

Sustainability Report

2024





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Message from the Executive Board

GRI 2-22

It is with great satisfaction that we present Petrocoque's 2024 Sustainability Report, reaffirming our commitment to responsible and sustainable practices that integrate environmental, social, and governance (ESG) dimensions. This document reflects our journey, showing how our actions contribute to creating value ethically and sustainably, positively impacting employees, clients, partners, and society as a whole.

The year 2024 was particularly significant in our history. We achieved important milestones that demonstrate our dedication to overcoming challenges and exploring new opportuni-

ties. The renewal of our environmental license, the consolidation of a new steam client, and the expanded operation at the Port of São Sebastião are clear examples of our efforts to align growth with sustainability. These initiatives reinforce our position as a reference in the petrochemical sector and demonstrate our continuous pursuit of operational excellence.

Furthermore, transparency remains a key pillar of our operations. By strengthening dialogue with our stakeholders, we seek to understand and meet the expectations of our clients, shareholders, business partners, and local communities, promoting constructive engagement that drives mutual growth, while maintaining a solid governance structure, which includes a Board of Directors and an independent Supervisory Council that regularly assess the company's financial results and report directly to the shareholders.

Our commitment to ethics and governance is reinforced at every step of our journey. The adoption of rigorous compliance practices, such as our Code of Ethics and Conduct, our Compliance and Anti-Corruption Policy, and our denunciation and ombudsman channels, shows how we are continually improving our governance model to ensure a trustworthy and ethical business environment. This allows us to align our strategies with the best practices in the sector, strengthening the confidence of everyone who interacts with us.

Sustainability lies at the heart of our operations. Our Integrated Management System (SGI) guides actions that identify environmental aspects and reduce impacts, promote health and safety at work, and ensure the quality of our products. We



We deeply value our human capital, recognizing that our employees are the foundation of our success.

continuously invest in innovation and process improvement, aligned with the highest international standards, to solidify our role as protagonists in building a more sustainable future.

We deeply value our human capital, recognizing that our employees are the foundation of our success. Through training programs, social initiatives, and actions focused on well-being, we aim to create an environment that inspires individual and collective growth, while also promoting the development of communities in our area of operation. In this way, we strengthen our ties with people and generate a positive and lasting social impact.

Lastly, we view our Safety Culture as a non-negotiable value, which we continue to develop and consolidate, focusing on accident prevention and the protection of all employees, whether our own or from a third-party. These actions reaffirm our commitment to valuing people and building a safe and fair work environment.

Gustavo Adolfo de Castro França *Commercial Director*
José Ricardo Uchôa Cavalcanti Almeida *Chief Executive Officer*



Presentation

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About the report

GRI 2-1;2-2;2-3;2-4;2-5; 2-14

Petrocoque presents its 2024 Sustainability Report, an important milestone in the disclosure of ESG information and key business developments. The document covers the company's actions and results from January 1st, 2022, to December 31st, 2024, marking the return of the publication after a five-year gap, now with the goal of being published annually.

The report is reviewed and approved by the Executive Board, composed of the CEO and the Commercial Director. It has not undergone any reformulation of information since the last edition, nor has it been externally verified. Sustainability is a core value for Petrocoque, and through this report, the company seeks to transparently demonstrate how it creates value for customers, employees, business partners, investors, and society.

The document compiles information on indicators monitored by the company, with emphasis on its ESG initiatives. To ensure the relevance and scope of the content, a materiality definition process was adopted, focusing on identifying the most significant topics for the organization.

The report was developed in accordance with the Global Reporting Initiative (GRI) Standards for Sustainability Reporting.

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clarifications
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Materiality

GRI 3.1; 3.2; 2-19

The main objective was to create a strategic vision to understand the company's sustainability context and its economic, environmental, and social interactions.

Petrocoque's materiality analysis was conducted based on the methodology of GRI Standards and SASB Standards, using sectoral benchmarking and internal documents as references. The main objective was to create a strategic vision to understand the company's sustainability context and its economic, environmental, and social interactions. This process has identified Petrocoque's activities, such as calcined coke production for the aluminum industry, power and water vapor generation, and the impact of these operations within a broader context.

WE HAVE CONSIDERED THE STAKEHOLDER MAPPING ESTABLISHED IN THE LAST REPORTING EXERCISE, WHICH INCLUDES:

- › Unions
- › Community
- › Competitors
- › Banks
- › Shareholders
- › Employees
- › Ports
- › Media
- › Public Authorities
- › Suppliers and Partners
- › Green Coke Suppliers
- › Clients

This mapping allows the company to better understand external expectations and demands and to identify associated risks and opportunities. For this cycle, stakeholder engagement was limited to the Executive Board, but there are plans to expand it in future reports, strengthening dialogue with other stakeholders.

These topics reflect both regulatory compliance

requirements and the promotion of sustainable and innovative business practices.

The analysis also used benchmarks from companies in the sector to identify relevant shared themes. The risk matrix analysis, addressed in detail, ensured that Petrocoque could align its strategies with industry trends, enhancing its resilience and competitiveness.

THE MATERIAL TOPICS IDENTIFIED WERE:



**ENERGY AND
EMISSIONS**



**WATER AND
EFFLUENTS**



**SUPPLY CHAIN AND
DISTRIBUTION**



**PRODUCT QUALITY AND
CUSTOMER RELATIONS**



**EMPLOYMENT
AND TRAINING**



**ETHICS, HUMAN RIGHTS,
AND GOVERNANCE**



**HEALTH
AND SAFETY**

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Highlights of 2023 and 2024

The company reaffirms its role as an agent of transformation, combining technical expertise with a sharp understanding of the demands of a constantly evolving aluminium market.

Over the past two years, Petrocoque has achieved new milestones and launched initiatives that demonstrate its commitment to overcoming challenges and creating value for customers, employees, and society. The company reaffirms its role as an agent of transformation, combining technical expertise with a sharp understanding of the demands of a constantly evolving aluminium market, including the changes in green petroleum coke (green coke) due to oil extracted from the pre-salt layer. To address this, essential adaptations were made to ensure the delivery of calcined coke aligned with our customers' expectations, including a purchase agreement of Shaft Calcined coke for 2025 to meet quality demand.

The renewal of the environmental license and the completion of the Neighborhood Impact Study reinforce the company's ESG commitment. Simultaneously, electric power generation capacity was expanded with the installation of a new transformer, highlighting Petrocoque's efforts toward sustainability and efficiency.



KEY HIGHLIGHTS

- › Ten-year financial planning with regular updates, helping to visualize the company's future and analyze potential risks.
- › Start of steam sales to a new customer.
- › Launch of operations at the Port of São Sebastião, closer to the plant, improving logistics and calcined coke distribution.
- › Signed agreement to acquire calcined coke from Shaft process starting in 2025 to enhance product quality.
- › Renewal of the environmental license.
- › New neighborhood impact study conducted to better understand the company's regional impacts.
- › Investment in a second transformer to increase energy generation capacity.
- › Cultural Transformation Project with various safety-related actions aimed at reducing accidents and improving employee behavior in daily operations.
- › Advances in the Compliance area through actions to improve the quality while handling complaints.
- › Actions with an impact on the surrounding community through social and educational projects.

Financial results of 2024

The appreciation of the U.S. dollar, with an exchange rate of R\$ 5.39 (higher than the average rate of R\$ 4.99 in 2023), positively impacted operational results. However, Net Income was negatively affected mainly by realized net foreign exchange variation for the year, resulting in an accounting appropriation of R\$ 105.2 million due to the foreign currency debt financing (ACC/ACE/PPE).

Calcined coke selling prices were lower than in 2023, due to high inventories of Anode Grade Coke in China, which cooled the global market. It is worth noting that in 2022, Petrocoque's results were significantly impacted by high calcined coke prices, which remained well above typical levels in the following years.

In 2024, calcined coke production amounted to 423.1 thousand tons, below the 448.0 thousand tons recorded in 2023, due to limited availability of green coke with suitable quality (HGI/VCM) and unavailability of the plant due to unplanned stoppages.

Logistics costs were negatively impacted, mainly due to increased demurrage costs resulting from vessel lineups at the ports of São Sebastião and Imbituba.

EBITDA in 2024 was R\$ 193.8 million, a 2.3% increase compared to R\$ 189.5 million in 2023. Net Income was R\$ 19.6 million, 82.7% lower than the R\$ 113.6 million recorded in 2023.

Petrocoque closed the 2024 fiscal year with a Net Debt of R\$ 460.5 million and a Net Debt/EBITDA leverage ratio of 2.38.



| | 2022 | 2023 | 2024 |
|---|---------------|---------------|---------------|
| Direct economic value generated | R\$ 2.021.998 | R\$ 1.395.097 | R\$ 1.112.558 |
| Economic value distributed with operational costs | R\$ 1.354.267 | R\$ 1.181.785 | R\$ 1.042.406 |
| Economic value distributed with employee wages and benefits | R\$ 40.311 | R\$ 41.084 | R\$ 40.016 |
| Economic value distributed with capital providers | R\$ 413.951 | R\$ 113.593 | R\$ 19.634 |
| Economic value distributed with government payments | R\$ 211.456 | R\$ 57.789 | R\$ 10.232 |
| Economic value distributed with community investments | R\$ 2.013 | R\$ 844 | R\$ 268 |
| Economic value retained | - | - | - |



Petrocoque

Petrocoque

History of Petrocoque

Products and Processes

Stakeholders



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Petrocoque

GRI 2-1; 2-6

Founded in 1972, the company holds a leading position in the South American calcined coke market.

Petrocoque S.A. Indústria e Comércio is a privately held corporation, jointly owned in equal parts by Petróleo Brasileiro S.A. – Petrobras and Universal Empreendimentos e Participações Ltda. The company is located on Rodovia Cônego Domênico Rangoni (SP-055), s/n, in Cubatão, São Paulo state.

With 53 years of experience in the petrochemical sector, Petrocoque is a recognized producer and marketer of Calcined Petroleum Coke (calcined coke), in addition to generating and selling electricity and steam. Founded in 1972, the company holds a leading position in the South American calcined coke market.

Petrocoque operates three petroleum coke calcination units and one electricity cogeneration unit, which began operations in March 2016. With an annual production capacity of 550,000 tons of coke, generation of up to 18 MWh of electricity, and production of up to 1.3 million tons of steam, the company has become one of the main players in the sector, contributing significantly to the regional energy matrix and petrochemical market.

The company serves various markets, including primary aluminum production both in Brazil and abroad, besides supplying water steam and electricity to strategic clients. Petrocoque's supply chain includes key partners such as Petrobras (supplier of Green Petroleum Coke – green coke), as well as suppliers of liquid oxygen, shale fuel oil, and de-dust mineral oil. It also relies on suppliers of essential equipment and technology for its operations.

In the downstream segment, Petrocoque serves customers who use calcined coke and its derivatives in their production processes, such as metallurgical industries (for aluminum production) and chemical and petrochemical industries (which utilize the company's water vapor supply services). Additionally, Petrocoque markets surplus electricity generated through a heat recovery process, thus contributing to greater energy efficiency and the sustainability of its operations.



550

thousand tons of annual coke production capacity



18 MWh

of electric power generation capacity



1.3

million tons of water vapor production capacity



MISSION

To responsibly operate in the calcined petroleum coke business for the aluminum industry.

VISION

To be recognized in the aluminum market for providing high-quality calcined petroleum coke.

VALUES

SAFETY: We value life, people, and the environment.

RESPECT: We act ethically, with integrity and transparency in all our relationships.

TEAM: We achieve better results through teamwork.

EXCELLENCE: We are committed to continuous improvement, adopting best practices in our operations.

STRATEGIC PILLARS

- › Our shareholders view Petrocoque as an asset that consistently generates value.
- › We are always a reliable partner for our customers and suppliers.
- › We are one of the best companies in the region to work for.

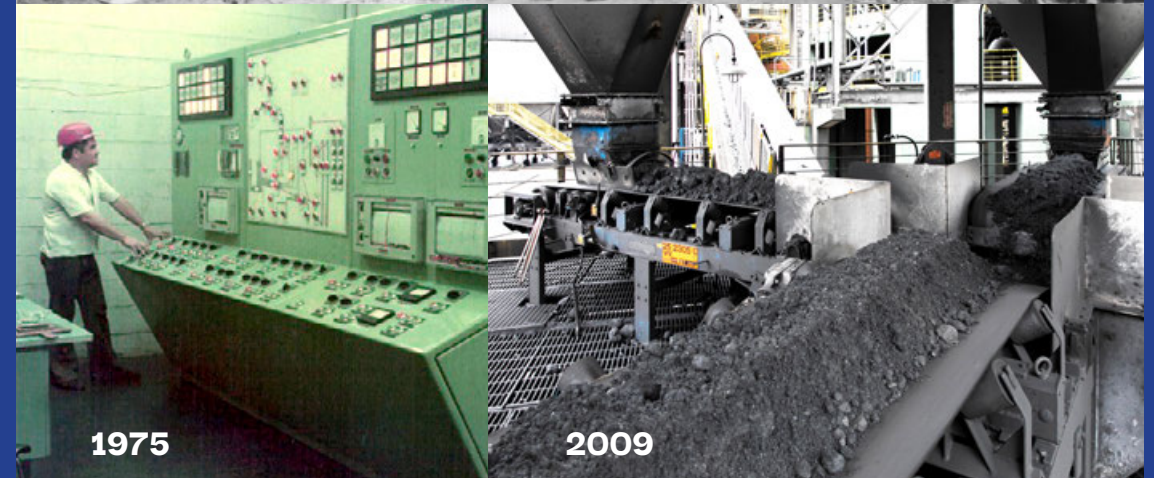
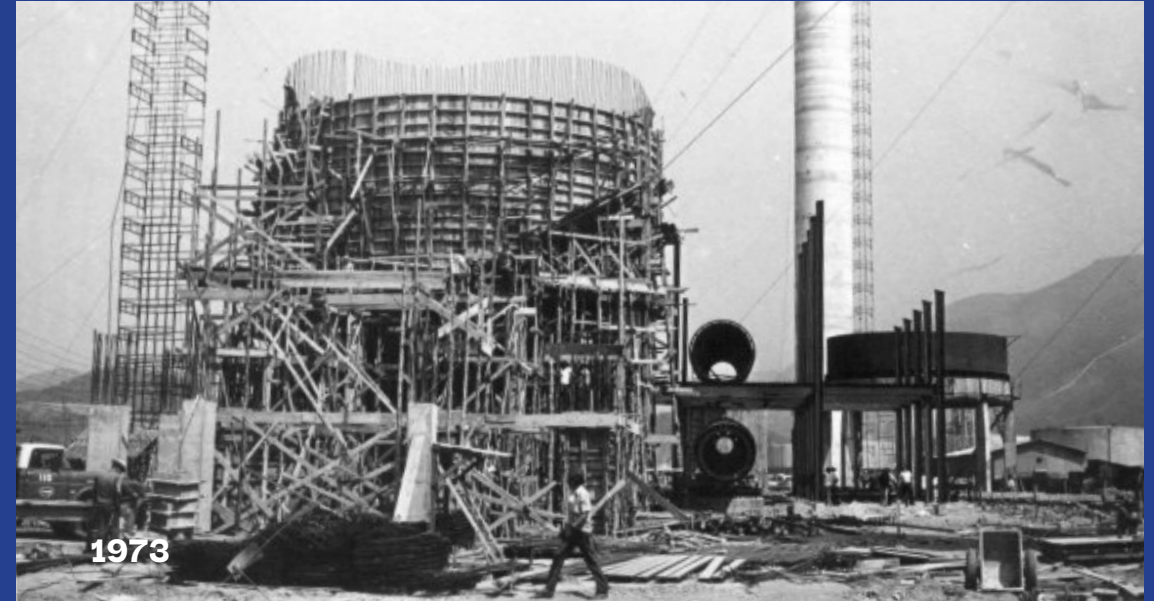
History of Petrocoque

- 1972** • Foundation of Petrocoque
- 1973** • Construction of the industrial unit begins
- 1975** • Unit starts operations
- 1982** • Construction of Unit II
- 1986** • Construction of Unit III
- 2007** • Inauguration of the new GPC yard cover.
• Oxygen injection technology implemented
• Use of de-dust oil throughout calcined coke production
- 2008** • Revamp of Unit I
• Implementation of green coke blending technology

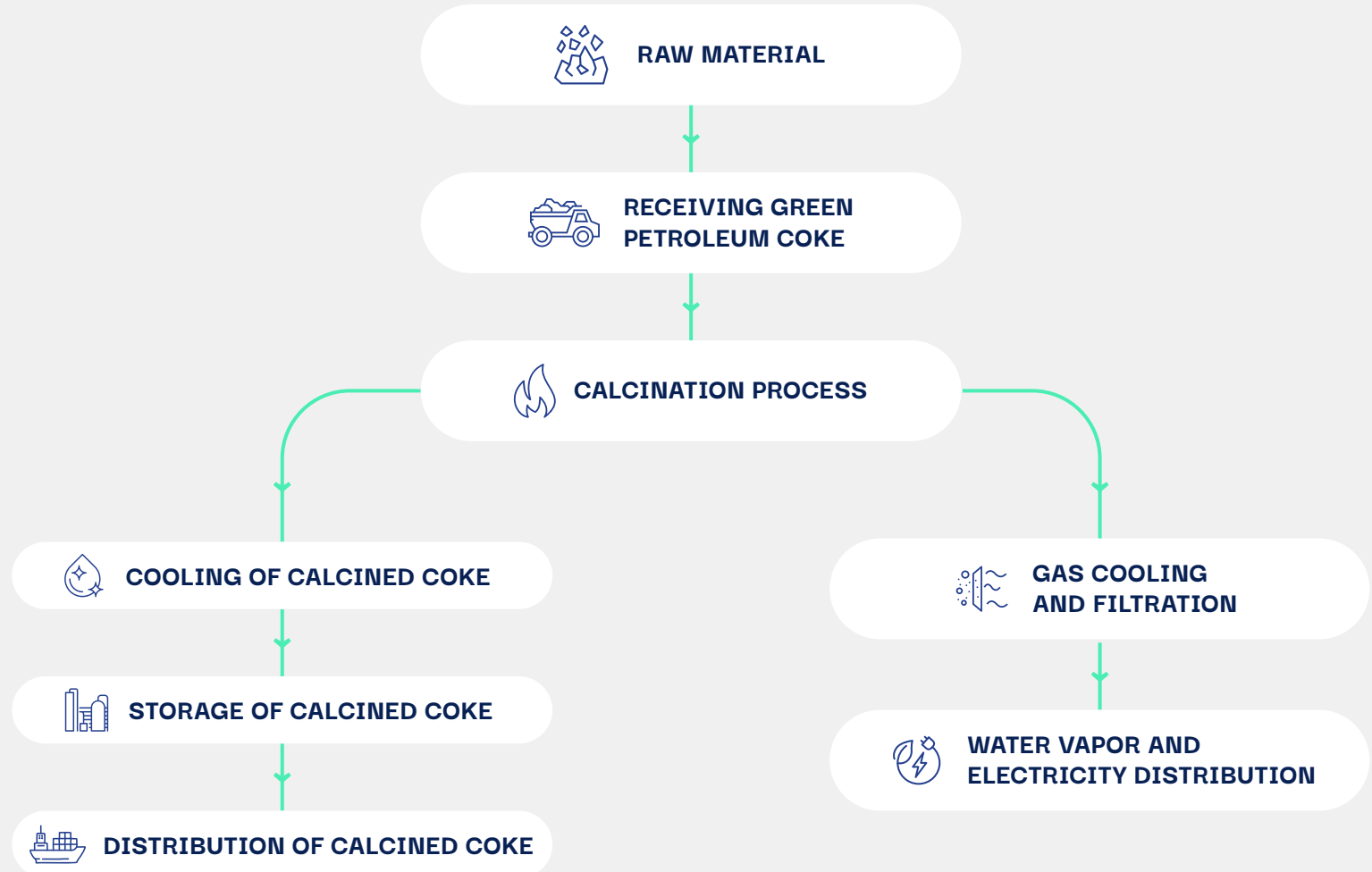


1972

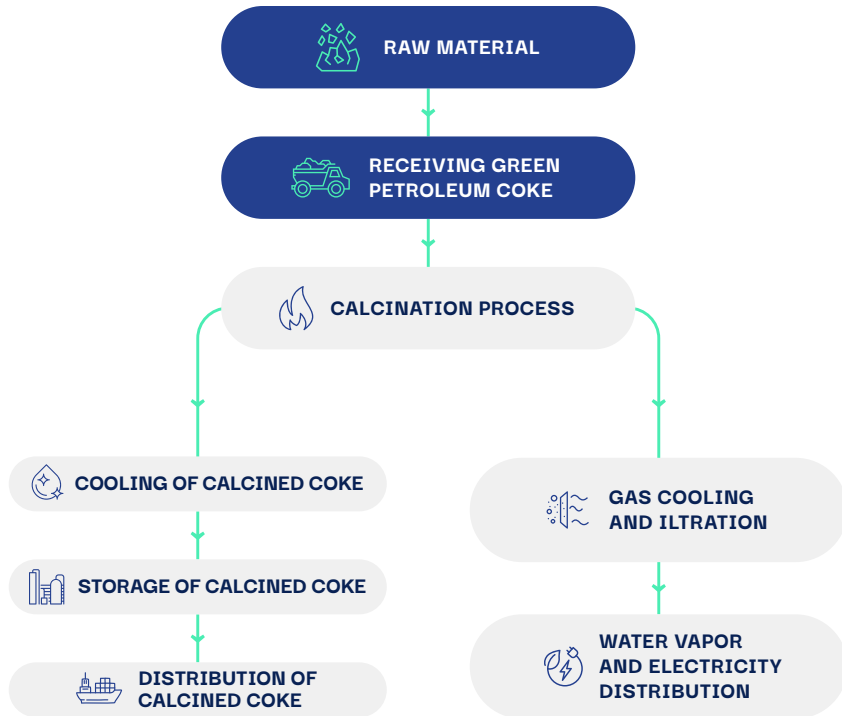
- 2009** • Company reaches 500,000 tons of calcined coke production
- 2011** • Construction of power substation
- 2013** • Environmental Merit Award for Cogeneration Project
- 2015** • Operational License obtained to produce 550,000 tons of calcined coke
- 2016** • Energy cogeneration unit inaugurated
- 2017** • Ranked among the 300 best companies in Management and Financial Performance (Época Magazine)
- 2019** • Daily record in power generation and calcined coke production
- 2021** • All-time production record for calcined coke
- 2022** • Reverse Osmosis Unit inaugurated
- 2024** • Substation expansion



Products and Processes



Products and Processes



Raw Material GRI 2-6



The raw material used in producing calcined petroleum coke (calcined coke), Petrocoque's main product, is green petroleum coke (green coke). Green coke is obtained by processing liquid fractions of crude oil in delayed coking units at refineries.

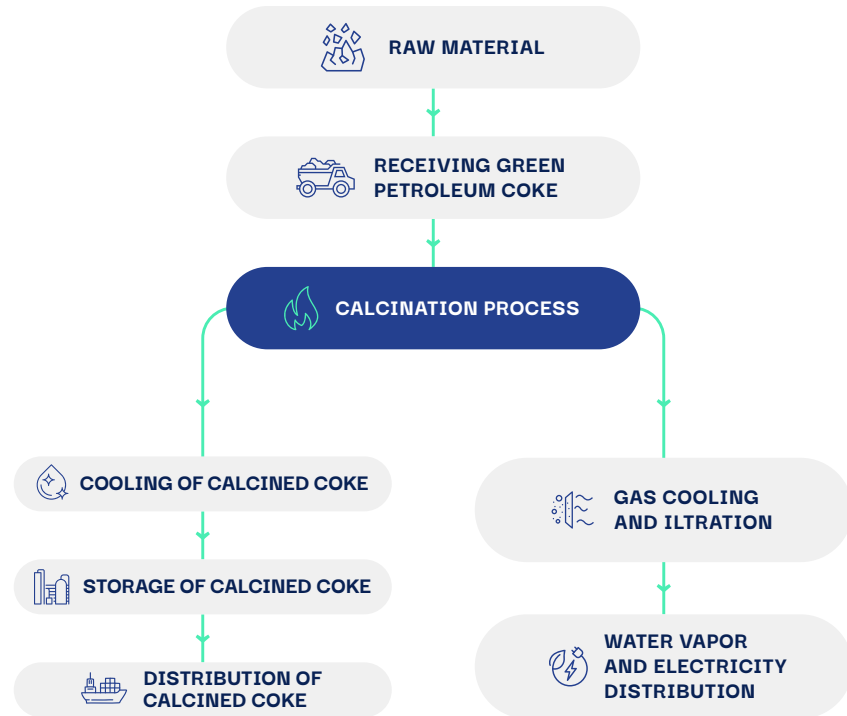
Black and porous in appearance, green coke is a solid, granular material. Its chemical composition is mainly carbon and residual hydrocarbons, along with traces of sulfur, nitrogen, oxygen, and metals, varying according to the type of crude oil processed.

Receiving Green Petroleum Coke



Green coke is supplied exclusively and continuously by three Petrobras refineries: RPBC (Presidente Bernardes), REPLAN (Paulínia), and REVAP (Henrique Lage). The logistics for transporting green coke to Petrocoque uses three different methods: rail (from RPBC), with a capacity of 750 tons per day (32% of green coke); belt conveyors belt (from RPBC), with a capacity of 850 tons per day (38% of green coke); and trucks (from all three refineries), with a capacity of 760 tons per day (30% of green coke). Upon arrival at the Industrial Unit, part of the green coke is crushed to adjust the particle size and is then unloaded into a warehouse. It is subsequently stored in green coke silos and transported to the rotary kilns for the calcination process.

Products and Processes



Calcination Process

Green coke is then transported from the silos to one of Petrocoque's three rotary kilns, where it is transformed into calcined coke. The calcination process is a thermal transformation step that converts green coke into calcined coke, a purer product with specific characteristics for industrial applications.

CALCINATION

Green coke is fed into rotary kilns, where it is heated to high temperatures (usually between 1,200°C and 1,400°C) to remove moisture, devolatilize residual hydrocarbons, and densify the calcined coke.

IMPURITY REMOVAL

During calcination, residual hydrocarbons and compounds such as water and some sulfurs are eliminated.

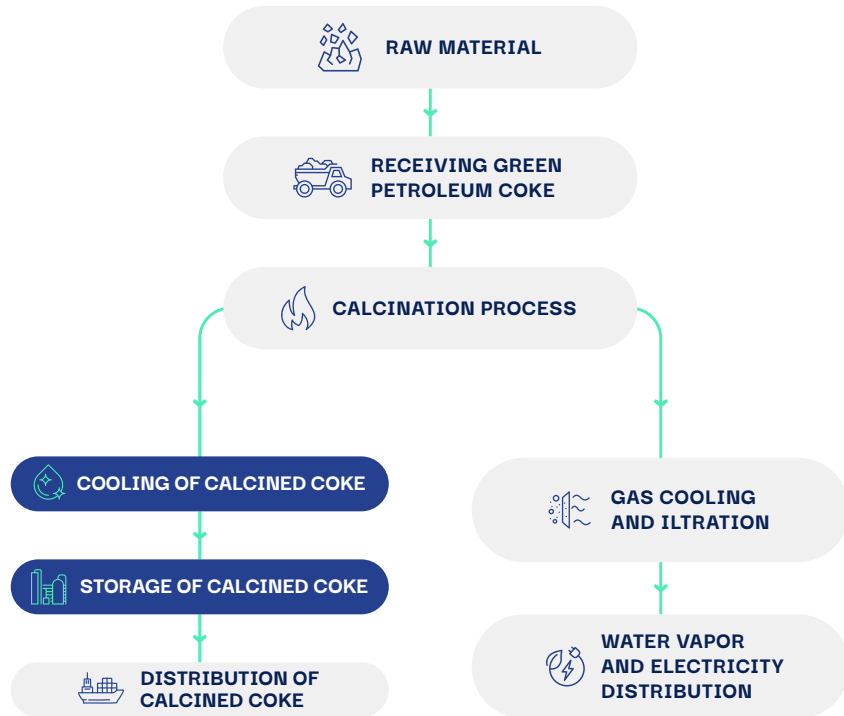
STRUCTURAL TRANSFORMATION

The heat promotes changes in the coke's structure, making it denser and more crystalline. This enhanced structure provides desired properties like low electrical resistivity and stable real density for its intended application.



Products and Processes

CLICK TO LEARN MORE



Cooling of calcined coke



After calcination, the calcined coke is sent to the cooler, where the temperature is reduced for safe storage. Cooling is done by injecting water onto the surface of the calcined coke inside the cooler. The gases generated during cooling pass through a Venturi scrubber designed for air pollution control. This device removes solid particles, ensuring that the exhaust gases are treated and released in compliance with environmental standards.

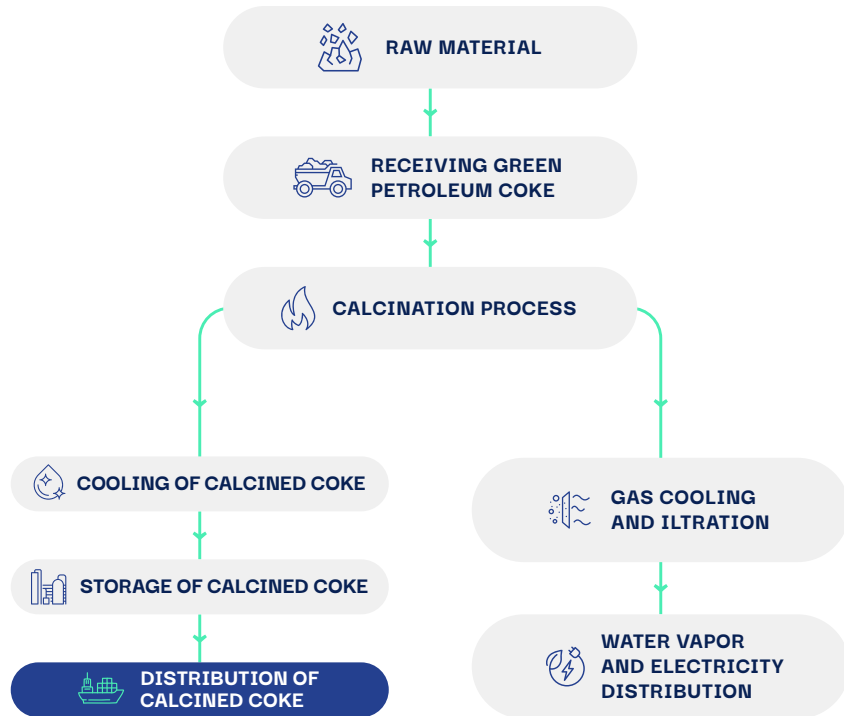
Storage of calcined coke



After calcination and cooling, calcined coke is stored in calcined coke silos or in a warehouse, from which it is loaded directly onto trucks. This process is fully enclosed (within loading tunnels beneath the silos) and features an exhaust system to filter particulate matter, minimizing airborne dispersion.



Products and Processes

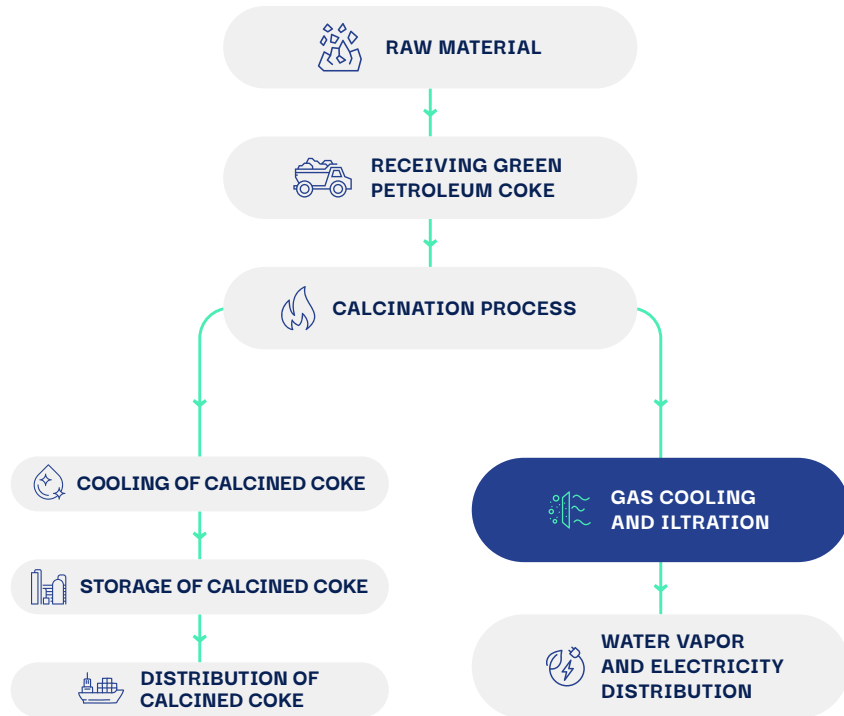
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Distribution of calcined coke

Calcined coke is transported to the ports of Imbituba and São Sebastião, from where it is shipped to customers. Starting in 2024, exports began via the Port of São Sebastião, which contributed to reduced emissions and faster transportation.



Products and Processes



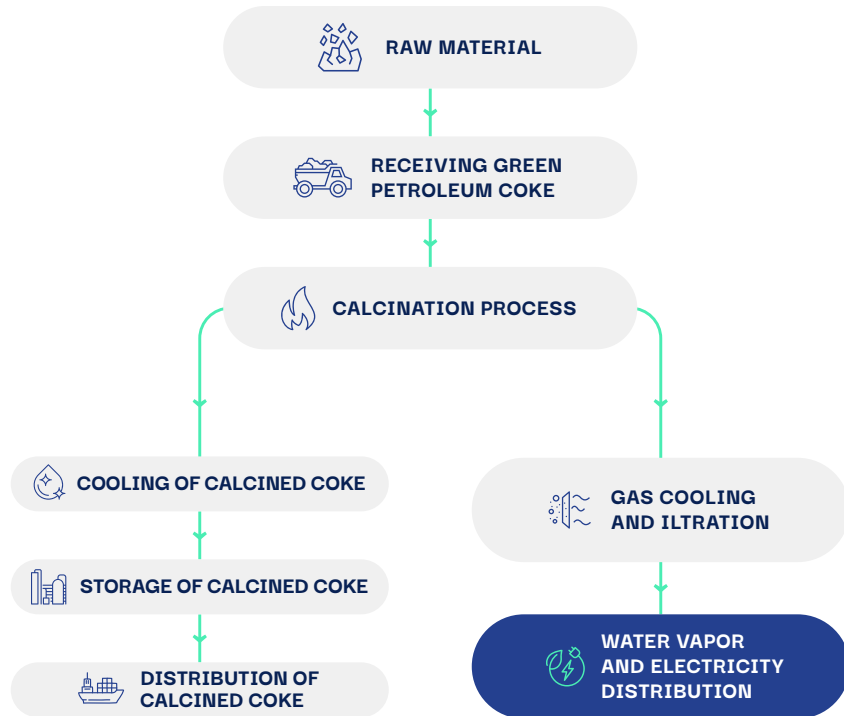
Gas Cooling and Filtration

The gases generated during the calcination process inside the rotary kilns are exhausted to a combustion chamber. This chamber's main function is the oxidation (burning) of residual gases, converting them into simpler compounds and reducing their toxicity and environmental impact. Through controlled oxidation, the combustion chamber ensures compliance with environmental standards, preventing the release of pollutants into the atmosphere. The chamber also ensures consistent and safe treatment of residual gases, preventing process fluctuations or uncontrolled emissions. Thus, it serves as an important element of environmental control and safety, contributing to the overall efficiency of the calcination plant.

After this process, the hot gases are directed to a Waste Heat Boiler (WHB), where residual heat is recovered to generate water vapor, later supplied to customers. To generate steam, the water used must be demineralized. For this, the water passes through an ion exchange unit and/or reverse osmosis unit that purifies it, removing impurities, dissolved salts, contaminants, and other undesirable substances through a physical-chemical process using semipermeable membranes or cationic and anionic resin beds. The cooled gases then pass through a multicyclone system and then through bag filters, which ensure efficient particle removal and strict emission control.

Finally, the clean and cooled gases are released into the atmosphere. The fine particles retained in the multicyclone and bag filters, composed of coke fines, are bagged and sold.

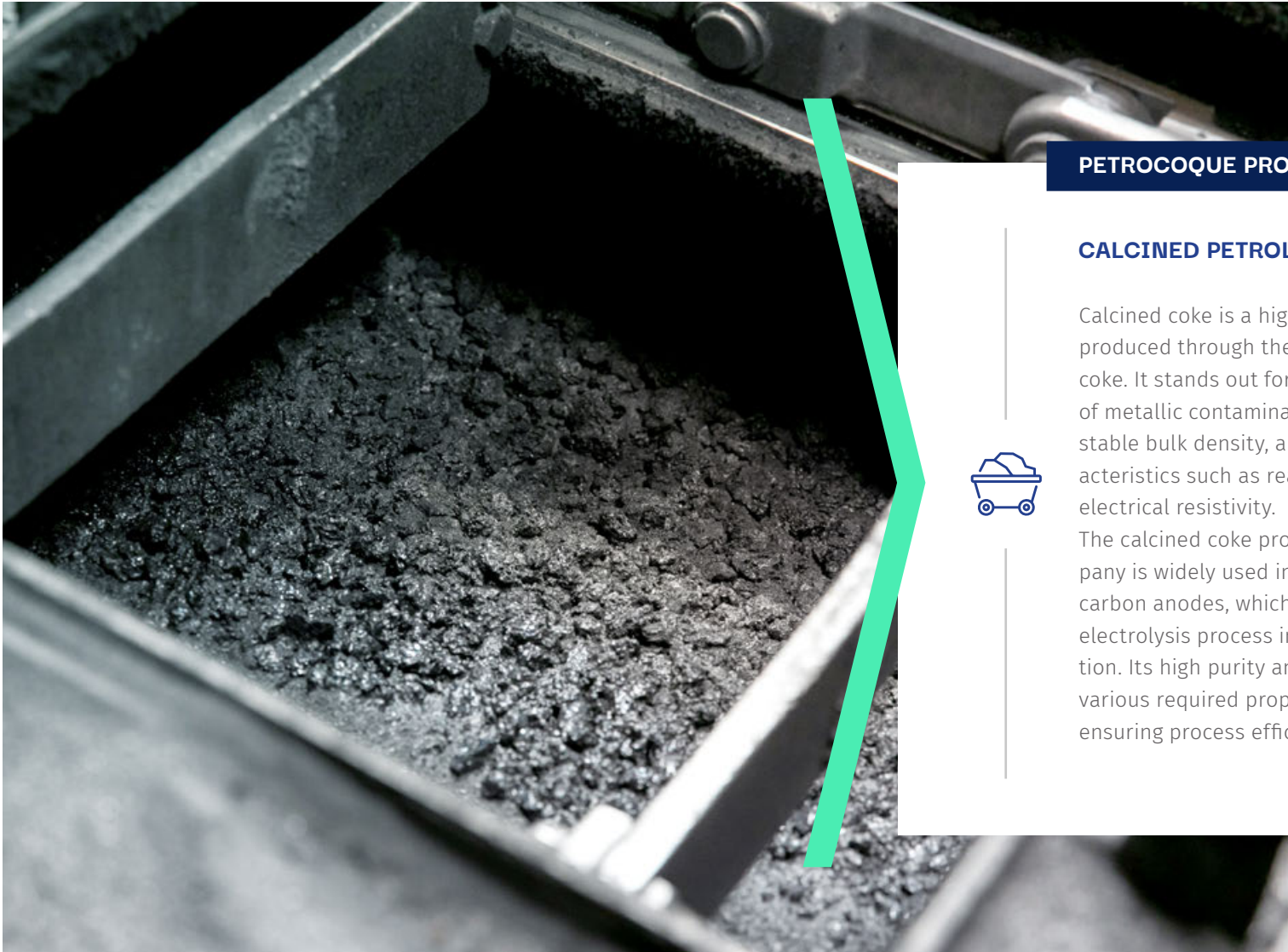
Products and Processes

 [CLICK TO LEARN MORE](#)

Water Vapor and Electricity Distribution

After leaving the WHB (Waste Heat Boiler) units, the steam is directed through a steam pipeline to clients, and the surplus passes through a turbine to generate electricity, ensuring Petrocoque's self-sufficiency. Any excess energy is fed into the power grid.





PETROCOQUE PRODUCTS

CALCINED PETROLEUM COKE

Calcined coke is a high-carbon material produced through the calcination of green coke. It stands out for its purity, low levels of metallic contaminants, porosity with stable bulk density, and structural characteristics such as real density and low electrical resistivity.



The calcined coke produced by the company is widely used in the manufacture of carbon anodes, which are essential for the electrolysis process in aluminum production. Its high purity and consistency of various required properties are crucial for ensuring process efficiency.

COKE FINES AND CARBONACEOUS MATERIALS

During gas filtering in the calcined coke production process, coke fines are collected, and carbonaceous materials are obtained from industrial cleaning. Coke fines are very small calcined coke particles retained in solid-gas separation systems such as multicyclone and bag filters. These materials are collected, bagged, and sold to other industries, as are the carbonaceous materials from industrial cleaning. Using coke fines and carbonaceous materials in other industries improves the utilization of calcined coke produced by Petrocoque and reduces production waste.



PETROCOQUE PRODUCTS

WATER VAPOR GRI 302-5 e 305-5

The water vapor generated by Petrocoque is sold to regional industries via pipeline and is later returned to the company as clean water. This cycle establishes a sustainable water use process while utilizing the heat generated during calcined coke calcination. It also helps reduce the use of other energy sources by clients, lowering the environmental impact of the company's value chain.

Considering the years 2022, 2023, and 2024, the use of steam supplied by Petrocoque avoided the burning of 223,243,493 m³ of

natural gas. This substitution has resulted in annual emission reductions of 27.1 tons of particulate matter (PM), 2.1 tons of sulfur oxides (SO_x), 357.0 tons of nitrogen oxides (NO_x), 300.0 tons of carbon monoxide (CO), and 39.3 tons of total organic carbon (TOC) among the company's steam clients.

ELECTRICITY

The unsold water vapor is used to generate electricity. Part of this energy supplies Petrocoque itself, and another part is fed into the electrical grid.

¹ CETESB calculation basis in the emissions inventory, based on natural gas density of 0.76 kg/m³ and sulfur content of 12.5 ppm.

Stakeholders

GRI 2-29

The company maintains a Related Party Transactions Policy (see page XX) that ensures integrity, transparency, and legal compliance in all its relationships. With clear guidelines, the policy identifies, assesses, and monitors direct or indirect links that may influence financial and operational decisions, recording and evaluating transactions based on fairness and mutual interest. In doing so, the company reaffirms its commitment to ethics and corporate responsibility, strengthening stakeholder trust.

Logistics

Petrocoque's Logistics area maintains strategic engagement with stakeholders such as carriers and external warehouses, which are responsible for transporting raw materials to internal stocks and distributing finished calcined coke to both domestic and international customers. This relationship begins with a supplier selection process conducted by the Procurement team and involves direct interactions with the Logistics team through various channels such as email, phone, WhatsApp, Teams, and on-site visits to ports and external warehouses.

The main goal is to ensure material quality and integrity while maintaining safety at all stages, meeting customers' strict calcined coke purity requirements. Petrocoque conducts regular visits to storage sites, inspects transport trucks, and maintains ongoing communication with carriers, reinforcing its commitment to excellence and operational reliability.



Sales

The Sales department maintains close relationships with stakeholders, especially calcined coke and water vapor clients. Calcined coke customers are identified through direct contact, industry events, trade shows, and international aluminum and petroleum coke conferences where new business opportunities arise. Engagement happens through meetings, video calls, emails, phone, WhatsApp, and the company's website, ensuring multiple contact points for agile and efficient communication. The main goal of this relationship is to understand and meet

the needs of current and potential customers, align production schedules, identify sales opportunities, and maintain excellent service levels.

In order to ensure a significant and productive engagement, the Sales department establishes commercial contracts detailing volumes, prices, logistics conditions, and technical product specifications to meet customers' expectations. This engagement is based on principles such as transparency, collaboration, and sustainability, fostering mutual trust. The company also conducts regular meetings with customers and encour-

ages active feedback through a dedicated interaction, keeping communication open and clear. These practices strengthen relationships and reinforce Petrocoque's position as a reliable and strategic partner in the aluminum and thermal energy (water vapor) markets.

Customer satisfaction is a constant goal for Petrocoque. Semiannual surveys are conducted through dedicated electronic forms for each client to identify improvement opportunities and exceed expectations. This tool formalizes customer feedback and helps to identify key perceptions and expectations.



The main goal of this relationship is to understand and meet the needs of current and potential customers.

Corporate Area

Petrocoque's Corporate Area, responsible for functions such as Tax, IT, Accounting, and Finance, maintains structured stakeholder engagement focused on raising and applying financial resources to comply with organizational strategies and shareholders' expectations.

In order to ensure a significant engagement, the company implements policies and administrative standards approved by the Board of Directors or Executive Board, such as the Cash Management Policy, which guides efficient resource management, and specific standards for credit analysis, accounts payable, and receivable, ensuring governance and process transparency. The area also handles budgeting, financial performance analysis, and projections to identify improvement opportunities, anticipate risks, and guide the company toward financial goals.

As a tool, the company uses an Executive Summary, shared with board members and shareholder representatives, to track strategic goals, including production, sales, financial results, and QHSE indicators (Quality, Health, Safety, Environment), reinforcing its commitment to operational efficiency and stakeholder trust.

Human Resources

Petrocoque's Human Resources department develops engagement initiatives aimed at establishing ongoing dialogue and strengthening ties with its stakeholders, such as employees, unions, business partners, industry associations, and others.

To support freedom of association and collective bargaining, Petrocoque authorizes any request from unions to conduct outreach campaigns to employees regarding union membership. These requests are typically made via email or phone. As part of the company's standard practice, there is also a directive to ensure freedom of association and collective bargaining across all operational areas, in accordance with applicable local laws.

In its relationship with employees, the HR department seeks to strengthen bonds and increase employee engagement, while also communicating the company's strategies, policies, initiatives, and the department's role. It also provides tools and channels to promote open dialogue between company leadership and their teams. Interactions occur digitally through Petrocoque's internal communication platforms such as the intranet, internal announcements, and the Coque News newsletter, which focuses on communication and engagement. The main communication channel is corporate email, and for those without access, communication is conducted via WhatsApp, ensuring all employees receive information about key company initiatives.



The HR department seeks to strengthen bonds and increase employee engagement, while also communicating the company's strategies, policies, initiatives, and the department's role.

In addition, Petrocoque's management regularly gathers employees to present the company's results for a specific period and to open space for questions - this occurs at least twice a year. Another initiative between senior leadership and the HR department is the Papo Aberto ("Open Talk"), which brings together small groups of up to six employees in a listening session with directors to strengthen internal relationships. Since its launch in 2022, the program has held 11 sessions and involved around 80 employees.

In its relationship with industry associations, the company strives to foster mutual understanding of employee needs and collaborative solution-building. This also helps facilitate negotiations, reduce the occurrence of strikes, and limit legal disputes. Petrocoque ensures open dialogue with sectoral representative bodies to maintain active participation in forums discussing technologies, regulatory environments, corporate best practices, sectoral policy proposals, and

research projects. For example, the company actively participates in committees organized by Sinproquim (the Chemical Industry Employer Union in the state of São Paulo) and the CIDE/FIESP Industrial Hub in Cubatão, attending meetings, forums, and debates.

In dealings with business partners, Petrocoque works to ensure smooth collaboration aimed at cost and risk sharing, while ensuring mutual benefit through technical expertise and enhanced capabilities. These partnerships include payroll management and an educational platform offering free and discounted paid courses for employees and their dependents.

The Human Resources department has multiple branches and is responsible for the following processes: Recruitment & Selection; Training & Development; Payroll & Benefits; Communication and Social Responsibility.

HUMAN RESOURCES DEPARTMENT DIVISIONS

- › Recruitment & Selection
- › Training & Development
- › Payroll & Benefits
- › Communication and Social Responsibility.



Petrocoque Governance

Governance Structure

Ethics and Integrity

Risk Management



INTERACTIVE
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CONTENTS



Governance Structure

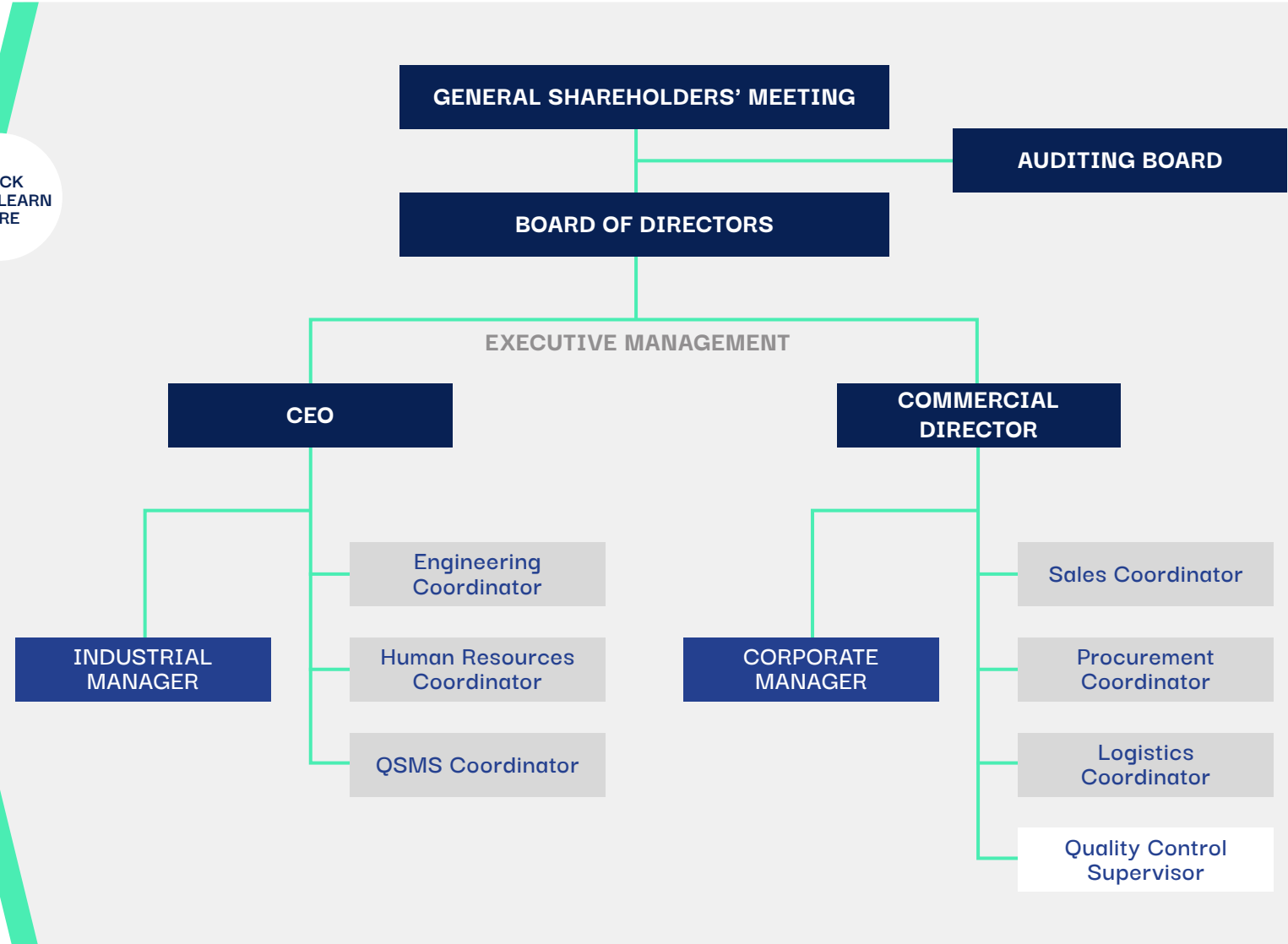


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TO LEARN
MORE

GRI 2-9; 2-10; 2-11; 2-17; 2-18

Petrocoque's corporate governance structure reflects a strong commitment to transparency, ethics, and accountability at all levels of its management. This system is led by the General Assembly, the highest authority composed of shareholders, which deliberates on structural and directive matters. Above all, governance is guided by practices that ensure integrity and alignment with legal and market guidelines, aiming to safeguard the company and support its development.

The company also undergoes annual external audits, conducted by a renowned firm belonging to the Big Four, and publishes its financial statements in widely circulated media. Thus, Petrocoque's governance structure not only meets regulatory expectations but also reinforces its commitment to good corporate governance practices.



GENERAL ASSEMBLY

Composed of shareholders, it deliberates on structural and directive matters and is the highest body of the organization. This Assembly plays a key role in the company's governance, ensuring that shareholder interests and the company's development are aligned and protected.

EXTERNAL AUDIT

Financial statements are audited annually by a renowned auditing firm and published in a widely circulated regional newspaper, in accordance with current legislation.



To ensure efficient and responsive governance, the Board holds regular quarterly meetings and may call extraordinary meetings whenever required in the company's interest.

BOARD OF DIRECTORS

Petrocoque's Board of Directors operates collegially and autonomously, in compliance with current legislation and the company's Bylaws. Composed of four regular members and their respective alternates, the Board is elected by the General Assembly for two-year terms, with the possibility of re-election. It is responsible for deliberating on Petrocoque's strategic matters and formalizing its positions on the company's activities, according to Petrocoque's Corporate Governance Guidelines. Internally, the Board elects a Chair and Vice-Chair from among its members, reinforcing autonomy and collaboration in leadership.

To ensure efficient and responsive governance, the Board holds regular quarterly meetings and may call extraordinary meetings whenever required in the company's interest. This meeting schedule enables the Board to maintain continuous oversight of Petrocoque's activities and strategies, facilitating agile responses to changes and challenges. This governance model seeks to strengthen Petrocoque's corporate and social responsibility, aligning its decisions with stakeholder commitments and sustainable development.

Petrocoque's Board of Directors is composed of a group of highly qualified professionals responsible for setting the company's strategic guidelines.

THE BOARD MEMBERS ARE

- › ALAN CHRISTOPHER RAMOS YUNG (CHAIR):**
 Business and finance administrator. Serves as Director and Board Member at Unimetal Participações since August 2008 and as CEO at Grupo Unimetal.
- › ARIANE BARBOSA DE OLIVEIRA (VICE-CHAIR):**
 Economist. Works as Business Opportunity Manager in Refining and Chemicals at Petrobras, with previous experience as Portfolio Management Coordinator and Equity Manager at Petrobras.
- › ANDRÉA POPST:**
 Legal counsel at Unimetal Indústria, Comércio e Empreendimentos Ltda. since 2013. Her previous legal experience includes work at companies in Brazil, Spain and the Netherlands.
- › RODRIGO PIMENTEL FERREIRA LEÃO:**
 Business administrator. Serves as CEO of Petrobras Comercializadora de Gás e Energia e Participações S.A., and previously held roles as President of Petrobras Biocombustível S.A., Director at the Brazilian Institute for Strategic Studies in Oil, Natural Gas and Biofuels, and Board Member at Indústrias Romi S.A.

SUPERVISORY BOARD

The Supervisory Board at Petrocoque is a permanent body that operates independently from the Board of Directors and External Auditors. Its role is to oversee and supervise the company's financial practices. Composed of four regular members and their respective alternates, all residing in Brazil, the Fiscal Council is elected by the General Assembly as provided by law. The elected members are responsible for appointing a chair from among themselves, who will lead the council's activities, ensuring the autonomy and integrity of its oversight functions, reporting directly to shareholders.

The Council meets regularly at the end of each calendar quarter to analyze the trial balance and other financial statements prepared by Petrocoque, ensuring regular and rigorous financial assessment. Extraordinary meetings may also be convened by the Chair of the Fiscal Council, either on their own initiative or at the request of two members, whenever necessary. This model of independent financial oversight reinforces Petrocoque's commitment to transparency and compliance, fostering trust and security for all its stakeholders.

EXECUTIVE BOARD

Elected by the Board of Directors, the Executive Board of Petrocoque is responsible for the corporate management of the company's business, aligning its actions with the mission, objectives, values, strategies, and guidelines established by the Board of Directors. The Board is composed of two members with proven technical and administrative competence: the Chief Executive Officer and the Commercial Director. Their terms are two years long, with the possibility of being reappointed up to three consecutive times. This structure ensures strong leadership focused on the effective execution of Petrocoque's business activities.

To ensure agility and alignment in operations, the Executive Board meets weekly, convened by the CEO or any other Director, with a minimum notice of three days, except in exceptional situations when all Directors are present. This model of executive governance, with structured and periodic meetings, enables dynamic management aligned with Petrocoque's strategic objectives, contributing to efficient decision-making and consistent implementation of corporate policies.



GET TO KNOW OUR MANAGEMENT
AND EXECUTIVE TEAM



COMPENSATION COMMITTEE

The Compensation Committee is composed of two full members of the Board of Directors and is responsible for deliberating on all matters related to the compensation of the Executive Board.

INTERNAL COMMITTEES

Internal Committees are multidisciplinary and composed of employees, both managers and non-managers, who work to mitigate potential risks.



COMPLIANCE



CRISIS



CASH



LGPD



CREDIT

THE COMPANY'S EXECUTIVE MANAGEMENT IS COMPOSED OF:

› JOSÉ RICARDO UCHÔA CAVALCANTI ALMEIDA *(on the right)* CHIEF EXECUTIVE OFFICER

Holds a degree in Electrical Engineering, a master's in Energy Planning, and a PhD in Science, Energy and Environment. He has been a Petrobras employee since 2002 and has been appointed as an executive in companies in which Petrobras holds a significant interest, such as DETEN QUÍMICA (CFO – Petrochemicals), TERMOMACAÉ (Director – Thermoelectric), and METANOR/COPENOR (CEO – Petrochemicals).

› GUSTAVO ADOLFO DE CASTRO FRANÇA *(on the left)* COMMERCIAL DIRECTOR

Holds a degree in Metallurgical Engineering, with postgraduate studies in Production Engineering, an MBA from FDG-IBEMEC, and a PDG from Fundação Dom Cabral. He currently serves as Commercial and Financial Director at Petrocoque and Coquepar. His previous experience includes serving as Industrial and Commercial Director at Brasil Carbonos, Board Member, Industrial Director at Grupo Unimetal, and General Manager at Valesul Alumínio.



Executive Board and Board Members

The appointment process for the Executive Board at Petrocoque is carried out through nominations by the company's shareholders. Petrobras, as one of the shareholders, is responsible for appointing the Chief Executive Officer, while Universal, the other shareholder, appoints the Commercial Director. This nomination model also applies to the Board of Directors and the Supervisory Board, where the board itself is responsible for electing a Chair and a Vice-Chair from among its members, whose representation and composition reflect the interests of the controlling parties. This appointment model ensures the shareholders' participation in selecting members of the company's highest governance body, following criteria based on

competencies which are relevant to the organization.

For committees subordinate to the Executive Board, the board itself is responsible for selecting their members. This allows for the appointment of professionals with the necessary skills to meet the specific demands of each committee, ensuring that operations and management are effective and efficient.

Petrocoque's governance is further reinforced by external consulting firms that review processes and ensure compliance, monitoring any risk of impact from conflicts of interest on strategic decisions. These measures preserve the objectivity of the boards, ensuring that decisions remain aligned with the organization's best interests. Additionally, Petrocoque promotes

active engagement of its key leaders, including directors (CEO and Commercial), board members, managers, and coordinators, emphasizing the strategic role each plays in guiding and shaping the company's direction.

Members of the Board of Directors and the Supervisory Board receive fixed monthly compensation in equal amounts, ensuring uniform criteria and transparency across the various functions of corporate governance.



CHIEF EXECUTIVE OFFICER (CEO)

Essential to the strategic and operational management of the business, the CEO is responsible for implementing the guidelines defined by Petrocoque's Board of Directors and executing the company's strategy through periodic executive meetings, board meetings, management reports, industrial inspections, and strategic alignment sessions. At Petrocoque, the CEO oversees the Industrial, Engineering, Health and Safety, Human Resources, Governance, and Planning areas.

COMMERCIAL DIRECTOR

Responsible for sales strategy and managing relationships with clients and partners, the Commercial Director plays a key role in the company's growth and profitability. He periodically evaluates financial results and adjusts strategies as needed to maximize performance, while also sharing overall management duties with the CEO. At Petrocoque, the Commercial Director is responsible for the Finance, Sales, Procurement and Logistics, Quality Control, and Information Technology areas.

BOARD MEMBERS

Board members are responsible for performance analysis and long-term discussions on strategic direction, financial results, and corporate governance. They are regularly engaged to ensure that strategic and operational decisions are aligned with Petrocoque's mission, vision, values, and bylaws, contributing to robust and transparent governance.

Internal Committees

Petrocoque's governance structure includes specialized committees that ensure the company's compliance, resilience, and stability across multiple areas. These committees work in an integrated manner to strengthen Petrocoque's governance.



COMPLIANCE



CRISIS



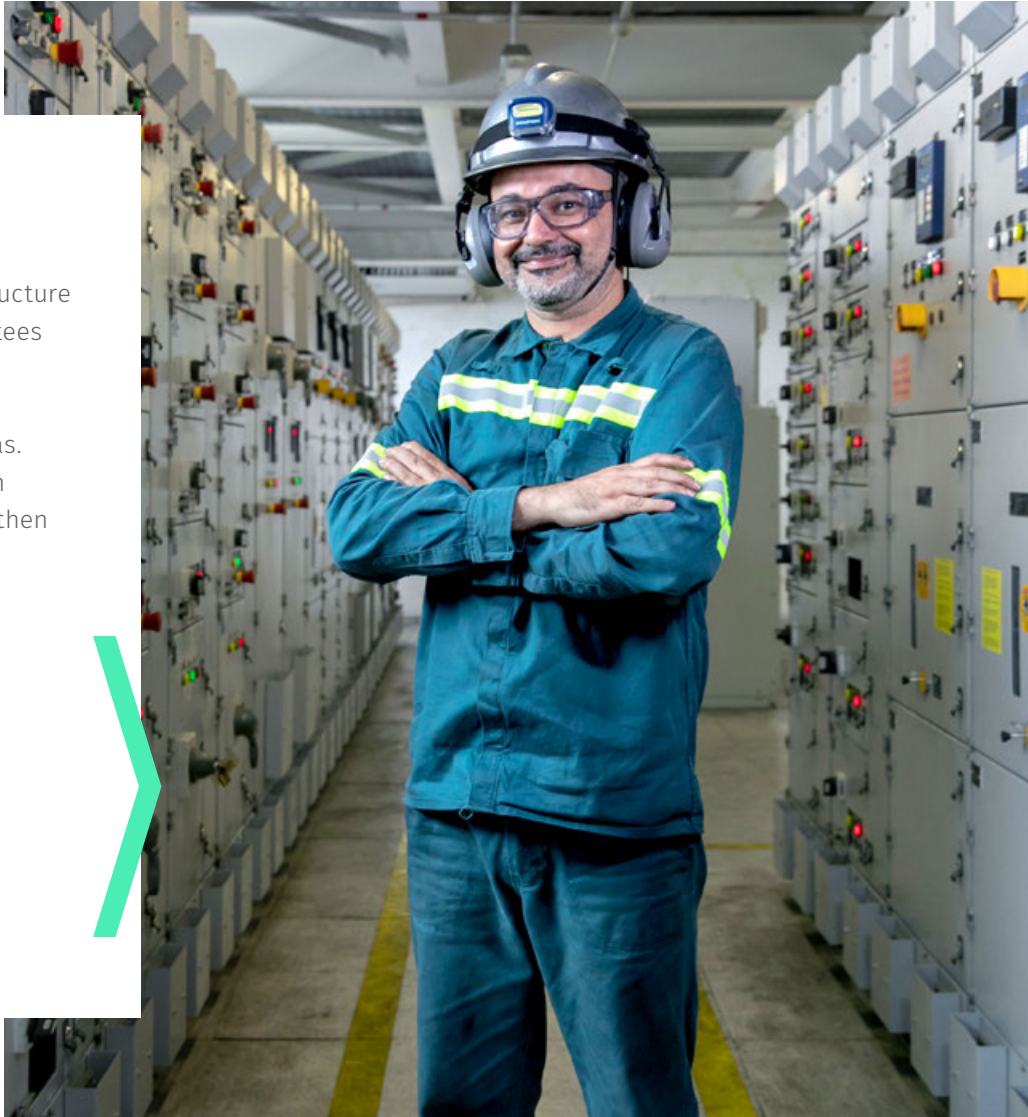
CASH



LGPD



CREDIT



COMPLIANCE COMMITTEE

Responsible for monitoring and enhancing business conduct policies, training, dissemination, and enforcement of ethical conduct rules. The Committee also oversees the implementation and maintenance of the Whistleblower Channel, safeguarding anonymity and conducting investigations when necessary.

ITS MAIN ACTIVITIES INCLUDE:



- › Implementing and improving Ethics and Compliance actions;
- › Promoting the development and implementation of training and awareness initiatives for employees and partners;
- › Proposing policies and procedures, as well as their improvements;
- › Supporting the monitoring and enhancement of business conduct policies;
- › Managing the Whistleblower Channel;
- › Contributing to the improvement of internal controls;
- › Acting as a liaison between the Investigation Committee and company departments, when necessary or requested;
- › Ensuring the operation of the Compliance Committee and its procedures;
- › Following up on decisions and recommendations issued by Investigation Committees - created to examine potential complaints - and Senior Management.

CRISIS COMMITTEE



The Crisis Committee is responsible for overseeing impact management within the organization, acting as an advisory and decision-making body in crisis situations. It is composed of the Chief Executive Officer, Commercial Director, Industrial Manager, Corporate Manager, QSMS Coordinator, Communication Analyst, and, depending on the situation, representatives from the involved and/or affected departments, and, if necessary, Legal Counsel.

This committee evaluates risks, develops response strategies, and coordinates actions to mitigate reputational damage. It also monitors the progression of the crisis, ensuring effective communication with stakeholders and transparency in decision-making.

CASH MANAGEMENT COMMITTEE



This committee is composed of the following Petrocoque employees: Planning Analyst, Accounting Supervisor or Accountant, Human Resources Coordinator, Industrial Manager, and Sales Coordinator or Sales Executive. The committee is responsible for monitoring, quarterly or whenever necessary, the current allocation of financial investments, in order to verify compliance with the credit and liquidity risk thresholds established, and reports its findings to the Executive Board.

GENERAL DATA PROTECTION LAW (LGPD) COMMITTEE



The LGPD Committee was created to ensure the right to privacy and the protection of personal data, in accordance with Brazil's General Data Protection Law (Law 13.709/2018). Since 2020, the company has worked on applying the principles, concepts, and guidelines of this legislation, ensuring that all data processing operations - such as collection, storage, deletion, and others - are conducted in compliance with legal requirements.

Composed of IT and HR managers, as well as procurement and logistics analysts, the committee defines roles, promotes transparency, prioritizes security, and monitors compliance with LGPD principles, ensuring proper data protection across all operations, regardless of medium or location.

CREDIT COMMITTEE



This committee defines operational procedures to be followed by Petrocoque regarding the granting of credit for sales of Calcined Petroleum Coke, Coke Fines, Carbon-Based Products, Steam, and Electricity, or any other raw material or finished product to be marketed.

Business Guidelines

Petrocoque has a robust set of business guidelines that define its practices and regulate its daily activities, ensuring compliance and strategic alignment with its commitments. These guidelines are essential for the company's direction, promoting a solid and effective organizational structure.

The guidelines below include ethical and operational guidance that reinforce the integrity and transparency of Petrocoque's practices. The company implements compliance and data management policies to ensure responsible governance, strengthening its commitment to management aligned with the best market practices.



SHAREHOLDERS' AGREEMENT

Establishes the main strategic guidelines agreed upon by the shareholders.

BYLAWS

Establish the nature of Petrocoque's operations and regulate its functioning.

CODE OF ETHICS AND CONDUCT

Comprising values and ethical principles, it guides the decisions of all Petrocoque employees and contributes to resolving potential conflicts of interest.

OPERATING POLICY

Defines the parameters and guidelines for Petrocoque's operations, aligning daily activities with all of the company's commitments and balancing the needs of all its stakeholders.

COMPLIANCE POLICY

Consolidates guidelines, principles, and responsibilities to promote compliance

practices and combat corruption, aiming to maintain compliance in the company's operations. It applies to all stakeholders.

CASH MANAGEMENT POLICY

Establishes guidelines for the allocation of financial resources.

LGPD POLICY

Establishes guidelines for the collection, use, storage, and sharing of personal data, in compliance with the General Data Protection Law (LGPD). The company is committed to protecting individuals' privacy, ensuring that their data is handled transparently and securely.

RISK MANAGEMENT POLICY

Guides the processes of identifying, assessing, addressing, monitoring, and communicating risks inherent to Petrocoque's activities, incorporating risk awareness into strategic decision-making.



Ethics and Integrity

Petrocoque values integrity, transparency, ethics, and compliance as fundamental principles, demonstrating respect for everyone it interacts with.

Code of Ethics and Conduct

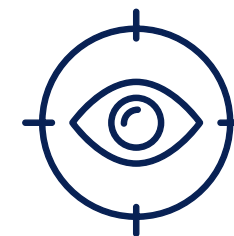
GRI 2-26

Petrocoque's Code of Ethics and Conduct defines the expected standards of behavior for all parties involved with the company, including shareholders, the Board of Directors, employees, partners, suppliers, and service providers. It establishes an individual and collective commitment to promote ethics and responsible conduct in all actions. Noncompliance may result in disciplinary measures, including the suspension of relationships with the company.

The main objectives of the Code are to establish clear relationship standards, reduce subjectivity in ethical interpretations, and strengthen the company's image. The Code also guides employees to reflect on the impact of their decisions and to seek support when in doubt.

Managers have the additional responsibility of monitoring their teams' actions, fostering an environment of trust, respect, and open communication, especially in cases of potential misconduct.

The Code reinforces Petrocoque's commitment to human rights and diversity, rejecting any form of dis-



The Code reinforces Petrocoque's commitment to human rights and diversity, rejecting any form of discrimination or harassment.

crimination or harassment. The company is committed to maintaining an inclusive and safe environment and instructs its employees to report concerns to the Human Resources Department or the Compliance Committee.

Additionally, the Code addresses conflicts of interest, corruption, and other essential principles. It is provided to all new employees and made available to suppliers and partners.

Compliance and Anti-Corruption

Petrocoque adopts a strict stance against corruption, supported by a comprehensive Compliance and Anti-Corruption Policy, available on the Intranet and the institutional website. The policy includes mandatory annual training for employees and third parties, establishing clear rules against corrupt practices such as bribery and improper payments.

The Compliance Committee, established in 2015, is responsible for updating the compliance and anti-corruption policy. It also manages the Whistleblower Channel, ensuring anonymity and security. The company conducts risk assessments of suppliers and partners prior to contracting, in accordance with Law 12.846/13, and reinforces that any suspicion of corruption must be reported through the Whistleblower Channel.

Petrocoque uses a self-declaration questionnaire for long-term suppliers and partners, and all other purchases and contracts include an anti-corruption clause, requiring suppliers to disclose any violation of anti-corruption laws to the company.

Regarding the use of child labor and forced or slave-like labor, Petrocoque includes a standard clause in all supplier contracts. As a next step, the company plans to set a goal and monitor suppliers with the highest risk.



Compliance and Anti-Corruption Policy

GRI 3-3: Ethics, Human Rights, and Governance

Petrocoque's Compliance and Anti-Corruption Policy establishes guidelines for the ethical and transparent conduct of business, applying to all employees and business partners. The policy promotes integrity and ensures compliance with applicable laws, particularly the Anti-Corruption Law (Law 12.846/2013), adopting a zero-tolerance approach toward misconduct.

All employees are required to identify and report violations, as well as participate in training. Leadership is responsible for ensuring adherence to the policy and fostering an ethical and transparent environment. Petrocoque reaffirms its commitment to credibility and the creation of a fair and responsible business environment, strengthening stakeholder trust.



All employees are required to identify and report violations, as well as participate in training.

Supplier Approval

GRI 408-1; 409-1

During the supplier approval process, no operations or suppliers were identified in which workers' rights to freedom of association or collective bargaining may have been violated or were at significant risk of being violated, nor were there risks related to child labor or forced or slave-like labor. In general, the approval process serves as a way for the company to mitigate and eliminate potential risks, as all suppliers are required to formally accept Petrocoque's policies.



Conflict of Interest

GRI 2-15

For Petrocoque, a conflict of interest is identified when a personal relationship, activity, or interest interferes with an employee's judgment and ability to perform their job objectively, transparently, and in the best interest of the company. All employees, board members, and other individuals covered by the Code of Ethics and Conduct commit to maintaining ethics and transparency in their relationships, avoiding any misuse of position or authority for personal gain with clients, suppliers, or authorities. The use of privileged information for personal or third-party benefit is also prohibited, thereby preserving the integrity and trust in the company's operations.

Additionally, Petrocoque establishes clear guidelines regarding outside activities, gifts, and hospitality. External activities that may conflict with the company's interests or impact productivity during working hours are not permitted, nor is the use of company resources for personal purposes. Receiving gifts is allowed as long as they have no significant commercial value and are approved by the employee's man-

ager or the Compliance Committee. Acceptance of hospitality is also regulated, requiring prior consultation or subsequent justification, always under the supervision of an immediate superior or the committee to ensure transparency.

Regarding family relationships, Petrocoque values meritocracy while respecting emotional bonds and kinship. The hiring of relatives is permitted as long as there is no direct supervisory relationship between them or any situation that could lead to a conflict of interest. To reinforce this commitment, everyone is instructed to disclose any family relationship with Petrocoque employees, competitors, or partners by completing the Conflict of Interest Declaration and keeping it up to date. In this way, the company ensures that all hiring and job assignment practices remain fair and impartial.

Upon hiring, every employee must inform Petrocoque of any possible conflict of interest, which will be assessed by the Executive Board in conjunction with the Compliance Committee and/or the Human Resources department.

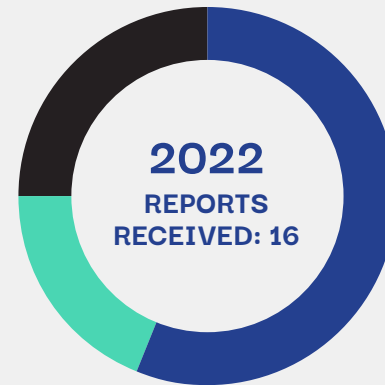
Petrocoque Whistleblower Channel GRI 2-26

Launched in May 2017, this is an exclusive communication channel for reporting ethical misconduct involving the company and its professionals, in a secure, confidential, and, if desired, anonymous manner. Operated by an external specialized firm, the Channel aims to foster trust and transparency in workplace relations, promoting a high ethical standard and preserving the company's integrity.

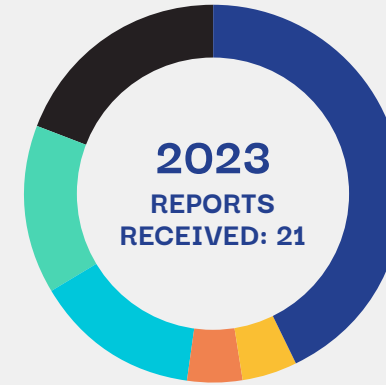
It is important to emphasize that regardless of the content reported, Petrocoque does not tolerate retaliation against anyone who reports a suspected violation of the Code of Ethics, regardless of the outcome of the investigation. This channel has been widely communicated to the workforce, third parties, and other stakeholders, both in Brazil and abroad.

Reports can be made via phone at 0800 800 1276 (available 24/7 from anywhere in Brazil or abroad, in Portuguese and English) or through the app and website: www.conta-toseguro.com.br/petrocoque.

The Whistleblower Channel is Petrocoque's official platform for receiving all reports that may violate the company's Code of Ethics, Values, Policies, and Regulations. The Compliance Committee is responsible for managing and monitoring this channel, ensuring that every report is handled appropriately.



- **56%** Closed as unfounded (9)
- **25%** Closed as partially substantiated (4)
- **19%** Closed as substantiated (3)



- **43%** Closed as unfounded (9)
- **19%** Closed as partially substantiated (4)
- **14%** Closed as substantiated (3)
- **14%** Inconclusive (3)
- **5%** Not applicable to the channel (1)
- **5%** Closed (1)



- **34%** Inconclusive (9)
- **26%** Closed as unfounded (7)
- **26%** Not applicable to the channel (7)
- **7%** Closed as partially substantiated (2)
- **7%** Not closed (2)

Whistleblower Channel

Petrocoque's Whistleblower Channel was created to foster direct and secure communication among the company and its customers, suppliers, and employees. Through this channel, individuals can submit suggestions, complaints, criticisms, and compliments, ensuring that all feedback is properly reviewed and forwarded for internal process improvements. The channel is operated in partnership with Contato Seguro, an independent third-party organization, which ensures impartiality and neutrality throughout the entire process of handling and recording submissions.

The main benefits of the Whistleblower Channel include secure information recording, prompt and high-quality service, and Petrocoque's commitment to continually improve relationships with its stakeholders. The company values transparency and mutual respect, reinforcing its commitment to excellence. To access the channel, simply visit www.contatoseguro.com.br/ouvidoria-petrocoque, where every submission is handled with care, always aiming to strengthen trust and ensure satisfaction among all parties involved.

Complaint Investigation Process

Petrocoque's complaint investigation process is rigorous and structured to ensure transparency and compliance in its organizational practices. Each report is initially evaluated by the Executive Board and forwarded to a designated committee responsible for the investigation, supported by the Compliance Committee. The careful selection of committee members ensures that those involved have the necessary expertise to conduct the investigation impartially and effectively. Once the team is confirmed, the Compliance Committee guides the case handover, allowing the committee to formally begin the investigation.

Once initiated, the committee has up to 30 days to complete its analysis and deliver a detailed report with its conclusions to the Compliance Committee. This timeframe ensures efficiency without compromising the quality of the investigation. Upon receiving the report, the Compliance Committee conducts a thorough evaluation of the content and, if necessary, requests additional clarifications or adjustments to ensure that all aspects of the complaint have been properly considered. This step contributes to the

development of an accurate and complete final report.

After any necessary revisions, the final report is submitted to the Executive Board. Once approved, the Board forwards it to the Compliance Committee to formally close the report through the whistleblower channel. Based on the final report, specific action plans are then developed for the areas involved, including corrective and preventive measures to minimize the risk of recurrence of the identified issues. The Compliance Committee monitors the implementation of the action plans to ensure that the recommendations are applied efficiently and effectively.



The committee has up to 30 days to complete its analysis and deliver a detailed report with its conclusions.

Compliance Training

Ethics and Compliance are core values at Petrocoque and form the foundation for building relationships with our various stakeholders. Fighting corruption and fraud is part of our commitment, along with respecting the principles and regulations that impact our business and operations.

For this reason, we conduct regular compliance training, and the years 2022, 2023, and 2024 were essential in ensuring that company employees were aligned with the policies, values, and legal standards that govern Petrocoque. These training efforts

contribute to building an ethical, transparent, and responsible organizational culture.

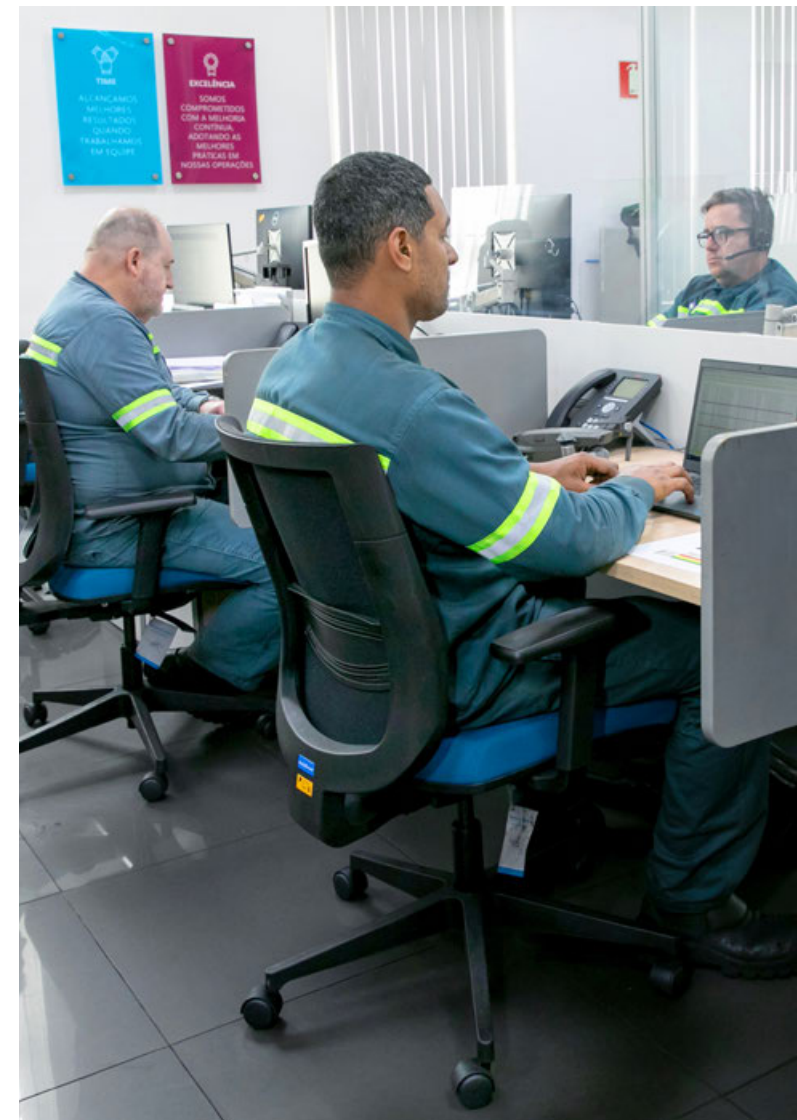
In 2022, for example, the company delivered training sessions with 75 total participations, focused on the topic “Compliance Morning.” This training aimed to disseminate the basic principles of compliance and ensure a shared understanding of their importance, reinforcing the company's commitment to ethics and integrity.

In 2023, all employees participated in at least one compliance training, totaling 214.5 hours of instruction. The topics addressed were:

- › Compliance Leadership Workshop;
- › New Code of Ethics;
- › Humanized Compliance;
- › Moral and Sexual Harassment.

In 2024, the company continued its commitment to compliance training, totaling 250.2 hours. The main topics addressed were:

- › Change in Whistleblower Channel;
- › Humanized Compliance;
- › Ethics Committee Update;
- › Compliance and Integrity Program;
- › Unconscious Bias – No Harrassment! (SIPAT).



Risk Management

GRI 2-13



LEARN ABOUT THE RISK IDENTIFICATION PROCESS



Risk management at Petrocoque is a fundamental process to ensure the safety and sustainability of operations. The company follows a structured approach to identify, assess, and mitigate potential risks that could affect its operational activities and its relationship with stakeholders. The Board of Directors plays a central role by defining the level of risk the company is willing to accept. The Executive Board leads the process of defining key risks to the business, while specific areas are responsible for implementing practices and controlling risks in accordance with established guidelines.

Another important element of the company's risk management approach is the Risk Management Policy (described on page 50), which is strategically designed to ensure operational safety, business continuity, and legal compliance. The policy includes procedures for risk identification, assessment, and mitigation. The risk matrix included in the policy is used to prioritize the most critical risks, ensuring a proactive and preventive approach with ongoing monitoring and agile responses. The policy highlights the importance of anticipating events that could compromise the company's

continuity, reinforcing its commitment to employees, partners, and the community.

The risk identification process includes a detailed analysis of all internal and external factors that may affect the organization. This procedure involves both quantitative and qualitative assessments, taking into account economic, environmental, and social aspects. Petrocoque believes that a preventive approach is essential to risk mitigation, working to anticipate potential issues and develop action plans to minimize negative impacts.

Once risks are identified, they undergo an impact and probability assessment process, which is essential for prioritizing response actions. The company uses specific metrics and key performance indicators to continuously monitor the risk environment. This allows for rapid and effective adjustments, ensuring the company is prepared to respond to potential crises or abrupt market changes.

Ongoing review and enhancement of risk management processes are key characteristics of this system. When combined with the Strategic Planning process, these measures help the company adapt its strategies to changes in the economic and environmental landscape, further strengthening its resilience and competitiveness.

Impact Management



The impacts generated by the company are managed by the heads of each area, and decisions related to them are mainly made during Executive Board Meetings, held at least once a week. During these meetings, managers present their action plans for managing such impacts to the Executive Board, as needed. These plans must be approved by the directors.

In addition to the weekly meetings, a Critical Analysis Meeting is held monthly, with the participation of directors and all managers. In this forum, corporate indicators are reviewed, and any new impacts that have not been previously presented are discussed, allowing for their alignment and direction. Additionally, managers hold monthly follow-up meetings with their respective directors, during which indicators and targets are evaluated.

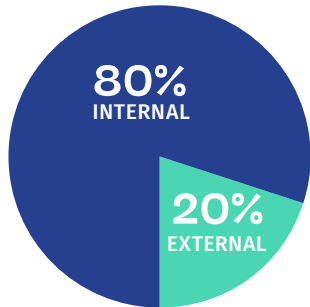
RISK MANAGEMENT



IDENTIFICATION

Identify relevant processes, their objectives, and events that may prevent their delivery.

127 RISKS IDENTIFIED



ANALYSIS

Assess the **impact, probability,** existing **internal controls,** and their **effectiveness** when applied to the identified risks.

RISK CLASSIFICATION QUANTITY

| | |
|------------------------------|-----|
| Very High Risk (≥ 90) | 0 |
| High Risk (60 a 89) | 1 |
| Medium Risk (20 a 59) | 22 |
| Low Risk (0 a 19) | 104 |



ACTION

Prioritize risks through process assessment in terms of their **maturity, relevance, and materiality,** and **define the appropriate treatment.**

RISK PRIORITIZATION SCORE

| | |
|--------------------------|----|
| Priority 1 (≥ 90) | 2 |
| Priority 2 (60 a 89) | 2 |
| Priority 3 (20 a 59) | 29 |
| Priority 4 (0 a 19) | 94 |



MONITORING

Establish criteria for risk **monitoring** and **follow-up.**

MONITORING AND FOLLOW-UP

| | |
|--------------------------|---|
| Priority 1 (≥ 90) | Specific meetings with Executive Board/Board of Directors |
| Priority 2 (60 a 89) | Monthly alignment meetings with Director |
| Priority 3 (20 a 59) | Routine and sectoral meetings with the Director |
| Priority 4 (0 a 19) | Routine and sectoral meetings with the Director |



Integrated Management System

Integrated Management System

Policies and Commitments

Environment

Occupational health and safety

Quality



INTERACTIVE
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Integrated Management System

Petrocoque adopts an Integrated Management System that establishes and standardizes our practices and processes focused on the quality of our products, the environment, and the health and safety of people at work. This approach aims to ensure the continuous improvement of our integrated management system, ensuring operational efficiency, regulatory compliance, and business sustainability, in line with the highest international standards. The SGI is based on the NBR ISO 9001, NBR ISO 14001, and NBR ISO 45001 standards, providing a robust structure for risk management and the continuous improvement of our operations.

In terms of quality, the system follows the principles of NBR ISO 9001, ensuring the standardization and constant improvement of our processes, products, and services. The main focus is on customer satisfaction and the optimization of internal processes, promoting efficient management and consistent results. This reinforces Petrocoque's commitment to operational excellence and meeting market demands.

In the environmental dimension, the adoption of NBR ISO 14001 reflects the company's commitment to identifying, assessing, controlling and mitigating environmental impacts.

The system promotes the sustainable use of natural resources, waste and emission reduction, and compliance with legal and regulatory requirements. This pillar is fundamental to Petrocoque's actions toward sustainability and environmental preservation.

Regarding occupational health and safety, the SGI incorporates the normative requirements of NBR ISO 45001, prioritizing best practices in protecting the health, safety, and well-being of all workers, whether employees or contractors. The company invests in training, constant monitoring of working conditions, and regular audits to reduce occupational risks and provide a safe and healthy environment for all employees.

Finally, the Integrated Management System promotes continuous improvement through performance indicators (KPIs) and systematic reviews of established standards. This integration enables effective communication between different areas, reduces redundancies, and aligns corporate strategy with the values of quality, health and safety, and the environment, bringing sustainability to the business. Thus, Petrocoque's SGI reinforces its commitment to sustainable development and positive impact in the communities where it operates.



Policies and Commitments

GRI 3-3 Ethics, Human Rights and Governance;
2-23; 2-24; 205-1; 205-2; 205-3

Petrocoque reinforces its commitment to responsible business conduct through structured policies covering key aspects of governance and sustainability. Among its main pillars is the practice of due diligence, which includes rigorous monitoring of the risk matrix to ensure operations align with the industry's best practices. Furthermore, the precautionary principle is integrated into all activities, considering potential environmental and social impacts before carrying out operations that may involve significant risks. Respect for human rights is also a priority, as outlined in the company's Code of Ethics.

The CEO and the Commercial Director play a central role in the development, approval, and updating of policies related to sustainable development. The company's main document on this subject is the Operating Policy, described on page 49 and available at <https://www.petrocoque.com.br/governanca-corporativa/>.

The Executive Board is directly engaged in managing the risks arising from strategic and operational planning and is responsible for providing the necessary resources for proper risk management.

The communication of these policies and commitments is broad and accessible on the integrated management system, intranet, institutional website, and internal regulations as the main dissemination channels.

All employees and business partners receive clear information about Petrocoque's expectations and guidelines. This dialogue is reinforced through contracts, periodic meetings, and training. These training sessions empower employees and third-party employees to apply the company's ethical and business principles in their daily activities, promoting greater engagement and alignment with organizational values. Additionally, the directors play an active role in engaging stakeholders such as clients (through conferences, contacts, and surveys), public authorities and agencies (as required), and associations, acting as active members of CIDE (Center for Integration and Development), in the industrial hub of Cubatão.

Finally, Petrocoque integrates its policy commitments with organizational strategies and decision-making processes, ensuring that its projects and business plans reflect its values and objectives. Despite satisfactory results, the company recognizes opportunities for improvement in response to increasing stakeholder demands. This approach strengthens Petrocoque's corporate responsibility and promotes management aligned with stakeholder expectations, contributing to a sustainable and ethical business environment, reaffirming its position as a company committed to governance and responsible development.

Operating Policy GRI 2-12

Petrocoque's Operating Policy is based on the following guidelines, which direct the company's actions:

1

Offer products and services with internationally recognized quality standards, meeting customer expectations and applicable requirements.

2

Value human capital by continuously developing employees, thereby ensuring the ongoing improvement of the Integrated Management System and enhancing its performance.

3

Provide safe and healthy working conditions to prevent work-related injuries and illnesses, by eliminating hazards and reducing risks.

4

Promote environmental protection, including the prevention of environmental pollution, health and occupational safety, in compliance with legal and other requirements adopted by the company.

5

Encourage consultation and participation of workers and, when applicable, their representatives.

6

Operate with a focus on truth and transparency in management practices regarding social, economic, and environmental aspects, ensuring clear communication with stakeholders.

7

Value and respect human and cultural diversity.



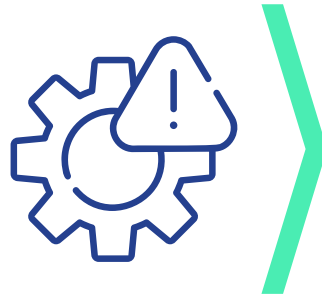
Risk Management Policy GRI 2-16

Petrocoque adopts a corporate risk management policy as an essential part of its strategy to ensure the safety of its operations. The purpose of this policy is to identify, assess, handle, monitor and communicate potential risks that could negatively impact processes and people, ensuring business continuity and compliance with applicable laws. This policy is part of a broader set of risk management practices which the company adopts, described on pages 44 and 45.

The policy is reviewed every three years to evaluate changes in risk events, trends, successes, failures, and lessons learned. This prevents untimely actions and ensures alignment with changes in the internal and external environments in which the company operates. If additional concerns arise between reviews, managers must submit the matter for the Executive Board's evaluation, either immediately or during the Critical Analysis Meeting held monthly with managers and directors.

The risk matrix is a key tool in this process, allowing the classification and prioritization of risks based on their likelihood and potential impact. This systematic approach ensures that the company's efforts are focused on the most critical risks, strengthening operational resilience and supporting strategic decision-making.

The company's approach is based on proactivity and prevention. Through tools and processes that link actions from the



The purpose of this policy is to identify, assess, handle, monitor and communicate potential risks that could negatively impact processes and people, ensuring business continuity and compliance.

risk matrix to monitoring indicators at the Board, Executive, or departmental levels - as established in the company's governance practices - risks are continuously monitored, enabling rapid and effective responses to potential incidents. The integration of risk management with strategic planning reinforces the company's commitment to business continuity.

Additionally, Petrocoque seeks to align its risk policy with corporate governance best practices. This includes strengthening a culture of compliance and adopting preventive measures against fraud, corruption, and other ethical violations. Transparency and stakeholder engagement are fundamental to the success of this policy.

Related Party Transactions Policy

Petrocoque adopts a policy for managing its relationships with related parties, aiming to ensure integrity and transparency in all transactions. The policy sets clear guidelines for identifying, assessing, and monitoring relationships and operations that may involve related parties, minimizing potential conflicts of interest and promoting ethical business conduct.

The policy also establishes the implementation of internal controls to monitor and evaluate transactions with related parties. This includes quarterly reports to shareholders regarding these transactions, fostering greater transparency and corporate governance, and ensuring that all activities are conducted according to best practices and in compliance with established standards. Through this policy, Petrocoque reaffirms its commitment to ethics, corporate responsibility, and the strengthening of trust-based relationships with its stakeholders.

Responsible management of related-party relationships not only protects the integrity of the company but also contributes to its sustainability and to the development of the communities where it operates.

Non-Conformity Treatment and Continuous Improvement Policy

Petrocoque adopts a structured procedure for the treatment of non-conformities, corrective actions, and improvement initiatives, aiming to ensure the continuous enhancement of the quality of its processes and products. The procedure outlines clear guidelines for identifying, recording, treating, and monitoring non-conformities, seeking to minimize impacts and foster constant improvement of the Integrated Management System (IMS).

The non-conformity management process is applicable across all areas of the company, covering quality management, environmental, health, and occupational safety aspects. Non-conformities can be detected by employees in their processes, during internal and external audits, through stakeholder complaints, or during inspections related to quality, environmental, health, and safety matters. Once identified, non-conformities are recorded in a digital system (software), with a detailed account of causes and a corresponding action plan.

Corrective actions are planned and implemented to eliminate the root causes of the identified non-conformities, preventing recurrence. Tools such as the “5 Whys” analysis and the Ishikawa diagram are used to support root cause identifica-

tion. In addition, corrective and control actions are verified to ensure their effectiveness, contributing to improved organizational performance.

Continuous improvement is a core principle of this policy, encouraging employees to identify and report opportunities for enhancement. Improvement actions are systematically analyzed, recorded, and implemented, with their effectiveness evaluated after execution. This commitment to continuous improvement reinforces Petrocoque’s culture of excellence, generating positive impacts for the organization and its stakeholders.

The non-conformity management process is applicable across all areas of the company, covering quality management, environmental, health, and occupational safety aspects.

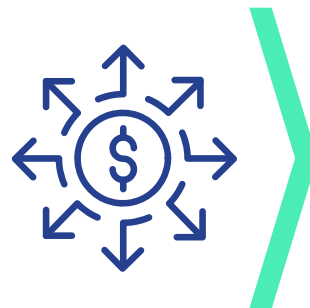


Cash Management Policy

Petrocoque's Cash Management Policy primarily aims to establish guidelines to protect the company's liquidity, financial results, and assets, ensuring that value creation arises exclusively from its core business activities. To this end, the company adopts a structured approach to allocating financial resources in low-risk instruments, prioritizing liquidity and market-compatible profitability. This policy ensures that financial management is aligned with corporate governance practices and the company's strategic goals.

The implementation of this policy involves all Petrocoque employees and administrators, in accordance with guidelines such as the Code of Ethics and Conduct, the Compliance Policy, and the Risk Management Policy. The Board of Directors is responsible for deliberating on strategic matters and ensuring that processes adhere to the established risk limits, while the Executive Board is tasked with allocating resources and enforcing appropriate cash management standards. The Corporate Management team is responsible for executing financial operations and monitoring liquidity and risk indicators.

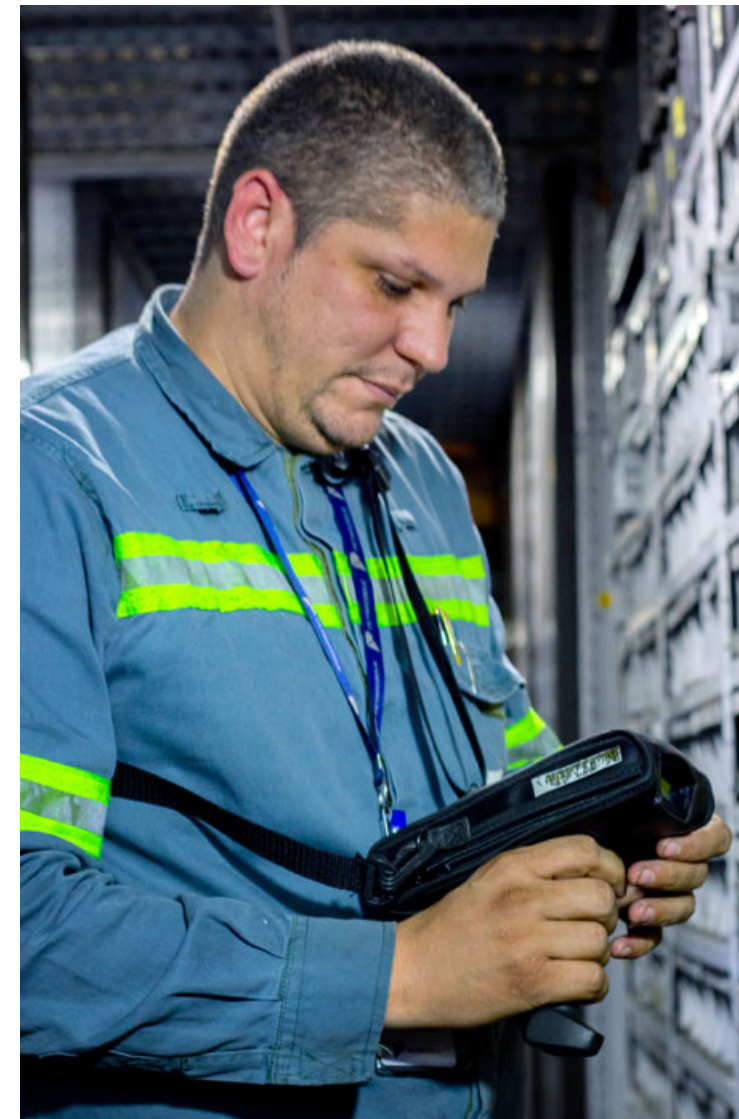
The policy also defines procedures for handling situations in which allocation limits are exceeded. These may be passive, caused by external factors such as currency or interest rate fluctuations, or active, resulting from management decisions. Additionally, the company ensures it maintains sufficient financial resources to cover projected operational and financial expenses for the following three months. In both scenarios, the



This policy ensures that financial management is aligned with corporate governance practices and the company's strategic goals.

Cash Management Committee and Corporate Management act to propose corrective measures and ensure that impacts are minimized. This review and re-alignment process is conducted with transparency and in accordance with the company's internal guidelines.

This policy is reviewed every two years to ensure it remains current and aligned with the best market practices. Any exceptions or omissions must be submitted for approval by the Board of Directors, ensuring that Petrocoque's financial management is carried out with responsibility and technical rigor. Through this approach, the company reinforces its commitment to governance and efficient resource management, strengthening its market position.



Privacy and Personal Data Protection Policy

In compliance with Brazil's General Data Protection Law (LGPD), Petrocoque has implemented a robust Privacy and Personal Data Protection Policy. This policy sets forth guidelines to ensure the ethical and secure handling of personal information of employees, clients, and other stakeholders. The company upholds respect for privacy and the protection of fundamental rights related to freedom and intimacy, aligning its practices with legal requirements.

The policy is grounded in key principles such as purpose limitation, adequacy, transparency, and security. Data processing is carried out solely for legitimate and specific purposes, with safeguards in place to protect against unauthorized access, destruction, or improper disclosure. Transparency is a fundamental pillar, ensuring that data subjects have clear and accessible information about how their data is collected, stored, and used.

Petrocoque also adopts measures to uphold data subjects' rights, allowing requests for access, correction, deletion, or objection to data processing. These rights can be exercised easily through the company's designated Data Protection Officer, whose contact information is made available to handle

privacy-related inquiries.

The company is committed to protecting personal data from unauthorized access and incidents such as destruction, loss, or alteration, in accordance with the LGPD and other applicable regulations. Petrocoque conducts periodic internal audits and reviews of its policies every two years or as needed, ensuring ongoing compliance with applicable standards and best practices. These actions reinforce trust and transparency in the company's data processing activities.

In addition, the company maintains strict controls to prevent and resolve data privacy incidents. Its data processing systems are designed to meet the highest security standards and best practices, contributing to trust and the integrity of internal processes. The policy is reviewed regularly to keep up with technological and regulatory developments, reaffirming Petrocoque's commitment to data protection and ethical governance.

Through this approach, Petrocoque reinforces its position as a company committed to corporate responsibility, fostering a safer and more transparent business environment. Over the past three years, no data breach incidents have occurred.



Information Security and Access Control Standards

Petrocoque adopts the Information Security Standard to preserve the confidentiality, integrity, availability, and authenticity of corporate information. This standard applies to all company employees and establishes comprehensive guidelines, including recommendations on protection against loss, destruction, and forgery of records, operations management, network and third-party security, regular backups, and control of technical vulnerabilities. This approach reflects the company's commitment to protecting its data and ensuring the safe continuity of its operations.

Complementing this effort, the Access Control Standard defines clear guidelines to ensure that Petrocoque's services, assets, and information are accessed only by authorized personnel. Each department is responsible for the security of the information and assets under its management, contributing to the proper implementation and monitoring of access controls. User and password management is a key aspect of this standard, covering the creation, use, and strict monitoring of such access to help ensure the integrity and protection of corporate systems.



Petrocoque identifies and systematically manages key information security risks by implementing controls to mitigate vulnerabilities.

Petrocoque identifies and systematically manages key information security risks by implementing controls to mitigate vulnerabilities. Notable risks include unauthorized access to servers, cyberattacks, information leaks, use of obsolete equipment, and failures in data storage and backup. For each scenario, measures such as restricted access, monitored backups, encryption, and protocols for information handling have been established, resulting in high effectiveness in most cases and low residual risk. Projects are also underway, such as the renewal of the IT infrastructure, to further enhance resilience.

In 2023, Petrocoque hired a specialized company to conduct a technical vulnerability assessment, and the resulting solutions were integrated into the company's infrastructure. This effort led to an improvement project that was implemented in 2024. The same company conducted a phishing test (by sending a fake email) to assess the maturity of the company's security culture among employees. Those who did not perform well received retraining.

We have scheduled a Cyber Attack test for the following year with an external company in order to identify improvement opportunities and enhance the computing environment once more.

Participation in Associations GRI 2-28

Participation in associations is of great importance to Petrocoque, as it allows the company to strengthen its representation within the sector, stay up to date with market trends, and contribute actively to the development of the industry. These associations provide a strategic platform for knowledge exchange, expanding networks, and collaborating on joint initiatives that promote innovation and best practices. Moreover, being present in forums and industry discussions reinforces Petrocoque's commitment to responsible operations and alignment with global demands, while enhancing its institutional image and market competitiveness. Currently, Petrocoque is not a member of any intergovernmental organization but considers the possibility for the future. Among the associations in which Petrocoque actively participates are CIDE and Sinproquim.



CIDE

CENTER FOR INTEGRATION AND DEVELOPMENT

An association of companies in the Cubatão industrial hub, bringing together businesses from the chemical and petrochemical sectors. CIDE represents the interests of local industries and aims to promote integration between companies, public authorities, and the community, transforming industrial initiatives into social, economic, cultural, and sustainable benefits for the region.



SINPROQUIM

UNION OF THE CHEMICAL AND PETROCHEMICAL INDUSTRY IN THE STATE OF SÃO PAULO

Responsible for collective bargaining with chemical industry workers throughout São Paulo State. It serves as an important channel for communication and cooperation among chemical and petrochemical industries, working to strengthen the sector and foster industrial development. Sinproquim's main activities include labor negotiations, legal consulting, training, and more.

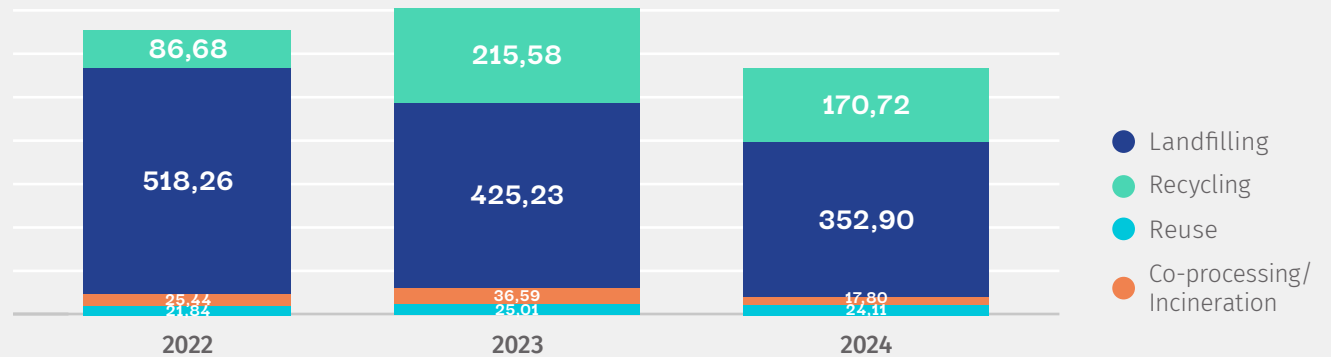
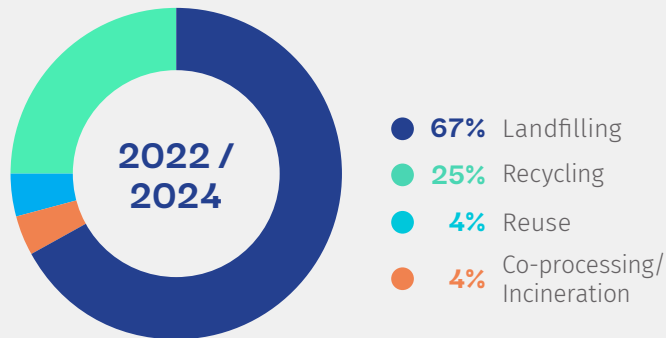
Environment

Waste GRI 306-1, 306-2, 306-4, 306-5

Petrocoque adopts standards with guidelines to identify aspects and assess environmental risks and impacts, establishing controls and mitigating them when related to its activities, products, and services, covering all operations under its control and influence. This process is part of the scope of the Integrated Management System (SGI), ensuring a standardized and responsible socio-environmental approach. Through the application of this standard, the company maps its environmental risks resulting from its operations, establishing measures to prevent and mitigate potential negative impacts, reaffirming its commitment to sustainability and efficient environmental management.



WASTE DISPOSAL TYPE 2022-2024



TOTAL WEIGHT OF WASTE GENERATED IN METRIC TONS AND A BREAKDOWN OF THIS TOTAL BY WASTE COMPOSITION

| Waste Generated | 2022 t | 2023 t | 2024 t |
|--|--------------|--------------|--------------|
| REUSE | | | |
| Used lubricating oil, used in machinery and equipment lubrication | 3,6 | 8,4 | 1,0 |
| Industrial towels contaminated with oils, greases, paints, and solvents, used for cleaning parts | 14,6 | 13,7 | 14,9 |
| Industrial rugs | 3,6 | 2,9 | 8,3 |
| CO-PROCESSING AND INCINERATION | | | |
| Bag filters, resulting from replacement of industrial filter system materials | 7,5 | 11,3 | 7,0 |
| Thermal insulation, from replacement of insulating lining material | 8,7 | 14,9 | 0,0 |
| Oily sludge | 1,1 | 1,3 | 1,2 |
| Mixed solids (various materials contaminated with oils, greases, paints, solvents, and coke fines, generated in the maintenance workshop and general industrial site cleaning) | 8,1 | 9,1 | 9,6 |
| LANDFILLING | | | |
| Soil contaminated with coke fines | 34,73 | 0,0 | 0,0 |
| Cement, bricks, and refractory concrete mixed with soil and coke fines, from furnace maintenance | 480,1 | 365,2 | 297,2 |
| Organic waste | - | 41,5 | 49,7 |
| Grease trap effluent, from the restaurant area | 3,4 | 18,6 | 6,0 |
| RECYCLING | | | |
| Paper, cardboard | 3,6 | 12,5 | 17,4 |
| Plastic | 44,6 | 71,4 | 45,6 |
| Steel, iron, and aluminum scrap | 12,2 | 96,9 | 85,0 |
| Wood | 15,4 | 13,1 | 15,6 |
| Rubber | 10,2 | 6,0 | 6,6 |
| Soil mixed with stone from excavation and paving replacement | 0,0 | 14,9 | 0,0 |
| Electronic waste, from maintenance services and employee use | 0,4 | 0,5 | 0,6 |
| Lamps, from equipment replacement | 0,3 | 0,3 | 0,0 |
| Total Waste | 652,2 | 702,4 | 565,5 |



Emissions GRI 3-3: Management of material topics - Emissions and Energy; GRI 305-5; GRI 305-7

Petrocoque is committed to environmental stewardship and, in this context, has implemented advanced controls for emissions from stationary sources, including particulate matter (PM), nitrogen oxides (NOx), sulfur oxides (SOx), opacity, among others. The company's production process includes equipment such as local exhaust ventilation systems (LEV), multicyclones, air pollution control devices (APCD) like bag filters, electrostatic precipitators, and gas scrubbers. The company also maintains an internal self-monitoring program to ensure proper maintenance of its diesel-powered vehicle fleet, including black smoke inspections, in accordance with IBAMA Ordinance N° 85.

Each year, Petrocoque conducts an inventory of industrial sources and a greenhouse gas (GHG) emissions inventory, reporting directly to the environmental agency. These actions are carried out responsibly and in full compliance with current legal regulations and the technical requirements outlined in the company's operating license.

By investing in monitoring and responsible environmental practices, Petrocoque aims to contribute to the preservation of natural resources and improve the quality of life in surrounding communities.

STATIONARY SOURCE EMISSIONS REDUCTION PLAN

Petrocoque has identified and mapped all stationary emission sources at its facility, which operates three rotary calciners. These units produce gases that are treated through advanced control systems such as waste heat recovery boilers, bag filters, and electrostatic precipitators. These mechanisms enable efficient capture of particulate matter, sulfur oxides (SOx), and nitrogen oxides (NOx), significantly reducing the environmental impact of operations. In addition, preventive maintenance routines and scheduled interventions ensure the continued environmental performance of these systems.

The scope of strategic actions includes regular reviews of the emissions inventory, the implementation of technologies to optimize combustion, and studies of best available practices for emissions control. Among the planned initiatives, there are an in-depth analysis of the feasibility of selective non-catalytic reduction (SNCR) systems—a technology used to reduce nitrogen oxide (NOx) emissions in industrial and combustion processes—and improvements to road-watering systems for dust control. These measures demonstrate the company's commitment to adopting technically effective solutions.



Petrocoque plays a crucial role in promoting actions that meet the established environmental standards.

Finally, Petrocoque also engages in cogeneration efforts by using heat from its production process to supply water vapor and electricity to neighboring companies. This initiative contributes to reducing total regional emissions, while promoting energy efficiency and industrial integration. The PREFE 2021 plan reflects Petrocoque's ongoing commitment to innovation, compliance with environmental standards, and the sustainable development of the Cubatão region.

DIRECT (SCOPE 1) GREENHOUSE GAS (GHG) EMISSIONS GRI 305-1

Total direct (Scope 1) GHG emissions in metric tons of CO2 equivalent

| | 2022 t CO2e | 2023 t CO2e | 2024 t CO2e |
|--|----------------|----------------|----------------|
| Total direct (Scope 1) emissions | 465.165 | 433.481 | 377.741 |
| Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3 or all. | CO2 | CO2 | CO2 |

Biogenic CO₂ emissions in metric tons of CO₂ equivalent

| | 2022 t CO2e | 2023 t CO2e | 2024 t CO2e |
|------------------------------------|----------------|----------------|----------------|
| Biogenic CO ₂ emissions | 34 | 39 | 45 |

ENERGY INDIRECT (SCOPE 2) GHG EMISSIONS GRI 305-2

Total energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.

| | 2022 t CO2e | 2023 t CO2e | 2024 t CO2e |
|--|----------------|----------------|----------------|
| Total Scope 2 emissions (location-based) | 148 | 299 | 481 |

GHG EMISSIONS INTENSITY GRI 305-4

GHG emissions intensity ratio for the organization.

| GHG Emissions Intensity | 2022 | 2023 | 2024 |
|-----------------------------|------|------|------|
| Metric tons of CO2 per unit | 0,9 | 1,0 | 0,9 |

NOX, SOX, AND OTHER SIGNIFICANT AIR EMISSIONS, IN METRIC TONS GRI 305-7

| 2022 | 2023 | 2024 |
|-------|-------|-------|
| SOx | SOx | SOx |
| 1.293 | 1.191 | 1.191 |
| NOx | NOx | NOx |
| 294 | 276 | 272 |

Currently, Petrocoque does not monitor Scope 3 emissions; however, the company is evaluating actions for future implementation.



Water and Effluents

GRI 3-3 Water and Effluents, 303-1; 303-2; 303-3 303-4; 303-5

Sustainable water resource management is one of the fundamental pillars of Petrocoque's operations, in compliance with the legal limits established for water withdrawal and discharge. The company holds all necessary permits for these activities, ensuring that the volumes withdrawn and the quality of the discharged effluents strictly comply with the characteristics of the receiving body. This commitment reinforces Petrocoque's dedication to meeting environmental regulations and preserving water resources in the region where it operates.

Petrocoque continuously monitors its water consumption and effluent discharge, with daily records that allow for precise control of legal limits. The management system includes

regular maintenance interventions to preserve equipment integrity and ensure operational efficiency. The collected data is continuously analyzed, and the parameters defined in the relevant legislation, whether regarding the effluent quality or the flow rates established in the discharge permit issued by the São Paulo State Water Agency (SP Águas).

Petrocoque's effluent infrastructure consists of three main systems: the Fine Separator Box, the Cogeneration Unit Basin, and the Domestic Effluent Treatment Plant. In addition, rainwater is directed to the appropriate discharge systems, ensuring proper handling of all water flows. Recently, in the second half of 2024, the company acquired a water truck for road wetting,

an initiative aimed at the rational use of water for this purpose, also helping to mitigate potential particulate matter emissions.

For potable water consumption, Petrocoque installed water meters in all branches, allowing immediate identification of consumption deviations. Daily meter readings are recorded in spreadsheets and evaluated during operational meetings, ensuring strict control and the implementation of corrective measures whenever necessary. Surface water is drawn from the Perequê River through a 2 km-long pipeline, and part of this water is returned to the river after proper treatment, while the rest is released into the atmosphere as steam, in compliance with legal requirements.



Petrocoque continuously monitors its water consumption and effluent discharge, with daily records that allow for precise control of legal limits.





WATER CONSUMPTION WITHIN THE ORGANIZATION

Total water withdrawal across all areas in megaliters, broken down by source (where applicable)²:

| | 2022 Megaliters | 2023 Megaliters | 2024 Megaliters |
|-----------------------------------|--------------------|--------------------|--------------------|
| Surface water | 1.125 | 1.009 | 1.010 |
| Third-party water supply (SABESP) | 6 | 7 | 9 |
| Total withdrawal | 1.131 | 1.016 | 1.019 |

Total water discharge across all areas in megaliters, broken down by the following types of destination, where applicable:

| | 2022 Megaliters | 2023 Megaliters | 2024 Megaliters |
|-----------------------|--------------------|--------------------|--------------------|
| Surface water (Fresh) | 280 | 150 | 110 |

Total water consumption across all areas in megaliters, broken down by the following sources, where applicable³:

| | 2022 Megaliters | 2023 Megaliters | 2024 Megaliters |
|--|--------------------|--------------------|--------------------|
| Total water consumption across all areas | 851 | 866 | 900 |
| Total consumption | 851 | 866 | 900 |

² Petrocoque does not use groundwater, seawater, and does not produce water.

³ Petrocoque does not consume water in water-stressed regions.



Energy

GRI 3 – 3 Energia e Emissões; 2-6; 302-1; 302-2; 302-3; 302-5

Petrocoque adopts structured practices to manage energy generation and use in its operations. In terms of total energy consumption, the organization recorded a 26.5% reduction over the past three years. This decrease reflects the company's ongoing efforts to optimize its processes and use resources more efficiently. However, considering that the calcination process both consumes and generates energy, the lower volume of calcined coke produced between 2022 and 2024 is the main reason for the drop in consumption.

The same applies to energy sales. In 2024, there was no net energy sale, unlike previous years. This is because the calcination process generates steam, and with the reduced calcined coke production volume, there was less steam available for conversion into electricity, resulting in a net zero balance between energy sold and energy purchased.

Petrocoque continuously monitors and invests in technology to align production and energy consumption in a rational and sustainable way. The company plays an active role in energy distribution through the significant sale of steam generated in its industrial processes, which contributes to overall energy efficiency and supports strategic partnerships with neighboring companies.



ENERGY CONSUMPTION WITHIN THE ORGANIZATION

GRI 302-1

Total consumption of fuels within the organization from non-renewable sources, in joules or multiples, including the types of fuels used⁴.

| | 2022 | 2023 | 2024 |
|--|--------|--------|--------|
| | TJoule | TJoule | TJoule |
| Total consumption from non-renewable sources | 5,0 | 4,8 | 3,5 |
| Diesel | 5,0 | 4,8 | 3,5 |
| Total consumption from non-renewable sources | 5,0 | 4,8 | 3,5 |

In joules, watt-hours, or multiples, the total of the following⁵:

| Energy consumption | 2022 | 2023 | 2024 |
|--------------------------|---------|---------|---------|
| | TJoule | TJoule | TJoule |
| Electricity consumption | 117,1 | 105,5 | 77,0 |
| Heating consumption | 17,0 | 17,0 | 12,8 |
| Cooling consumption | 1.577,3 | 1.577,3 | 1.168,0 |
| Total energy consumption | 1.711,4 | 1.699,8 | 1.257,8 |

In joules, watt-hours, or multiples, the total of the following⁶:

| Energy sold | 2022 | 2023 | 2024 |
|-------------------|--------|--------|--------|
| | TJoule | TJoule | TJoule |
| Electricity sold | 141,4 | 70,9 | 0,0 |
| Total energy sold | 141,4 | 70,9 | 0,0 |

Total energy consumption within the organization in joules or multiples:

| Total consumption within the organization | 2022 | 2023 | 2024 |
|--|---------|---------|---------|
| | TJoule | TJoule | TJoule |
| Total energy consumption within the organization | 1.575,1 | 1.633,8 | 1.261,3 |

⁴ Petrocoque does not consume gasoline or natural gas in its process. ⁵ Petrocoque does not consume steam energy in its process. ⁶ Petrocoque does not consume sold heating, cooling, or steam energy.



Occupational health and safety

GRI 3-3 Health and Safety,
403-1; 403-2; 403-3; 403-7

For Petrocoque, safety is license to operate, valuing life, people, and the environment. Therefore, this is a core topic for the company and is addressed seriously and diligently, aiming to minimize risks, prevent accidents, and respond quickly and effectively if they occur.

The company identifies health and safety hazards and risks through its Integrated Management System (SGI), in accordance with ISO 45001. This system is planned, documented, and implemented to ensure the health and safety of employees and operational continuity. Responsibilities and interrelations of those involved in the SGI are clearly defined in internal procedures, work instructions, and the company's organizational chart, ensuring that all areas are aligned to promote a safe work environment.

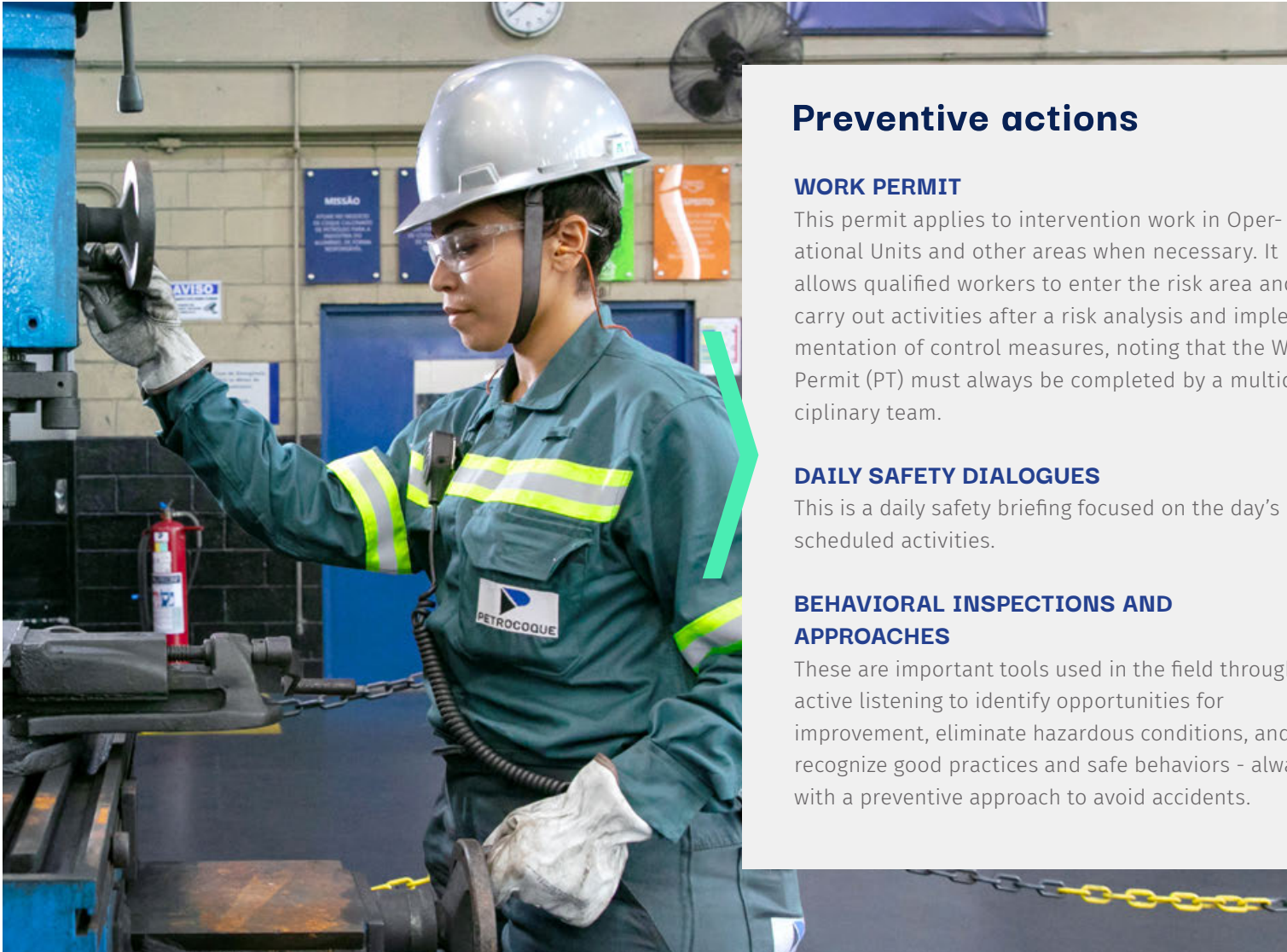
Within the health and safety guidelines established by the Integrated Management System, Petrocoque sets directives such as the 10 Golden Rules and standards (procedures) as safety barriers with a focus on prevention. In operational routines, it applies tools such as Work Permits (PT), Daily Safety Dialogues (DDS), provides and conducts training, establishes

health and safety criteria for the procurement of materials and services, manages third parties, among other actions.

As an example, some standards (procedures) established in the IMS include PO-1200-013 (Hazard and Risk Identification and Classification) and PO-1200-032 (Risk Management), which provide guidelines and contribute to effective health and safety management.

Additionally, standard (procedure) PO-1200-030 establishes guidelines focused on process safety in the production of calcined coke. This standard identifies possible failures in the process, its causes, security devices, possible consequences and the preventive measures to be followed. The goal is to minimize risks and avoid occurrences that may compromise the integrity of the people, the environment and the installations.

To ensure worker safety, the company establishes and follows standards to prevent accidents and health hazards. It understands that leadership plays a key role in this process and, therefore, sets targets such as the "IPRO-A – Proactive Indicator" KPI, which is applied to leadership positions.



Preventive actions

WORK PERMIT

This permit applies to intervention work in Operational Units and other areas when necessary. It allows qualified workers to enter the risk area and carry out activities after a risk analysis and implementation of control measures, noting that the Work Permit (PT) must always be completed by a multidisciplinary team.

DAILY SAFETY DIALOGUES

This is a daily safety briefing focused on the day's scheduled activities.

BEHAVIORAL INSPECTIONS AND APPROACHES

These are important tools used in the field through active listening to identify opportunities for improvement, eliminate hazardous conditions, and recognize good practices and safe behaviors - always with a preventive approach to avoid accidents.

REPORTING OF GOOD PRACTICES, SAFE BEHAVIOR, AND DEVIATIONS

In order to anticipate undesired events (incidents), Petrocoque encourages both employees and third-party workers to report best practices and safe behaviors, as well as unsafe conditions, behaviors, and deviations. In 2024, a new software was implemented to streamline the management of reports, from their registration to the closure of corrective actions, fostering the continuous improvement of the safety culture.

MONTHLY QSMS MEETINGS

These meetings address QSMS-related matters and include the analysis of indicators and performance across the dimensions of Quality, Safety, Environment, and Health.

INTERNAL AND EXTERNAL SIG AUDITS

This is a SIG tool to verify the compliance of the management system, including with the requirements of NBR ISO 45001.

PETROCOQUE'S 10 GOLDEN RULES



WORK PERMIT

Only work with a valid Work Permit, issued on site and fully understood.



PERSONAL PROTECTIVE EQUIPMENT

Always use mandatory PPE for the activities.



TRAFFIC SAFETY

Wear your seatbelt, respect speed limits, do not use your phone or drive under the influence.



SAFE POSITIONING

Do not access isolated areas. Never position yourself under a suspended load or between parked or moving vehicles.



WORKING AT HEIGHTS

Only perform work at heights using a safety harness and from a safe location.



QUALIFICATION

Do not perform tasks without being properly trained and authorized. Do not improvise tools or equipment.



ENERGY SOURCES

Ensure that energy sources are properly isolated.



CHANGES

Pay attention to the dangers and risks of changes. Only proceed with changes after analysis and authorization.



ALCOHOL AND DRUGS

Never work under the influence of alcohol or other drugs.



CONFINED SPACE

Only enter a confined space if authorized, equipped, and trained.

The Golden Rules aim to encourage the development of safe procedures that save lives by preventing, avoiding, or eliminating situations that may result in accidents. These rules form the foundation for the commitments and outcomes of Petrocoque's leadership, focusing on our strategic goal: "Ensure excellence standards in Quality, Safety, Environment, and Health."

Compliance with the Rules is mandatory for activities related to work under Petrocoque's control or responsibility, and also applies outside the workplace. Following the Golden Rules is more than just expected behavior - they help protect health and life for everyone's benefit, ensuring more effective accident prevention during our operations. Responsibility for complying with the Golden Rules lies with everyone, while the responsibility for communicating them rests with leadership.

Post-incident management

INCIDENT RECORDS AND ANALYSIS

The process involves a multidisciplinary team composed of representatives from the affected area, CIPA members, occupational safety personnel, and, when applicable, witnesses. Techniques such as the "5 Whys" and the "6M" methodology are used to identify the immediate and root causes of events.

RECORDABLE ACCIDENT RATE (TAR)

The TAR is an occupational safety indicator calculated based on work-related accidents in relation to the total number of hours worked.

EMERGENCY RESPONSE PLAN

Petrocoque has its own emergency response plan, a trained emergency brigade, and conducts drills as a way to prepare for and be ready in emergency situations.

MUTUAL AID PLAN - CUBATÃO INDUSTRIAL HUB (PAM)

PAM is composed of industry members, representatives from more than 20 companies, as well as public agencies and invited institutions. Its objective is to promote prevention and keep a response system ready to handle large-scale technological emergencies that may pose a risk to human life, public or private property, and the environment in the Cubatão Industrial Hub and the entire Baixada Santista region. It has resources and communication tools for quick activation and effective response, and also develops and implements projects, programs, and activities focused on risk prevention.

As an integral part of the PAM, the Cubatão Industrial Complex also has the APELL program (Awareness and Preparedness for Emergencies at Local Level), which aims to prepare the community to be resilient (immediate response) when alerted to an undesirable event.

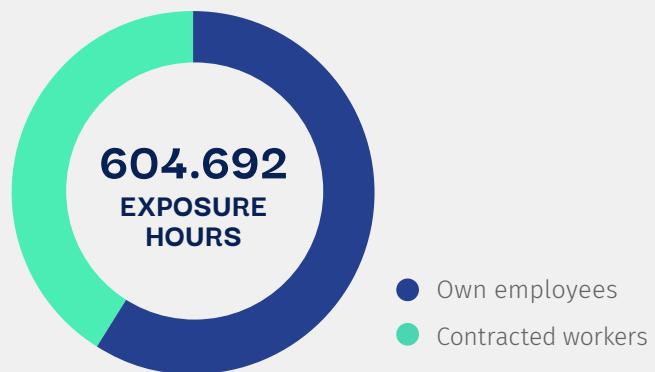
Senior management plays a key role in ensuring safety at Petrocoque by providing the time, training, information, and resources needed to effectively implement the SGI. It also promotes active consultation and participation of all workers, whether employees or contractors. The Internal Accident Prevention Commission (CIPA) is another key element, bringing together representatives from different

hierarchical levels to identify risks and propose solutions that reinforce workplace safety.

In addition to these processes and cautions, the company also applies the right of refusal, allowing employees to stop activities in situations of imminent and serious risk, reinforcing the priority given to health and safety.



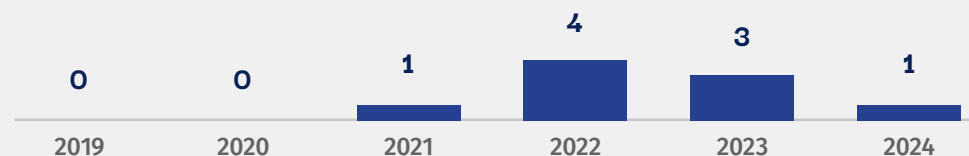
PERFORMANCE INDICATORS - SAFETY - 2024



- › Safety Dialogues
- › Behavioral Inspections and Approaches (PGA)
- › Number of Reports (Deviations)
- › Monthly Safety Meetings

INSPECTIONS (WORK PERMITS / SAFETY / BEHAVIORAL)

ACCIDENT HISTORY



FATALITIES 0

LOST TIME ACCIDENTS 1

FIRST AID 3

NEAR MISSES 24

DEVIATIONS 614

TAR

2021 - 1,75
2022 - 6,23
2023 - 4,23
2024 - 1,65

WORK PERMITS / SAFETY DIALOGUES /
TRAINING / STANDARDS (PROCEDURES)


Training and Health and Safety Promotion GRI 403-5; 403-6

Regarding occupational health and safety training and promotion provided to workers, we highlight the following actions:

- › Pre-employment, periodic, complementary, and exit medical exams.
- › Occupational risk management program.
- › Occupational Health Medical Control Program (PCMSO).
- › Third-party nutritionist offering services to all employees focused on health promotion.
- › Hearing conservation program.

A total of 2,832 hours of training related to Health, Safety, and Environment were conducted in 2022; 6,110 hours in 2023; and 2,845 hours in 2024. The training topics included Regulatory Standards (NRs), internal procedures, Golden Rules, and emergency drills. In 2022, the company conducted a health profile assessment of its workforce.

When referring to services and health promotion programs offered to workers to address significant non-work-related health risks, over the past three years the company has carried out lectures and activities such as:

- | | |
|--|--|
|  Yellow September, Pink October, Blue November; |  Food and juice preparation workshops; |
|  Nutritional education and re-education; |  Healthy eating tips shared in the company's internal newsletter, and others. |

2.832
training
hours in
2022

6.110
training
hours in
2023

2.845
training
hours in
2024

The training topics included Regulatory Standards (NRs), internal procedures, Golden Rules, and emergency drills.

Workplace Accidents

GRI 403-9; 403-10

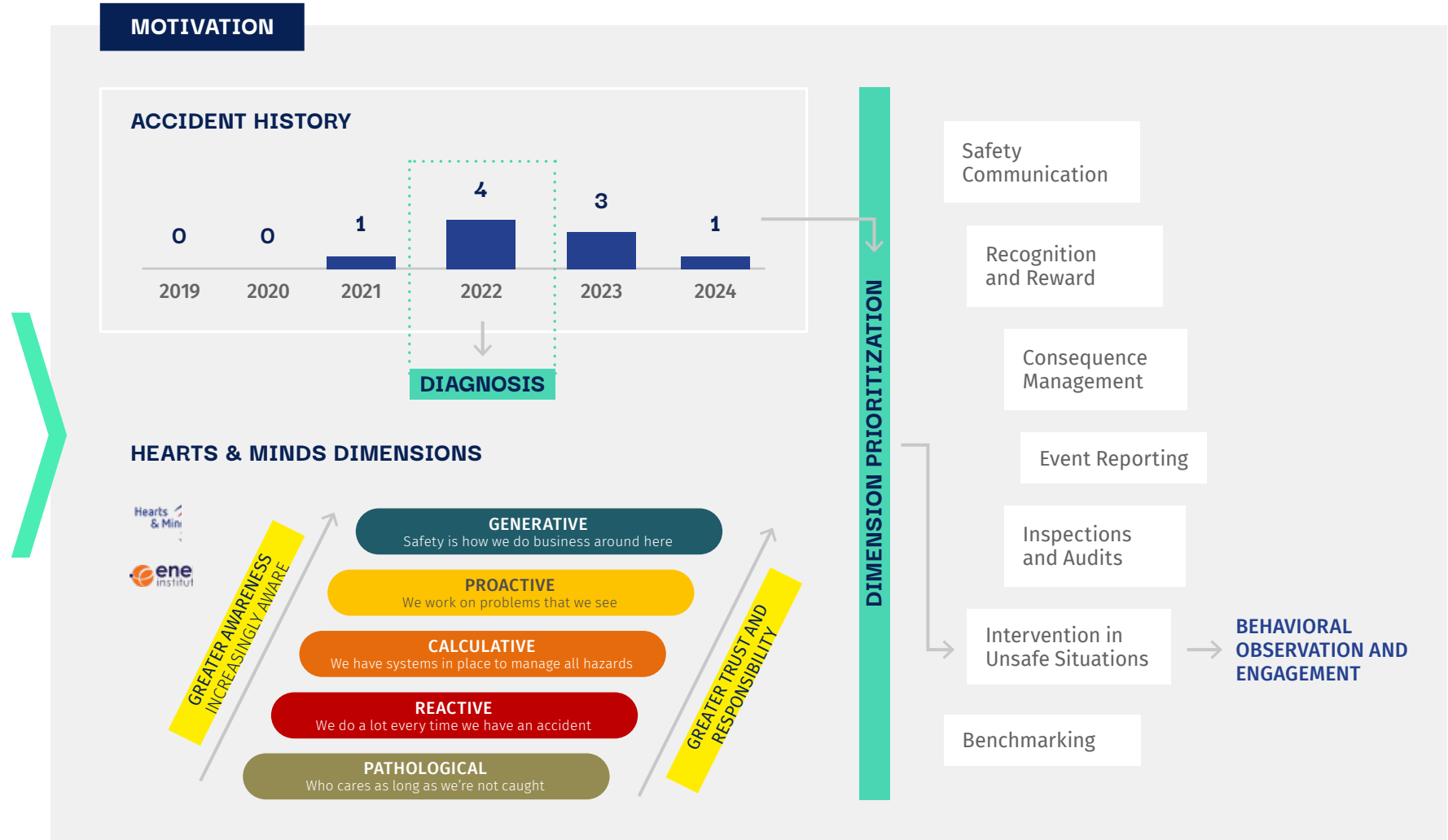
Petrocoque's health and safety data reflect consistent efforts in the prevention of work-related accidents and illnesses. The Total Recordable Incident Rate (TRIR), excluding fatalities, dropped from 3 to 1 accident over the past three years, reducing the TRIR from 6.23 in 2022 to 1.65 in 2024. Regarding contractor accidents, 1 case was recorded in 2022, with no records in the following years.



Safety Culture Transformation Project

At the end of 2022, Petrocoque launched a structured project to transform its safety culture, based on the internationally recognized Hearts and Minds methodology focused on behavioral safety. The first phase focused on diagnosis.

From October 2023 to February 2024, actions continued, identifying key dimensions to be addressed through practical and structured activities, with a focus on leadership training and implementation of behavioral approaches. The project introduced behavioral activators as influencers of human behavior. Next steps include engaging both leaders and employees in integrated actions to consolidate safe practices at all organizational levels, continuing Petrocoque's safety culture journey.



Awareness and Communication Plan GRI 403-4

Petrocoque has a broad awareness and communication plan for spreading information related to the requirements and performance in quality, environment, and occupational health and safety. The plan promotes understanding and effectiveness of the SGI at all levels and ensures appropriate handling of internal and external communications, including those from stakeholders.

Internal communications include written channels, the Ombudsman system, meetings such as breakfast with directors, lectures, visual communication, and electronic means. External communications include handling inquiries, publishing the Operating Policy, emergency and crisis communication, and engagement with public authorities.

Senior management plays a key role in ensuring time, training, information and the necessary resources for the inquiry and active participation of the employees in SGI planning, implementation, and performance evaluation. In addition, it promotes the identification and implementation of improvement actions, especially regarding the environment and occupational health and safety. The senior management's commitment to effective communication is essential to keep employees informed and engaged with the company's goals.

Internal Commission for Accident Prevention (CIPA)

GRI 403-4



Worker representation at Petrocoque has been established through the Internal Commission for Accident Prevention (CIPA), which includes employees at both managerial and non-managerial levels. CIPA meetings are held monthly or as needed, providing a space to discuss and implement actions related to health, safety, and well-being in the workplace. This structure ensures that all workers' voices are heard and that their needs and expectations are considered and addressed.

Among CIPA's main responsibilities there are the analysis and assessment of stakeholder needs, as well as ensuring mechanisms that promote continuous improvement in the Occupational Health and Safety Management

System (OHS). The commission also actively participates in hazard identification, risk assessment, and the definition of opportunities to improve safety conditions. Additionally, CIPA is directly involved in determining actions to eliminate hazards and reduce risks in the workplace.

CIPA's participation goes beyond prevention and includes monitoring the investigation of incidents and non-conformities. On such occasions, members analyze causes, propose corrective actions, and contribute to strengthening the management system. Through its collaborative work, CIPA reinforces Petrocoque's commitment to the safety, health, and well-being of its workers, promoting a safer workplace aligned with best management practices.





Quality

GRI 3-3 Product Quality and Customer Relations, 2-29; 418-1

Quality management is a central pillar of Petrocoque's operations, reflecting the company's commitment to ensuring product integrity and fully meeting customer requirements. The purity of the material produced is a top priority, especially due to clients' strict specifications.

To meet these quality standards, Petrocoque adopts several measures from transportation to storage. These actions are based on guidelines aimed at customer satisfaction, with focus on meeting deadlines and the specifications listed in the Contract Checklist (LVC).

To ensure efficiency, Petrocoque develops a detailed schedule integrating raw material acquisition with production needs and sales forecasts, based on agreed delivery volumes. This planning includes production and internal storage capacity and aligns with the commitment to quality and excellence.

Customer satisfaction and CCP contract fulfillment targets are part of the company's corporate and de-

partmental goals, allowing the continuous monitoring of these indicators. The progress is reviewed monthly during Critical Review Meetings (RACs) attended by managers and executives. These meetings foster transparency regarding challenges and results.

Petrocoque is committed to ISO 9001 quality standards, which are audited annually to ensure client satisfaction. Semiannual satisfaction surveys provide insights into customer perception and guide improvements based on client expectations. The company has documented procedures to address product quality, and in the event of nonconformities, the SGI provides for a quick and effective response to mitigate risks and avoid recurrence. Complaints in 2023 and 2024 were handled in accordance with established processes, reaffirming Petrocoque's commitment to high quality standards and customer satisfaction.

Petrocoque Laboratory

The Petrocoque laboratory plays a key role in ensuring product quality and compliance with environmental and industrial standards. One of its main activities is performing chemical and physical analyses based on the Inspection and Test Plan. This plan ensures that technical specifications are strictly controlled, from the entry of raw material to the shipment of calcined coke.

The laboratory conducts detailed analyses of the received green coke, evaluating, among other aspects, the presence of combustible volatile matter, Hardgrove Grindability Index (HGI), and the levels of metallic contaminants. These tests are essential due to variations in green coke characteristics resulting from crude oil origin, which currently comes predominantly from the pre-salt layer. Based on these results, the coke is classified according to its characteristics, and, if necessary, the company carries out controlled blending to ensure consistency and reduce variability in the properties required by calcined coke customers.

In addition to the initial analyses, tests are carried out at the furnace output every 4 hours, with special focus on real and apparent density and metal content, to ensure the calcined coke strictly meets customer specifications. Another critical quality control step takes place during calcined coke loading at the port. At this stage, samples are collected and analyzed by SGS, a company specialized in testing, inspection, and certification, which validates and certifies the compliance of the calcined coke

delivered to customers. These practices ensure the high quality standard and reliability of Petrocoque's products.

The laboratory also conducts quality control of Petrocoque's steam generation systems, including heat recovery boilers, cogeneration unit, reverse osmosis unit, ion exchange unit, as well as qualitative control of the steam sold to companies at the Cubatão industrial hub. These controls are supported analytically and technically, when needed, by a specialized company.

In addition, the laboratory plays a significant role in monitoring liquid effluents, as part of Petrocoque's sustainable practices. Professionals conduct daily analyses to verify effluent compliance with environmental parameters, minimizing ecological impact and ensuring the company's environmental responsibility. A third-party laboratory certified by Inmetro

(Brazilian National Institute of Metrology, Quality and Technology) is contracted to conduct monthly testing to verify and certify the quality of industrial and domestic effluents, in accordance with current environmental regulations.

Another relevant aspect is supporting customer satisfaction and the continuous improvement of processes. The laboratory maintains detailed quality records and, together with the Commercial, QHSE, and Operations departments, investigates potential non-conformities to ensure that Petrocoque products meet customers' specific needs. Systematic reports generated from laboratory analyses provide input for improvements in production and logistics processes, promoting a culture of operational excellence. This approach aligns with the company's ESG values, prioritizing quality, transparency, and sustainability in its operations.



In addition to the initial analyses, tests are carried out at the furnace output every 4 hours.



People

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INTERACTIVE
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Employee Profile

GRI 2-7; 2-8; 2-30; 208;
401-1; 405-1 ;410-1

All Petrocoque employees are hired under permanent, full-time contracts, in accordance with Brazilian labor laws (CLT). The total number of employees changed from 177 in 2022 to 178 in 2023 and back to 177 in 2024, with 149 men and 28 women.

The analysis of Petrocoque's overall workforce also reveals important trends. Female participation increased from 13% in 2022 to 16% in 2024, showing efforts to promote greater inclusion of women. The percentage of employees under 30 rose from 7% in 2022 to 12% in 2024, indicating an influx of younger professionals. The proportion of employees over 50 also grew

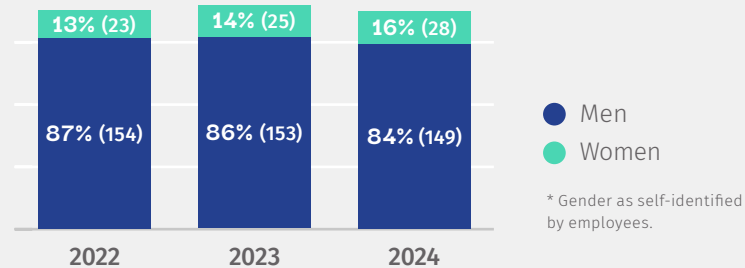
slightly, from 16% to 18%, reflecting a balance between experience and renewal. In 2024, 12 employees were hired - nine men (75%) and three women (25%). The share of women in new hires grew compared to the previous year.

The composition of Petrocoque's governance bodies also evolved in terms of gender representation. Between 2022 and 2024, the percentage of women in these bodies rose from 25% to 50%, balancing male and female presence in 2024. This change demonstrates significant progress toward gender equality at the highest levels of the organization.

Percentage of employees by job category, broken down by age group

| Age Group | 2022 | | 2023 | | 2024 | |
|--------------------|--------|------|--------|------|--------|------|
| | Number | % | Number | % | Number | % |
| Under 30 years old | 13 | 7% | 18 | 10% | 21 | 12% |
| 30 to 50 years old | 136 | 77% | 132 | 74% | 124 | 70% |
| Over 50 years old | 28 | 16% | 28 | 16% | 32 | 18% |
| Total | 177 | 100% | 178 | 100% | 177 | 100% |

Percentage of employees by job category, broken down by gender





Age-wise, governance remained stable, with all members aged 30 - 50; there are no representatives under 30 or over 50, indicating a homogeneous age range at the strategic level.

In addition to direct employees, Petrocoque also works with outsourced workers for civil maintenance, air conditioning, food services, security, administrative and industrial cleaning, and gardening. In 2023 and 2024, there were 62 outsourced workers - 45 men and 17 women. Petrocoque oversees their work through internal supervisors, ensuring quality and alignment with corporate guidelines.

Petrocoque's asset security is handled by a third-party company, whose team is composed of 16 professionals. These workers are included in the overall count of out-

sourced workers presented. The company ensures that the contracted firm strictly complies with the training requirements for its personnel, guaranteeing that asset security services are aligned with the quality and integrity standards required by Petrocoque. This practice demonstrates the company's commitment to promoting a safe and protected work environment, even when operations are delegated to external partners.

Petrocoque complies with Brazil's apprenticeship law through a partnership with CAMPI (Centro de Aprendizagem Metódica e Prática Mario dos Santos), currently employing two young apprentices. This initiative supports youth development and reflects the company's commitment to social responsibility.

Percentage of individuals in the organization's governance bodies, broken down by age group

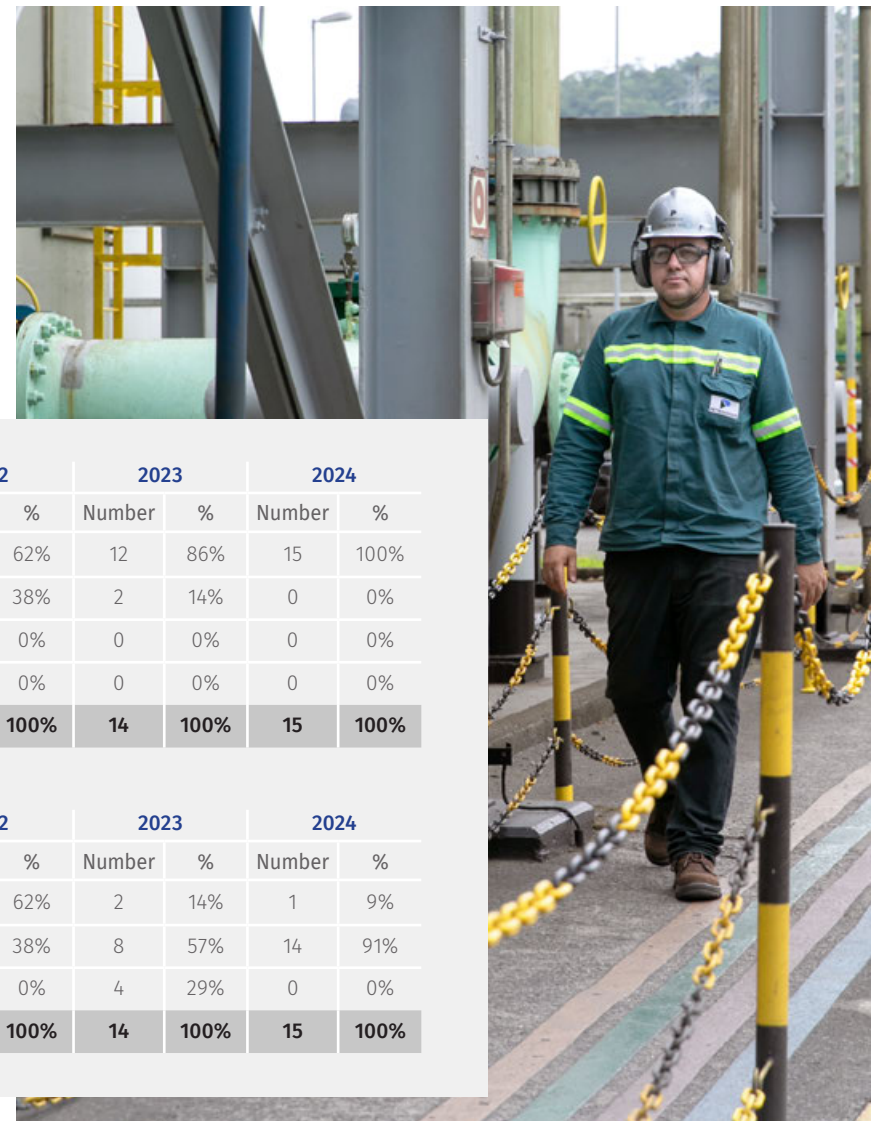
| By age group | 2022 | | 2023 | | 2024 | |
|--------------------|--------|------|--------|------|--------|------|
| | Number | % | Number | % | Number | % |
| Under 30 years old | 0 | 0% | 0 | 0% | 0 | 0% |
| 30 to 50 years old | 4 | 100% | 4 | 100% | 4 | 100% |
| Over 50 years old | 0 | 0% | 0 | 0% | 0 | 0% |
| Total | 4 | 100% | 4 | 100% | 4 | 100% |

Total number of workers who are not employees and whose work is controlled by the organization, by gender

| Workers by gender | 2022 | 2023 | 2024 |
|-------------------|--------------|--------------|--------------|
| | Total number | Total number | Total number |
| Men | 44 | 45 | 44 |
| Women | 18 | 17 | 18 |
| Total | 62 | 62 | 62 |

Hiring and Turnover

The workforce turnover analysis between 2022 and 2024 shows significant changes in the aspects of hires and terminations, with a growing share of younger hires and a notable drop in female terminations. These trends reflect Petrocoque's strategic efforts to renew its workforce while balancing experience and innovation. It is worth noting that all hires and terminations took place in the Southeast region, where Petrocoque is located.



Total number and rate of new employee hires, by gender.

* Gender as self-identified by employees.

| Hires by Gender | 2022 | | 2023 | | 2024 | |
|-----------------|--------|------|--------|------|--------|------|
| | Number | % | Number | % | Number | % |
| Men | 5 | 42% | 13 | 87% | 9 | 75% |
| Women | 7 | 58% | 2 | 13% | 3 | 25% |
| Other* | 0 | 0% | 0 | 0% | 0 | 0% |
| Not disclosed | 0 | 0% | 0 | 0% | 0 | 0% |
| Total | 12 | 100% | 15 | 100% | 12 | 100% |

Total number and rate of new employee hires, by age group.

| Hires by Age Group | 2022 | | 2023 | | 2024 | |
|--------------------|--------|------|--------|------|--------|------|
| | Number | % | Number | % | Number | % |
| Under 30 years old | 4 | 33% | 5 | 33% | 6 | 44% |
| 30 to 50 years old | 8 | 67% | 9 | 60% | 6 | 56% |
| Over 50 years old | 0 | 0% | 1 | 7% | 0 | 0% |
| Total | 12 | 100% | 15 | 100% | 12 | 100% |

Total number and rate of employee turnover, by gender.

* Gender as self-identified by employees.

| Turnover by Gender | 2022 | | 2023 | | 2024 | |
|--------------------|--------|------|--------|------|--------|------|
| | Number | % | Number | % | Number | % |
| Men | 8 | 62% | 12 | 86% | 15 | 100% |
| Women | 5 | 38% | 2 | 14% | 0 | 0% |
| Other* | 0 | 0% | 0 | 0% | 0 | 0% |
| Not disclosed | 0 | 0% | 0 | 0% | 0 | 0% |
| Total | 13 | 100% | 14 | 100% | 15 | 100% |

Total number and rate of employee turnover, by age group.

| Turnover by Age Group | 2022 | | 2023 | | 2024 | |
|-----------------------|--------|------|--------|------|--------|------|
| | Number | % | Number | % | Number | % |
| Under 30 years old | 8 | 62% | 2 | 14% | 1 | 9% |
| 30 to 50 years old | 5 | 38% | 8 | 57% | 14 | 91% |
| Over 50 years old | 0 | 0% | 4 | 29% | 0 | 0% |
| Total | 13 | 100% | 14 | 100% | 15 | 100% |

Diversity

GRI 3-3 Ethics, Human Rights and Governance; 406-1

Petrocoque reaffirms its commitment to promoting an inclusive, diverse, and discrimination-free work environment. The organization believes that respect for human rights and privacy is a fundamental principle and ensures that all its employees are treated with dignity and respect. Discriminatory acts - intentional or not - based on characteristics such as origin, race, gender, sexual orientation, age, religion, or any other attribute protected by law are not tolerated. Furthermore, the company firmly condemns any form of harassment, whether verbal or physical, and provides safe and accessible channels for employees to report concerns, such as the Human Resources Department and the Compliance Committee.

The organization is committed not to discriminate against any employee based on any personal or professional characteristic and adopts policies and practices that promote equal opportunities, in accordance with the company's Code of Ethics and Conduct. This commitment is reflected at all stages of the employee relationship - from hiring to development and talent retention. Petrocoque seeks to build an engaged,

diverse, and qualified team, with support from specialized consulting firms to recruit new talent. The Human Resources area, in partnership with these specialists, is tasked with attracting and identifying professionals who best align with the company's Culture and Values, ensuring that each hire contributes to strengthening the organizational environment and achieving strategic goals.

Although there are no specific diversity targets yet for gender, race, or other attributes at the Board of Directors and Executive levels, Petrocoque demonstrates its commitment to inclusion through Human Resources initiatives dedicated to diversity and inclusion. The company works to foster an increasingly inclusive environment, supported by its Code of Conduct.

It is important to highlight that Petrocoque identified no cases of discrimination during the reporting period. This outcome reinforces the effectiveness of the company's internal policies and its ongoing commitment to maintaining a harmonious work environment that complies with the highest standards.

Freedom of Association

GRI 3-3 Employment and Training; 2-30; 407-1

Petrocoque ensures that 100% of its employees are covered by Collective Labor Agreements (CLA), reaffirming its commitment to transparent and ongoing dialogue with labor unions. The CLA, negotiated annually, includes provisions related to wage adjustments and other components of compensation, ensuring that employee rights and benefits are continuously reviewed and updated. In cases of significant operational changes, the company presents these developments in permanent and periodic committees with SINDQUIM – the Chemical Industry Workers' Union – fostering alignment with employee representatives. When necessary, extraordinary meetings are convened to address urgent matters, reinforcing communication and active participation from all parties.

Moreover, Petrocoque respects and values its employees' participation in unions. This approach reflects the importance the company places on freedom of association and the protection of labor rights. Through its open and constructive relationship with union entities, Petrocoque aims to promote a fair work environment, ensuring that the needs and expectations of its employees are heard and integrated into management practices.



Training

GRI 3-3 Employment and Training;
403-5; 404-2; 404-1; 404-3

Petrocoque understands that the continuous development of its employees is essential to achieving its strategic goals and strengthening its organizational culture. Therefore, the company implements a systematic training process focused on the development of technical, behavioral, leadership, and regulatory compliance skills. These training programs are carefully planned to match employees' competencies to organizational needs, providing a learning environment that benefits both professionals and corporate objectives.

The training covers various areas and features specific formats to meet different demands. The onboarding video, for example, is shown to everyone accessing the plant, including employees and visitors, and provides basic safety guidelines. Safety orientation, on the other hand, is aimed at new employees and service providers, ensuring a smooth transition into the workplace and alignment with Petrocoque's policies, values, and procedures. This initial stage is essential for new members to understand their responsibilities, feel part of the team from the beginning, and adopt safe practices aligned with company standards.

Technical training focuses on the operational and

specific skills required for the company's activities. Delivered in both practical and theoretical formats, these sessions are led by qualified professionals and aim to ensure that employees perform their duties efficiently and safely, clarifying doubts and applying the knowledge directly to their tasks.

Another highlight is Petrocoque's Corporate Education Platform, which offers 150 free courses on various topics such as languages (English and Spanish), computer tools (Power BI, Excel), and soft skills (Time Management, Nonviolent Communication), among others. The platform also provides access to over 100,000 educational courses, including undergraduate, graduate, and technical programs, with discounts of up to 80% for employees and their dependents. This initiative reinforces Petrocoque's commitment to investing in its human capital by offering high-quality and accessible learning opportunities, thus expanding the positive impact on careers and the community.

Since 2020, Petrocoque has adopted the TPM (Total Productive Maintenance) methodology, focusing on equipment efficiency, productivity, product quality, workplace safety, and cost reduction. One of the core

pillars of TPM is Education and Training (ET), which aims to share knowledge and skills among employees. To support this, the company identifies skill levels, develops annual training plans, and uses tools such as One-Point Lessons (LPP), Skill Matrix, and Failure Analyses. Additionally, due to a workforce composition with employees close to retirement and critical roles held by single individuals, a Knowledge Management (KM) system was implemented to retain and share the company's intellectual capital.

Knowledge Management was introduced at Petrocoque in 2018 with a pilot project involving 60 employees, including mentors and successors. After being suspended during the pandemic years, the initiative resumed in 2022, with a focus on the Corporate Management area, which mapped processes in the Accounting and Tax subsystems and reactivated actions in the Maintenance and Automation areas. The KM process continued in 2023, focusing on the Maintenance, Automation, and Shipping and Logistics areas, ensuring the continuity of mapping and retention of strategic knowledge for the organization's growth.

Additionally, for employees in career transition, whether retired or in the process of retiring, the company offers personalized assistance, such as pre-retirement planning, professional retraining, outplacement services when applicable, and training to support adaptation to life after formal employment.

In June 2019, the "Mais RH" Project was implemented to enhance the Human Resources Policy by ensuring that processes are based on merit and recognition. As part of this initiative, the Recognition and Reward Cycle was created to

acknowledge employees with outstanding performance over the past 12 months.

For this cycle, there are two financial recognition methods for employees: first, through job leveling/promotion (when the proposal permanently adjusts the employee's salary); and second, through a salary bonus (a one-time payment that does not affect future periods). This approach allows the company to reward high-performing individuals on a merit-based system every 12 months.

Average hours of training provided to the organization's employees, by gender.

| By gender | 2022 | | 2023 | | 2024 | |
|--------------|--------------|-------------|--------------|-------------|--------------|-------------|
| | Total hours | Avg. hours | Total hours | Avg. hours | Total hours | Avg. hours |
| Men | 4.853 | 32,1 | 5.923 | 38,7 | 1745 | 11,56 |
| Women | 700 | 26,9 | 633 | 25,3 | 622 | 23,92 |
| Total | 5.553 | 31,4 | 6.556 | 36,8 | 2.367 | 13,4 |

Average hours of training provided to the organization's employees, by job category

| By job category | 2022 | | 2023 | | 2024 | |
|----------------------------|--------------|-------------|--------------|-------------|--------------|-------------|
| | Total hours | Avg. hours | Total hours | Avg. hours | Total hours | Avg. hours |
| Administrative | 4.143 | 31,6 | 5.323 | 39,7 | 1123 | 9,06 |
| Operational Administrative | 1.410 | 30,6 | 1.233 | 28 | 1244 | 23,47 |
| Total | 5.553 | 31,4 | 6.556 | 36,8 | 2.367 | 13,4 |



Sustainability training

Petrocoque has continuously invested in training its employees on topics related to sustainability and ESG. In 2022, managers, analysts, and specialists participated in the extension course ESG in Practice – The New Sustainable Leadership of Organizations, promoted by the Economic Research Institute Foundation (FIPE), with a 21-hour workload in a distance-learning format, held between March 15th and April 5th. A total of 10 employees completed the training, totaling 210 hours dedicated to the topic. In the same year, the Directors took part in the ESG Journey by HSM and Conscious Capitalism, with a 60-hour workload.

In 2023, the initiative included 18 employees, who accumulated 31 hours of training during the period.

Compensation and Benefits

GRI 2-19; 2-20; 401-2; 401-3

Executive Compensation

Petrocoque adopts a structured and ethical policy for compensating its executive leadership, seeking alignment with the responsibilities inherent to their roles and market practices. The fixed compensation of its directors is decided in Board of Directors meetings, based on market studies conducted with specialized consulting firms.

In addition to fixed compensation, directors participate in a Variable Compensation Program, consisting of short-term incentives based on the achievement of previously agreed-upon targets. These targets include financial, operational, and process safety and environmental indicators. This approach encourages alignment between the organization's strategic goals and the directors' performance, promoting responsible and results-oriented governance.

Directors also receive a benefits package that includes private pension plans, medical assistance, and group life insurance. These benefits not only reinforce

the company's recognition of its leaders' dedication but also contribute to retaining qualified talent, strengthening the stability and effectiveness of executive management. Through these practices, Petrocoque maintains a competitive compensation model aligned with market standards while encouraging the pursuit of consistent results.



These benefits contribute to retaining qualified talent, strengthening the stability and effectiveness of executive management.



Employee Benefits

Petrocoque offers a broad range of benefits that reflect the company's commitment to labor rights and the well-being of its team. Key benefits include: life insurance; health plans extended to dependents; dental plans; private pension; meal vouchers; and all benefits required by law and collective bargaining agreements. The company also promotes initiatives that go beyond legal obligations, such as offering a Corporate Education School accessible to both employees and their dependents, encouraging continuous development.

The physical and mental health of employees is a priority for Petrocoque. In this regard, the company provides access to an in-house nutritionist and organizes health campaigns throughout the year, including the Influenza Vaccination Campaign and awareness initiatives such as Yellow September, as well as activities focused on women's health, men's health, and mental health. These efforts reinforce the company's commitment to providing a healthy, welcoming, and quality-of-life-oriented work environment, consolidating Petrocoque as an organization that values and invests in its people.

In 2022, two female employees took maternity leave and returned to work at the end of the period. In 2023, one employee took maternity leave and also returned to work in the same year. In 2024, another employee took maternity leave.

Remote Work

Petrocoque has implemented remote work as part of its organizational policy, recognizing the importance of flexibility and modernization of working conditions. This modality allows employees to perform their duties remotely, whenever their activities and the company's operational needs permit. The adoption of remote work aligns with the organization's commitment to sustainability by reducing commuting and, consequently, the environmental impact generated by transportation. It also reflects Petrocoque's concern for employee well-being, offering an alternative that balances professional and personal demands.

This flexibility improves employees' quality of life by reducing stress related to commuting and increasing autonomy in time management. The model also enhances the company's ability to attract and retain talent, especially those seeking more adaptable working conditions. Through these initiatives, Petrocoque fosters a modern and inclusive work environment aligned with best governance practices.

The remote work model adopted by Petrocoque was formalized through a collective agreement with the Workers' Union, allowing areas capable of remote activities to be covered. Additionally, the company is committed to providing the necessary equipment for remote work and monetary support for expenses associated with this work arrangement.

Social Actions in the Community

GRI 3-3 Community; 413-1 and 413-2

Petrocoque reaffirms its commitment to sustainable development and social inclusion through various projects that benefit thousands of people in the Cubatão region and the Baixada Santista area. Over the past five years, the company has invested approximately R\$ 3.3 million in initiatives that reached more than 6,000 people, with R\$ 990,000 in 2024 alone, impacting around 1,000 individuals. These actions span areas such as education, sports, culture, citizenship, and the environment, using resources derived from tax incentive laws. These initiatives foster social transformation and strengthen Petrocoque's ties with the community.

Among the cultural projects, a highlight in 2024 was the support of Instituto Querô, a nonprofit organization that trains low-income youth in audiovisual production. With an investment of R\$ 100,000, the project reached 250 young people, promoting access to art and culture and encouraging civic transformation. Teatro do Kaos, another supported project, provides technical training in performing arts to socially vulnerable youth. With an investment of R\$ 373,678.62, the course served 250 young people from the Baixada Santista region, promoting inclusion and access to culture.

In the field of music education, the project Canto Mágico,



R\$ 3,3

**million invested in
initiatives that reached
over 6,000 people**

SOCIAL PROJECTS





OPEN DOORS PROGRAM

carried out in partnership with Associação Vozes da Arte, uses choral singing as a tool to promote the cognitive and social development of 70 children and adolescents. With R\$ 124,000 allocated in 2024, this initiative fosters creative and social skills, expanding access to culture for school-age youth.

In sports, Petrocoque supported the project Educando para o Esporte – Voleibol in 2024, offering volleyball lessons to 100 students from two public schools in Cubatão. With an investment of R\$ 247,000, the project combines education and physical activity, encouraging discipline and teamwork. The Judô na Casa da Esperança de Cubatão project uses sports as a tool for rehabilitation

and social inclusion of children and adolescents with disabilities. With an investment of R\$ 187,368.70, the program benefits 80 students, supporting physical recovery and social development.

Petrocoque has also promoted social and environmental actions such as the Amigos da Natureza program, which integrates environmental education and citizenship, raising awareness among local youth about environmental preservation. Another highlight is the Portas Abertas (Open Doors) program, which offers guided visits to the company's facilities, promoting transparency and dialogue with the community about its operations and impacts.

In addition to these projects, Petrocoque maintains an active

relationship with the CIDE Community Advisory Council, participating in monthly discussions on local topics of interest such as safety, health, and the environment. This engagement reinforces ties with the Cubatão communities through their community leaders and facilitates the implementation of best practices in the region.

With structured actions and ongoing investments, Petrocoque demonstrates that its commitment goes beyond industrial operations, actively contributing to improve the quality of life in the region where it operates. These projects represent the materialization of its values, which prioritize social responsibility and the construction of a more inclusive and sustainable future.

Neighborhood Impact Study GRI 2-25

The Neighborhood Impact Study (EIV) prepared by Petrocoque is an essential document for assessing the effects of the company's operations on the Cubatão region, based on current municipal and environmental legal guidelines. This report addresses not only the direct and indirect impacts caused by the operation of the industry, but also the applicable mitigation and compensatory measures, aiming to align industrial development with the region's sustainability goals.

The document highlights Petrocoque's strategic location in the Industrial Zone of Cubatão, near major highways. The company's core activity - petroleum coke calcination - produces essential inputs for the aluminum steel industry, as well as

by-products such as steam and electricity. These resources serve both domestic and international markets, fostering energy self-sufficiency and environmental efficiency.

The methodology used for the EIV has included physical, biotic, and socioeconomic assessments of the area of direct influence, conducted through field visits and literature review. The main impacts assessed include changes in land use and occupation, atmospheric and noise pollution, waste generation, and influence on local traffic. The impact matrix detailed each effect in terms of magnitude, duration, and nature (positive or negative), supporting the need for specific solutions.

Among the mitigation measures, Petrocoque adopts ad-

vanced environmental control systems, such as filters and incinerators for treating gases and particles, as well as water and wastewater treatment stations that ensure compliance with environmental standards. The company also invests in heat recovery for the production of steam and electricity, reducing carbon emissions and promoting energy sustainability for neighboring industries.

Another key aspect is Petrocoque's commitment to the safety and well-being of the local community. The implementation of a risk management plan and continuous interaction with regulatory agencies reflect the company's proactive approach to preventing incidents and promoting safe operating conditions.



Petrocoque adopts advanced environmental control systems, such as water and wastewater treatment stations that ensure compliance with environmental standards.

GRI Content Index

DECLARATION OF USE: Petrocoque has reported the information cited in this GRI content index for the period from 01.01.2024 to 31.12.2024 based on the GRI Standards.

GRI 1 USED: GRI 1: Foundation 2021.

| GRI | MATERIAL TOPICS | GRI NORM | CONTENT | LOCALIZATION | OMISSION | SDG |
|---------------------------------|-----------------|----------|---|--------------|--------------------------|-----|
| GRI 2: General Disclosures 2021 | - | 2-1 | Organizational details | 6 | | |
| | | 2-2 | Entities included in the organization's sustainability reporting | 6 | | |
| | | 2-3 | Reporting period, frequency and contact point | 6 | | |
| | | 2-4 | Restatements of information | 6 | | |
| | | 2-5 | External assurance | 6 | | |
| | | 2-6 | Activities, value chain and other business relationships | 2, 17, 62 | | |
| | | 2-7 | Employees | 74 | | |
| | | 2-8 | Workers who are not employees | 74 | | |
| | | 2-9 | Governance structure and composition | 30 a 37 | | |
| | | 2-10 | Nomination and selection of the highest governance body | 30 a 37 | | |
| | | 2-11 | Chair of the highest governance body | 30 | | |
| | | 2-12 | Role of the highest governance body in overseeing the management of impacts | 49 | | |
| | | 2-13 | Delegation of responsibility for managing impacts | 44 | | |
| | | 2-14 | Role of the highest governance body in sustainability reporting | 6 | | |
| | | 2-15 | Conflicts of interest | 40 | | |
| | | 2-16 | Communication of critical concerns | 50 | | |
| | | 2-17 | Collective knowledge of the highest governance body | 30 | | |
| | | 2-18 | Evaluation of the performance of the highest governance body | 30 | | |
| | | 2-19 | Remuneration policies | 80 | | |
| | | 2-20 | Process to determine remuneration | 80 | | |
| | | 2-21 | Annual total compensation ratio | | Confidential Information | |



| GRI | MATERIAL TOPICS | GRI NORM | CONTENT | LOCALIZATION | OMISSION | SDG |
|------------------------------------|----------------------|----------|--|--|----------|-----|
| GRI 2: General Disclosures 2021 | - | 2-22 | Statement on sustainable development strategy | 3 | | |
| | | 2-23 | Policy commitments | 39, 48 | | |
| | | 2-24 | Embedding policy commitments | 39, 48 | | |
| | | 2-25 | Processes to remediate negative impacts | 84 | | |
| | | 2-26 | Mechanisms for seeking advice and raising concerns | 38, 41 | | |
| | | 2-27 | Compliance with laws and regulations | In 2023, we recorded five inspection notices, detailed as follows: › One case resulting in a monetary fine: On August 22nd, an inspection identified particulate emissions, leading to the issuance of an infraction notice and the application of a monetary penalty (AIIPM) on September 18th, 2023. Supporting documents are available in the “Emissions” folder. › Three inspection notices with no direct penalties: On October 17th, an inspection was conducted regarding particulate emissions. On January 25th and May 17th, technical inspections were carried out for effluent sampling purposes. › One case requiring operational action: On April 3rd, an inspection was triggered by the emission of a dense whitish plume, which led to immediate operational adjustments. | | |
| | | 2-28 | Membership associations | 55 | | |
| | | 2-29 | Approach to stakeholder engagement | 25, 71 | | |
| | | 2-30 | Collective bargaining agreements | 74 | | |
| | | 3-1 | Process to determine material topics | 7 | | |
| GRI 3: Material Topics 2021 | - | 3-2 | List of material topics | 7 | | |
| | | 3-3 | Management of material topics | | | |
| GRI 201: Economic Performance 2016 | | 201-1 | Direct economic value generated and distributed | 10 | | 8 |
| GRI 3: Material Topics 2021 | Energy and Emissions | 3-3 | Management of material topics | 58, 62 | | |



| GRI | MATERIAL TOPICS | GRI NORM | CONTENT | LOCALIZATION | OMISSION | SDG |
|-----------------------------------|----------------------|----------|---|----------------|---|-----|
| GRI 302: Energy 2016 | Energy and Emissions | 302-1 | Energy consumption within the organization | 62 | | 7 |
| | | 302-2 | Energy consumption outside of the organization | 62 | | 7 |
| | | 302-3 | Energy intensity | 62 | | 7 |
| | | 302-4 | Reduction of energy consumption | 62 | Petrocoque does not currently have a formal reduction target in place; however, the company acknowledges the importance of the issue and is considering conducting future studies to assess the feasibility of implementing such a measure. | 7 |
| | | 302-5 | Reductions in energy requirements of products and services | 62 | Petrocoque currently does not have a formal reduction target in place, but is considering the possibility of conducting future studies to assess the feasibility of implementing this adjustment. | 7 |
| GRI 305: Emissions 2016 | Energy and Emissions | 305-1 | Direct (Scope 1) GHG emissions | 58 | | 13 |
| | | 305-2 | Energy indirect (Scope 2) GHG emissions | 58 | | 13 |
| | | 305-3 | Other indirect (Scope 3) GHG emissions | 58 | Currently, Petrocoque does not monitor Scope 3 emissions; however, the company is evaluating actions for future implementation | 13 |
| | | 305-4 | GHG emissions intensity | 58 | | 13 |
| | | 305-5 | Reduction of GHG emissions | 58 | | 13 |
| | | 305-7 | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | 58 | | 13 |
| GRI 3: Material Topics 2021 | Effluents and Waste | 3-3 | Management of material topics | 56, 57, 60, 61 | | |
| GRI 303: Water and Effluents 2018 | Effluents and Waste | 303-1 | Interactions with water as a shared resource | 60, 61 | | 6 |
| | | 303-2 | Management of water discharge-related impacts | 60, 61 | | 6 |
| | | 303-3 | Water withdrawal | 60, 61 | | 6 |
| | | 303-4 | Water discharge | 60, 61 | | 6 |
| | | 303-5 | Water consumption | 60, 61 | | 6 |



| GRI | MATERIAL TOPICS | GRI NORM | CONTENT | LOCALIZATION | OMISSION | SDG |
|--|--|----------|--|--------------|---|--------|
| GRI 306: Waste 2020 | Effluents and Waste | 306-1 | Waste generation and significant waste-related impacts | 56, 57 | | 12 |
| | | 306-2 | Management of significant waste-related impacts | 56, 57 | | 12 |
| | | 306-3 | Waste generated | 56, 57 | | 12 |
| | | 306-4 | Waste diverted from disposal | 56, 57 | | 12 |
| | | 306-5 | Waste directed to disposal | 56, 57 | | 12 |
| GRI 3: Material Topics 2021 | Product Quality and Customer Relationship Management | 3-3 | Management of material topics | 71 | | |
| GRI 418: Customer Privacy 2016 | Product Quality and Customer Relationship Management | 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | 71 | | |
| GRI 3: Material Topics 2021 | Employment and Training | 3-3 | Management of material topics | 77, 78 | | |
| GRI 401: Employment 2016 | Employment and Training | 401-1 | New employee hires and employee turnover | 74 | | |
| | | 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | 80 | | 3 |
| | | 401-3 | Parental leave | 80 | | 5 |
| GRI 404: Training and Education 2016 | Employment and Training | 404-1 | Average hours of training per year per employee | 78 | | 4 |
| | | 404-2 | Programs for upgrading employee skills and transition assistance programs | 78 | | |
| | | 404-3 | Percentage of employees receiving regular performance and career development reviews | 78 | | |
| GRI 405: Diversity and Equal Opportunity 2016 | Employment and Training | 405-1 | Diversity of governance bodies and employees | 74 | | 5 |
| | | 405-2 | Ratio of basic salary and remuneration of women to men | | Confidential information. The disclosure of data by operational unit is considered strategic. | 5 e 10 |
| GRI 407: Freedom of Association and Collective Bargaining 2016 | Employment and Training | 407-1 | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | 77 | | |



| GRI | MATERIAL TOPICS | GRI NORM | CONTENT | LOCALIZATION | OMISSION | SDG |
|--|--------------------------------------|----------|---|--------------------------------|---|-----|
| GRI 3: Material Topics 2021 | Ethics, Human Rights, and Governance | 3-3 | Management of material topics | 39, 48, 77 | | |
| GRI 205: Anti-corruption 2016 | Ethics, Human Rights, and Governance | 205-1 | Operations assessed for risks related to corruption | 39, 48 | | 16 |
| | | 205-2 | Communication and training about anti-corruption policies and procedures | 39, 48 | | 16 |
| | | 205-3 | Confirmed incidents of corruption and actions taken | 39, 48 | | 16 |
| GRI 406: Non-discrimination 2016 | Ethics, Human Rights, and Governance | 406-1 | Incidents of discrimination and corrective actions taken | 77 | | 5 |
| GRI 3: Material Topics 2021 | Employee Health and Safety | 3-3 | Management of material topics | 63, 64, 65, 66, 67, 68, 69, 70 | | |
| GRI 403: Occupational Health and Safety 2018 | Employee Health and Safety | 403-1 | Occupational health and safety management system | 63 | | |
| | | 403-2 | Hazard identification, risk assessment, and incident investigation | 63 | | |
| | | 403-3 | Occupational health services | 63 | | |
| | | 403-4 | Worker participation, consultation, and communication on occupational health and safety | 70 | | |
| | | 403-5 | Worker training on occupational health and safety | 68, 78 | | |
| | | 403-6 | Promotion of worker health | 68 | | 3 |
| | | 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 63 | | |
| | | 403-8 | Workers covered by an occupational health and safety management system | | 100% of employees and contractors are covered by a health and safety management system that is audited both internally and externally. | |
| | | 403-9 | Work-related injuries | 68 | Item a: The Recordable Incident Rate corresponds to the occupational accident rate, calculated as the number of accidents divided by total hours worked | 3 |



| GRI | MATERIAL TOPICS | GRI NORM | CONTENT | LOCALIZATION | OMISSION | SDG |
|--|----------------------------|----------|--|--------------|---|-----|
| GRI 403: Occupational Health and Safety 2018 | Employee Health and Safety | 403-10 | Work-related ill health | 68 | | 3 |
| GRI 408: Child Labor 2016 | Employee Health and Safety | 408-1 | Operations and suppliers at significant risk for incidents of child labor | | There is no formal policy; however, a standard clause is included in our contracts. While there are no specific targets, there is an explicit commitment to not use child labor in any activities, particularly those related to contract execution. | 8 |
| GRI 409: Forced or Compulsory Labor 2016 | Employee Health and Safety | 409-1 | Operations and suppliers at significant risk for incidents of forced or compulsory labor | | There is no formal policy; however, a standard clause is included in our contracts. While there are no specific targets, there is an explicit commitment to not use forced labor in any activities, particularly those related to contract execution. | 8 |
| GRI 410: Security Practices 2016 | Employee Health and Safety | 410-1 | Security personnel trained in human rights policies or procedures | 74 | | |
| GRI 413: Local Communities 2016 | Community | 413-1 | Operations with local community engagement, impact assessments, and development programs | 82 | | 2 |
| | | 413-2 | Operations with significant actual and potential negative impacts on local communities | 82 | | 2 |

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