

2024 SUSTAINABILITY REPORT

Purpose with actions

to positively
impact society



Managing water to transform people's quality of life

GRI 2-22

This is our purpose, which guides us daily to deliver results that meet the needs of our shareholders, professionals, partners, customers, and consumers. We take our purpose seriously in our strategic priorities, our products and solutions, and in our daily activities with our team.

Thus, sustainability permeates all our initiatives, and this is what we demonstrate in this report, which covers the period from January 1st to December 31st, 2024. The document, published in May 2025, is released annually, in alignment with our financial statements. Our report follows the Global Reporting Initiative (GRI) guidelines, is submitted for review and recommendation by the People, Compensation, and ESG Committee, and for approval by the Board of Directors.

We are mindful of the impact of our actions on people, the environment, and the economy, as well as the socio-environmental risks present in our operations. We want to grow to create value and promote positive impacts in all societies where we operate.

Have a good read!



For information or comments

about this publication, please contact us at sustentabilidadetigre.com

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A new enabling cycle

GRI 2-22

Changes and lessons learned marked the year 2024 at Tigre. We reorganized our operations and consolidated priorities, always aiming to become stronger and more aligned with our strategic planning. We also initiated a new enabling cycle to achieve our growth and profitability objectives. The arrival of Luis Felipe Dau to the position of Group CEO coincides with the conclusion of a virtuous cycle for Otto von Sothen at the helm of our company.

Having been with Tigre Group since 2013, Otto directly contributed to significant improvements in efficiency and results, and led a major cultural transformation process, strengthening our purpose and employee engagement. In these 11 years, Tigre has doubled in size, consolidated its leadership, and opened new avenues for growth.

Among Dau's current missions is to accelerate the process to achieve leadership in the Americas in water conduction systems, seeking greater efficiency and focusing on our key growth priorities. We will count on his solid experience in large companies to expedite our medium- and long-term strategic planning.

The changes in management do not mean a break or change in direction: on the contrary, our strategy and our vision for the future remain unchanged and consistent, as does the direction of initiatives to achieve our goals.

Transparency and respect for all stakeholders with whom we interact are essential values for us. I reiterate our sincere thanks to Otto, and I wish Dau a successful journey in our company. We also deeply appreciate

the dedication of our professionals, and the trust of our customers, suppliers, and partners. We enter 2025 with confidence, ready to seize new opportunities and ensure sustainable growth for our company.

Felipe Hansen
Chairman of the Board
of Directors of Tigre Group



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Solutions that deliver trust

GRI 2-22

2024 was a different year for Tigre. We had changes in management and faced challenging scenarios in several markets where we operate, especially in Brazil, and yet we grew in sales volume. Even amid these challenges, we continue to rank among the best companies to work for in Latin America, a reputation built with each of our professionals and partners.

I am very grateful to the shareholders and board members for being part of this team of top performers. I have a strong connection with our purpose: managing water to transform people's quality of life. Tigre is the most relevant brand in the Brazilian construction sector, and it stands out for its collaborative work and the engagement of its teams. I am also driven by the goal of making the company grow and achieve leadership in water conduction systems in the Americas.

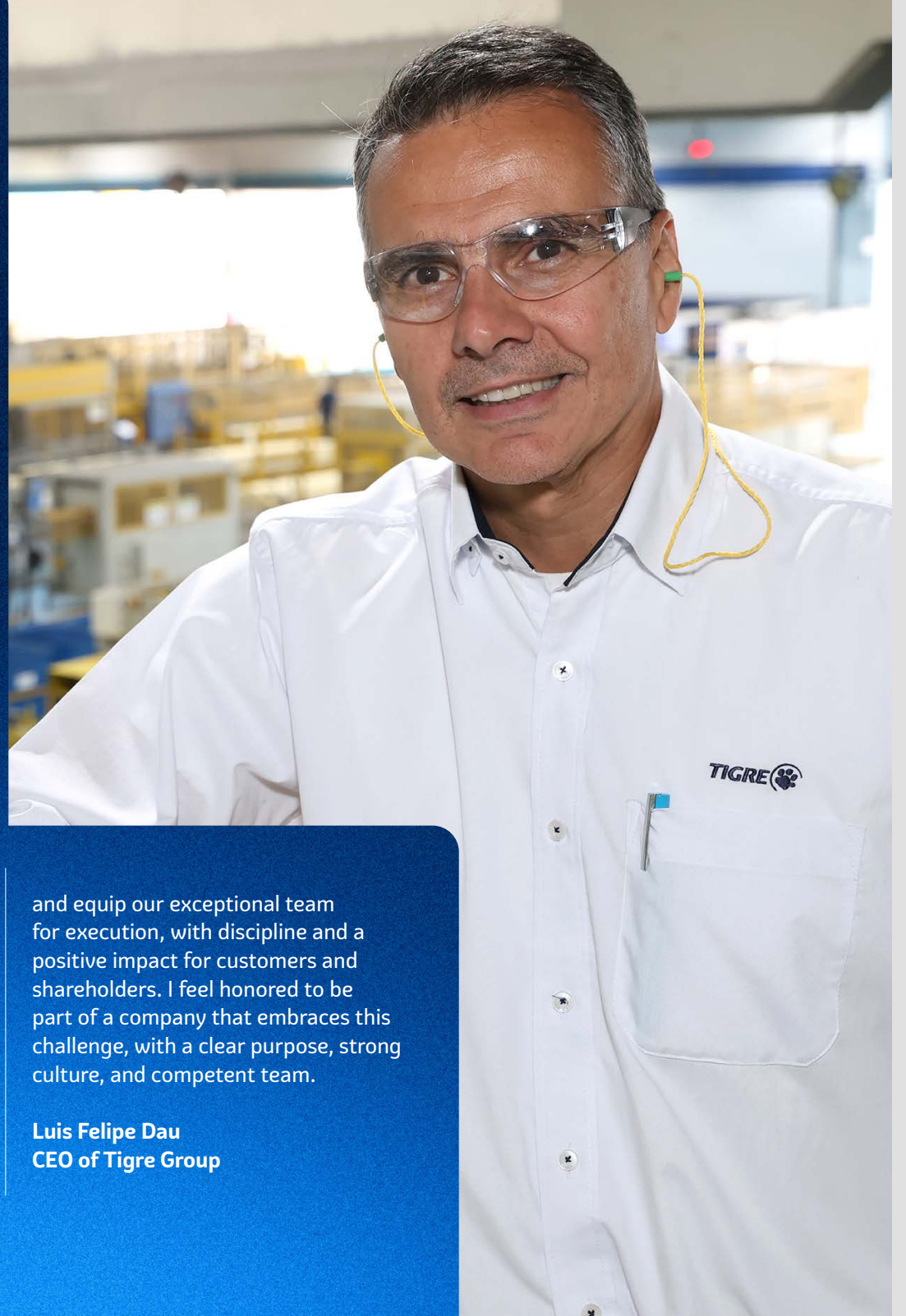
All segments in which we operate provide the opportunity to deliver value to shareholders and society, maintaining the strategic guidelines already established. Our mission is to prioritize initiatives to generate results and prepare the organization to execute with responsibility, simplicity, and collaboration, aligned with a performance-oriented culture.

In April 2025, we announced the election of Rafael Gustavo Melo to the position of Executive Director of Finance, Administration, and Investor Relations, succeeding Vivianne Cunha Valente, whom we thank for the evolution of our financial area through her work over ten years. This transition is part of our succession planning, reinforcing our commitment to a culture of internal development, as Rafael has also been with Tigre for a decade, and it ensures the continuity of the Group's financial strategy.

Among the priorities for 2025 and the coming years are growth opportunities in retail, proximity and seeking solutions with our construction customers, implementation of our complete ecosystem for sanitation, and solutions for the best use of water in irrigation.

Innovation and sustainability are attributes that must remain deeply connected with the business, bringing value to the company and its stakeholders. Attention to social, environmental, and governance aspects is part of Tigre's daily life, embedded in our purpose and in the ways we generate value. The implemented governance practices meet the highest market standards, and we seek continuous improvement in this area.

I am confident in Tigre's consistent and sustainable growth with our dedicated team. We will prioritize opportunities



and equip our exceptional team for execution, with discipline and a positive impact for customers and shareholders. I feel honored to be part of a company that embraces this challenge, with a clear purpose, strong culture, and competent team.

Luis Felipe Dau
CEO of Tigre Group



Group profile

GRI 2-6

We are a Brazilian multinational company with a strong international presence, a benchmark in the construction and infrastructure markets. With 83 years of history, we produce complete solutions for construction, irrigation, infrastructure, and sanitation. We are among the best companies to work for in different Latin American countries, and we also stand out among the most innovative in the sector.

We have 20 **manufacturing plants** (Argentina, Bolivia, Brazil, Paraguay, Peru, Uruguay, and the United States), and our products are sold in approximately 30 countries. We invest in listening to our stakeholders to understand how to increasingly offer **effective solutions for our customers**, who are at the center of our decisions and production processes. Among our main customers and consumers are sanitation and utility companies (public and private), retailers, construction companies, and end consumers.

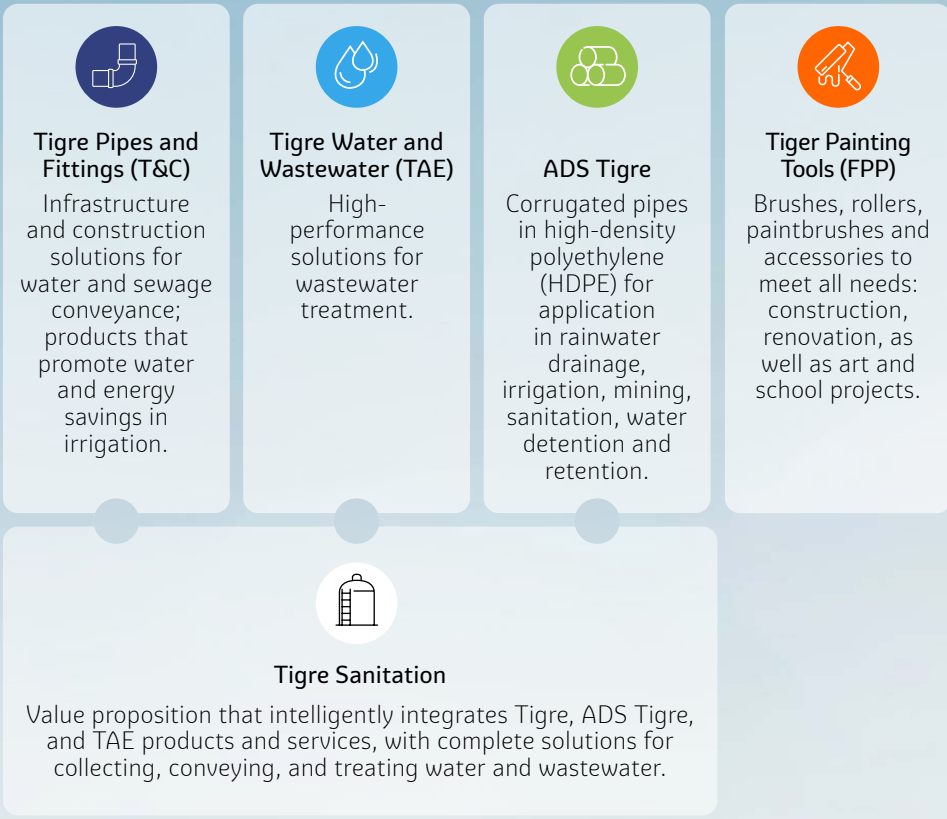
We work with regional and global suppliers, with no size restrictions, provided they meet quality requirements, which involves a **rigorous audit process for suppliers of production materials**. In 2024, we had 313 direct suppliers and 2,585 indirect suppliers (an increase of 10% and 19%, respectively, compared to the previous year).

We also engage with representative entities to ensure that governmental decisions and public policies consider sectoral impacts and gains, for the **development of topics of common interest**.

Who we are



Our Operations



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2024 at Tigre

Tigre secured 3rd place in the Construction – Building Materials category of the 100 Open Startups 2024 Ranking, being highlighted as one of the companies that invests most in open innovation in Brazil.

Ranking first in the building materials segment, we were among the 14 most innovative companies in the Southern region of Brazil according to the “**Innovation Champions**” ranking, promoted by Amanhã Magazine.

The Connecting Ideas program won 3rd place in the Sustaining Innovation category of the **Aevo Intrapreneurship Award**, which recognizes companies and professionals who stand out in encouraging and practicing innovation in Brazil. We were also recognized in all seven other categories, including ESG Innovation.

We celebrated the recognition our professionals provided us with the **Great Place to Work (GPTW)** certification in five countries. Our presence in the GPTW ranking is a recognition of all leaders and professionals who daily build a better place to work.

For the tenth consecutive year, we won 1st place in the **Reclame Aqui Award** in the Home, Construction, and Industry category, as the company that most respects consumers. One of the biggest recognitions in Brazil, the award ranks companies with the best customer service.

We won awards in 22 categories of the **33rd Anamaco Award**, four of them in the highest classification: Master. We won in the categories of Sprinklers, Plastic Pipes and Fittings for Irrigation, Flexible PVC Conduits, Thread Seal Tapes, and CPVC Pipes and Fittings for Hot Water.



International presence

With a focus on the customer, our brand participated in events held in different countries throughout the year.

- ✓ We made our debut at **BIG 5 Dubai**, one of the world's leading construction fairs, reinforcing our expansion strategy in the Middle East.
- ✓ Represented by our local distributor, Tigre was present for the first time at the Maputo International Trade Fair (Facim), an international and multi-sector event held in **Mozambique**.
- ✓ For the third year, we participated in the Expo Nacional Ferretera in Guadalajara, **Mexico**, considered one of the largest fairs in the tools, construction, and electricity sector in Central America.
- ✓ We also participated in Expo Construcción 2024, the largest construction, hardware, and design event in **Ecuador**.

In a key move for our business, we have expanded our presence in Central America with our arrival in the Dominican Republic. Now, the second-largest market in the Caribbean will have access to our painting tool solutions offered by a local distributor.

Expertise in training

We expanded our presence in the professional training market with the launch of the EducaTigre platform. The tool centralizes all courses offered by Tigre and, in Brazil, is also aimed at external audiences, such as construction professionals and workers, engineers, agronomists, retailers, and salesclerks.

By accessing courses on EducaTigre, construction professionals automatically become part of **Clube dos Feras** (Club of Construction Professionals), Tigre's relationship program also created in 2024, which offers benefits such as early access to product launches, campaigns with prize draws throughout the year, promotional activations, and opportunities to try new products firsthand.

We also expanded our **in-person courses**: in addition to the existing training centers in Rio Claro and Joinville, we made centers available through partnerships in nine other Brazilian cities. We launched the Tigre Specialists Training Program in Bolivia, the first class of the long-duration hydraulic installations course outside of Brazil, with 30 participants. In 2024, we trained more than 223,000 construction and retail professionals, with 4,529 trained on-site, 54,109 in in-person activities, and 164,834 people in online training sessions.

Sustainability in the business

Our commitment to sustainable development is recorded in our **Code of Ethics and Business Conduct**, responsibly and transparently materializing our purpose of managing water to transform people's quality of life. Sustainability is a cross-cutting attribute in our businesses and operations, and the Sustainability area acts as a consultant to other Tigre departments to achieve corporate objectives.

In 2024, we advanced in the theme of **circular economy** through a project on sustainability criteria focused on innovation and the development of more sustainable products, services, and processes. We made several advancements in **diversity**, such as an increase in the percentage of women in almost all functional categories, including management and coordination levels, and the implementation of the Diversity Embassies and the Tigre Diversity Census.

We also showed significant progress in **governance**, with the publication of the Sustainability Policy in three languages; and the segregation of the Internal Audit and the Risk and Internal Controls departments, the latter now reporting to the Executive Director of Finance and Administration. There was a revision of the Risk Management Policy and the inclusion of sustainability risks in the corporate risk matrix.



"Since 2018, we have been signatories to the United Nations (UN) Global Compact, reinforcing our commitment to sustainable development through best business practices."

Governance and sustainability strategy

GRI 3-1 | 3-2

We aim to be a **benchmark in environmental, social, and governance practices in our sector**, and to achieve this, we use a market-recognized assessment tool to guide the actions and projects we develop. Goals and progress on this topic are monitored by the Board of Directors through the People, Compensation, and ESG Committee.

Our variable compensation programs recognize and drive performance through strong objective-based management, with goals related to people management and sustainability.

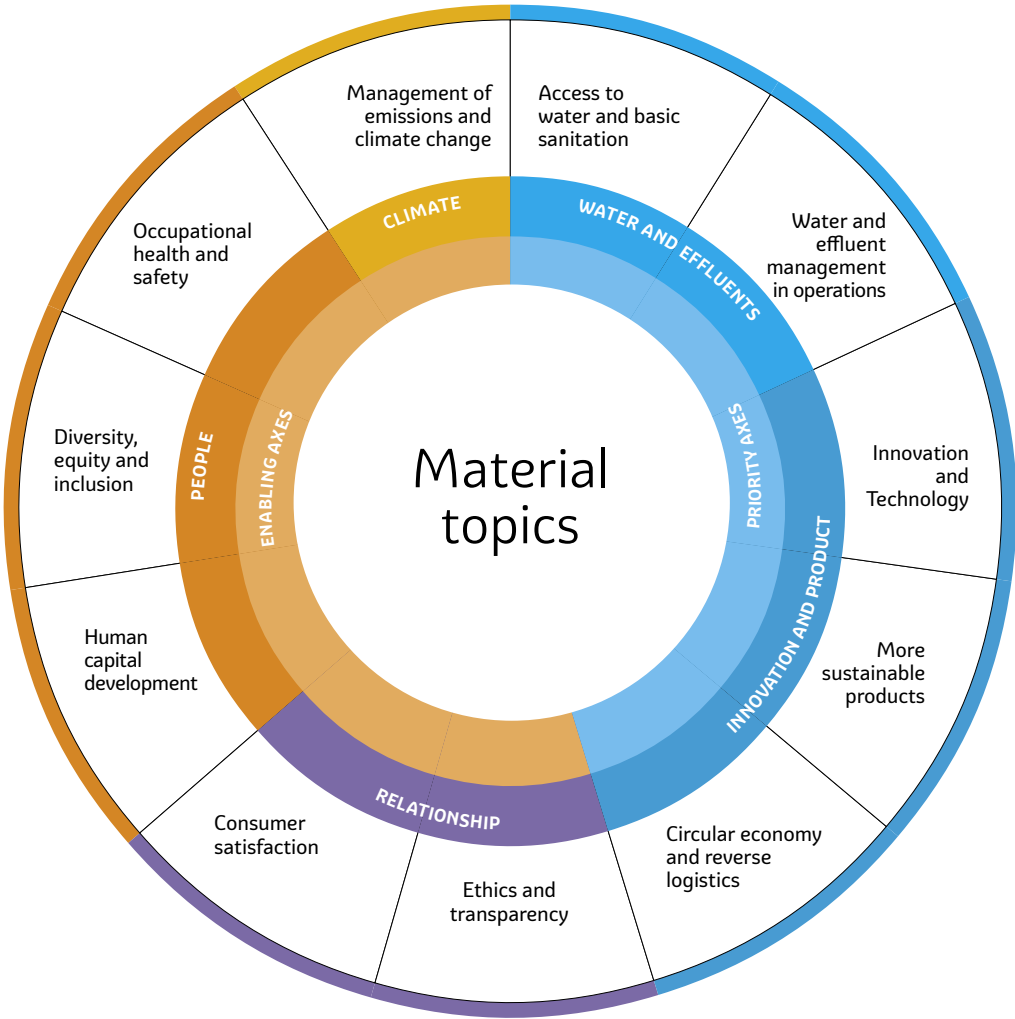
In the second half of 2024, we began the **double materiality assessment process** to update our priority topics. As a development, we also started revising our Strategic Sustainability Plan to align it with the ongoing materiality assessment and establish objectives in each business unit, deepening the connection with corporate strategy.

Tigre's new risk classification methodology was integrated with the double materiality process to generate synergies, adopt more consistent

metrics, and ensure that risk management is aligned with our environmental, social, and governance commitments. By combining risk and sustainability perspectives, we strengthen the organization's ability to make informed, resilient, and long-term strategy-aligned decisions.

For 2024, the materiality process conducted in 2021 was still in effect. It identified 11 material topics, divided into five workstreams and linked to the United Nations (UN) Sustainable Development Goals (SDGs).

Consultation with internal and external stakeholders was conducted via a questionnaire, and the survey garnered 1,278 responses from shareholders, leaders, professionals, customers, construction professionals, technical professionals, and service providers. Throughout this document, 76 GRI indicators on the performance of material topics are reported.



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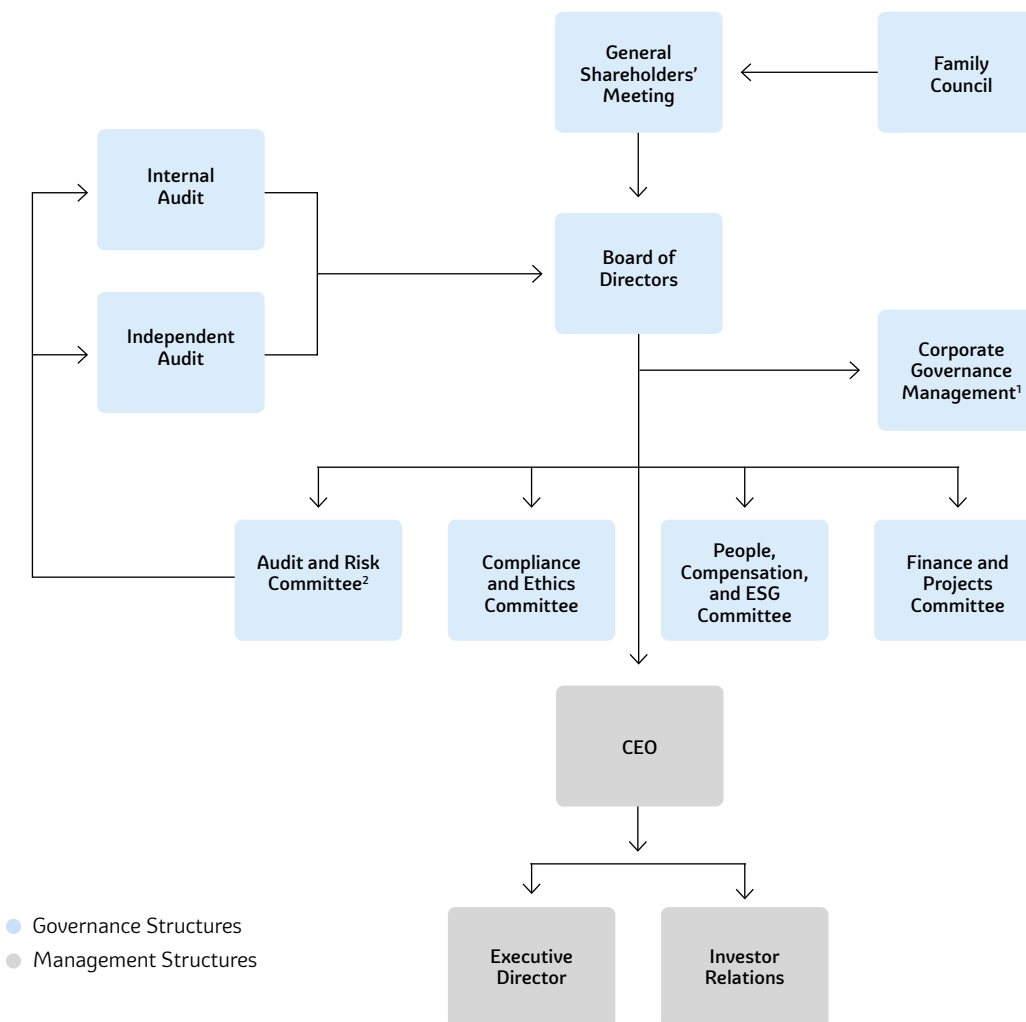
Governance

The Board of Directors is elected every 2 years by the General Shareholders' Meeting and is the guardian of the organization's strategy. It is responsible for establishing long-term guidelines, assessing risks and opportunities, and monitoring business performance.

As part of our governance, we also have four **statutory committees** – auxiliary and support bodies, permanent in nature, without deliberative powers, with advisory and informational functions.

Aligned with best governance practices, we have invested in forming a professional Board of Directors, composed of business leaders and market executives with experience in various multinational companies in the areas of finance, strategy, products, market, innovation, diversity, people, and sustainability. The members of the Board and committees do not hold executive positions within the Group.

GOVERNANCE STRUCTURE



1. The Audit and Risk Committee oversees the activities of the internal audit and the independent audit.
2. Corporate Governance Management is led by a professional serving as a governance officer.



Board of Directors

Felipe Hansen

Chairman of the Board of Directors since 2015, grandson of João Hansen Júnior, founder of Tigre. Graduated in 2003 from the University of the Region of Joinville (Univille) in Business Administration, with complementary courses in management and corporate governance.

Patrice Philippe Nogueira Baptista Etlin

Member of the Board of Directors since 2022. Holds an MBA from Insead, a Master's in Industrial Engineering from École Centrale de Paris, and a Bachelor's in Electronic Engineering from the Polytechnic School of USP. He joined Advent International in 1997 as a partner responsible for the fund's investments in Brazil.

Fábio Hering

Independent member since 2016. Graduated in Business Administration from PUC-SP, with specializations in Marketing, Finance, Economics, and Strategy. He was CEO of Cia Hering and a board member of companies such as Grupo Soma, Tarpon Investimentos S/A, and Arezzo&Co.

Reynaldo Passanezi Filho

Independent member since 2022. Holds a Bachelor's and a Doctorate in Economics from USP, a Master's in Economics from Unicamp, a Law degree from PUC-SP, as well as a specialization in Management, Leadership, and Innovation from Stanford University (USA). He

is CEO of Cemig. Has experience in business restructuring, mergers and acquisitions, with deep knowledge of Latin America and infrastructure.

Fernando Musa

Independent member since 2022. Graduated in Aeronautical Mechanical Engineering from ITA, holds an MBA from Insead. Worked at Braskem for 10 years, serving as CEO from 2016 to 2019 and leader of the US and European businesses from 2012 to 2016. He is a board member of Fortbras (Brazil), Viakem (Mexico), and PureCycle Inc. (USA).

Carla Schmitzberger

Independent member since 2024. Graduated in Chemical Engineering from Cornell University (USA), with an extension course in Strategic People Management from FDC/Insead. She was Vice President of the Sandals Division at Alpargatas S.A. and responsible for the global Havaianas business, and Vice President of Marketing at Citibank. Serves on the Board of Directors of Natura &Co Holding S.A and Viveo.

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.

Statutory committees



Finance and Projects Committee

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



Audit and Risk Committee

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



People, Compensation and ESG Committee

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



Compliance and Ethics Committee

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



Risk management

Aiming to strengthen best corporate governance practices, in 2024 we segregated the Risk and Internal Controls Management department, previously linked to Internal Audit, which now reports to the Executive Director of Finance and Administration. We have significantly advanced in the maturity of our risk management, reinforcing our governance by revising the Risk Management Policy and the current risk matrix. Additionally, we implemented a new assessment model, directly connecting risks to Tigre's strategic drivers.

We also advanced in the categorization of the **risk matrix**, segmenting it into two major groups: strategic risks, which represent events with a direct impact on strategic objectives, and business risks, related to factors that could compromise the company's management and sustainable operation. This segmentation allowed for more effective alignment between risk mitigation initiatives and long-term objectives, promoting greater synergy between sustainable growth and the organization's strategic drivers.

The assessment of these risk groups involved the active participation of senior leadership, ensuring a **collaborative and strategic approach**. For each risk, an owner was assigned, and response strategies were defined, ensuring clarity and accountability in the process.

We began structuring Business Continuity Management by developing a comprehensive framework that covers everything from prevention to restoration of critical processes in risk scenarios. We also prepared essential documents, such as the **Continuity Policy, the Business Continuity Program, and the Operational Continuity Plan**. In internal controls, we updated key controls in 2024, focusing on processes that impact financial statements, covering accounting, tax, financial reporting, technology, and information security.

Among the advancements, we highlight the implementation of monitoring mechanisms, such as control self-assessment and effectiveness tests, which provide insight into the effectiveness of the internal controls' environment. Complementing these initiatives, we developed a **new risk and internal control management tool** (GRC), which will centralize the administration of risks, controls, audits, and normative documents.



Information Security

We treat information security as a strategic theme within our corporate governance and sustainability plan, linked to its ESG goals. For this, we have a dedicated department that monitors and mitigates risks related to the company's **digital environment**, in synergy with the Corporate Risk Management program.

These actions ensure the integrity, confidentiality, and availability of information, aligning Tigre Group with the best practices and regulations in the sector to ensure the protection and compliance of our digital operations. Using market frameworks such as ISO 27000 and NIST CSF 2.0 as a basis, our strategy and continuous investments enable the business with a reasonable level of protection and comfort in line with market expectations and those of our stakeholders.



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Ethics and Compliance

**GRI 3-3 Ethics and Compliance |
2-23 | 2-24 | 2-25 | 2-26**

Maintaining integrity in all our operations is not just a commitment, but a responsibility shared by all Tigre professionals. Our Code of Ethics and Business Conduct, compliance policies, and Tigre Group values are embedded in all our processes, as we understand ethics as the company's culture and a fundamental value for the success of our business. We have annual training and communication schedules for professionals, third parties, suppliers, and customers, focusing on topics reported through the Ethics Channel as well as newly published or updated policies.

Our integrity program acts preventively by mapping risks and directs projects and actions to mitigate the organization's main risks, in addition to standardizing conduct. Internally, in case of non-compliance with the rules, we have a system of accountability through disciplinary measures, ensuring that deviations are addressed and corrected.

The **Code of Ethics and Business Conduct**, a parameter for relationships with customers, consumers, the community, suppliers, service providers, third parties in general, the public sector, and the press, guides our corporate processes and conduct. Updated in 2024, this mechanism reinforces our integrity and

compliance standards, in addition to preventing issues such as corruption, money laundering, and private bribery. The Code is available to all audiences and is given to all professionals during the admission process, as well as being disclosed to our suppliers and partners.

We also have policies evaluated annually, which are directly linked to the organizational purpose and ethical stance, in addition to mitigating economic and judicial impacts, loss of business, and deterioration of the organizational environment. Both the Code of Ethics and Business Conduct and the area's policies are based on the laws and regulations of the countries where we operate, such as the **FCPA** and the **UK Bribery Act**.

Our Ethics Channel, managed by a third-party company, receives reports, suggestions, and questions, enabling professionals, partners, and other stakeholders to raise concerns related to conduct within the organization. The data is confidential, reported only to the Ethics and Compliance Committee, an advisory body to the Board of Directors. In 2024, 197 reports were registered on the Ethics and Conduct Channel, with **100% addressed and resolved within the year**.

We track the effectiveness of the Ethics Channel through various quality and volume indicators, the main one being the recurrence of handled cases.

Transform

The objective of the Transform Program is to ensure operational management with excellence in standards and processes, using Tigre's existing best practices as a foundation. It also aims to enable new performance levers, creating synergy between various areas, through professional development, acceleration of results, and guaranteeing continuous improvement.

This management model generates opportunities for innovation, enhancement, and strengthens the level of quality offered to our customers, aligned with our business strategy.

Among the actions in 2024 were mapping the potential for reducing material costs to increase EBITDA and identifying a pipeline of initiatives in operations with potential for annualized savings.



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Strategy and performance

In 2024, we began the periodic update of our strategic planning for the 2025-2030 cycle and structured our new **Strategic Planning and Transformation Area** to strengthen both the planning and execution of Tigre's future in an integrated manner. Tigre Group's strategy includes drivers for efficiency, innovation, sustainability, and people, aiming to achieve a **leadership role** in the sector in the locations where it operates, and has remained assertive and consistent even amidst turbulence in the markets where we operate.

Our decisions are anchored in **respect to the value chain**, which is why our growth aims not only to deliver results to shareholders but also to care for people, generate more opportunities, and develop the sectors in which we operate.

Strategic drivers and the budget plan guide the definition of annual goals, and the strategy is deployed with quantitative and qualitative indicators across all business units. The presentation and discussion of results with the internal audience occur quarterly through **Business in Focus** – a live broadcast with simultaneous translation that has a wide audience among our professionals. The channel's content can also be watched asynchronously and is discussed in monthly meetings with leaders and operational teams.



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Market performance

In a tougher year, with high interest rates and inflation, currency exchange rate pressure, and a slowdown in the global economy, we maintained positive performance in sales volume and customer satisfaction throughout 2024. In **Brazil**, the construction sector grew, stimulated by social housing programs, and the pace of infrastructure adaptation related to the New Sanitation

Regulatory Framework resumed, offering positive prospects for 2025.

In **Latin America**, some countries showed a slowdown in civil construction, with stability in other geographies, balancing results. The significant potential for market share growth in the **United States** market makes us less susceptible to economic and political developments.



Economic and financial results

We presented a stable performance in efficiency, profitability, and investments in 2024 compared to the previous year, even in a decelerated macroeconomic context. The period marked the consolidation of operations acquired in the United States and the adjustment of the asset portfolio, preparing us for a path of growth.

The decommissioning of operations brought more focus and agility to the financial management of assets. We made advances in governance, with adjustments to the Reference Form and Financial Statements, regarding the concepts of adjusted EBITDA and the technical quality of the report.

● ECONOMIC VALUE GENERATED AND DISTRIBUTED (IN THOUSANDS OF REAIS) GRI 201-1			
	2024	2023	2022
Generated	R\$ 5,902,433	R\$ 5,849,682	R\$ 7,218,268
Revenues	R\$ 5,902,433	R\$ 5,849,682	R\$ 7,218,268
Distributed	R\$ 5,902,433	R\$ 5,849,682	R\$ 7,218,268
Operating costs	R\$ 3,458,433	R\$ 3,105,748	R\$ 3,899,838
Salaries and benefits	R\$ 706,330	R\$ 677,353	R\$ 688,999
Payments to capital providers	R\$ 410,668	R\$ 1,026,702	R\$ 1,107,446
Payments to the government	R\$ 1,327,002	R\$ 1,039,879	R\$ 1,521,985

Note: The audited Financial Statements can be consulted on the [company's IR website](#).



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Responsibility in the chain

GRI 2-29

To promote engagement with our key stakeholders and develop our value chain, we carry out various actions related to relationships, training, and discussion of public policies. Our stakeholder mapping considers any groups directly and indirectly impacted by our operations. On all fronts, we seek to act for the dissemination of a sustainability culture in our sector.

Customers: We increased proximity with our customers to find solutions for common challenges, in addition to sharing the best practices in developing actions for the universalization of sanitation and the development of more sustainable products.

Construction professionals: EducaTigre and Clube dos Feras (Club of Construction Professionals), launched in 2024, strengthened our relationship with this audience in Brazil, already consolidated through training activities and benefits.

Consumers and civil society: We strengthened the transparency of our actions, initiatives, and programs that bring a positive impact to the value chain.

Suppliers: We value our partnerships and work towards the development of the supply chain to promote innovation and more sustainable production.

Representative entities: We participate in forums that influence public policies aimed at the universalization of sanitation and the development of the construction and plastics chains.

Tigre professionals: To ensure we are all aligned and inspired in pursuit of our goals, there is constant work in events, meetings, and communication channels, in addition to internal surveys and training programs. Specific initiatives seek to foster innovation and continuous improvement, volunteering, among other themes.

Shareholders: We strengthened our participation in Tigre's main councils and committees, presenting the advances achieved throughout the year aligned with the company's growth strategy and sustainability strategy.



Customer satisfaction

GRI 3-3 Consumer satisfaction

We value listening to our customers’ needs and promptly addressing their demands.



A focus on results, customer satisfaction, and innovation guides our management and execution culture with a customer-centric concept – placing the customer at the center of our decisions and production processes. We conduct **formal listening processes**, such as market studies and research, and informal ones, like field visits and maintaining close relationships with our customer base. In response, we use what we learn for the development and improvement of our products and services.

Our after-sales actions promote prompt customer service, maintaining the brand’s positive image and the company’s reputation, in addition to ensuring Tigre’s commitment to quality and satisfaction indexes. Thus, we promote positive impacts for our business and for all of society, with more efficient and durable solutions that also drive innovation development.

Tigre’s relationships with customers and consumers are based on objective and transparent criteria. We understand the importance of addressing themes like conscious consumption, and throughout 2024, we intensified contact and discussions about sustainability with our customers, especially in sanitation and retail.

We conduct daily satisfaction surveys, through which each business unit can identify what has been appreciated by the customer and situations

that trigger dissatisfaction, in order to seek immediate solutions. Quarterly satisfaction indicators are generated by each business unit, and annual goals encourage leaders and teams to excel in customer satisfaction. The goals are also linked to the company’s and professionals’ results at all levels. We also make it a practice to monitor publicly open platforms.

In 2024, the implementation of **Net Promoter Scorecard** (NPS) surveys segmented by channel in Brazil brought greater precision in identifying key points of attention and a deeper understanding of what generates value for each customer profile. We understand and respect the particularities of factors such as regionalization, size, and type of business, which directly influence service preferences.

Compared to the previous year, our indicators showed consistent progress, reflecting the strengthening of customer relationships and the construction of journeys based on trust. The results obtained in the Latam and United States unit countries stand out, showing significant growth and projecting promising prospects for the coming years. In Brazil, after reaching a high level of scores, we managed to maintain the results in the last year.

Supplier management

GRI 407-1 | 408-1 | 409-1

We want our suppliers to grow with us in **long-term relationships**, bringing more competitiveness to products by optimizing costs and processes. Tigre constantly seeks new technologies and more sustainable materials, participating in international events to stay informed on launches in the area.

All Brazilian suppliers undergo an approval process with risk assessment and consultation of public data (financial, legal, compliance, and tax). If the supplier registration platform identifies inconsistencies, we conduct a more in-depth case-by-case analysis, and in situations of non-compliance, the registration is denied.

Among the verified items are compliance with local labor, safety, and environmental laws, conditions analogous to slavery, and child labor, among other items. For suppliers from other countries, we conduct additional screenings against international lists to identify irregularities, especially related to forced labor or conditions analogous to slavery.

In 2024, we did not identify such impacts among our active suppliers.



When the supplier provides raw materials, we conduct on-site audits to verify quality, safety, human rights, and environmental requirements. The audit is not necessary if the supplier is ISO 9001 certified or classified as low risk. We do not accept suppliers who engage in the exploitation of child or forced labor. If any supplier is identified under these conditions, we will take immediate action, including reporting them, contributing to the eradication of child and forced labor in the supply chain.

Juntos Somos Mais

Juntos Somos Mais (Together We're More) is the **largest construction industry loyalty program in Brazil** and aims to foster customer loyalty. The initiative is a joint venture formed by Tigre with Votorantim Cimentos and Gerdau. It connects leading companies in the sector with retailers, offering benefits and promoting effective solutions for the industry's challenges.

The platform features an online store, allowing retailers to purchase products to stock their inventory, and a loyalty program that provides points for them to exchange for benefits. By purchasing products from participating brands, store owners and salespeople can accumulate points and redeem them for various prizes.



RESULTS IN 2024

+65,000

EINs linked to Tigre, registered in the loyalty program

approximately 13,000

members linked to Tigre redeem points monthly

R\$ 280 million

in sales in 2024, representing an increase of over 200%

Prominence in the sector

GRI 2-28

We are part of representative entities in the sector to promote common interests related to collective development and the discussion of public policies.

Entidade	Pautas	Participação
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
Brazilian PVC Institute (IPVC)	Sustainability	Entity board and RIG board
Brazilian Plastics Industry Association (Abiplast)	Sustainability and competitive equality	Associated company
Trata Brasil Institute	Universalization of sanitation	Advisory Board
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
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	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
Association of Private Sanitation Companies (Abcon)	Universalization of sanitation	Associated company
Joinville Business Association (Acij)	Defense of Joinville industry	Associated company
National Network of Irrigated Agriculture (Renai)	Promote the development of sustainable irrigated agriculture	Associated company



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Trust and consistency

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Excellence in sanitation

GRI 3-3 Access to water and basic sanitation

The commitment to sanitation is a global necessity. According to the report from the United Nations Educational, Scientific and Cultural Organization (UNESCO), about 26% of the global population lacks access to safe drinking water, and 46% do not have access to safe sanitation services. The topic of access to water and basic sanitation is one of the priority pillars of our Strategic Sustainability Plan, and actions to enhance positive impacts are developed transversally with the responsible areas.

To maximize our positive impact on access to water and wastewater treatment, we created **Tigre Sanitation**, a value proposition that centralizes major solutions for collection, conduction, and treatment. Part of this initiative are Tigre Water and Wastewater, Tigre Pipes and Fittings, and ADS Tigre. We understand the value of water and are committed to offering high-technology products and services for the sector.

We reinforce our purpose through partnerships with the main sanitation companies in Brazil, as well as city governments and private utility companies. In two years of operation, Tigre Sanitation has already been responsible for implementing thousands of kilometers of sewage collection networks and water conduction pipelines, impacting millions of people in Brazil.

Internally, we encourage projects like **My New Bathroom**, which ensure our professionals have adequate sanitation conditions in their homes. Externally, we seek partnerships, such as the one with UNICEF, to develop projects aimed at universalizing access to water and wastewater treatment. We also address the theme through education, advocacy, discussion groups, among other activities.



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Managing water and taking care of the environment



Technology at TAE

Tigre Water and Wastewater (TAE) offers high-performance solutions for wastewater treatment and is a major partner for sanitation operators. Through innovation, it contributes to reducing environmental impacts in the construction and operation of wastewater treatment plants. Its solutions already improve the quality of life for thousands of people in various Brazilian states.

In addition to medium and large-scale projects for industries and sanitation utility companies, TAE's portfolio highlights two decentralized solutions, Unifam and Multifam. Both feature the innovative Biobob technology, developed by Bioproj, which guarantees over 90% efficiency in domestic sewage treatment and performs all treatment biologically, without the use of chemical components.

Unifam is a single-family treatment plant designed to serve locations that lack access to the network due to technical or economic reasons. In addition to occupying a reduced area, it has treatment steps in a single piece of equipment with simplified installation. The result is a cost-effective and efficient technology with superior environmental performance, developed with recycled plastic materials.



UNIFAM Innovative technology that guarantees over 90% efficiency in domestic sewage treatment.

MULTIFAM

Compact and modular wastewater treatment

Commercially launched in 2024, **Multifam** is a compact and modular wastewater treatment plant capable of bringing sewage treatment to communities far from urban areas, isolated communities, or new neighborhoods needing local treatment, with high performance and autonomous operation.

It allows for the expansion of sewage treatment coverage at the lowest possible cost for utility companies, reinforcing our commitment to offering efficient and sustainable solutions from implementation to operation. Its environmental benefits include lower sludge generation and energy consumption, eliminating bad odor and noise.

ADVANTAGES OF MULTIFAM VS. TRADITIONAL SYSTEMS



Serves up to
2,000 households

Expansion possibility from 1 L/s up to
20 L/s

Required implementation area for installation
40% smaller

Sludge generation and energy consumption
45% lower

Reduction in implementation and operation costs by up to
40%



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Managing water and taking care of the environment

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Innovation for sustainability

GRI 3-3 More sustainable products

We are at the forefront of innovation and are pioneers in developing products and technologies that transform the future. Our solutions promote managing water, reducing losses and leaks and the consequent waste of this valuable resource. Furthermore, we seek to instill responsibility and eco-efficiency with more sustainable products, suited to the needs of our customers, society, and the environment, such as TAE solutions for sanitation and the constant improvement of our raw materials and processes.

Our main raw material, PVC, is composed, by weight, of 57% chlorine, obtained through the electrolysis of sea salt (a virtually inexhaustible natural resource), and 43% ethene, derived from petroleum. PVC is recyclable and highly durable, allowing our products to have a long service life. Since 2023, our portfolio has included PVC-O, which, besides being more durable and resistant, is lighter than traditional pipes, offering better performance with lower raw material consumption; and HDPE, with outstanding attributes of durability and

resistance. Both solutions lead to reduced emissions by making logistics and transportation actions more efficient.

Actions in 2024

- ✓ Reprocessing materials during the production process and development of externally sourced recycled materials.
- ✓ We increased the consumption of post-consumer recycled (PCR) material in our products by more than threefold, meeting our internal goal.
- ✓ We promoted agendas with Tigre's leadership team to inform and align all initiatives involving sustainable products and raw materials.



Circular economy

GRI 3-3 Circular economy

In 2024, we advanced our understanding of the impacts and opportunities related to the circular economy through a project focused on **innovation for sustainability**. The initiative involved the participation of various internal specialist areas, in addition to considering the perceptions of different external Tigre stakeholders. In its initial stages, it resulted in drivers that will guide the development of new, increasingly innovative and sustainable products, services, and business models.

We seek to increase the **reuse of materials** throughout the value chain and encourage the use of new raw materials, packaging, and more efficient processes. As a parallel effect, these measures contribute to job creation in the post-consumer packaging collection, segregation, and processing chain. In 2024, through a partnership with Eureciclo, we offset 32% of the plastic and paper packaging of products sold to end consumers. Products have been developed to reduce the amount of packaging while maintaining their quality and integrity until they reach the end consumer. **GRI 301-3**



Innovation

GRI 3-3 Innovation and technology

We innovate to solve the pain points of our customers and consumers through the development of products, services, partnerships, and acquisitions. We have a significant history of investments in research and development, and connections with customers, suppliers, and the community, with real and potential internal impacts, in the market, and on society, supported by a global ecosystem.

Open innovation is part of Tigre's culture, and we connect with various startups through technology supply contracts, co-creations, and partnerships. The focus is on increasing productivity, efficiency, and adding value with solutions in automation, artificial intelligence, and robotics, among others. These initiatives aim not only to improve efficiency in our market but also to enhance people's quality of life.

Innovation projects are prioritized according to value potential, innovation potential, implementation costs, customer and environmental impact, addressing customer pain points and needs, and speed of implementation. This process avoids waste and low commercial-viability developments, as well as minimizing rework or unmarketable manufacturing batches.

Each new project undergoes **analysis cycles** to mitigate development risks, and even already launched solutions are evaluated to enable improvements and market compatibility.

INNOVATION POWERHOUSE



4,400
people directly involved in our innovation actions in 2024

29,000
customers and users interviewed

20
relationships with startups during the year, with 4 contracted

80
opportunities identified in innovation roadmaps

CONNECTING IDEAS



Expansion of the program to Argentina and Uruguay, in addition to Brazil, Paraguay, and Bolivia

657
ideas received

166
ideas implemented

314
professionals recognized as innovation promoters

R\$ 3 million
in gains from the implementation of ideas received during the year



Environmental management

We incorporate socio-environmental and eco-efficient practices into our operations to reduce impacts and promote the best use of resources. Our corporate Environmental Policy guides the identification, assessment, and control of environmental aspects capable of causing significant impacts.

We have **Environmental Management Systems** certified under ISO 14001 in our units in Joinville (SC), Rio Claro (SP), and Escada (PE), in Brazil, and in Peru, and we have a corporate procedure for the efficient consumption of natural resources, which describes the procedures to be followed for monitoring and mitigation.

Water and effluents

GRI 3-3 Water and effluent management in operations | 303-1 | 303-2

Our **water management** is focused on efficiency and sustainability. Most of the water is reused in a closed-loop system, and we also invest in rainwater harvesting systems. Water management in our internal processes is regularly disseminated among our professionals, and indicators are evaluated monthly by technical environmental committees. Goals are reviewed annually with the objective of increasing consumption efficiency.

To identify impacts, we follow the **ISO 14001** guidelines, including all activities that may interact with water resources. This ranges from water use in production processes to the management of wastewater and liquid waste. The matrix is reviewed at least once a year to ensure that all changes in operations or the external environment are considered.

The Group's total water consumption decreased in 2024, with an improvement in consumption efficiency (liters per kilogram). Impacts on operations are controlled by various management practices and containment systems, such as water and oil separators, wastewater treatment plants, rainwater harvesting, and closed-loop water circuits in processes.

Energy and emissions

GRI 3-3 Emissions management

Emissions and climate change management is one of the pillars of our Strategic Sustainability Plan. Extreme weather events directly influence our operations, impacting market demands for water and wastewater conduction solutions.

Actions to mitigate risks and impacts are discussed and planned by the responsible areas. Tigre purchases energy in the free market, and 7% of the total energy consumed is bought from incentivized **renewable sources**. In 2024, we began a feasibility study to migrate 75% of our energy consumption in Brazil to renewable sources. If the initiative proves viable, we will commence work in the coming years.

We have been monitoring our greenhouse gas (GHG) emissions in Brazil since 2018. The largest volume of total gross emissions (64%) is related to electricity use (Scope 2), and our direct emissions (Scope 1) are quite low compared to other industries. The **Greenhouse Gas Inventory** is disclosed in the Public Emissions Registry of the Brazilian GHG Protocol Program.

We have monthly monitoring routines for electricity and gas consumption and associated

costs, with action plans for units that are off-target and sharing of best practices adopted by business units.

In 2024, the rotational molding process showed a 22.5% increase in gross CO2 emissions; forklifts showed a 25.4% increase – in both cases, due to increased equipment use resulting from production volume. Our gross Scope 2 emissions increased by 61.9%, significantly influenced by higher electricity consumption due to increased production volume. Additionally, there was a 41.4% increase in the emission factor of the National Interconnected System (SIN) in 2024.



Waste

GRI 306-1 | 306-2

To prevent waste generation and manage the impacts of generated waste, we adopt circularity practices, both internally and throughout our value chain:

- ✓ Reuse of scrap (production waste) in the production process in a closed-loop system, reintegrating these materials into the manufacturing process to reduce the need for new raw materials.
- ✓ Implementation of technologies and practices that increase the efficiency of production processes, minimizing waste generation.
- ✓ Segregation of waste and destination of materials such as plastics and metals for recycling, promoting the circular economy and reducing waste volume.
- ✓ Training and awareness programs for professionals on the importance of proper waste management.

Each Tigre unit manages waste through internal controls, following the corporate standard. Waste generation sources are identified at all stages of the production process. Waste is segregated to facilitate handling and correct disposal, and is temporarily stored in specific and adequate areas, ensuring safety and environmental compliance.

All waste is properly disposed of according to its classification. For this, we hire certified companies for treatment and disposal, in accordance with environmental regulations. We conduct **annual audits** to verify if service providers are complying with all contractual and legal obligations. This includes verifying licenses, certificates, and operational practices. A large part of the waste generated in operations is sent for recycling, and the Joinville (SC) unit is certified as “**Zero Landfill.**” In 2024, there was an increase in the volume of waste generated compared to the previous year, due to production growth and facility maintenance actions.

People management

We stand out as an employer brand and believe that people management plays a fundamental role as a driver for business direction. We have a significant history of connection, listening, and engagement with our professionals, which has led us to be among the best companies to work for in Latin America. We want to elevate this level, strengthening our culture with values of agility, performance, responsibility, collaboration, and simplicity, in order to build the Tigre of the future together.

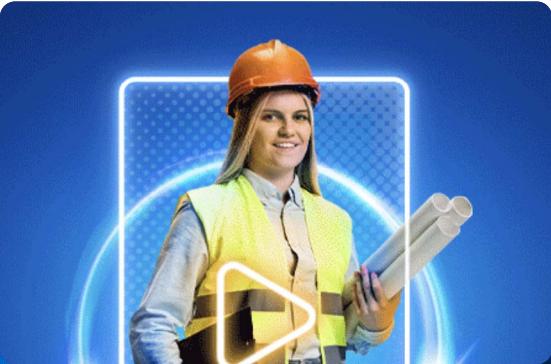
Our people management is supported by data, with a strategic and efficient view of our professionals' performance to monitor their careers within the company. The Performance Management Process establishes goals aligned with the business strategy, performance and potential assessment, and an Individual Development Plan, supported by a culture of continuous feedback. It identifies new potentials and professionals to enable Tigre to hire and fill opportunities through succession and internal recruitment.

● EDUCATIGRE



In another major step in the development journey of our team, we launched EducaTigre in 2024. The corporate learning ecosystem develops, communicates, and disseminates technical, behavioral, and cultural knowledge to our professionals and, in Brazil, also to external audiences.

Content covers our products, applications, management and business, operations and sales, as well as diversity, expected behaviors, and emotional intelligence. The online tool is integrated with our professionals' **Individual Development Plans** and connects with our future goals and objectives, centralizing and managing knowledge in continuous learning.



2024 RESULTS

500

Tigre professionals logged into the platform

1,850

training sessions completed (internal)

14,102

registered external users



Diversity and inclusion

GRI 3-3 Diversity, equity, and inclusion

We are a multicultural company and believe that diversity is fundamental to building an increasingly just society. Our Diversity, Equity, and Inclusion (DE&I) program, Connecting Differences, had significant involvement from our leaders in 2024, with training aimed at leadership in the Latam and United States units, as had occurred in Brazil in 2023.

Meeting the program's objectives, we made progress in the proportion of women in leadership and at Tigre as a whole, **increasing from 20% female presence in 2022 to 27% in 2024**. The increase was significant, especially in functional categories historically dominated by men, such as technical support, sales, and operations. To better understand the profile of the people working at Tigre, we conducted our first **DE&I Census** in the Brazil and Bolivia units. The survey allows us to better understand our demographics and direct our actions in health, well-being, and development.

It was also the first year of the **DE&I Embassies**, formed by the voluntary participation of Tigre professionals in Brazil. Developed on a pilot basis, this first year generated many learnings, as well as engagement from both participants

and other professionals in the actions developed in each location.

To continue fostering the deepening of this topic in our culture, we address the peculiarities of our different geographies, sharing local stories and characteristics to value the richness of multiculturalism at Tigre. We carry out unified campaigns on commemorative dates, with knowledge snippets on each theme, mass education, and local actions by ambassadors.

Through initiatives such as the **Leaders of Tomorrow** succession management program, and the Citizen Company program – which enhanced our professionals' access to maternity/paternity leave, we seek to encourage an inclusive culture with gender equality. Diversity is not just an objective at Tigre, but a daily practice that strengthens our commitment to society, publicly undertaken as signatories to the UN Women's Empowerment Principles (WEPs).

Culture and development

GRI 3-3 Human capital development

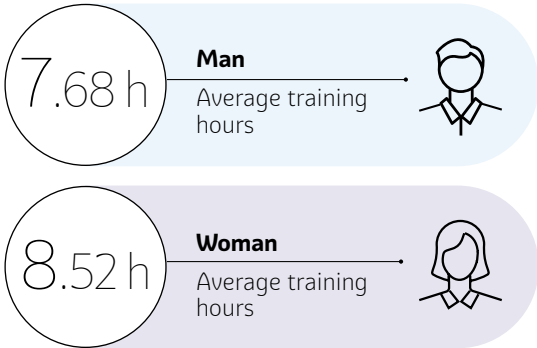
We reinforce our corporate culture to ensure that our professionals exhibit the expected behaviors and competencies, with annual monitoring through a Cultural Adherence Survey. To strengthen aspects of Tigre culture in the United States, actions focused on this theme were intensified in 2024, aligned with the archetypes and expected behaviors of our professionals, in order to understand and meet the needs of the US market.

Our actions enable the business to grow and have an impact on all of society. We enhanced the Tigre Way of Leading, refining skills in management, connection, respect, and ethical treatment of all people. Through initiatives with EducaTigre, we promote the development of competencies and skills of our professionals and partners, disseminating knowledge in all sectors where we operate. We promote the initial training of young apprentices and interns, integrating them into the job market.

To retain our talents, we conduct reviews and apply remuneration and benefits policies, in addition to implementing periodic performance management cycles and career interviews to align expectations with professionals for the

short and medium term. There is a continuous effort to promote feedback between managers and their teams, as well as between peers.

Average training hours per year
Gender 2024





Development initiatives **GRI 404-2**

Job Rotation

Allows professionals to work in other areas of the company, covering vacations/maternity leave or for project or development purposes.

Meet My Area

Provides visibility for internal recruitment, as well as participation in job rotation.

Career in Motion

Offers opportunities for professionals to interact with senior leadership and for leaders to get to know them regarding their career interests and expectations.

Scholarships

Subsidizes part of the educational training (technical courses, undergraduate, postgraduate degrees) and language courses for our professionals.

League of Interns

A voluntary group of interns who meet to exchange experiences and contribute to improvements in the internship program.

EducaTigre

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

Individual Development Plan

Created annually by professionals to target specific competencies in their area of expertise or to seek career development.

Career transition assistance programs

Offered to facilitate continued employability and end-of-career management due to retirement or termination of the employment contract.

Professional Support Center

A career transition support program that provides support and assistance in case of major operational changes, for reintegration into the job market.

Outplacement policy

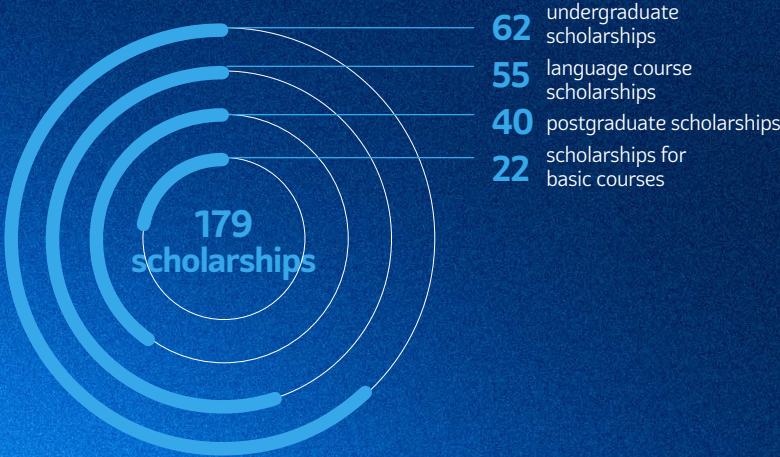
Applied for the outplacement of leaders and specialists in case of dismissal.



Scholarships in 2024

We encourage the development of our professionals through technical training, undergraduate degrees, postgraduate degrees, and language courses.

R\$ 400,000
budget



Our academies

Tigre Way of Leading

Develops the competencies and skills of our leaders, aligning the company's strategic actions and concepts. The academy consists of the following programs:

Leader's Journey

Annual actions for the development of all managers.

Leaders of Tomorrow

Development path to prepare new leaders, based on the succession map.

Leadership Onboarding

Leadership path for newly hired or promoted professionals.

Tigre Way of Solving

Enhances competencies and skills to support business strategies, according to mapping.

Tigre Way of Operating

Develops competencies and skills focused on deliverables and methodology in the operations area. Includes operational career requirements.

Health and safety of professionals

GRI 3-3 Occupational health and safety | 403-1 | 403-2 | 403-7

Our Group’s Occupational Health and Safety management system was implemented according to ISO 45001 guidelines, complying with Brazilian legislation and that of other countries where we operate. It covers 100% of permanent and temporary professionals in all units (4,944 people in 2024) and acts preventively by identifying and addressing deviations, as well as implementing risk control and management.

The System’s commitments include:



- ✓ Preventing accident risks by acting on mapped risks;
- ✓ Ensuring the physical integrity and health of professionals;
- ✓ Training professionals to perform activities according to safety guidelines;
- ✓ Raising team awareness regarding the development of occupational diseases and ergonomics.

Surveys of hazards and risks in activity processes are conducted at least annually, with risk grading and application of control measures according to prioritization. Incidents are investigated using the Systematic Cause Analysis Technique (SCAT) and cause tree; the hazard identification process is carried out through a specific technical report.

Frequency rates, severity, occurrence pyramid, and deviation reports from the Safe Connection Program are monitored. Results are shared with teams and senior management.

Impacts on people and production are controlled by various management practices (processes and culture) and improvements in the work environment, with asset and infrastructure adjustments. Mitigation is achieved through the actions of the Technical Committee for Occupational Safety, with the application of safe behavior awareness programs and monitoring of performance indicators in operational management. The controls implemented for performing activities, including responsibility and authority, are part of our OHS Policy and are disseminated through the golden rules of safety.

In August 2024, a commuting accident with four fatalities occurred in the Lurín district, Peru,

involving a third-party bus transporting our team of professionals. We offered support to all those affected and provided assistance to the victims’ families, including collaborating with competent authorities in investigating the causes of the accident. To mitigate this type of occurrence, we reinforced our control actions for third-party vehicles and revised contracts and inspection processes, in addition to internal communication on safe transportation behaviors.



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Focus on
quality of life

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Quality of life

GRI 3-3 Occupational health and safety
403-1 | 403-3 | 403-6 | 403-7

The **corporate medical service identifies** and prevents diseases, whether occupational or not, directs treatments, and encourages people’s commitment to their own health through guidance on healthy eating and lifestyle habits disseminated via internal communication. There are engagement goals for professionals in health programs, and the area’s indicators are continuously monitored and reported to the People, Compensation, and ESG Committee. Health actions are discussed with senior leadership to define priorities, and goals are cascaded down to the units so they can carry out activities with professionals.

The health team consists of occupational physicians, nursing technicians, health analysts, a family doctor, and an orthopedist. **Medical services are available at all units**, and there is regular telemonitoring of pregnant women, chronically ill individuals, and those on leave. There is a calendar of prevention actions focused on physical, mental, and emotional health, and lectures are held focusing on guidance and adherence to programs related to specific themes. We provide a health plan for all our professionals and their dependents, and for managers and directors, there is an executive check-up service.



Health programs



Pregnant Women

We maintain contact with professionals and their dependents, in addition to monitoring newborns up to one year of age.



Chronic Conditions

Regular contact with individuals with hypertension, diabetes, cancer, and heart and lung diseases to monitor medical follow-up and answer questions about treatment.



Employees on Leave

Professionals on leave are monitored to facilitate their reintegration into work.



Emotional Health

Lectures, discussion groups, leadership training, and the benefit of one free psychotherapy session per month for all professionals (if more than one per month is needed, the cost is lower compared to the market).

Based on evaluations from the **Occupational Health Medical Control Program** (PCMSO) and the **Risk Management Program** (PGR), combined with ergonomic work analysis and medical visits to the factory, we understand, mitigate, and take actions so that these risks are eliminated or reduced. We also conduct medical assessments of the impacts of risks on occupational health, considering the causal link, and broadly analyzing the activities performed, the exposure group, and the work environment.

Social impact

A large part of our social actions is carried out with the support of the Carlos Roberto Hansen Institute (ICRH), our Group's social arm, which aims to shape the citizens of the future through the development of children and adolescents.

Like ICRH, we partner with UNICEF in the **WASH Program**, which contributes to access to water, sanitation, and hygiene for children and adolescents living in a peripheral region of Manaus (AM, Brazil). In 2024, seven schools benefited from this action, directly and indirectly impacting about 4,000 students. Additionally, 2,000 girls during their menstrual period had access to hygiene kits and received guidance on their menstrual period.

In an unprecedented project, in partnership with the **Rio Claro (SP) Resocialization Center**, ICRH contributed to the construction of a school annex for inmates. In total, R\$160,000 were invested to build a space with four classrooms, a library, and a common room, directly impacting 163 individuals undergoing resocialization. In addition to supporting educational infrastructure, we offer direct work opportunities for individuals undergoing resocialization within the Resocialization Center and to work directly at the Rio Claro manufacturing unit.

The **My New Bathroom** project renovated 13 bathrooms for our professionals in 2024 – in total, 60 projects have been completed in four years, impacting more than 300 people in Brazil and Latam countries.



2024 Social Innovation Marathon

The fourth edition of the Social Innovation Marathon brought together various professionals from Brazil and Latam countries in an initiative that expands the volunteering participation of our professionals in actions that transform the lives of children and adolescents. To support ideas and stimulate creativity, participants embarked on an immersive journey with design thinking tools over four weeks. In 2024, due to the high quality and applicability of the projects, the seven finalist teams received resources to implement their projects, and we also selected two winning teams.



Anexo GRI

GRI 2-2 | Entities included in the report

Quantitative data regarding the environment and resource utilization are published for business units in Brazil; in cases where they include Latam and the United States, the information is expressed in the tables. They consider, where applicable, the operations of Tigre Chile until August 2024 and Tigre Colombia for the full year. To ensure conciseness in the report, we consolidated data tables where possible.

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.; Dura California LL; Dura Tennessee LL; Tigre Paraguay S.A.; Tigre Peru S.A. - Tubos y Conexiones S.A.; Tubconex Uruguay S.A. In Brazil, they include AZ Administradora de Bens S.A.; Azzo Hidráulicos do Brasil Ltda.; Tigre Participação em Ferramentas para Construção Civil 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. Efluentes Ltda. The subsidiaries in Ecuador, Chile, and Colombia are in the process of discontinuing activities.

The companies ADS Tigre (joint venture) and Juntos Somos Mais (Together We're More - associate company), although part of the Group's investment portfolio, are not controlled by Tigre, and their data are not included in the indicators of this report, only in specifically identified information. The accounting policies applied in the preparation of the consolidated financial statements are recorded in the published financial statements.

[Access the financial statements](#)



GRI 2-7 | Employees (global)

TOTAL NUMBER OF EMPLOYEES BY GENDER

	2024			2023			2022		
	Permanent	Temporary	Total	Permanent	Temporary	Total	Permanent	Temporary	Total
Man	3,555	33	3,588	3,456	29	3,485	3,602	56	3,658
Woman	1,296	60	1,356	1,089	45	1,134	982	77	1,059
Other	0	0	0	0	0	0	0	0	0
Not informed	0	0	0	2	0	2	301	208	509
Total	4,851	93	4,944	4,547	74	4,621	4,885	341	5,226

Note: Data as of December 2024. Temporary workers correspond to interns and apprentices.

TOTAL NUMBER OF EMPLOYEES BY REGION

	2024			2023			2022		
	Permanent	Temporary	Total	Permanent	Temporary	Total	Permanent	Temporary	Total
Argentina	314	1	315	352	0	352	335	1	336
Bolivia	171	0	171	168	1	169	153	2	155
Brazil	3,669	88	3,757	3,163	69	3,232	3,343	113	3,456
Chile	8	0	8	114	0	114	147	2	149
Colombia	36	3	39	84	2	86	128	14	142
Ecuador	0	0	0	0	0	0	98	2	100
Paraguay	150	1	151	141	2	143	139	0	139
Peru	178	0	178	181	0	181	206	2	208
Uruguay	59	0	59	60	0	60	56	0	56
United States	266	0	266	284	0	284	280	205	485
Total	4,851	93	4,944	4,547	74	4,621	4,885	341	5,226

Note: Data as of December 2024. Temporary workers correspond to interns and apprentices. Fluctuations were due to the closure of operations.



GRI 2-8 | Workers who are not employees (global)

	2024	2023	2022
Total	253	381	227

Note: The most common types of activities performed by third parties are as manufacturing and shipping operators in Brazil and the United States.

- GRI 2-9 | Governance structure and its composition
- GRI 2-10 | Nomination and selection for the highest governance body
- GRI 2-11 | Chair of the highest governance body

The governance structure includes the General Shareholders’ Meeting, supported by the Family Council. The Board of Directors, whose chairmanship is separate from the CEO function, is assisted by four statutory committees. The committees have a one-year term, with re-election permitted. Members of the Board of Directors are elected by the General Shareholders’ Meeting, and committee members are elected by the Board of Directors. For the selection of members, the independence criteria provided in the B3 Novo Mercado Regulations are adopted.

The Board of Directors is composed of seven members, five of whom are independent, with a two-year term and re-election permitted.

The Finance and Projects Committee is composed of three members, with at least one independent member. The other statutory committees are composed of a minimum of three and a maximum of four members, with a maximum of two non-independent members.

- GRI 2-12 | Role of the highest governance body in overseeing the management of impacts
- GRI 2-13 | Delegation of responsibility for managing impacts
- GRI 2-17 | Collective knowledge of the highest governance body

The Board of Directors is advised by the People, Compensation, and ESG Committee, which is responsible for presenting suggestions and opinions on the subject to the Board, as well as evaluating the coherence of sustainability policies and procedures in relation to strategic guidelines, and monitoring and providing transparency for ongoing initiatives within the company. The delegation of management responsibility is achieved through the structuring of the Sustainability, Human Resources, Quality and Environment, and Occupational Health and Safety areas, which are responsible for executing initiatives and complying with the guidelines defined by the Board of Directors.

Monthly, the Board of Directors receives a report updating the company’s indicators and initiatives, and annually the Board reviews and approves the Sustainability Report. In 2024, the review of Tigre’s materiality process was initiated with the support of the Board of Directors and the People, Compensation, and ESG Committee.

GRI 2-15 | Conflicts of interest

Tigre Group manages conflicts of interest based on the audience under analysis. For suppliers, we have the Statement of Truthfulness and Linkana as due diligence tools to identify potential conflicts of interest in the company’s supply processes. For professionals, we implemented a self-declaration of conflicts of interest, a mandatory document that expressly records rules on the subject. In the case of senior management (board members and directors), the recruitment process includes a step to verify any existing conflicts. The Tigre Group’s conflict of interest processes are confidential between the parties and the professional’s management, with rules depending on the position in which the conflict was confirmed. The parties are informed about the process and its outcome.

GRI 2-16 | Communication of critical concerns

It is the Board of Directors’ role to determine and monitor the implementation of the Company’s strategy. There is periodic reporting to the Board

of Directors on strategic, financial, and socio-environmental themes. Furthermore, reports from internal audits and Ethics Channel reports are reported to the Board of Directors through the Audit & Risk and Ethics & Compliance Committees.

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. After the evaluations, the Board of Directors defines the main initiatives that should be prioritized during the year. Additionally, in 2024, an internal evaluation of the Corporate Governance System was carried out to identify opportunities for improvement.

GRI 2-19 | Remuneration policies

The fixed compensation structure for board members and the combination of fixed and variable compensation for directors are established according to the level of responsibility of each position in the company’s organizational structure. Alignment with market practices is ensured through annual surveys conducted by specialized consulting firms, ensuring the adherence of adopted practices to the market.



Variable compensation programs aim to recognize and boost professionals' performance through objective-oriented management, respecting the specificities of each unit. This is achieved by utilizing economic indicators and targets related to people management and sustainability. In order to align short and long-term interests between shareholders and executives, the company adopts a long-term variable compensation program based on the stock option model.

Incentives and Benefits Policy

- **Attraction:** The company has a policy of evaluating the need to offer a hiring bonus as a talent attraction strategy. This amount is linked to a retention contract and is proportionally reimbursable if the professional requests termination before the agreed period.
- **Termination:** segue as normas legais vigentes, incluindo a possibilidade de concessão de um bônus de *Non-Compete* em casos específicos.
- **Retirement:** The company offers a private pension plan, with optional participation for executives.

GRI 2-20 | Process for determining remuneration

The compensation policy is established based on the company's strategy, encompassing fixed and variable remuneration and benefits, and is submitted for recommendation to the People, Compensation, and ESG Committee. Stakeholders' perceptions of remuneration are collected and considered through the analysis of current programs, discussion meetings, and eventual revisions, ensuring the competitiveness of the total compensation package. This process aims to align interests and strengthen executives' engagement with business results. In addition, the company resorts, when necessary, to specialized and independent consultancies for the evaluation and improvement of compensation programs.

The main compensation programs are prepared annually by the area led by the Executive Director of People, Sustainability, and Internal Communication and submitted for review by the People, Compensation, and ESG Committee, which analyzes and recommends the proposals. Programs that impact the remuneration of statutory executives, members of the Board of Directors, and Committees are approved at the General Shareholders' Meeting.

GRI 2-21 | Annual total compensation ratio (Brazil)

	2024	2023	2022
Ratio of the annual total compensation of the highest-paid individual in the organization to the average annual total compensation of all employees.	33.0x	33.3x	68.37x
Ratio of the percentage increase in compensation for the highest-paid individual to the average percentage increase in compensation for all employees	0	0.83x	0

Note: Only data from the Brazil operations are reported (excluding apprentices, interns, members of Committees, and the Board of Directors). Annual total compensation was considered based on a 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 the year was used to understand the percentage increases, disregarding professionals who were not present on both dates.

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

	2024						2023						
Brazil													
Women's ratio	1.28						1.31						
Men's ratio	1.28						1.31						
Latam	Argentina	Bolivia	Colombia	Paraguay	Peru	Uruguay	Argentina	Bolivia	Colombia	Chile	Paraguay	Peru	Uruguay
Women's ratio	2.15	1.00	1.09	1.00	1.33	1.67	1.64	1.76	1.25	1.12	1.64	1.46	1.95
Men's ratio	2.15	1.00	1.09	1.00	1.33	1.67	1.40	1.00	1.18	1.03	1.02	1.27	1.82
EUA	Califórnia		Winsconsin		Tennessee		Califórnia		Winsconsin		Tennessee		
Women's ratio	1.07		2.21		1.90		1.03		2.36		2.48		
Men's ratio	1.07		2.21		1.90		1.04		2.19		1.72		

Note: Apprentices, interns, members of Committees, and the Board of Directors were not considered.



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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, as in previous years, covered 100% of the Group's operations in 2024 (20 operational 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.

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

Tigre Group communicates its anti-corruption policies and procedures to both internal and external audiences through training, onboarding, meetings with managers and teams, emails, bulletin boards, the company website, and social media. In 2024, 2,003 suppliers were informed about the anti-corruption policies and procedures adopted by the company (69.12% of the total active direct and indirect suppliers in the year). Our policies are public, and if there are changes that impact suppliers, they are communicated to the supply chain.

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

		Governance members		2024					
				Informed			Trained		
		number	percentage	7			7		
Board of Directors				100%			100%		

Job category	Professionals	2024							
		Brazil		Latam		USA		Total	
		Informed	Trained	Informed	Trained	Informed	Trained	Informed	Trained
Directors	number	14	14	1	1	1	1	16	16
	percentage	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Managers	number	45	55	15	17	8	8	68	80
	percentage	81.82%	100.00%	88.24%	100.00%	100.00%	100.00%	85.00%	100.00%
Coordinators	number	85	90	52	52	19	19	156	161
	percentage	94.44%	100.00%	100.00%	100.00%	100.00%	100.00%	96.89%	100.00%
Administrative	number	397	516	130	130	61	61	588	707
	percentage	76.94%	100.00%	100.00%	100.00%	100.00%	100.00%	83.17%	100.00%
Technical Support	number	10	19	0	0	0	0	10	19
	percentage	52.63%	100.00%	0.00%	0.00%	0.00%	0.00%	52.63%	100.00%
Technicians	number	100	117	35	20	49	49	184	186
	percentage	85.47%	100.00%	100.00%	57.14%	100.00%	100.00%	91.54%	92.54%
Sales	number	118	138	25	25	0	2	143	165
	percentage	85.51%	100.00%	33.78%	33.78%	0.00%	0.00%	67.45%	77.83%
Operational	number	2.250	2.720	220	200	90	32	2.560	2.952
	percentage	82.72%	100.00%	36.24%	32.95%	70.31%	25.00%	74.10%	85.44%
Interns	number	31	31	2	2	0	0	33	33
	percentage	100.00%	100.00%	100.00%	100.00%	0.00%	0.00%	100.00%	100.00%
Apprentices	number	55	57	3	3	0	0	58	60
	percentage	96.49%	100.00%	100.00%	100.00%	0.00%	0.00%	96.67%	100.00%
Total	number	3.105	3.757	483	450	228	172	3.816	4.379
	percentage	82.65%	100.00%	52.44%	48.86%	85.71%	64.66%	77.18%	88.57%





GRI 301-1 | Materials used (Brazil and Latam) - kg

	Brazil	Latam	Total
Green HDPE from renewable sources	77,000	0	77,000
Polymers (PVC, PP, PE, ABS) and compounds – Non-renewable	206,040,004	80,563,182	286,603,186
Total (in kg)	206,117,004	80,563,182	286,680,186

Note: The response to this indicator includes only polymers and main compounds, not considering other materials used at Tigre FPP.

GRI 301-2 | Recycled input materials used (Brazil and Latam)

	2024			2023		
	Brazil	Latam	Total	Brazil	Latam	Total
Percentage of recycled input materials used	0.19%	1.42%	0.54%	0.10%	1.11%	0.46%

Note: There was an increase in demand for recycled material, especially at FPP. The jump was from 14% recycled material use in 2023 to 26% in 2024. The main drivers were the launch of Startec flat brushes, with recycled handles and packaging, and the increased demand for hook-handle flat brushes from the construction line (manufactured since 2023 with recycled material).

GRI 302-1 | Energy consumption within the organization (global) – GJ

	2024	2023	2022
Electricity	707,488.81	686,197.17	695,452.57
Natural gas	28,579.50	24,676.74	26,020.75
Liquefied petroleum gas	0.00	0.00	11,754.14
Commercial firewood	3,800.39	3,458.93	3,458.93
Total	739,868.69	714,332.84	736,686.39

Note: Conversion: 1) electricity: 1MWh = 3.6 GJ; 2) natural gas: 1 m³ = 4,186.8 J; LPG: 1 KG = 4,186.8 J; firewood: 1 m³ = 6,894 J. For fuels (LPG and NG), only consumption in production processes of the operations is considered, excluding consumption in forklifts and cafeterias. From 2023, energy consumption in Brazil for Azzo and the Joinville Administrative Center were included. Data from Metals (Fabrimar) and Ecuador units considered until 2023; data from the Chile unit until August 2024. The total electricity for Brazil published in the previous report was corrected due to an error in Azzo's accounting. Variations in consumption compared to 2023 were the result of variations in production. No energy is sold. GRI 2-4

GRI 302-3 | Energy intensity (global) - GJ/output

	2024					2023						2022				
	Brazil			Latam	USA	Brazil			Latam	USA	Brazil			Latam	USA	
	T&C	FPP	Azzo			T&C	FPP	Azzo	Metals			T&C	FPP	Metals		
Total elec- tric power consump- tion	457,318.80	13,464.00	2,440.80	181,592.57	52,672.10	395,956.92	13,089.45	2,226.64	6,617.08	210,025.77	58,280.77	386,620.97	13,435.55	11,607.26	229,107.00	54,681.79
Energy intensity	2.36	0.22	0.87	2.47	3.53	2.40	0.23	0.79	1.46	2.43	3.35	2.31	0.24	1.27	2.37	5.17

Note: The key factors that have an impact on energy intensity are fluctuations in production mix and volume, as each process has a different intensity. For the calculation, the following parameters were used: Pipes and Fittings – finished product in kg; Painting Tools, Metals, and Azzo – finished product in thousand pieces. Azzo's consumption in 2023 adjusted in the historic records due to an accounting error. GRI 2-4



GRI 303-3 | Water withdrawal (Brazil and Latam) – ML

	2024	2023	2022
Brazil			
Surface water (total)	31.26	25.96	30.46
Groundwater (total)	123.33	117.90	115.56
Water from third parties (purchased) (total)	17.43	16.61	33.32
Total volume of water in Brazil (ML)	172.02	160.47	179.34
Latam			
Surface water (total)	0.22	0.06	0.00
Groundwater (total)	47.36	49.89	56.38
Water from third parties (purchased) (total)	33.18	45.98	50.18
Total volume of water in Latam (ML)	80.76	95.93	106.56
Total volume of water (ML)	252.78	256.40	285.90

Note: All volume refers to fresh water. There is no use of sea water nor is water produced in the process. Surface waters for Tigre Pipes and Fittings include rainwater in 2023 and 2024. Data from the Metals (Fabrimar) unit and the Ecuador unit reported until 2023; from the Chile unit, until August 2024.

GRI 306-3 | 306-4 | 306-5 | Waste generated, recovery and disposal (Brazil) – metric tons

			2024	2023	2022
Non-hazardous waste	Recycling	Paper, cardboard and plastic	1,010.95	817.63	620.36
		Ferrous and non-ferrous metals	430.42	320.64	936.47
		Wood	1,227.18	1,247.68	1,250.77
		Others	22.78	121.42	283.21
	Reuse	Wool shred, foam	0.00	6.00	75.50
	Composting	Organic waste	0.00	13.16	8.64
	Landscaping	Construction waste	0.00	5.32	104.08
	External Treatment	WTP Sludge / Grease Trap	1,135.38	825.65	1,219.48
	Landfill	Common and organic waste	817.60	543.25	501.58
	Total non-hazardous waste		4,644.29	3,900.76	5,000.09
Hazardous waste	Recycling/ Decontamination	Used oil	26.40	43.15	22.24
		Others	0.00	0.00	1.94
	Incineration	Health-care waste	0.06	0.21	0.45
	Co-processing	Contaminated solids	360.20	346.26	459.87
		Contaminated liquids	42.60	64.19	111.10
	Industrial landfill	Contaminated solids	22.45	3.42	21.39
		Others	8.36	0.00	0.00
	Effluent treatment	Contaminated water	257.30	121.26	134.72
	Total hazardous waste		717.40	578.49	751.71
Total			5,361.69	4,479.25	5,751.81

Note: Data from the Metals unit reported until 2023. Variations in waste generated compared to 2023 were the result of variations in production.

GRI 305-1 | Direct (Scope 1) GHG emissions (Brazil) - tCO₂e

	2024	2023	2022
Gross emissions (in tCO ₂ e)	4,041.79	3,281.54	4,246.81
Biogenic emissions (in tCO ₂ e)	815.97	625.37	552.09
Total (in tCO ₂ e)	4,857.76	3,906.91	4,798.89
Note: Azzo data reported from 2023; Metals unit data reported until 2023. All emission factors and global warming potential (GWP) rates are aligned with the Brazilian GHG Protocol Program's emissions calculation tool. Total emissions in the base year (2021): 6,524.83 tCO ₂ e in Scope 1.			

GRI 305-2 | Indirect (Scope 2) GHG emissions (Brazil) - tCO₂e

	2024	2023	2022
	(tCO ₂ e)	(tCO ₂ e)	(tCO ₂ e)
	7,246.04	4,476.64	4,888.30
Note: Azzo data reported from 2023; Metals unit data reported until 2023. All emission factors and global warming potential (GWP) rates are aligned with the Brazilian GHG Protocol Program's emissions calculation tool. Total emissions in the base year (2021): 15,737.78 tCO ₂ e in Scope 2.			

GRI 401-1 | New employee hires and employee turnover (global)

	2024				2023				2022			
	New employee hires		Employees who left the company		New employee hires		Employees who left the company		New employee hires		Employees who left the company	
By gender	total n°	Rate	total n°	Rate	total n°	Rate	total n°	Rate	total n°	Rate	total n°	Rate
Men	948	0.26	824	0.23	579	0.17	872	0.25	504	0.14	720	0.20
Women	597	0.44	396	0.29	356	0.31	385	0.34	211	0.20	179	0.17
Others	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Not informed	4	0.00	6	0.00	10	5.00	26	13.00	143	0.28	69	0.14
Total	1,549	0.31	1,226	0.25	945	0.20	1,283	0.28	858	0.16	968	0.19
Age range												
Under 30 years old	822	0.74	473	0.42	444	0.46	400	0.41	401	0.35	295	0.26
Between 30 and 50 years old	673	0.22	621	0.21	477	0.17	667	0.23	355	0.11	536	0.16
Over 50 years old	54	0.07	132	0.16	24	0.03	216	0.27	102	0.13	137	0.18
Total	1,549	0.31	1,226	0.25	945	0.20	1,283	0.28	858	0.16	968	0.19
By region												
Argentina	27	0.09	64	0.20	56	0.16	39	0.11	45	0.13	20	0.06
Bolivia	21	0.12	19	0.11	32	0.19	17	0.10	9	0.06	22	0.14
Brazil	1,342	0.37	817	0.22	700	0.22	880	0.27	539	0.16	640	0.19
Chile	6	0.75	112	14.00	2	0.02	35	0.31	17	0.11	89	0.60
Colombia	30	0.83	77	1.97	13	0.15	57	0.66	32	0.23	34	0.24
Ecuador	0	0.00	0	0.00	0	0.00	98	0.00	29	0.29	35	0.35
Paraguay	19	0.13	11	0.07	19	0.13	17	0.12	15	0.11	12	0.09
Peru	15	0.08	18	0.10	30	0.17	55	0.30	42	0.20	43	0.21
Uruguay	11	0.19	12	0.20	12	0.20	8	0.13	15	0.27	11	0.20
United States	78	0.29	96	0.36	81	0.29	77	0.27	115	0.24	62	0.13
Total	1,549	0.32	1,226	0.25	945	0.20	1,283	0.28	858	0.16	968	0.19
Note: Fluctuations were due to the closure of operations.												



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GRI 401-2 | Benefits

Benefits for permanent employees of all Tigre Group units (Brazil, Argentina, United States, Peru, Bolivia, Paraguay, and Uruguay)

- **Life insurance:** coverage for natural death, accidental death, total or partial permanent disability due to accident, death of spouse or children, and family funeral assistance. For temporary employees, the benefit is managed by a third-party company.
- **Health plan:** with different suppliers and plan types for each unit/country. For temporary employees, the benefit is managed by a third-party company.
- **Disability and invalidity assistance:** we do not offer financial assistance, but we have structures that allow people with disabilities to continue working. In Brazil, financial assistance is granted by a governmental body (Brazilian National Social Security Institute - INSS).
- **Maternity/paternity leave:** definitions and conditions vary depending on the labor laws of each country. In Brazil, we participate in the Citizen Company program, a government initiative that encourages companies to adopt social and corporate responsibility practices, especially related to the maternity and paternity of their professionals.
- **Birthday day off:** a full day off during the professional's birthday month, exempting them from any work-related commitments.

Benefits not offered to all professionals

- **Supermarket or meal voucher:** benefit provided via an internal restaurant or meal voucher card for units without a restaurant. Available to professionals in all units, except the United States.
- **Transportation/transportation voucher:** provided via chartered transport or transportation voucher. Available to professionals in Brazil, Argentina, Peru, and Bolivia.
- **Private pension plan:** offered only to permanent employees in the company's units in Brazil and the United States.
- **Stock purchase plan:** not considered a benefit but rather variable compensation available only to some executives, upon review and approval by the People, Compensation, and ESG Committee.

GRI 401-3 | Parental leave (Brazil)

	2024		2023		2022	
	Men	Women	Men	Women	Men	Women
Number of employees eligible for leave	2,682	1,163	2,317	855	2,519	831
Number of employees who went on leave in the period	67	30	50	17	34	23
Number of employees who returned from leave in the period	70	19	47	16	33	28
Number of employees still on leave at the end of the period	0	17	3	6	0	5
Number of employees who remained at the company for at least 12 months after returning from leave	42	10	31	20	32	18
	Men	Women	Men	Women	Men	Women
Return rate	1.04	0.63	0.94	0.94	0.97	1.22
Retention rate	0.89	0.63	0.94	0.71	0.91	0.78

Note: The number of professionals who took paternity leave increased during the period, especially due to our adherence to the Citizen Company program. Data on professionals who remained employed for at least 12 months after returning from leave in 2023 and 2022 have been updated.



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GRI 403-5 | Worker training on occupational health and safety

- Safety integration during the admission of new professionals.
- Daily Safety Dialogues (DSD).
- Safe Connection program training.
- Training according to safety standards: fire protection; electrical installations and services; transportation, movement, storage, and handling of materials; safety in work with machinery and equipment; work at height; and Internal Commission for Accident Prevention (Cipa).

GRI 403-8 | Workers covered by an occupational health and safety management system

The Occupational Health and Safety management system covers 100% of permanent and temporary professionals in all Group units (4,944 people in 2024). Workers who are not employees (third parties) are not formally covered by the system, although they can use the services available in some units.

GRI 403-9 | Work-related injuries

The area's indicators are evaluated monthly only for direct employees. The Safe Connection Program identifies and addresses unsafe behaviors and substandard conditions. The main types of work-related injuries refer to abrasions,

cuts, and minor fractures. The main hazards, detected according to each area, sector, and activity, are blows, cutting surfaces, and crushing injuries. Exposed employees are duly trained and authorized to perform these activities.

	2024			2023			2022		
	Brazil	Latam	EUA	Brazil	Latam	EUA	Brazil	Latam	EUA
Number of recordable accidents	28	26	3	18	11	0	12	31	2
Number of accidents with serious consequences (except death)	3	1	0	5	2	0	1	2	0
Number of fatal accidents	0	0	0	0	0	0	0	0	0
Frequency rate of recordable accidents	5.1	9.7	3.6	3.6	3.8	0.0	2.3	9.6	6.5
Rate of fatal accidents	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: Accident frequency rate: number of accidents per million man-hours of exposure to risk, in a given period. Severity rate: time computed per million man-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

There were no cases of occupational diseases in Brazil's operations between 2022 and 2024. Data is not monitored for Latam and USA. The absenteeism rate was 1.97% at T&C Brazil (Pipes & Fittings) and 2.53% at FPP in 2024.

GRI 404-1 | Average training hours per year

Gender	2024
Man	7.68
Woman	8.52
Total	7.91

Job category	2024
Directors	5.21
Managers	6.57
Coordinators	7.50
Administrative	5.03
Technical Support	2.23
Technicians	15.78
Sales	1.67
Operational	12.22
Interns	15.01
Apprentices	4.30
Total	7.91



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GRI 404-3 | Percentage of employees receiving regular performance and career development reviews (global)

		2024	2023	2022			2024	2023	2022
Directors	Men	66.67%	69.23%	100.00%	Teleservices	Men	0.00%	0.00%	0.00%
	Women	100.00%	100.00%	100.00%		Women	0.00%	0.00%	85.71%
	Not informed	-	-	100.00%		Not informed	-	-	0.00%
	Total	68.75%	73.33%	100.00%		Total	0.00%	0.00%	66.67%
Managers	Men	96.43%	87.93%	83.33%	Sales	Men	99.39%	79.79%	89.23%
	Women	75.00%	66.67%	71.43%		Women	100.00%	70.45%	70.73%
	Not informed	-	-	100.00%		Not informed	-	-	15.38%
	Total	90.00%	81.71%	82.05%		Total	99.53%	78.02%	82.33%
Coordinators	Men	85.05%	90.00%	90.22%	Operational	Men	90.72%	93.78%	98.22%
	Women	85.19%	84.44%	76.92%		Women	86.75%	82.74%	85.27%
	Not informed	-	-	55.56%		Not informed	-	-	0.00%
	Total	85.09%	88.15%	84.29%		Total	89.84%	91.73%	92.49%
Administrative	Men	90.29%	78.02%	85.71%	Interns	Men	100.00%	100.00%	100.00%
	Women	84.20%	72.92%	72.05%		Women	100.00%	100.00%	100.00%
	Not informed	-	-	9.41%		Not informed	-	-	100.00%
	Total	87.13%	75.63%	72.98%		Total	100.00%	100.00%	100.00%
Technical Support	Men	77.78%	90.00%	81.25%	Apprentices	Men	95.65%	100.00%	0.00%
	Women	100.00%	100.00%	53.85%		Women	94.59%	100.00%	0.00%
	Not informed	-	-	0.00%		Not informed	-	-	0.00%
	Total	89.47%	94.74%	68.97%		Total	95.00%	100.00%	0.00%
Technicians	Men	67.65%	54.14%	67.83%	Total	Men	89.83%	88.67%	93.01%
	Women	54.84%	56.67%	75.00%		Women	86.07%	78.92%	74.62%
	Not informed	-	-	0.00%		Not informed	-	-	4.13%
	Total	65.67%	54.25%	49.79%		Total	88.80%	86.24%	80.64%

Note: Performance review cycles are annual and refer to the period worked in the previous year. Therefore, the 2024 reviews correspond to professionals working in 2023.



GRI 405-1 | Diversity

PERCENTAGE OF INDIVIDUALS BY GENDER AND AGE GROUP IN GOVERNANCE BODIES				
		2024	2023	2022
Governance bodies by gender				
Board of Directors	Men	85.71%	85.71%	85.71%
	Women	14.29%	14.29%	14.29%
	Total	100.00%	100.00%	100.00%
Executive Committee	Men	85.71%	83.33%	80.00%
	Women	14.29%	16.67%	20.00%
	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%	14.29%	28.57%
	> 50 years old	85.71%	85.71%	71.43%
	Total	100.00%	100.00%	100.00%
Executive Committee	< 30 years old	0.00%	0.00%	0.00%
	From 30 to 50 years old	14.29%	16.67%	33.33%
	> 50 years old	85.71%	83.33%	66.67%
	Total	100.00%	100.00%	100.00%
Note: There are no black individuals or people with disabilities in the governance bodies.				

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PERCENTAGE OF PEOPLE WITH DISABILITIES, BY JOB CATEGORY, BY GENDER (BRAZIL)									
		2024	2023	2022			2024	2023	2022
Directors	Men	0.00%	0.00%	0.00%	Teleservices	Men	0.00%	0.00%	0.00%
	Women	0.00%	0.00%	0.00%		Women	0.00%	0.00%	25.00%
	Not informed	0.00%	0.00%	0.00%		Not informed	0.00%	0.00%	0.00%
	Total	0.00%	0.00%	0.00%		Total	0.00%	0.00%	20.00%
Managers	Men	2.86%	2.56%	2.33%	Sales	Men	0.00%	0.91%	0.00%
	Women	0.00%	0.00%	0.00%		Women	0.00%	0.00%	0.00%
	Not informed	0.00%	0.00%	0.00%		Not informed	0.00%	0.00%	0.00%
	Total	1.82%	1.75%	1.82%		Total	0.00%	0.70%	0.00%
Coordinators	Men	3.51%	2.33%	2.13%	Operational	Men	5.03%	6.01%	5.44%
	Women	3.03%	0.00%	0.00%		Women	6.92%	7.68%	8.43%
	Not informed	0.00%	0.00%	0.00%		Not informed	0.00%	0.00%	0.00%
	Total	3.33%	1.45%	1.47%		Total	5.51%	6.39%	6.08%
Administration	Men	4.03%	3.82%	4.17%	Interns (temporary)	Men	0.00%	0.00%	0.00%
	Women	2.99%	1.57%	1.33%		Women	0.00%	0.00%	0.00%
	Not informed	0.00%	0.00%	0.00%		Not informed	0.00%	0.00%	0.00%
	Total	3.49%	2.81%	2.98%		Total	0.00%	0.00%	0.00%
Technical Support	Men	0.00%	0.00%	0.00%	Apprentices (temporary)	Men	0.00%	0.00%	0.00%
	Women	0.00%	11.11%	7.69%		Women	0.00%	0.00%	0.00%
	Not informed	0.00%	0.00%	0.00%		Not informed	0.00%	0.00%	0.00%
	Total	0.00%	5.26%	3.45%		Total	0.00%	0.00%	0.00%
Technicians	Men	5.10%	5.75%	4.76%	Total	Men	4.58%	5.22%	4.72%
	Women	5.26%	0.00%	4.17%		Women	5.10%	4.80%	5.36%
	Not informed	0.00%	0.00%	0.00%		Not informed	0.00%	0.00%	0.00%
	Total	5.13%	4.90%	4.65%		Total	4.74%	5.11%	4.89%

GRI 405-2 | Ratio of base salary and remuneration of women to men

	2024	2023
Directors	1.18	0.95
Managers	0.81	0.97
Coordinators	0.81	0.89
Administrative	0.89	1.10
Technical Support	0.85	0.54
Technicians	0.94	0.93
Sales	0.68	0.75
Operational	0.85	0.99

Note: For temporary employees, compensation management is the responsibility of the contracting agency. For apprentices, each region and legislation predetermine the amounts to be paid without gender distinction. For interns, there is a scholarship amount determined by country that also follows a standard and does not discriminate by gender.

GRI 406-1 | Incidents of discrimination and corrective actions taken

In 2024, Tigre Group worked tirelessly to raise awareness among internal and external audiences about diversity and inclusion – situations of discrimination are treated with zero tolerance. In 2024, seven situations were identified in the company, which were analyzed by the organization, with measures implemented for the substantiated cases.

- GRI 407-1 | Operations and suppliers where 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

We have no such risks in our operations, nor are young people under 18 exposed to hazardous work. The work of minors under 18 occurs exclusively through apprenticeship programs, conducted in partnership with training institutions accredited by the government of each country. Apprentices are placed in activities compatible with their training, in areas free from exposure to harmful agents and/or hazardous work.



GRI Summary



Usage statement	Tigre group reported the information mentioned in this GRI content summary for the period January 1 to December 31, 2024, 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			ODS	Global Compact
			Omitted requirement(s)	Reason for omission	Explanation		
GENERAL DISCLOSURES							
GRI 2: General Disclosures 2021	2-1: Organizational details	Tigre S.A. Participações is a publicly held corporation, category B registered with the CVM (Brazilian Securities and Exchange Commission), holding company of Tigre Group, headquartered in Joinville (SC).					
	2-2: Entities included in the organization's sustainability reporting	32					
	2-3: Reporting period, frequency and contact point	2					
	2-4: Restatements of information	Any adjustments or reformulations of data published in the previous report are recorded throughout the current report.					
	2-5: External assurance	Does not undergo external assurance.					
	2-6: Activities, value chain and other business relationships	5					
	2-7: Employees	32				8, 10	6
	2-8: Workers who are not employees	33				8	6
	2-9: Governance structure and composition	33				5, 16	
	2-10: Nomination and selection of the highest governance body	33				5, 16	
	2-11: Chair of the highest governance body	33				16	
	2-12: Role of the highest governance body in overseeing the management of impacts	33				16	
	2-13: Delegation of responsibility for managing impacts	33					



GRI Standard / Other Source	Indicators	Location	Omission			ODS	Global Compact
			Omitted requirement(s)	Reason for omission	Explanation		
GRI 2: Conteúdos Gerais 2021	2-14: Role of the highest governance body in sustainability reporting	2					
	2-15: Conflicts of interest	33				16	
	2-16: Communication of critical concerns	33					
	2-17: Collective knowledge of the highest governance body	33					
	2-18: Evaluation of the performance of the highest governance body	33					
	2-19: Remuneration policies	33-34					
	2-20: Process to determine remuneration	34					
	2-21: Annual total compensation ratio	34					
	2-22: Statement on sustainable development strategy	3, 4					
	2-23: Policy commitments	13				16	10
	2-24: Embedding policy commitments	13					
	2-25: Processes to remediate negative impacts	13					
	2-26: Mechanisms for seeking advice and raising concerns	13				16	10
	2-27: Compliance with laws and regulations	As in previous years, there were no significant cases of non-compliance with legislation or legal norms in 2024 that generated an impact on the company's image or with a penalty value or impact exceeding R\$1 million.				16	8
	2-28: Membership associations	19					
	2-29: Approach to stakeholder engagement	16					
	2-30: Collective bargaining agreements	All professionals (100%) in Brazil are covered by collective bargaining agreements. The overall rate is 50%, as in Uruguay, Paraguay and the United States there are no unions representing employees, and we operate in accordance with local regulations.				8	3

GRI Standard / Other Source	Indicators	Location	Omission			ODS	Global Compact
			Omitted requirement(s)	Reason for omission	Explanation		
GRI 3: Material Topics 2021	3-1: Process to determine material topics	9					
	3-2: List of material topics	9					
MATERIAL TOPIC: ACCESS TO WATER AND BASIC SANITATION							
GRI 3: Material Topics 2021	3-3: Management of Material Topics	20				6, 12	8, 9
GRI 303: Water and Effluents 2018	303-1: Interactions with water as a shared resource	24				6, 12	8, 9
MATERIAL TOPIC: CONSUMER SATISFACTION							
GRI 3: Material Topics 2021	3-3: Management of Material Topics	17				12	
MATERIAL TOPIC: INNOVATION AND TECHNOLOGY							
GRI 3: Material Topics 2021	3-3: Management of Material Topics	23				9	
MATERIAL TOPIC: HUMAN CAPITAL DEVELOPMENT							
GRI 3: Material Topics 2021	3-3: Management of Material Topics	27				4, 5, 8, 10	1, 6
GRI 401: Employment 2016	401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	39					
	404-1: Average hours of training per year per employee	40				4, 5, 8	1, 6
GRI 404: Training and Education 2016	404-2: Programs for upgrading employee skills and transition assistance programs	28				4, 5, 8	1, 6
	404-3: Percentage of employees receiving regular performance and career development reviews	41				5, 8, 10	1, 6
MATERIAL TOPIC: MORE SUSTAINABLE PRODUCTS							
GRI 3: Material Topics 2021	3-3: Management of Material Topics	22				8, 12	7, 8, 9



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GRI Standard / Other Source	Indicators	Location	Omission			ODS	Global Compact
			Omitted requirement(s)	Reason for omission	Explanation		
GRI 301: Materials 2016	301-1: Materials used, by weight or volume	36				8, 12	7, 8, 9
	301-2: Recycled input materials used	36				8, 12	7, 8, 9
MATERIAL TOPIC: ETHICS AND TRANSPARENCY							
GRI 3: Material Topics 2021	3-3: Management of Material Topics	13				16	10
GRI 205: Anti- corruption 2016	205-1: Operations assessed for risks related to corruption	35				16	10
	205-2: Communication and training about anti-corruption policies and procedures	35				16	10
	205-3: Confirmed incidents of corruption and actions taken	We had one incident involving private corruption, identified through the Ethics Channel and investigated internally. As it was private corruption, there were no legal actions.				16	10
GRI 206: Anti- competitive Behavior 2016	206-1: Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	One lawsuit remains pending in the period.				16	10
GRI 418: Customer Privacy 2016	418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data	No substantiated complaints regarding this topic were received in 2024.					
MATERIAL TOPIC: WATER AND EFFLUENT MANAGEMENT IN OPERATIONS							
GRI 3: Material Topics 2021	3-3: Management of Material Topics	24				6	8, 9
GRI 303: Water and Effluents 2018	303-1: Interactions with water as a shared resource	24				6	8, 9
	303-2: Management of water discharge-related impacts	24				6	8, 9
	303-3: Water withdrawal	37				6	8, 9
MATERIAL TOPIC: OCCUPATIONAL HEALTH AND SAFETY							
GRI 3: Material Topics 2021	3-3: Management of Material Topics	29				3, 8, 16	1, 6



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GRI Standard / Other Source	Indicators	Location	Omission			ODS	Global Compact
			Omitted requirement(s)	Reason for omission	Explanation		
GRI 403: Occupational health and safety 2018	403-1: Occupational health and safety management system	29, 30				8	1, 6
	403-2: Hazard identification, risk assessment, and incident investigation	29				8	1, 6
	403-3: Occupational health services	30				8	1, 6
	403-4: Worker participation, consultation, and communication on occupational health and safety	Our professionals have joint representation on four different types of health and safety-related committees: Internal Commission for Accident Prevention (Cipa); Project Committees; Safe Connection Program, and Technical Committee for Occupational Safety.				8	1, 6
	403-5: Worker training on occupational health and safety	40				8	1, 6
	403-6: Promotion of worker health	30				3	1, 6
	403-7: Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	29, 30				8	1, 6
	403-8: Workers covered by an occupational health and safety management system	40				8	1, 6
	403-9: Work-related injuries	40				3, 8, 16	1, 6
	403-10: Work-related ill health	40				3, 8, 16	1, 6
MATERIAL TOPIC: CIRCULAR ECONOMY AND REVERSE LOGISTICS							
GRI 3: Material Topics 2021	3-3: Management of Material Topics	23				12	7, 8, 9
GRI 301: Materials 2016	301-3: Reclaimed products and their packaging materials	23				8, 12	8
GRI 306: Waste 2020	306-1: Waste generation and significant waste-related impacts	25				3, 6, 11, 12	7, 8, 9
	306-2: Management of significant waste-related impacts	25				3, 6, 11, 12	7, 8, 9
	306-3: Waste generated	37				6, 11, 12	7, 8, 9
	306-4: Waste diverted from disposal	37				6, 11, 12	7, 8, 9
	306-5: Waste directed to disposal	37				6, 11, 12	7, 8, 9



GRI Standard / Other Source	Indicators	Location	Omission			ODS	Global Compact
			Omitted requirement(s)	Reason for omission	Explanation		
MATERIAL TOPIC: MANAGEMENT OF EMISSIONS AND CLIMATE CHANGE							
GRI 3: Material Topics 2021	3-3: Management of Material Topics	25				3, 7, 12,13, 14, 15	7, 8, 9
GRI 302: Energy 2016	302-1: Energy consumption within the organization	36				7, 8, 12, 13	7, 8
	302-3: Energy intensity	36				7, 8, 12, 13	7, 8
GRI 305: Emissions 2016	305-1: Direct (Scope 1) GHG emissions	38				3, 12, 13, 14, 15	7, 8
	305-2: Energy indirect (Scope 2) GHG emissions	38				3, 12, 13, 14, 15	7, 8
MATERIAL TOPIC: DIVERSITY, EQUITY AND INCLUSION							
GRI 3: Material Topics 2021	3-3: Management of Material Topics	27				1, 5, 8, 10	6
GRI 202: Market Presence 2016	202-1: Ratios of standard entry level by gender compared to local minimum wage	34				1,5, 8	6
GRI 401: Employment 2016	401-1: New employee hires and employee turnover	38				5, 8, 10	6
	401-3: Parental leave	39				5, 8	6
GRI 405: Diversity and Equal Opportunity 2016	405-1: Diversity of governance bodies and employees	42-46				5, 8	6
	405-2: Ratio of base salary and remuneration of women to men	47				5, 8, 10	6
GRI 406: Non- discrimination 2016	406-1: Incidents of discrimination and corrective actions taken	47				5, 8	6
ADDITIONAL CONTENT							
GRI 201: Economic performance 2016	201-1: Direct economic value generated and distributed	15				8, 9	

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