

Sustainability Report

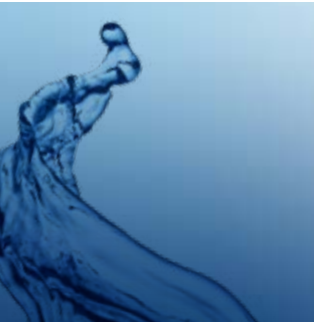
2023





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HIGHLIGHTS



High technology and efficiency for water management

Tigre offers **complete solutions for water conveyance and wastewater treatment systems**, with products that guarantee efficiency for construction work.



Initiatives for operational efficiency and continuous improvement providing gains to the business.



Unifam and Multifam

Innovation and sustainability in sanitation with decentralized solutions from Tigre Water and Effluents.



Process implementation

Oriented PVC (PVC-O) and high-density polyethylene (HDPE).



Performance and focus on people

Tigre is among the **25 best multinationals to work for in Latin America**, certified in five countries and a standout in Brazil.



Increased gender equality



1st in Santa Catarina state for the second consecutive year

4th among Brazilian manufacturers

9th among large national companies in Brazil



MESSAGES FROM LEADERSHIP

GRI 2-22





We are the result of our choices

The choices we have made in recent years have allowed us to build a Tigre that is increasingly solid, and at the same time agile and flexible, so we could adapt to so many political, economic, and social turbulences.

The company's strength and flexibility appear at all times: during the pandemic, when we had to adjust to an atypical situation of confinement and losses, and soon after to unexpected growth, but which brought excellent results. Likewise, in 2023, when the market proved to be much more challenging, it was necessary to adjust some routes to better navigate the moment, which forced us to make equally tough decisions.

The arrival of Advent in 2022, as a partner of the Group, effectively contributed to expanding our vision, strengthening our beliefs, and improving our practices and operations, with greater alignment with management benchmarks, in Brazil and worldwide.

We have matured and strengthened as a company. We are a reference in governance, with a model that favors transparency and simplicity in relationships – a Tigre hallmark and conviction that enables us to reduce hierarchical levels and accelerate decision-making.

This management model, with a clear vision of how we can and want to grow, makes Tigre one of the most awarded, respected, and admired organizations in the countries where we operate. The number of awards we have received, in areas such as innovation and people, attest to this perception.

All of this allows us to state that Tigre is on track to become a leader in all its markets, as is already the case in Brazil, Bolivia, and Paraguay. The moves we made in the United States enable us to achieve accelerated growth in the country.

In Brazil, with the universalization of sanitation finally underway and the resumption of popular housing programs, the expectation is for better years to come. Tigre is extremely prepared for this, committed to managing water, focusing on quality of life and sustainable development in all the geographies where it operates.

Felipe Hansen
Chairman of the Board of Directors



Connection and focus on strategy

The year 2023 witnessed a global market contraction in the post-pandemic era, particularly in the construction materials segment. This factor, coupled with the political and economic uncertainties in Latin America, made the period challenging for our sector. Anchored on the strength of our strategy and investments in operational efficiency, we focused on the core business, with clear competitive advantages and a very positive value proposition.

We are striving for leadership in water conveyance systems across the Americas, and the advancements made by Tigre Sanitation have empowered us in this pursuit. We offer a unique concept in the sector, which brings together innovation, sustainability, and reliability, and contributes to the social and environmental transformation generated by basic sanitation. We also see a great opportunity in the United States for expanding the customer base and organic growth.

Grounded in active listening to our stakeholders, we are a company that builds connections, and this is also very tangible in our employer branding concept. As a result of participative management, transparent communication at all levels, and inclusive leadership,

we had excellent results in different countries in the Great Place to Work assessment, being ranked among the 25 best multinationals in Latin America and 9th place in Brazil.

With the 20th anniversary of Carlos Roberto Hansen Institute (ICRH), Tigre's social arm, we celebrate an important history of investment in projects that connect us to the communities in the locations where we operate. The Institute has an increasing focus on sanitation projects, in line with the business.

We are confident that we are on the right track with the right initiatives, which are largely more dependent on ourselves than on the economy. Our people have embraced and internalized Tigre's purpose, valuing it as a guiding force. This collective commitment has been instrumental in weathering any storm. This is how we will continue in the coming years, with more sustainable products, expanding markets, and connecting people.

Otto Von Sothen
CEO of Tigre Group

INDUSTRY LEADER IN THE AMERICAS

A robust strategy and
operational efficiency
ensure nimbleness
and agility for
the business





ABOUT TIGRE

GRI 2-1 | 2-6

Efficiency
and agility in
all operations

With comprehensive solutions for the construction, sanitation, irrigation, and painting tools markets, Tigre Group celebrated 82 years of history and achievements in 2023. Headquartered in Joinville (SC) and present in more than 35 countries, the company is the market leader in Brazil, Paraguay, and Bolivia.

The company's key customers include sanitation and utility companies (both public and private), retailers, distributors, and end consumers. Driven by its purpose of managing water to transform people's quality of life, the company collaborates with regional and global suppliers and implements rigorous processes to ensure the quality and sustainability of its supply chain. Tigre also actively participates in industry associations to promote the advancement of the sector.



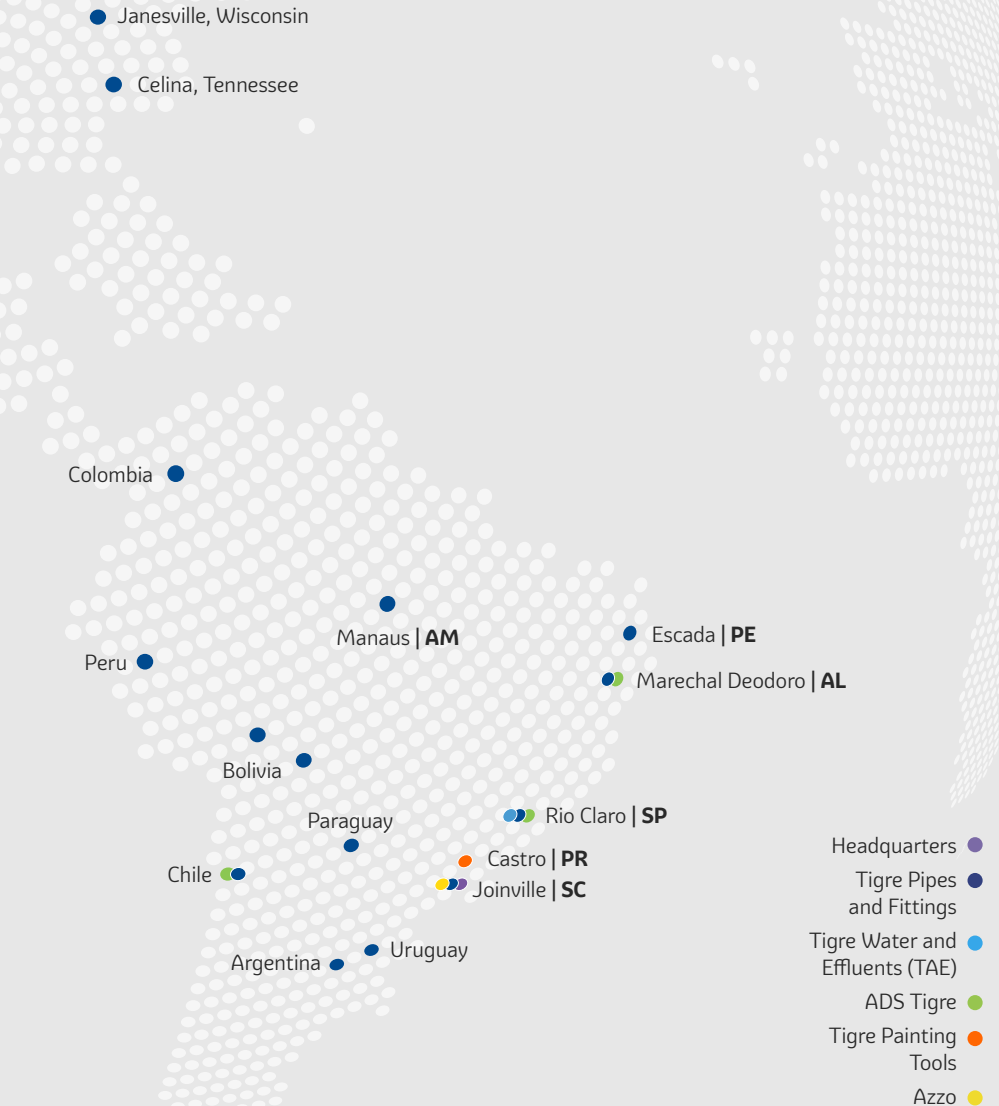
Presence in the Americas

Tigre Pipes and Fittings	Tigre Water and Effluents (TAE)	ADS Tigre	Tigre Painting Tools
Infrastructure and construction solutions for water and sewage conveyance; products that promote water and energy savings in irrigation.	High-performance solutions for wastewater treatment.	Corrugated pipes in high-density polyethylene (HDPE) for application in rainwater drainage, irrigation, mining, sanitation, water detention and retention.	Brushes, rollers, paintbrushes, and accessories to meet all needs: construction, renovation, as well as art and school projects.
Tigre Sanitation Value proposition that intelligently integrates Tigre, ADS Tigre, and TAE products and services, with complete solutions for collecting, conveying, and treating water and wastewater.			

22¹
manufacturing
units in nine
countries

Commercial
presence in
more than
35 countries

¹ Does not consider units that were sold and/or closed throughout 2023.





Highlights and awards

Valor 1000

Company of the Year in the Plastics and Rubber Sector in the ranking published by Valor Econômico.

Regional Leaders Award

Winner in the ESG – Sustainability Leaders category as recognized by Lide SC.

Anamaco Award

Standout in 11 construction product categories

Best Brands Award

Standout in the School Brush category

Época Reclame Aqui Award

Elected nine times as the company that most respects consumers.

Abrart Award

2nd place in Painting Tools and 3rd place in Sandpaper and Abrasive Products.

AEVO Intrapreneurship Award

Awards in the ESG and Transformation Innovation categories.

Design for a Better World Award

Awarded by Centro Brasil Design for the innovative Unifam solution.

Great Place to Work

Featured in four countries, including being ranked among the 25 best multinational companies to work for in Latin America.

AESabesp 2023 Award

Recognition as Best Stand at Fenasan.



STRATEGIC FOCUS AND AGILITY



Purpose

Managing water to transform people's quality of life.



Mission

Create innovative solutions for the construction world.



Vision

We are sure that the place where people live can always be better.



Values

Trust, Innovation, Commitment to customers, Sustainability, Diversity.

Investment priorities based on opportunities



Consistent strategy

Clear priorities and established goals: this is how the consistency of Tigre Group's strategy was maintained in 2023, which includes drivers for efficiency, innovation, sustainability, and people, and to be the market leader in the Americas.

With a focus on business development in Brazil and the United States, the strategy is anchored by the Playing to Win model and remained unchanged throughout the year.

Despite a challenging environment, the resilience of the corporate strategy was proven in 2023 through the broad portfolio tailored to the segments in which the company operates, and the development of go-to-market models focused on construction, infrastructure, and irrigation. Tigre Sanitation was established as a priority and further developed, materializing the company's purpose by providing comprehensive solutions for the basic sanitation sector in Brazil.

In order to maintain its strategic focus, the company changed its commercial model in Ecuador during the year, terminating production in the country, and it sold the metal sanitary ware unit and the Fabrimar brand. Executed in a way to minimize the impact on local stakeholders, these actions have streamlined the business and made it more agile for upcoming challenges.

GRI 2-6



Learn more
about Tigre
Sanitation



“In 2023, we positioned ourselves for continued growth by accelerating our strategic choices. We simplified processes, created and implemented new business models, and expanded leadership focus.”

Filipe Fonseca Executive Director of Business Brazil



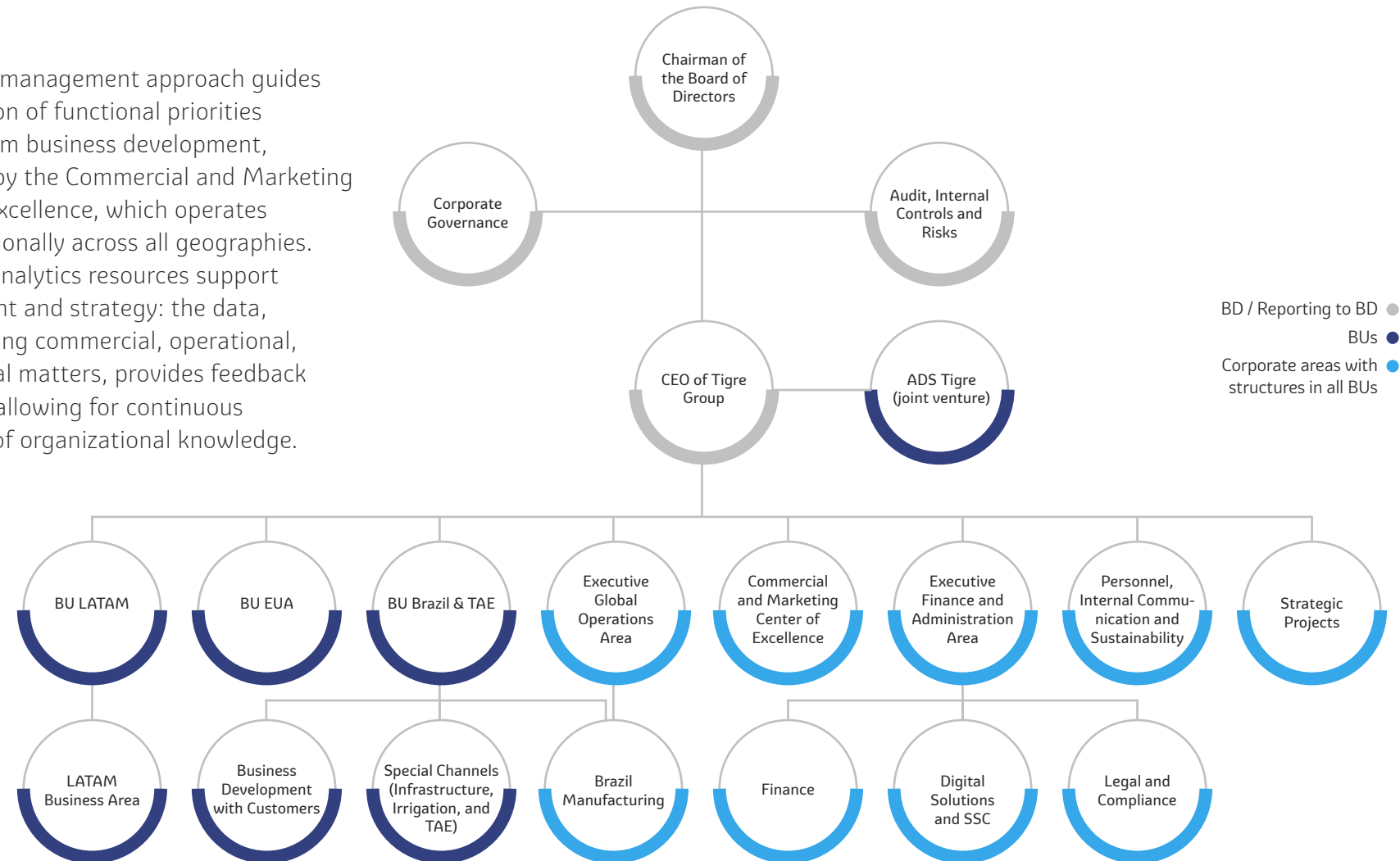
Cascading down at all levels

The established strategy is cascaded down to each business unit, with quantitative and qualitative indicators to monitor results. The strategic drivers and the budget plan are the basis for defining annual goals.

Quarterly, the dissemination of the strategy is reinforced by Business in Focus – an online live event with simultaneous translation where the CEO, directors, and guests present results and answer questions from internal audiences – which attracted around a thousand participants in its first edition of 2023. The channel's content, which can also be viewed asynchronously, is deployed in monthly meetings with leaders and teams in the factories.

Matrix management

The matrix management approach guides the definition of functional priorities for long-term business development, supported by the Commercial and Marketing Center of Excellence, which operates cross-functionally across all geographies. Advanced analytics resources support management and strategy: the data, encompassing commercial, operational, and financial matters, provides feedback on results, allowing for continuous expansion of organizational knowledge.





Tigre Sanitation

In line with its corporate purpose and Brazilian infrastructure demands, the Group consolidated in 2023 a single commercial front with Tigre Sanitation.

Leveraging a one-stop-shop concept, the value proposition caters to a diverse customer base, primarily sanitation operators, by offering a comprehensive range of innovative solutions: from drainage (ADS Tigre) and collection and conveyance (pipes and fittings) to treatment (Tigre Water and Effluents).

A trailblazer in the domestic market, the company provides products and services for every stage of the sanitation process, fostering infrastructure development in Brazil and enhancing customer convenience. The proposal also meets the demand for universal water supply and effluent treatment in the country, which must be achieved by 2033, in accordance with the Sanitation Legal Framework.



The value proposition encompasses collection, conveyance, and treatment solutions.



GOVERNANCE

Professionalized
management and
board in a high-level
structure

Governance structure

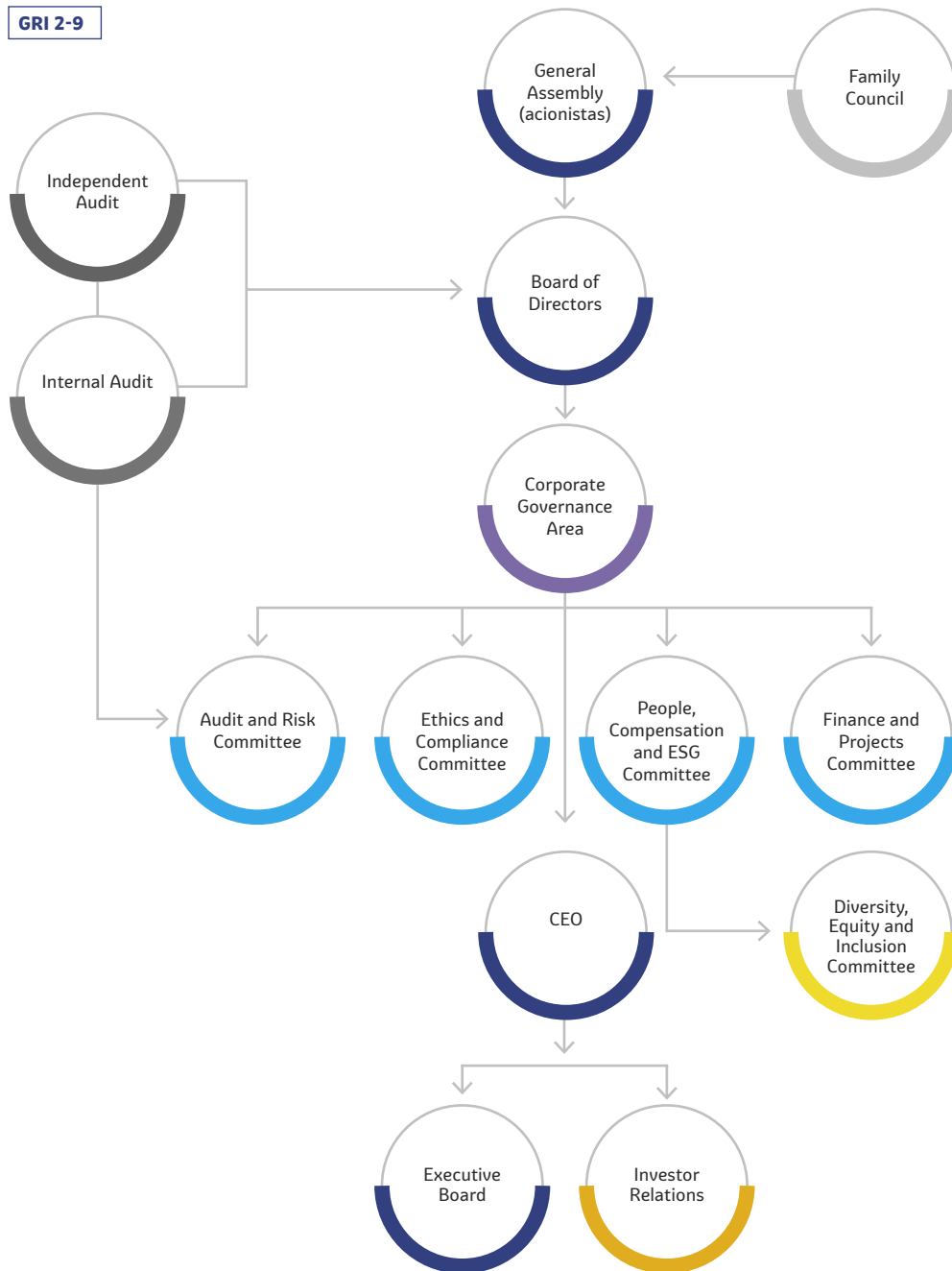
GRI 2-9 | 2-10 | 2-11

The governance structure includes the Shareholders' Meeting, supported by the Family Council. The Board of Directors (BD), whose presidency is separated from the role of CEO, is advised by four Statutory Committees, and its members serve one-year terms, with re-election permitted. They serve as permanent auxiliary and support bodies, without decision-making power, and fulfill consultative and informational functions. The company also has a Diversity, Equity and Inclusion Committee, which is non-statutory and supports the People, Compensation and ESG Committee.

The Group has a professional board comprising seasoned entrepreneurs and executives from world-class companies with expertise in finance, strategy, products, market, innovation, diversity, human resources, and sustainability. This esteemed body possesses the acumen to comprehend, plan, and steer the company's sustainable growth within a high-level governance framework.



GRI 2-9



“ We have very solid governance, and we are taking this topic to a new level with Advent. In 2023, we updated our risk matrix, strengthening the system.”

Otto Von Sothen CEO of Tigre Group





GRI 2-9

Board of Directors

Felipe Hansen

president since 2015

He has been 16 years in the BD and is the son of Carlos and Rosane Hansen and grandson of João Hansen Júnior, founder of Tigre. Business administrator and member of YPO Brasil, a global executive leadership community.

Patrice Philippe Nogueira Baptista Etlin

member since 2022

He has a bachelor's degree in Electronic Engineering, an MBA from Insead, and a master's degree in Industrial Engineering. He joined Advent International in 1997 as a partner responsible for the fund's investments in Brazil. He is currently managing partner, member of Advent's global executive committee, with a special focus on Latin America.

Fábio Hering

independent member since 2016

Administrator with specializations in Marketing, Finance, Economics, and Strategy. He is vice-president of the Board of Directors of Soma Group. He was CEO of Cia. Hering until 2021.

Fernando Musa

independent member since 2022

Graduated in Aeronautical Mechanical Engineering, he has an MBA from Insead and is a member of the Board of Directors of Fortbras (Brazil) and Viakem (Mexico). He is also a board member for PureCycle Inc. (USA, listed on Nasdaq). He worked for Braskem for ten years, being CEO of the company from 2016 to 2019. Previously, he worked in strategic consultancy companies.

Walter Herbert Dissinger

Independent member since 2020

Master's in Production Engineering from Karlsruhe Institute of Technology, Germany, with several specialization courses at Harvard, Insead, Wharton, and Singularity University. He was global president of Votorantim Cimentos and global president of the Nutrition and Health Division at BASF. He is an independent consultant and board member for companies in Brazil and abroad.

Reynaldo Passanezi Filho

independent member since 2022

With a bachelor's, master's, and doctorate in Economics, he also graduated in Law and completed a specialization course in Management, Leadership and Innovation from Stanford University (USA). He is president of Cemig and former CEO of ISA CTEEP. He worked as country manager

and C&IB managing director at BBVA Brasil and in the public sector. He is president of the Board of Directors of Taesa and Gasmig, member of the Board of Trustees of the Brazilian Association of Infrastructure and Base Industries (ABDIB) and member of the Board of the National Electric System Operator (ONS).

Maristella Iannuzzi Marante

independent member since 2022

With a bachelor's degree in Data Processing and Mechatronic Engineering, and a specialization in Building Automation, she also has a degree in Law, and is a specialist in Digital Strategy and ESG. She worked as a technology executive for large international groups and founded CMI Business Transformation. She is an advisor to the Brazilian Institute for the Development of International Business Relations (Ibrei).

Finance and Projects Committee

Manuel Garcia Podesta (president), Reynaldo Passanezi Filho (independent member) and Fernando André Zanardo (member).

Audit and Risk Committee

Walter Herbert Dissinger (president), Carlos Elder Maciel de Aquino (independent member) and Antônio Cortizas Nogueira (member).

People, Compensation and ESG Committee

Felipe Hansen (president), Luiz Fernando Sanzogo Giorgi (independent member) and Patrice Philippe Nogueira Baptista Etlin (member).

Ethics and Compliance Committee

Alencar Guilherme Lehmkuhl (president), Camila Kulaif Safatle (independent member), Fábio Hering (independent member) and André Tilkian (member).



Risk management

Tigre manages risks associated with its businesses and key audiences. In 2023, it updated a strategic corporate risk matrix, including the mitigation of risks.

To ensure secure and sustainable outcomes, Tigre undertakes risk management related to its businesses, shareholders, subsidiaries and affiliates, directors, suppliers and customers, as well as the sectors and countries where it operates, including regulatory factors. It also monitors socio-environmental aspects, climate issues, and macroeconomic factors. Key risks are disclosed to the Securities and Exchange Commission annually through the Reference Form.

In 2023, the Corporate Strategic Risk Matrix was updated, encompassing the key risks that could hinder or impede the achievement of the company's strategic goals, along with mitigating measures for these risks. Additionally, the review of the corporate risk policy was initiated and will be submitted for approval during the fiscal year 2024. Approval of the policy will represent a step forward in strengthening and disseminating the risk culture at Tigre Group.



[Access the Reference Form here](#)



ETHICS MANAGEMENT

GRI 3-3 ETHICS AND TRANSPARENCY

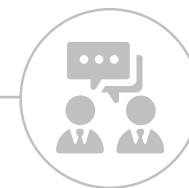
Integrity and transparency as essential requirements

Integrity Program

The Group has an Integrity Program to manage ethics and transparency issues, acting preventively by mapping risks and mitigating actions. In line with this approach, the company enhances positive outcomes by standardizing ethical and transparent business practices across all its units.

The execution of business processes in accordance with established principles provides security for the company, its shareholders, professionals, and other stakeholders, in addition to avoiding brand exposure, financial losses, and deterioration of social and business relations.

Integrity Program Pillars



Commitment and support from senior management and the responsible entity



Compliance risk management



Policies and Controls



Training and Awareness



Ethics Code and Channel



Continuity and Sustainability



Code of ethics

GRI 2-23 | 2-26

Tigre's Code of Ethics and Business Conduct highlights commitments in relation to customers, consumers, community, suppliers, service providers, third parties in general, the public sector and the press, in addition to preventing issues such as corruption, money laundering, and private bribery.

The document is available to all audiences and is delivered to 100% of professionals during the admission process. In 2023, it was distributed and disseminated to new partners in the commercial area in Brazil.

In addition to the Code, the company has policies that are directly connected to the organizational purpose and ethical position. Both the Code of Ethics and Business Conduct and the area's policies are based on the laws and regulations of the countries where the company operates, such as the FCPA and the UK Bribery Act. The policies are also available on the Ethics Channel.



Access
the Code of
Ethics here



Access
our policies
here

Policies

- Anti-Corruption and Relationship with the Public Sector Policy
- Best Business Practices and Relationship Policy
- Gifts and Hospitality Policy
- Donations and Sponsorship Policy

Ethical channel

GRI 2-16 | 2-25 | 2-26

The Ethics Channel works as a tool for reporting practices and behaviors that do not comply with internal policies and Tigre's Code of Ethics and Business Conduct or with national and international legislation.

The guidelines are available on the Tigre website on a specific page about the Ethics Channel, in the three languages used in operations.



Access
the Ethics
Channel here

Cases are evaluated by the Ethics and Compliance Committee, and the channel's effectiveness is tracked through the registration of recidivism in handled cases. Feedback for improvement is received and forwarded to the company that manages the channel, which is outsourced and maintains the confidentiality of reports. In 2023, 227 contacts were registered in the Ethics Channel, in Brazil and abroad, 100% of which were addressed and resolved during the year.



MARKET PERFORMANCE

Strategic resilience
in a time of global
contraction

Sector overview

The year 2023 was marked by global post-pandemic accommodation, particularly in the construction materials segment, following a period of satisfaction in the pursuit of comfort. The strong international demand for materials boosted construction between 2020 and 2022, impacting business volume in all markets, which felt the contraction after that period. Uncertainties surrounding the global political and macroeconomic landscape have triggered a cautious approach to spending and expenses across various sectors.

Brazil

Despite the different pressures and the drop in market volume, Tigre improved its profitability and maintained its participation in the construction, infrastructure, and irrigation segments. With a change in the go-to-market model, specialized services were implemented for distinct groups of customers, with focused distribution. This model enhances business competitiveness, fosters closer customer interactions, and eliminates channel conflict.



The year of political and economic changes had an impact on the infrastructure market, which experienced minimal growth. As in irrigation, the company maintained the success rate of negotiations, reaching strategic sectors. Despite the overall market contraction, the painting tools segment experienced one of its strongest performances in history in 2023.

In order to increase the strategic and commercial focus on the core business, the sanitary metals unit and the Fabrimar brand were sold. The acquiring company ensured the continuation of operations at the unit and the retention of employees, while Tigre prioritized customer care throughout the process.

Latin America

The Latin American market, especially in countries such as Argentina, Peru, Ecuador, and Chile, was affected by political and economic turbulence in 2023. Despite this scenario, Tigre maintained its sales volume levels, with particularly strong performances in Bolivia and Uruguay.

Latin American operations concluded 2023 with greater strength in benchmark countries and celebrated the achievements in the Great Place to Work (GPTW) certification in four countries (Uruguay, Bolivia, Paraguay, and Argentina), demonstrating continuous improvement compared to previous years.

In alignment with investment priorities driven by competitiveness opportunities, the business model in Ecuador has been transitioned to a sales approach through local partners. As a result, production in the country ended, and it began to be supplied by Tigre products imported directly from other Group units.

United States

In order to standardize controls and practices, the Dura Plastics operation was incorporated into the Tigre Group's integrated business management system, establishing a solid foundation for internal growth. Market advances were also achieved, including fostering customer relationships, and capturing synergies across business lines.

Tigre's volumes in the country remained stable compared to the previous year, even with the slowdown in the construction market and the rise in financing rates. The goal is to drive organic business growth and expand the customer base in 2024 by leveraging the operational consolidation implemented in the previous period.

“We are working with a strategic plan for growth in the United States in the coming years.”

Eloi Fernandes Executive Director of Business USA





Economic and financial results

For the second year in a row, Tigre was named the largest Brazilian company in the plastics and rubber sector by Valor Econômico, in the 2023 edition of the Valor 1000 Yearbook. The recognition analyzes several dimensions, including financial and profitability indicators.

In 2023, the company made relevant investments in production capacity, with the inclusion of plants with different technologies. The focus on the core business was intensified, prioritizing operations aligned with the corporate purpose and with better financial performance, which provides greater agility and efficiency to the business. Moreover, despite a year marked by volatile raw material prices, Tigre kept expense growth below inflation, underscoring its commitment to operational and financial efficiency.

The company delivered a return on invested capital that was consistent with the average levels of the past two years and higher than the level of 2019, the year before the pandemic. The same situation occurred with the recurring Ebitda¹ margin, which maintained the level of the last two years, reaching 15.4% in 2023 (an increase of 5 percentage points in relation to the result obtained in 2019). Tigre's superior performance stood out compared to other companies in the segment, as evidenced by its higher Ebitda in 2023 compared to the previous year.

1. The Ebitda margin of 15.4% does not consider extraordinary effects related to closed activities (metals and Ecuador), of R\$125.1M.

Economic value generated and distributed GRI 201-1			
	2023	2022	2021
Generated	5.849.682,00	7.218.268,00	7.186.929,00
Revenues	5.849.682,00	7.218.268,00	7.186.929,00
Distributed	5.849.682,00	7.218.268,00	7.186.929,00
Operational costs	3.105.748,00	3.899.838,00	3.585.187,00
Personnel costs	677.353,00	688.999,00	694.047,00
Payments to capital providers	1.026.702,00	1.107.446,00	1.272.857,00
Payments to the government	1.039.879,00	1.521.985,00	1.634.838,00

Note: Historical data have been adjusted to comply with the method of preparing the numbers based on the audited Financial Statements, which can be consulted on the company's [IR website](#).

“2023 was a year of consolidation and consistency: we navigated market challenges and upheld our strategy. Consistency is a core value and reinforces our commitment to the company's financial sustainability.”

Vivianne Valente Executive Director of Finances and Administration



SHAPING OUR FUTURE

Research and development
of products and services
to deliver value to
the market





SUSTAINABILITY STRATEGY

GRI 2-12 | 2-13 | 3-3 MATERIAL TOPICS

Commitment
to sustainable
development

Industry leadership

Tigre aspires to be a protagonist in environmental, social and governance (ESG) practices in its industry, acting as a transformative force in the construction and infrastructure market. Aligned with its corporate purpose of focusing on quality of life, the company affirms its commitment to sustainable development through its Code of Ethics and Business Conduct, in a responsible and transparent manner.

Since the establishment of its Strategic Sustainability Plan, anchored on the materiality assessment conducted in 2021, the company has been working to strengthen its corporate culture with ESG principles. The goals and progress are monitored by the Board of Directors through the People, Compensation and ESG Committee and monthly reports updating indicators and initiatives.



Advances in governance

The topics mapped in the materiality assessment were divided into:

Priority axes

Water and Effluents
Innovation and Product

Enabling axes

Relationship
People
Climate

The objective is for sustainability to permeate the business and also be reflected in the product portfolio, developing the entire value chain.

In 2023, the Group's Diversity, Equity and Inclusion Policy was published, reaffirming values that are embodied in several advances made during the year. Additionally, the Board of Directors approved the Sustainability Policy, which was made publicly available in early 2024. Initiatives were also undertaken in collaboration with the innovation, product development, corporate governance, and finance departments, ensuring this topic is permeated throughout the corporate environment.

Material topics

GRI 3-2

Impact limit
EX = external
IN = internal

Tigre's involvement
D = direct
I = indirect



Learn about
TIGRE's materiality
assessment





Impact management

GRI 2-12 | 2-13 | 3-3 MATERIAL TOPICS

All material topics are part of the Sustainability Policy and the Strategic Sustainability Plan, created in 2021 and managed by the Personnel, Internal Communication and Sustainability Department.

Actions to enhance positive impacts are developed in a cross-functional manner with the responsible areas, in line with the plan and to maximize efforts and available resources. Actions to mitigate risks and negative impacts are also discussed and planned with the responsible areas.



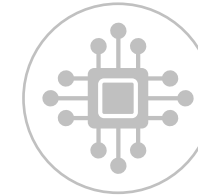
Access to water and basic sanitation

In addition to providing products that support the sanitation sector, the company promotes programs that ensure its employees have adequate living conditions in their homes. The company also seeks partnerships with organizations like UNICEF to develop projects aimed at universalizing access to treated water and sanitation, and it participates in the Global Pact's More Water Movement, one of the leading multi-sector initiatives on the issue. It also participates in several forums that actively discuss the topic, its regulations, and technologies.



Water and effluent management in operations

The organization has indicators and targets for monitoring water consumption in its production processes, and professionals are advised on the impacts in order to avoid waste and use the resource efficiently. Audits to comply with environmental legislation ensure supplier compliance.



Innovation and technology

The Group boasts a remarkable history of investments, generating tangible and potential impacts internally, in the market, and across society, operating with the support of a global ecosystem. Tigre's operations have contributed to the development of more efficient, sustainable, and market-responsive products and processes, driven by customer and consumer insights and the monitoring of international trends through benchmarking and industry-relevant trade shows.



More sustainable products

Recognizing the environmental impact of the industry, Tigre strives to establish production processes that minimize resource consumption, such as water, energy, and raw materials, incorporating these considerations into the development of increasingly efficient solutions.



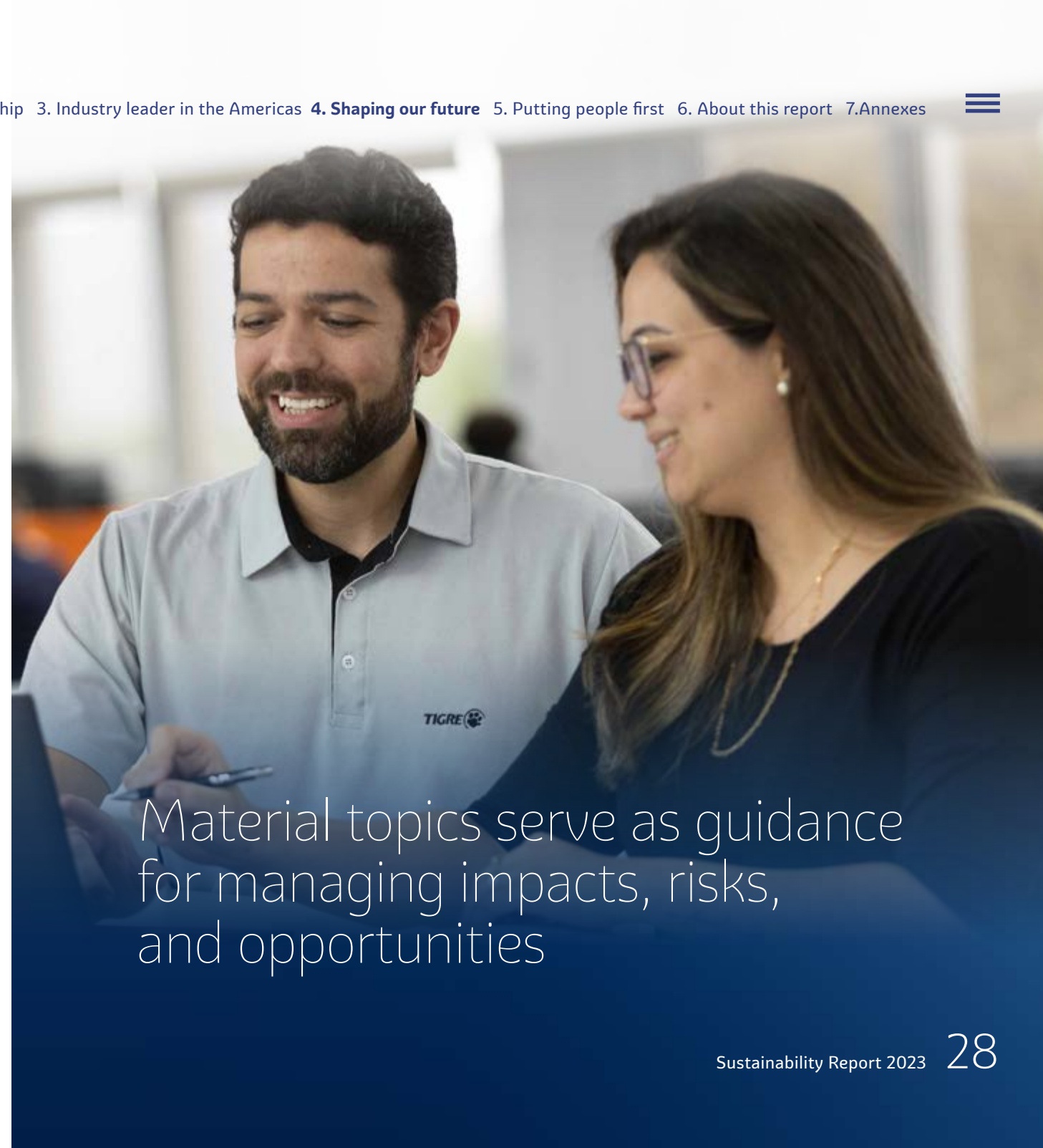
Circular economy and reverse logistics

To facilitate logistical improvements in waste disposal, Tigre carries out initiatives with retail partners and research related to user behavior and their knowledge of more sustainable practices. Since 2018, the company has been offsetting its packaging in accordance with the requirements of the National Solid Waste Plan.



Ethics and transparency

The Group operates in a way that consults stakeholders affected by transparency and ethics practices, and policies are shared for feedback, evaluations, and comments arising from their construction and rules. Performance indicators for the Ethics Channel and due diligence are monitored, and there is an annual review process for compliance policies to analyze changes resulting from best practices.



Material topics serve as guidance for managing impacts, risks, and opportunities



Consumer satisfaction

Tigre works continuously and in a structured manner to understand and respond to the needs of customers and consumers through the daily practice of satisfaction surveys, monthly and quarterly indicators by business unit as well as goals. Focusing on knowledge and listening, the company invests in capturing insights to provide increasing value to the customer and promote sustainable consumption.



Human capital development

Through corporate education programs and actions, such as the Individual Development Plan, mentoring, scholarships, internship program, development and succession program, and performance management process, the company promotes the retention and satisfaction of its talents, standing out as an employer brand. Progress is monitored through annual goals.



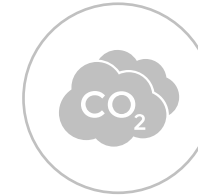
Diversity, equity and inclusion (DE&I)

The company established its DE&I Policy in 2023, which aims to provide the key guidelines and positioning on the topic, including the company's commitments and the behaviors expected of its professionals and other stakeholders. Effectiveness of actions is tracked with diversity indicators and monitoring by the DE&I Committee. Diversity Embassies, local diversity groups, were also created.



Occupational health and safety

The topic is monitored via risk assessment, managed and controlled with management practices (safe behavior culture and processes), and improvements in the work environment (adapting assets and infrastructure). Compliance with legislation and indicators in the area are continuously monitored in all of the Group's units.



Management of emissions and climate change

The company has been part of the Brazilian GHG Protocol Program since 2018 and is structuring initiatives focused on increasing supply chain knowledge and developing a mapping plan to calculate emissions across all international units in the coming years. With Tigre Sanitation, it promotes the reduction of emissions through wastewater treatment technologies.



MORE SUSTAINABLE PRODUCTS

GRI 2-23 | 3-3 ACCESS TO WATER AND
SANITATION | MORE SUSTAINABLE PRODUCTS

Efficiency in processes
and products



Lower environmental impact

The quality of Tigre products helps to reduce water losses due to leaks in homes, businesses, and distribution systems.

Therefore, it preserves a fundamental resource for the environment and assists in the provision of basic sanitation, generating jobs, increasing land value, and, most importantly, improving quality of life, with a lower incidence of diseases and a reduction in social inequalities.

As one of the key players in pipes and fittings in the Americas, the company relies on virgin materials from non-renewable sources, such as PVC, which is not only 100% recyclable but also exceptionally durable and long-lasting. Throughout its supply chain, the company promotes individual and sectoral actions that encourage the development of new renewable raw materials, as well as discussions from the perspective of the circular economy.

As the company advances its product sustainability assessment studies and strengthens its culture of developing more sustainable products, it is expanding its range of offerings that are more efficient both in terms of end-user consumption and production processes. Throughout 2023, Tigre intensified its dialogue with customers, particularly in the sanitation and retail sectors, on sustainability issues.

100%
recyclable

PVC is exceptionally
durable and long-lasting

New fronts

To complete the water infrastructure portfolio, Tigre implemented the PVC-O (TigreMax) and HDPE lines in 2023. PVC-O offers greater mechanical and physical resistance, improved production technology, is more durable and lighter, making it easier to install. With lower dead weight and reduced waste generation, HDPE is fully recyclable.

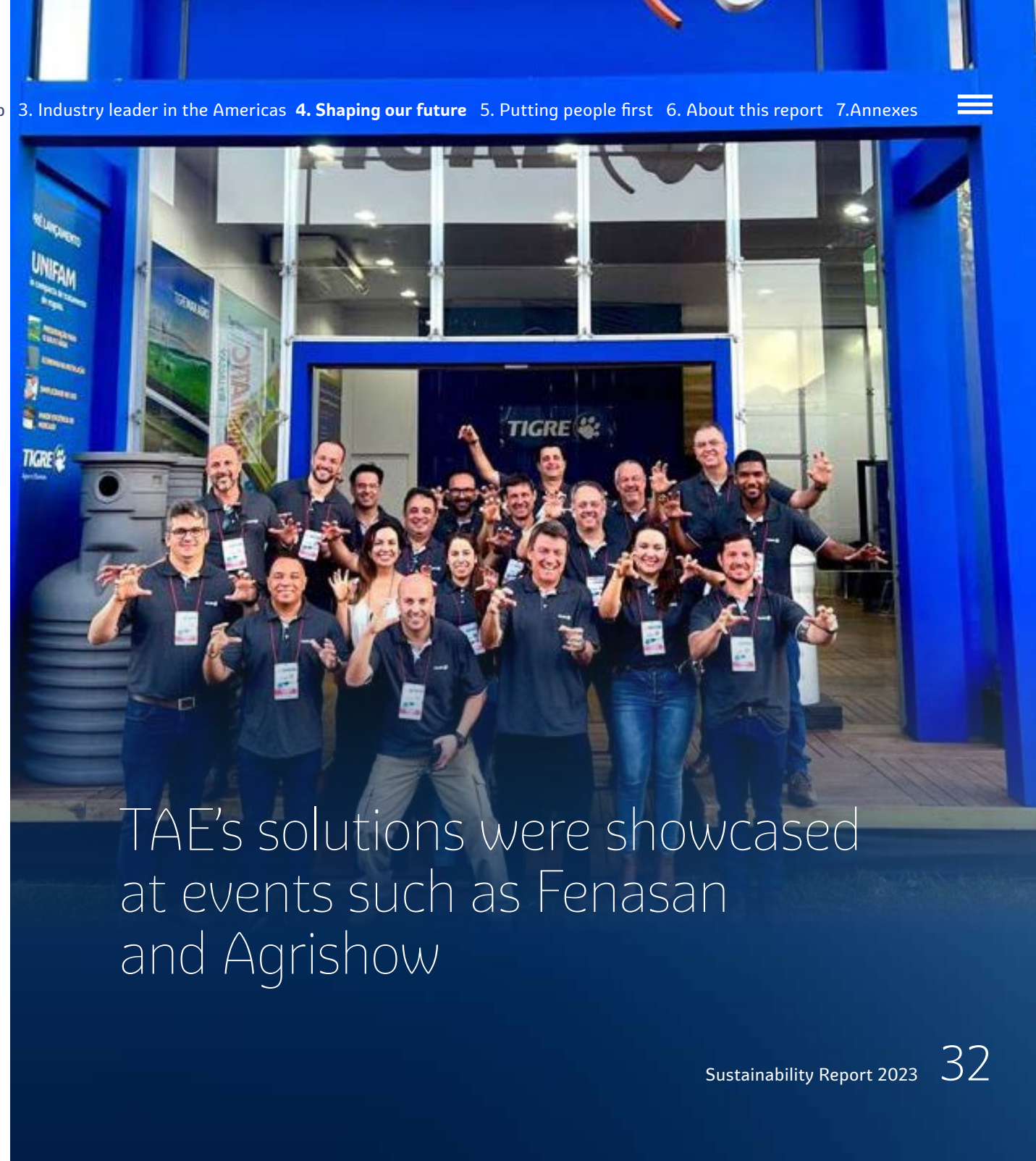




The future of sanitation today

Access to water and basic sanitation is one of the priority pillars of the Group's strategy. To strengthen our presence in this segment, we launched Tigre Sanitation, which offers a comprehensive suite of solutions, from water collection to wastewater treatment.

Part of this value proposition, Tigre Water and Effluents (TAE) has established itself as a key partner for sanitation operators by promoting innovation to reduce environmental impacts in the construction and operation of wastewater treatment plants. The company stays ahead of the curve by offering treatment solutions that are quick to implement and provide greater energy efficiency and sludge reduction. In 2023, the company's decentralized solutions were also showcased at the most important industry fairs in Brazil, such as Fenasan and Agrishow.

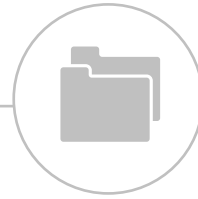


TAE's solutions were showcased at events such as Fenasan and Agrishow



Decentralized solutions

- **Unifam:** a unique and patented Tigre product, Unifam is a compact wastewater treatment plant with socio-environmental benefits, designed for isolated regions or communities. Product with high environmental performance, easy installation and reduced operational intervention and maintenance costs. Made from 100% recycled materials, Unifam utilizes a biological treatment process that eliminates the need for chemicals and sludge disposal.
- **Multifam:** expands the Unifam concept to neighborhoods and communities that do not have access to the network. Solution with a low footprint, friendly to communities (no noise and odor) and lower total implementation and operation costs, serving 100 to 2,000 homes.



Industry and sanitation projects

- **Medium and large-scale wastewater treatment plants:** employing cutting-edge technology, these plants deliver unique and positive environmental impacts compared to conventional treatment systems. The projects minimize space requirements and optimize construction time, while providing an exceptional customer experience through fully digital planning and monitoring of construction activities.

“Driven by the Sanitation Framework, the infrastructure segment is poised for growth, and we are well-positioned for this expansion with significant investments in production capacity and technology.”

Carlos Teruel
Executive Director of Special
Channels and Latam Business





Project highlights

Tigre Water and Effluents plays a crucial role in the execution of sewage treatment plant projects through the technological package offered. With cutting-edge solutions developed in partnership with Bioproj – such as Biobob, the only compact solution on the market with an aerobic wastewater treatment process, and the efficient Combined Bioreactor (BRC) process – extraordinary environmental results were obtained.

Implementing these innovations has resulted in reductions of up to 40% in energy consumption and sludge generation compared to conventional technologies. Furthermore, this technology has enabled a 35% reduction in the required footprint, allowing wastewater treatment plants to be located closer to population centers. This breakthrough not only minimized the impact on communities but also simplified collection networks, underscoring TAE's commitment to efficiency and sustainability.



Pouso do Meio WTP

80 l/s
of treated
sewage

New wastewater treatment plant for Gurupi, Tocantins, to treat up to 80 l/s of sewage.

↓ 85%

The new wastewater treatment plant treats the same volume as the old one, but with much greater efficiency, lower operating costs, and a footprint 85% smaller.

40,000

people impacted/
served.

2023

Project completed in
December 2023.



Industrial WTP

The wastewater treatment plant treats effluent from pharmaceutical ingredient manufacturing, in the city of Itapevi (SP).

The unit treats the equivalent of the consumption of 5,000 people, however, due to the effluent's toxicity, it represents the contamination of a city of 50,000.

Project completed.

↓ 50%

The plant occupies 50% less space than a conventional wastewater treatment plant.



Reverse logistics and circular economy

GRI 3-3 CIRCULAR ECONOMY AND REVERSE LOGISTICS | MORE SUSTAINABLE PRODUCTS

New pipes and fittings generate minimal waste during installation, typically disposed of responsibly by construction workers or companies.

The exceptional durability of Tigre products, often exceeding 80 years, minimizes the need for disposal by consumers in specific situations. Consequently, proper disposal relies on the end user's responsible actions at designated collection points.

Tigre leverages research and development in value chain technologies to enhance product lifespan, promote material and packaging reuse, and minimize environmental degradation through sustainable sourcing.

In 2023, the company launched a product lifecycle pilot project to identify opportunities for improvement across the production process, logistics chain, and end-of-life management. The topic will continue to be developed over the next few years, focusing on transforming the portfolio and developing partnerships for more sustainable products.

Innovation and technology

GRI 3-3 INNOVATION AND TECHNOLOGY

Tigre invests in research and development, partnerships with startups and project acceleration programs to find innovative solutions to address industry challenges. Furthermore, it has excelled in the use of advanced technologies in its operations, such as process automation and data analysis, which has improved efficiency and productivity. Innovation projects are prioritized based on their potential value, impact on customers and the environment, and speed of implementation.

By actively listening to its employees, customers, and business partners, the company ensures the promotion of values associated with innovation and sustainability, secures short-term competitive advantages, and enhances its business efficiency and adaptability to changes in the market and society. In 2023, more than 2,000 people were directly involved in innovation actions at Tigre.

Commercial and Marketing Center of Excellence in partnership with R&D and Innovation teams, with highly qualified professionals, and Technology Roadmaps (TRM) for all business units and segments.

Open innovation program that empowers startups, businesses, and entrepreneurs to submit their innovative ideas and solutions to the company.

Approached 15 different startups in 2023, five of which were contracted for supply or commercial partnership.

Over 500 ideas generated by the Connecting Ideas Program in 2023, with 162 implemented, resulting in gains of over R\$ 2 million. In 2023, the program was expanded to operations in Bolivia and Paraguay.

Training and development of professionals to create an environment conducive to innovation and the development of creative solutions.



EFFICIENCY AND PRODUCTIVITY

Tigre is a benchmark
for efficiency in
the industry

Excellence in operations

By strengthening its matrix management of operations, which provides a cross-functional view of all business units, Tigre conducted a comprehensive diagnostic analysis in 2023 to capitalize on synergies and deepen discussions on productivity and efficiency. This work was developed within the scope of the Triad Project, an initiative focused on increasing competitiveness, with a commitment to sustaining customer service levels.

Encompassing the transformation, storage, and delivery processes for pipes and fittings in Brazil, this initiative not only reduced costs but also promoted sustainable business performance through optimized resource utilization.

Further notable benefits include advancements in innovation and sustainability across its applications, alongside team empowerment that drives business gains.



Improvements in raw material consumption and optimization initiatives for transformation, storage, freight, and logistics processes were implemented with the support of external consultants. Drawing from market benchmarks, the assessment identified a range of opportunities and alternatives that were subsequently discussed and validated by the teams.



+ 30 initiatives underway

+ 150 people trained

+ 10 kaizens and workshops

+ 2,000 hours of training

+ 10 areas involved

+ 60 new procedures, methodologies, and KPIs

+ 250 people involved in the project



“Enhancing operational productivity and efficiency translates into improved company performance and sustainability. Several indicators are demonstrating considerable progress.”

Edson Rubião Executive Director of Operations



World-Class Operation

One of the challenges of managing an operation across multiple units and geographies is being able to build a standardization platform that drives efficiencies.

The groundwork laid in Triad Project served as the foundation for the development of the Transform Program, a results-based management system that will enable Tigre Group to further solidify its position as a benchmark for efficiency in the industry. The goal is to accelerate value creation while ensuring that the positive results achieved are sustained over time through the implementation of well-documented and standardized best practices into daily operations.

With the definition of process governance, a pilot project was started at the Joinville (SC) factory, with implementation scheduled for all units in 2024.

The program is structured around ten pillars, each with a macroblock framework and specific requirements that must be met to advance through the maturity stages (practices and results).

Transform Program Pillars



• Safety, Health and Environment

• Quality

• People

• Maintenance

• Projects

• Industrial Efficiency

• Logistics Efficiency

• Customer Service

• Management & Leadership

• Value Creation

Development in the United States

As part of the standardization process for US units, stabilization fronts were established in 2023, focusing on sales and operations planning (S&OP), maintenance strategy review, plant controls, logistics, and distribution centers. The process also included initiatives related to people management, which resulted in improved performance in the United States in both production quality and delivery.



ENVIRONMENTAL MANAGEMENT

GRI 2-25 | 3-3 MATERIAL TOPICS

Care and control
for processes
and products

Low impact on production

A distinguishing feature of the thermoplastic transformation process is its reduced environmental impact. The primary consequences are linked to the use of natural resources, such as water and electricity, and the production of solid waste. Committed to sustainable development in its mission and practices, Tigre maintains a corporate Environmental Policy that guides the identification, assessment, and control of environmental aspects capable of causing significant impacts.

The units in Joinville (SC), Rio Claro (SP) and Escada (PE), in Brazil, and in Peru have an Environmental Management System certified to the ISO 14001 standard, renewed in 2023. Members of the Technical Environmental Committee (CTMA) hold monthly meetings to optimize the use of resources, defining parameters, goals, sharing best practices and systemic actions. Reviewed at least annually, the Environmental Aspects and Impacts Assessment follows the guidelines of ISO 14001.



The main impacts in terms of waste are related to those generated during the operations. A sizable portion of the waste generated during operations is sent to certified recycling companies, and the Joinville (SC) unit is certified as Zero Waste to Landfill. Scraps (trimmings and rejected parts) are reused in the production process, in accordance with the conditions provided for by law, and those that are not suitable for use are disposed of according to their classification.

GRI 306-1 | 306-2

Products are developed with the goal of reducing the amount of packaging whenever possible, while always considering the quality and integrity of deliveries to consumers. Since 2018, Tigre has been offsetting its packaging in its operations in Brazil in accordance with the requirements of the National Solid Waste Policy. In 2023, 30% of the plastic and paper packaging of sold products was offset through a partnership with Eureciclo. The offsetting was equivalent to 523.0 tons of packaging, of which 160.4 tons were plastic and 362.6 tons were paper – with a reduction in the volume of plastic packaging sold and an increase in paper packaging due to the product mix.

GRI 301-3

ISO 14001

in units in Brazil - Joinville (SC), Rio Claro (SP) and Escada (PE) - and Peru

30%

of plastic and paper packaging of products sold offset in 2023

Water and effluents

GRI 303-1 | 303-2 | 3-3 WATER AND EFFLUENT MANAGEMENT IN OPERATIONS

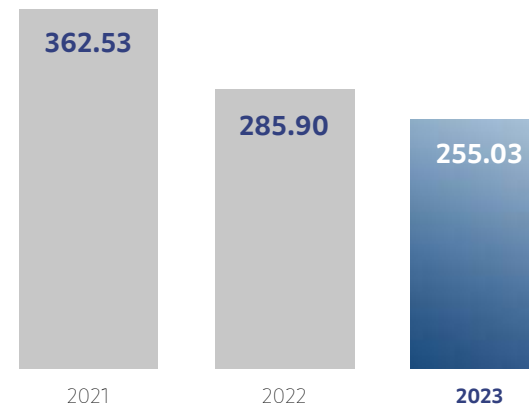
Water consumption at Tigre is monitored daily and evaluated monthly by the Technical Environmental Committees, in accordance with established goals, which are reviewed annually, always seeking to reduce and improve consumption efficiency.

In the operation, the injection and extrusion processes allow for the reuse of water in a closed loop. Water is sourced from various sources, including the public water system, groundwater, and rainwater.

Industrial wastewater is stored and sent to certified companies for proper treatment and disposal. At the Castro (PR) unit, there is a closed-loop wastewater treatment system that fully reuses water and sends solid waste to a specialized treatment company.

Regarding water used for human consumption, disposal is carried out according to the specificities of each unit (public system or in-house treatment mechanisms), complying with requirements that meet local legislation and promote care for water bodies – subject to monthly analyses in cases of direct disposal.

Brazil and Latam water withdrawal (megaliters)





Emissions and climate change

GRI 3-3 MANAGEMENT OF EMISSIONS AND CLIMATE CHANGE

Recognizing that the impacts of climate change are global and can affect the business, Tigre calculates its greenhouse gas (GHG) emissions to mitigate the impacts of its industrial transformation activities.

The topic is one of the pillars of the strategy, and actions to enhance positive impacts are developed in a cross-functional manner with the responsible areas. Plans for reduction and mitigation, which consider the best opportunities for positive impact on this topic given the company's profile, are continuously analyzed.

Scope 1 and 2 emissions from operations in Brazil have been monitored since 2018.

The Greenhouse Gas Inventory is published in the Public Emissions Registry of the Brazilian GHG Protocol Program, and the company responds to the CDP Climate Change questionnaire in order to provide greater transparency to the management of GHG emissions.

Direct emissions (Scope 1) are considerably lower compared to other manufacturing or construction material industries, and 58% of total gross emissions were related to electricity consumption (Scope 2) in 2023.

The reduction in gross Scope 1 emissions was primarily attributed to the roto molding process, which achieved a 36.1% decrease in gross CO₂e emissions in 2023.



Disclosure of emissions in the Public Registry of the Brazilian GHG Protocol Program



This reduction is attributed to the centralization of production at the Rio Claro (SP) unit and the non-use of liquefied petroleum gas (LPG) in the process, which is a fuel with a higher emission factor than natural gas. Gross Scope 2 emissions decreased by 8.4% due to a significant 9.6% reduction in the emission factor of the National Interconnected System (SIN) in 2023. Energy consumption remained stable, increasing by 1.6% compared to 2022, representing a 0.7 percentage point (p.p.)

increase related to the inclusion of electricity consumption at the Azzo unit and the Joinville Administrative Center.

GRI 305-1 | 305-2

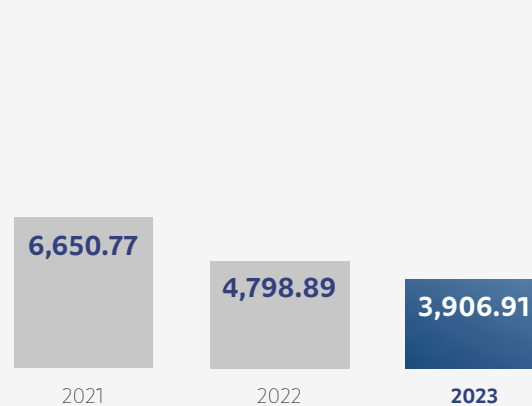
While not having a specific target for this issue, the company has strengthened initiatives focused on increasing supply chain knowledge, disseminating knowledge to professionals, and developing a mapping plan for calculating emissions in all international units in the coming years.

Energy management

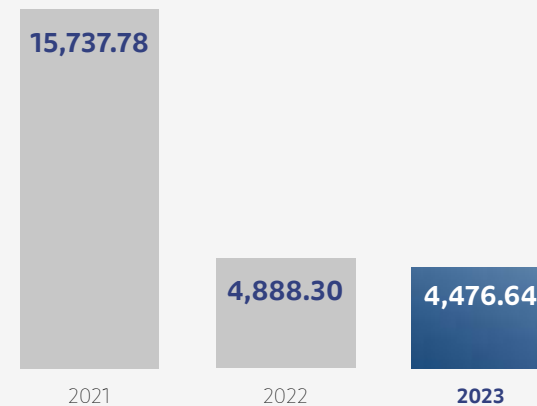
In 2023, nearly 10% of Tigre's total energy consumption was purchased from incentivized renewable sources. The energy acquisition strategy was revised in the year, with a focus on achieving resource efficiency and evaluating the feasibility of more sustainable sources.

The pursuit of energy efficiency is addressed through lighting and machinery and equipment management measures, with the sharing of best practices adopted in each unit. The company monitors energy consumption indicators monthly through the Technical Environmental Committee (CTMA).

Scope 1 Emissions (t CO2 equivalent)



Scope 2 Emissions (t CO2 equivalent)



58%

of total gross emissions were related to the use of electricity (scope 2) in 2023



VALUE CHAIN MANAGEMENT EXCELLENCE

Strength and
partnership in
business relationships

Customer care

GRI 3-3 CONSUMER SATISFACTION

The company's customer-centric management and execution culture is reflected in its commitment to listening to and responding to customers across all areas of Tigre. This dialogue takes place both through formal processes, such as market research and studies, and through field visits and maintaining close relationships. The learnings, which involved over 10,000 people in 2023, are translated into product and service development and improvements to continuously add value.

The Tigre Resolve after-sales program offers quick service to customers, in addition to maintaining a positive image of the brand. The Group conducts satisfaction surveys at all its units daily. This way, each business unit can identify the triggers for dissatisfaction, offering immediate solutions. A satisfaction indicator is generated quarterly by business unit, and annual goals are agreed to motivate leaders and teams.



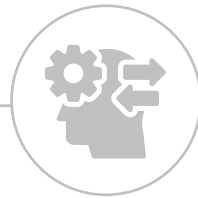
Tigre Conecta Platform



Customer Committee

- Partnership with retailers.
- Seeks to understand consumer challenges.
- Supports customers in developing their businesses.

• **In 2023: In-depth sessions were held with all key company leaders and a representative group of customers.**



Manager Development Program

- Supports customer development from a management point of view.

• **In 2023: high impact with a reduced format.**



Professional Experiences (*Encontro de Feras*)

- Travel program with customers.

• **In 2023: Exposure to innovative service models and experiences.**





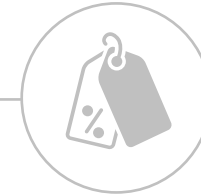
Juntos Somos Mais

The largest relationship network in the Brazilian construction market, Juntos Somos Mais (Together We're More) is formed by Tigre in partnership with Votorantim Cimentos and Gerdau.

In 2023, the company announced a change in strategy, and decided to operate with an exclusive focus on construction materials retailers. As a result, the ecosystem is currently structured around two major pillars: an Online Store, a B2B marketplace that allows retailers to purchase products to fill their stock, and a loyalty program that provides points for them to exchange for benefits.

The loyalty program, which offers benefits to resellers, includes 31 partnerships with construction manufacturers and service companies. Tigre had a significant year with its participation in the initiative: around 70% of its retail customers with accumulated points redeemed them in the rewards catalog.

The company also made noteworthy progress in the Online Store sales, achieving its best historical performance since its inception, by offering exclusive discounts for purchases in the digital environment.



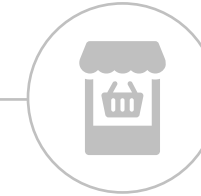
Retail Loyalty Program in 2023

1,3 billion

points distributed in 2023,
which represent around
R\$25 million in benefits

1 billion
points redeemed

+ 80,000
members redeemed points



Online Store in 2023

R\$ 10 billion

in transactions
in the Online Store

Purchases made by

56,000
companies



Supplier management

GRI 2-6 | 2-25

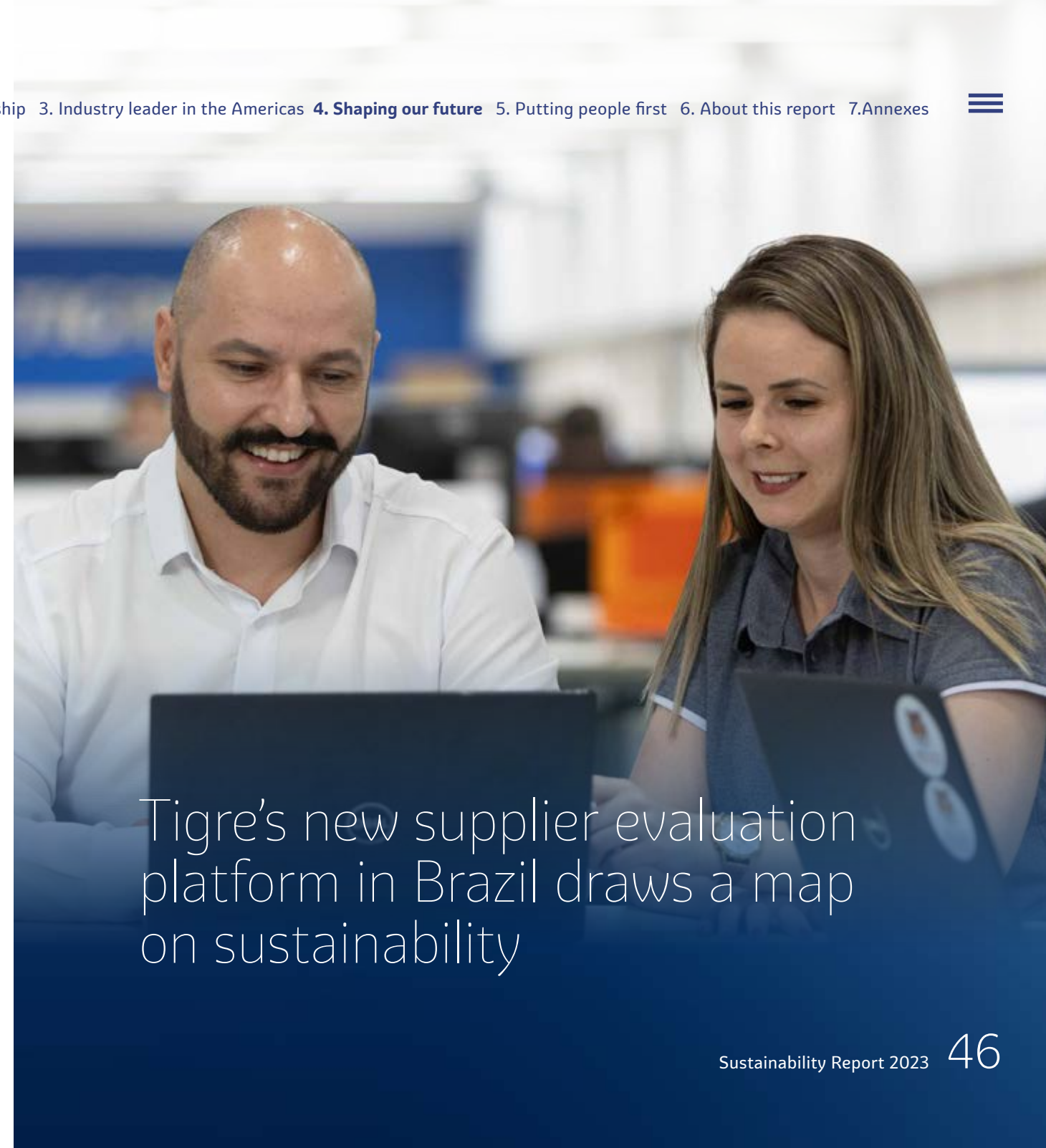
Tigre maintains partnership relationships with its suppliers, who are evaluated on various aspects, including technical quality. On-site audits are conducted when necessary, during the approval process. In Brazilian operations, the company had 284 direct suppliers and 2,171 indirect suppliers active in 2023.

The quality levels of direct suppliers are evaluated quarterly during the supply process through a delivery loyalty index to eliminate the risk of disruptions. In addition, a careful assessment of quality aspects is performed, ensuring that the products meet established standards. In addition, the financial health of partners is analyzed to ensure compliance with tax and labor regulations. For suppliers who do not meet the desired standards, a detailed reassessment is conducted to identify root causes and propose corrective actions.

After implementing these actions, close monitoring is conducted to ensure continuous improvement. The selection of indirect suppliers is based on market and financial health checks and references to ensure the fulfillment of commitments, in addition to the evaluation of human rights issues.

All partners receive Tigre's General Supply Conditions Policy and public lists of companies with irregularities are checked through the registration platform. Any cases of non-compliance, particularly those related to ESG issues, must be analyzed by the Compliance department.

Launched in late 2023, Tigre's new supplier evaluation platform in Brazil promotes a higher frequency of analysis and the stratification of partners through their registrations, drawing a detailed map of the sustainability of the supplier base. In late December, the purchasing policy for the United States unit was also implemented.



Tigre's new supplier evaluation platform in Brazil draws a map on sustainability



Sector initiatives

GRI 2-28

Tigre integrates entities representing its sector and interests, developing agendas of common interest, which include the discussion of public policies, technical compliance, and dissemination of the sustainability culture in the value chain.

Initiative	Entity	Agendas	Participation
Technical agenda	Brazilian Association of Technical Standards (ABNT)	Standardization and technical compliance	Advisory board
	Brazilian Association of Sanitation Material Manufacturers (Asfamas)	Technical compliance and competitive equality	Board of Directors
Raw material	Brazilian PVC Institute (IPVC)	Sustainability	Entity board and IGR board
	Brazilian Plastics Industry Association (Abiplast)	Sustainability and competitive equality	Associated company
Civil society advocacy	Trata Brasil Institute	Universalization of sanitation	Advisory Board
Intersetorial	Brazilian Association of the Construction Materials Industry (Abramat)	Competitiveness of the construction materials industry	Presidency of the Advisory Board
	Competitive Brazil Movement (MBC)	Competitiveness of the production sector	Associated company
	Business Movement for Innovation – National Confederation of Industries (MEI-CNI)	Innovation	Associated company
Specific segments	Brazilian Association of Polyolefins and Systems (ABPE)	Sectoral defense of the polyethylene segment	Associated company
	Union of the Non-Ferrous Metal Artifacts Industry in the State of São Paulo (Siamfesp)	Sectoral defense of the metals/sanitary accessories segment	Associated company
	Brazilian Association of the Machinery and Equipment Industry	Sectoral defense of the irrigation segment	Associated company
Sanitation	Association of Private Sanitation Companies (Abcon)	Universalization of sanitation	Associated company
Local initiative	Joinville Business Association (Acij)	Defense of Joinville industry	Associated company

Participation in fairs

Fenasan

Tigre stood out at the National Sanitation and Environment Fair (Fenasan) in 2023, reaffirming its leading role in the sector. In addition to Unifam, which was launched at the event, the company presented integrated water cycle solutions for Tigre Sanitation, at a booth awarded as the best at the fair.

Agrishow

At the International Fair of Agricultural Technology in Action (Agrishow), products for the irrigation sector were presented, featuring advanced water and energy saving solutions, such as the Tigre Max Agro PVC-O pipe, launched at the event.



PUTTING PEOPLE FIRST

A company that builds
connections through
listening and building
trusting relationships





BUILDING TRUSTING RELATIONSHIPS

Strong positioning
of connection
with people

Focused on creating a positive and healthy work environment, Tigre proves the trust established in professional relationships with the results of the Great Place to Work (GPTW) certification.

In addition to recognition in the rankings of four countries, in 2023 the Group was highlighted among the 25 best multinationals to work for in Latin America and among the ten largest companies in Brazil of its size. Satisfaction, reduced turnover, and cultural adherence are aspects that contributed to these results, as well as investments in the health and well-being of professionals.

In 2023, Tigre launched its positioning as an employer brand, a campaign whose value proposition is “Our greatest connection is with people”. Prepared based on a diagnosis in which it heard professionals from all of the Group’s units, the positioning expresses what people feel when working at the company. Based on this concept, area processes and recruitment and selection policies were reviewed, and programs were launched that encourage opportunities for connection in the workplace.



In order to improve the quality of data related to people, the Workforce Planning area was implemented in 2023. Using business intelligence tools, all of the company's people indicators in different geographies were centralized and parameterized. This initiative simplified management, providing a more strategic and efficient vision.

Also in the year, Tigre joined the Brazilian federal government's Citizen Company program, promoting the extension of maternity and paternity leave and encouraging family connections. The program was one of the topics covered by Tigre Talks, an action that promotes interactive live online events to strengthen organizational culture, with three editions held in 2023.

“We strive to create a workplace that fosters employee well-being; our GPTW achievements are a testament to this commitment. We achieve this by cultivating engaged leadership that actively listens to and recognizes our employees.”

Patricia Bobbato Director of Personnel, Internal Communication and Sustainability



GPTW Highlights



Latin America

21st place among multinationals

Brazil

1st place among large companies in Santa Catarina, for the second consecutive year

4th place among large companies in the industrial sector

9th place among large companies

Bolivia

5th place among medium-sized companies

Paraguay

10th place among medium-sized companies

Argentina

5th place in the 2023 Companies that Care ranking



CONNECTING DIFFERENCES

GRI 3-3 DIVERSITY, EQUITY AND INCLUSION

Respect for
human rights by
promoting equity

Tigre understands that Diversity, Equity and Inclusion (DE&I) actions promote increased engagement of professionals in the workplace and innovation for the development of solutions that contribute to the needs of society. It also reduces social inequalities through more inclusive and equitable processes for offering professional growth and opportunities.

Having been established in previous years, the DE&I front was further strengthened in 2023. The publication of Tigre Group's DE&I Policy established governance for the topic and guiding principles for actions. The policy includes the company's commitments and the behaviors expected of its professionals and other stakeholders. The DE&I Program is now called Connecting Differences, demonstrating the value that guides it.

Operating in a predominantly male-dominated industry and in countries facing diversity challenges, Tigre promotes educational campaigns through corporate communications and leadership training.



Highlights of the Connecting Differences Program

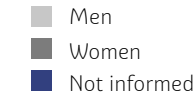
Work
fronts:



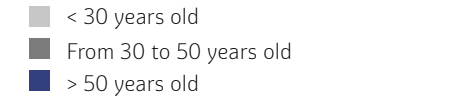
- Review of the Attraction and Selection Policy to include an incentive to create affirmative vacancies for women in external recruitment.
- Commitment to the Women's Empowerment Principles (WEPs) promoted by the UN Global Compact and UN Women.
- Establishment of Diversity Embassies, local diversity groups, to train multipliers who will promote engagement initiatives and ensure the representation of various internal audiences.

- Training and awareness-raising for managers on the topic, with 90% of Brazilian leadership trained.
- Partnership with a specialized company to increase the reach of attraction and recruitment with a focus on gender diversity.
- Monitoring the effectiveness of actions through diversity indicators presented quarterly to the DE&I Committee.
- Inclusion of the topic in the company's Sustainability Policy, approved in 2023.

Professionals by gender (global)



Professionals by age group (global)



↑ 30%

Significant increase of women in leadership, reaching 30% in December 2023



DE&I governance system

BOARD OF DIRECTORS



- Follows long-term DE&I guidelines

PEOPLE, COMPENSATION AND ESG COMMITTEE



- Recommends decisions related to adherence to pacts and programs
- Defines goals and deadlines to increase diversity in Senior Management positions
- Defines criteria for variable compensation of executives with goals related to the participation of these groups in leadership

DE&I COMMITTEE



- Advises the People, Compensation and ESG Committee
- Proposes the guidelines and goals of the DE&I Program
- Ensures strategic alignment of actions

DE&I MANAGEMENT CENTER



- Engages leaders and professionals from different areas
- Ensures the execution of the DE&I Program action plan

DE&I SQUAD

- Performs activities proposed in the DE&I Program action plan
- Supports and coordinates activities related to the topic inside and outside Tigre





TRAINING AND DEVELOPMENT

GRI 404-2 | 3-3 HUMAN CAPITAL DEVELOPMENT

Training and assessment for assertive performance

Through corporate education programs and initiatives, and the review and application of compensation and benefits policies, Tigre stands out as an employer brand, promoting the satisfaction and maintenance of its talents. In addition to regular performance management cycles, there is also an ongoing flow of feedback between managers and their teams, and among peers.

Assessment and performance

The Performance Management Cycle includes setting goals aligned with the business strategy, performance reviews, and the Individual Development Plan. As part of development indicators, information such as mapped/targeted competencies, results of development perception surveys, e-NPS, adherence to training platforms, and use of the training budget is monitored.

The career interview aligns expectations of professionals for the short and medium term. The succession process supports the mapping of professionals for leadership positions (managers and directors), considering these expectations and readiness for the position, providing inputs for development programs.



Development initiatives

Job Rotation

Enables the professional to work in other areas of the company covering vacations and maternity leaves or for project or development purposes.

Meet My Area

Initiative for professionals to learn about the Group's areas, with the aim of providing visibility for internal recruitment and job rotation.

Career in Movement

Provides opportunities for professionals to interact with senior leadership.

Scholarships

A program that subsidizes part of the educational training for professionals. In 2023, 156 scholarships were provided, 53 for languages, 51 for undergraduate courses, 13 for technical courses, and 39 for postgraduate courses.

Commercial and Marketing Academy and Business Academy

Develops the skills and abilities of teams to support business strategies.

Operations Academy

Develops the skills and abilities of teams focused on deliveries and methodology in the operations area. Includes operational career requirements.

League of Interns

Group of volunteer interns that meets to exchange experiences and contribute to improvements in the program itself, with defined pillars of action.

Training Professionals

Online development platform with training and development materials focused on all professionals in the group.

Individual Development Plan

Created annually by professionals in order to target specific skills in their area of activity or seeking career development.

Professional Support Center

Support for career transition for better return and insertion into the job market. In the event of layoffs, an outplacement policy is applied to leadership and specialist positions to assist with job placement.



Leadership Academy

Develops the competencies and skills of leaders, ensuring the alignment of the company's actions and strategic concepts.

- **Leaders of Tomorrow**

Leaders of Tomorrow: Development path to prepare new leaders, based on the succession map.

- **Tigre Way of Leading**

A dedicated development path for sales leaders focused on enhancing the business area's deliverables.

- **Leadership Onboarding**

Leadership path for newly hired or promoted professionals.

- **Leadership Development Workshops**

A development path to accelerate the growth of leaders in areas identified as key improvement points in the climate survey. Targeted at managers, coordinators, and supervisors of the Brazil and Latam units, with the participation of more than 70% of leaders working in genuine and developmental leadership.

- **Mentoring**

Leadership development program in Brazil, with 23 mentors for 23 leaders. Over the course of six months, mentors, selected for their exemplary Leadership for All behaviors, accompanied leaders from different areas and units to foster relationships and connections among them.

- **C-Level Training**

External and international programs offered to C-level executives, enabling development in various areas of expertise: innovation, business, development and leadership, and new market and management practices.



Investment in development of professionals is a brand of people management at Tigre



OCCUPATIONAL HEALTH AND SAFETY

GRI 2-25 | 403-1 | 403-2 | 403-3 | 403-4 | 403-5 | 403-6
403-7 | 403-8 | 3-3 OCCUPATIONAL HEALTH AND SAFETY

Encouraging
healthy and
safe behavior

Tigre is committed to achieving a zero-accident frequency and severity rate across its operations. The company's comprehensive approach to the topic, encompassing the development of safety indicators, employee training, and ongoing monitoring, resulted in a significant reduction in accidents across its Latin American operations in 2023.

The Occupational Safety and Health (OSH) management system covers 100% of the Group's permanent and temporary professionals (4,621 people in 2023). It acts preventively by identifying and mitigating deviations, as well as controlling and managing risks.

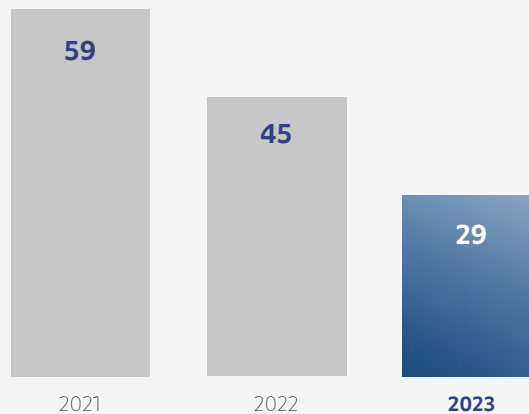
Hazard and risk assessments are conducted for all processes and activities, and control measures are implemented based on priorities. This process is carried out at least annually. Employees exposed to risks are duly trained and authorized to perform these activities.



The controls implemented to perform activities, including responsibility and authority, are part of Tigre's OSH Policy and are disseminated through the golden safety rules. Mandatory training on hazards, risks, and their prevention is provided during the safety onboarding of new employees, along with regular training sessions and daily safety dialogues (DSD).

↓ 64.5%
reduction in recordable
accidents in Latin America
operations in 2023

Number of recordable accidents



Health and Safety Committees

Internal Accident Prevention Committee (CIPA):
Responsible for actively contributing to the prevention of accidents and the continuous improvement of safety in work environments and sectors.

Project Committees

Responsible for organizing and analyzing adjustments and safety criteria regarding new product projects, capacity increase, and/or reallocation of resources between units.

Safe Connection

Focuses on managing workplace behavior and conditions, fostering a culture of safety, promoting risk perception and corrective actions through the "see and act" approach, and monitoring safety-related indicators.

Occupational Safety Technical Committee

All units meet monthly to present indicators of frequency and severity rates, accident and deviation pyramids, Safe Connection indicators, and project status, among other exchanges of experiences.



Taking care of health

The occupational health service identifies and prevents diseases, whether occupational or not, directs their treatment, and encourages people's commitment to their own health.

The work environment also undergoes continuous evaluations through the Medical Occupational Health Control Program (PCMSO), including ergonomic analyses and factory visits. Each unit has an occupational health team that provides routine occupational care and disseminates disease prevention information.

Tigre provides a health plan for all professionals and their dependents. Executive check-ups and telemonitoring are available for hypertensive, diabetic, pregnant, and heart patients to monitor treatment and address needs, as well as for employees on leave. The Emotional Health program offers lectures, discussion groups, and individual consultations for those who need support. The area's goal is to increase the annual number of participants in all programs.



Second consecutive year without cases of occupational diseases in Brazil's operations



SOCIAL IMPACT

Projects encourage
partnerships and benefit
communities



My New Bathroom

In its third edition in 2023, the My New Bathroom project materializes Tigre's purpose with a focus on its internal audience. The initiative improves the quality of life of professionals and their families by renovating residential bathrooms. More than 300 people signed up for the action in 2023, and seven bathrooms were delivered in Brazil and six in international units. More than 200 people, including Tigre professionals and their families, benefited over the three years of the project.



20 years of ICRH

The Carlos Roberto Hansen Institute (ICRH), Tigre Group's social arm, celebrated two decades of commitment to social transformation and positive impact on the lives of children and adolescents. ICRH operates especially in the cities and regions where Tigre professionals and their families reside, supporting projects linked to the pillars of education, sports, and health. Among the entity's goals is the expansion of projects in international units, standardizing the dissemination of initiatives.

R\$80
million

Since 2003, the Institute has reached the milestone of 7.5 million people benefited, 7.6 thousand projects supported and an investment of almost



With Unicef in Manaus

Joint initiative between Unicef and Tigre and ICRH, the Wash Project contributes to access to water, sanitation, and hygiene for children and adolescents in vulnerable situations in the Colônia Antônio Aleixo neighborhood, located in the outskirts of Manaus (AM). Seven schools received support from the initiative, in the region with the lowest coverage rate related to access to sewage services or bathrooms suitable for safe use, directly benefiting more than 3,800 children and adolescents. Underway at the end of 2023, the project is scheduled for completion in July 2024.



Sanitation in Ribeirão Pires

In partnership with Unipar, the City of Ribeirão Pires and the NGO Biosaneamento, Tigre collaborated in 2023 with the project to provide access to sewage treatment for 30 families living in Jardim Planteucal, in Ribeirão Pires (SP). To enable access to sewage treatment for residents in the area, Unifam's technology was used, with 15 units playing a crucial role in collecting and treating wastewater from homes. Until then, sewage in the region was discharged untreated directly into the stream that runs through the community.



Professional qualification

To train interested individuals and enhance the skills of those already working in the field, Tigre offers long-term plumbing and painting courses in multiple Brazilian cities. In 2023, long-term in-person training courses were offered in six different locations: Joinville (SC), Rio Claro (SP), Sorocaba (SP), Porto Alegre (RS), Rio de Janeiro (RJ), and Curitiba (PR). The training seeks to develop technical capabilities to teach how to install Tigre products and meet market needs. The company also offers short-term training and online courses.



Number of people benefited
by Tigre's initiatives in 2023

625 long-term
in-person courses

+ 44,000 short-term
in-person courses

+ 144,000 short online courses
(certified)

Expectation for 2024

1,000 professionals
train and certify around
1,000 professionals in
long-term in-person
courses in more than
ten Brazilian cities

Social innovation marathon

Tigre professionals use creativity and volunteering to benefit communities in different geographies

The initiative, in its third edition in 2023, is a creativity and collaboration event promoted by ICRH and Tigre's Innovation area in partnership with Junior Achievement of Santa Catarina. The goal is to create innovative solutions for real challenges faced by social entities that work with children and adolescents. The quality of the submitted projects was so high that five of them (three in Brazil and two in Latin America) received awards this year, exceeding the initial limit of two. As a volunteer project, the initiative mobilizes Tigre professionals to engage in social responsibility and has fostered significant learning and visibility in international units.

ABOUT THIS REPORT

Report created collectively
with the participation
of the company's
senior leadership





GRI 2-1 | 2-2 | 2-3 | 2-4 | 2-5 | 2-6 | 2-14

This annual report, published in May 2024, details the activities of Tigre S.A. Participações, a privately held corporation registered in category B of the CVM, and its subsidiaries, from January 1st to December 31st, 2023.

The document follows the guidelines of the Global Reporting Initiative (GRI) and has not been subjected to external verification. The document also includes qualitative information from the joint ventures ADS Tigre and Juntos Somos Mais (Together We're More).

The report is created with the involvement of the company's senior leadership and undergoes a prior review by the People, Compensation and ESG Committee. Its full content is also sent by email to all members of Tigre Group's Board of Directors for evaluation and is approved at a meeting, recorded in the minutes.

Quantitative data relating to the environment and use of resources, with the exception of energy, are published only for business units in Brazil. The quantitative indicators consider, when applicable, the operations of Tigre Metals (Fabrimar) until September 30, 2023; and Tigre Ecuador until October 31, 2023. Any adjustments or reformulations of data published in the previous report are recorded throughout the current report.

The consolidated Financial Statements include, abroad, Tigre Argentina S.A., Tigre Chaco S.A., Tigre S.A. Tubos, Conexiones y Cables, Tigre Chile S.A., Tigre Colômbia S.A.S, Tigre Ecuador S.A., Tigre USA Inc., Tigre Paraguay S.A., Tigre Peru – Tubos y Conexiones S.A., Tubconex Uruguay S.A. and Dura Plastic Products Inc. In Brazil, AZ Administradora de Bens S.A., Azzo Hidráulicos do Brasil Ltda., Tigre Participações em Metais Sanitários Ltda., Tigre Ferramentas para Construção Civil S.A., Novak Participações S.A., Tigre Administradora de Bens Imóveis Ltda, Tigre Ind. E Com. de Compostos Plásticos Ltda, Tigre Mat. E Soluções para Construções Ltda., Tigre Partic. E Soluções Ambientais S.A., Tigre Sol. Amb. Ind. Com. Man. de Equipamentos Ltda.



For any questions or comments about this publication, please contact us at sustentabilidade@tigre.com.



MATERIALITY ASSESSMENT

GRI 3-1

Material topics
prioritized with
the participation
of stakeholders

Tigre's materiality assessment was reviewed in 2021. Through an analysis of industry studies and references from the company's operating sectors, 18 initial topics were identified and submitted for consultation with the company's stakeholders. The mapping process of stakeholders considered any groups directly or indirectly impacted by operations, and six of them were selected as strategic audiences for gathering insights into the Group's businesses: leadership, resellers, customers, construction professionals, technicians, suppliers, and Tigre professionals from all countries where the company operates.

The applied survey, including questionnaires and committee interviews, garnered 1,278 responses, which defined the 11 material topics for the company's sustainability strategy. All material topics are addressed throughout this report, demonstrating progress, management, key initiatives, and programs, in order to meet expectations and provide clarity to different stakeholders.

A high-speed photograph of a water splash, creating a dynamic and fluid background. The water is captured in mid-air, with various droplets and a large, billowing splash. The color palette is a range of blues, from light sky blue at the top to deep navy blue at the bottom. The overall effect is clean, fresh, and energetic.

ANNEXES

GRI Annex GRI Summary Corporate information



GRI Annex

GRI 2-7 Employees

Total number of employees by gender

	2023										2022										2021									
	Brazil			Latam			USA			Total	Brazil			Latam			USA			Total	Brazil			Latam			USA			Total
	P	T	Total	P	T	Total	P	T	Total		P	T	Total	P	T	Total	P	T	Total		P	T	Total	P	T	Total	P	T	Total	
Male	2,310	26	2,336	958	3	961	188	0	188	3,485	2,513	48	2,561	1,089	8	1,097	0	0	0	3,658	2,624	251	2,875	1,200	4	1,204	0	0	0	4,079
Female	853	43	896	142	2	144	94	0	94	1,134	830	65	895	152	12	164	0	0	0	1,059	776	81	857	150	5	155	0	0	0	1,012
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Not informed	0	0	0	0	0	0	2	0	2	2	0	0	0	21	3	24	280	205	485	509	0	0	0	0	0	0	117	0	117	117
Total	3,163	69	3,232	1,100	5	1,105	284	0	284	4,621	3,343	113	3,456	1,262	23	1,285	280	205	485	5,226	3,400	332	3,732	1,350	9	1,359	117	0	117	5,208

Temporary workers correspond to interns and apprentices. The 2022 numbers correspond to the closing figures for the year, and the fluctuations in Brazil and Ecuador were due to the closure of the operation and the sale of Fabrimar in 2023.

P = Permanent
T = Temporary



GRI 2-7

Total number of employees by region

	2023			2022			2021		
	Permanent	Temporary	Total	Permanent	Temporary	Total	Permanent	Temporary	Total
Argentina	352	0	352	335	1	336	332	0	332
Bolivia	168	1	169	153	2	155	166	1	167
Brazil	3,163	69	3,232	3,343	113	3,457	3,400	332	3,732
Chile	114	0	114	147	2	149	220	2	222
Colombia	84	2	86	128	14	142	130	5	135
Ecuador	0	0	0	98	2	100	104	0	104
Paraguay	141	2	143	139	0	139	136	0	136
Peru	181	0	181	206	2	208	209	1	210
Uruguay	60	0	60	56	0	56	53	0	53
United States	284	0	284	280	205	485	117	0	117
Total	4,547	74	4,621	4,885	341	5,226	4,867	341	5,208

Temporary workers correspond to interns and apprentices. The 2022 numbers correspond to the closing figures for the year, and the fluctuations in Brazil and Ecuador were due to the closure of the operation and the sale of Fabrimar in 2023.

GRI 2-8

Workers who are not employees (global)

	2023	2022	2021
Total	381	227	530

The most common types of activities performed by third parties are manufacturing operations in Brazil (operations related to extrusion, injection, blowing, assembly, and water tanks) and machine operation in the United States (product quality in assembly, labeling, and inspection).



GRI 2-9

Governance structure and composition

GRI 2-10

Nomination and selection of the highest governance body

The members of the Board of Directors (BD) are elected at the General Shareholders' Meeting and have a two-year term, with re-election permitted. The four Statutory Advisory Committees have their members elected by the Board of Directors, with one-year terms, with re-election permitted. For the appointment and selection of Board and Committee members, the independence criteria set out in the Stock Market Exchange "B3 Novo Mercado" Regulations are adopted.

GRI 2-12

Role of the highest governance body in overseeing the management of impacts

GRI 2-13

Delegation of responsibility for managing impacts

The Board of Directors establishes long-term guidelines and assesses risks and opportunities within and outside the business environment, with the support of the Committees. The People, Compensation and ESG Committee assesses the coherence of ESG policies and procedures in relation to strategic guidelines and monitors ongoing initiatives at the company. The delegation of management responsibility is achieved through the structuring of the Sustainability, Quality and Environment, Occupational Health and Safety, and Human Resources departments, which are responsible for implementing initiatives and complying with the guidelines defined by the Board of Directors.

GRI 2-15

Conflicts of interest

All new suppliers must complete and sign the Statement of Truth, a document consisting of questions related to situations that may generate conflicts of interest, which investigates family, commercial, or corporate ties with Tigre professionals, previous employment ties with the company, situations involving money laundering, terrorism, corruption or drug trafficking, and the provision of services to direct competitors. In situations of potential internal conflicts involving professionals, the company acts immediately, from the moment a situation is detected. There was no incidence or knowledge of any conflict of interest in the company's business.



GRI 2-16

Communication of critical concerns

The Board of Directors is responsible for determining and monitoring the implementation of the strategy and evaluating the CEO and other Group leaders. Periodically, there is a report to the Board of Directors on strategic, financial, and socio-environmental issues. The Board of Directors is responsible for setting the general direction of social business, electing and supervising management, approving, amending, and monitoring the Business Plan and its investments and results at monthly meetings. Internal audit reports and Ethics Committee reports are reported to the Board of Directors via the Audit and Risk Committee and the Ethics and Compliance Committee. In 2023, the Board of Directors further discussed and updated Tigre's Risk Map. The risks were classified into subcategories such as cyber risks, competitive environment risks, strategic risks, financial risks, operational risks, and others.

GRI 2-17

Collective knowledge of the highest governance body

There is a periodic report to the Board of Directors on financial and socio-environmental issues. Sustainable development topics related to the business and its materiality are discussed in the Committees and recommended for discussion by the Board of Directors. In 2023, the president of the Ethics and Compliance Committee conducted training with board members on Tigre's Integrity Program, and a workshop was held with the Board of Directors and management led by a consultancy specialized in strategic business topics.

GRI 2.18

Evaluation of the performance of the highest governance body

The Board of Directors conducts informal self-evaluations during regular meetings, which generate actions and initiatives to be prioritized throughout the fiscal year to achieve the company's goals and implement best governance practices.

GRI 2-19

Remuneration policies

At the heart of variable compensation programs lies the recognition and motivation of performance through strong goal management that aligns with the unique context of each unit. This is achieved by utilizing economic indicators and targets related to people management and sustainability.

- **Fixed and variable compensation:** The fixed compensation for board members and the fixed and variable compensation for directors is determined based on the level of responsibility of the position within the company's organizational structure. Alignment with market practices is ensured through annual surveys conducted with specialized consultants to assess the adherence of practices to market standards. To align the short-term and long-term interests of shareholders and executives, the long-term variable compensation program is implemented using the stock option model.

- **Signing bonuses or recruitment incentive payments:** As part of its recruitment strategy, the company evaluates the need to offer a hiring bonus, which is tied to a retention agreement (if the employee leaves the company, they will be required to return a pro rata portion of the bonus).

- **Severance pay:** Follows the applicable legislation, and the company grants non-compete bonuses in specific cases.

- **Retirement benefits:** The company offers a private pension plan with optional participation by executives.



GRI 2-20

Process to determine remuneration

The remuneration policy is established in accordance with the company's strategy, encompassing fixed, variable, and benefits components. The main compensation programs are proposed annually by the Personnel, Internal Communication and Sustainability Area to the People, Compensation and ESG Committee, which evaluates and recommends the proposals. Programs that impact the compensation of statutory directors and members of the Board of Directors are approved at the General Meeting. Stakeholders feedback on compensation is gathered and considered through the analysis of current programs, discussion meetings, and program redesign, with the purpose of ensuring the competitiveness of the total compensation package and aligning the interests and engagement of executives with business results. From time to time, the company engages independent compensation consultants to analyze and redesign programs.

GRI 2-21

Annual total compensation ratio

	2023	2022	2021
Ratio of the annual total compensation of the highest-paid individual in the organization to the average annual total compensation of all employees.	33.3	68.4	112.1
Ratio of the percentage increase in compensation for the highest-paid individual to the average percentage increase in compensation for all employees	0.83	0.00	0.84

Data is reported only for the Brazil base (excluding apprentices, interns, and the Board of Directors). Annual total compensation was considered based on monthly base salary plus the average annual commission, short-term variable compensation target, and extra salaries paid per year for regular and statutory employees. For the annual increase ratio, the first versus the last payroll of 2023 was used to understand the percentage increases, disregarding employees who were not on both dates.

GRI 2-23

Policy commitments

GRI 2-24

Embedding policy commitments

The Code of Ethics and Business Conduct serves as a guiding principle for the development of other corporate processes and behaviors, and it also sets a benchmark for relationships with communities, competitors, customers, and partners. Internally, in the event of non-compliance with the rules, there is an accountability system with disciplinary measures, ensuring that deviations will be addressed and corrected. Tigre Group operates in countries that are signatories to the ILO, with several internationally recognized rights respected by the company, such as free recruitment, free association, workplace safety, and other standards applicable to business. The company published its Diversity, Equity and Inclusion Policy in 2023 and will publish its Sustainability Policy in 2024, both aligned with the Code of Ethics and Business Conduct. The Code was approved by the Board of Directors, and the policies are approved by the competent managers. The policies and commitments apply to all Tigre Group businesses and all impacted stakeholders. There are annual communication and training calendars, focused on the topics highlighted in the Ethics Channel and recently published or updated policies. The policies are published on the company website www.tigre.com.br/en/ethics-channel



• **Anti-Corruption Policy and Relationship with the Public Sector:**

ensures that the Group conducts its business in a legal and ethical manner and that the highest standards of integrity, legality, and transparency are adopted during the course of business.

• **Relationship and Best Commercial Practices Policy:** guides relationships with stakeholders through best commercial practices for protecting rights, complying with legislation and ethics in business conduct, and respecting market relationships.

• **Gifts and Hospitality Policy:** regulates the practices of offering and receiving gifts and hospitality accepted by Tigre, providing guidance on the correct attitude to be adopted, in accordance with the Anti-Corruption Law and the Tigre Code of Ethics and Business Conduct.

• **Donations and Sponsorship Policy:** regulates sponsorship and donation activities carried out by Tigre, establishing the criteria to be observed and respected during the projects.

• **Code of Ethics and Business Conduct:** establishes professional conduct and internal relationship norms with different audiences, guides actions and decision-making, and promotes ethical behavior in the business environment.

GRI 2-27

Compliance with laws and regulations

In 2023, there were no significant cases of non-compliance with legislation or legal standards that had an impact on the company's image or with a penalty or impact exceeding R\$1 million.

GRI 2-29

Approach to stakeholder engagement

Tigre's stakeholder mapping takes into account any groups directly and indirectly impacted by operations. In addition to the materiality assessment carried out in 2021, the company conducts actions among the main stakeholders who impact or are impacted by business decisions.

• **Tigre Professionals:** strengthening strategies in all communication vehicles and internal campaigns, measuring efficiency and effectiveness through internal surveys, in addition to actions to align strategy and transparency in relation to common objectives: leadership offsite meeting, Annual Sales Convention, Business in Focus live online

events, Extended leadership team meetings, Coffee with Leaders, Chat with the CEO, roundtable discussions, among others. Strengthening initiatives aimed at professional development in academies, in addition to actions such as the Connecting Differences diversity program, the My New Bathroom project, the volunteering program, the operational excellence program, the Connecting Ideas program, among others.

• **Consumers and civil society:** strategic alignment among internal communication, marketing, and sustainability areas to increase the transparency of actions, initiatives, and programs that have a positive impact on the value chain.

• **Customers:** proximity to customers to find solutions to familiar challenges, in addition to sharing best practices in developing actions for universalizing sanitation and developing more sustainable products.

• **Associations:** participation in forums that influence the development of public policies dedicated to the universalization of sanitation.

• **Suppliers:** strengthening partnerships to ensure that the value chain can meet the needs of the future and the development of more sustainable products.

• **Shareholders:** participation in Tigre's main committees and councils, presenting the progress made throughout the year in line with the company's growth strategy and sustainability strategy.



GRI 2-30

Collective bargaining agreements

All professionals (100%) in Brazil are covered by collective bargaining agreements. The overall rate is 88%, because in the units in Uruguay, Paraguay, and the United States there is no union representing employees. Employment agreements comply with the legislation of each country, and compensation and benefits follow the rates defined by local government.

GRI 202-1

Ratios of standard entry level wage by gender compared to local minimum wage

Brazil							
Women's ratio							1.31
Men's ratio							1.31
Latam	Argentina	Bolivia	Colombia	Chile	Paraguay	Peru	Uruguay
Women's ratio	1.64	1.76	1.25	1.12	1.64	1.46	1.95
Men's ratio	1.40	1.00	1.18	1.03	1.02	1.27	1.82
USA	California	Wisconsin	Tennessee				
Women's ratio	1.03	2.36	2.48				
Men's ratio	1.04	2.19	1.72				

GRI 205-1

Operations assessed for risks related to corruption

Corruption risks are assessed on a corporate basis, within the scope of the Integrity Program. The company has specific risk assessment formats connected to broader risk management, which covers 100% of the Group's 22 operations (ten in the Brazil units, nine in the Latam units, and three in the United States units). Corporate risks are broken down into areas, and an assessment is conducted by subject based on the corporate guidelines. This process is carried out by the responsible corporate area and the specific business area. The goals of compliance professionals are linked to the objectives of the Integrity Program, such as avoiding occurrences of brand exposure related to corruption, increasing the perception and effectiveness of the Integrity Program, and ensuring monitoring and execution of the ethics channel.

GRI 205-2

Communication and training about anti-corruption policies and procedures

	Governance members	2023	
		Informed	Trained
		number	percentage
Board of Directors	number	7	7
	percentage	100.00%	100.00%



GRI 205-2

Job category	Professionals	Brazil		Latam		USA		Total	
		Informed	Trained	Informed	Trained	Informed	Trained	Informed	Trained
Directors	number	13	13	1	1	1	1	15	15
	percentage	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Managers	number	57	53	19	19	6	6	82	78
	percentage	100.00%	92.98%	100.00%	100.00%	100.00%	100.00%	100.00%	95.12%
Coordinators	number	69	69	54	54	12	10	135	133
	percentage	100.00%	100.00%	100.00%	100.00%	100.00%	83.33%	100.00%	98.52%
Administrative	number	569	569	184	184	76	48	829	801
	percentage	100.00%	100.00%	100.00%	100.00%	100.00%	63.16%	100.00%	96.62%
Technical Support	number	19	19	0	0	0	0	19	19
	percentage	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
Technicians	number	102	102	37	37	73	4	212	143
	percentage	100.00%	100.00%	100.00%	100.00%	100.00%	5.48%	100.00%	67.45%
Sales	number	143	141	83	83	6	6	232	230
	percentage	100.00%	98.60%	100.00%	100.00%	100.00%	100.00%	100.00%	99.14%
Operational	number	2.191	1.007	722	220	110	8	3.023	1.235
	percentage	100.00%	45.96%	100.00%	30.47%	100.00%	7.27%	100.00%	40.85%
Interns	number	18	18	4	4	0	0	22	22
	percentage	100.00%	100.00%	100.00%	100.00%	0.00%	0.00%	100.00%	100.00%
Apprentices	number	51	49	1	1	0	0	52	50
	percentage	100.00%	96.08%	100.00%	100.00%	0.00%	0.00%	100.00%	96.15%
Total	number	3.241	2.048	1.105	603	284	83	4.630	2.734
	percentage	100.00%	63.19%	100.00%	54.57%	100.00%	29.23%	100.00%	59.05%

Note: Tigre Group informs its anti-corruption policies and procedures to both internal and external audiences, through training, integrations, meetings with managers and teams, emails, bulletin boards, the company website, and social networks. In 2023, 100% of suppliers in Brazil were informed about the anti-corruption policies and procedures adopted by the company (284 direct suppliers and 2,171 indirect suppliers active in the year). In 2024, the actions conducted in Brazil will be maintained and actions will be intensified for the Latam and USA units. A rollout of the Integrity Program for third parties will also begin.



GRI 205-3 Confirmed incidents of corruption and actions taken

No incidents of corruption were recorded at Tigre Group in 2023.

GRI 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices

Legal actions for anti-competitive behavior, anti-trust, and monopoly practices

	2023	2022	2021
Pending lawsuits	1	0	0
Lawsuits closed	0	0	0
Total	1	0	0

GRI 301-2 Recycled input materials used

Recycled input materials used in the manufacture of main products and services (in kilograms)

	Brazil	Latam	USA	Total
Input materials used	168,095,600	94,070,319	NA	262,165,919
Recycled input materials used	169,543	1,042,166	NA	1,211,709
Percentage of recycled input materials used	0.10%	1.11%	NA	0.46%



GRI 302-1

Energy consumption within the organization

Energy consumed (GJ) - Brazil														
	2023						2022				2021			
	Pipes & Fittings	Painting Tools	Azzo	Administrative Center	Metals	Total	Pipes & Fittings	Painting Tools	Metals	Total	Pipes & Fittings	Painting Tools	Metals	Total
Electricity	395,956.92	13,089.45	2.23	0.54	6,617.08	415,666.23	386,620.97	13,435.55	11,607.26	411,663.78	426,316.12	14,125.50	19,539.52	459,981.13
Fuels from non-renewable sources	23,330.12	0.00	0.00	0.00	1,346.62	24,676.74	35,333.61	0.00	2,441.28	37,774.89	62,736.22	0.00	1,275.08	64,011.31
Natural gas (NG)	23,330.12	0.00	0.00	0.00	1,346.62	24,676.74	23,579.48	0.00	2,441.28	26,020.75	44,854.67	0.00	1,275.08	46,129.75
Liquefied petroleum gas (LPG)	0.00	0.00	0.00	0.00	0.00	0.00	11,754.14	0.00	0.00	11,754.14	17,881.56	0.00	0.00	17,881.56
Fuels from renewable sources (commercial firewood)	0.00	3,458.93	0.00	0.00	0.00	3,458.93	0.00	3,458.93	0.00	3,458.93	0.00	5,143.98	0.00	5,143.98
Total	419,287.04	16,548.38	2.23	0.54	7,963.71	443,801.89	421,954.58	16,894.48	14,048.54	452,897.60	489,052.34	19,269.48	20,814.60	529,136.42

Energy consumed (GJ) - Global												
	2023				2022				2021			
	Brazil	Latam	USA	Total	Brazil	Latam	USA	Total	Brazil	Latam	USA	Total
Electricity	415,666.23	210,025.77	58,280.77	683,972.77	411,663.78	229,106.82	54,681.79	695,452.39	459,981.13	249,412.12	11,379.60	720,772.86
Fuels from non-renewable sources	24,676.74	0.00	0.00	24,676.74	37,774.89	0.00	0.00	37,774.89	64,011.31	0.00	0.00	64,011.31
Natural gas (NG)	0.00	0.00	0.00	0.00	26,020.75	0.00	0.00	26,020.75	46,129.75	0.00	0.00	46,129.75
Liquefied petroleum gas (LPG)	24,676.74	0.00	0.00	24,676.74	11,754.14	0.00	0.00	11,754.14	17,881.56	0.00	0.00	17,881.56
Fuels from renewable sources (commercial firewood)	3,458.93	0.00	0.00	3,458.93	3,458.93	0.00	0.00	3,458.93	5,143.98	0.00	0.00	5,143.98
Total	443,801.89	210,025.77	58,280.77	712,108.43	452,897.60	229,106.82	54,681.79	736,686.21	529,136.42	249,412.12	11,379.60	789,928.14

Note: In 2023, the energy consumption of Azzo and the Joinville Administrative Center were included. Data from the Metals unit (Fabrimar) reported until September 2023. No energy is sold.



GRI 302-3

Energy intensity

	2023						2022						2021					
	Brazil				Latam	USA	Brazil				Latam	USA	Brazil				Latam	USA
	P&F	Painting Tools	Azzo	Metals			P&F	Painting Tools	Azzo	Metals			P&F	Painting Tools	Azzo	Metals		
Total electric power consumption	395,956.92	13,089.45	2.23	6,617.08	210,025.77	58,280.77	386,620.97	13,435.55	2.01	11,607.26	229,107.00	54,681.79	426,316.12	14,125.50	2.30	19,539.52	249,412.12	11,379.60
Energy intensity	0.67	0.06	0.79	0.41	0.69	1.14	0.64	0.07	0.78	0.35	0.66	1.44	0.68	0.07	0.77	0.25	0.64	0.37

Note: The key factors that have an impact on energy intensity are fluctuations in production mix and volume, as each process has different intensity. For the calculation, the following parameters were used: Pipes & Fittings – finished product in kg; Painting Tools (FPP) and Metals: parts; Azzo: millions of parts. Data from the Metals unit (Fabrimar) reported until September 2023.

GRI 303-3

Water withdrawn by source

Total volume of water withdrawn by source (ML) – Brazil			
	2023	2022	2021
Pipes & Fittings			
Surface water	25.96	30.46	30.50
Groundwater	112.73	110.96	122.79
Water from third parties (purchased)	9.03	13.60	10.10
Total	147.72	155.02	163.39
Painting Tools			
Surface water	0.00	0.00	0.00
Groundwater	5.17	4.60	7.25
Water from third parties (purchased)	2.04	2.66	1.35
Total	7.21	7.26	8.60

	2023	2022	2021
Metals			
Surface water	0.00	0.00	0.00
Groundwater	0.00	0.00	0.00
Water from third parties (purchased)	5.53	17.06	33.25
Total	5.53	17.06	33.25
Total Brazil operations	160.47	179.34	205.24



GRI 303-3

Total volume of water withdrawn by source (ML) – Latam			
	2023	2022	2021
Pipes & Fittings			
Surface water	0.06	0.00	0.07
Groundwater	49.89	56.38	60.93
Water from third parties (purchased)	45.98	50.18	96.29
Total Latam operations	95.92	106.56	157.29
Total volume of water withdrawn by source (ML) – Total			
	2023	2022	2021
Total Brazil and Latam operations	256.39	285.90	362.53

Note: All volume refers to fresh water. There is no use of sea water neither is water produced in the process. The surface water of Tigre Pipes and Fittings includes 3.21 ML of rainwater in 2023. Data from the Metals unit (Fabrimar) reported until June 2023; There is no data available from US operations.

GRI 305-1

Direct (Scope 1) GHG emissions

Direct and biogenic GHG emissions (t CO2 equivalent) - Scope 1 - Brazil									
	2023			2022			2021		
	Gross emissions	Biogenic emissions	Total	Gross emissions	Biogenic emissions	Total	Gross emissions	Biogenic emissions	Total
Pipes & Fittings	3,139.99	207.82	3,347.82	3,987.88	223.41	4,211.29	5,563.27	157.48	5,720.75
Painting Tools	36.71	417.22	453.93	61.99	328.64	390.63	61.72	609.85	671.57
Metals	104.03	0.15	104.18	196.94	0.03	196.97	250.74	7.71	258.45
Azzo	0.80	0.18	0.98						
Total	3,281.54	625.37	3,906.91	4,246.81	552.09	4,798.89	5,875.73	775.04	6,650.77

Note: Data from the Metals unit (Fabrimar) reported until September 2023.

GRI 305-2

Energy indirect (Scope 2) GHG emissions

Indirect GHG emissions (t CO2 equivalent) - Scope 2 - Brazil			
	2023	2022	2021
Pipes & Fittings	4,248.19	4,593.11	14,589.84
Painting Tools	139.57	159.15	499.45
Metals	64.83	136.04	648.49
Azzo	24.05		
Total	4,476.64	4,888.30	15,737.78

Note: Gases included in the calculations: CO2 (carbon dioxide), N2O (nitrous oxide), PFCs (perfluorocarbons), NF3 (nitrogen trifluoride), CH4 (methane), HFCs (hydrofluorocarbons) and SF6 (sulfur hexafluoride). All emission factors and global warming potential (GWP) rates are aligned with the emissions calculation tool made available by the Brazilian GHG Protocol Program. Operational control is used as a data consolidation approach. For methodologies and assumptions, the recommendations of the Brazilian GHG Protocol Program are also adopted. Data from the Metals unit (Fabrimar) reported until September 2023.



GRI 306-3 | 306-4 | 306-5

Waste and disposal (Brazil)

Waste generated, recycled, and directed to final disposal (tons) - Brazil													
		2023				2022				2021			
Destination	Type of waste	Pipes & Fittings	Painting Tools	Metals	Total	Pipes & Fittings	Painting Tools	Metals	Total	Pipes & Fittings	Painting Tools	Metals	Total
Non-hazardous waste													
Recycling	Paper, cardboard and plastic	658.12	141.00	18.51	817.63	423.49	140.42	56.45	620.36	860.52	143.06	55.41	1,058.98
	Ferrous and non-ferrous metals	272.45	40.00	8.19	320.64	835.42	33.65	67.40	936.47	898.41	52.70	20.44	971.55
	Wood	1,234.68	0.00	13.00	1,247.68	1,185.82	0.00	64.95	1,250.77	982.80	0.00	40.71	1,023.51
	Others	34.35	0.00	87.07	121.42	7.23	0.00	275.98	283.21	0.00	0.00	0.00	0.00
Reuse	Wool Shred, Foam	0.00	6.00	0.00	6.00	0.00	75.50	0.00	75.50	0.00	89.40	0.00	89.40
Composting	Organic waste	0.00	0.00	13.16	13.16	8.64	0.00	0.00	8.64	81.33	0.00	0.00	81.33
Landscaping	Construction Waste	5.32	0.00	0.00	5.32	22.78	0.00	81.30	104.08	98.17	0.00	97.37	195.54
External Treatment	WTP Sludge / Grease Trap	825.65	0.00	0.00	825.65	1,084.48	0.00	135.00	1,219.48	565.48	0.00	107.62	673.10
Landfill	Common and organic waste	417.41	112.00	13.84	543.25	359.11	48.87	93.60	501.58	220.22	41.35	29.73	291.30
Total non-hazardous waste		3,447.99	299.00	153.77	3,900.76	3,926.97	298.44	774.68	5,000.09	3,706.93	326.51	351.27	4,384.71
Hazardous waste													
Recycling/ Decontamination	Used oil	28.83	9.10	5.22	43.15	22.24	0.00	0.00	22.24	54.95	200.96	15.40	271.31
	Others	0.00	0.00	0.00	0.00	0.00	0.00	1.94	1.94	0.00	0.035	1.24	1.28
Incineration	Health-care Waste	0.01	0.20	0.00	0.21	0.44	0.00335	0.003	0.45	0.00	0.00117	0.0015	0.01
Co-processing	Contaminated Solids	124.93	187.00	34.33	346.26	113.48	183.65	162.74	459.87	184.68	206.11	145.10	535.89
	Contaminated Liquids	50.17	0.00	14.02	64.19	28.00	0.00	83.10	111.10	0.00	0.00	10.62	10.62
Industrial landfill	Contaminated Solids	3.42	0.00	0.00	3.42	21.39	0.00	0.00	21.39	1.12	0.00	0.00	1.12
	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Effluent treatment	Contaminated water (oily emulsion)	121.26	0.00	0.00	121.26	125.65	9.07	0.00	134.72	93.24	0.00	0.36	93.60
Total hazardous waste		328.62	196.30	53.57	578.49	311.21	192.72	247.78	751.71	333.99	407.11	172.72	913.82
Total waste		3,776.61	495.30	207.35	4,479.25	4,238.18	491.16	1,022.46	5,751.81	4,040.92	733.62	524.00	5,298.53

Note: Data from the Metals unit (Fabrimar) reported until April 2023.



GRI 401-1

New employee hires and employee turnover (global)

	2023				2022			
	New employee hires		Employees who left the company		New employee hires		Employees who left the company	
By gender	Total number	Rate	Total number	Rate	Total number	Rate	Total number	Rate
Men	579	0.17	872	0.25	504	0.14	720	0.20
Women	356	0.33	385	0.35	211	0.21	179	0.18
Others	0	0.00	0	0.00	0	0.00	0	0.00
Not informed	10	5.00	26	13.00	143	0.48	69	0.23
Total	945	0.21	1,283	0.28	858	0.18	968	0.20
By age group	Total number	Rate	Total number	Rate	Total number	Rate	Total number	Rate
Under 30 years old	444	0.50	400	0.45	401	0.35	295	0.26
Between 30 and 50 years old	477	0.17	667	0.23	355	0.11	536	0.16
Over 50 years old	24	0.03	216	0.27	102	0.13	137	0.18
Total	945	0.21	1,283	0.28	858	0.16	968	0.19
By region	Total number	Rate	Total number	Rate	Total number	Rate	Total number	Rate
Argentina	56	0.16	39	0.11	45	0.13	20	0.06
Bolivia	32	0.19	17	0.10	9	0.06	22	0.14
Brazil	700	0.22	880	0.28	539	0.16	640	0.19
Chile	2	0.02	35	0.31	17	0.12	89	0.61
Colombia	13	0.15	57	0.68	32	0.25	34	0.27
Ecuador	0	0.00	98	0.00	29	0.30	35	0.36
Paraguay	19	0.13	17	0.12	15	0.11	12	0.09
Peru	30	0.17	55	0.30	42	0.20	43	0.21
Uruguay	12	0.20	8	0.13	15	0.27	11	0.20
United States	81	0.29	77	0.27	115	0.41	62	0.22
Total	945	0.21	1,283	0.28	858	0.18	968	0.20



GRI 401-3

Parental leave (Brazil)

	2023		2022		2021	
	Men	Women	Men	Women	Men	Women
Number of employees eligible for leave	2,317	855	2,519	831	2,629	776
Number of employees who went on leave in the period	50	17	33	23	35	26
Number of employees who returned from leave in the period	47	16	33	28	35	23
Number of employees still on leave at the end of the period	3	6	0	5	0	10
Number of employees who remained at the company for at least 12 months after returning from leave	46	12	30	21	32	18
	Men	Women	Men	Women	Men	Women
Return rate	0.94	0.94	1.00	1.22	1.00	0.88
Retention rate	1.39	0.43	0.86	0.91	0.00	0.00

GRI 403-9

Work-related injuries

	2023			2022			2021		
	Brazil	Latam	USA	Brazil	Latam	USA	Brazil	Latam	USA
Number of recordable accidents	18	11	0	12	31	2	15	43	1
Number of accidents with serious consequences (except death)	5	2	0	1	2	0	4	4	0
Number of fatal accidents	0	0	0	0	0	0	0	0	0
Frequency rate of recordable accidents	3.6	3.8	0.0	2.3	9.6	6.5	2.8	13.4	5.7
Rate of fatal accidents	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00

Note: The primary types of work-related injuries include cuts, fractures, contusions, and sprains. The main hazards identified according to each area, sector, and activity are blows, falls, and crushing injuries. Machine adjustments and acquisitions are made in accordance with NR12. The Safe Connection Program identifies and addresses unsafe behaviors and substandard conditions. The area's indicators are evaluated monthly. Accident frequency rate: number of accidents per million person-hours of exposure to risk, in a given period. Severity rate: time computed per million person-hours of exposure to risk, in a specific period. Calculated time: the total of lost days, debited days, and carried-over days during the month considered.



GRI 403-10

Work-related ill health

	2023					2022					2021				
	Brazil			Latam	USA	Brazil			Latam	USA	Brazil			Latam	USA
	P&F	Painting Tools	Metals			P&F	Painting Tools	Metals			P&F	Painting Tools	Metals		
Number of deaths resulting from work-related ill health cases	0	0	0	-	-	0	0	0	-	-	0	0	0	-	-
Number of work-related ill health cases	0	0	0	-	-	0	0	0	-	-	16	0	0	-	-
Absenteeism rate	1.46%	2.32%	-	-	-	2.45%	3.22%	0.00%	-	-	1.76%	0.62%	0.00%	-	-

Note: Primary occurrence: musculoskeletal diseases. The data refers to company employees. No work-related ill health cases were recorded among third parties working on the organization's premises. The absenteeism rate is not recorded in Latam and the USA, and the goal in Brazil is to keep the rate below 2%. The dangers are determined according to the Safety survey by PGR/LTCAT. Information on occupational diseases is controlled with each unit, with actions to eliminate risks associated with ergonomics. There is no control of work-related ill health cases for third parties, not even in the Latam and USA units.



GRI 404-3

Percentage of employees receiving regular performance reviews (global)

		2023	2022
Directors	Male	69.23%	100.00%
	Female	100.00%	100.00%
	Not informed	-	100.00%
	Total	73.33%	100.00%
Managers	Male	87.93%	83.33%
	Female	66.67%	71.43%
	Not informed	-	100.00%
	Total	81.71%	82.05%
Coordinators	Male	90.00%	90.22%
	Female	84.44%	76.92%
	Not informed	-	55.56%
	Total	88.15%	84.29%
Administrative	Male	78.02%	85.71%
	Female	72.92%	72.05%
	Not informed	-	9.41%
	Total	75.63%	72.98%
Technical Support	Male	90.00%	81.25%
	Female	100.00%	53.85%
	Not informed	-	0.00%
	Total	94.74%	68.97%
Technicians	Male	54.14%	67.83%
	Female	56.67%	75.00%
	Not informed	-	0.00%
	Total	54.25%	49.79%

		2023	2022
Phone Support Services	Male	-	0.00%
	Female	-	85.71%
	Not informed	-	0.00%
	Total	0.00%	66.67%
Sales	Male	79.79%	89.23%
	Female	70.45%	70.73%
	Not informed	-	15.38%
	Total	78.02%	82.33%
Operational	Male	93.78%	98.22%
	Female	82.74%	85.27%
	Not informed	-	0.00%
	Total	91.73%	92.49%
Interns	Male	100.00%	100.00%
	Female	100.00%	100.00%
	Not informed	-	100.00%
	Total	100.00%	100.00%
Apprentices	Male	100.00%	0.00%
	Female	100.00%	0.00%
	Not informed	-	0.00%
	Total	100.00%	0.00%
Total	Male	88.67%	93.01%
	Female	78.92%	74.62%
	Not informed	-	4.13%
	Total	86.24%	80.64%



GRI 405-1

Diversity of governance bodies and employees

Percentage of individuals by gender and age group in governance bodies				
		2023	2022	2021
Governance bodies by gender				
Board of Directors	Men	85.71%	85.71%	100.00%
	Women	14.29%	14.29%	0.00%
	Total	100.00%	100.00%	100.00%
Executive Committee	Men	83.33%	80.00%	66.67%
	Women	16.67%	20.00%	33.33%
	Total	100.00%	100.00%	100.00%
Governance bodies by age group				
Board of Directors	< 30 years old	0.00%	0.00%	0.00%
	From 30 to 50 years old	14.29%	28.57%	20.00%
	> 50 years old	85.71%	71.43%	80.00%
	Total	100.00%	100.00%	100.00%
Executive Committee	< 30 years old	0.00%	0.00%	0.00%
	From 30 to 50 years old	16.67%	0.00%	33.33%
	> 50 years old	83.33%	100.00%	66.67%
	Total	100.00%	100.00%	100.00%

There are no Black people or people with disabilities in the governance bodies.

Percentage of employees, by job category, by gender (global)			
		2023	2022
Directors	Male	86.67%	76.92%
	Female	13.33%	15.38%
	Not informed	0.00%	7.69%
	Total	100.00%	100.00%
Managers	Male	70.73%	76.92%
	Female	29.27%	17.95%
	Not informed	0.00%	5.13%
	Total	100.00%	100.00%
Coordinators	Male	66.67%	65.71%
	Female	33.33%	27.86%
	Not informed	0.00%	6.43%
	Total	100.00%	100.00%
Administration	Male	54.89%	52.40%
	Female	44.99%	37.66%
	Not informed	0.12%	9.94%
	Total	100.00%	100.00%
Technical Support	Male	52.63%	55.17%
	Female	47.37%	44.83%
	Not informed	0.00%	0.00%
	Total	100.00%	100.00%
Technicians	Male	85.38%	60.34%
	Female	14.15%	11.81%
	Not informed	0.47%	27.85%
	Total	100.00%	100.00%

		2023	2022
Phone Support Services	Male	0.00%	22.22%
	Female	0.00%	77.78%
	Not informed	0.00%	0.00%
	Total	0.00%	100.00%
Sales	Male	81.03%	78.31%
	Female	18.97%	16.47%
	Not informed	0.00%	5.22%
	Total	100.00%	100.00%
Operational	Male	81.41%	80.49%
	Female	18.59%	15.76%
	Not informed	0.00%	3.76%
	Total	100.00%	100.00%
Interns (temporary)	Male	27.27%	34.78%
	Female	72.73%	60.87%
	Not informed	0.00%	4.35%
	Total	100.00%	100.00%
Apprentices (temporary)	Male	44.23%	37.50%
	Female	55.77%	62.50%
	Not informed	0.00%	0.00%
	Total	100.00%	100.00%
Total	Male	75.42%	70.00%
	Female	24.54%	20.26%
	Not informed	0.04%	9.74%
	Total	100.00%	100.00%



Percentage of employees, by job category, by age group (global)

		2023	2022
Directors	< 30 years old	0.00%	0.00%
	From 30 to 50 years old	46.67%	53.85%
	> 50 years old	53.33%	46.15%
	Total	100.00%	100.00%
Managers	< 30 years old	0.00%	0.00%
	From 30 to 50 years old	81.71%	85.90%
	> 50 years old	18.29%	14.10%
	Total	100.00%	100.00%
Coordinators	< 30 years old	2.96%	4.29%
	From 30 to 50 years old	83.70%	80.00%
	> 50 years old	13.33%	15.71%
	Total	100.00%	100.00%
Administration	< 30 years old	22.92%	22.92%
	From 30 to 50 years old	67.55%	68.54%
	> 50 years old	9.53%	8.54%
	Total	100.00%	100.00%
Technical Support	< 30 years old	31.58%	31.03%
	From 30 to 50 years old	57.89%	62.07%
	> 50 years old	10.53%	6.90%
	Total	100.00%	100.00%
Technicians	< 30 years old	9.43%	11.81%
	From 30 to 50 years old	64.62%	68.78%
	> 50 years old	25.94%	19.41%
	Total	100.00%	100.00%

		2023	2022
Phone Support Services	< 30 years old	0.00%	33.33%
	From 30 to 50 years old	0.00%	66.67%
	> 50 years old	0.00%	0.00%
	Total	0.00%	100.00%
Sales	< 30 years old	6.90%	4.42%
	From 30 to 50 years old	77.59%	83.53%
	> 50 years old	15.52%	12.05%
	Total	100.00%	100.00%
Operational	< 30 years old	21.80%	21.40%
	From 30 to 50 years old	58.82%	61.22%
	> 50 years old	19.38%	17.37%
	Total	100.00%	100.00%
Interns (temporary)	< 30 years old	95.45%	95.65%
	From 30 to 50 years old	4.55%	4.35%
	> 50 years old	0.00%	0.00%
	Total	100.00%	100.00%
Apprentices (temporary)	< 30 years old	100.00%	98.96%
	From 30 to 50 years old	0.00%	1.04%
	> 50 years old	0.00%	0.00%
	Total	100.00%	100.00%
Total	< 30 years old	20.95%	21.78%
	From 30 to 50 years old	61.76%	63.26%
	> 50 years old	17.29%	14.96%
	Total	100.00%	100.00%

Percentage of Black people, by job category and gender (Brazil)

		2023	2022	2021
Directors	Men	0.00%	0.00%	0.00%
	Women	0.00%	0.00%	0.00%
	Not informed	0.00%	0.00%	0.00%
	Total	0.00%	0.00%	0.00%
Managers	Men	0.00%	0.00%	2.44%
	Women	0.00%	0.00%	0.00%
	Not informed	0.00%	0.00%	0.00%
	Total	0.00%	0.00%	1.92%
Coordinators	Men	0.00%	2.13%	1.92%
	Women	0.00%	0.00%	0.00%
	Not informed	0.00%	0.00%	0.00%
	Total	0.00%	1.47%	1.45%
Administration	Men	2.23%	3.21%	5.05%
	Women	3.14%	3.11%	3.54%
	Not informed	0.00%	0.00%	0.00%
	Total	2.64%	3.17%	4.42%
Technical Support	Men	0.00%	6.25%	0.00%
	Women	0.00%	0.00%	0.00%
	Not informed	0.00%	0.00%	0.00%
	Total	0.00%	3.45%	0.00%
Technicians	Men	3.45%	4.76%	2.88%
	Women	0.00%	4.17%	4.55%
	Not informed	0.00%	0.00%	0.00%
	Total	2.94%	4.65%	3.17%

		2023	2022	2021
Phone Support Services	Men	0.00%	0.00%	0.00%
	Women	0.00%	0.00%	0.00%
	Not informed	0.00%	0.00%	0.00%
	Total	0.00%	0.00%	0.00%
Sales	Men	7.27%	4.03%	5.30%
	Women	3.03%	6.45%	8.00%
	Not informed	0.00%	0.00%	0.00%
	Total	6.29%	4.52%	5.73%
Operational	Men	7.37%	8.46%	9.04%
	Women	5.45%	7.03%	7.68%
	Not informed	0.00%	0.00%	0.00%
	Total	6.94%	8.16%	8.77%
Interns (temporary)	Men	0.00%	12.50%	0.00%
	Women	0.00%	0.00%	0.00%
	Not informed	0.00%	0.00%	0.00%
	Total	0.00%	5.00%	0.00%
Apprentices (temporary)	Men	13.64%	18.75%	11.76%
	Women	6.90%	11.54%	10.71%
	Not informed	0.00%	0.00%	0.00%
	Total	9.80%	14.29%	11.11%
Total	Men	6.25%	7.28%	7.99%
	Women	4.24%	5.69%	6.07%
	Not informed	0.00%	0.00%	0.00%
	Total	5.69%	6.87%	7.55%



Percentage of people with disabilities, by job category, by gender (Brazil)

		2023	2022	2021
Directors	Men	0.00%	0.00%	0.00%
	Women	0.00%	0.00%	0.00%
	Not informed	0.00%	0.00%	0.00%
	Total	0.00%	0.00%	0.00%
Managers	Men	2.56%	2.33%	2.44%
	Women	0.00%	0.00%	0.00%
	Not informed	0.00%	0.00%	0.00%
	Total	1.75%	1.82%	1.92%
Coordinators	Men	2.33%	2.13%	1.92%
	Women	0.00%	0.00%	0.00%
	Not informed	0.00%	0.00%	0.00%
	Total	1.45%	1.47%	1.45%
Administration	Men	3.82%	4.17%	4.33%
	Women	1.57%	1.33%	1.52%
	Not informed	0.00%	0.00%	0.00%
	Total	2.81%	2.98%	3.16%
Technical Support	Men	0.00%	0.00%	0.00%
	Women	11.11%	7.69%	12.50%
	Not informed	0.00%	0.00%	0.00%
	Total	5.26%	3.45%	4.00%
Technicians	Men	5.75%	4.76%	6.73%
	Women	0.00%	4.17%	4.55%
	Not informed	0.00%	0.00%	0.00%
	Total	4.90%	4.65%	6.35%

		2023	2022	2021
Phone Support Services	Men	0.00%	0.00%	0.00%
	Women	0.00%	25.00%	9.09%
	Not informed	0.00%	0.00%	0.00%
	Total	0.00%	20.00%	7.69%
Sales	Men	0.91%	0.00%	0.00%
	Women	0.00%	0.00%	0.00%
	Not informed	0.00%	0.00%	0.00%
	Total	0.70%	0.00%	0.00%
Operational	Men	6.01%	5.44%	5.42%
	Women	7.68%	8.43%	8.71%
	Not informed	0.00%	0.00%	0.00%
	Total	6.39%	6.08%	6.07%
Interns (temporary)	Men	0.00%	0.00%	0.00%
	Women	0.00%	0.00%	0.00%
	Not informed	0.00%	0.00%	0.00%
	Total	0.00%	0.00%	0.00%
Apprentices (temporary)	Men	0.00%	0.00%	0.00%
	Women	0.00%	0.00%	0.00%
	Not informed	0.00%	0.00%	0.00%
	Total	0.00%	0.00%	0.00%
Total	Men	5.22%	4.72%	4.49%
	Women	4.80%	5.36%	5.60%
	Not informed	0.00%	0.00%	0.00%
	Total	5.11%	4.89%	4.74%

GRI 405-2

Ratio of basic salary of women to men

Ratio of base salary of women to men for each job category (global)

	2023
	Base salary
Directors	0.95
Managers	0.97
Coordinators	0.89
Administrative	1.10
Technical Support	0.54
Technicians	0.93
Sales	0.75
Operational	0.99
Interns	1.11
Apprentices	0.98

Note: In previous years, the response to this indicator represented only the Brazil base, being published globally for the first time. Due to the decentralization of information related to the item, there is no global remuneration record this year, only base salary.



GRI 406-1

Incidents of discrimination and corrective actions taken

For Tigre Group, incidents of discrimination are treated with zero tolerance. In 2023, the company began a new stratification of reports related to the topic, which were now classified as homophobia, racism, prejudice, and xenophobia. Five incidents were identified in the company during the year, which were investigated, treated, and concluded, and recommendations were developed and shared internally with the areas involved.

GRI 407-1

Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk

GRI 408-1

Operations and suppliers at significant risk for incidents of child labor

GRI 409-1

Operations and suppliers at significant risk for incidents of forced or compulsory labor

Tigre Group's operations do not present risks of child labor and forced or compulsory labor, nor risks to the right to freedom of association and collective bargaining. The company maintains a healthy relationship with effective communication with the unions that represent its professionals, is associated with all employer entities in the category in Brazil, and actively participates in negotiations whenever there is an opportunity. In 2023, at least seven collective agreements were negotiated in Brazil for the distribution of profits and results and for rotating work schedules, collective vacations, and compensation. In countries where there are no unions representing professionals, all government regulations regarding workers' rights are followed. In Brazil's operations, individuals under the age of 18 are only hired through apprenticeship programs in partnership with federally accredited training institutions, to work in areas without exposure to harmful agents and/or hazardous work.

Tigre's Supplier Code of Ethics and Business Conduct, which also prohibits these practices, is made available to all interested parties in purchase orders placed by the company. In Brazil, all new direct raw material suppliers undergo a certification process, including an on-site audit that verifies, among other aspects, compliance with local labor, safety, and environmental laws, slave-like labor, child labor, and other items. Audits may not be conducted if the supplier is ISO 9001 certified or classified as minimal risk according to internal procedures.



GRI Summary

Usage statement: Tigre group reported the information mentioned in this GRI content summary for the period January 1 to December 31, 2023, in accordance with the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

Applicable GRI Sector Standard(s): Not applicable.

GRI Standard / Other Source	Indicators	Location	Omission			SDG	Global Compact
			Omitted requirement(s)	Reason for omission	Explanation		
General disclosures							
GRI 2: General Disclosures 2021	2-1: Organizational details	8					
	2-2: Entities included in the organization's sustainability reporting	64					
	2-3: Reporting period, frequency and contact point	64					
	2-4: Restatements of information	64					
	2-5: External assurance	64					
	2-6: Activities, value chain and other business relationships	8, 12, 46, 64					
	2-7: Employees	67, 68				8, 10	6
	2-8: Workers who are not employees	68				8	6
	2-9: Governance structure and composition	15, 16, 17, 69				5, 16	
	2-10: Nomination and selection of the highest governance body	15				5, 16	
	2-11: Chair of the highest governance body	15				16	
	2-12: Role of the highest governance body in overseeing the management of impacts	25, 27				16	
	2-13: Delegation of responsibility for managing impacts	25, 27, 69					
	2-14: Role of the highest governance body in sustainability reporting	64					
	2-15: Conflicts of interest	69				16	16
	2-16: Communication of critical concerns	20, 70					
	2-17: Collective knowledge of the highest governance body	70					
	2-18: Evaluation of the performance of the highest governance body	70					



GRI Standard / Other Source	Indicators	Location	Omission			SDG	Global Compact
			Omitted requirement(s)	Reason for omission	Explanation		
GRI 2: General Disclosures 2021	2-19: Remuneration policies	70					
	2-20: Process to determine remuneration	71					
	2-21: Annual total compensation ratio	71					
	2-22: Statement on sustainable development strategy	4					
	2-23: Policy commitments	23, 20, 30, 71				16	10
	2-24: Embedding policy commitments	71					
	2-25: Processes to remediate negative impacts	20, 39, 46					
	2-26: Mechanisms for seeking advice and raising concerns	20				16	10
	2-27: Compliance with laws and regulations	72				16	8
	2-28: Membership associations	47					
	2-29: Approach to stakeholder engagement	72					
	2-30: Collective bargaining agreements	73				8	3
GRI 3: Material Topics 2021	3-1: Process to determine material topics	65					
	3-2: List of material topics	26					
Material topic: Access to water and basic sanitation							
GRI 3: Material Topics 2021	3-3: Management of Material Topics	30				6, 12	8, 9
GRI 303: Water and Effluents 2018	303-1: Interactions with water as a shared resource	40				6, 12	8, 9
Material topic: Consumer satisfaction							
GRI 3: Material Topics 2021	3-3: Management of Material Topics	43				12	
Material topic: Innovation and technology							
GRI 3: Material Topics 2021	3-3: Management of Material Topics	35				9	
Material topic: Human capital development							
GRI 3: Material Topics 2021	3-3: Management of Material Topics	54				4, 5, 8, 10	1, 6



GRI Standard / Other Source	Indicators	Location	Omission			SDG	Global Compact
			Omitted requirement(s)	Reason for omission	Explanation		
GRI 404: Training and Education 2016	404-2: Programs for upgrading employee skills and transition assistance programs	54				4, 5, 8	1, 6
	404-3: Percentage of employees receiving regular performance and career development reviews	83				5, 8, 10	1, 6
Material topic: More sustainable products							
GRI 3: Material Topics 2021	3-3: Management of Material Topics	30, 35				8, 12	7, 8, 9
GRI 301: Materials 2016	301-2: Recycled input materials used	75				8, 12	7, 8, 9
Material topic: Ethics and transparency							
GRI 3: Material Topics 2021	3-3: Management of Material Topics	19				16	10
GRI 205: Anti- corruption 2016	205-1: Operations assessed for risks related to corruption	73				16	10
	205-2: Communication and training about anti-corruption policies procedures	73, 74				16	10
	205-3: Confirmed incidents of corruption and actions taken	75				16	10
GRI 206: Anti- competitive Behavior 2016	206-1: Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	75				16	10
Material topic: Water and effluent management in operations							
GRI 3: Material Topics 2021	3-3: Management of Material Topics	40				6	8, 9
GRI 303: Water and Effluents 2018	303-1: Interactions with water as a shared resource	40				6	8, 9
	303-2: Management of water discharge-related impacts	40				6	8, 9
	303-3: Water withdrawal	77, 78				6	8, 9



GRI Standard / Other Source	Indicators	Location	Omission			SDG	Global Compact
			Omitted requirement(s)	Reason for omission	Explanation		
Material topic: Occupational health and safety							
GRI 3: Material Topics 2021	3-3: Management of Material Topics	57				3, 8, 16	1, 6
GRI 403: Occupational health and safety 2018	403-1: Occupational health and safety management system	57				8	1, 6
	403-2: Hazard identification, risk assessment, and incident investigation	57				8	1, 6
	403-3: Occupational health services	57				8	1, 6
	403-4: Worker participation, consultation, and communication on occupational health and safety	57				8	1, 6
	403-5: Worker training on occupational health and safety	57				8	1, 6
	403-6: Promotion of worker health	57				3	1, 6
	403-7: Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	57				8	1, 6
	403-8: Workers covered by an occupational health and safety management system	Workers who are not employees (third parties) are not formally covered by the system, although they can use the services available in some units.				8	1, 6
	403-9: Work-related injuries	81				3, 8, 16	1, 6
	403-10: Work-related ill health	82				3, 8, 16	1, 6
Material topic: Circular economy and reverse logistics							
GRI 3: Material Topics 2021	3-3: Management of Material Topics	35				12	7, 8, 9
GRI 301: Materials 2016	301-3: Reclaimed products and their packaging materials	40				8, 12	8
GRI 306: Waste 2020	306-1: Waste generation and significant waste-related impacts	40				3, 6, 11, 12	7, 8, 9
	306-2: Management of significant waste-related impacts	40				3, 6, 11, 12	7, 8, 9
	306-3: Waste generated	79				6, 11, 12	7, 8, 9
	306-4: Waste diverted from disposal	79				6, 11, 12	7, 8, 9
	306-5: Waste directed to disposal	79				6, 11, 12	7, 8, 9



GRI Standard / Other Source	Indicators	Location	Omission			SDG	Global Compact
			Omitted requirement(s)	Reason for omission	Explanation		
Material topic: Management of emissions and climate change							
GRI 3: Topics Materials 2021	3-3: Management of Material Topics	41				3, 7, 12,13, 14, 15	7, 8, 9
GRI 302: Energy 2016	302-1: Energy consumption within the organization	76				7, 8, 12, 13	7, 8
GRI 305: Emissions 2016	305-1: Direct (Scope 1) GHG emissions	42, 78				3, 12, 13, 14, 15	7, 8
	305-2: Energy indirect (Scope 2) GHG emissions	42, 78				3, 12, 13, 14, 15	7, 8
Material topic: Diversity, equity and inclusion							
GRI 3: Material Topics 2021	3-3: Management of Material Topics	51				1, 5, 8, 10	6
GRI 202: Market Presence 2016	202-1: Ratios of standard entry level by gender compared to local minimum wage	73				1,5, 8	6
GRI 401: Employment 2016	401-1: New employee hires and employee turnover	80				5, 8, 10	6
	401-3: Parental leave	81				5, 8	6
GRI 405: Diversity and Equal Opportunity 2016	405-1: Diversity of governance bodies and employees	92				5, 8	6
	405-2: Ratio of base salary and remuneration of women to men	86				5, 8, 10	6
GRI 406: Non- discrimination 2016	406-1: Incidents of discrimination and corrective actions taken	87				5, 8	6
Additional content							
GRI 201: Economic performance 2016	201-1: Direct economic value generated and distributed	23				8, 9	



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