrial companies. Previously, he led McKinsey & Company's Latin America Operations Practice, supporting clients across a broad range of industries. Throughout his career, he has developed expertise in Strategy, Governance, Operations Management, Mobility, and Energy. He holds a degree in Mechanical Engineering from the Polytechnic School of the University of São Paulo (USP), where he also completed a specialization in Computer Engineering. He also earned a Master of Science in Mechanical Engineering (M.S.M.E.) from Stanford University and a Master of Business Administration (M.B.A.) from Cornell University.	A mechanical engineer and President of SCHNEIDER & Co. since 1991. He has served as a director of Eletrobras during several terms, including as Chairman of the Board and member of various committees, and as a director of Petrobras, where he also held positions on several committees.	Werner holds a bachelor's degree in Mechanical Engineering from UFSM and an MBA in Agribusiness from UFRGS (2003), complemented by board member development programs at IBGC (2015 and 2023) and executive education programs at the Dom Cabral Foundation and the Kellogg School of Management (2014). His executive career has been marked by leadership positions in the agricultural machinery industry, including Marketing Director at Massey Ferguson Brazil (1998–2004), Chief Executive Officer of Valtra (2004–2008), and Sales Director at John Deere Brazil (2008–2013). He subsequently served as CEO of the Rezek Group's John Deere dealerships (2013–2015) and as Vice President of AGCO Corporation for Latin America (2015–2020), where he also acted as Senior Strategic Advisor from 2020 to 2023. He currently serves as a Senior Associate Consultant at PH Advisory Group and as Founder and Chief Executive Officer of WS & Associados.

No member holds executive positions. All members are considered independent, except for board member Daniel Alves Ferreira. Board members serve two-year terms. All board members also hold positions on the company's committees. No board member belongs to an underrepresented social group or serves as a representative of a stakeholder group.

### **GRI 2-10 – Nomination and selection of the highest governance body**

The organization has established a formal process for the nomination and selection of members of its highest governance body and its committees. The guidelines governing this process include the definition of competency profiles, candidate assessments, and considerations related to availability and commitment. The selection criteria encompass stakeholder engagement capabilities, relevant expertise and experience, and participation in senior management.

The objective is to ensure that the Board of Directors maintains a diverse composition, an appropriate number of independent members, and a size that supports effective committee formation, informed debate, and impartial, technically sound decision-making.

In accordance with the Novo Mercado Regulations, at least two board members, or 20% of the Board of Directors—whichever is greater—must be independent, applying the rounding rules established in the regulations whenever a fractional number results.

In addition to complying with legal and bylaw requirements, candidates must demonstrate alignment with the company's values, culture, and Code of Ethics and Conduct; possess an unblemished reputation; have

relevant academic qualifications and diverse professional experience; be free from conflicts of interest; have sufficient availability to perform their duties; and not be subject to any legal impediments, convictions, or sanctions that would prevent them from holding office.

### **GRI 2-16 – Communication of crucial concerns**

Critical concerns are communicated to the highest governance body through written notifications, crisis and emergency communications, periodic reports and presentations, formal board meetings, communications from governance committees, internal and external audit reports, regular updates from senior management, risk and compliance reports, financial performance presentations, and sustainability and corporate responsibility reports.

The matters reported encompass economic, governance, environmental, social, human rights, and sustainability-related issues, including topics associated with the company's sustainability strategy.

### **GRI 2-17 – Collective knowledge of the highest governance body**

Kepler Weber promotes the continuous development of the collective knowledge, skills, and experience of its highest

governance body on sustainability-related matters, which are incorporated into the performance evaluation process for both individual members and committees.

The body receives information and technical presentations prepared by management and specialized areas, covering sustainability-related risks, opportunities, performance, and market trends, thereby supporting strategic decision-making and alignment with sustainable development principles. Issues considered material are also reported to and discussed within specific forums of the Board of Directors.

### **2-18 – Evaluation of the performance of the highest governance body**

The organization assesses the performance of its highest governance body in overseeing impacts on the economy, environment, and people through self-assessments, peer evaluations, reviews of performance during meetings and decision-making processes, and the implementation of actions arising from assessment results.

The evaluation is conducted annually by an independent external consulting firm, in accordance with B3 Novo Mercado requirements, and considers factors such as strategic alignment, board dynamics, structure, governance processes, and preparedness to address emerging topics,

including ESG, the SDGs, and digital transformation. The process includes formal feedback to board members and results in the development of action plans designed to strengthen governance practices and enhance the creation of long-term sustainable value for the company and its shareholders. Measures implemented in response to assessment findings may include changes to the composition of the Board of Directors, the establishment of specialized committees, and adjustments to remuneration and incentive structures.

Changes to the Board's composition are intended to broaden its expertise and ensure alignment with the company's strategic priorities, while also considering, in recent years, gender diversity criteria consistent with the guidelines applicable to publicly traded companies.

The company also applies this structured performance evaluation process to its committees, Chief Executive Officer, and Board of Directors as a fundamental element of its corporate governance framework.

### **GRI 2-19, GRI 2-20 - Remuneration policies, Process to determine remuneration**

Remuneration for members of the Board of Directors, the Audit Committee, and other committees is determined and approved by the Annual General Meeting and consists exclusively

of fixed monthly fees, paid in 12 annual installments in accordance with each member's term of office. These values are aligned with market practices and are based on benchmarking studies conducted by specialized consulting firms, as well as comparisons with companies of similar size and operating in comparable industries. The analyses consider the scope of responsibilities associated with each position, including participation in advisory committees.

The remuneration of the Executive Board, approved by the Board of Directors, comprises a fixed component, a short-term variable incentive (STI), a long-term incentive (LTI), and benefits consistent with the company's policies and prevailing market practices. Directly linked to the assessment of key corporate performance indicators, the remuneration structure supports the company's sustainable value creation strategy. Its design aligns the interests of executives with those of shareholders, promotes management excellence, supports the retention of strategic talent, and contributes to the generation of long-term value.

The CEO's short-term variable remuneration is based on the achievement of financial and business performance targets, including net income, EBITDA, cash flow, and operational and customer-related indicators. The remaining executives share these corporate targets and are also assessed against departmental and individual objectives related to sustainable performance, people management,

innovation, operational efficiency, and business development. Payment of variable remuneration is conditional upon the achievement of a minimum net profit threshold and follows predefined performance ranges, ensuring alignment between executive performance, strategic objectives, and the creation of sustainable long-term value.

The remuneration policy development process involves the active participation of the People, Compliance, and Sustainability Committee, which provides direct support to the Board of Directors on compensation-related matters. The process is based on market benchmarking, the design of compensation packages, performance evaluations, and periodic reviews, while also incorporating transparency and ongoing communication practices. The remuneration of senior leadership members—including the Board of Directors, Fiscal Council, committees, and Statutory Executive Board—is reviewed by the responsible committee and subsequently approved by the Board of Directors before being submitted to shareholders for approval at the Annual General Meeting (AGM), ensuring transparency and alignment with best corporate governance practices. In this context, the process also considers the perspectives of relevant stakeholders, including shareholders.

### GRI 2-21 – Annual total compensation ratio

#### Ratio of the total annual remuneration of the organization's highest-paid individual to the median total annual compensation for all employees (excluding the highest-paid individual) GRI 2-21

2023	2024	2025
26.01	26.37	25.06

*For the purposes of this calculation, fixed remuneration as of 12/31 of each reporting year was considered. GRI 2-4 The 2023 figures have been restated to enhance transparency and ensure methodological alignment with the updated reporting criteria.*

#### Ratio of the increase in the total annual compensation of the highest-paid individual to the median percentage increase in the total annual compensation of all employees GRI 2-21

	2023	2024	2025
Percentage increase in the total annual compensation of the highest-paid individual (%)	4.60	21.43	4.20
Median percentage increase in total annual compensation for all employees, excluding the highest-paid individual (%)	7.70	3.10	9.60
Ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual)	0.60	6.91	0.44

*For the purposes of this calculation, fixed remuneration as of 12/31 of each reporting year was considered. The CEO received a higher percentage increase in remuneration compared to the previous period, reflecting the company's succession process.*

### GRI 2-24 – Embedding policy commitments

Under the oversight of the Board of Directors, the organization assigns responsibilities for carrying out its commitments across various organizational levels by establishing clear objectives, identifying the hierarchical tiers involved, and allocating duties according to skills and competencies.

These commitments are embedded into organizational strategies, policies, and operations by setting targets, incorporating them into formal policies, providing training and awareness initiatives, and assessing their impacts.

They are likewise applied within the company's business relationships through careful partner selection and periodic evaluations, inclusion of contractual clauses, transparent communication, publication of sustainability reports, and integration into the supply chain.

Kepler Weber delivers regular training for all employees, managers, executives, and board members to reinforce adherence to the guidelines set forth under its Code of Ethics and Conduct and other corporate policies. Participation is compulsory and is tracked by the Legal, Governance & Compliance Department. In 2024, training sessions were held on the following topics, among others: Relationships with Public

Officials; Code of Ethics and Harassment; Be Compliance (Kepler Weber's Integrity Platform); Ethics and Investigation Channel; Third-Party Due Diligence; and Moral and Sexual Harassment, the latter directed at operational leaders.

### GRI 2-28 – Membership associations

The national and international associations and organizations the organization participates in are:

- Brazilian Association of Machinery and Equipment (Abimaq)
- Brazilian Association of Publicly Held Companies (Abrasca)
- Brazilian Human Resources Association (ABRH)
- Panambi Chamber of Commerce and Industry (ACI – RS)
- Campo Grande Chamber of Commerce and Industry (ACICG – MS)
- Rio Grande do Sul Steel Association (AARS – RS)
- National Association of Finance, Administration, and Accounting Executives (Anefac)
- FIERGS System – Sesi/Senai
- Agregar Institute
- UN – Global Compact

### GRI 2-29 – Approach to stakeholder engagement

Stakeholder groups the organization engages with are:

- shareholders
- customers
- local communities
- consumers
- employees and other workers
- suppliers
- governments
- investors
- civil society organizations
- business partners
- unions

The organization aims to promote and ensure engagement with these groups by means of:

- open and transparent communication
- diverse communication channels
- active feedback
- involvement in decision-making
- corporate social responsibility
- sustainability reports
- training, outreach, and awareness-raising
- active listening
- building long-term relationships
- monitoring and evaluation
- social and environmental impact assessment

- integration into business processes

The organization engages with stakeholders to:

- build lasting relationships
- understand needs and expectations
- improve decision-making
- manage risks and opportunities
- promote innovation
- comply with regulatory requirements
- build a reputation and brand image
- promote sustainability
- meet investor needs

**GRI 201-1 – Direct economic value generated and distributed**
**Direct economic value generated (BRL) GRI 201-1**

	2023	2024	2025
	Amount (BRL)	Amount (BRL)	Amount (BRL)
Revenues	1,781,899.00	1,865,883.00	1,725,977.00

**Economic value distributed (BRL) GRI 201-1**

	2023		2024		2025	
	Amount (BRL)	Percentage	Amount (BRL)	Percentage	Amount (BRL)	Percentage
Operational costs	1,044,264.00	63	1,100,980.00	59.01	1,058,110.00	61.30
Employee salaries and benefits	187,782.00	11	211,911.00	11.36	218,367.00	12.65
Payments to capital providers	245,214.00	15	199,183.00	10.67	156,270.00	9.05
Payments to the government (by country)	74,203.00	4	49,436.00	2.65	11,872.00	0.69
Investments in the community	99,767.00	6	121,277.00	6.50	138,833.00	8.04
<b>Total</b>	<b>1,651,230.00</b>	<b>100</b>	<b>1,682,787.00</b>	<b>77.19</b>	<b>1,583,452.00</b>	<b>84.50</b>

**Retained economic value (BRL) GRI 201-1**

	2023	2024	2025
	Amount (BRL)	Amount (BRL)	Amount (BRL)
Retained economic value	130,669.00	183,096.00	142,525.00

The system used to calculate the direct economic value generated and distributed (EVG&D) is the accrual basis of accounting. The economic value generated and distributed pertains to a specific market — a publicly traded company that may include foreign shareholders, as well as international suppliers and customers, for example.

**GRI 202-1 – Ratios of standard entry level wage by gender compared to local minimum wage**

Salaries at Kepler Weber are established using a structured pay scale that considers job title, level of responsibility, and corresponding pay grade. The remuneration policy ensures equal pay for equivalent roles and does not differentiate compensation based on gender.

**Ratios of standard entry level wage by gender compared to local minimum wage GRI 202-1**

	2023	2024	2025
Lowest salary paid by the organization to men	1,974.57	2,038.35	2,170.84
Lowest salary paid by the organization to women	1,974.57	2,038.35	2,170.84
Minimum wage determined by legislation or labor union	1,806.17	1,864.50	2,002.00
Wage ratio – men	9.32%	9.32%	8.43%
Wage ratio – women	9.32%	9.32%	8.43%

All units are regarded as important. Workers who carry out activities for the organization but do not have a direct employment relationship with Kepler, and who may not belong to the relevant union, receive compensation according to the contracts established with their service providers and the providers' base salary guidelines. As a best practice, the company pays its employees wages that exceed the minimum levels defined in collective bargaining agreements.

**GRI 202-2 – Proportion of senior management hired from the local community**
**Proportion of senior management hired from the local community GRI 202-1**

	2023	2024	2025
Total number of executive board members	8	8	7
Total number of executive board members at major operating units	8	8	7
Total number of executive board members at major operating units recruited from the local community	8	8	7
Percentage of executive board members at major operating units recruited from the local community (%)	100	100	100

The Executive Board is defined to include the executive directors. Local community refers to the surrounding community, and key units encompass all operational units.

**GRI 203-1 – Infrastructure investments and services supported**

Funded projects were aligned with legislation supporting culture, sports, programs for children and adolescents, the elderly, and Pronon, and focused on initiatives in sustainability, sports, inclusion, and health. Activities were carried out in local communities, schools, community centers, public events, and various institutions.

Contributions are approved only after the partner's integrity is confirmed through an integrity due diligence process and in compliance with the Code of Ethics and Conduct. The amounts allocated to projects are determined and approved annually by the internal commissions and committees overseeing the process, with funds disbursed case by case according to the company's strategic guidelines and the needs identified in local communities.

**GRI 204-1 – Proportion of spending on local suppliers**
**Proportion of spending on local suppliers GRI 204-1**

	2023	2024	2025
Total amount spent on suppliers	1,494.00	1,402.00	1,331.00
Total amount spent on local suppliers	441.00	350.00	332.00
Percentage spent on local suppliers	30%	24.96%	24.9%

The location classification adopted by the company is "state." All operating units are included. GRI 2-4 The 2023 figures were recalculated to increase transparency and align methodology with the updated reporting criteria.

**GRI 207-2 – Tax governance, control and risk management**

The Board of Directors and the Fiscal Council are responsible for ensuring adherence to the tax strategy.

Tax risks are identified by reference to tax laws and regulations and through evaluation of transactions and partnerships. They are managed and monitored via compliance procedures, training, engagement with tax authorities, external professional advice, and periodic review of tax strategies.

The company verifies alignment between its governance structure and tax compliance practices through:

- understanding of the governance structure
- clear definition of responsibilities
- evaluation of governance policies
- fiscal control practices

- training and education
- internal audits and reviews
- tax risk assessment
- continuous monitoring
- transparency and disclosure
- external assurance

Mechanisms for reporting concerns regarding corporate conduct and the company's fiscal integrity include:

- Ethics and compliance hotline
- independent reviews and audits
- Ethics and compliance committee
- open lines of communication
- regulatory agencies and public complaints

Tax returns are verified through external tax audits, internal audits, regular reviews, comparisons with tax regulations, analysis of supporting documentation, and tax consulting.

**GRI 301-1 – Materials used by weight or volume**
**Materials used by weight or volume – Non-renewable GRI 301-1**

	2023	2024	2025
<b>Non-renewable materials</b>	<b>Weight (tons)</b>		
Steel	63,244	63,000	60,000
Rubber (belts)	-	370	350
High-density polyethylene (HDPE)	386	507	410
<b>Total</b>	<b>63,630</b>	<b>63,877</b>	<b>60,760</b>

**Materials used by weight or volume – Renewable GRI 301-1**

	2023	2024	2025
<b>Renewable materials</b>	<b>Weight (tons)</b>		
Packaging made from reforested wood; packaging made from wood sourced from purchased supplies	5,897	420	420
<b>Total</b>	<b>5,897</b>	<b>420</b>	<b>420</b>

**Materials used by weight or volume GRI 301-1**

	2023	2024	2025
	<b>Weight (tons)</b>		
Subtotal non-renewable materials	63,630	63,877	60,760
Subtotal renewable materials	5,897	420	420
<b>Total</b>	<b>69,527</b>	<b>64,297</b>	<b>61,180</b>

The data are derived from direct measurements. Steel consumption figures reflect usage at the two manufacturing plants: Panambi (Rio Grande do Sul) and Campo Grande (Mato Grosso do Sul). The wooden-packaging figures are estimates based on the assumption that wood from reforestation is essentially a renewable resource; these estimates may change and represent the volume of specific product categories that comprise a larger portion of the total weight.

**GRI 302-1 - Energy consumption within the organization**
**Energy consumption within the organization GRI 302-1**

	2023	2024	2025
<b>Fossil fuels</b>	<b>Amount of energy (gigajoules)</b>		
Diesel fuel	1,080	428	164
LPG gas	18,376	32,210	29,595
CNG	10,619	12,188	15,810
<b>Total</b>	<b>30,075</b>	<b>44,826</b>	<b>45,569</b>

The organization has no consumption of renewable fuels.

**Energy consumption by source GRI 302-1**

Type of consumption	2023		2024		2025	
	Amount (kWh)	Amount (gigajoules)	Amount (kWh)	Amount (gigajoules)	Amount (kWh)	Amount (gigajoules)
Electricity	12,355,971	44,481.00	14,000,804	50,402.89	13,795,110	49,662.40
<b>Total</b>	<b>12,355,971</b>	<b>44,481.00</b>	<b>14,000,804</b>	<b>50,402.89</b>	<b>13,795,110</b>	<b>49,662.40</b>

**Total energy consumed within the organization, in GJ GRI 302-1**

	2023	2024	2025
<b>Type of energy</b>	<b>Amount (gigajoules)</b>		
Non-renewable fuels consumed	30,075.00	44,826.00	45,569.00
Electricity, heating, cooling and steam purchased for consumption	44,481.00	50,402.89	49,662.40
<b>Total</b>	<b>74,556.00</b>	<b>95,228.89</b>	<b>95,231.40</b>

The organization measures fuel by purchase unit—diesel in liters, LPG in kilograms, and CNG in cubic meters—and converts these amounts to GJ (gigajoules). Conversion factors were obtained from the EPE spreadsheet.

### GRI 303-1 – Interactions with water as a shared resource

At the Panambi facility, water is sourced from the local utility and from groundwater wells; at Campo Grande, water is obtained from groundwater wells.

Water is used across the organization for:

- industrial cooling
- product processing (as an ingredient or within the production process)
- drinking water
- restrooms facilities
- landscape and garden irrigation
- cleaning and maintenance of facilities and equipment
- fire suppression systems
- restaurants and kitchens

To mitigate direct and indirect water-related environmental impacts—such as damage to aquatic ecosystems, excessive consumption, pollution, and aquifer depletion—Panambi has two treatment systems: a municipal extended-aeration plant and an industrial chemical-precipitation plant. Campo Grande operates a wastewater treatment system that includes aerobic reactors and an evaporation pond.

There are no specific quantitative targets for reducing water consumption; however, the company applies practices to optimize use, including

process monitoring and continuous evaluation of opportunities to reduce consumption.

The organization recognizes water as a shared resource and manages it responsibly, considering impacts on stakeholders. For government authorities, the company ensures compliance with legal requirements through continuous monitoring and transparent reporting. For the community, measures include monitoring the quality of the receiving water body, supported by systematic monitoring and transparent communication of results. For its employees, the organization guarantees the quality and monitoring of the drinking water supplied, reaffirming its commitment to health, safety, and transparency in resource management.

### GRI 303-2 – Management of water discharge-related impacts

Regarding liquid effluent discharge, the Panambi facility complies with CONSEMA Resolutions No. 01/1998 and No. 355/2017, as well as CONAMA Resolution No. 430/2011. The Campo Grande facility complies with CECA Resolution No. 36 (June 27, 2012), which establishes the classification of surface water bodies, environmental guidelines for classification, and standards and conditions for effluent discharge in the State of Mato Grosso do Sul. Additionally, all conditions and requirements of the current operating license (OL) are fully met.

### GRI 303-3 – Water withdrawal

#### Water withdrawal GRI 303-3

	2023	2024	2025
<b>Source</b>	<b>Freshwater (megaliters)</b>		
Groundwater	13.76	13.58	14.42
Third-party water	24.93	25.98	31.41
<b>Total</b>	<b>36.03</b>	<b>39.56</b>	<b>45.83</b>

2024 – Campo Grande: underground freshwater wells – 11,343 ML Panambi: 25.98 million liters from the local utility and 2.24 million liters from underground freshwater wells.

2025 – Campo Grande: underground freshwater wells – 11.78 ML Panambi: 31.41 million liters supplied by the local utility and 2.64 million liters sourced from underground freshwater wells.

The organization does not withdraw water from areas classified as water-stressed. All water withdrawals occur only in locations with adequate water availability, in compliance with applicable environmental laws and regulations and following the issuance of the required permits by the competent environmental authority.

Methodology used – third-party water: Consumption figures are taken from the monthly invoices issued by the local utility company. Reported volumes correspond to the consumption billed for the invoice's billing period.

Water from a tube well: consumption is recorded using the water meters installed on the well pumping system.

**GRI 303-4 – Water discharge**

**Water discharge GRI 303-4**

	2023	2024	2025
	<b>Other types of water (megaliters)</b>		
Surface water	13.76	18.83	20.39
<b>Total</b>	<b>13.76</b>	<b>18.83</b>	<b>20.39</b>

Figures reported for the Panambi, Rio Grande do Sul facility—discharge in a receiving body. The Campo Grande facility does not discharge into a receiving water body; effluent is directed to evaporation ponds. The organization does not discharge water in areas classified as water-stressed. All effluent discharges occur in locations with adequate water availability and follow official water-balance criteria.

The criteria used to define priority substances of concern in wastewater and to establish discharge limits include the World Health Organization (WHO) Drinking Water Quality Guidelines, the current Environmental Operating License and Water Use Permit, CONAMA Resolution No. 430/2011, and CONSEMA Resolutions No. 01/1998 and No. 355/2017.

Water discharge data are obtained through internal monitoring, using continuous readings from water meters installed at the water inlets and outlets of the operational units. At the Panambi facility, the reported total corresponds to the sum of all water treated at the wastewater treatment plants (WWTPs), encompassing both domestic and industrial wastewater. The Campo Grande facility discharges waste in evaporation ponds.

**GRI 305-1 – Direct (Scope 1) GHG emissions**

**Scope 1 emissions GRI 305-1**

	2023	2024	2025
	<b>Total emissions</b>		
Total scope 1 emissions, in tCO <sub>2</sub> e	2,419.25	3,370.36	3,709.847
<b>Total Scope 1 biogenic emissions, in tons</b>	<b>322.14</b>	<b>423.97</b>	<b>161.00</b>

2024 – Total Scope 1 emissions: Panambi: 2,588.15 t CO<sub>2</sub>eq and Campo Grande: 782.211 t CO<sub>2</sub>eq Total Scope 1 biogenic emissions, in tons: Panambi 417.32 and Campo Grande 6,652.

2025 – Total Scope 1 emissions: Panambi 2,737.133 t CO<sub>2</sub>eq and Campo Grande 972.714 t CO<sub>2</sub>eq Total biogenic Scope 1 emissions, in tons: Panambi 158,993 and Campo Grande 2,007.

Gases included in the calculation are carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), and perfluorocarbons (PFCs). The base year selected was 2021, the first for which the inventory was calculated. Total Scope 1 emissions in the base year: 4,015.78 tCO<sub>2</sub>e.

This greenhouse gas (GHG) emissions inventory was prepared in accordance with the methodologies and estimation criteria established by the Brazilian GHG Protocol Program, as well as the guidelines of ABNT NBR ISO 14064-1:2007, which sets out principles and requirements for the quantification and reporting of organizational GHG emissions and removals.

In 2025, the company’s inventory underwent independent third-party assurance for the first time. The assurance process was conducted by BVQI, enhancing the reliability, traceability, and credibility of the information presented in this report.

**GRI 305-2 – Energy indirect (Scope 2) GHG emissions**
**Scope 2 emissions GRI 305-2**

	2023	2024	2025
	<b>Total emissions</b>		
<b>Total Scope 2 emissions in tCO<sub>2</sub>e</b>	<b>481.66</b>	<b>777.22</b>	<b>638.98</b>

2024 – Panambi scope 2: 588,846 t CO<sub>2</sub> eq. Campo Grande scope 2: 188,377 t CO<sub>2</sub> eq.

2025 – Panambi scope 2: 482,179 t CO<sub>2</sub> eq. Campo Grande scope 2: 156,806 t CO<sub>2</sub> eq.

The company calculates its Scope 2 emissions using the market-based approach. Carbon dioxide (CO<sub>2</sub>) is the greenhouse gas included in the calculation. The base year chosen was 2021, the first for which the inventory was calculated. Total Scope 2 emissions in the base year: 1,557.27 tCO<sub>2</sub>e.

GHG emissions resulting from the generation of electricity, heating, cooling, or steam purchased from third parties and consumed by the reporting organization. Although these emissions originate from sources that are not owned or controlled by the organization, they are classified as indirect emissions and must be included in the GHG inventory (EPB, 2010).

**GRI 305-3 – Other indirect (Scope 3) GHG emissions**
**Scope 3 emissions GRI 305-3**

	2023	2024	2025
	<b>Total emissions</b>		
<b>Total scope 3 emissions, in tCO<sub>2</sub>e</b>	<b>884.61</b>	<b>63.10</b>	<b>92.44</b>

2024 – Campo Grande: 28,088 Panambi: 35,020 tons

2025 – Campo Grande: 43,048 Panambi: 49.388 t

The gases included in the calculation are carbon dioxide (CO<sub>2</sub>) and methane (CH<sub>4</sub>).

The Scope 3 emissions category included in the calculations was waste generated during operations; the company also accounts for Scope 3 emissions under Category 5 – Waste generated and transferred to third parties.

The base year selected was 2021, the first for which the inventory was calculated. Total Scope 3 emissions in the base year: 86.75 tCO<sub>2</sub>e.

The organization works to reduce Scope 3 – Category 5 emissions by preventing waste generation, increasing recycling, and improving waste segregation.

**GRI 305-4 – GHG emissions intensity**
**GHG emissions intensity GRI 305-4\***

	2023	2024	2025
Calculation of emission intensity	1.00	1.00	1.00
Numerical value of the metric described above	132.47	53.06	72.46
<b>Total emissions under the scope(s) considered above</b>	<b>132.47</b>	<b>53.06</b>	<b>72.46</b>

2024 – Panambi Unit – 57.66 kg CO<sub>2</sub> eq./ton of manufactured products. Campo Grande Unit – 42.095 kg CO<sub>2</sub> eq./ton of manufactured products.

2025 – Panambi Unit – 66.23 kg CO<sub>2</sub> eq./ton of manufactured products. Campo Grande Unit – 99.03 kg CO<sub>2</sub> eq./ton of manufactured products.

Gases included in the calculation of emissions intensity: methane (CH<sub>4</sub>), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and carbon dioxide (CO<sub>2</sub>). Scopes 1 and 2 were considered in this calculation of GHG emissions intensity.

Emissions intensity is calculated per ton of manufactured products.

**GRI 305-5 – Reduction of GHG emissions**
**Reduction of GHG emissions GRI 305-5**

	2023			2024			2025		
	Scope 1	Scope 2	Scope 3	Scope 1	Scope 2	Scope 3	Scope 1	Scope 2	Scope 3
Emissions in the reporting year	2,419.25	481.66	884.61	3,370.36	777.22	63.10	3,709.84	638.98	92.44
Emissions in the base year	4,015.78	1,557.27	86.75	4,015.78	1,557.27	86.75	4,015.78	1,557.27	86.75
<b>Difference in emissions compared to the base year (GRI 305-5 a)</b>	<b>1,596.53</b>	<b>1,075.61</b>	<b>-797.86</b>	<b>645.42</b>	<b>780.05</b>	<b>23.65</b>	<b>336.61</b>	<b>920.33</b>	<b>-5.69</b>

Gases included in the calculation are carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), and perfluorocarbons (PFCs). The base year selected was 2021, the first year for which the emissions inventory was calculated.

**GRI 2-4** – The 2023 figures have been recalculated to enhance transparency and ensure methodological consistency with the updated reporting criteria.

The company has continued to implement measures aimed at improving the efficiency and management of industrial equipment as part of its standard operating practices. These initiatives have contributed to a reduction in GHG emissions intensity, particularly at the Campo Grande unit, where improvements in energy efficiency have directly reduced emissions relative to production levels.

### GRI 305-6 – Emissions of ozone-depleting substances (ODS)

The company reports emissions associated with the use of refrigerants.

During the servicing and recharging of refrigeration and air-conditioning systems at the Panambi facility in 2024, the refrigerants R-22 and R-141b were used, both of which are substances controlled under the Montreal Protocol. These emissions are not included in the greenhouse gas (GHG) inventory. In addition, the air-conditioning systems use R-410A (HFC) refrigerant, while water coolers operate with R-134a (HFC). HVAC systems use HFC refrigerants, including R-410A and R-32, and are maintained by a specialized service provider that ensures the proper recovery of refrigerants during maintenance activities.

In 2024, the amount of ODS present in the equipment was 0.021 tons.

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

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

	2023	2024	2025
	Amount (kg)		
NOx	79.17	2,951.00	0.00
SOx	88.29	0.00	0.00
Volatile organic compounds (VOC)	44.00	49.70	60.20
Particulate matter (PM)	2.00	228.55	12.20

2024 – Emissions Measurement Report No. 24.358 ABC—August 2024 NOX: 2951 mg/Nm<sup>3</sup> SOX: NQ = Not quantifiable, below 5 ppm PM: 193.55 mg/Nm<sup>3</sup> VOC (COV): 49.70 mg/Nm<sup>3</sup> Emissions Measurement Report No. 24.786 AB—November 2024 NOX: NQ = Not quantifiable, below 5 ppm SOX: NQ = Not quantifiable, below 5 ppm PM: 35.00 mg/Nm<sup>3</sup> SOX emissions: 0.00 t = The company maintains a monitoring schedule authorized by the environmental supervisory agency because its analyses and monitoring results are well below the maximum standards required by its licensing. Not all equipment is monitored under this schedule.

2025—SOx/NOx emissions = The company maintains a monitoring schedule authorized by the environmental regulatory agency, since its analyses and monitoring results remain well below the maximum limits required by its permit. No exceedances were identified this year. Measurement Report No. 25,359 BC June 2025 VOCs 60.2 mg/Nm<sup>3</sup> MPT 12.2 mg/Nm<sup>3</sup>.

Monitoring data were compared with the Atmospheric Emission Standards established in Technical Guideline 01/2018 of the Henrique Luiz Roessler State Environmental Protection Foundation (FEPAM), effective since January 2018.

Emissions were calculated using direct measurement methods (for example, continuous analyzers on the production line).

### GRI 306-1 – Waste generation and significant waste-related impacts

During material intake, particularly packaging, the receipt of raw materials generates solid waste—mainly packaging—and poses risks associated with improper sorting and disposal.

Processing and production activities produce solid, liquid, and hazardous waste, consume energy, emit to air, and carry contamination risks from handling raw materials and chemicals.

For finished-product outputs, impacts include waste generated during production, transport, and post-consumer disposal, highlighting the need for product life-cycle management.

### GRI 306-2 – Management of significant waste-related impacts

Waste management begins on site, in waste-generating areas: waste is sorted by type, properly packaged, labeled per standard procedures, and quantities are recorded. Waste remains segregated by category (hazardous and non-hazardous) until collection by licensed third-party companies for transport, treatment, and final disposal.

The company audits environmental service providers, including technical assessments where appropriate, to ensure third parties meet contractual and legal obligations. Noncompliance may result in measures such as suspension or delisting of the supplier.

To collect and monitor waste data, the company measures and weighs generated waste. Waste sent for off-site disposal is weighed and accompanied by WTM (Waste Transportation Manifests) issued through the systems of the competent environmental agencies. MTR reports are used to verify traceability and ensure environmentally sound disposal.

The company also invests in education and training, providing regular workshops to raise awareness about efficient resource use, waste prevention, and responsible environmental practices.

### GRI 306-3 – Waste generated

#### Hazardous waste GRI 306-3

	2023	2024	2025
	Amount generated (tons)		
Paint filters, paint sludge, PPE, medical waste, spent lubricant oil, rags and tow.	545.00	299.36	480.88
<b>Total</b>	<b>545.00</b>	<b>299.36</b>	<b>480.88</b>

2024 – Panambi: 286.75 tons, Campo Grande: 16.15  
 2025 – Panambi: 313.14 tons, Campo Grande: 166.94

#### Non-hazardous waste GRI 306-3

	2023	2024	2025
	Amount generated (tons)		
Scrap metal, organic waste, paper/cardboard, plastics	1,488.00	8,015.58	9,241.72
<b>Total</b>	<b>1,488.00</b>	<b>8,015.58</b>	<b>9,241.72</b>

#### Waste generated GRI 306-3

	2023	2024	2025
	Amount generated (tons)		
Hazardous waste	545.00	299.36	480.88
Non-hazardous waste	1,488.00	8,015.58	9,241.72
<b>Total</b>	<b>2,033.00</b>	<b>8,314.94</b>	<b>9,722.60</b>

Waste volume increased due to renovation of the administrative building, which generated construction and demolition debris.

### GRI 306-5 – Waste directed to disposal

#### Waste directed to disposal GRI 306-5

	2023	2024	2025
	Weight directed to disposal (tons)		
Scrap metal, paper/cardboard, organic waste, etc.	1,488.22	8,015.58	9,241.72
<b>Total</b>	<b>1,488.22</b>	<b>8,015.58</b>	<b>9,241.72</b>

#### Waste directed to disposal GRI 306-5

	2023	2024	2025
	Weight directed to disposal (tons)		
Spent lubricating oil, paint filters, PPE, paint sludge, medical waste (outpatient), filters	545.66	480.08	299.36
<b>Total</b>	<b>545.66</b>	<b>480.08</b>	<b>299.36</b>

**Total weight of hazardous waste directed to disposal GRI 306-5**

	2023	2024	2025
<b>Total weight within the organization</b>			
Incineration (with energy recovery)	0	0	0
Incineration (without energy recovery)	0.13	0.63	117.33
Confinement in landfill	12.57	51.11	79.00
Wastewater treatment (septic tank)	0	44.39	2.65
Recycling	40.22	78.92	62.70
Blending for co-processing	442.70	123.29	185.16
Re-refining	0	1.00	33.24
<b>Total</b>	<b>545.66</b>	<b>299.34</b>	<b>480.08</b>

**Total weight of non-hazardous waste directed to disposal GRI 306-5**

	2023	2024	2025
<b>Total weight within the organization</b>			
Incineration (with energy recovery)	0	0	0
Incineration (without energy recovery)	321.31	0	0
Confinement in landfill	386.14	357.93	722.16
Recycling	480.04	7,481.00	8,280.54
Co-processing	0	116.74	159.03
Use in animal feed	61.16	59.00	61.77
Treatment	12.46	0	0
Composting	0	0	17.95
<b>Total</b>	<b>1,488.22</b>	<b>8,014.67</b>	<b>9,241.45</b>

Information on waste generation, disposal, and types was obtained primarily from Waste Transportation Manifest (MTR) reports, supplemented by internal environmental and operational control indicators. These data reflect the formal records of movement and final destination maintained by licensed companies.

**GRI 308-2 – Negative environmental impacts in the supply chain and actions taken**

No direct deforestation impacts were identified in the supply chain. The organization has no operations, products, or services related to deforestation and does not source commodities associated with land-clearing; consequently, this issue is not applicable to its activities.

The organization also has no significant direct impacts on biodiversity.

Water pollution is considered an indirect and potential supply-chain impact linked to certain industrial processes; no significant direct impacts on water resources were identified.

Energy consumption from non-renewable sources is recognized as a direct environmental impact of the organization's operations, stemming from electricity use and other energy inputs for industrial and administrative activities, whose energy mix may include non-renewable sources.

Waste generation, improper disposal of waste and effluents, and greenhouse gas (GHG) emissions are treated as indirect and potential supply-chain impacts associated with specific industrial processes.

The criteria for identifying and assessing these impacts include supply-chain analysis and a product life-cycle perspective, covering procurement of raw materials and inputs, transportation and receipt, design, production, transport of the finished product, assembly, use, and final disposal. Supplier environmental audits and assessments are also used.

The assessment considers both impacts under the organization's direct control and those within its indirect influence in the supply chain, following the methodology in GIIT 002 (Instruction on the Survey of Environmental Aspects and Impacts) and the Supplier Manual (GQPRO 008).

Supplier relationships may be terminated for failure to comply with the Supplier Manual requirements. Other grounds for termination include recurring nonconformities, missed corrective deadlines, and circumstances that jeopardize compliance, safety, environmental protection, or the integrity of the organization's processes.

**GRI 401-1 – New employee hires and employee turnover**

**Total number and rate of new employee hires during the reporting period, by age group GRI 401-1**

Age group	2023					2024					2025				
	Total number of employees	Hires	Rate of new hires	Terminations	Turnover rate	Total number of employees	Hires	Rate of new hires	Terminations	Turnover rate	Total number of employees	Hires	Rate of new hires	Terminations	Turnover rate
Under 30 years old	478	133	27.82	98	24.16	459	273	59.48	147	45.75	516	263	50.97	214	46.22
30 to 50 years old	971	126	12.98	147	14.06	1,108	245	22.11	176	19.00	1,078	202	18.74	236	20.32
Over 50 years old	184	8	4.35	23	8.42	240	14	5.83	12	5.42	205	5	2.44	36	10.00
<b>Total</b>	<b>1,633</b>	<b>267</b>	<b>16.35</b>	<b>268</b>	<b>16.38</b>	<b>1,807</b>	<b>532</b>	<b>29.44</b>	<b>335</b>	<b>23.99</b>	<b>1,799</b>	<b>470</b>	<b>26.13</b>	<b>486</b>	<b>26.57</b>

**Total number and rate of new employee hires during the reporting period, by gender GRI 401-1**

Gender	2023					2024					2025				
	Total number of employees	Hires	Rate of new hires	Terminations	Turnover rate	Total number of employees	Hires	Rate of new hires	Terminations	Turnover rate	Total number of employees	Hires	Rate of new hires	Terminations	Turnover rate
Men	1,253	197	15.72	208	16.16	1,367	375	27.43	246	22.71	1,339	330	24.65	362	25.84
Women	380	70	18.42	60	17.11	440	157	35.68	89	27.95	460	140	30.43	124	28.70
<b>Total</b>	<b>1,633</b>	<b>267</b>	<b>16.35</b>	<b>268</b>	<b>16.38</b>	<b>1,807</b>	<b>532</b>	<b>29.44</b>	<b>335</b>	<b>23.99</b>	<b>1,799</b>	<b>470</b>	<b>26.13</b>	<b>486</b>	<b>26.57</b>

**Total number and rate of new employee hires during the reporting period, by region GRI 401-1**

Region	2023					2024					2025				
	Total number of employees	Hires	Rate of new hires	Terminations	Turnover rate	Total number of employees	Hires	Rate of new hires	Terminations	Turnover rate	Total number of employees	Hires	Rate of new hires	Terminations	Turnover rate
Central-West	338	64	18.93	75	20.56	414	152	36.71	69	26.69	413	116	28.09	119	28.45
Southeast	15	3	20.00	3	20.00	17	7	41.18	6	38.24	17	4	23.53	4	23.53
South	1,280	200	15.63	190	15.23	1,376	373	27.11	260	23.00	1,369	350	25.57	363	26.04
<b>Total</b>	<b>1,633</b>	<b>267</b>	<b>16.35</b>	<b>268</b>	<b>16.38</b>	<b>1,807</b>	<b>532</b>	<b>29.44</b>	<b>335</b>	<b>23.99</b>	<b>1,799</b>	<b>470</b>	<b>26.13</b>	<b>486</b>	<b>26.57</b>

**401-2 – Benefits provided to full-time employees that are not provided to temporary or part-time employees**

All employees receive a comprehensive benefits package, including health insurance (extended to dependents and partially subsidized by the company), extended maternity and paternity leave, a pharmacy allowance, life insurance fully funded by the company, a newborn care kit, dental coverage, access to payroll-deductible loans, meal vouchers (up to the INSS ceiling), and private pension plans for employees whose compensation exceeds the INSS ceiling. At the manufacturing facilities, employees have access to on-site cafeterias that provide free breakfast and subsidized meals, with employees contributing 20% of the meal cost. Employees based in São Paulo and those working remotely or off-site receive meal vouchers instead. The company also offers short-term variable compensation (Profit Sharing Program – PLR) to all employees, linked to the achievement of predefined performance targets.

**GRI 401-3 – Parental leave**
**Parental leave GRI 401-3**

	2023	2024	2025
<b>Total number of employees that were entitled to parental leave</b>			
Men	1,253	1,367	1,339
Women	380	440	460
<b>Total number of employees that took parental leave in the reporting period</b>			
Men	46	52	58
Women	34	25	17

**Parental leave GRI 401-3**

	2023	2024	2025
<b>Employees who returned to work, during the reporting period, after their leave had ended</b>			
Men	46	49	57
Women	33	26	19
<b>Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work</b>			
Men	40	43	51
Women	32	18	19

**Parental leave GRI 401-3**

	2023	2024	2025
<b>Rate of return</b>			
Men	100.00	100.00	96.61
Women	97.00	100.00	79.17
<b>Rate of retention</b>			
Men	87.00	82.69	86.44
Women	94.00	69.23	65.52

The total number of employees returning to work includes individuals who took leave during both the reporting period and the previous reporting period. GRI 2-4 – The 2023 figures have been recalculated to enhance transparency and ensure methodological consistency with the updated reporting criteria.

**GRI 403-1 - Occupational Health and Safety Management System**

The company maintains an occupational health and safety management system that complies with all applicable legal requirements. The system is based on recognized occupational health and safety standards and guidelines, including ISO 45001 and the Regulatory Standards (NRs) issued by Brazil's Ministry of Labor and Employment. The occupational health and safety management system covers all employees, activities, and facilities across the organization.

**GRI 403-2 – Hazard identification, risk assessment, and incident investigation**

The organization identifies hazards and assesses risks associated with both routine and non-routine activities, implementing measures to eliminate hazards and reduce risks through the Hazard and Risk Assessment (HRA) and the Risk Management Program (RMP).

Risk assessments are reviewed periodically. The effectiveness of control measures is monitored through safety inspections, performance monitoring, deviation analyses, and the implementation of corrective actions.

The quality and consistency of these processes are supported by the involvement of qualified

professionals, including members of the Occupational Health and Safety team and departmental managers. The competence of those involved is maintained through regular training programs, specialized workshops, safety campaigns, and ongoing awareness initiatives, reinforcing a culture of prevention and employee engagement.

The organization also maintains a safety reporting system through which employees can report hazards, unsafe conditions, deviations, and incidents to the Occupational Health and Safety department or directly to management.

**GRI 403-3 – Occupational health services**

Both facilities provide occupational health services, including occupational medical and nursing care. When necessary, employees are referred to specialist physicians, and the company covers the cost of consultations related to work-related conditions.

The quality of these services is monitored through the Integrated Management System (IMS), internal and external audits, and feedback gathered from managers and employees.

**GRI 403-4 – Worker participation, consultation, and communication on occupational health and safety**

Employee engagement is strengthened through the Kaizen Circle Program, which encourages active participation in process analysis, the identification of improvement opportunities, and the implementation of solutions aimed at reducing risks and preventing workplace accidents.

Employees are involved throughout all stages of the process and maintain direct and continuous access to their managers. Gemba walks—on-site visits conducted to observe, understand, and analyze operations and identify improvement opportunities—are carried out with the participation of leadership and employees from operational areas, enabling the collaborative identification of risks and process improvements.

Health and safety information is communicated to employees through internal communication channels, WhatsApp groups, and KW Informa. The organization also uses notice boards and informational signage to disseminate procedures, performance indicators, safety campaigns, announcements, and workplace health and safety guidelines, expanding access to relevant information throughout the workplace.

The Safety Tactical Committee, composed of managers and coordinators from different areas,

serves as a structured forum for discussing critical and priority issues, promoting the standardization of preventive practices, and involving the Health Department in continuous process improvement efforts. The committee is responsible for investigating incidents, monitoring corrective and preventive actions, assessing the effectiveness of implemented controls, prioritizing initiatives, tracking performance indicators, and ensuring that occupational health and safety guidelines are integrated into day-to-day operations.

At the strategic level, the Strategic Safety Committee, composed of senior leadership, establishes guidelines, approves policies, allocates resources, defines priorities, and evaluates results, ensuring alignment between occupational health and safety management and the organization's overall strategy.

The Tactical Committee meets biweekly, while the Strategic Committee and the CIPAA meet monthly. CIPAA serves in an advisory and proactive capacity, formally representing employees. All employees are represented by these bodies.

**GRI 403-5 – Worker training on occupational health and safety**

The company also conducts health promotion campaigns that include on-site guidance and awareness activities aligned with the Ministry of Health's annual calendar, such as White

January, Yellow September, Pink October, and Blue November. Additional initiatives are developed based on needs identified during occupational health consultations, with particular attention given to mental health and well-being.

Kepler Weber promotes continuous occupational health and safety training through Daily Safety Dialogues (DDS), led by managers in operational areas to provide guidance, raise awareness, and reinforce safe behaviors related to health, safety, and environmental protection. The company also develops campaigns, workshops, formal training programs, and internal events focused on accident prevention, risk management, and strengthening the organizational safety culture.

Training on occupational hazards and high-risk activities is provided by the Safety team according to the specific risks to which each employee is exposed. In general, employees receive training on hazard and risk assessment within their respective areas, risk perception, ergonomics, specific work instructions, applicable Regulatory Standards (NRs 5, 6, 10, 11, 12, 33, and 35), active care, material handling, and the company's Golden Rules.

#### **GRI 403-6 – Promotion of employee health**

With respect to healthcare benefits, the company maintains a partnership with Unimed Noroeste to provide outpatient care for acute conditions and

support the management of chronic diseases, monitored through periodic occupational health examinations and analyses of healthcare plan utilization, including medical appointments, diagnostic tests, and medication use. Employees requiring emergency care receive initial treatment at the on-site medical clinic and, when necessary, are referred to specialized clinics or emergency healthcare services, with transportation provided during working hours. The company also promotes internal health awareness campaigns and maintains partnerships with local public healthcare systems.

In addition, intake and support services are provided by a psychologist, a nurse, and mental health professionals, including access to brief therapy programs that enable timely and effective care. In November, a prostate cancer screening campaign is held for men aged 40 and over or those in high-risk groups, with referrals to a specialist if abnormalities are detected. Beginning in 2025, women aged 40 and over gained access to free mammograms, subject to evaluation by the company physician and referral when appropriate.

The confidentiality of employees' personal health information is safeguarded through an electronic medical records system with restricted access limited to authorized healthcare professionals and controlled by IT-managed access permissions. All medical consultations are conducted in accordance

with Resolution No. 2,217/2018 (Code of Medical Ethics), ensuring the confidentiality of health information except in circumstances expressly provided for by law. Confidentiality is further reinforced by the Information Security Policy (POCA 015), which establishes guidelines for access management, identity verification, and user profile controls, preventing unauthorized access to restricted information.

#### **GRI 403-7 – Prevention and mitigation of occupational health and safety impacts directly linked by business relationships**

The company identifies and assesses the hazards and risks associated with activities performed by employees across its operations. To prevent and mitigate these risks, the company complies with Regulatory Standard No. 7 through the Occupational Health Medical Control Program (PCMSO), which includes pre-employment, periodic, return-to-work, job-change, and pre-termination medical examinations. Whenever changes in risk exposure occur, medical assessments are conducted to evaluate employees' new exposure conditions and overall health status. During each medical consultation, employees receive guidance on health care and quality of life. In cases involving non-work-related health conditions, the initial assessment is conducted by the Occupational Health team, with referrals to the municipal healthcare network whenever necessary.

The company also establishes specific requirements for service providers to ensure compliance with applicable legislation and the Code of Ethics and Conduct. For service providers classified as critical, verification procedures and follow-up audits are conducted regularly.

The principal occupational risks identified through the Risk Management Program (RMP) include noise exposure, which is monitored through audiometric testing and controlled through the use of hearing protection; welding fumes and airborne particulates, monitored through chest X-rays and spirometry and managed through the use of appropriate personal protective equipment (PPE); and ergonomic risks, monitored through ergonomic assessments and workstation analyses. Mapping considers the specific activities performed by each business partner, including both service providers and suppliers.

#### **GRI 403-8 – Workers covered by an occupational health and safety management system**

Kepler Weber maintains an occupational health and safety management system certified under ISO 45001, a globally recognized standard for occupational health and safety management. In addition, it complies with all applicable legal requirements and/or relevant guidelines. The management system covers the company's two manufacturing units as well as its administrative office in São Paulo.

**GRI 403-9 – Work-related injuries**

**Work-related injuries GRI 403-9**

	2023		2024		2025	
	Employees	Workers who are not employees (third-party contractors)	Employees	Workers who are not employees (third-party contractors)	Employees	Workers who are not employees (third-party contractors)
Number of hours worked	2,569,939.36	3,036,000.00	3,183,503.00	2,942,280.00	2,709,178.00	3,459,940.00
Base of the number of hours worked (200,000 or 1,000,000)	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Number of fatalities as a result of work-related injury	0	0	0	0	0	2
Rate of fatalities as a result of work-related injuries	0	0	0	0	0	0.58
Number of work-related injuries with serious consequences (except fatalities)	3	6	5	11	4	15
Rate of work-related injuries with serious consequences (except fatalities)	1.16	1.97	1.57	3.74	1.48	4.34
Number of recordable work-related injuries reporting (including fatalities)	74	56	82	53	87	63
Rate of recordable work-related injuries (including fatalities)	47.14	18.44	25.76	18.01	32.11	18.21

*Work-related injuries recorded during the reporting period were primarily related to finger and hand injuries, mainly associated with material handling and movement activities, with a higher occurrence in manufacturing operations.*

Work-related injuries are systematically mapped, identified, and classified as occupational hazards and risks, with the majority incorporated into the organization’s hazard and risk assessment process. The identification of hazards with the potential to result in serious injuries is based on this mapping process, combined with continuous evaluations of work activities and occupational risk exposures.

To reduce and eliminate these hazards and risks, the company adopts a preventive and systematic management approach. Following each incident, structured investigations are conducted to identify operational, behavioral, and control-related contributing factors. Based on the findings, improvements may include modifications to machinery and equipment, revisions and reinforcement of operational procedures, and enhanced training, communication, and safety inspection activities. These actions are implemented with active leadership involvement to prevent recurrence and strengthen the organization’s health and safety culture.

All incidents are formally reported and recorded in accordance with internal procedures, and both immediate and root causes are analyzed to support the development of action plans designed to eliminate or mitigate identified risks. The implementation of these measures is monitored by management and the Occupational Health and Safety department, which assess the effectiveness of controls and update hazard and risk assessments as necessary. Preventive actions are also implemented through the proactive identification of risks during audits and inspections, as well as through the

correction of unsafe conditions and behaviors identified through behavioral safety observations. No workers were excluded from the reporting of work-related injury data.

Information is recorded in an internal incident management system, enabling the consolidation and analysis of indicators by accident type, affected body part, activity performed, and incident location. Data collection and processing comply with applicable legal requirements, including the Regulatory Standards issued by the Ministry of Labor and Employment—particularly NR-01 (Occupational Risk Management) and NR-04 (SESMT)—as well as procedures related to Work-Related Accident Reports (CAT), incident investigations, and root cause analyses conducted in accordance with standardized internal criteria. In 2024, Kepler Weber recorded five lost-time workplace accidents involving employees, all resulting in absences of more than 15 days and primarily associated with pinch-point and impact injuries affecting hands and fingers during operational activities. In 2025, two fatal accidents involving subcontracted workers at construction sites were reported, both associated with electrical arc incidents and work performed at height.

**GRI 403-10 – Work-related ill health**

In 2024, a case of occupational disease was reported, characterized as tenosynovitis, associated with overexertion and repetitive strain at the workplace. In 2025, there was a case of an occupational illness that involved an umbilical hernia caused by physical exertion. In both cases, the employees were removed

from activities that exacerbated their condition and monitored by Occupational Health, showing positive progress. The Safety team conducted an ergonomic analysis of the workstation and implemented the needed adjustments to mitigate risks.

Hazards are identified through the Risk Management Program (RMP), SESMT assessments, and medical examinations conducted by the occupational physician. Investigation protocols were conducted with regard to the reported cases. These included an ergonomic

analysis of the workstation, an assessment of causation, follow-up by Occupational Health, and the implementation of measures such as the redistribution of tasks, additional staffing to reduce workload, and reassignment in accordance with medical advice.

Data regarding the hazards and risks of occupational diseases are collected and reported in accordance with applicable regulatory standards, specifically NR 1, NR 4, NR 7, NR 9, NR 10, NR 11, NR 12, NR 18, NR 20, NR 33, and NR 35.

**GRI 404-1 – Average hours of training per year per employee**

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

	2023		2024		2025	
	Hours of training	Average hours of training	Hours of training	Average hours of training	Hours of training	Average hours of training
Leadership (director/manager/coordinator)	4,346.60	53.66	6,850.94	45.67	7,766.00	52.12
Administrative (analyst/engineer/specialist), Operational (technician/assistant/operations staff) and Leader	108,407.25	61.98	112,223.06	67.73	88,894.00	53.88
<b>Total</b>	<b>112,753.85</b>	<b>66.00</b>	<b>119,074.00</b>	<b>65.90</b>	<b>96,660.00</b>	<b>53.73</b>

The indicator is calculated monthly and is not the outcome of a simple division at the end of the period. Currently, there is no distinction between administrative and operational employees, nor by gender, in the tables presented, due to the need for improvements in the process and in the information consolidation system. Thus, the reported data refer to: leadership (directors, managers, coordinators); administrative and operational staff and leaders, and the reported workload corresponded to the total for this group. The drop in training hours noted in 2025, compared to 2024, is related to the strategy adopted by the company in each cycle and the level of investment allocated to training initiatives, in accordance with the priorities set for the period.

### GRI 404-2 – Programs for upgrading employee skills and transition assistance programs

The company implements ongoing skill development programs for its employees by means of internal courses and training sessions covering a variety of topics.

The training programs cover technical and operational areas, focused on the technical deliverables of various roles; legal training, designed to meet regulatory requirements and compliance obligations; and development and career initiatives, focused on culture, engagement, and strengthening the *#CarreiraLaranja*, ranging from the onboarding of new employees to specific programs for management, leadership, and talent development. The company also promotes initiatives related to a safety culture, aimed at

raising awareness and fostering safe behavior, in line with the company's values and competencies, as well as training programs focused on ESG, ethics, compliance, and privacy, reinforcing conduct and governance. These initiatives are aimed at both staff members in general and managers.

The organization also provides financial support for external courses, provided they are approved by department management and aligned with the strategy and available budget. Topics are varied and relate to the various fields in which these professionals work.

In addition, the company offers support to employees who are transitioning to new careers.

### GRI 404-3 – Percentage of employees receiving regular performance and career development reviews

#### Percentage of employees receiving regular performance and career development reviews 404-3

	2024			2025		
	Men	Women	Total	Men	Women	Total
<b>Leadership (director/manager/coordinator/leader)</b>						
Percentage	85.84	77.27	84.44	94.26	96.87	94.81
<b>Administrative (analyst/engineer/specialist)</b>						
Percentage	96.93	52.83	84.20	96.39	90.00	94.43
<b>Operational (technical/assistant/operational)</b>						
Percentage	73.37	69.68	72.55	85.56	72.89	82.43
<b>Total</b>						
Percentage	<b>79.00</b>	<b>65.68</b>	<b>73.99</b>	<b>88.21</b>	<b>78.35</b>	<b>84.21</b>

### GRI 405-1 – Diversity of governance bodies and employees

#### Percentage of individuals within the organization's governance bodies, by age group GRI 405-1

	2023	2024	2025
<b>Board of Directors</b>			
			Percentage
Under 30 years old	0	0	0
30 to 50 years old	25	12.50	11.11
<b>Over 50 years old</b>	<b>75</b>	<b>87.50</b>	<b>88.89</b>

As of December 31, 2024, 12.5% of the Board were women, and 100% were white. As of December 31, 2025, 22.22% of the Board were women, and 100% were white. There were no other members of minority groups.

**Percentage of employees, by employee category and gender GRI 405-1**

	2023			2024			2025		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
<b>Leadership (director/manager/coordinator/leader)</b>									
Percentage	82.70	17.30	100	78.67	21.33	100	74.50	25.50	100
<b>Administrative (analyst/engineer/specialist)</b>									
Percentage	71.30	28.70	100	71.35	28.65	100	70.78	29.22	100
<b>Operational (technical/assistant/operational)</b>									
Percentage	77.70	22.30	100	76.56	23.44	100	75.58	24.42	100
<b>Total</b>									
Percentage	<b>76.70</b>	<b>23.30</b>	<b>100</b>	<b>75.65</b>	<b>24.35</b>	<b>100</b>	<b>74.43</b>	<b>25.57</b>	<b>100</b>

**Percentage of employees, by employee category and age group GRI 405-1**

	2023	2024	2025
	Percentage		
<b>Leadership (director/manager/coordinator/leader)</b>			
Under 30 years old	11.28	7.33	6.71
30 to 50 years old	82.71	83.33	87.25
Over 50 years old	6.02	9.33	6.04
<b>Total</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Administrative (analyst/engineer/specialist)</b>			
Under 30 years old	22.93	15.12	20.15
30 to 50 years old	69.34	75.07	71.28
Over 50 years old	7.73	9.81	8.56
<b>Total</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Operational (technical/assistant/operational)</b>			
Under 30 years old	33.42	30.55	34.00
30 to 50 years old	53.56	54.69	53.07
Over 50 years old	13.02	14.77	12.93
<b>Total</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Total</b>			
Under 30 years old	29.29	25.40	28.68
30 to 50 years old	59.44	61.32	59.92
Over 50 years old	11.27	13.28	11.40
<b>Total</b>	<b>100</b>	<b>100</b>	<b>100</b>

**Percentage of employees from minority and/or vulnerable groups by employee category GRI 405-1**

	2023	2024	2025
	Percentage		
<b>Black</b>			
Leadership (director/manager/coordinator/leader)	18.05	16.00	13.42
Administrative (analyst/engineer/specialist)	11.05	11.67	12.34
Operational (technical/assistant/operational)	28.58	30.62	32.40
<b>Total</b>	<b>23.84</b>	<b>25.45</b>	<b>26.40</b>
<b>PwDs</b>			
Leadership (director/manager/coordinator/leader)	2.30	2.66	1.34
Administrative (analyst/engineer/specialist)	1.70	1.85	2.51
Operational (technical/assistant/operational)	6.30	6.10	6.00
<b>Total</b>	<b>5.00</b>	<b>4.90</b>	<b>4.80</b>

We do not track the LGBTQIA+ metric internally. We monitor this information through our GPTW engagement survey; however, as it forms part of our proprietary methodology, the data is considered confidential and is therefore not publicly disclosed.

**GRI 413-1 – Operations with local community engagement, impact assessment and development programs**

The company implements community engagement initiatives, impact assessment processes, and local development programs across all of its operations. Using participatory approaches, it conducts environmental impact

assessments and ongoing monitoring through Environmental Impact Surveys and Assessments (LAIAs), which are updated whenever changes occur in processes or operational activities.

The organization maintains local development plans based on the needs of the communities in which it operates and engages with local committees and other representative bodies

to discuss impacts and matters of community interest. The company works collaboratively with public authorities and local institutions, particularly in the municipality of Panambi, where its socioeconomic impact is most significant. It participates in and supports initiatives aimed at local development while fostering ongoing dialogue on social, economic, and environmental issues.

Formal mechanisms are in place to receive community complaints, concerns, and feedback through a 24/7 Ethics Hotline, which allows confidential reporting by both internal and external stakeholders. In addition, the company operates a Customer Service Center through the telephone numbers 0800 5121040 and (55) 3375-9800, including a dedicated channel for members of the public and local communities, thereby strengthening communication and stakeholder engagement.

Where applicable, the company publicly discloses the results of social and environmental impact assessments in accordance with the reporting obligations applicable to publicly traded companies. Specifically with respect to environmental assessments conducted through LAIAs, the findings are shared internally to support training, awareness, and the effective implementation of environmental management and control measures.

**GRI 417-1 – Requirements for product and service information and labeling**

The information required regarding company products and services information and labeling pertains to the safe use of the product or service.

**Requirements for product and service information and labeling GRI 417-1**

Total number of product or service categories offered by the company	11
Number of the company's product or service categories assessed in terms of information and labeling	66
Percentage	600

This includes assembly manuals that provide instructions on safety labels and markings relevant to the equipment. The following equipment families were considered in the total product or service categories: SP, SE, SC, ML, TR, TC, EA, CT, TM, RV, and SIG. As for the number of categories in the manuals, the equipment models within each family were considered. For example, the SP family includes 15 silo models, corresponding to 15 manuals. Following this logic, the distribution is: SP – 15 manuals; SE – 7 manuals; S Feed – 1 manual; SC KW Max – 10 manuals; SC KW Max Rice – 9 manuals; SC KW ADS Small – 2 manuals; SC KW ADS Medium – 4 manuals; SC KW ADS Large – 2 manuals; SC KW ADS Rice – 1 manual; ML SCS – 2 manuals; ML – 3 manuals; MLR – 2 manuals; SIG – 1 manual; Distributors (trippers) – 1 manual; TCRA – 1 manual; TCRC – 1 manual; CT – 1 manual; EA – 1 manual; RV – 1 manual; TM – 1 manual. The EAI (Bucket Elevators) and TC KW Robust (Industrial Line) equipment are classified as special projects. The TC CTF was excluded because its manual is still under development and is expected to be completed in 2026. The EM (Metal Structures) and GM (Metal Galleys) categories were also excluded, as their inclusion depends on the specifics of each project.

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

	2023	2024	2025
Product	Number of units produced		
Conveyor belt	275	224	345
Elevators	943	960	983
Grain cleaners	185	264	233
Sweep auger	412	494	495
Dryers	151	156	144
Flat silos	357	386	408
Hopper bottom silos	388	417	405
Screw conveyor	359	347	435
Chain conveyors	1,409	1,363	1,508

**RT-IG-130a.1 - Resource Transformation Sector – Industrial Machinery & Good – Energy Management**

Total energy consumed in: 2023 – 75,296.34 GJ, 2024 – 95,229.00 GJ, and 2025 – 97,159.00

This total includes the sources of purchased electricity and fuels (e.g., diesel, natural gas, LPG, gasoline, etc.). In 2024, we had the following amounts of electricity from each source: 50,403 GJ, diesel fuel: 428.00 GJ, LPG: 32,210.00 GJ and CNG: 12,188.00 GJ. In 2025, the breakdown of electricity by source was as follows: 49,655 GJ, diesel fuel: 428 GJ, LPG: 32,210 GJ and CNG: 12,188 GJ.

The reported figures refer exclusively to energy consumption within the organization’s operations. For fuels and biofuels, the company used the Higher Heating Value (HHV / GCV) to convert volumes into energy; we used the EPE spreadsheet for the conversions.

Electricity purchased from the grid totaled 50,403 GJ in 2024, representing 53% of total energy consumption, and 49,655 GJ in 2025, equivalent to 51% of total energy consumption.

Renewable energy consumption amounted to 50,403 GJ in 2024 and 49,655 GJ in 2025. The company does not consider only the standard

renewable share of the national electricity grid or the utility’s energy portfolio without certification.

In addition, we hold a Renewable Energy Certificate issued by Comerc-Sinerconsult.

**RT-IG-320a.1 – Resource Transformation Sector – Industrial Machinery & Goods Occupational Health and Safety**

In 2024, the total number of hours worked by the company’s own employees was 3,183,503. During the same period, 218 reportable near-misses related to occupational health and safety were recorded, of which 20 resulted in the issuance of systemic Non-Conformity Reports (NCRs).

In 2025, the total number of hours worked by the company’s own employees was 2,709,178. During the period, 265 reportable near-miss incidents related to occupational health and safety were recorded, 14 of which led to the formal opening of an RNC.

The company classifies incidents based on applicable laws and Regulatory Standards (NRs), together with internal corporate procedures. Reportable incidents were consolidated via the “Todo Reporte Vale” (Every Report is Valid) system in 2024, which was renamed “Aviso de Ocorrências” (Notice of Incidents) in 2025.

The company maintains a formal process to identify, classify, record, and report near-miss

incidents—events that did not cause injury, illness, or damage but had a real potential to do so. Among its formal safety procedures, the company emphasizes reporting unsafe and environmental conditions and incidents, reinforced by a Golden Rule that encourages and mandates such reports.

The company does not track total hours worked by contract workers, nor does it monitor near-miss incidents involving this group.

**RT-IG-440a.1 – Resource Transformation Sector – Industrial Machinery & Goods Supply of materials**

Steel is a critical input for the company’s operations, requiring a strategic approach to ensure supply continuity and cost competitiveness.

To mitigate risks related to price volatility and supply disruptions, the company adopts measures such as diversifying its network of certified suppliers worldwide, establishing long-term commercial agreements with production facilities, and maintaining inventory levels sufficient to meet contracted and forecast demand. In cases of problems or constraints that could jeopardize product supply, the manufacturing plants are responsible for notifying Kepler Weber with sufficient advance notice to address the deviation.

# GRI content index

<b>Statement of Use</b>	Kepler Weber has prepared this report in accordance with the GRI Standards for the reporting period from January 1, 2024, to December 31, 2025.
<b>GRI 1 used</b>	GRI 1: Fundamentals 2021

GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION	OMISSION			SDGS
			OMITTED REQUIREMENTS	REASON	EXPLANATION	
<b>General content</b>						
<b>The organization and its reporting practices</b>						
GRI 2: General disclosures 2021	2-1 Organizational details	10				
	2-2 Entities included in the organization's sustainability reporting	10				
	2-3 Reporting period, frequency and contact point	4				
	2-4 Restatements of information	46, 49, 52, 56, and 61				
<b>Activities and workers</b>						
GRI 2: General disclosures 2021	2-6 Activities, value chain and other business relationships	10 and 11				
	2-7 Employees	45 and 46				8, 10
	2-8 Workers who are not employees	46				8

GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION	OMISSION			SDGS
			OMITTED REQUIREMENTS	REASON	EXPLANATION	
<b>Governance</b>						
GRI 2: General disclosures 2021	2-9 Governance structure and composition	17 and 47				5, 16
	2-10 Nomination and selection of the highest governance body	48				5, 16
	2-11 Chair of the highest governance body	The chair does not hold an executive position within the organization itself.				16
	2-12 Role of the highest governance body in overseeing the management of impacts	17 and 18				16
	2-13 Delegation of responsibility for managing impacts	17				
	2-14 Role of the highest governance body in sustainability reporting	4				
	2-15 Conflicts of interest	19				16
	2-16 Communication of crucial concerns	48				
	2-17 Collective knowledge of the highest governance body	48				
	2-18 Evaluation of the performance of the highest governance body	48				
	2-19 Remuneration policies	48				
2-20 Process to determine remuneration	48					
2-21 Annual total remuneration ratio	49					

GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION	OMISSION			SDGS
			OMITTED REQUIREMENTS	REASON	EXPLANATION	
<b>Strategy, policies and practices</b>						
GRI 2: General disclosures 2021	2-22 Statement on sustainable development strategy	5				
	2-23 Policy commitments	19				16
	2-24 Embedding policy commitments	50				
	2-25 Processes to remediate negative impacts	19 and 20				
	2-26 Mechanisms for seeking advice and raising concerns	Training and capacity-building programs, engagement of external consultants, and the availability of reporting channels, including dedicated telephone lines and other reporting mechanisms.				16
	2-27 Compliance with laws and regulations	No significant fines or non-monetary sanctions for non-compliance with laws and regulations were imposed during the reporting period.				
	2-28 Membership associations	50				
<b>Stakeholder Engagement</b>						
GRI 2: General disclosures 2021	2-29 Approach to stakeholder engagement	50				
	2-30 Collective bargaining agreements	All employees (100%) are covered by collective bargaining agreements, in accordance with the units to which they are assigned.				8
<b>Material topics</b>						
GRI 3: Material topics 2021	3-1 Process to determine material topics	15				
	3-2 List of material topics	15				
<b>Risk governance, including social, environmental, and climate risks</b>						
GRI 3: Material topics 2021	3-3 Management of material topics	21				

GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION	OMISSION			SDGS
			OMITTED REQUIREMENTS	REASON	EXPLANATION	
GRI 201: Economic Performance	201-1 Direct economic value generated and distributed	51				8, 9
	201-2 Financial implications and other risks and opportunities due to climate change	The organization does not have the information available. The preparation of the financial materiality analysis, scheduled for 2026, will follow the methodology set forth in IFRS S1 and S2 and comply with the guidelines of the Brazilian Securities and Exchange Commission (CVM).				13
<b>Product quality and safety</b>						
3-3 Management of material topics	3-3 Management of material topics	11				
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	43 and 52				5, 9, 11
	301-1 Materials used by weight or volume	53				8, 12
GRI 301: Materials 2016	301-2 Raw materials or recycled materials used	The organization does not track the percentage of recycled raw materials used.				8, 12
	301-3 Reclaimed products and their packaging materials	The organization does not track the percentage of recycled raw materials used. All packaging is, however, sorted and forwarded to licensed firms for environmentally sound disposal in accordance with applicable legislation.				8, 12
<b>Energy management and the use of renewable energy sources</b>						
3-3 Management of material topics	3-3 Management of material topics	35				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	53				7, 8, 12, 13

GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION	OMISSION			SDGS
			OMITTED REQUIREMENTS	REASON	EXPLANATION	
GRI 302: Energy 2016	302-2 Energy consumption outside of the organization	The organization does not monitor energy consumption outside the organization.				7, 8, 12, 13
	302-3 Energy intensity	Energy intensity was 0.79 in 2023, 0.82 in 2024, and 0.84 in 2025 (considering the consumption of energy in GJ per ton produced).				7, 8, 12, 13
	302-4 Reduction of energy consumption	35				7, 8, 12, 13
	302-5 Reductions in energy requirements of products and services	The organization does not monitor reductions in the energy requirements of products and services.				7, 8, 12, 13
<b>Reduction of GHG emissions, decarbonization, and adaptation to climate change</b>						
3-3 Management of material topics	3-3 Management of material topics	35				
GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	55				3, 12, 13, 14, 15
	305-2 Energy indirect (Scope 2) GHG emissions	56				3, 12, 13, 14, 15
	305-3 Other indirect (Scope 3) GHG emissions	56				3, 12, 13, 14, 15
	305-4 GHG emissions intensity	56				13, 14, 15
	305-5 Reduction of GHG emissions	56				13, 14, 15
	305-6 Emissions of ozone-depleting substances (ODS)	57				3, 12
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	57				3, 12, 14, 15

GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION	OMISSION			SDGS
			OMITTED REQUIREMENTS	REASON	EXPLANATION	
<b>Waste management</b>						
3-3 Management of material topics	3-3 Management of material topics	34				
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	57				3, 6, 11, 12
	306-2 Management of significant waste-related impacts	57				3, 6, 8, 11, 12
	306-3 Waste generated	58				3, 6, 11, 12, 15
	306-4 Waste diverted from disposal	During the reporting period, no formal initiatives for the recovery or reuse of non-hazardous waste were identified. All waste generated was managed and disposed of in accordance with the company's established operating procedures.				3, 11, 12
	306-5 Waste directed to disposal	58 and 59				3, 6, 11, 12, 15
<b>Supplier management</b>						
3-3 Management of material topics	3-3 Management of material topics	25				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	52				8
GRI 308: Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria	25				
	308-2 Negative environmental impacts in the supply chain and actions taken	59				
GRI 407: Freedom of association and collective bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	The company has no operations that risk infringing workers' right to freedom of association.				8

GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION	OMISSION			SDGS
			OMITTED REQUIREMENTS	REASON	EXPLANATION	
GRI 408: Child labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	The company does not have, nor has it ever had operations that pose a risk of child labor.				5, 8, 16
GRI 409: Forced or compulsory labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	The organization does not have, nor has it ever had operations that pose a risk of forced or slave-like labor.				5, 8
GRI 414: Supplier social assessment 2016	414-1 New suppliers that were screened using social criteria	This practice has not yet been formalized through structured quantitative criteria applied across the supply chain.	-			5, 8, 16
	414-2 Negative social impacts in the supply chain and actions taken	This practice has not yet been formalized through structured quantitative criteria applied across the supply chain.	-			5, 8, 16
<b>Occupational Health and Safety</b>						
3-3 Management of material topics	3-3 Management of material topics	41				
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	62				8
	403-2 Hazard identification, risk assessment and incident investigation	41 and 62				8
	403-3 Occupational health services	41 and 62				8
	403-4 Worker participation, consultation and communication on occupational health and safety	42 and 62				8, 16
	403-5 Worker training on occupational health and safety	41 and 62				9
	403-6 Health promotion	63				3

GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION	OMISSION			SDGS
			OMITTED REQUIREMENTS	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	63				8
	403-8 Workers covered by an occupational health and safety management system	63				8
	403-9 Work-related injuries	64				3, 8, 16
	403-10 Work-related ill health	65				3, 8, 16
<b>Recruitment, retention, and professional development</b>						
3-3 Management of material topics	3-3 Management of material topics	40				
GRI 202: Market presence 2016	202-1 - Ratios of standard entry level wage by gender compared to local minimum wage	51 and 52				1.5, 8
	202-2 Proportion of senior management hired from the local community	52				8
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	60 and 61				5, 8, 10
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	61				3, 5, 8
	401-3 Parental leave	61				5, 8

GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION	OMISSION			SDGS
			OMITTED REQUIREMENTS	REASON	EXPLANATION	
GRI 404: Training and education 2016	404-1 Average hours of training per year, per employee	65				4, 5, 8, 10
	404-2 Programs for upgrading employee skills and transition assistance programs	40 and 66				8
	404-3 Percent of employees receiving regular performance and career development reviews	66				5, 8, 10
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	39, 66, 67, and 68				5, 8
	405-2 Ratio of basic salary and remuneration of women to men	The company is committed to the principle of pay equity. Compensation is determined based on the position held, the level of responsibility associated with the role, and the applicable salary structure. Any differences in remuneration among employees within the same job category are attributable to objective factors such as individual performance, length of service, professional experience, and career progression, and are therefore unrelated to gender. When calculating the indicator, the company considers all its operating units.				5, 8, 10
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	There were no cases of discrimination during the reporting period.				5, 8
<b>Purpose, values, and culture</b>						
3-3 Management of material topics	3-3 Management of material topics	38				
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessment and development programs	68				

GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION	OMISSION			SDGS
			OMITTED REQUIREMENTS	REASON	EXPLANATION	
GRI 413: Local communities 2016	413-2 Operations with significant actual or potential negative impacts on local communities	Negative impacts from noise and environmental pollution may occasionally arise from industrial activities, equipment movement, internal and external transport, or other non-routine situations.				1, 2
<b>Customer relations</b>						
3-3 Management of material topics	3-3 Management of material topics	23				
GRI 416: Consumer health and safety 2016	416-1 Assessment of health and safety impacts caused by categories of products and services	The products manufactured by the company do not pose health risks to employees. The risks to which they are exposed are controlled and mitigated through the use of PPE and collective protective equipment (CPE), which are supplied, monitored, and managed by the Occupational Safety team.				
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	The manufactured product does not pose any health risks to employees.				16
GRI 417: Marketing and labeling 2016	417-1 Requirements for product and service information and labeling	68				12
	417-2 Incidents of non-compliance concerning product and service information and labeling	During the reporting period, no cases of noncompliance related to product and service information and labeling were recorded, nor were there any incidents that resulted in fines, penalties, or warnings.				16
	417-3 Incidents of non-compliance concerning marketing communications	We identified no cases of noncompliance that resulted in fines or penalties, warnings, or voluntary agreements.				16
GRI 418: Customer privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	No substantiated complaints were received during the reporting period.				16

GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION	OMISSION			SDGS
			OMITTED REQUIREMENTS	REASON	EXPLANATION	
<b>Non-material topics – Material topics</b>						
<b>Anti-corruption</b>						
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption		To date, the company has not conducted a formal, comprehensive, and periodic assessment of corruption-related risks performed in a structured manner for that purpose.			16
	205-2 Communication and training about anti-corruption policies and procedures		The company communicates and delivers training on anti-corruption policies and procedures, although the data are not broken down by region.			16
	205-3 Confirmed incidents of corruption and measures taken		No instances of corruption involving the organization or its employees have been reported.			16
GRI 207: Tax 2019	207-2 Tax governance, control and risk management	52				1, 10, 17
<b>Water management</b>						
GRI 303: Water and effluents 2018	303-1 Interaction with water as a shared resource	54				6, 12
	303-2 Management of water discharge-related impacts	54				6
	303-3 Water withdrawal	54				6
	303-4 Water discharge	55				6
	303-5 Water consumption	35				6

# SASB content index

SASB STANDARD	CONTENTS	LOCATION	2024	2025
<b>Energy management and the use of renewable energy sources</b>				
SASB: Energy management	RT-IG- 130a.1 (1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	69		
Occupational Health and Safety				
SASB: Worker health and safety	RT-IG- 320a.1 (1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate	69		
<b>GHG emissions reductions, decarbonization, and adaptation to climate change</b>				
SASB: Fuel economy and emissions during use	RT-IG-410a.2 – Sales-weighted fuel efficiency for non-road equipment	The average energy efficiency was calculated at 28%. Based on the 2024 dryer operation records, CO <sub>2</sub> emissions were reduced by 13,790 metric tons per harvest.		
	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) on-road medium- and heavy-duty engines and (d) other non-road diesel engines	The company does not report sales-weighted emissions of NOx and PM for marine diesel engines, locomotive diesel engines, medium- and heavy-duty road vehicles, service engines, and other non-road diesel engines.		
<b>Product quality and safety</b>				
SASB: Supply of materials	RT-IG- 440a.1 – Description of the management of risks associated with the use of critical materials	69		
SASB: Design and remanufacturing services	RT-IG- 440b.1 – Revenue from remanufactured products and remanufacturing services	BRL Refurbished products – 2023: BRL 255,375,247.00; 2024: BRL 2,047,492.75; 2025: BRL 2,124,599.85   BRL remanufacturing services – 2023: BRL 15,575,203.00; 2024: BRL 8,110,860.46; 2025: BRL 12,606,118.56		
SASB	RT-IG-000.A – Number of units produced by product category	69		
Recruitment, retention, and professional development				
SASB	RT-IG-000.B – Number of employees	Employed in: 2023 – 1,633 2024 – 1,807 2025 – 1,799		



# Credits

## COORDINATION

People & Management  
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## CONSULTING, PROJECT MANAGEMENT, CONTENT, AND DESIGN

Grupo Report

## STANDARDS COLLECTION

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