TIGRE

2025 Sustainability Report

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About this report

GRI 2-3

Managing water to transform people's quality of life

This is our purpose. It guides our strategic directions and priorities, supporting the delivery of results that meet the needs of shareholders, professionals, partners, customers and consumers. This commitment is reflected in our products, solutions, and in the way we operate every day.

To tell this story and explain how it is integrated into responsible management, we present Grupo Tigre's Sustainability Report, covering the period from January 1 to December 31, 2025.

Published annually and aligned with the financial statements, this document follows the guidelines of the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB), and is submitted for review by the People, Compensation, and ESG Committee and for approval by the Board of Directors.

Throughout this publication, we present how the Group's attention to the impacts of its actions on people, the environment, and the economy is translated into practices, decisions, and results, reflecting the way we conduct our business and engage with our stakeholders

Enjoy your reading!

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1 MESSAGE FROM LEADERSHIP GRI 2-22

Consistency to generate value

The year 2025 was marked by important choices. In the face of a demanding macroeconomic environment, Tigre needed to reassess priorities, simplify processes, and reinforce execution discipline, focusing its efforts on raising its standards for predictability, efficiency, and long-term value generation.

In this context, the Board of Directors acted closely and consistently, monitoring key strategic decisions. Among the main developments were the consolidation of the new Executive Committee, the acceleration of technology renewal, increased investments in marketing, and the improvement of the organizational model, with the resumption of in-person activities at the Joinville headquarters. This was an important step toward strengthening the sense of belonging, leadership integration, cultural alignment, and agility in decision-making, characteristics that have always defined Tigre.

At the same time, we made consistent progress in modernizing the Company, with investments focused on industrial efficiency and innovation, strengthening operational capabilities and creating a solid foundation for sustainable gains in productivity and competitiveness.

From a strategic standpoint, 2025 was also a year of clear direction for the future. The Board approved the 2026–2030 Strategic Plan, the result of a consistent process of refining strategic priorities and clearly defining strategic drivers, with greater discipline in capital allocation and a focus on sustainable returns. Throughout the period, the Company made adjustments to its portfolio, focusing on more attractive and profitable markets and reinforcing the consistency of the choices made. In this context, the outlook for Latin America is especially positive, supported by strong market positions, solutions aligned with local demands, and solid execution capabilities.

The ESG agenda advanced with the consolidation of the Sustainability Strategy through 2030, integrated into the business model and corporate risk management. Topics such as people, safety, socioenvironmental impact, ethics, and governance became more fully integrated into strategic decisions and capital allocation, reinforcing Tigre's long-standing commitment to value generation and business continuity. In this context, the Company made progress in the transition of its energy matrix through an investment in a strategic partnership for the self-production of wind energy, which will supply approximately 70% of manufacturing operations in Brazil, representing a significant milestone in building a more sustainable production chain.

The results for the year, with significant cash generation and profitability, indicate that the decisions made were the right ones and that the Company is better prepared to face uncertainties and seize opportunities.

I thank our shareholders, customers, partners, and suppliers for their trust, as well as all our professionals for their dedication. As a Board, we remain committed to active, responsible, and future-oriented governance, confident that Tigre today brings together strategic maturity, operational strength, and a long-term vision to continue positively transforming people's quality of life.

Felipe Hansen
Chairman of the Board of Directors of Grupo Tigre

Evolution with responsibility, simplicity, and purpose

We are experiencing an important cycle of transformation at Grupo Tigre. In my first full year leading the organization, we made consistent progress in evolving our management model, our performance as an organization, and the way we live sustainability and innovation in our day-to-day activities.

It is increasingly clear that we are a company diversified across businesses, moving beyond pipes and fittings, and across operating regions, with a significant presence in countries beyond Brazil. We are customer-oriented and have a relevant presence in construction, sanitation, the intelligent use of water in agriculture, and wastewater treatment across the Americas.

This moment is supported by a cultural evolution that we call the "The Tigre Way," through which we strengthen performance, responsibility, simplicity, and collaboration. By expanding autonomy with accountability, we have gained agility with greater quality and consistency in execution.

The effects of this movement are reflected in the financial results achieved, with discipline and respect for people, and in the realignment of our strategic planning for the next five years, with pragmatism and clearly defined priorities.

We have also evolved by placing sustainability and innovation at the center of our decisions. We expanded our presence in the sanitation sector through Tigre Water and Effluents (TAE), reinforcing our portfolio of decentralized solutions and contributing directly to sustainable development. In our plants, the Operational Transformation, our methodology based on WCM (World Class Manufacturing), consolidated the pursuit of continuous improvement, with waste reduction and stronger safety, quality, and people development.

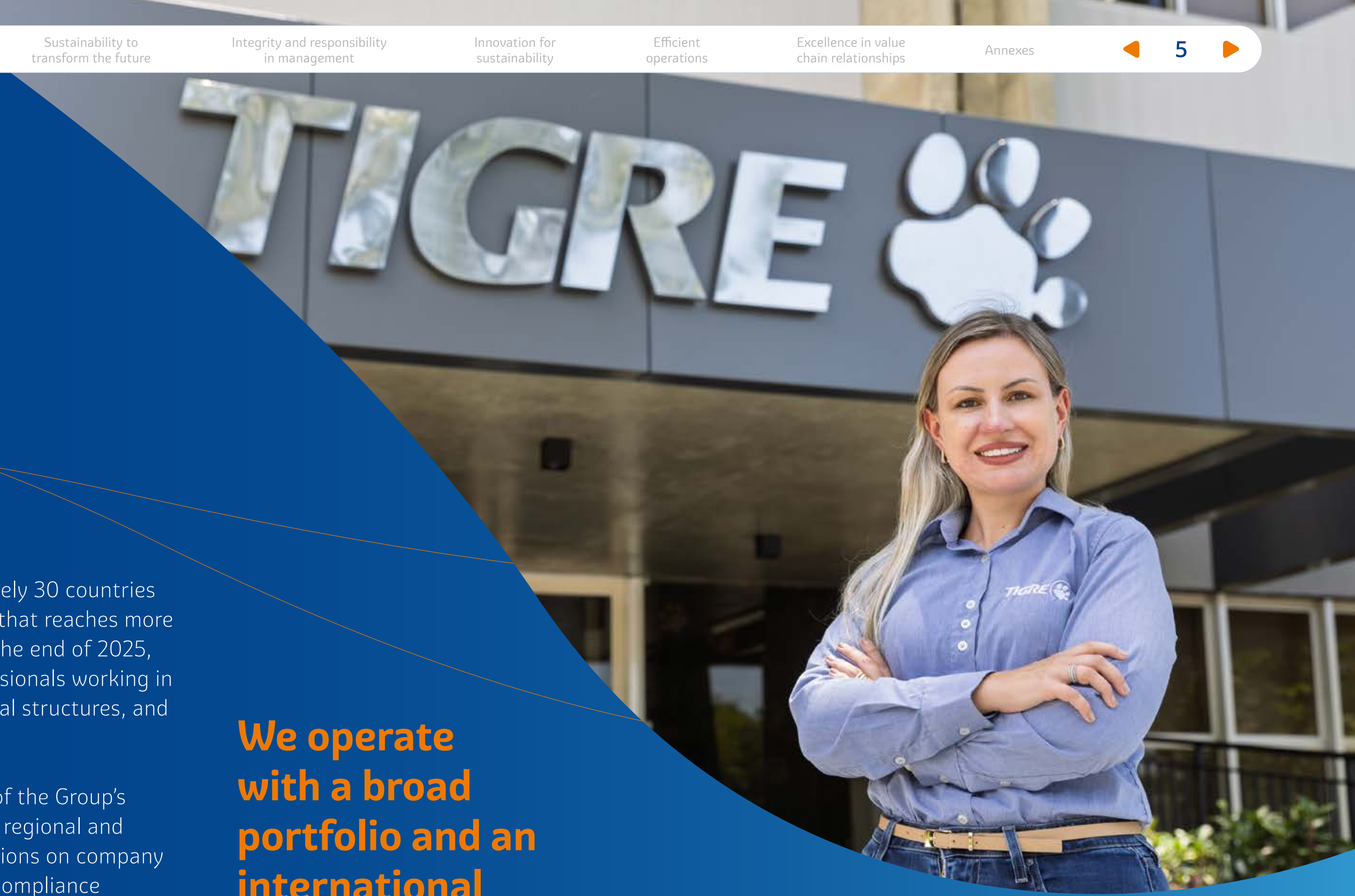
All this evolution is only sustainable because we have people who are passionate about our purpose and our brands. People who work consistently to deliver results with predictability. This commitment has strengthened our culture, expanded our ability to attract talent, and supported Grupo Tigre's recognition as one of the best companies to work for in the countries where we operate.

This care is also reflected in our relationships with customers, partners, and the market. Trust is built through proximity, quality, and the humility to listen and learn. We continue to evolve our processes to continuously improve our service level, the experience of those who choose us, and the experience of those who make Grupo Tigre a recognized leader wherever we operate.

We enter 2026, the year in which we celebrate our 85th anniversary, guided by clear goals and by a strategy connected to our purpose, which directs our decisions and priorities. What we have built so far, the strength of our brand and processes, the passion of our professionals, and our "The Tigre Way", prepares us for a new cycle of performance consolidation and sustainable growth in the Americas, always creating value with integrity and ethics in business.

Luis Felipe Dau
CEO of Grupo Tigre

2 WHO WE ARE



Group Profile GRI 2-1 | 2-2 | 2-6

Grupo Tigre is a Brazilian multinational company with more than 84 years of history and a consolidated presence in construction, infrastructure, sanitation, and irrigation. Guided by our purpose of managing water to transform people's quality of life, we develop, manufacture, and commercialize a broad portfolio of products and solutions for construction and renovation projects, hydraulic systems, drainage, irrigation, sanitation, and water and wastewater treatment.

We serve different audiences, including sanitation companies, public and private utilities, retailers, construction companies, industrial companies, and end consumers.

The Company has 20 manufacturing units located across Brazil, Uruguay, Paraguay, Argentina, Peru, Chile, Bolivia, and the United States, as well as a support office in China. Its products are sold in approximately 30 countries through a distribution network that reaches more than 90,000 points of sale. At the end of 2025, we had more than 4,600 professionals working in industrial operations, commercial structures, and corporate areas.

Supplier relationships are part of the Group's operating model. We work with regional and global partners, with no restrictions on company size, provided that quality and compliance requirements are met. In 2025, we had 662 direct suppliers and 4,707 indirect suppliers, to which approximately R$ 1.7 billion in payments were made. Suppliers undergo structured evaluation processes, especially for the supply of production materials.

Grupo Tigre also engages with representative entities and industry associations.

We operate with a broad portfolio and an international presence in the construction and sanitation sector.

We participate in discussions related to the development of the sector, construction, and sanitation, including initiatives aligned with Sustainable Development Goal 6 (Clean Water and Sanitation), a topic directly related to our business, as well as other matters of common interest, in line with the business strategy and market evolution.

Operations map

- Headquarters
- Tigre Pipes and Fittings (T&C)
- Tigre Water and Effluents (TAE)
- ADS Tigre
- Tigre Painting Tools (FPP)
- Azzo

Tigre Pipes and Fittings (T&C)

Infrastructure and construction solutions for water and sewage conveyance; products that promote water and energy savings in irrigation.

Tigre Water and Effluents (TAE)

High-performance solutions for wastewater treatment and water distribution systems.

ADS Tigre

Corrugated pipes in high-density polyethylene (HDPE) for application in rainwater drainage, irrigation, mining, sanitation, water detention and retention.

Tigre Painting Tools (FPP)

Brushes, rollers, paintbrushes and accessories to meet all needs: construction, renovation, as well as art and school projects.

Tigre Sanitation

Value proposition that intelligently integrates Tigre, ADS Tigre, and TAE products and services, with complete solutions for collecting, conveying, and treating water and wastewater.

Purpose

Managing water to transform people's quality of life.

Mission

Create innovative solutions for the construction world.

Vision

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

Values

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

2025 Awards and recognition

Great Place To Work:

Brazil:
8th place in the Industry Ranking
2nd place in the Santa Catarina Ranking

Argentina:
1st place in the Industry Ranking

Best by country:
35th place in Brazil
5th place in Argentina
1st place in Bolivia
5th place in Paraguay
16th place in Uruguay
16th place in Latin America

2nd
place in the AEVO **Intrapreneurship Award**, in the Intrapreneurial Culture and Climate Urgency categories, in addition to ranking in the top 10 in two other categories.

Gold at the **Effie Awards** in the Critical Pivot/Crisis Response category, with the case "Tigrinho vs. Tigre: who are you betting on?", marking the first Effie in Grupo Tigre's history.

Innovation Champions:
3rd
most innovative company in Santa Catarina and 11th in Southern Brazil.

Anamaco Award, one of the main awards in the sector, with recognition in four categories in the Master classification.

11th
place in the **Innovation Champions ranking for Southern Brazil**, promoted by Revista Amanhã.

For the 11th consecutive year, we achieved
1st
place in the **Reclame Aqui Award**, in the Construction Materials – Manufacturers category.

4th
place in the Construction Materials category in the **100 Open Startups 2025 Ranking**. For the first time, we also joined the overall ranking, reaching 94th place.

SESI SDG Seal 2025: recognition for participation in the Empresa Cidadã Program and support during pregnancy.

According to the ranking by **InfoMoney** and **TM20**, we are the most valuable brand in the construction materials sector in Brazil.

4th
place in the Construction Materials sector in the **Valor Inovação Brasil Award**, promoted by the newspaper Valor Econômico in partnership with Strategy& (PwC).

3 SUSTAINABILITY TO TRANSFORM THE FUTURE

New materiality assessment GRI 3-1

We use recognized methodologies to guide our strategic decisions and the management of priority topics. The Board of Directors monitors sustainability goals and progress, with support from the People, Compensation, and ESG Committee, ensuring alignment with the corporate strategy and long-term vision.

In 2025, we completed the double materiality assessment process, consolidating the analysis initiated in the previous year. The approach integrated the perspective of stakeholders and the financial impacts, risks, and opportunities associated with ESG topics for the business.

The development of the double materiality assessment involved identifying and prioritizing topics relevant to the business, selecting and engaging strategic audiences, and consolidating impact and financial materiality perspectives. The consultation included more than 1,500 participants, including shareholders, senior leadership, Tigre professionals, customers, partners, suppliers, financial institutions, regulatory bodies, industry associations, sector experts, and representatives of civil society.

The materiality update also drove the review of the Sustainability Strategic Plan and its integration with corporate risk management, contributing to an approach aligned with environmental, social, and governance commitments and with the long-term strategy.

As a result of the process, nine material topics were defined and organized into three major fronts: sustainable solutions and efficient operations, socioenvironmental development in the value chain, and strengthening institutional trust, which guide our sustainability strategy.

+1,530
stakeholder participations

9
material topics defined

Sustainability Strategy GRI 3-2 | 3-3

We structured our sustainability strategy based on our purpose of managing water to transform people's quality of life, which guides the Company's mission and vision.

Based on this direction, we defined our priorities across nine material topics, organized into three strategic fronts that reflect the business's main impacts, risks, and opportunities.

At Grupo Tigre, we think, act, and build with the goal of generating positive impact for the planet, for people, and for business, in a practical, responsible, and scalable way.

We have been a signatory to the United Nations (UN) Global Compact since 2018, reinforcing our commitment to sustainable development through good business practices.

UN Global Compact Network Brazil WE SUPPORT

Sustainability that generates value and builds solutions for life

E

Sustainable solutions and efficient operations

We develop solutions and evolve our operations to respond to social and environmental challenges, combining sustainability, innovation, and efficiency.

Climate change
Decarbonization of operations, use of renewable energy, and energy efficiency.

Circular economy
Waste reduction, waste prevention, and efficient use of natural resources.

Solutions and innovation for sustainability
Investments in research and innovation for sanitation, water management, agriculture, and resilient urban infrastructure.

S

Socioenvironmental development in the value chain

We strengthen collaboration with partners, suppliers, and communities to expand positive impact.

Social investment
Social projects and volunteering aligned with managing water and community development.

Diversity, equity and inclusion
Promotion of diverse, respectful, and collaborative environments.

Sustainable supply chain
Evaluation and monitoring of suppliers based on socioenvironmental and integrity criteria.

G

Strengthening institutional trust

We conduct business responsibly, based on ethics, transparency, and governance, strengthening stakeholder trust.

Risk management
Identification, assessment, and monitoring of corporate risks.

Information security
Protection of data, systems, and information.

Ethics and compliance
Integrity policies and mechanisms that guide the Company's conduct.

2030 Goals and Commitments

GRI 3-2 | SASB EM-CM-110a.2

We have defined goals and commitments that guide Grupo Tigre's global sustainability efforts through 2030. These commitments translate global challenges and business opportunities into clear and measurable objectives that guide strategic decisions, investment prioritization, and performance monitoring across the main environmental and operational agendas.

The definition of these goals considered criteria such as the potential to generate value for business, society, and the environment, as well as their connection with global sustainability trends and the United Nations (UN) 2030 Agenda, as presented below:

Climate change

Commitment to consistently reducing our environmental footprint and strengthening climate risk management.

2030 Goal*: reduce greenhouse gas emissions in Scopes 1 and 2 by 50%.

Solutions and innovation for sustainability

Development of more sustainable solutions for sanitation, construction, and irrigation, with a direct impact on quality of life and the preservation of natural resources.

2030 Goal: develop more sustainable solutions in these areas.

Circular economy

Focus on reducing waste, reusing materials, and increasing efficiency in the use of resources across operations.

2030 Goal*: reduce waste sent to landfill by 50%.

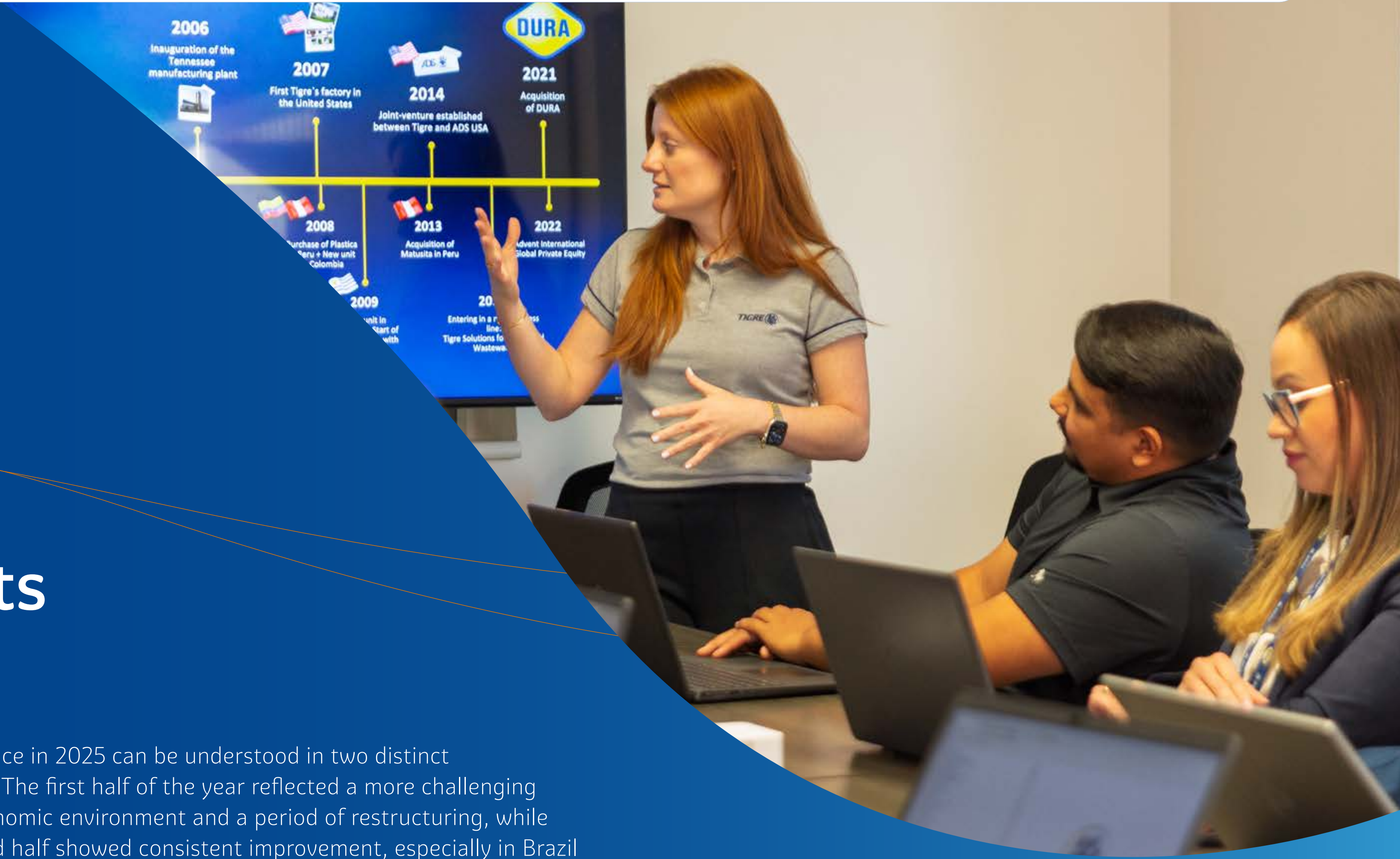
Sustainable supply chain

Strengthening responsible practices across the value chain, with greater engagement from suppliers and partners.

2030 Goal: assess 100% of key suppliers against sustainability criteria.

* Goal established in relation to the 2024 baseline year.

4 INTEGRITY AND RESPONSIBILITY IN MANAGEMENT



Corporate strategy and results

The year 2025 marked a cycle of structural transformation for Grupo Tigre, combining cultural evolution, financial discipline, and strategic prioritization. It was the first full year under the new executive leadership, with significant progress in the way we manage the business, strengthening governance, and connecting strategy, sustainability, and innovation.

The update of the 2026–2030 strategic planning brought greater clarity of direction and focus on execution. There was no strategic rupture, but rather a more rigorous prioritization of initiatives and a reinforcement of operational discipline. The Company consolidated its position as a diversified industrial group in the Americas, expanding the understanding that Tigre is more than pipes and fittings, with a relevant presence in sanitation, water and wastewater, irrigation, and construction.

Performance in 2025 can be understood in two distinct moments. The first half of the year reflected a more challenging macroeconomic environment and a period of restructuring, while the second half showed consistent improvement, especially in Brazil and Latin America. In this context, approximately R$ 120 million investments were made, primarily allocated to machinery, molds, operational improvements, and structuring efficiency programs. EBITDA growth was supported by efficient price management and a continuous focus on profitability, while the Company maintained its market share even in more competitive scenarios.

Consistent cash generation throughout the year preserved financial strength and the rating, reinforcing discipline in capital allocation. The strategy maintained brand monetization and long-term value creation as central premises, prioritizing margin and operational efficiency. Regionally, Latin America delivered positive performance, even in volatile macroeconomic contexts. Meanwhile, the United States operation underwent a strategic review and the implementation of new systems, establishing the structural foundations for gradual and sustainable recovery in the coming cycles.

Direct economic value generated and distributed

(in thousands of reais) GRI 201-1

2025	2024	2023
R$ 5,968,405	R$ 5,902,433	R$ 5,849,682

LEARN MORE
To access financial information: https://ri.tigre.com.br/en/

Tigre's strategy is oriented toward generating sustainable long-term value, combining business growth, operational excellence, and commitment to sustainability. This direction is supported by consistent performance in the markets where the company is already a reference, combined with the ability to develop solutions that meet stakeholders' new demands.

Sustainability is integrated into the corporate strategy, guiding decisions and priorities to generate value for customers, shareholders, and other stakeholders. This approach strengthens the company's competitiveness while contributing to social, environmental, and economic development in the locations where it operates. **Our strategy is based on people, customers, innovation, and a focus on results, with engagement, training, and a focus on safety serving as fundamental pillars for delivering business results.**

Aligned with these drivers, the company's growth strategy focuses on avenues that combine economic potential and positive impact.

Sanitation stands out as one of the main expansion fronts, driven by the regulatory progress of Brazil's Sanitation Framework. Tigre's role in this segment goes beyond supplying products, including integrated solutions that contribute to expanding access to water and wastewater treatment.

Construction and the **retail** segment, where we are leaders, remain a relevant pillar, offering complete solutions for different types of customers and stages of construction projects, contributing to higher standards of quality and efficiency in the sector.

In the **irrigation** segment, Tigre sees significant growth potential, considering the low rate of irrigated areas in Brazil. The solutions developed by the company contribute to increased agricultural productivity and more efficient use of water. In addition, we envision a future in which Tigre offers a wide range of solutions beyond pipes and fittings.

Our presence in the United States represents a strategic front for international expansion, with local operations and solutions adapted to the specific characteristics of the market, reinforcing geographic diversification and business resilience.

And in LATAM, mature markets where Tigre has a consolidated position, our main strategy is to capture adjacent opportunities.

Governance GRI 2-9 | 2-10 | 2-11 | 2-12 | 2-13 | 2-14 | 2-17

Grupo Tigre's Governance system is composed of principles, rules, structures, and processes oriented toward generating sustainable value for the organization, its shareholders, and society, ensuring responsible business conduct and effectiveness in strategic decision-making.

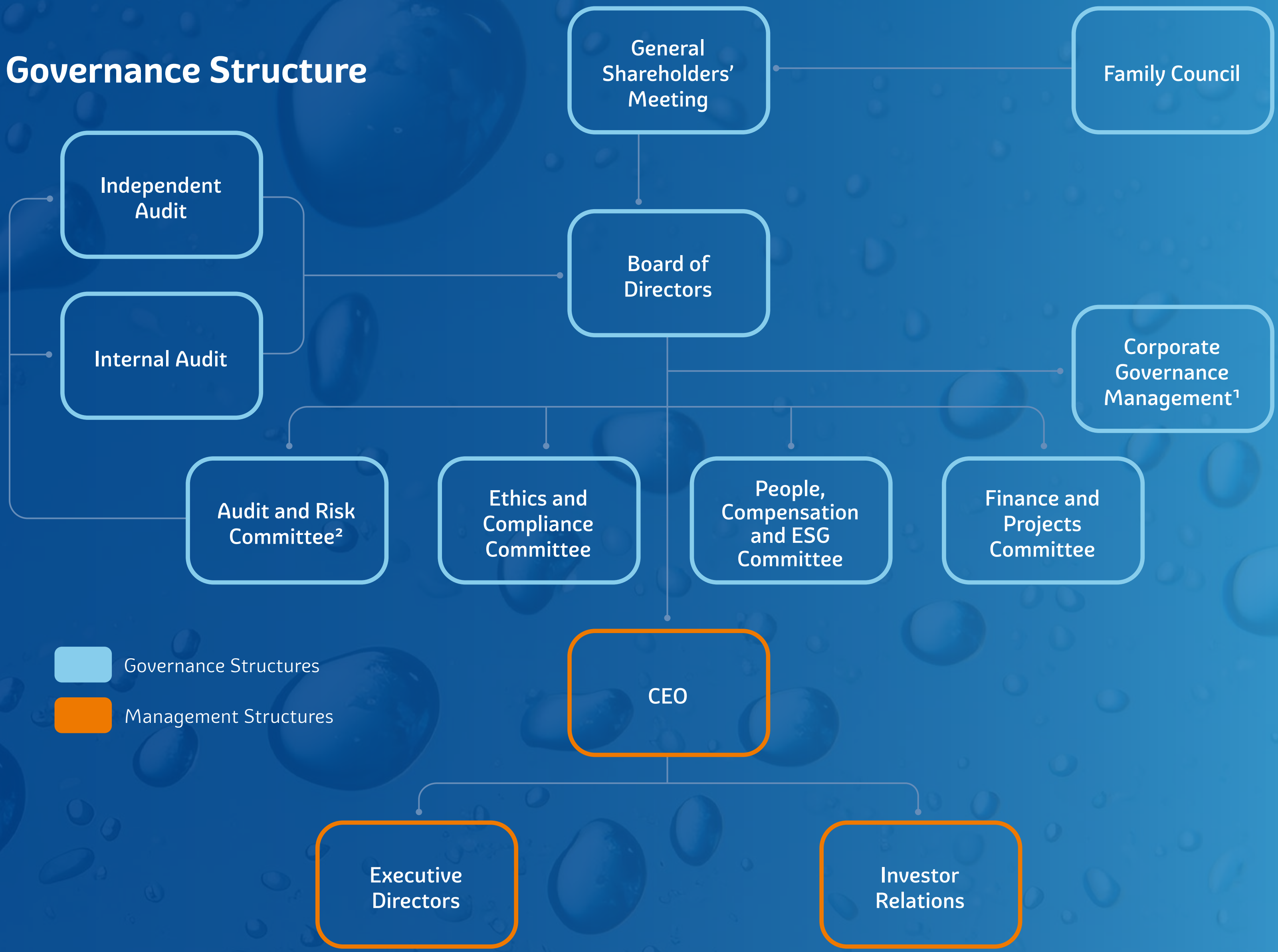
The General Shareholders' Meeting represents the highest level of deliberation and is responsible for electing the Board of Directors, which acts in defining the strategy, monitoring performance, and assessing risks and opportunities relevant to the Company.

Grupo Tigre's Board of Directors is supported by four Statutory Committees, responsible for addressing relevant topics and issuing qualified recommendations. They are: the Audit and Risk Committee, the Finance and Projects Committee, the People, Compensation, and ESG Committee, and the Ethics and Compliance Committee. The members of these bodies have broad expertise in the areas of strategy, finance, people, risk management, and sustainability, ensuring the knowledge needed to comprehensively assess the economic, environmental, and social impacts related to the business.

As part of its oversight of these impacts, the Board receives monthly reports with updates on the Company's indicators and initiatives, reviews the Sustainability Report annually, and relies on the support of the People, Compensation, and ESG Committee to assess the consistency between policies, initiatives, and strategic guidelines. The members of the Board and Advisory Committees do not hold executive positions within the Group, which reinforces the independence of the governance structure.

In executive management, the CEO and the Executive Board are responsible for implementing the strategy and conducting operations, ensuring alignment between the strategic drivers defined by governance and the execution of initiatives across the different business units.

Governance Structure



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

Board of Directors

Felipe Hansen
Chairman of the Board
Experience in corporate strategy, governance, and management of industrial businesses.

Carla Schmitzberger
Independent Member
Experience in people management, organizational strategy, marketing, and sustainability.

Fábio Hering
Independent Member
Experience in executive management, strategy, markets, and business development.

Fernando Musa
Independent Member
Experience in industry, innovation, strategy, and business management in international markets.

Patrice Philippe Nogueira Baptista Etlin
Board Member
Experience in investments, portfolio management, and corporate governance.

Reynaldo Passanezi Filho
Independent Member
Experience in economics, business management, leadership, and strategic decision-making.

Walter Herbert Dissinger
Independent Member
Experience in industrial operations, risk management, strategy, and governance.

Statutory Committees

Finance and Projects Committee
Chair: Manuel Garcia Podesta.
Members: Raphael Gesteira de Faria Alves, Reynaldo Passanezi Filho.

Audit and Risk Committee
Chair: Walter Herbert Dissinger.
Members: Antônio Cortizas Noguerol, Carlos Elder Maciel de Aquino.

People, Compensation and ESG Committee
Chair: Patrice Philippe Nogueira Baptista Etlin.
Members: Felipe Hansen, Luiz Fernando Sanzogo Giorgi.

Ethics and Compliance Committee
Chair: Alencar Guilherme Lehmkuhl.
Members: André Tilkian, Camila Kulaif Safatle, Fábio Hering.

Executive Director

Luis Felipe Berthi Abboud Dau
Chief Executive Officer
Experience in global leadership and industrial management.

Rafael Gustavo Melo
Executive Director of Finance, Administration and Investor Relations
Experience in financial strategy, FP&A, controllership, treasury, and M&A.

Carlos Eduardo Teruel
LATAM Business Executive Director
Experience in leadership across commercial, industrial, and strategic areas.

Fabrizio Grandi Monteiro de Tancredo
Executive Director of Legal and Compliance
Experience in corporate legal affairs, compliance, and governance in Latin America.

Jose Eloi Fernandes Junior
USA Business Executive Director
Experience in executive leadership and management of industrial businesses in international markets.

Juliano Nogueira Pereira
Executive Director of People, Sustainability and Internal Communication
Experience in global HR leadership and sustainability.

Klecios Igor de Souza
Brazil Business Executive Director
Experience in sales, marketing, operations, and digital transformation in the construction sector.

Risk Management GRI 3-3

The Risk and Internal Controls area operates separately from internal audit, reporting to the Executive Office of Finance and Administration and under the supervision of the Audit and Risk Committee. The management model is structured based on a corporate matrix that connects risks to the Company's strategic drivers, strengthening the integration between risk management and the execution of the corporate strategy.

In 2025, the matrix was continuously updated, with improvements in risk assessment and reporting processes, as well as continuous monitoring of the implementation of mitigation actions.

The Company maintains a Risk Management Policy aligned with the COSO ERM and ISO 31000 frameworks, structured under the three lines of defense model. **During this period, we formalized the Company's Risk Appetite Statement (RAS), establishing quantitative and qualitative risk limits to guide strategic decision-making.**

As management tools, the Corporate Risk Matrix identifies and monitors the Company's main exposures, with mitigation plans linked to each risk and continuously monitored. The Business Continuity Program, in turn, structures actions for the prevention, response, and recovery of critical processes. For materialized events, the Risk Event Report (RER) standardizes the recording, impact analysis, and definition of action plans.

In this cycle, we advanced the maturity of risk management, driven by the implementation of the integrated GRC system, which centralizes risk management, internal controls, mitigation actions, internal audit findings, and normative documents in a single platform, providing traceability, automation, and integration among the three lines of defense. In addition, risk training workshops were held in different units, strengthening the risk culture.

Information Security GRI 3-3 | 418-1

Information security is integrated into Grupo Tigre's governance and is addressed in direct connection with corporate risk management. This work is led by a dedicated area responsible for monitoring the business's exposure to cyber risks, defining information protection guidelines, and supporting areas in adopting controls compatible with the use of data and systems.

Management of this topic is guided by recognized frameworks, such as ISO 27001 and the NIST Cybersecurity Framework (CSF 2.0), which guide the definition of controls and the prioritization of investments in information security.

The Company also promotes recurring awareness and training initiatives, recognizing the human factor as a central element in preventing cyber threats. In 2025, a group of information security ambassadors was established in Brazil, LATAM, and U.S. regions, reinforcing local engagement and the dissemination of best practices. The experience during the period highlighted the importance of increasing the involvement of leadership and HR in communication and in the mandatory nature of strategic training.

In 2025, no information security incidents, privacy violations, or data loss events were recorded.

LEARN MORE
To access our Data Privacy Policy:
https://www.tigre.com.br/en/privacy-policy

Ethics and compliance GRI 3-3 | 406-1

We operate based on ethical principles and clear compliance guidelines, which guide our relationships with professionals, customers, suppliers, partners, public authorities, and other stakeholders. Integrity is treated as a corporate value and is embedded in processes, decisions, and organizational culture.

The Company structures its compliance efforts around three pillars: the Integrity Program, the Data Protection Program, and the Compliance Ecosystem. Based on this structure, it acts preventively, relying on risk mapping and the definition of guidelines that orient expected behaviors and practices. Noncompliance with internal standards is subject to investigation and accountability procedures, in accordance with established rules, reinforcing the consistent application of ethical principles.

The Code of Ethics and Conduct establishes standards of behavior and serves as a reference for the actions of all stakeholders with whom the Company interacts. The document is widely disseminated and made available to professionals during the onboarding process, as well as to suppliers and partners, guiding corporate conduct and relationship with society.

The compliance structure is supported by corporate policies, which are periodically reviewed and aligned with the legislation and applicable regulations in the countries where the Group operates, including references such as the FCPA and the UK Bribery Act. These guidelines contribute to the mitigation of legal, economic, and reputational risks.

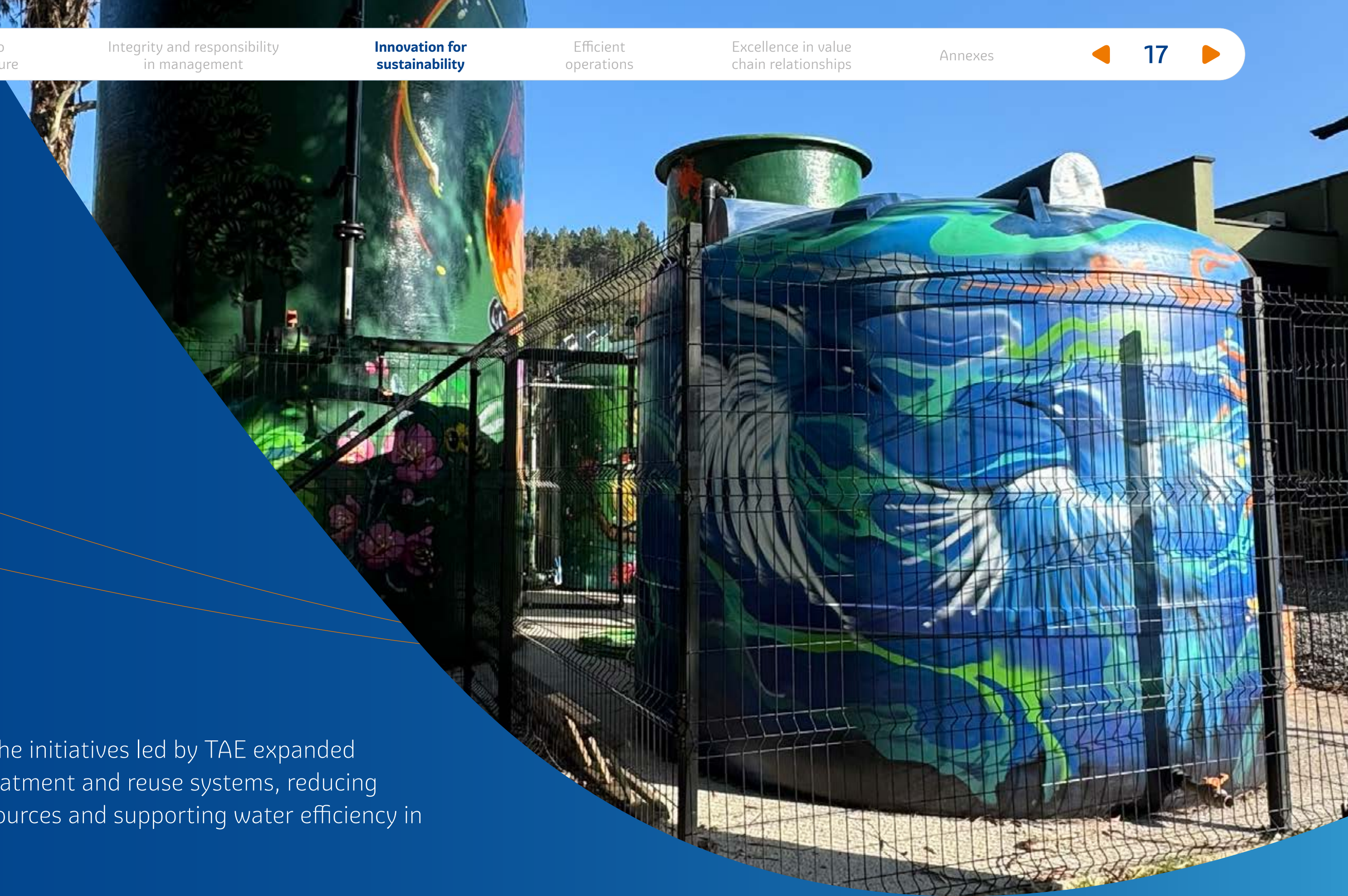
The effectiveness of the Integrity Program is monitored through indicators, internal assessments, and periodic audits of adherence to corporate policies. **In 2025, in Brazil, the Company applied to the Pró-Ética Program, conducted by the Office of the Comptroller General of Brazil (CGU), seeking an independent assessment of the maturity of its integrity system and the identification of opportunities for improvement. The analyses performed support action plans and the continuous strengthening of controls.**

The Ethics Channel, operated by an independent company, is available to all stakeholders with whom the Group interacts for reporting concerns, questions, and suggestions, ensuring confidentiality and appropriate handling of submissions. The most critical reports are analyzed by the Ethics and Compliance Committee, an advisory body to the Board of Directors. In 2025, approximately 300 reports were registered, all of which were 100% addressed and concluded within the same period.

LEARN MORE

To access the Code of Ethics and Conduct:
https://www.tigre.com.br/en/ethics-channel
To access the Ethics Channel:
https://www.contatoseguro.com.br/en/tigre

5 INNOVATION FOR SUSTAINABILITY



Excellence in sanitation

Sanitation plays a strategic role in Grupo Tigre's operations because of its direct relationship with public health and sustainable development. In 2025, we advanced this agenda through Tigre Water and Effluents (TAE), following the expansion of the sector driven by Brazil's Legal Framework for Sanitation, which has increased investments and accelerated the search for solutions capable of meeting different operational realities. In this context, we expanded wastewater treatment projects and solutions focused on water treatment and reuse, operating in urban and industrial environments and in regions with historical infrastructure constraints. During the same period, Tigre Water and Effluents earned the EcoVadis Commitment Badge, a recognition that reinforces the unit's progress in the sustainability agenda.

In 2025, 13 wastewater treatment plants began operations.

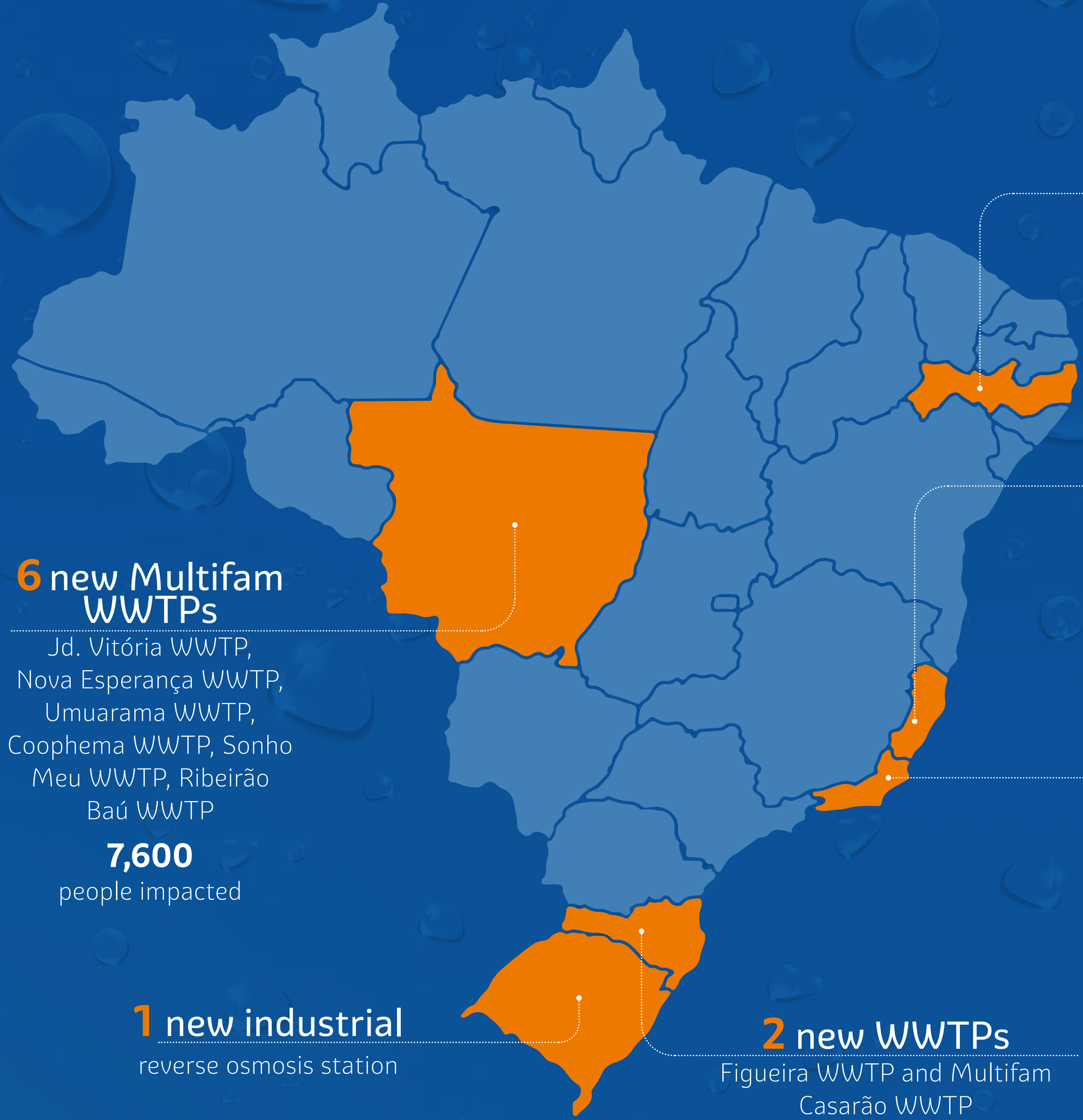
In the industrial segment, the initiatives led by TAE expanded the application of water treatment and reuse systems, reducing withdrawals from natural sources and supporting water efficiency in customers' operations.

Decentralized solutions played a relevant role in this progress by enabling the implementation of wastewater treatment systems in locations where conventional infrastructure is not feasible. Technologies such as **Unifam**, designed for homes and small communities without a sewer collection network and capable of achieving more than 90% efficiency in the treatment of domestic wastewater, and **Multifam**, developed for larger-scale applications in condominiums and communities, enabled compact and modular plants, adjusted to the scale and conditions of each location, expanding access to sanitation in urban and rural areas and keeping pace with the evolution of sector demands.

In addition to the deliveries completed in 2025, TAE ended the year with a relevant portfolio of signed contracts and works in progress. In the coming cycles, at least 16 new treatment plants are expected to be implemented, with the potential to benefit approximately 1.7 million people.

These projects are expected to significantly increase the volume of treated wastewater, with a direct impact on the environmental quality of the regions served. In the industrial segment, ongoing contracts indicate the significant expansion of reuse solutions, with monthly volumes of treated and reused water reaching levels above those observed in the previous cycle.

Project Highlights



6 new Multifam WWTPs
Jd. Vitória WWTP, Nova Esperança WWTP, Umuarama WWTP, Coophema WWTP, Sonho Meu WWTP, Ribeirão Baú WWTP
7,600
people impacted

1 new industrial
reverse osmosis station

2 new industrial projects
Industrial Reuse WWTP and Industrial Demineralizer

2 new WWTPs
Flexal WWTP and Bandeirantes WWTP
64,000
people impacted

3 new WWTPs
Bacaxá WWTP, Lumiar WWTP, and Centro WWTP
99,200
people impacted

2 new WWTPs
Figueira WWTP and Multifam Casarão WWTP
1 revitalized industrial WWTP
55,200
people impacted

Shared Value Creation

Tigre Water and Effluents expands the reach of sanitation by combining operational results with benefits for communities, the environment, and business partners. The solutions implemented by the unit contribute to the expansion of wastewater treatment, more efficient water management, and the improvement of environmental conditions in the regions served.

At the same time, the projects developed by TAE support municipalities, industries, and communities in structuring more efficient treatment and reuse systems, generating impacts reflected in public health, the quality of water bodies, and the operation of sanitation systems.

Planet

From an environmental standpoint, the projects developed by TAE support:

- Reduction of improper wastewater discharges
- Improvement in the quality of water bodies
- Implementation of water reuse and efficiency technologies
- Reduction of losses in supply systems

800
million liters/month
of treated wastewater returned to the environment, in addition to more than 25 million liters/month of treated and reused water

People

The expansion of sanitation solutions directly contributes to:

- Expansion of access to basic sanitation
- Reduction of waterborne diseases
- Improvement in the quality of life of the communities served
- Strengthening of municipal and regional infrastructure

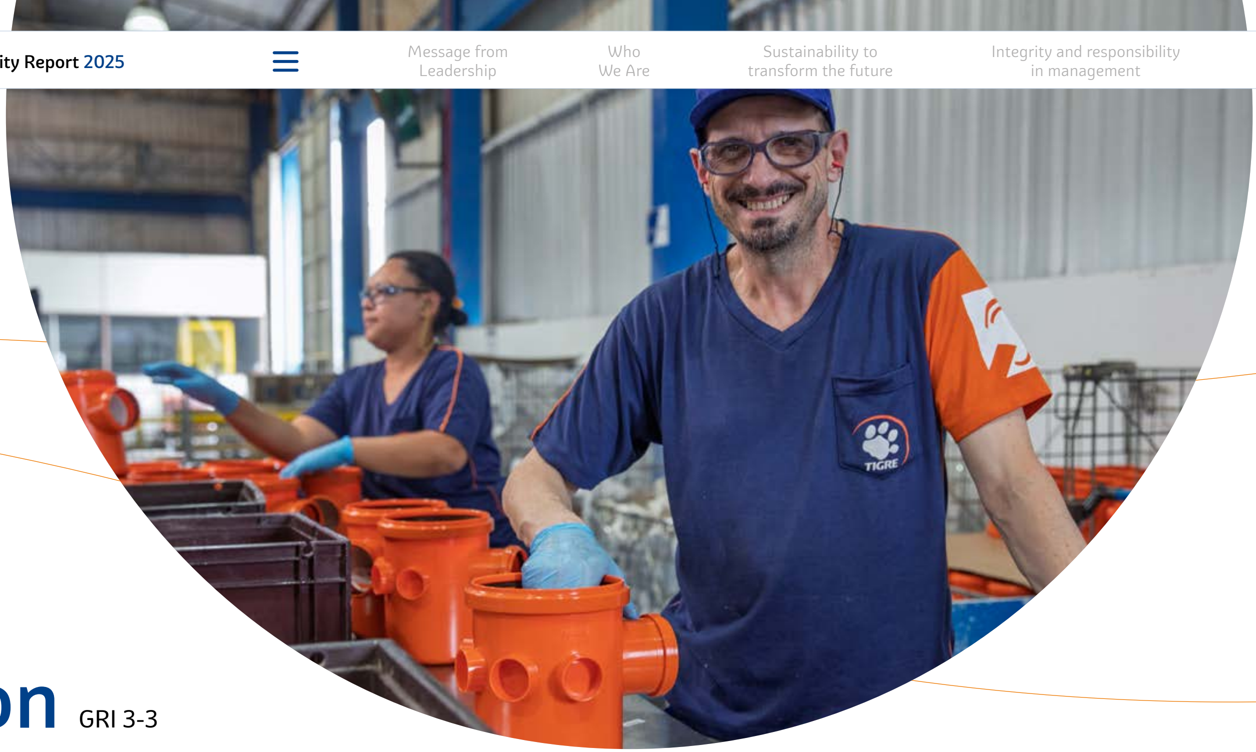
+300k
people benefited

Business

Tigre Water and Effluents (TAE) solutions go beyond socioenvironmental impact by also generating economic value for customers and partners, with emphasis on:

- Optimization of operational performance
- Minimization of total cost of ownership (TCO)
- Reduction of public spending
- Enhancement of operating margin

Up to 35%
reduction in operating costs (OPEX) for TAE customers' water treatment and reuse solutions



Innovation GRI 3-3

We develop solutions and evolve our operations through innovation, connecting market demands with the experience built with customers and partners. This approach is aligned with the Company's purpose and guides the development of solutions that expand access to sanitation, promote water efficiency, and contribute to improving urban infrastructure.

Project prioritization considers strategic relevance, potential for practical application, technical feasibility, and value generation, as well as environmental and social impacts. In recent years, the Company has also made progress in incorporating sustainability aspects into innovation and product development practices, in a gradual process of integrating these criteria into development routines.

Initiatives go through structured evaluation stages and continue to be monitored after launch, based on performance indicators and continuous listening to customers and partners through NPS surveys and other feedback channels.

In this context, open innovation expands the possibilities for experimentation and joint development. We maintain relationships with startups, universities, and technology institutions through tests, co-creations, and proofs of concept, seeking to improve products, processes, and digital tools. **In 2025, 30 initiatives were conducted with external partners, aligned with operational needs and sector challenges.**

As part of this strategy, since 2019 Connecting Ideas has strengthened the intrapreneurship agenda by encouraging the active participation of professionals in building improvements for the business. In 2025, the program began to include artificial intelligence resources integrated into the platform, supporting the structuring of proposals and improving the analysis flow for submitted ideas.

Open Innovation Results

5,7k
people impacted

15
startup engagements during the year, 3 of which became contracted partners

30
initiatives conducted with external partners

9
projects launched and 23 in progress

Connecting Ideas

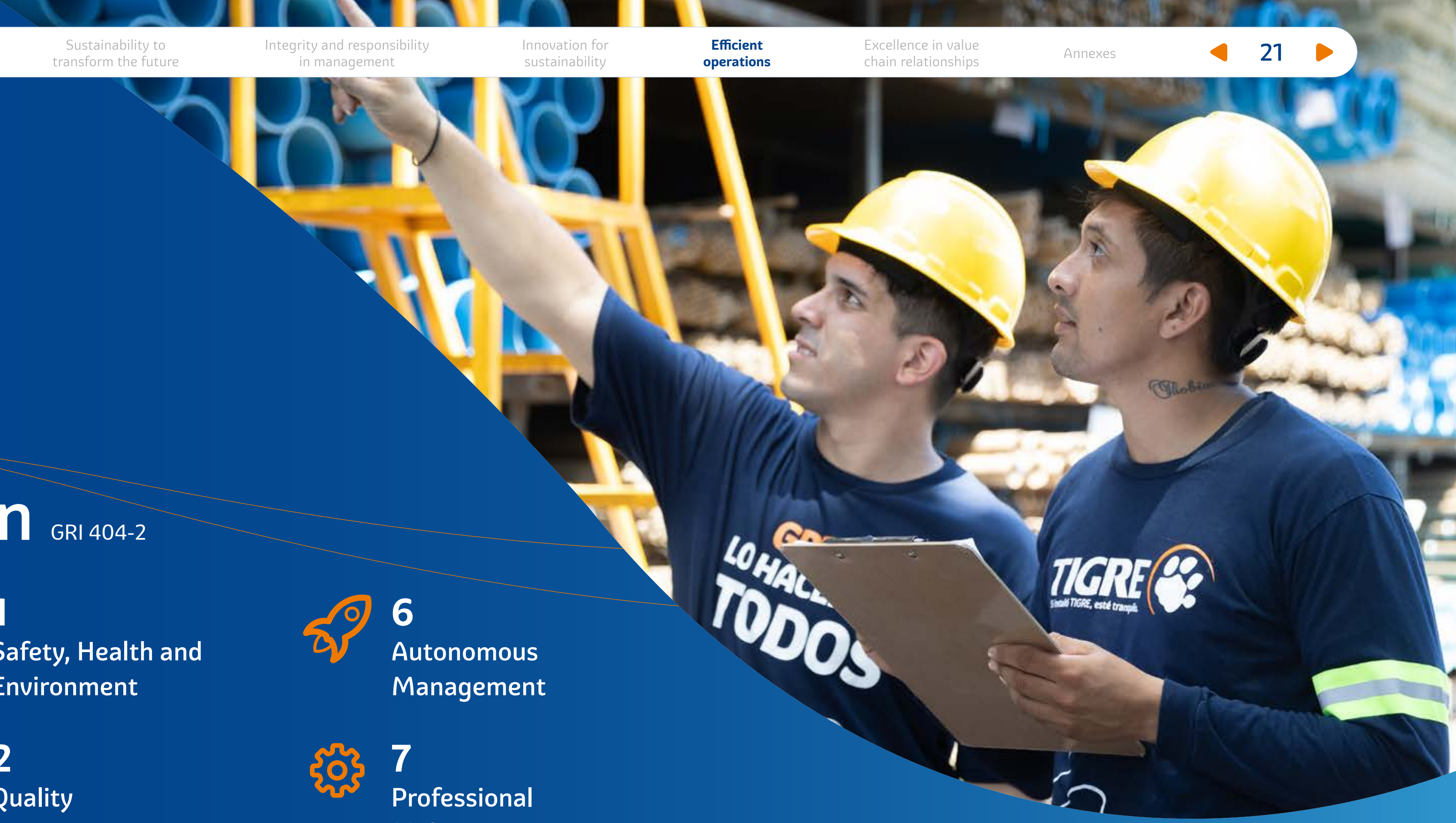
566
ideas received

214
ideas implemented

374
professionals recognized as innovation promoters

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

6 EFFICIENT OPERATIONS



Operational Transformation GRI 404-2

We advanced the evolution of industrial operations with a focus on process consistency and on how teams conduct the daily activities of production units. The initiatives developed throughout the period sought to review work methods and expand the application of practices that support continuous improvement within operations.

The Operational Transformation remains Grupo Tigre's primary operational excellence structure, aligned with the principles of the World Class Manufacturing (WCM) model and bringing together management methodologies and development fronts focused on the evolution of industrial units. Throughout the year, the program underwent important revisions that simplified its methodology and expanded its connection with the business strategy, consolidating a model that integrates results based on addressing the greatest losses and developing people through a world-class methodology.

In 2025, the Program was restructured to operate from a single Management and Leadership foundation, which supports ten operational pillars responsible for organizing the priority fronts of the industrial units:

1. Safety, Health and Environment
2. Quality
3. Cost Breakdown
4. Focused Improvement
5. People Development
6. Autonomous Management
7. Professional Maintenance
8. Workstation Management
9. Logistics and Customer Service
10. Projects

Lift Project

Complementing this agenda, the Lift Project has been conducted in the United States operations, with a focus on evolving production routines and organizing industrial management practices. The initiative brings together actions aimed at reviewing processes, monitoring indicators daily, strengthening operational leadership, and increasing discipline in plant routines.

Implemented at the California unit and currently being implemented at the Wisconsin plant, the project is already showing relevant results, with an increase of more than 30 percentage points in the Management OEE of the operation where it was consolidated.

Climate Change GRI 3-3

Energy and Emissions GRI 302-1 | 305-1 | 305-2 | 305-3 | 305-4 | 305-5 | SASB EM-CM-110a.2 | EM-CM-130a.1

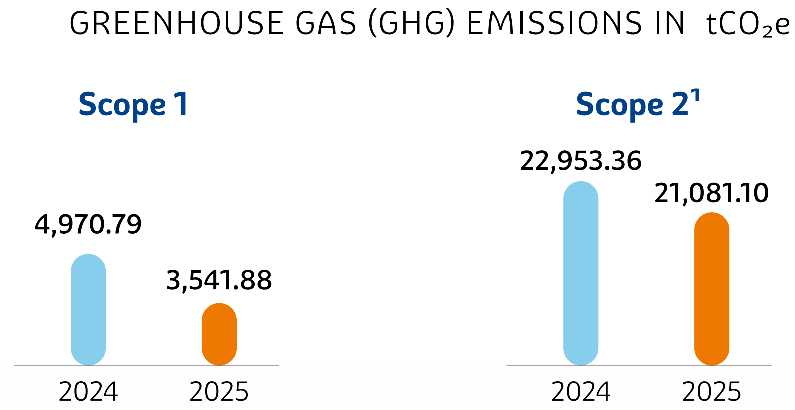
We monitor energy consumption and emissions associated with operations as part of tracking the environmental performance of the units. In 2025, total energy consumption was 182,089.54 MWh, of which 39.48% came from renewable sources. This monitoring integrates operational and environmental indicators into management routines, enabling the identification of efficiency opportunities and the control of Greenhouse Gas (GHG) emissions.

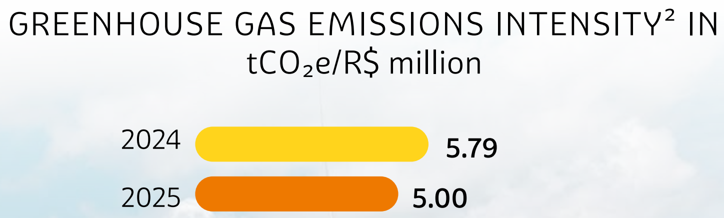
Since 2018, we have prepared the GHG inventory in Brazil in accordance with the guidelines of the Brazilian GHG Protocol Program and, since 2023, we have reported our information to CDP Climate Change. In 2025, the inventory was expanded to include operations in Latin America and the United States, thereby representing the Group's global emissions profile. During the same period, we accounted for Scope 3 emissions for the first time, and this information will be reported in this year's CDP cycle. In this report, total GHG emissions amounted to 24,622.97 tCO_2e, of which 3,541.88 tCO_2e were Scope 1 and 21,081.10 tCO_2e were Scope 2.

In addition to emissions associated with operations, the topic also involves impacts related to the value chain, especially due to the nature of the raw materials used. At the same time, the solutions developed by the Company for sanitation and water infrastructure are connected to the climate agenda by supporting municipalities in water management and adaptation to extreme climate events.

Inventory information is used to monitor emissions and improve the quality of reported data. Ongoing initiatives include energy efficiency projects and the gradual replacement of combustion-powered equipment.

In 2025, we conducted the first internal audit of the GHG inventory, assessing methodological consistency and the quality of the data reported by the units. Based on this process, a plan was structured to improve the collection and consolidation of information, including greater standardization among operations in Brazil, Latin America, and the United States.





[1] The Scope 2 reporting approach used was the location-based approach. The 2025 total under the market-based approach was 18,872.51 tCO_2e.
[2] Intensity calculated considering Scopes 1 and the location-based approach for Scope 2.

70% of the energy contracted in Brazil comes from wind power.

In the second half of 2025, we advanced the energy transition of operations by acquiring energy from wind power, contributing to the reduction of emissions associated with activities.

Circular Economy GRI 3-3

Materials and Waste GRI 301-1 | 306-1 | 306-2 | 306-3 | SASB EM-CM-150a.1

Grupo Tigre's production is primarily based on the use of thermoplastic resins and other polymers used in the manufacture of systems and components for water conveyance. The main materials include PVC, CPVC, polypropylene (PP), polyethylene (PE), and other polymers used on a smaller scale, such as ABS, EVA, POM, and polyamides. Some of these raw materials are purchased from external suppliers, while others are obtained internally, according to the characteristics of the production processes.

We also incorporate recycled content into certain products, helping to increase material circularity and reduce demand for virgin resources.

Waste generation results mainly from raw material consumption in PVC injection and extrusion processes, generating scrap, as well as industrial and sanitary waste.

To mitigate these impacts, we implement specific actions to reduce waste generation, with a focus on circularity, expanding material reuse, and ensuring proper disposal. Key initiatives include:

Closed-loop scrap reuse, reintegrating materials into the production process.

Technologies and operational practices aimed at reducing waste generation.

Source segregation and disposal of plastics and metals for recycling.

Training and awareness initiatives on proper waste management.

Waste is classified as hazardous and non-hazardous, with identification of generating sources, temporary storage in appropriate areas, and disposal by certified companies. Periodic audits assess the compliance of service providers and adopted practices. A large portion of waste is sent for recycling, and the Joinville (SC) unit maintains the Zero Landfill concept. In 2025, reporting began to include Latin America units (Argentina, Bolivia, Paraguay, Peru, and Uruguay), which were not part of the reporting base in 2024, an aspect that should be considered when comparing with the previous period. In this context, the total volume of waste generated in 2025 was 8,297.9 metric tons, considering the units in Brazil and Latin America. The United States units will be integrated into this monitoring starting in 2026.

eureciclo

We reduce impacts throughout the product life cycle through material reuse, the use of recycled content, and reverse logistics and post-consumer offset initiatives. In partnership with Eureciclo, this year we offset 32% of the plastic and paper packaging sold in Brazil.

Water and Effluents GRI 303-1 | 303-2 | 303-3 | 303-5 | SASB EM-CM-140a.1

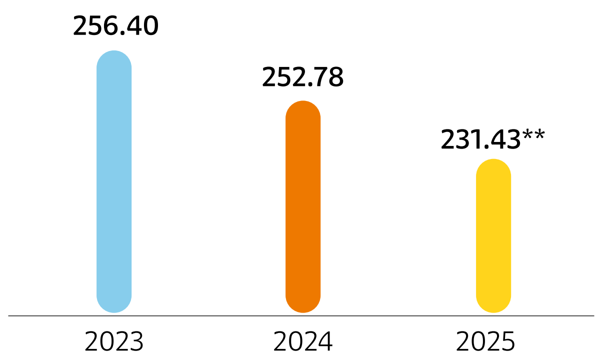
Water management considers monitoring of consumption across operations, with continuous monitoring of indicators by the responsible areas. Water withdrawal occurs according to the characteristics of each unit and may involve supply from local utilities, the use of groundwater sources, and rainwater harvesting systems.

Water is used mainly in industrial injection and extrusion processes, particularly for equipment cooling and temperature control, as well as in support activities such as cleaning and sanitary use. A significant portion of this volume circulates in closed systems, allowing continuous reuse and reducing the need for new withdrawals. Water losses are mainly associated with evaporation in cooling towers.

After use, industrial and sanitary effluents are directed to treatment systems before discharge, in compliance with applicable legal requirements and the environmental conditions of the locations where the units operate. In operations that have their own Wastewater Treatment Plant (WWTP), effluent quality is monitored periodically, with records and technical reports that ensure compliance with the limits established by environmental agencies and applicable licenses.

To identify and control impacts, we follow ISO 14001 guidelines, with operations certified in three units in Brazil and one in Latin America, guiding the identification of environmental aspects and impacts, the definition of controls, and continuous monitoring of unit performance. Monitoring is conducted through direct measurements and operational indicators, with periodic analysis by environmental technical committees and review of adopted practices.

WATER WITHDRAWAL (ML)*



*In 2023 and 2024, data consolidation covered only the units in Brazil and Latin America. Starting in 2025, the scope was expanded to also include operations in the United States. The reduction observed in 2025 also reflects the closure of two plants in Chile and Colombia in 2024.
**Of which 12.51 ML were withdrawn in water-stressed areas in Peru and the United States.

7 EXCELLENCE IN VALUE CHAIN RELATIONSHIPS

Talent Management and Organizational Culture

GRI 2-7 | 2-8 | 2-30 | 401-1 | 404-2

Throughout 2025, we maintained our focus on team stability and the recognition of professionals across the Group's different units, ensuring operational continuity and alignment with the business's strategic priorities. At the end of the period, the Group had 4,619* direct professionals, of whom 4,518 had permanent contracts and 101 had fixed-term contracts, all working full-time. Of this total, 3,430 were allocated to operations in Brazil, 947 in Latin America, and 242 in the United States, including permanent and temporary professionals.

Women hold 32% of leadership positions in the Group, demonstrating their presence at different levels of decision-making and in the management of business areas.

Complementing the team, at the end of 2025 we had 36 interns and 65 apprentices, contributing to the training of new professionals and the continuous renewal of the talent pipeline.

We also had 150 outsourced professionals working in operational activities such as manufacturing, logistics, and maintenance. These contracts are monitored continuously, with guidelines aligned with internal practices, especially on topics related to health, safety, ethics, and compliance.

During this period, 857 hires and 1,689 terminations were also recorded. The turnover rate was 36.5%**, an indicator continuously monitored as part of people management.

*Of this total, 74.2% are covered by collective bargaining agreements considering all operations. In Brazil, where there is union representation, 100% of professionals are covered by collective bargaining agreements.

** Formula: (Number of terminations / Total professionals) x 100.

PROFESSIONALS BY GENDER

1,279 women — 27.7%

3,340 men — 72.3%

People management at Grupo Tigre focuses on performance development and the alignment of teams with the business's strategic priorities. In 2025, we reviewed the Performance Management process to consolidate Potential Assessment and strengthen the connection between individual goals, organizational competencies, and strategic drivers.

Performance Management integrates performance and potential assessment, Individual Development Plans, and a culture of continuous feedback. The model underwent an update of competencies, which were reduced from 19 to 11 and aligned with the Culture, and reinforced the integrated assessment of performance and growth potential.

At the end of the cycle, 99% of goals had been loaded into the platform and linked to organizational competencies and strategic drivers. We also advanced the expansion of the succession map, currently down to the coordinator level, with planned expansion to supervisors, and the creation of Talent Groups, which support decisions related to development, movement, and succession.

The agenda also includes reviews of compensation and benefits policies, periodic performance cycles, and career interviews to align expectations, with continuous feedback among leaders, teams, and peers.

Diversity, Equity and Inclusion GRI 3-3 | 405-1

Grupo Tigre's presence in different countries brings together professionals with diverse backgrounds, cultures, and experiences, requiring an approach that is attentive to the local particularities of plants and teams. Diversity, equity, and inclusion initiatives are developed with these differences in mind, with actions adapted to the regional contexts and social dynamics of each operation.

The Connecting Differences program remains one of the fronts of this agenda, with awareness initiatives, internal campaigns, and educational content on gender equity, racial diversity, LGBTQIA+ inclusion, and accessibility. **In 2025, five global campaigns were implemented on the topics of gender, culture, LGBTQIA+ diversity, people with disabilities, and ethnicities, with content disseminated through internal platforms, institutional communications, and educational initiatives.** The DE&I Embassies, formed by volunteer professionals, expand the presence of the topic across the units through local initiatives and activities conducted throughout the year, including relevant dates.

Programs related to leadership development and succession, such as Leaders of Tomorrow, and initiatives related to parenthood, including participation in Empresa Cidadã (Corporate Citizenship), remain part of the people management agenda.

The effectiveness of these actions is monitored through external organizational climate surveys, with indicators related to perceptions of equity, respect, and inclusion in the workplace, which remained above the quality threshold established by the Company in 2025. The results are used to guide the evolution of the initiatives, with a focus on deepening the topics, strengthening the role of the Embassies, and expanding professionals' connection with the DE&I agenda.

We are signatories to the Women's Empowerment Principles (WEP), a UN initiative focused on promoting gender equality in the corporate environment.

Training and Learning Culture GRI 404-1 | 404-2

Tigre's culture is monitored through the Cultural Adherence Survey, which assesses the presence of The Tigre Way in the teams' daily activities. The model brings together four competencies that translate expected behaviors in decisions and workplace relationships:

The model was reviewed in 2025 and, starting in 2026, will become part of goal setting and performance assessment processes. The Tigre Way of Leading remains present in leadership development, with a focus on management skills, connection among teams, respect, and ethical treatment in workplace relationships.

In 2025, we established LT+, a meeting that brings together the Executive Committee and global leaders to present business results, priorities, and goals. The forum began promoting direct alignment between executive leadership and those responsible for managing teams in the countries where we operate. During the period, LT+ recorded an NPS above 9.

+49k hours of training*

10.9 average hours of training for men

10.1 average hours of training for women

*This total does not include Board Members and Temporary professionals.

Innovation
Implementation of ideas that generate value and drive the development of solutions.

Customer
Understanding needs and delivering with agility and excellence.

Results
Clarity of priorities and commitment to established deliverables.

People
Relationships based on respect, professional development, and team empowerment.

Development initiatives

Development initiatives include internal mobility, continuous training, and career planning throughout professionals' journey at Grupo Tigre. Programs such as Job Rotation, Seja Fera, and EducaTigre encourage exchange among areas and broaden the business perspective, while Individual Development Plans (IDPs) guide the improvement of technical and behavioral competencies.

EducaTigre, launched in 2024, brings together learning tracks with technical, behavioral, and cultural content integrated into IDPs, supporting continuous development and professional growth. Liga de Feras complements this journey, strengthening the intern experience and encouraging knowledge exchange.

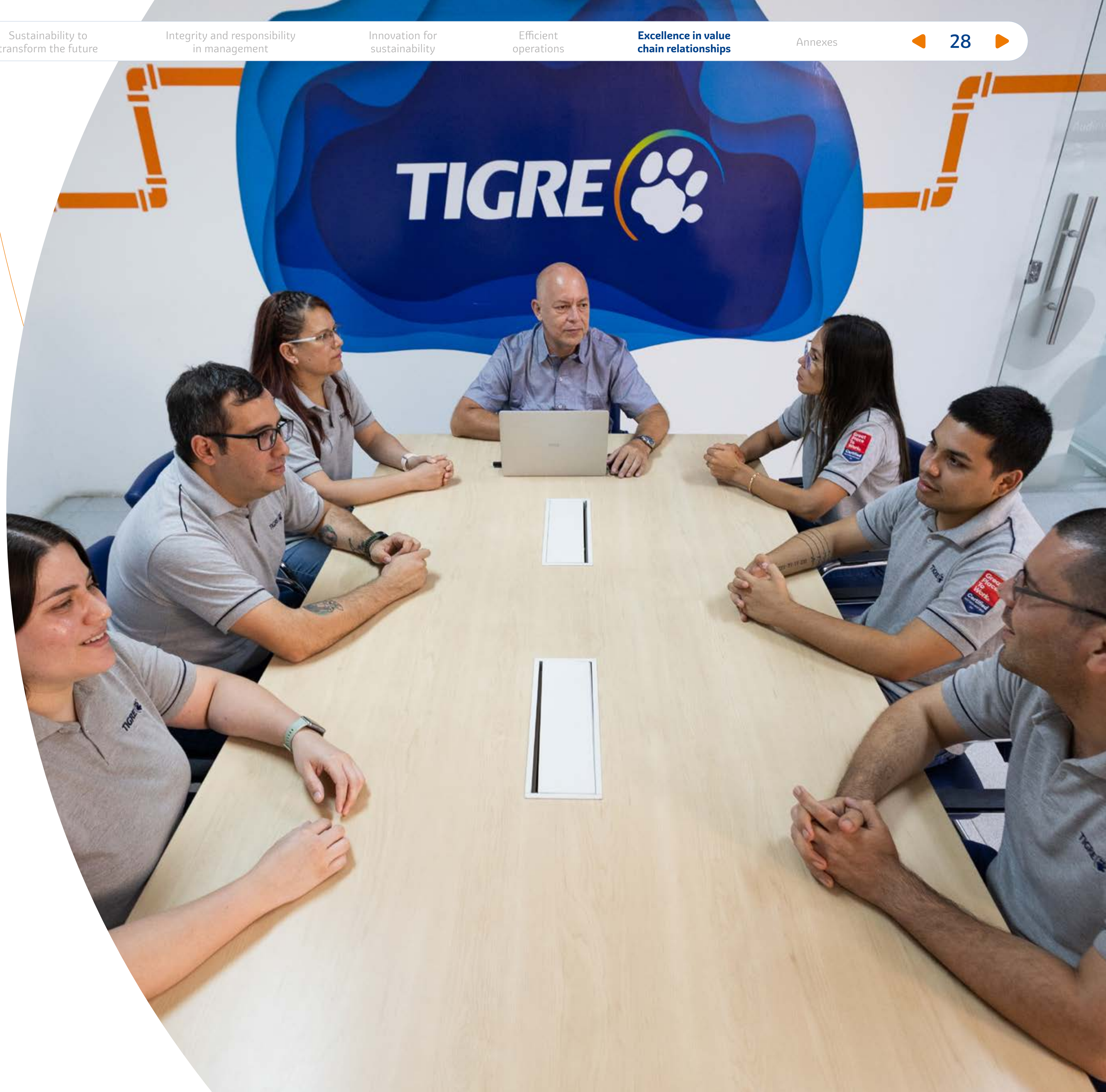
5,655
professionals logged into the Platform

9,735
certificates issued (internal)

1,569
certified professionals

This agenda also incorporates incentives for education, with the granting of scholarships and programs to support career transition, such as the Professional Support Center and the outplacement policy.

The corporate academies structure tracks aligned with career stages and business needs, with initiatives such as The Tigre Way of Leading, which includes the Leader Journey, Leaders of Tomorrow, and Leadership Onboarding, in addition to The Tigre Way of Solving and The Tigre Way of Operating tracks. In 2025, this ecosystem was expanded with global leadership training, with emphasis on Data Culture, focused on the strategic use of information and decision-making; Emotion Management, focused on mental health, emotional balance, and team engagement; and Ethics and Compliance, focused on reinforcing roles, responsibilities, and corporate guidelines.



Health, Safety, and Well-being

GRI 403-1 | 403-2 | 403-3 | 403-4 | 403-6 | 403-9 | 403-10 | SASB EM-CM-320a.1

Grupo Tigre's Occupational Health and Safety system follows ISO 45001 guidelines and the applicable legislation in the countries where the Company operates, with a preventive approach based on hazard identification, risk assessment, and the implementation of operational controls. In Brazil, the system was updated to incorporate the provisions of Regulatory Standard No. 01 (NR-01), including occupational risk management through the Risk Management Program (PGR). The scope covers 100% of the Company's own professionals and third parties who work locally across the Group's different units.

Risk identification and assessment are carried out through structured instruments, such as LPR (Hazard and Risk Survey), PGR (Risk Management Program), LTCAT (Technical Report on Workplace Environmental Conditions), and PCMSO (Occupational Health Medical Control Program), updated annually or whenever there are changes in process, technology, or layout.

Incidents and deviations are investigated using root cause analysis methodologies, with application of the TASQ (DNV) methodology and led by an Investigation Committee. Indicators such as frequency and severity rates, the incident pyramid, and records from the Safe Connection Program are monitored by the responsible areas and senior management.

Worker participation takes place through daily DSD safety talks, CIPA, the Technical Safety Committee, and the Safe Connection channel, which allows unsafe conditions, near misses, and risky behaviors to be reported without the possibility of retaliation. Among the occurrences recorded during the period, the highlights were:

62 recordable incidents (Tigre professionals)

15 incidents involving outsourced professionals

0 fatalities recorded

7.5%* accident frequency rate*

*Frequency Rate: (Number of accidents * 1,000,000) / Man-hours worked

The most recurring accidents involved upper limbs, with low severity, but with an increase in the frequency rate compared to the previous year. Actions prioritized:

Elimination of unnecessary manual interventions
Reinforcement of physical protections on equipment
Review of operational procedures
Targeted training for teams

Corporate medical service

The corporate medical service works on the prevention and monitoring of occupational and non-occupational diseases. The team is composed of occupational physicians, nursing technicians, health analysts, a family physician, and an orthopedist, providing care at the units and telemonitoring for pregnant women, people with chronic diseases, and professionals on leave.

In the field of occupational diseases, records were concentrated in work-related musculoskeletal disorders (WMSDs), associated with ergonomic factors such as repetitive movements and prolonged postures. Actions included workplace adjustments, layout changes, task rotation, and the expansion of workplace exercise programs.

Health promotion programs include:

Annual flu vaccination **campaign;**
Telemedicine for medical guidance;
Structured monitoring of professionals on leave; and
Mental health support through the Equilibrium Program, which began offering unlimited psychological counseling sessions in 2025.

Social Impact GRI 3-3

A large share of Grupo Tigre's social impact initiatives is carried out with the support of the Carlos Roberto Hansen Institute (ICRH), which is responsible for managing the Company's social investment and supporting projects focused on the development of children, adolescents, and communities. In addition to the Institute's work, the Group maintains partnerships with social organizations and international institutions in initiatives related to access to water, sanitation, and hygiene.

Founded in 2003, ICRH has more than two decades of activity, with accumulated social investments of more than R$ 92 million and more than 8 million people benefited throughout its history. The Institute's purpose is to build a better future by transforming the lives of children and adolescents and enhancing care for water. Through initiatives in education, health, and sanitation, ICRH focuses its actions primarily on the communities where Grupo Tigre is present.

The initiatives prioritize educational, cultural, and sports actions, and the supported projects undergo an analysis process conducted by the Institute, which considers the audience served, the prioritized topics, and the regions of operation. Initiative monitoring includes the analysis of reports, accountability documentation from the responsible organizations, and monitoring of indicators.

In 2025, the Institute supported 373 projects in 18 cities, with initiatives led in different locations where Tigre maintains operations. Highlights include cultural and educational projects such as Estação Feminina, Mestres da Bola, and Fábrica de Grafite, in Castro (PR); Palco das Águas, in Manaus (AM); Projeto Nauru, focused on Paralympic athletes, in Marechal Deodoro (AL); the Conexão Cultural ICRH Tigre initiative, in Escada (PE) and Rio Claro (SP); and projects carried out in Joinville (SC), such as Musicarium, Animaneco, Museu da Dança, Feira do Livro, women's soccer, social swimming, among others.

373 projects supported

+165k people impacted

+R$4 million invested

My New Bathroom

The My New Bathroom project promotes housing improvements for Group professionals, with a focus on sanitation and quality of life. The initiative includes structural renovations in the homes of Tigre professionals, expanding access to safer and more adequate environments. In 2025, 11 renovations were performed, directly impacting a total of 56 people through the initiative.

Volunteering Program

The Volunteering Program mobilizes professionals in different units and countries in social actions conducted throughout the year, with educational, environmental, and community initiatives developed in partnership with local organizations. This year, the program included 477 unique volunteers and 617 participations, with actions that included solidarity campaigns, educational activities, and initiatives to improve community spaces.

Social Innovation Marathon

The Social Innovation Marathon encourages the voluntary participation of professionals in developing solutions for social challenges through a collaborative journey based on design thinking methodologies. Over several weeks, teams from different units develop projects focused on children and adolescents. During the period, five teams were finalists in the initiative, with two projects selected for implementation and resources allocated to the proposals with the greatest application potential.

ICRH Pillars

Purpose: Build a better future by transforming the lives of children and adolescents

Scope: Regions where Tigre professionals operate, in Brazil and abroad

Area of Activity: Education, Culture, Sports, and Health

Target Audience: Children and adolescents

Responsibility in the Supply Chain

GRI 408-1 | 409-1

We build long-lasting relationships with our suppliers, encouraging joint development and the adoption of practices aligned with our socioenvironmental commitments. Our work in the supply chain considers quality, integrity, and compliance criteria in accordance with applicable legislation, strengthening a network of partners capable of keeping pace with the evolution of the business.

All suppliers for units in Brazil go through a structured approval process, which includes due diligence stages with risk assessment, searches in public databases, and screening against national and international restricted lists. In addition, this process is being expanded to units in Latin America and the United States.

When inconsistencies are identified, additional analyses are conducted before registration approval. The Group does not maintain commercial relationships with suppliers involved in practices related to child labor, forced labor, or conditions analogous to slavery. **In 2025, no own operations or suppliers were identified as having significant risk associated with these topics, according to the criteria adopted in the due diligence and supply chain assessment processes.** Monitoring these risks is part of the periodic routines for reviewing and following up with partners, aligned with the Group's integrity and compliance guidelines.

For the approval of raw material suppliers and partners considered critical, we have specific assessments to verify quality, safety, and socioenvironmental compliance requirements. Companies that are certified or classified as lower risk follow differentiated assessment criteria, while systematic monitoring is maintained according to the criticality of the supply.

Trust in business relationships GRI 2-29

We maintain close relationships with customers and business partners to monitor market demands and assess the experience of those who use our solutions. With customers at the center of our decisions, we connect commercial, operational, and innovation areas to the demands identified throughout this audience's experience journey.

The Company combines structured listening mechanisms, such as satisfaction surveys and channel analyses, with direct interactions made by commercial and technical teams. The information collected supports portfolio adjustments, solution development, and the evolution of service processes. Periodic monitoring of satisfaction indicators makes it possible to identify improvement opportunities and guide goals related to the customer experience across different business units.

In addition to direct relationships, initiatives focused on training and strengthening the sector expand dialogue with construction professionals, designers, and retailers through in-person courses or online training on the EducaTigre platform.

Juntos Somos Mais

We are founding partners of Juntos Somos Mais (Together We're More), a strategic joint venture created in partnership with Votorantim Cimentos and Gerdau, focused on strengthening relationships with construction retail and accelerating the sector's digital transformation in Brazil. This work reflects our long-term commitment to the development of the sector and to the creation of scalable, data-driven, customer-centric digital solutions.

The platform connects retailers and salesclerks to an integrated digital ecosystem of benefits, content, services, and solutions that increase retail competitiveness and promote efficiency gains throughout the construction chain. Through an online store, retailers can purchase products to replenish inventory and participate in a robust loyalty program, in which purchases from partner brands generate points that can be converted into benefits.

In addition to strengthening commercial relationships, Juntos Somos Mais drives our digital agenda in Brazil by bringing us closer to the point of sale, deepening our knowledge of retail, and facilitating the development of innovative solutions and new relationship models.

Market Training Results in 2025

- **+110k** training sessions attended
- **+76k** certificates issued to external audiences (EducaTigre)
- **+1,4k** professionals trained in the hydraulic installer course
- **+3,9k** training sessions held (online and in person)

GRI ANNEX
GRI SUMMARY
SASB SUMMARY

GRI ANNEX

GRI 2-10 | Nomination and selection for the highest governance body

Members of the Board of Directors are elected by the General Shareholders' Meeting, while committee members are elected by the Board of Directors itself. The selection and nomination process considers the independence criteria established in B3's Novo Mercado Regulation.

GRI 2-15 | Conflicts of interest

We manage potential conflicts of interest through governance instruments and integrity processes applicable to different audiences. For professionals, in 2025 the conflict-of-interest self-declaration form became mandatory, aligned with CVM guidelines, with the objective of identifying, recording, and addressing potential conflict situations. For suppliers and business partners, the assessment is completed through due diligence processes conducted in a digital system, with automated analyses and subsequent verification by the responsible team.

Guidelines related to this topic are set forth in the Code of Ethics and Conduct, the Supplier Code of Conduct, and complementary integrity policies, such as those related to hospitality and gifts, best commercial practices, and anti-corruption. These instruments are communicated internally through mandatory training and institutional communications, and externally through public documents and commercial relationship processes. In addition, the Ethics Channel is available to professionals and stakeholders, allowing the reporting of situations that may characterize conflicts of interest. In 2025, the main development was the creation of a structured conflict assessment process and the implementation of mandatory self-declaration.

GRI 2-16 | Communication of critical concerns

The Board of Directors monitors the implementation of the Company's strategy and receives periodic reports on strategic, financial, and socio-environmental topics, including relevant risks and opportunities. Reports registered through the Integrity Program and the Ethics Channel are analyzed by the responsible bodies and, when applicable, reported to the appropriate Advisory Committees and to the Board. In 2025, the Board of Directors monitored integrity-related topics, analyzed by the responsible bodies, ensuring the proper conduct of disciplinary measures.

2-18 Evaluation of the performance of the highest governance body

In 2025, the annual assessment of the Board of Directors, as a collegiate body, was resumed and conducted internally through the Governance Portal, with participation by 100% of its members.

The assessment considered aspects related to composition, participation, meeting dynamics, interaction with management, and adherence to the body's responsibilities.

GRI 2-19 | Remuneration policies

The fixed compensation structure for board members and the combination of fixed and variable compensation for directors is established according to the level of responsibility of each position in the organizational structure. Alignment with market practices is ensured through annual surveys conducted by specialized consultancies, 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, we adopt a long-term variable compensation program based on the stock option model.

Incentives and Benefits Policy:

• Attraction: when applicable, we assess the granting of hiring bonuses as a talent attraction strategy, linked to a retention agreement and with proportional reimbursement provided for in the event of termination before the agreed period.

• Termination: Follows current legal regulations, including the possibility of granting a Non-Compete bonus in specific cases.

• Retirement: we offer a private pension plan, with optional participation for executives and a company match at a 1:1 ratio, limited to 4% of monthly salary.

GRI 2-20 | Process for determining remuneration

The compensation policy is defined based on the Company's strategic guidelines, covering fixed and variable components and benefits, and is submitted for analysis and recommendation by the People, Compensation, and ESG Committee. Stakeholder perceptions on the topic are considered through continuous evaluation of existing programs, internal discussions, and occasional updates, ensuring the competitiveness of the total compensation package. The process seeks to promote alignment of interests and reinforce executives' commitment to business performance and results. When necessary, the Company relies on specialized and independent consulting firms to review and improve its remuneration programs.

The main programs are structured annually by the Executive Department of People, Sustainability, and Internal Communications and submitted to the People, Compensation, and ESG Committee for analysis and recommendation. Initiatives involving fees for the Board of Directors, members of the Advisory Committees, and the Executive Board are submitted for deliberation by the General Shareholders' Meeting.

GRI 2-21 | Annual total compensation ratio (Brazil

	2025	2024	2023
Ratio of the annual total compensation of the highest-paid individual in the organization to the average annual total compensation of all employees.	31.7x	33.0x	33.3x
Ratio of the percentage increase in compensation for the highest-paid individual to the average percentage increase in compensation for all employees	0.00	0.00	0.83x

Note: the reported data refer only to the employee base in Brazil and do not include apprentices, interns, or members of Committees and the Board of Directors. For the calculation of annual total compensation, monthly base salary, the average commissions paid during the year, profit-sharing paid, and the number of annual salaries were considered (13.33 for CLT professionals and 12 for statutory officers). For the analysis of the annual compensation increase, the first base of the year was compared with the last, considering only professionals present on both dates.

GRI 2-23 | Policy commitments

We maintain a structured set of policies that guide the ethical and responsible conduct of our stakeholders, including the Code of Ethics and Conduct, the Anti-Corruption Policy, the Antitrust Policy, the Harassment Prevention Policy, and the Environmental Policy.

The policies are aligned with applicable legislation, such as the Anti-Corruption Law, the Competition Defense Law, the LGPD, Regulatory Standards, and other relevant regulations. A specific policy provides for due diligence on third parties. The precautionary principle is observed in corporate guidelines.

Respect for human rights is provided for in the Code of Ethics and Conduct, covering topics such as the prohibition of child labor, forced labor, or labor analogous to slavery, guarantee of freedom of association, and non-retention of documents, in line with internationally recognized instruments such as the UN International Bill of Human Rights and ILO Conventions.

The policies are proposed by the Executive Board and reviewed by the Ethics and Compliance Committee. They apply to all stakeholders, including professionals, administrators, suppliers, and partners. Communication takes place through internal announcements, emails, and training when applicable. The documents underwent periodic review, with no relevant structural changes during the period.

GRI 2-24 | Embedding policy commitments

We embed our responsible conduct commitments through policies, standards, and procedures integrated into governance, strategy, and operational routines. Implementation is shared among Senior Management, the Executive Board, and areas such as Compliance, Internal Controls, Human Resources, and Audit, which are responsible for structuring, monitoring, and evaluating the effectiveness of the guidelines.

We integrate these commitments into the Company's processes through risk management, the application of policies in key processes such as purchasing, sales, third-party contracting, and people management, and the consideration of ethical and compliance aspects in decision-making. Effectiveness is monitored through audits, internal controls, and the Ethics Channel.

We promote periodic training on ethics, integrity, compliance, and ESG for professionals and leaders, covering topics such as the Code of Ethics and Conduct, anti-corruption, conflicts of interest, fair competition, data protection, and respect in the workplace. In 2025, we conducted 9 training sessions, with 2,856 participations.

We also apply impact assessment and ESG diligence processes integrated into corporate risk management, including the assessment of suppliers and third parties. In our business relationships, we adopt qualification and monitoring criteria that consider legal and compliance requirements and, when applicable, ESG aspects. We offer training on ESG requirements to suppliers and support for the implementation of improvement plans according to the criticality identified.

GRI 2-25 | Processes to remediate negative impacts

The Company maintains structured processes to identify, assess, and address negative impacts it has caused or contributed to, with defined responsibilities, adoption of proportionate remediation measures, and monitoring by internal governance bodies.

The identification of stakeholder complaints related to these impacts occurs through formal service and listening mechanisms, including service and relationship channels, the ombudsman, administrative and judicial processes, consumer protection agencies, and institutional spaces for dialogue with stakeholders, which allow for the registration, analysis, and timely handling of demands.

GRI 2-26 | Mechanisms for seeking advice and raising concerns

We provide an Ethics and Compliance Channel open to professionals and other stakeholders for the reporting of complaints, concerns, or questions related to business conduct. The channel is operated by an independent third-party company and can be accessed through an online platform, telephone, or virtual assistant, with 24x7 availability. Reports may be submitted with identification or anonymously and are treated with confidentiality and protection against retaliation. Records are assessed by the

GRI 2-28 | Participação em associações

Entity	Agendas	Participation
Brazilian Association of Technical Standards (ABNT)	Standardization and technical compliance	Advisory board
Brazilian Association of Sanitation Material Manufacturers (Asfamas)	Technical compliance and competitive equality	Department
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 advocacy for the polyethylene segment	Member company and Deliberative cou-ncil
Union of the Non-Ferrous Metal Artifacts Industry in the State of São Paulo	Sectoral advocacy for the metals/sanitary acces-sories segment	Associated company
Brazilian Machinery and Equipment Industry Association (Abimaq)	Sectoral advocacy for the irrigation segment	Associated company
Association of Private Sanitation Companies (Abcon)	Universalization of sanitation	Associated company
Joinville Business Association (Acij)	Advocacy for Joinville industry	Associated company
National Network of Irrigated Agriculture (Renai)	Promote the development of sustainable irriga-ted agriculture	Associated company

Compliance area and, depending on their criticality, forwarded for investigation and reporting to the Company's governance bodies.

We also offer guidance mechanisms to clarify questions about the application of responsible conduct policies and practices, through support areas such as Compliance, Legal, Sustainability, and Human Resources, as well as institutional materials and training. Access to these mechanisms is disclosed on the corporate website, in the Code of Ethics, and in institutional communications.

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

Job category	Informed	Trained
Board of Directors	7	7

	Brazil		TAE		Latam		U.S.		Total	
Job category	Communicated	Trained	Communicated	Trained	Communicated	Trained	Communicated	Trained	Communicated	Trained
Directors	10	10	2	2	1	1	1	1	14	14
Managers	48	47	2	2	13	13	8	8	71	70
Coordinators	91	90	4	4	49	49	15	15	159	158
Administration	443	428	30	29	125	117	55	51	653	625
Technical Support	15	15	0	0	0	0	0	0	15	15
Technicians	113	69	5	4	39	18	55	11	212	102
Sales	135	120	0	0	72	59	0	0	207	179
Operational	2,077	2,000	3	5	544	453	93	80	2,717	2,538
Interns	39	37	0	0	8	0	0	0	47	37
Apprentices	50	23	0	0	0	0	0	0	50	23
Total	**3,021**	**2,839**	**46**	**46**	**851**	**710**	**227**	**166**	**4,145**	**3,761**

GRI 201-1 | Direct economic value generated and distributed (in thousands of Brazilian reais)

	2025	2024	2023
Generated	R$ 5,968,405	R$ 5,902,433	R$ 5,849,682
Revenues	R$ 5,968,405	R$ 5,902,433	R$ 5,849,682
Distributed	R$ 5,968,405	R$ 5,902,433	R$ 5,849,682
Operating costs	R$ 3,213,744	R$ 3,458,433	R$ 3,105,748
Salaries and benefits	R$ 733,167	R$ 706,330	R$ 677,353
Payments to capital providers	R$ 767,382	R$ 410,668	R$ 1,026,702
Payments to the government	R$ 1,254,112	R$ 1,327,002	R$ 1,039,879

Note: the audited Financial Statements are available on our IR website.

GRI 205-1 | Operations assessed for risks related to corruption

The assessment of risks related to corruption is conducted within the scope of the Integrity Program, integrated with corporate risk management. In 2025, eight operations were assessed, corresponding to 100% of the Company's operations.

The main significant risk identified is related to the possibility of direct or indirect involvement in bribery practices, facilitation payments, or other acts of corruption, especially in interactions with public officials and third parties. The potential materialization of this risk may result in sanctions based on the FCPA, the UK Bribery Act, and the Brazilian Anti-Corruption Law, in addition to relevant reputational impacts.

The risk is classified as having critical impact and moderate probability, and is monitored by the Legal, Compliance, and Internal Audit areas. The main monitoring indicators include the percentage of third parties with completed due diligence, the number of training sessions conducted on anti-corruption, and records of incidents reported through the Ethics Channel.

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

	2025	2024
Green HDPE from renewable sources	52,250	77,000
Polymers (PVC, PP, PE, ABS) and compounds – Non-renewable	218,401,240	286,603,186
Total	**218,453,490**	**286,680,186**

Note: Compared to 2024, the volume of renewable materials used in 2025 was lower, reflecting a reduction in the production volume of the product in which this material is applied.

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

	2025	2024	2023
Percentage of recycled input materials used	0.83%	0.54%	0.46%

Note: There was an increase in the use of recycled input materials in operations in Brazil and Latin America, especially PE, associated with the incorporation of this material into flush tank items and higher demand for recycled resins in Latam units.

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

	2025	2024	2023
Electricity	608,626.60	707,488.81	686,197.17
Natural gas	21,450.49	28,579.50	24,676.74
Liquefied petroleum gas	0.00	0.00	0.00
Commercial firewood	3,722.97	3,800.39	3,458.93
Total	**633,800.06**	**739,868.69**	**714,332.84**

Note: Energy consumption decreased compared to the previous year, associated with the reduction in production volume at operational units.

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

	2025			2024			2023		
	T&C	FPP	Azzo	T&C	FPP	Azzo	T&C	FPP	Azzo
Total electric power consumption		593,123.00			691,583.46			652,463.17	
Energy intensity	2.60	0.21	3.60	2.45	0.22	0.87	2.46	0.23	0.79

Note: Pipes and Fittings (T&C) data are presented on a consolidated basis for operations in Brazil, LATAM, and the U.S. The Painting Tools (FPP) and Azzo units are reported separately because their production is measured in pieces, while T&C is measured in kilograms. Energy intensity may vary depending on the product mix and production volume, considering the different characteristics of each production process.

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

	2025	2024	2023
Surface water (total)	28.09	31.48	26.02
Groundwater (total)	150.41	170.69	167.79
Water from third parties (purchased) (total)	52.93	50.61	62.59
Total volume of water	**231.43**	**252.78**	**256.40**

Note: In 2025, water consumption in Brazil operations decreased by approximately 1 ML compared to 2024, even considering the inclusion of data from the AZZO unit during the period. In Latin America operations, there was a reduction of approximately 24 ML in water withdrawal, also influenced by the closure of the Colombia unit in 2024. It is also worth noting that, unlike the 2024 report, 2025 data now also include water withdrawal from plants located in the United States.

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

Category	Type	Description	2025	2024	2023
Non-hazardous waste	Recycling	Paper, cardboard and plastic	1,316.79	1,010.95	817.63
		Ferrous and non-ferrous metals	669.15	430.42	320.64
		Wood	1,035.37	1,227.18	1,247.68
		Others	115.00	22.78	121.42
	Reuse	Wool shred, foam	0.00	0.00	6.00
	Composting	Organic waste	73.49	0.00	13.16
	Landscaping	Construction waste	75.55	0.00	5.32
	External treatment	WTP Sludge / Grease Trap	3,234.57	1,135.38	825.65
	Co-processing	Common waste	141.39	0.00	0.00
	Landfill	Common and organic waste	702.41	817.60	543.25
	Total	Total non-hazardous waste	7,363.71	4,644.29	3,900.76
Hazardous waste	Recycling/Decontamination	Used oil	30.47	26.40	43.15
		Others	11.15	0.00	0.00
	Incineration	Health-care waste	0.25	0.06	0.21
	Co-processing	Contaminated solids	483.09	360.20	346.26
		Contaminated liquids	17.23	42.6	64.19
	Industrial landfill	Contaminated solids	11.02	22.45	3.42
		Others	10.34	8.36	0.00
	Effluent treatment	Contaminated water	370.65	257.30	121.26
	Total	Total hazardous waste	934.19	717.40	578.49
Total		**Total waste**	**8,297.90**	**5,361.69**	**4,479.25**

Note: In 2025, the data include Brazil and Latin America; in 2024 and 2023, reporting covered only Brazil operations.

GRI 401-3 | Parental leave (Brazil)

	2025		2024		2023	
	Men	Women	Men	Women	Men	Women
Number of employees eligible for leave	2,285	1,016	2,682	1,163	2,317	855
Number of employees who went on leave in the period	74	39	67	30	50	17
Number of employees who returned from leave in the period	62	31	70	19	47	16
Number of employees still on leave at the end of the period	0	0	0	17	3	6
Number of employees who remained at the company for at least 12 months after returning from leave	42	10	42	10	31	20
Return rate	0.84	0.79	1.04	0.63	0.94	0.94
Retention rate	0.63	0.33	0.89	0.63	0.94	0.71

Note: In 2025, 74 paternity leaves were recorded, of which 70 professionals (94.6%) chose the extended modality. During the same period, 39 maternity leaves were granted, with 37 professionals (94.9%) choosing the extended modality.

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

We conduct periodic occupational health and safety training for all professionals, covering both occupational risks and aspects related to well-being in the workplace. Training includes safety onboarding for new professionals, Daily Safety Dialogues (DSD), training under the Safe Connection program, and specific training according to applicable safety standards, such as fire protection, electrical installations and services, transportation, movement, storage and handling of materials, machinery and equipment safety, work at height, and the activities of the Internal Accident Prevention Committee (CIPA).

In 2025, we incorporated the Operational Transformation, based on WCM guidelines, as a tool to support operational training. We also expanded training related to emotional health, aimed at leaders for the identification, prevention, and management of psychosocial risks, with these initiatives being expanded to units in Latin America and the United States.

GRI 404-1 | Average training hours per year

Gender	2025	2024
Man	10.98	7.68
Woman	10.06	8.52
Total	**10.73**	**7.91**

Job category	2025	2024
Directors	0.25	5.21
Managers	3.50	6.57
Coordinators	15.05	7.50
Administrative	11.13	5.03
Technical Support	83.57	2.23
Technicians	7.60	15.78
Sales	11.11	1.67
Operational	9.76	12.22
Interns	73.89	15.01
Apprentices	10.85	4.30
Total	**10.73**	**7.91**

GRI 405-1a | Diversity of governance bodies (%)

		2025	2024	2023
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	100.00	85.71	83.33
	Women	0.00	14.29	16.67
	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	14.29
	> 50 years old	85.71	85.71	85.71
	Total	**100.00**	**100.00**	**100.00**
Executive Committee	< 30 years old	0.00	0.00	0.00
	From 30 to 50 years old	42.86	14.29	16.67
	> 50 years old	57.14	85.71	83.33
	Total	**100.00**	**100.00**	**100.00**

Note: There are no black individuals or people with disabilities in the governance bodies.

GRI 405-1b | Diversity of professionals (%) – By gender

By gender		2025	2024	2023
Directors	Men	100.00	93.75	86.67
	Women	0.00	6.25	13.33
	Total	100.00	100.00	100.00
Managers	Men	66.67	70.00	70.73
	Women	33.33	30.00	29.27
	Total	100.00	100.00	100.00
Coordinators	Men	65.61	66.46	66.67
	Women	34.39	33.54	33.33
	Total	100.00	100.00	100.00
Administration	Men	48.84	48.09	54.89
	Women	51.16	51.91	44.99
	Total	100.00	100.00	100.00
Technical Support	Men	46.67	47.37	52.63
	Women	53.33	52.63	47.37
	Total	100.00	100.00	100.00
Technicians	Men	85.17	84.58	85.38
	Women	14.83	15.42	14,15
	Total	100.00	100.00	100.00

By gender		2025	2024	2023
Sales	Men	77.78	77.36	81.03
	Women	22.22	22.64	18.97
	Total	100.00	100.00	100.00
Operational	Men	77.23	77.95	81.41
	Women	22.77	22.05	18.59
	Total	100.00	100.00	100.00
Interns	Men	47.22	30.30	27.27
	Women	52.78	69.70	72.73
	Total	100.00	100.00	100.00
Apprentices	Men	41.54	38.33	44.23
	Women	58.46	61.67	55.77
	Total	100.00	100.00	100.00
Total	**Men**	**72.31**	**72.55**	**75.42**
	Women	**27.69**	**27.45**	**24.54**
	Total	**100.00**	**100.00**	**100.00**

GRI 405-1b | Diversity of professionals (%) – By age group

By age group		2025	2024	2023
Directors	< 30 years old	0.00	0.00	0.00
	From 30 to 50 years old	57.14	37.50	46.67
	> 50 years old	42.86	62.50	53.33
	Total	100.00	100.00	100.00
Managers	< 30 years old	0.00	0.00	0.00
	From 30 to 50 years old	76.39	78.75	81.71
	> 50 years old	23.61	21.25	18.29
	Total	100.00	100.00	100.00
Coordinators	< 30 years old	1.27	0.62	2.96
	From 30 to 50 years old	81.53	83.85	83.70
	> 50 years old	17.20	15.53	13.33
	Total	100.00	100.00	100.00
Administration	< 30 years old	23.18	26.59	22.92
	From 30 to 50 years old	68.78	65.77	67.55
	> 50 years old	8.04	7.64	9.53
	Total	100.00	100.00	100.00

By age group		2025	2024	2023
Technical Support	< 30 years old	13.33	15.79	31.58
	From 30 to 50 years old	73.33	73.68	57.89
	> 50 years old	13.33	10.53	10.53
	Total	100.00	100.00	100.00
Technicians	< 30 years old	9.57	8.46	9.43
	From 30 to 50 years old	63.16	64.18	64.62
	> 50 years old	27.27	27.36	25.94
	Total	100.00	100.00	100.00
Sales	< 30 years old	5.31	4.72	6.90
	From 30 to 50 years old	76.81	76.89	77.59
	> 50 years old	17.87	18.40	15.52
	Total	100.00	100.00	100.00
Operational	< 30 years old	21.08	23.24	21.80
	From 30 to 50 years old	59.21	58.99	58.82
	> 50 years old	19.71	17.77	19.38
	Total	100.00	100.00	100.00

GRI 405-1b | Diversidade dos profissionais (%)

By age group		2025	2024	2023
Interns	< 30 years old	100.00	96.97	95.45
	From 30 to 50 years old	0.00	0.00	4.55
	> 50 years old	0.00	3.03	0.00
	Total	100.00	100.00	100.00
Apprentices	< 30 years old	100.00	98.33	100.00
	From 30 to 50 years old	0.00	1.67	0.00
	> 50 years old	0.00	0.00	0.00
	Total	100.00	100.00	100.00
Total	**< 30 years old**	**20.78**	**22.51**	**20.95**
	From 30 to 50 years old	**61.29**	**60.96**	**61.76**
	> 50 years old	**17.93**	**16.53**	**17.29**
	Total	**100.00**	**100.00**	**100.00**

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

Job category	2025	2024	2023
Directors	0.00	1.18	0.95
Managers	0.83	0.81	0.97
Coordinators	0.90	0.81	0.89
Administrative	0.92	0.89	1.10
Technical Support	0.99	0.85	0.54
Technicians	0.77	0.94	0.93
Sales	0.67	0.68	0.75
Operational	0.79	0.85	0.99

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

To date, the Company has not identified own operations with significant risk related to violations of freedom of association and the right to collective bargaining, the occurrence of child labor, or the incidence of forced or compulsory labor, or labor analogous to slavery. Likewise, no specific categories of suppliers, countries, or geographic areas have been identified as being at risk for these topics, although there is not yet broad and structured mapping across the entire chain.

As a preventive measure, third-party management adopts controls aimed at verifying the labor and documentation compliance of suppliers and professionals who access operations. Documents analyzed include employment records, employment contracts, timecards, payroll, collective conventions and agreements, as well as documents related to proof of age and regularity of the employment relationship.

In Brazil, this process is complemented by checks performed through the Linkana platform, used in supplier approval and annual reassessments, with a focus on aspects related to labor rights, child labor, and forced labor. Since 2015, the procedure has covered 100% of suppliers that access the plants and, starting in September 2025, began to be gradually expanded to Latin America operations, prioritizing suppliers classified as more critical.

In addition, the Company maintains ongoing dialogue with leadership, secure and anonymous communication channels, and governance mechanisms that reinforce the prevention, identification, and handling of potential irregularities.

GRI SUMMARY

GRI Standard	Indicators	Location/Direct Response	Requirement Omitted	Reason for Omission	Justification
GRI 2: General Disclosures 2021	2-1: Organizational details	Page 5			
	2-2: Entities included in the organization's sustainability reporting	Page 5			
	2-3: Reporting period, frequency and contact point	Page 2			
	2-4: Restatements of information	There were no restatements of information during the reporting period.			
	2-5: External assurance	The content of this report was not submitted to independent external assurance.			
	2-6: Activities, value chain, and other business relationships	Page 5			
	2-7: Employees	Page 25			
	2-8: Workers who are not employees	Page 25			
	2-9: Governance structure and composition	Page 13			
	2-10: Nomination and selection of the highest governance body	Pages 13, 33			
	2-11: Chair of the highest governance body	Page 13			
	2-12: Role of the highest governance body in overseeing the management of impacts	Page 13			
	2-13: Delegation of responsibility for managing impacts	Page 13			
	2-14: Role of the highest governance body in sustainability reporting	Page 13			
	2-15: Conflicts of interest	Page 33			
	2-16: Communication of critical concerns	Page 33 There were no records of critical concerns during the reporting period.			
	2-17: Collective knowledge of the highest governance body	Page 13			

GRI Standard	Indicators	Location/Direct Response	Requirement Omitted	Reason for Omission	Justification
GRI 2: General Disclosures 2021	2-18: Evaluation of the performance of the highest governance body	Page 33			
	2-19: Remuneration policies	Page 33			
	2-20: Process to determine remuneration	Page 33			
	2-21: Annual total compensation ratio	Page 34			
	2-22: Statement on sustainable development strategy	Page 3			
	2-23: Policy commitments	Page 34			
	2-24: Embedding policy commitments	Page 34			
	2-25: Processes to remediate negative impacts	Page 35			
	2-26: Mechanisms for seeking advice and raising concerns	Page 35			
	2-27: Compliance with laws and regulations	There were no cases of noncompliance with laws and regulations during the reporting period.			
	2-28: Membership associations	Page 35			
	2-29: Approach to stakeholder engagement	Page 31			
	2-30: Collective bargaining agreements	Page 25 74.2% is covered by collective bargaining agreements considering all operations. In Brazil, where there is union representation, 100% of professionals are covered by collective bargaining agreements.			
GRI 3: Material Topics	3-1: Process to determine material topics	PAGE 8			
	3-2: List of material topics	Pages 9, 10			
	3-3: Management of material topics - Climate change	Pages 9, 22			
	3-3: Management of material topics - Solutions and innovation for sustainability	Pages 9, 20			
	3-3: Management of material topics - Circular economy	Pages 9, 23			

GRI Standard	Indicators	Location/Direct Response	Requirement Omitted	Reason for Omission	Justification
GRI 3: Material Topics	3-3: Management of material topics - Social investment	Pages 9, 30			
	3-3: Management of material topics - Risk management	Pages 9, 15			
	3-3: Management of material topics - Diversity, equity, and inclusion	Pages 9, 26			
	3-3: Management of material topics - Sustainable supply chain	Page 9. The Sustainable supply chain topic is reflected transversally throughout the report, especially in disclosures related to supplier management, due diligence, compliance, human rights, and controls applied to the value chain.			The Company has been expanding the implementation of concrete actions in this agenda, such as strengthening supplier approval processes, periodic compliance assessments, and expanding controls to Latin America operations.
	3-3: Management of material topics - Information security	Pages 9, 15			
	3-3: Management of material topics - Ethics and compliance	Pages 9, 16			
GRI 201: Economic performance 2016	201-1: Direct economic value generated and distributed	Pages 12, 36			
GRI 205: Anti-corruption 2016	205-1: Operations assessed for risks related to corruption	Page 36			
	205-2: Communication and training in anti-corruption policies and procedures	Page 36			
GRI 206: Anti-competitive Behavior 2016	206-1: Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There were no legal actions related to unfair competition or violations of antitrust and anti-monopoly laws during the reporting period.			
GRI 301: Materials 2016	301-1: Materials used, by weight or volume	Pages 23, 37			
	301-2: Recycled input materials used	Page 37			
302: Energy 2016	302-1: Energy consumption within the organization	Pages 22, 37			
	302-3: Energy intensity	Page 37			

GRI Standard	Indicators	Location/Direct Response	Requirement Omitted	Reason for Omission	Justification
GRI 303: Water and Effluents 2018	303-1: Interactions with water as a shared resource	Page 24			
	303-2: Management of water discharge-related impacts	Page 24			
	303-3: Water withdrawal	Page 24			
	303-5: Water consumption	Page 24			
GRI 305: Emissions 2016	305-1: Direct (Scope 1) GHG emissions	Page 22			
	305-2: Energy indirect (Scope 2) GHG emissions	Page 22			
	305-3: Other indirect (Scope 3) greenhouse gas (GHG) emissions	Page 22			
	305-4: Greenhouse gas (GHG) emissions intensity	Page 22			
	305-5: Reduction of greenhouse gas (GHG) emissions	Page 22			
GRI 306: Waste 2020	306-1: Waste generation and significant waste-related impacts	Page 23			
	306-2: Management of significant waste-related impacts	Page 23			
	306-3: Waste generated	Pages 23, 38			
	306-4: Waste diverted from disposal	Page 38			
	306-5: Waste directed to disposal	Page 38			
GRI 401: Employment 2016	401-1: New employee hires and employee turnover	Page 25			
	401-3: Parental leave	Page 39			
GRI 403: Occupational health and safety 2018	403-1: Occupational health and safety management system	Page 29			
	403-2: Hazard identification, risk assessment, and incident investigation	Page 29			

GRI Standard	Indicators	Location/Direct Response	Requirement Omitted	Reason for Omission	Justification
GRI 403: Occupational health and safety 2018	403-3: Occupational health services	Page 29			
	403-4: Worker participation, consultation, and communication on occupational health and safety	Page 29			
	403-5: Worker training on occupational health and safety	Page 39			
	403-6: Promotion of worker health	Page 29			
	403-9: Work-related injuries	Page 29			
	403-10: Work-related ill health	Page 29			
GRI 404: Training and Education 2016	GRI 404-1: Average training hours per year	Pages 27, 40			
GRI 405: Diversity and equal opportunity	405-1: Diversity of governance bodies and employees	Pages 26, 40, 41, 42, 43. Members of the Board of Directors were not considered. Race/color information is self-declared and not mandatory, which is why this information was not reported in this indicator.			
	405-2: Ratio of base salary and remuneration of women to men	Page 43			
GRI 406: Non-discrimination 2016	406-1: Incidents of discrimination and corrective actions taken	Page 16. Three reports were registered, with 100% addressed and concluded during the period.			
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Page 43 There were no records of operations or suppliers that may be at risk.			

GRI Standard	Indicators	Location/Direct Response	Requirement Omitted	Reason for Omission	Justification
GRI 408: Child Labor 2016	408-1: Operations and suppliers at significant risk for incidents of child labor	Pages 31, 43 No own operations or suppliers were identified as having significant risk associated with child labor.			
GRI 409: Forced or Compulsory Labor 2016	409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor, or labor analogous to slavery	Pages 31, 43 No own operations or suppliers were identified as having significant risk associated with forced or compulsory labor, or labor analogous to slavery.			
GRI 413: Local Communities 2016	413-1: Operations with local community engagement, impact assessments, and development programs	100% of operations have local community engagement actions, impact assessments, and/or local development programs.			
GRI 418: Customer Privacy 2016	418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data	Page 15. No information security incidents, privacy violations, or data loss events were recorded.			

SASB SUMMARY

Indicators	Location/Direct Response	Requirement Omitted	Reason for Omission	Justification
EM-CM-110a.2	Pages 10, 22			
EM-CM-130a.1	Page 22			
EM-CM-140a.1	Page 24			
EM-CM-150a.1	Page 23			
EM-CM-320a.1	Page 29			
EM-CM-000.A	The production of pipes and fittings, the Company's main product line, totaled 228.0 kton, considering the active operating units globally during the period.			

Masthead

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