



Unipar

**SUSTAINABILITY**

REPORT

**2025**

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Michele Souza, Cubatão plant – Brazil

# Overview



*Beatriz Peres and Maitê Pereira, Santo André plant – Brazil*



Joebert Santos and Victória Dente, Santo André plant – Brazil

# 1. Overview

## About This Report

(GRI 2-1; 2-2; 2-3; 2-6)

Since 2021, we have annually disclosed our social, environmental, governance, financial and business performance through the Sustainability Report, developed as an accountability and transparency instrument based on the *Global Reporting Initiative* (GRI) guidelines.

We see the Sustainability Report as a record of the Company's performance. This report provides transparency into the results effectively delivered throughout the reporting period, reinforcing a relationship of trust built on alignment, consistency and predictability between what we commit to and what we deliver.

This Unipar 2025 Sustainability Report presents information for the period from January 1 to December 31, 2025, covering all operations of Unipar Carbocloro S.A., Unipar Indupa S.A.I.C. (direct subsidiary), Unipar Indupa Brasil S.A. (indirect subsidiary) and Unipar Participaciones S.A.U. (direct subsidiary).

The consolidated financial information also includes investments accounted for under the equity method in Tucano Holdings III (joint direct subsidiary), Lar do Sol I, II and III Photovoltaic Power Plants (all corporations and direct associates), Veleiros Holdings S.A. (indirect associate) and Solalban Energía S.A. (joint indirect subsidiary). The financial information is adjusted for minority interests related to the investment in Unipar Indupa S.A.I.C., representing 96.2% as of December 31, 2025.



Questions or additional information about  
this report: [sustentabilidade@unipar.com](mailto:sustentabilidade@unipar.com)

## Message from the Board of Directors

(GRI 2-22)

In 2025, the global chemical industry faced a challenging environment marked by economic volatility, competitive pressure and high capital costs. In this context, Unipar reinforced its structural strengths while maintaining a long-term strategic vision, disciplined capital allocation and strong execution, enabling us to navigate the downturn cycle while preserving financial stability and value creation.

The Company delivered resilient performance supported by solid fundamentals, active governance and long-term decision making. This positioning enabled us not only to mitigate the impacts of a challenging environment, but also to strengthen our competitiveness and position Unipar to accelerate value capture as the petrochemical cycle recovers.

By taking a disciplined approach throughout the downturn cycle, the Company carried out significant investments across all industrial plants, with close oversight from the Board of Directors, focused on enhancing competitiveness, operational efficiency and production capacity expansion. As a result, Unipar is now better positioned, with more efficient assets and increased installed capacity, ready to capture the expected market recovery and the beginning of a new upcycle in the petrochemical industry.

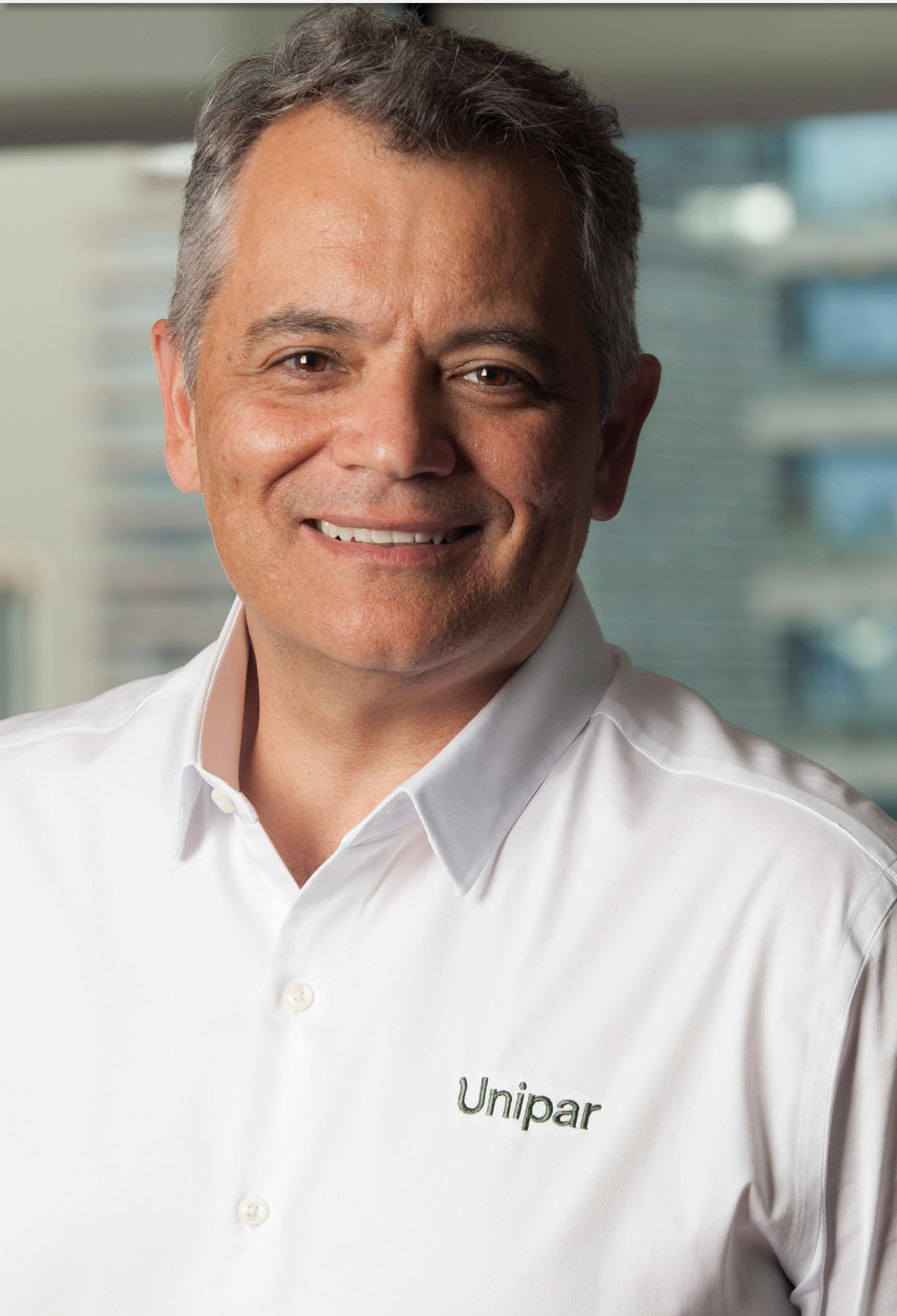
Even amid this significant investment cycle, Unipar continued strengthening its capital structure, closing the year with a solid financial profile, adequate liquidity, a consistent shareholder compensation policy and preserved capacity to invest in strategic opportunities.

We present this Sustainability Report reaffirming Unipar's commitment to long-term value creation, ethical business conduct and responsible governance. We will remain focused on capital discipline, operational excellence and the consistent generation of value for our shareholders and other *stakeholders*.

**Bruno Soares Uchino**

Chair of the Board of Directors of Unipar





## Message from the CEO

(GRI 2-22)

In 2025, we remained focused on the disciplined execution of our strategy, strengthening competitiveness and operational reliability, customer relationships and integration across our industrial units. We achieved record production and sales volumes in Brazil and Argentina, reflecting our teams' ability to operate with efficiency, safety and high asset utilization rates, ensuring reliable service for customers.

We closed the year with more than R\$1 billion in investments. Two strategic projects stood out during the period. The first was the consolidation of the Camaçari plant in Bahia, our first *greenfield* project – fully conceived, planned and implemented by the Company – which expanded Unipar's presence in Northeastern Brazil and reinforced our contribution to the expansion of basic sanitation infrastructure in the country. The facility operates on 100% renewable electricity and incorporates state-of-the-art technology, combining productive efficiency and environmental responsibility from its inception.

Another important milestone was achieved in Cubatão through the *Phase Out Project* for Diaphragm and Mercury Technologies ("PO25"), which permanently replaces mercury and diaphragm-based technologies with state-of-the-art membrane cell technology. This modernization – which also ensures compliance with the Minamata Convention on Mercury<sup>1</sup> – has enabled our plant to become one of the most significant membrane-technology operations in South America. We also achieved emissions reductions, improved energy efficiency and strengthened process safety.

It is important to highlight that we were able to execute these major investments while maintaining disciplined financial management. We worked to extend the average debt maturity profile, diversify funding sources and improve contractual terms and conditions.

In this context, we strengthened our capital structure. Highlights include funding linked to the Climate Fund of the Brazilian Development Bank (BNDES in Brazilian acronym) and the Bank of

the Northeast (BNB), as well as Export Credit Agency (ECA) financing with Euler Hermes totaling US\$42 million, representing external recognition of the quality and positive environmental impact of the projects mentioned above.

For us, sustainability is not a parallel agenda, but an integral part of our business rationale and management approach aimed at value creation. The commitments established for 2025 were achieved in line with the progress of our business planning and strategic projects. Our energy agenda also remains a central element of our strategy. As an electricity-intensive industry, we advanced our renewable energy self-generation initiatives and achieved 100% renewable electricity across our operations in Brazil. This approach connects competitiveness and sustainability by ensuring cost predictability and directly contributing to the Sustainable Development Goals, especially those related to clean energy and climate action.

None of this would be possible without people. We closed the year with 1,500 employees in Brazil and Argentina, engaged in a culture that values safety, accountability, ethics and management excellence. Team development and integration among our plants were critical to achieving these results successfully.

This Sustainability Report presents the progress achieved throughout the period and reinforces our commitment to responsible, transparent operations focused on generating value for customers, employees, communities and shareholders.

**Rodrigo Cannaval**  
CEO of Unipar

<sup>1</sup>Note: Minamata Convention on Mercury – international treaty to which Brazil is a signatory, designed to restrict the use of mercury.

## Highlights of the year



### Operational excellence

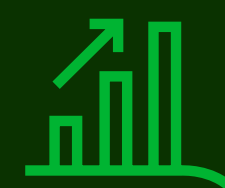
**Camaçari (Bahia) Plant**  
Full operations

**Santo André (São Paulo) Plant**  
Refrigeration system modernization

**Bahía Blanca (Argentina) Plant**  
Sustained operational performance

**Cubatão (São Paulo) Plant**  
Technology modernization

Replacement of mercury and diaphragm-based technologies through the exclusive use of membrane cells, which, according to comparative technical data for the technologies themselves, provide greater efficiency, safety and lower environmental impact in chlorine and caustic soda production.



### Record sales volumes in Brazil

for liquid caustic soda and sodium hypochlorite



### Strengthening of a customer-centric culture

through the SUPER Program



### 79% renewable energy

in global operations and 100% in operations in Brazil



### 22% reduction in Scope 1 and 2 CO<sub>2</sub> emissions



### CDP 2025:

B score in *Climate Change* and B score in *Water Security*



### More than R\$1 billion invested

in the largest CAPEX cycle in Unipar's history



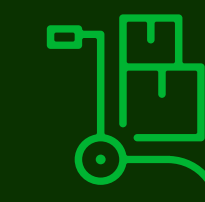
### More than 52,000 training hours

for employees



### 5.6 million people impacted<sup>1</sup>

through 75 social projects in Brazil and Argentina



### 100% of approved suppliers assessed

under sustainability criteria<sup>2</sup>



### MSCI ESG:

rating *upgraded* to "A" in the Morgan Stanley Capital International *assessment*

<sup>1</sup>Note: Impacted people are considered to be those who participated in the supported initiatives or had access to the services and activities promoted, including participation in initiatives, use of services provided and visits to cultural facilities, based on information reported by the supported projects.

<sup>2</sup>Note: Social, environmental and compliance criteria.

## 2025 Recognitions

<b>CDP 2025</b>	B score in <i>Climate Change</i> and B score in <i>Water Security</i>
<b>MSCI ESG</b>	Upgraded to “A” category in the ESG assessment by <i>Morgan Stanley Capital International (MSCI)</i>
<b>Melhores e Maiores Award - Exame Magazine</b>	2nd place in the oil and chemical sector
<b>Melhores do ESG Award – Exame Magazine</b>	One of the leading ESG companies in the oil, gas and chemical sector
<b>Valor 1000 Ranking – Largest Companies</b>	<ul style="list-style-type: none"> <li>• 2nd place in EBITDA Margin in the sector</li> <li>• 3rd place in Profitability in the sector</li> <li>• 5th place in the Chemicals and Petrochemicals sector</li> <li>• 239th place in the overall ranking (up 11 positions from the previous edition)</li> </ul>
<b>Época Negócios 360° Yearbook</b>	<ul style="list-style-type: none"> <li>• 4th place in the Chemicals and Petrochemicals sector</li> <li>• 73rd place in the Overall Ranking</li> </ul>
<b>Semear Program – Smurfit Westrock</b>	Recognized by the customer as the best company in the “Direct Supplier” and “Environmental Pillar” categories
<b>Aberje Award</b>	Regional winner of the 2025 Aberje Award in the Events category, with the case study “Camaçari: the chemistry of presence”

<b>Great Place to Work (GPTW)</b>	<ul style="list-style-type: none"> <li>• Recognized by employees as a great place to work for the fourth consecutive year</li> <li>• <b>Global GPTW overall score:</b> 74 (on a scale from 0 to 100), above the 2024 average</li> <li>• Unipar Argentina ranked among the 25 best companies to work for in the country within its employee-size category</li> </ul>
<b>Great People Mental Health (GPMH)</b>	2-star rating in recognition of the commitment to employee well-being and emotional health, for the second consecutive year



Employees, Bahía Blanca plant – Argentina

<b>Eikon Awards – 26th edition</b>	<ul style="list-style-type: none"> <li>• Eikon Gold: Communication in Crisis Situations, for the integrated communication plan following the floods in Bahía Blanca</li> <li>• Eikon Gold: Environmental Sustainability for the Unipar Nursery Project</li> <li>• Eikon Green: Best Climate Change Initiative for the reforestation contribution of the Unipar Nursery Project</li> </ul>
<b>Ecumenical Social Forum</b>	<ul style="list-style-type: none"> <li>• 2024 Sustainability Report: Latin American Corporate Responsibility Award</li> <li>• Unipar Nursery Project: Solidarity Entrepreneurship Award</li> </ul>
<b>Enrique Shaw Award – ACDE</b>	Unipar Nursery Project: Special Mention – Enrique Shaw Award
<b>Consciência Award</b>	Community Advisory Council: recognition in the Consciência Award
<b>Sustainability Index – Gerência Ambiental Magazine</b>	<ul style="list-style-type: none"> <li>• Best Overall Performance – 3rd place</li> <li>• 2024 Sustainability Report: Best Social Performance</li> <li>• Petrochemical Industry: Best Performance in the Petrochemical Industry</li> </ul>



Douglas Leite Marques, Santo André plant – Brazil

# Unipar: The Industry of Industries

## 2. Unipar: The Industry of Industries

### Where chemistry happens

(GRI 2-1; 2-6)

**Unipar is a key player in the chemical and petrochemical sector, standing out as one of the leading suppliers to the sanitation and construction industries.** The Company also produces raw materials for a wide range of industries, including textiles, pulp and paper, disinfectants, aluminum, toys, footwear, food, beverages, pharmaceuticals, among others.

Founded in 1969, Unipar (Unipar Carbocloro S.A.) is a publicly traded corporation operating primarily in the Brazilian and Argentine markets. The Company also holds interests in energy generation assets<sup>1</sup> primarily dedicated to self-generation.

#### OUR PRODUCTS

- **Chlorinated products (liquid chlorine, hydrochloric acid, sodium hypochlorite)**
- **Caustic soda (liquid and solid)**
- **PVC (emulsion and suspension)**

<sup>1</sup>Note: Unipar is a self-generator of electricity. In Brazil, the Company holds equity interests in Tucano Holdings III and Veleiros, renewable wind energy generation companies located in the Northeast region, as well as in Lar do Sol, a solar energy generation company located in the state of Minas Gerais. In Argentina, the Company holds an interest in Solalban, a local natural gas power generation company. The Company is publicly traded, with common and preferred shares listed on B3 S.A. (Brasil, Bolsa, Balcão) in Brazil under the tickers UNIP3, UNIP5 and UNIP6.



Industrial area, Bahía Blanca plant – Argentina

PRODUCT

INDUSTRIAL APPLICATIONS

IMPACT ON PEOPLE'S LIVES AND SOCIETY



Chlorine

- Drinking water treatment
- Swimming pool disinfection
- Wastewater treatment

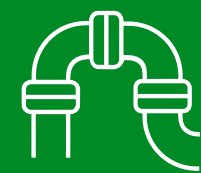
- Safe water for human consumption
- Prevention of waterborne diseases
- Reduction of environmental contamination



Caustic soda

- Paper bleaching and pulp production
- Textile industry
- Metallurgical industry
- Food industry

- Production of packaging and paper products for everyday use
- Manufacturing of fabrics and clothing
- More efficient industrial processes
- Safety in food processing



PVC

- Construction industry
- Sanitation infrastructure
- Medical sector
- Textile industry

- Pipes and fittings for water and wastewater networks
- Durable urban infrastructure
- Essential medical devices
- Resistant and long-lasting materials



Hydrochloric acid

- Well drilling
- Metal pickling
- Production of coagulants for water and wastewater treatment

- Support for energy production
- Preparation of metals for various industrial sectors
- Improved treated water quality



Sodium hypochlorite

- Water purification
- Manufacturing of cleaning products
- Use as a bactericide and bleaching agent

- Water and environmental disinfection
- Household and hospital hygiene
- Microbiological control and protection of public health



Miguel Ferreira Junior, Camaçari plant – Brazil

**INDUSTRIES SERVED**

1. Agriculture
2. Food
3. Automotive
4. Construction industry
5. Films and laminates
6. Hygiene and cleaning
7. Metallurgy
8. Mining and steelmaking
9. Pulp and paper
10. Chemical and petrochemical
11. Sanitation
12. Healthcare
13. Household goods

**For 56 years, we have transformed vision into results through consistency, responsibility and a forward-looking approach. Our operations are guided by our purpose of being trustworthy in our relationships, with a focus on operational excellence, ethical, safe and efficient business conduct and the responsible management of our social and environmental impacts.**

**OUR OPERATIONS**

(GRI 2-1; 2-6)

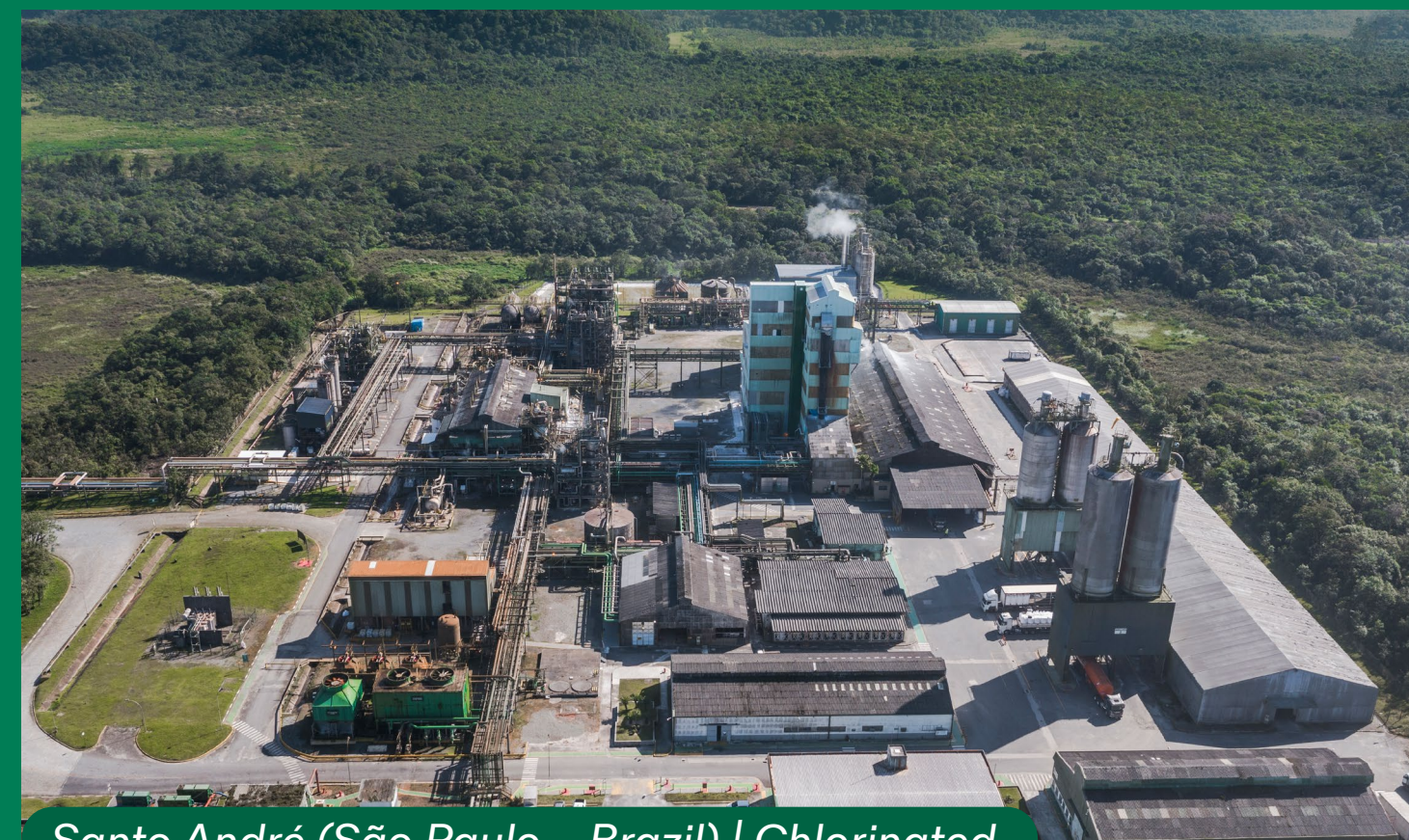
**Plants**



*Camaçari (Bahia – Brazil) | Chlorinated products and caustic soda production*



*Cubatão (São Paulo – Brazil) | Chlorinated products and caustic soda production*



*Santo André (São Paulo – Brazil) | Chlorinated products, caustic soda and PVC production*



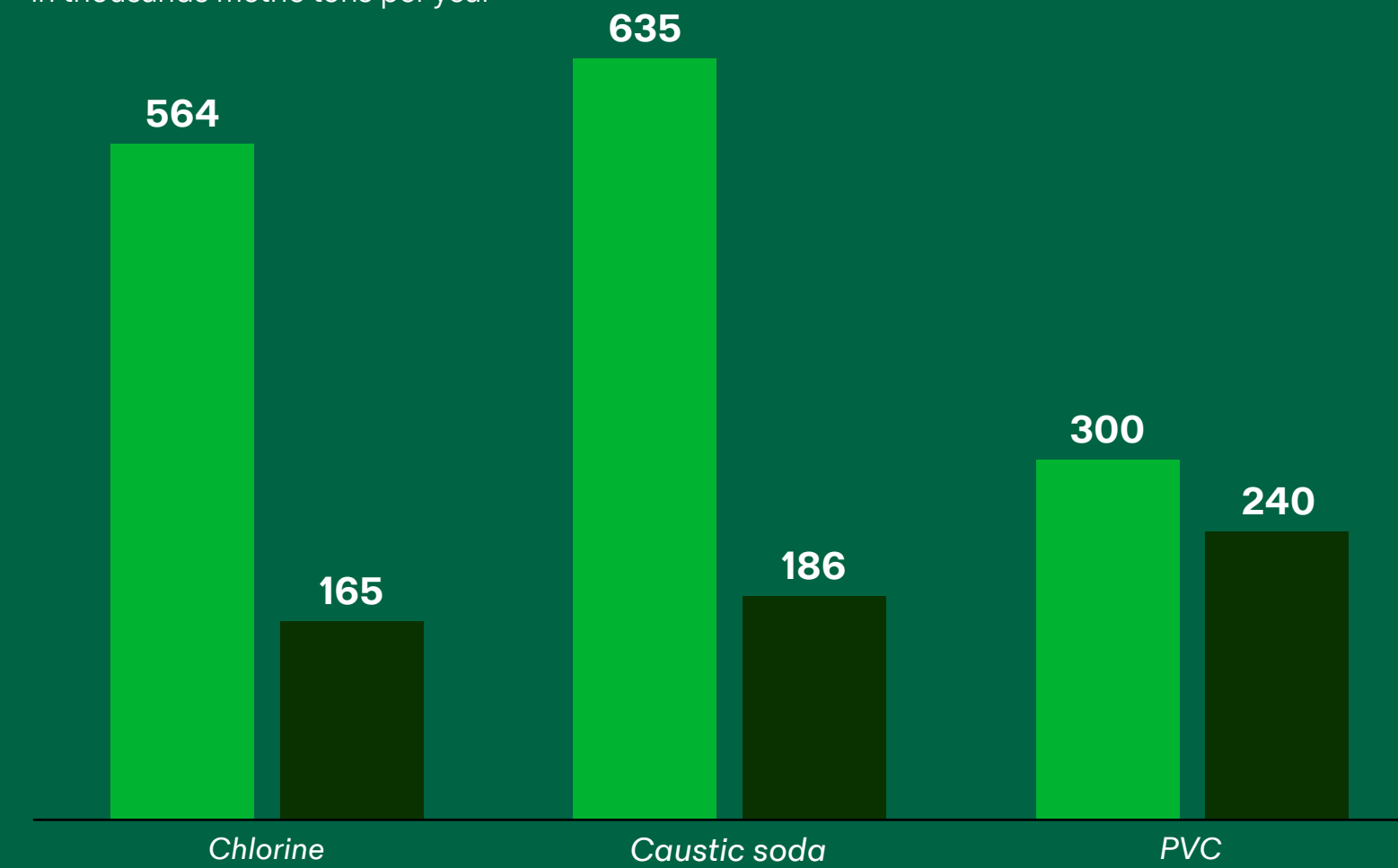
*Bahía Blanca (Argentina) | Chlorinated products, caustic soda and PVC production*

WHERE WE OPERATE



2025 PRODUCTION CAPACITY

in thousands metric tons per year



Key

● Brazil ● Argentina

In 2025, investments in technology modernization, process safety, and energy efficiency continued as an essential part of our operating strategy. Learn more in [Operational Excellence](#).

PURPOSE, MISSION AND VISION



Purpose

To be trusted and generate value in all our relationships with society.



Mission

To make chemistry happen by generating sustainable value for people, shareholders, customers, employees and society through products that improve quality of life.



Vision

To be a global benchmark in our market and pursue growth with transparency and responsibility.

## Strategic pillars



# Sustainability and value creation



Rogério Lascoski, Cubatão plant – Brazil

# 3. Sustainability and value creation

## The Unipar sustainability journey

We see sustainability as a set of cross-functional actions embedded throughout the Company's activities and guided by business strategy, forming an essential part of our operations rather than a separate or parallel strategy. In an industry such as chemicals, which requires rigorous management of resources and impacts, operating efficiently, safely and responsibly – while preserving the environment, supporting surrounding communities and maintaining ethical and transparent relationships – is an integral part of our operations and of the trust required to operate.

**We continuously seek to be an agent of transformation for a more sustainable world, fostering engagement within Unipar and extending it throughout our relationship ecosystem.**

Since our foundation, we have conducted our activities based on a business strategy focused on long-term continuity, with sustainability integrated into the way we operate. This guideline underpins operational and strategic decision making and supports our long-term vision.

Since 2022, we have advanced the consolidation of this approach by incorporating social, environmental and governance aspects into our strategy in a more structured and cross-functional manner across operations.

Different areas operate with sustainable practices embedded in their processes, ensuring alignment among decisions, strategic direction and long-term value creation. In this context, the evaluation of investment projects considers sustainability criteria, such as potential financial return, relevance of generated impacts and strategic alignment.

By encompassing financial sustainability and the generation of positive impacts for shareholders, employees, customers and communities, we strengthen relationships of trust and contribute to business continuity.



Jefferson Pereira, Santo André plant – Brazil

**PUBLIC COMMITMENTS**

(GRI 2-23; 2-24)

Our sustainability approach is also reflected in voluntarily adopted public commitments that reinforce alignment with global and national sustainable development agendas.

**UN Global Compact**



We have been a signatory to the UN Global Compact since 2023, committing to align our strategies and operations with the Ten Universal Principles – covering human rights, labor, environment, water and anti-corruption practices – and to contribute to advancing the 17 Sustainable Development Goals (SDGs).

**+Water Movement**



We participate in the UN Global Compact initiative in Brazil focused on advancing SDG 6 – Clean Water and Sanitation. Through the +Water Movement, we seek to contribute to expanding access to sanitation and water security, supporting the national goal of ensuring that 90% of sewage is collected and treated by 2033. Unipar contributes to this commitment through social projects and investments in technologies that promote responsible water use and access to basic sanitation. More details [here](#).

**Citizen Company Program**



Since 2024, we have participated in the Empresa Cidadã (Citizen Company) Program, a Federal Government initiative that extends maternity leave to six months and paternity leave to 20 days, strengthening policies focused on care, well-being and work-life balance.

**Brazil Pact for Business Integrity**



Since 2024, Unipar has been a signatory to the Brazil Pact for Business Integrity, an initiative of the Brazilian Office of the Comptroller General (CGU in Brazilian acronym) that promotes the voluntary adoption of integrity practices, corruption prevention and governance strengthening. Participation reinforces the Company’s commitment to ethics, transparency and the continuous improvement of its *compliance* mechanisms.

**Business Pact for Integrity and Against Corruption**



We have been signatories to the Ethos Institute’s Business Pact for Integrity and Against Corruption since 2023, publicly committing to adopt and promote ethical, transparent and responsible practices focused on anti-corruption practices, strengthening the culture of integrity and promoting ethical relationships with the public sector and other *stakeholders*.

**Certifications**

Unipar maintains local and internationally recognized certifications, reinforcing its commitment to quality, safety, occupational health, environmental management and operational efficiency.

**ISO 9001**



Ensures process efficiency and quality management, with a focus on customer satisfaction.

**ISO 14001**



Ensures environmental management across operations, with a focus on controlling and reducing impacts.

**ISO 45001**



Strengthens occupational health and safety management, promoting safer working environments.

**Responsible Care**



Strengthens the continuous improvement of health, safety and environmental performance.

**Halal**



Ensures that products and processes comply with Islamic principles and Halal market requirements.

**Kosher**



Ensures compliance with Jewish principles applicable to products and processes.



Raphael Umezu and Clayton Ramos, Santo André plant – Brazil

# Materiality

# 4. Materiality

(GRI 3-1)

Our materiality matrix, which identifies the environmental, social and governance topics that most influence our operations, was developed in 2021 through a broad stakeholder engagement process and the analysis of documents and references relevant to the Company and society. Learn more [here](#).

**We engaged with more than 200 stakeholders** representatives, including investors, suppliers, customers from the PVC and chemicals segments, communities surrounding our operations, government representatives, the media and other engagement institutions.

Based on this engagement, the topics considered most relevant were identified and organized into eight topics essential to the Company's management and decision-making processes.

In 2025, we reviewed and refined the descriptions of the material topics, which remained unchanged, with the objective of providing greater precision regarding the scope of initiatives related to each topic within the Company.

Unipar's materiality assessment serves as a guide for defining goals, indicators and strategic initiatives, which are monitored and disclosed annually through our sustainability reports prepared in accordance with the guidelines of the *Global Reporting Initiative* (GRI).

Our material topics are also directly connected to the UN Sustainable Development Goals (SDGs), reinforcing Unipar's contribution to global sustainable development agendas.



Edinaldo Cabral and Luiz Fernando de Souza, Cubatão plant – Brazil

**MATERIAL TOPIC**

(GRI 3-2)

**DESCRIPTION**

**FUTURE READINESS**



**Business integrity and ethics**

Integrity and ethics are part of Unipar’s values and guide the way the Company conducts its relationships and operations. Unipar conducts its activities responsibly, in compliance with applicable regulations and ethical principles, contributing to the continuity of its operations and the development of trust-based relationships.

As part of the continuous evolution of our sustainability governance, we are preparing to meet the new regulatory requirements related to sustainability and climate reporting established by the Brazilian Securities and Exchange Commission (CVM in Brazilian acronym), in alignment with the standards of the *International Sustainability Standards Board* (ISSB), especially IFRS S1 and IFRS S2, within the regulatory timelines established by CVM Resolution 193.



**Waste Management**

Industrial waste generation is a significant aspect of chemical industry operations. Unipar adopts practices to reduce, reuse and properly dispose of waste.

To support this process, in 2025 we began internal readiness exercises, with support from a specialized consulting firm, including studies for the implementation of double materiality – an approach that considers, in an integrated manner, the impacts of Unipar’s activities on society and the environment, the assessment of the corporate governance structure related to these topics, as well as the financial risks and opportunities associated with them.



**Health & Safety**

The health and safety of employees, contractors, operations, customers and communities are non-negotiable topics for Unipar. We seek operational excellence and safe logistics across all activities.

At the same time, we are structuring our information and data framework to comply with the audit requirements established under the new regulation.



**Climate change, energy & emissions**

Our production chain require significant electricity consumption. Unipar works to improve energy efficiency, invests in self-generation of solar and wind energy and undertakes commitments to reduce greenhouse gas emissions.

More than meeting a regulatory requirement, this structured preparation process reinforces Unipar’s commitment to compliance, governance and the continuous improvement of information quality, in line with market best practices and the expectations of investors, customers and all stakeholder groups.



**Engagement with surrounding communities**

Unipar promotes human development through initiatives in education, culture, sports and social and environmental actions, some of them related to sanitation, especially in communities surrounding its operations in Brazil and Argentina.



**Risk management**

We pursue excellence in risk management and mitigation to preserve operations and business continuity, treating this topic as a priority in our practices.



**Water & sanitation**

We contribute to access to drinking water and sanitation through our products and social projects. Our products are related to water treatment or their use phase, making contribution to access to clean water and sanitation in the countries where we operate, as well as the responsible use of water in our activities, topics of great importance.



**Diversity, equity & inclusion**

We seek to create an inclusive environment where people feel respected and part of Unipar.

Note: There were no changes to the list of material topics compared to the previous reporting cycle.

## ESG Commitment

Throughout 2025, we remained focused on executing our planning, achieving important advances in energy transition, greenhouse gas emissions reduction, operations modernization and strengthening our social initiatives, as presented in the [Environmental responsibility](#), [Operational excellence](#) and [Social development](#) chapters.

Sustainability commitments are treated as an integral part of strategic planning and are embedded in investment and operations-related decision making. Unipar's ESG agenda is directly associated with operational efficiency, competitiveness, and risk management, with consistent and achievable short, medium and long-term targets aligned with the economic and industrial realities of the business. Progress against these commitments is continuously monitored through internal governance forums, with indicators reviewed on an ongoing basis.

**The year 2025 marks, above all, the closing of a cycle, in which we report on the commitments previously established for this date while also preparing to respond to new regulatory and market demands.**










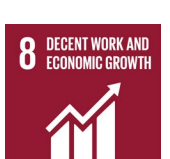


Beyond the positive results achieved, we recognize that some challenges remain and will require continued efforts in the coming years. The management of our ESG commitments is conducted in a pragmatic, transparent and long-term-oriented manner, considering external variables, technological advances, and operating conditions. This approach supports the generation of environmental, social and economic value and reinforces business continuity.

Below are the commitments established in 2022 and the results achieved in 2025 considering the respective base years. The initiatives related to each topic are described in the corresponding chapters throughout this report.

*Daniel Álvarez and Nicolás Chaves, Bahía Blanca plant – Argentina*



ALL COMMITMENTS UNDERTAKEN WERE FULFILLED

TOPICS	SDG	2025 COMMITMENTS	RESULTS	MORE DETAILS
Climate change		Reduce Scope 1 and 2 CO <sub>2</sub> emissions by 10% (base year: 2020).	 <b>22% reduction in CO<sub>2</sub> emissions</b>	<a href="#">Climate change</a>
		Transition to 60% renewable electricity (base year: 2022).	 <b>79% renewable energy</b>	<a href="#">Climate change</a>
Customers		Achieve 65% of product volume manufactured using renewable electricity (base year: 2022).	 <b>86% of production volume manufactured using renewable energy</b>	<a href="#">Climate change</a>
Community and society		Impact 2 million people through programs and projects that promote human development (base year: 2022).	 <b>13.5 million people impacted</b>	<a href="#">Social development</a>
Suppliers		Achieve 100% of approved suppliers assessed under sustainability criteria (base year: 2022).	 <b>100% of suppliers approved</b>	<a href="#">Responsible value chain management</a>
Safety		Ongoing commitment to management focused on zero accidents and operational incidents.	 <b>100% of actions implemented (qualitative indicator)</b>	<a href="#">Occupational health, safety &amp; well-being</a>
Investors and institutions		Publish Sustainability Reports and participate in rankings and surveys on governance and sustainability best practices		<a href="#">Recognitions in 2025</a>



Joebert Santos, Santo André plant – Brazil

2030 COMMITMENTS

**Reduce by 30%**  
scopes 1 and 2 CO<sub>2</sub> emissions (base year: 2020).

**Eliminate**  
the use of mercury in operations.

**Reduce by 15%**  
water use intensity, with 15% water reuse (base year: 2021).

**Develop**  
sustainable solutions in the areas of energy and emissions.

**Produce 80%**  
of hydrochloric acid using green hydrogen.

2050 AMBITION

**Unipar**

- Achieve Net Zero.
- Commitment to management focused on eliminating accidents and operational incidents.

**Customers**

- Expand the portfolio of sustainable solutions in sanitation, energy, emissions and affordable housing.
- Deliver avoided CO<sub>2</sub> emissions for our customers.

**Suppliers**

- Extend Unipar's commitments throughout the supply chain.

**Community and society**

- Accelerate access to clean water and sanitation by increasing the number of people reached through Unipar's direct actions and expanding the impact on human development.

**Investors and institutions**

- Become a sustainability benchmark in the chemical industry by participating in leading governance and sustainability rankings.

# Operational excellence



New membrane cell room, Cubatão plant - Brazil

# 5. Operational excellence

In 2025, the chemical and petrochemical industry continued to operate in a challenging environment, marked by the continuation of the petrochemical downcycle observed in recent years, volatility in international markets, and record levels of PVC imports into Brazil, in addition to the continued weakness of the PVC market in Argentina.

In Brazil, these challenges were compounded by structural factors affecting industry competitiveness, such as energy costs and interest rates. In Argentina, the macroeconomic environment also required careful operational management and a high degree of adaptability from teams.

In this context, Unipar maintained consistent performance grounded in planning and operational and financial discipline, with a focus on operating efficiently, safely and reliably. Decisions continued to balance short-term results with a long-term perspective, reinforcing a pragmatic strategy aligned with business realities and market conditions, while preserving production capacity and operational stability in support of sustainable growth.

**At Unipar, operational excellence is how we support the long-term sustainability of the business. We invest to increase production with lower risk, lower resource consumption, lower emissions intensity and greater operational predictability.**

## Where chemistry meets sustainable development

We continued to strengthen Unipar's sustainability strategy through consistent advances in technology modernization, capacity expansion, energy efficiency and the prioritization of operational safety and reliability.

This approach was reflected in the largest investment cycle in the Company's history: throughout the year, we invested **more than R\$1 billion in strategic projects.**



More than individual projects, these investments reflect our long-term vision, in which sustainable operational performance is achieved through plant modernization, the incorporation of best practices into daily operations and the consolidation of high standards of safety, environmental performance and reliability.



New horizontal saturator, Cubatão plant – Brazil

### CUBATÃO PLANT (SÃO PAULO)

The main milestone of this investment cycle was the implementation of the replacement of mercury and diaphragm-based technologies with the exclusive use of membrane cells, a strategic industrial modernization project at the Cubatão plant (São Paulo), launched in November 2024.

By adopting the most advanced technology currently available for chlorine and caustic soda production, we achieved compliance with the Minamata Convention while improving efficiency and advancing decarbonization efforts. The plant is now the largest membrane-technology operation in South America, delivering significant gains in energy efficiency, operational reliability and emissions reduction.

Highlights include:

- Estimated reduction of approximately 70,000 metric tons of CO<sub>2</sub> equivalent per year<sup>1</sup>
- 18% reduction in total energy consumption (steam and electricity)<sup>1</sup>

**During implementation throughout 2024 and 2025, more than 1,200 direct and indirect jobs were created.**

The entire modernization process was carried out while the plant remained fully operational, during a particularly challenging technological transition period. Even under these conditions, operations remained stable and aligned with planning, without relevant impacts on production or significant operational losses. Execution was completed within the approved scope, established schedule and planned budget, supported by strict safety standards and risk management practices.

<sup>1</sup>Note: Considering 2020 as the baseline year. The modernization will enable a reduction of approximately 70,000 metric tons of CO<sub>2</sub> equivalent compared to that baseline. The estimated energy savings are equivalent to the residential electricity consumption of approximately 340,000 people.



Inauguration of the Cubatão technology modernization project, Cubatão plant – Brazil



Inauguration of the Cubatão technology modernization project, Cubatão plant – Brazil

“

*Executing a project of this magnitude while the plant remained operational required extreme discipline, rigorous planning and a high level of technical maturity from the teams, reinforcing the Company’s risk management capabilities.*

**Ricardo Congro**  
Chief Industrial Officer of Unipar

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**Inaugurated in December 2025, the Cubatão Plant technology modernization project continued into early 2026 with the final decommissioning and startup stages, representing a milestone for Unipar in safety, environmental performance, energy efficiency and operational reliability.**

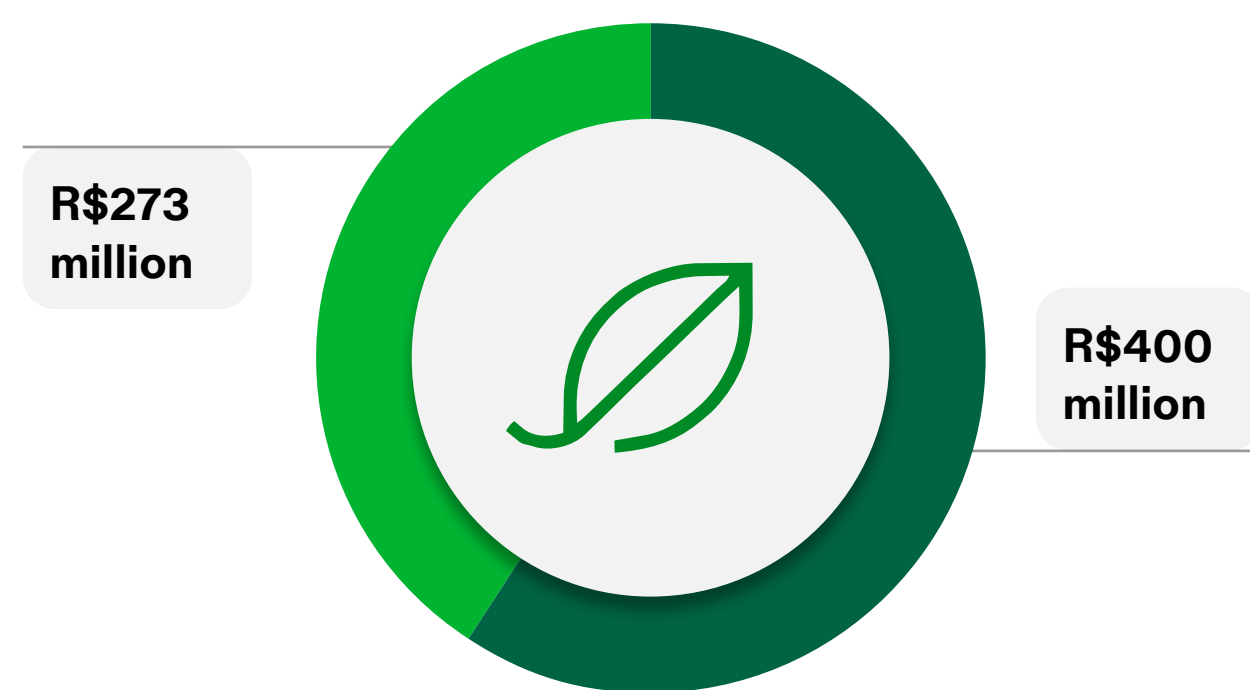
Beginning in 2026, the unit will operate primarily on renewable electricity, approximately 80% of which will come from self-generation through wind and solar farms.

## Green financing

The technology modernization project at the Cubatão plant was the first Unipar project to receive green financing.

The funding was provided by the Brazilian Development Bank (BNDES) and allocated to initiatives that combine greater energy efficiency with the transition to technologies with lower environmental impact.

### TOTAL FINANCING OF R\$673 MILLION:



**Key**  
● FINEM resources    ● Climate Fund resources



The financing made it possible to structure a large-scale investment that strengthens the Company's long-term vision and financial profile, increasing predictability and discipline in capital allocation.



Aerial view of the new membrane room, Cubatão plant – Brazil

The project's eligibility under these financing lines reinforces the relevance of its environmental gains while also validating the project's robustness and Unipar's planning and execution capabilities.

As part of the financing structure, the project is tied to environmental performance commitments, including emissions reduction and energy efficiency targets monitored through contractual indicators

established with BNDES, such as emissions intensity per ton of chlorine produced.

This process creates a virtuous cycle in which projects with positive environmental impacts facilitate access to financing, enable relevant technological advances and, at the same time, strengthen the competitiveness and sustainability of the business.

## CAMAÇARI PLANT (BAHIA)

In December 2024, we began operations at our Camaçari plant (Bahia), marking an important milestone in Unipar's growth trajectory. This is our first *greenfield* plant project – built entirely from the ground up – reinforcing our ability to translate strategy into modern, efficient industrial assets aligned with the sustainability agenda.



Inauguration of the Camaçari plant – Brazil

Throughout 2025 and early 2026, the plant underwent the ramp-up and stabilization phases of its production chain. In parallel, we carried out extensive commercial preparation and market positioning efforts. Upon beginning of the Camaçari operation, Unipar increased its share of the sodium hypochlorite market in the Northeast region by approximately 15 percentage points, strengthening its regional presence.

The Camaçari plant was designed as a long-term investment with immediate results: it is already reporting relevant production volumes of chlorine, caustic soda, hydrochloric acid, and sodium hypochlorite, with safe operations, high reliability and performance aligned with planning.

**Annual production capacity, as measured in 2025, of 20,000 metric tons of chlorine, 22,000 metric tons of caustic soda, 23,000 metric tons of hydrochloric acid, and 160,000 metric tons of sodium hypochlorite.**

A key feature of Unipar's new operation is its eco-efficiency: all electricity used at the Camaçari plant comes from 100% renewable sources generated at the Tucano Wind Complex in Bahia. In addition, the plant uses state-of-the-art membrane technology, reducing electricity consumption by approximately 10% compared to traditional technologies. We also prioritize efficient water use, minimizing environmental impacts throughout the value chain.

After just over one year of operation, the Camaçari plant has strengthened Unipar's strategic presence in the Northeast region. Proximity to customers – especially in the sanitation sector – combined with operational competitiveness, has enabled the development of more stable relationships and increased commercial predictability.

The implementation of the plant also generated positive impacts for the region. In addition to the more than 350 direct and indirect jobs created during the construction phases, the operation currently maintains more than 50 positions among employees and contractors. To support local workforce development, Unipar invested more than 6,000 hours in training programs during 2024 and 2025, including technical training and occupational safety standards.

## Looking ahead

In line with our long-term vision, the Camaçari plant was designed as a phased project. Following the operational consolidation of the first phase, we advanced preparations in 2025 for the second phase, with operations expected to begin in the second half of 2026 and focused on implementing a chlorine purification system. The initiative expands the plant's operational flexibility, broadens the product portfolio with new specifications, and strengthens competitiveness in the Northeast region, especially in serving the sanitation and agribusiness sectors.



Nighttime aerial view of Camaçari plant – Brazil

## SANTO ANDRÉ PLANT (SÃO PAULO)

Throughout the year, we advanced initiatives that expand production capacity, raise safety and efficiency standards, and strengthen Unipar's presence in strategic segments, especially in the PVC market.

- **Frigo Project – Sustainable Refrigeration:** at the end of 2025, we completed the first phase of the sustainable refrigeration project focused on modernizing systems and replacing technologies in order to eliminate fluids with high ozone depletion potential, which are scheduled for global phaseout by 2040 under the Montreal Protocol.

The initiative has startup scheduled for 2026 and is expected to avoid emissions of up to 72,000 metric tons of greenhouse gases, reinforcing Unipar's commitment to sustainable practices that also deliver relevant gains in efficiency and competitiveness.

- **PVC Emulsion Project – Production capacity expansion:** throughout 2026, we will expand production capacity for emulsion resins. A new reactor is expected to begin operations by the end of 2026.

Among the project's main benefits are an increase of up to 30% per year in PVC emulsion productivity, the adoption of more efficient processes, enhanced operational safety and improved product quality. The project was submitted to and approved under the Special Tax Regime for the Chemical Industry (REIQ in Brazilian acronym)<sup>1</sup>.

- **8th Electrolyzer – Expansion of electrolysis capacity:** scheduled to begin operations in the second half of 2026, the project is expected to increase chlorine and caustic soda production capacity by 15%, enhancing competitiveness and flexibility in chlorine allocation between the chlorinated and vinyls production chains.
- **PVC Suspension Project – Smart dosing:** completed in 2025, the project introduced continuous initiator dosing technology in the reactors, significantly reducing polymerization time (the longest stage of the process), while increasing production efficiency, safety and innovation.

<sup>1</sup>Note: REIQ is a public policy intended to support the chemical and petrochemical industry in Brazil through tax incentives, especially reductions in PIS/Pasep and Cofins rates applied to raw materials and inputs used in the production of chemical products.



Aerial view of the Santo André plant – Brazil

## LEI DO BEM

In 2025, the Company's projects approved under Tax Incentive Law 11196 of 2005, known as Lei do Bem, reinforced continued investment in research, development and innovation (R&D&I), with a focus on production efficiency, technology modernization and the reduction of environmental impacts.

Major projects developed include:

- **Anti-scaling testing – improvements in the polymerization process:** Led by the PVC Engineering department, the initiative sought to reduce residue buildup on autoclave walls, optimize heat exchange and increase productivity, generating gains in yield, energy consumption and resin quality.
- **CO<sub>2</sub> reduction study through electrification and alternative steam generation technologies:** Evaluation of solutions such as electric boilers, biomass and process electrification, expanding electrical infrastructure and contributing to a more efficient and lower-carbon energy model.
- **Water Reuse through Ultrafiltration Project:** Focused on process water reuse, reducing consumption of demineralized water, chemical inputs and operating costs, in line with water efficiency and circular economy practices.

Projects supported under Lei do Bem strengthen the Company's technological capabilities, increase operational reliability and integrate efficiency, competitiveness and sustainability into a continuous cycle of industrial advancement.

**BAHÍA BLANCA (ARGENTINA)**

Throughout 2025, we maintained investments in operational improvements in Argentina, with a continued focus on efficiency and reliability. Even in a challenging macroeconomic environment and amid a severe climate event in the Bahía Blanca region, marked by heavy rainfall that affected local infrastructure, the unit showed high level of adaptability and operational resilience. Learn more in [Local initiatives Argentina](#).

The plant preserved its structural and operational integrity through the activation of contingency plans and coordinated action by teams, ensuring safety, production continuity and process stability.

**WATER: A RELEVANT RESOURCE**

We advanced water efficiency through initiatives focused on optimizing and reusing water in industrial processes, particularly in Bahía Blanca.

The reuse of PVC effluent in place of demineralized and filtered water, combined with improvements in the reliability of the effluent treatment system, made it possible to increase water reuse by

more than 170 thousand m<sup>3</sup> per year — a volume equivalent to approximately 68 Olympic-sized swimming pools.

In addition, revisions to the operating standards of the water softening systems, based on laboratory analyses and operational monitoring, enabled a reduction in water consumption of 10,000 m<sup>3</sup>/year.



View of the Bahía Blanca plant – Argentina



View of the entrance to the Bahía Blanca plant – Argentina

## OPERATIONAL RELIABILITY

To execute our industrial strategy on a day-to-day basis, we advanced initiatives focused both on the maintenance and modernization of operations and on disciplined project execution, contributing to greater operational predictability and reliability.

This approach was also reflected in how we evaluated and executed investments. In 2025, in addition to carrying out the largest CAPEX cycle in our history for the implementation of strategic projects, we created a corporate Maintenance department and implemented a dedicated committee to evaluate quick-return projects. Throughout the year, we developed initiatives focused on operational efficiency, many of them requiring limited incremental investment and generating accelerated returns, reinforcing discipline in capital allocation and supporting short and medium-term strategies.

### Digital transformation

We continued to advance our digital transformation agenda, using technology as a tool to support strategy execution and strengthen operational reliability and customer service. One of the year's highlights was the initial structuring of a corporate data journey aimed at organizing the Company's information base and creating more robust foundations to support decision making.

Key advancements during the year:

- Structuring of the technical foundation for corporate data organization, including the definition of infrastructure, prioritization criteria and the creation of a dedicated data area.

- Initial development of a corporate *data lake* focused on data integration, cross-referencing of information and analytical support.
- Creation of a *Data Analytics Portal* consolidating data visualization and analysis.

In the coming cycles, we will continue advancing the development of a data-driven culture aimed at strengthening decision making based on structured information and consistent analysis.

### Artificial Intelligence

In addition to data structuring, our digital transformation journey focused on operational efficiency advanced throughout 2025 with the implementation of Artificial Intelligence (AI) solutions applied to industrial processes. These initiatives reinforce the responsible adoption of digital technologies and the consolidation of more structured operational practices.

Among the applications already incorporated are the use of AI solutions to improve the performance of pyrolysis furnaces<sup>1</sup>, contributing to increased productivity in the PVC chain and the use of analytical tools to support the prediction of unplanned interruptions at the electrolysis plant<sup>2</sup>.

<sup>1</sup>Note: Pyrolysis – a thermochemical process that uses high temperatures in the absence of oxygen to break down molecules for the production of petrochemical inputs, such as ethylene used in the PVC chain.

<sup>2</sup>Note: Electrolysis – an electrochemical process that uses electric current to promote chemical reactions, such as the production of chlorine and caustic soda from brine.



Operators and control panel, André plant – Brazil

## Customer-focused solutions

(GRI 2-6; 2-29)

In 2025, we maintained our commercial strategy focused on strengthening Unipar’s resilience in adverse scenarios. We continued to position ourselves as a strategic supplier, with a focus on production capacity, reliability of supply and competitiveness – attributes that are central to maintaining consistent customer relationships.

Throughout the year, we further diversified sales across different sectors, contributing to a more balanced commercial profile. We operate with global customers and maintained a relevant presence in sectors expanding in Brazil, such as sanitation, driven by the sector’s regulatory framework.

This performance is directly connected to the Company’s operational progress. Investments in plant modernization, asset reliability, energy efficiency and governance strengthen our value proposition through quality, predictability and reliability, particularly in an environment of elevated economic volatility.



Nighttime view, Bahia Blanca plant – Argentina



Jefferson Pereira, Santo André plant – Brazil

We also implemented organizational adjustments within the commercial area, increasing decision-making capacity and execution agility, while strengthening consistency across the customer journey, service personalization and commercial governance. Other highlights during the year included the following:

- Integration of the *Customer Service* area into the new Commercial Excellence Management structure, with the objective of delivering agile, personalized and high value after-sales service. The structure focuses on the continuous improvement of the *Order to Cash* flow, managing the process end to end and enabling the generation of indicators and performance analyses that support strategic decisions and ensure consistent operational results.
- Creation of the Strategic Marketing area, with the objective of supporting business continuity and leveraging profitability. This new structure has three main areas of focus: sustainable growth, through the evaluation of projects that support the expansion of the *core business*; market strategy and competitive positioning, through scenario monitoring and assessment of competitive advantages to support decision-making; and development of new businesses and partnerships.
- Greater alignment between technical support and the Commercial area, with the department of Market Technical Development reporting directly to sales management in Brazil and Argentina, strengthening coordination between technical support and commercial activities.

### PRICING DEPARTMENT RESTRUCTURING

Focusing on pricing governance, agility in commercial service and discipline in granting commercial terms, we restructured the *Pricing* department in 2025.

The initiatives included:

- Engagement of a specialized consulting firm to redesign the commercial flow and pricing processes.
- Review of the pricing methodology.
- Automation of approximately 80% of pricing requests.
- Structuring of internal controls and clear definition of responsibilities.

## Programa SUPER

In 2025, we implemented the SUPER Program, a milestone in our engagement strategy and in strengthening the Company's customer-centric approach across all levels of the Company. The program introduced communication formats designed to foster closer connections between employees and customers and, throughout the year, became established as a permanent pillar of the commercial strategy, integrating management routines and reinforcing a culture of trust and excellence in customer relationships.

**SUPER is guided by the principle of “delivering trust by exceeding expectations,” reinforcing the commitment to position Unipar as customers’ first choice and to strengthen long-term relationships built on trust, proximity and consistency.**

The program is cross-functional and integrates management, training and internal communication practices.

One of the project's key highlights was the creation of the Momento SUPER during quarterly *Conecta* meetings, featuring customers invited to share their perspectives on the partnership with the Company. This enabled different departments to gain direct insight into what customers value in their relationship with Unipar and where opportunities for improvement exist.

Other initiatives also expanded structured listening practices and reinforced alignment among strategy, execution and the experience perceived by the market:

- Institutional presentation on service culture and customer-centric approach.
- Launch of the SUPER Learning Path within *Academia Unipar*, with more than 3,000 accesses to the first module and 900 employees completing the first two modules.
- Formation of the SUPER Committee, composed of 25 ambassadors from different departments responsible for disseminating the customer-centric culture.
- Production of *podcasts* and *short-form* videos featuring customer testimonials.



Joana Santana, Camaçari plant – Brazil

**CUSTOMER EXPERIENCE**

The evolution of the customer experience was structured based on the results of the annual satisfaction survey, which objectively guided the Commercial department's priorities for action. The structured listening process highlighted clear expectations regarding closer relationships, greater flexibility in commercial terms and financial solutions, product and shipment reliability and predictability, as well as increased process agility.

Based on these guidelines, we organized an integrated set of initiatives connecting perception, governance and operational execution, with a focus on transforming expectations into concrete improvements throughout the customer journey.

**Clustering**

- Mapping of personas and clusters to segment and prioritize service.
- Development of a Service Menu with more than 25 mapped items, 12 of which were implemented in 2025.

**Voice of the Customer (VoC)**

- Structuring of the Voice of the Customer strategy, supported by a dedicated platform for collecting and analyzing feedback.
- Breakdown of the Net Promoter Score (NPS) by area, enhancing indicator governance and supporting the definition of specific action plans.

**Relationships**

- Implementation of the Visit Plan, with prioritized schedules and structured records of interactions (more than 350 visits since April 2025).
- Webinars and technical presentations in Brazil and Argentina.
- Hosting of Customer Day, featuring a special edition of the Fábrica Aberta (open plant) program.

**Financial solutions**

- Financial Solutions and Credit Project, with more than R\$185 million granted to approximately 26 customers.

**Reliability and predictability**

- Reliable Scheduling Project, with more than 30 process adjustment initiatives aimed at reducing rescheduling and ensuring a more stable delivery journey.

**NATIONAL SANITATION AND ENVIRONMENT FAIR (FENASAN)**

At the 2025 edition of FENASAN, Latin America's leading environmental sanitation trade fair, Unipar received, for the second consecutive year, the award for Best Booth at the event, in recognition of the exhibitors' presentation, innovation and sustainability.

During the event, the Company also organized a dedicated Technical Arena, hosted training sessions and presentations, and reinforced its positioning in the sector, strengthening relationships with customers and consolidating its role as a relevant partner in advancing universal access to sanitation in Brazil.



Unipar booth at FENASAN 2025 – Brazil



Unipar booth at FENASAN 2025 – Brazil



Ana Calmon, Camaçari plant – Brazil

## CUSTOMER SAFETY ASSESSMENT

(GRI 403-7, 416-1; 417-1)

**Our relationship with customers is grounded in the trust that we provide high-quality and safe products for a wide range of applications.**

100% of our products undergo health and safety impact assessments, with a focus on impact mitigation and continuous improvement.

As part of this assessment, all our products are accompanied by Safety Data Sheets (SDSs), which contain information on physical and chemical characteristics and associated risks, as well as guidelines for storage, transportation, handling and emergency procedures. These documents are periodically updated in accordance with changes in applicable legislation.

In addition, products that require labeling include safety information on their packaging, such as hazard identification, safe handling guidelines, emergency contacts and storage recommendations, in compliance with applicable regulations.

Through product labeling and the availability of SDSs and *Technical Data Sheets*

(TDS), we provide customers and other users with information regarding product characteristics, risks, safe use and associated environmental impacts.

We also evaluate prospective customers based on safety criteria through a questionnaire grounded in the principles of ISO 9001, ISO 14001 and ISO 45001 standards. Only those that meet the minimum expected health, safety and environmental requirements become eligible to complete registration and effectively become Unipar customers.

For products with higher risk potential, such as chlorinated products and caustic soda, assessments of storage, handling and use conditions are conducted based on internal risk criteria, including information provided by customers during registration and parameters such as volume and type of application.

Our technical department conducts visits to customer facilities, when applicable, to verify compliance of tanks, storage systems and handling processes, as well as to provide guidance on operational and safety best practices.



# Unipar

## Corporate Governance

Katarina Menezes and Paulo Arruda, São Paulo headquarters – Brazil

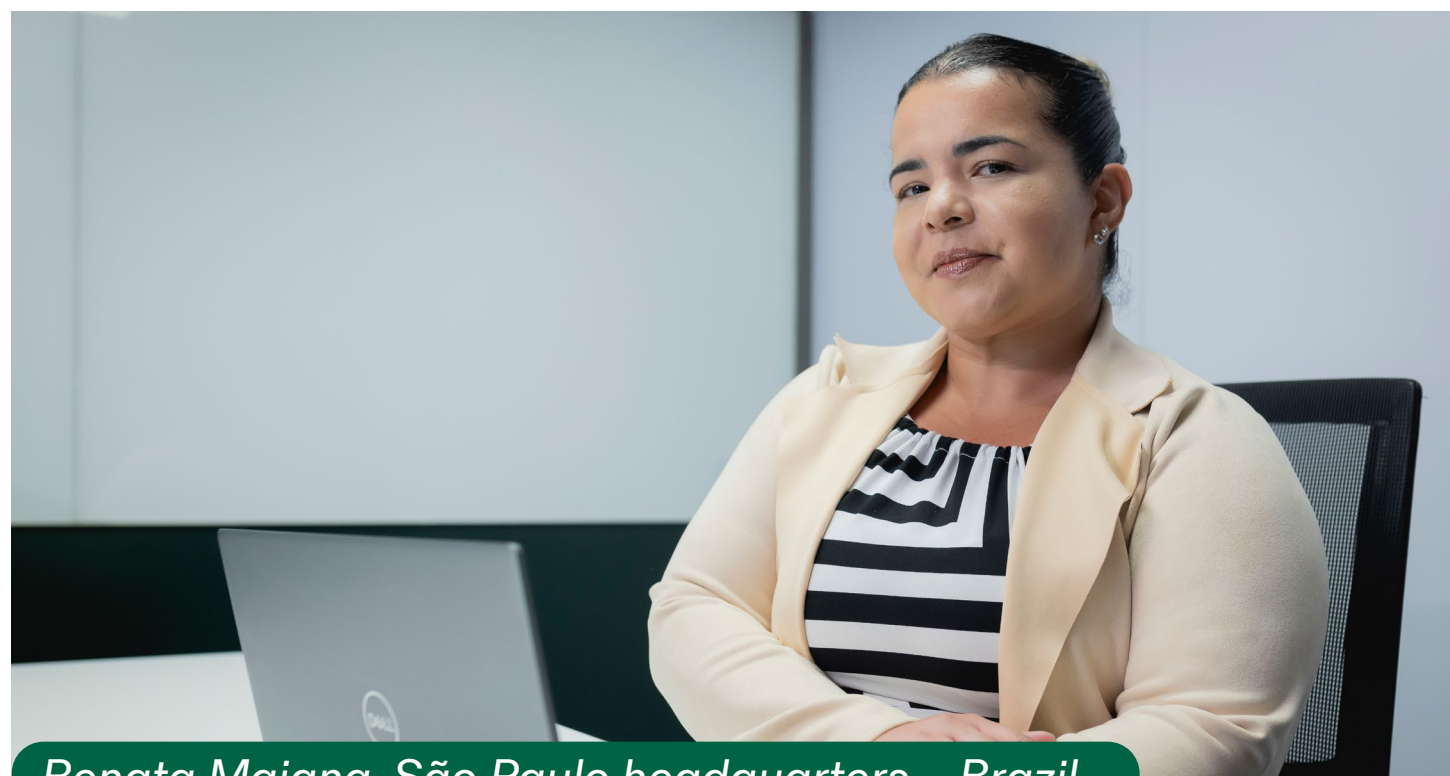
# 6. Corporate governance

## Responsible business conduct

At Unipar, our governance framework is grounded in the principles of ethics, integrity and corporate responsibility, promoting integration among environmental preservation, care for people and the pursuit of consistent operational and financial results.

As a publicly traded Company, we voluntarily adopt governance practices recommended by the capital markets and by B3, promoting transparency and security for our investors.

**We conduct our business based on rigorous technical, financial and operational criteria, reinforcing our commitment to sound governance practices aligned with market expectations and the demands of our stakeholders.**



Renata Maiana, São Paulo headquarters – Brazil

## Governance structure

(GRI 2-9, 2-10, 2-11; 2-12; 2-14; 2-15)

Our corporate governance structure was designed to ensure a clear separation among strategic direction, executive management and oversight, promoting alignment among strategy, execution and accountability. This model strengthens risk mitigation, ensures independent oversight of management and reinforces the Company's credibility and the trust placed in it by *stakeholders*.

The Board of Directors is Unipar's highest governance body and plays a central role in defining guidelines and policies, overseeing executive management – including the sustainability agenda – and deciding on matters relevant to the Company, ensuring that the management instruments adopted are aligned with governance best practices,

*stakeholder* expectations and applicable laws and regulations.

Stakeholder engagement management is led by the Communications and Sustainability area, with support from the Investor Relations and Government Relations areas, in accordance with the [Stakeholder Engagement Policy](#).

This engagement takes place through channels and initiatives directed at stakeholder groups, whose developments are considered in impact management and reported to senior management, including the Board of Directors.



Daniel Álvarez and Nicolás Chaves, Bahía Blanca plant – Argentina



Beatriz Peres, Santo André plant – Brazil

## OVERSIGHT OF THE SUSTAINABILITY REPORT

(GRI 2-12, 2-14)

The Board of Directors is periodically informed by the Statutory Executive Board regarding material sustainability-related matters, including those described in the Sustainability Report, through reports and presentations structured by each area responsible for the specific topic. The Board does not perform a detailed technical review or formally approve the report's full content, but it monitors the reporting process and the internal controls adopted, with a focus on the integrity and consistency of the information disclosed.

## BOARD OF DIRECTORS COMPOSITION

(GRI 2-9, 2-10)

The Board of Directors currently consists of six sitting members, elected by the Annual Shareholders' Meeting for unified two-year terms, and reelection is permitted. Under Unipar's Bylaws, the Board must consist of a minimum of three and a maximum of seven members. None of the members holds an executive position within the Company.

- Four members are appointed by the controlling shareholder.
- Two members are appointed by a non-controlling shareholder, ensuring representation of different shareholder interests.
- Four members are considered independent under applicable regulations, including two appointed by the controlling shareholder and two appointed by a non-controlling shareholder.

The composition of the Board considers professional qualifications aligned with business needs and oversight of economic, environmental and social impacts, including experience in finance, auditing, corporate law, capital markets, governance, industrial operations, sustainability, health, safety, environment and quality (HSEQ).

Although there is no formal public nomination policy, the definition of the Board's composition also considers shareholder representation, independence and diversity criteria. Currently, the Board includes one female director, in addition to female representation on the Ethics Committee and racial representation among the alternate members of the Fiscal Council.

## CHAIR OF THE BOARD

(GRI 2-11, 2-15)

The Chair of the Board of Directors does not hold executive responsibilities within the Company, reinforcing the independence of oversight and the appropriate segregation of duties.

In addition to the responsibilities set forth in the Bylaws, the Chair of the Board monitors the development of the Company's strategic initiatives, supports the definition of governance practices and the cadence of interaction with Management, and contributes to the evaluation of strategic opportunities.

The mitigation of potential conflicts of interest is supported by the Related-Party Transactions Policy, Anti-Corruption Policy and Conflict of Interest Policy, as well as conflict disclosure and review mechanisms and the work carried out by the Ethics Committee and the Compliance and Legal departments.

### STATUTORY EXECUTIVE BOARD

(GRI 2-9)

The Company’s Executive Board consists of a minimum of two and a maximum of seven members, including a Chief Executive Officer, a Chief Financial Officer, a Chief Investor Relations Officer and up to four officers without specific designation. As of December 31, 2025, the Executive Board consisted of five statutory executive officers: the Chief Executive Officer, the Chief Financial and Investor Relations Officer and three officers without specific designation elected to serve as Chief Industrial Officer, Chief Commercial Officer and Chief Human Resources Officer. The officers are elected by the Board of Directors.

The Executive Board is responsible for managing the Company’s operations and implementing the approved strategy, supporting operational efficiency, disciplined execution and long-term sustainable value creation.

This role includes translating strategic guidelines into action plans, targets, indicators and programs related to environmental sustainability and social responsibility, as well as monitoring their implementation. Executive leadership is also responsible for driving continuous improvement initiatives and preparing reports, risk assessments and performance evaluations that provide technical and analytical support for the Board of Directors’ decision-making process within its oversight responsibilities.

In 2025, we further consolidated our corporate governance model and the role of the Statutory Executive Officers, following the restructuring implemented in 2024, strengthening alignment among management practices, strategy, operations and decision-making processes. This was the first full year in which the new structure operated in an integrated manner, following a transition process that required adjustments, organizational maturity and the strengthening of trust among leadership teams.

### FISCAL COUNCIL (NON-STANDING)

(GRI 2-9)

Our governance structure also includes the Fiscal Council, an independent body installed at the request of shareholders, responsible for overseeing management activities, reviewing financial statements, issuing opinions on management reports and ensuring compliance with legal and statutory obligations. When installed, it consists of three to five sitting members and an equal number of alternate members, all serving one-year terms.



Renato Zanchetta, Fernanda Martins and Vitoria Vieira, São Paulo headquarters – Brazil

### ADVISORY COMMITTEES

(GRI 2-9, 2-12)

The Board of Directors is supported by two non-statutory committees that contribute to the oversight of the Company’s impacts on the economy, the environment and people:

- **Audit Committee:** Responsible for overseeing the integrity of the financial statements, the effectiveness of internal controls and the management of economic, operational, environmental, social and integrity-related risks. Its members serve unified terms established by the Board of Directors.
- **Ethics Committee:** Responsible for advising the Board on governance, compliance, ethics and conduct matters, supporting the effectiveness of the Company’s Compliance Program, including implementation and dissemination of the Code of Conduct and other internal rules and policies related to the program. Its members serve unified terms established by the Board of Directors.

### CORPORATE STRUCTURE

(GRI 2-1)

Our corporate structure and Unipar’s shareholding structure are also disclosed and regularly updated on the Investor Relations website. Access [here](#).

**IMPACT MANAGEMENT**

(GRI 2-12, 2-13, 2-17)

The Unipar Board of Directors is the highest body responsible for overseeing the Company’s environmental, social, and economic impacts, ensuring they are embedded into both operations and strategic decision making. In this context, day-to-day management of health, safety and environmental impacts is the responsibility of the Statutory Executive Board. This work is coordinated by the Executive Management of Health, Safety, Environment and Quality (HSEQ), to which the Industrial Executive Board has delegated responsibility for managing impacts on people and the environment. This structure operates on a corporate basis in coordination with the industrial site leadership teams.

In its oversight role, the Board reviews and discusses consolidated information presented by senior management during periodic meetings, including operational performance, key indicator trends, risk management, internal controls and matters arising from stakeholder engagement.

**This approach supports alignment between the Company’s strategy and stakeholder expectations, while continuously strengthening the Board’s understanding of ESG topics and informing strategic decision-making.**

<b>Communications and Sustainability Department</b>	Responsible for managing the sustainability agenda and defining related guidelines, supporting the Statutory Executive Board and other areas, as well as overseeing external reporting on ESG progress.
<b>Statutory Executive Board – Human Resources</b>	Responsible for the integrated management of impacts related to employees, with a focus on promoting human rights, preventing harassment and discrimination, ensuring equal opportunity and maintaining appropriate working conditions
<b>Industrial Department</b>	Responsible for managing environmental, social and safety impacts across operational sites, ensuring compliance with applicable regulations, permits and performance standards.
<b>Executive Management of HSEQ (Health, Safety, Environment and Quality)</b>	Responsible for implementing controls, programs and management systems related to occupational health and safety, environment and quality, supporting operational sites in risk mitigation and continuous improvement.
<b>Operational and Technical Teams</b>	Responsible for the day-to-day implementation of environmental and safety policies, technical assessments, ongoing monitoring and execution of controls and action plans aimed at mitigating impacts.
<b>Internal Audit and Compliance Executive Management</b>	Responsible for ensuring compliance with laws, regulations and internal policies; safeguarding the Company’s ethical culture; conducting integrity risk assessments and internal investigations; managing third-party <i>due diligence</i> processes; and continuously strengthening integrity mechanisms.



Anderson Lopes and Adilson Cucchi, Santo André plant – Brazil

## Risk management

(GRI 3-3: Risk management, 2-16)

At Unipar, risk management is embedded in the corporate strategy and supports decision making at all levels of the organization. The process covers the identification, assessment and treatment of factors that may affect business continuity, operational safety, regulatory compliance, reputation and value creation over the short, medium and long term.

To this end, the Company maintains a structured and ongoing enterprise risk management process, regularly reviewed by the Statutory Executive Board, the Audit Committee and the Board of Directors.

The corporate risk management system is structured across the following steps, conducted in an integrated manner across the organization:

- **Risk identification and assessment**, including analysis of root causes, likelihood and potential impacts on the Company's activities.
- **Prioritization by criticality level**, allowing resources and efforts to be directed to the most relevant risks.
- **Consolidation into corporate risk matrices**, organized by the Company's macroprocesses.
- **Definition and monitoring of mitigation action plans**, aimed at addressing identified risks.
- **Ongoing monitoring**, with periodic reviews and reporting to governance authorities.

### Governance and Monitoring

- The Risk Management department coordinates the annual risk assessment process, consolidates corporate risk matrices and tracks the progress of mitigation plans.
- Operational and corporate areas are responsible for identifying and managing risks within their respective activities.
- Internal Audit, Internal Controls and *Compliance* provide complementary oversight, supporting adherence to corporate policies and strengthening the internal control environment.

The Company also operates a whistleblowing channel called Linha Direta, which is available not only for reporting complaints, concerns or questions related to conduct, but also for matters involving compliance with policies and applicable legislation. Further details are available in the section "Reporting Concerns and Complaints."

As the result of coordinated work across technical teams, executive management and governance bodies, this framework strengthens internal controls, improves decision-making quality, and enhances the Company's ability to anticipate challenges, in line with its long-term strategy.

### CLIMATE-RELATED RISKS

The current climate transition landscape presents challenges related both to the physical impacts of climate change and to evolving regulatory requirements and increasing expectations from markets and investors. Against this backdrop, the Company has advanced the integration of climate-related topics into its risk management processes and strategic planning.

The extreme climate events recorded in 2025 in the Bahía Blanca region of Argentina underscore the importance of this agenda. This episode highlights the growing relevance of physical climate risks to business continuity. Such events are being incorporated into the evolution of the Company's risk management system, contributing to the strengthening of prevention, response and adaptation protocols in the face of increasingly complex climate scenarios. Further details are provided in the [Social Development](#) section.

A key component of this process – outlined in the [Materiality](#) section – is the Company's internal readiness efforts for upcoming regulatory requirements related to sustainability and climate reporting, particularly IFRS S1 and IFRS S2. This preparation enhances the Company's ability to identify, manage, and disclose climate-related risks, while also strengthening a more structured view of the topic's impacts on operations, the value chain and long-term strategy.

In this context, the double materiality assessment conducted with the support of a specialized consulting firm reinforced the relevance of climate-related issues to the business and highlighted associated risks, including extreme weather events and potential operational and financial impacts.

For further information on actions and results, see the [Climate Change](#) section.

## INFORMATION TECHNOLOGY RISKS

In 2025, we strengthened our information technology risk management through the modernization of our technology architecture and enhancements to system controls. A full SAP system upgrade was one of the key milestones of the period, involving process redesign, technical adjustments and strengthened internal controls. This contributed to greater operational stability, improved information integration, and regulatory compliance. The project also included structural preparations related to tax reform, ensuring systems are positioned to accommodate future legal and regulatory changes.

Operational risk mitigation also advanced through the expansion of process automation. Through the implementation of nine robotic process automation (RPA) initiatives, we reduced manual activities, resulting in approximately 7,000 hours of work saved, as well as lower exposure to potential processing errors.

The cybersecurity agenda was also strengthened, with updated monitoring tools, revised internal policies and increased preventive and awareness actions. In addition, we reinforced user access and permissions management across corporate systems, with periodic reviews and improved segregation of duties controls, reducing risks associated with unauthorized or improper access.

## COMMUNITY RISKS

(GRI 413-2)

We are also committed to monitoring risks and mitigating potential health and safety impacts that our operations may pose to surrounding communities. For this purpose, we maintain a Process Safety Management Program that applies management principles and analytical techniques to ensure operational safety and manage technology-related risks. For further information on the Program, please refer to the [Unipar 2024 Sustainability Report](#).

In addition, in the regions near our Cubatão and Bahía Blanca facilities, we participate in the local APELL program – a process designed to alert and prepare communities located near industrial sites, highways and railways to respond to potential emergencies. Community drills are conducted on a periodic basis. As a complementary action in Bahía Blanca, the Emergency Response Brigade carried out joint simulation training with the *Ingeniero White* Volunteer Fire Department, focused on strengthening team capabilities in response procedures, rescue operations and first aid.

In Santo André, studies and assessments are currently underway to support the preparation of surrounding communities for emergency situations, in addition to periodic drills.



Clayton Ramos, Santo André plant – Brazil

## Integrity

(GRI 3-3: Business integrity and ethics, 2-15, 2-23, 2-24)

Unipar is a signatory to the Ethos Institute's Business Pact for Integrity and Against Corruption and to the Brazil Pact for Business Integrity led by the Brazilian Office of the Comptroller General. We were also recognized as a Pró-Ética company in the 2022/2023 cycle. In addition, our internal guidelines are based on internationally recognized frameworks for ethics, integrity, and social responsibility, including the United Nations Universal Declaration of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, the UN Guiding Principles on Business and Human Rights and ILO Conventions 29 and 105.

All of these public commitments reinforce our zero-tolerance stance toward misconduct, corruption, fraud, or any practice that violates our ethical principles, internal policies or applicable laws. In practice, integrity is a non-negotiable principle guiding all decisions, relationships, and processes. It informs risk management practices, internal controls, and corporate policies that govern decisions related to hiring, sponsorships, community relations, supplier selection and operational conduct.

**All Company policies are approved by the Board of Directors and are available [here](#).**

### COMPLIANCE PROGRAM

(GRI 2-16; 2-23; 2-24; 205-1; 205-2, 205-3)

We maintain a structured and ongoing *Compliance* Program designed to ensure that all Company decisions and practices comply with applicable laws, regulations and internal standards, as well as our own corporate policies. In practice, this includes:

- Supporting the Ethics Committee and other Company areas on compliance and ethics matters
- Conducting audits, investigations and integrity assessments of business partners
- Supporting the implementation of corrective and disciplinary measures in cases of non-compliance
- Developing and reviewing *compliance* policies, procedures and reports
- Delivering training and communication on ethics and integrity in coordination with the Communications department.
- Identifying, assessing and mitigating integrity risks
- Managing the Linha Direta whistleblowing hotline, ensuring a secure and impartial reporting mechanism

*Compliance* Program information is regularly reported to senior management: quarterly to the Ethics Committee and the CEO, and annually to the Board of Directors, ensuring strategic oversight and continuous improvement.

### Integrity Culture

**We foster an organizational environment based on dialogue and fairness, recognizing that employee ethical conduct is essential to the effectiveness of our integrity culture.**

For this reason, we maintain a Code of Conduct that establishes key principles for the Company and defines expected behaviors for all individuals representing Unipar.

All employees, upon joining the Company, go through a *compliance* onboarding process that includes mandatory training on the Code of Conduct – with refresher training every two years – along with acknowledgment and commitment to the Code of Conduct and the Anti-Corruption Policy, as well as specific training on conflicts of interest and completion of the relevant disclosure form.

In addition, topics such as ethics, integrity, anti-corruption, harassment prevention and non-discrimination are reinforced through periodic training, internal communications, campaigns, themed events and discussion sessions held at industrial sites and offices.



Carla Ferreira, Santo André plant – Brazil

### INTEGRITY DAY

Unipar's Integrity Day took place in November as a dedicated event fostering reflection and engagement. The program included a talk on Mental Health and Integrity, interactive *Compliance* activities with distribution of institutional giveaways, and a *quiz* on topics related to *compliance*.

### ANTI-CORRUPTION PRACTICES

(GRI 205-1; 205-2, 205-3)

Our commitment to anti-corruption is set forth in Unipar’s Anti-Corruption Policy, which is based on applicable legislation and is widely communicated to employees through internal communication channels and training programs for both employees and third parties.

In 2025, all six Unipar sites – four in Brazil and two in Argentina – were assessed for corruption risks, with no issues identified. In addition, no incidents of corruption were identified during the period, and no related complaints were received.

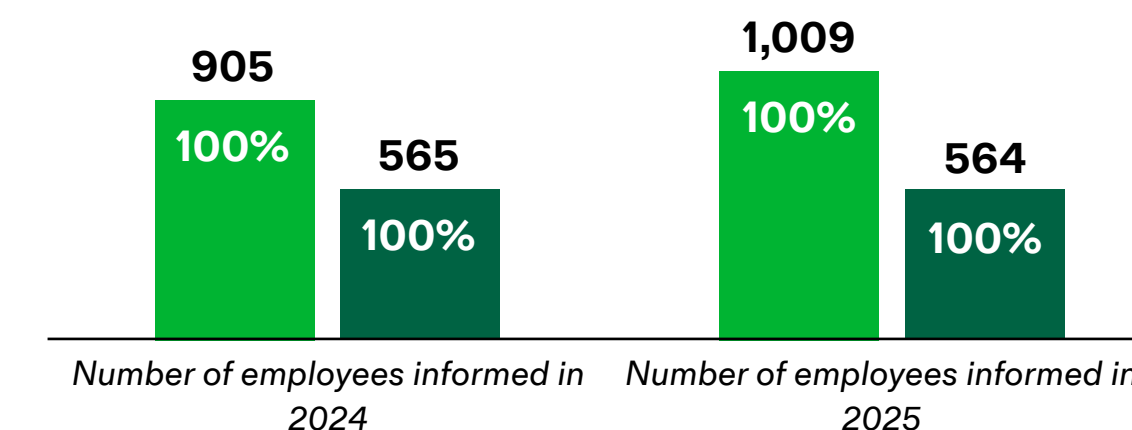
**In 2025, 100% of Unipar employees received communication on anti-corruption policies and procedures.**



Alexandre Petroni, Rafael de Moraes and Marcello Amorim, Cubatão plant – Brazil

### EMPLOYEES INFORMED ABOUT ANTI-CORRUPTION POLICIES AND PROCEDURES, BY REGION<sup>1</sup>

(GRI 205-2)



Key

- Brazil
- Argentina

<sup>1</sup>Note: Refers to employees informed during the reporting period and may differ from total headcount due to workforce changes during the year, such as hiring and terminations. Members of the Board of Directors, interns and apprentices are not considered employees for the purposes of this indicator.

### EMPLOYEES TRAINED ON ANTI-CORRUPTION POLICIES AND PROCEDURES, BY REGION<sup>1</sup>

(GRI 205-2)

Region	Indicator	2025
Brazil	Total number of employees trained	623
	Percentage of employees trained	66%
Argentina	Total number of employees trained	57
	Percentage of employees trained	10%

<sup>1</sup>Note: Only active employees during the year are considered in this calculation. Compliance training is conducted every two years and is mandatory for all new hires in the Company.

## REPORTING CONCERNS AND COMPLAINTS

(GRI 2-16, 2-25, 2-26)

The *Compliance* and Human Resources teams, supported by local leadership, are available at all times to address any questions related to Unipar’s internal policies and topics involving ethics, integrity and human rights.

To report concerns, complaints or allegations of misconduct, employees, suppliers, service providers and other *stakeholders* may access Linha Direta, the Company’s whistleblowing hotline, available to any individual.

Available in Portuguese and Spanish, Linha Direta allows the reporting of inappropriate conduct, fraud, violations of laws or internal policies, as well as other critical ESG-related matters.

Confidentiality and impartial handling of reports are ensured by the Code of Conduct and internal policies, as well as by the hotline’s operation, which is managed by an independent third-party provider.

All reports are investigated by the *Compliance* department in accordance with the Internal

Investigation and Non-Retaliation Policy and are subsequently reported to the Ethics Committee, which is responsible for deliberating and determining appropriate disciplinary measures. Cases of greater severity or potential corporate impact may be escalated to the Chief Executive Officer and, when necessary, to the Board of Directors.

To support continuous improvement, the effectiveness of Linha Direta is monitored by the *Compliance* department through indicators such as case volume, resolution rate and recurrence. *Feedback* collected through internal surveys and satisfaction assessments is also considered.

In 2025, 58 reports were received through the channel, all of which were duly investigated and addressed, with action plans incorporated into Company processes, training and preventive measures. Critical concerns are reported quarterly by the Ethics Committee to the CEO, while the Board of Directors receives an annual report on the topic.

## CONFLICT OF INTEREST MITIGATION

(GRI 2-15)

The Company prevents and mitigates conflicts of interest through formal corporate policies and structured processes, particularly the Related Party Transactions and Conflict of Interest Policy. These policies are approved and overseen by the Board of Directors, which has a supervisory role, while management is responsible for their implementation and day-to-day compliance.

The policy requires administrators and board members to declare any actual or potential conflicts in advance and, where applicable, to abstain from discussions and decision making, with such abstentions duly recorded in meeting minutes. The process is further supported by the Legal department and formal guidance and reporting channels to ensure transparency and integrity in decision making.

Related party relationships are also reviewed through questionnaires requiring individuals to disclose any conflicts of interest.

Material conflicts of interest, when they occur, are disclosed through the Company’s formal reporting channels, including corporate documents, financial statements, regulatory filings and information published on the Investor Relations website. These disclosures include, among other items, cross-memberships in governing bodies, cross-shareholdings with suppliers and other *stakeholders*, the existence of controlling shareholders and related-party relationships, transactions and outstanding balances.

## PRECAUTION IN THIRD-PARTY RELATIONSHIPS

(GRI 409-1)

Our values and commitments are also expected from the companies we work with. Accordingly, in our relationships with third parties, we apply the precautionary principle, implementing preventive measures in response to potential integrity risks, even in the absence of confirmed irregularities.

This approach is reflected in the *Compliance* department’s activities, which include supplier *background checks* through an automated platform, risk-based classification criteria for third-party onboarding and the assessment of sensitive cases.

High-risk integrity situations are submitted to the Executive Committee, which is responsible for the final decision on whether to maintain or terminate the business relationship, reinforcing the Company’s commitment to ethical business practices and sustainable development.

In addition, the Company promotes integrity and respect for human rights throughout its value chain through contractual clauses addressing, among other topics, child labor, forced labor and corruption. It also disseminates its Third-Party Code of Conduct, which includes access to the Linha Direta whistleblowing hotline.

### Linha Direta

Available 24/7 through the following channels:

#### In Argentina:



[www.contatoseguro.com.br/es/unipar](http://www.contatoseguro.com.br/es/unipar)



0800 666 3243

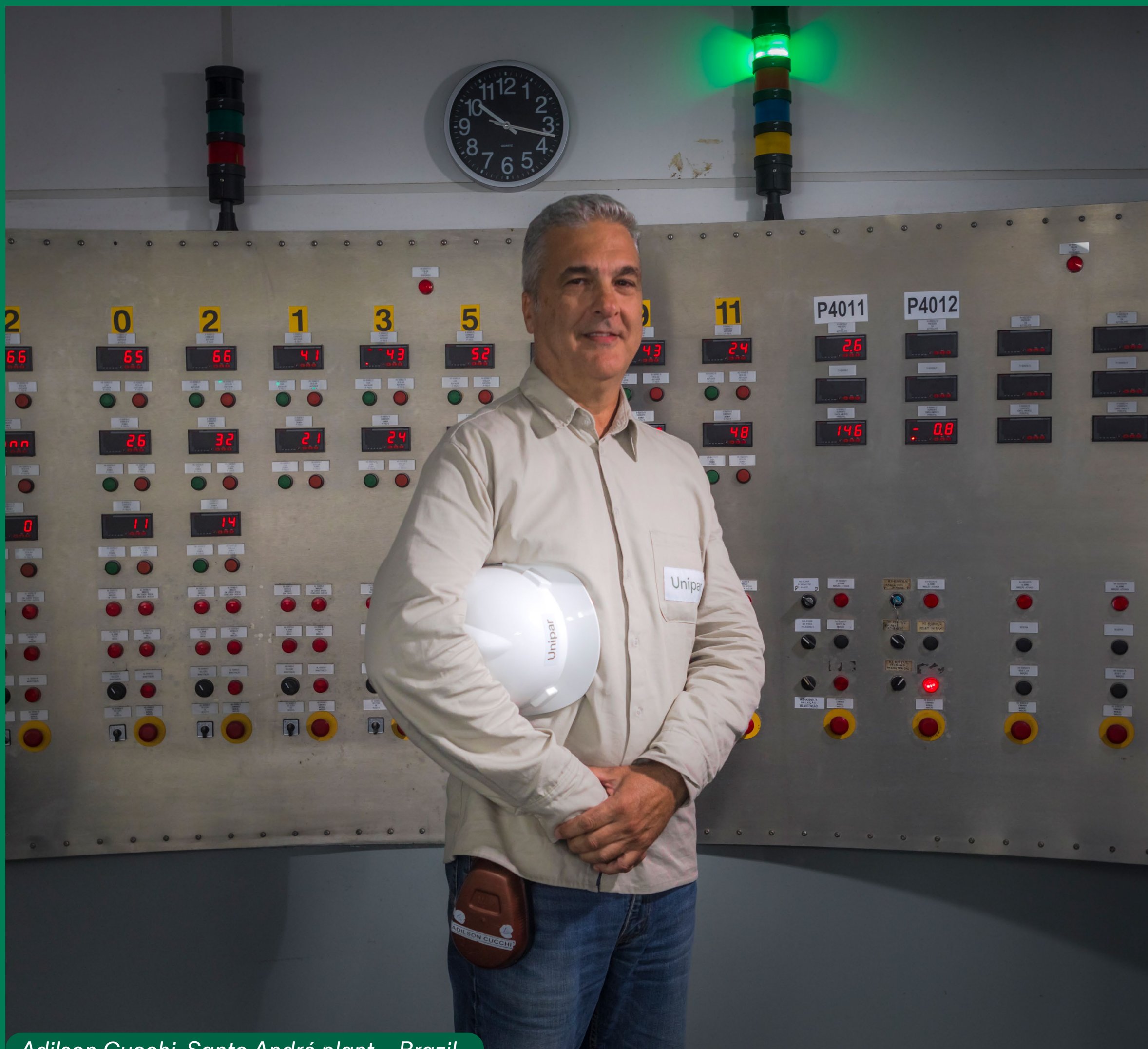
#### In Brazil:



[www.contatoseguro.com.br/unipar](http://www.contatoseguro.com.br/unipar)



0800 648 6309



Adilson Cucchi, Santo André plant – Brazil

## Stakeholders

(GRI 2-29)

Throughout its operations, Unipar engages with a broad range of *stakeholders*. To identify them, we analyze our value chain, the relationships established through our business activities and the actual and potential impacts associated with our operations. Based on this identification, *stakeholders* are classified into categories according to criteria such as degree of influence, mutual dependency, risks and opportunities, legal and regulatory obligations, among others. This mapping is reviewed periodically to ensure engagement strategies remain up to date.

The *stakeholder* groups we engage with include employees, customers, suppliers and business partners, local communities, shareholders and investors, government authorities and regulators, industry associations, civil society organizations and labor unions.

### ENGAGEMENT

*Stakeholder* engagement is a key input for defining measures that prevent and mitigate negative impacts while enhancing positive

ones. In this context, the issues and priorities raised by *stakeholders* – including employees, customers, suppliers, communities, investors and other groups connected to our operations – contribute to:

- Materiality assessments
- Risk management
- Definition of ESG targets
- Development of social projects
- Continuous improvement of relationships with customers, employees, suppliers and communities

For each *stakeholder* group, we apply different engagement approaches at both corporate and local levels. These may include structured consultations, digital channels, employee engagement surveys, participatory dialogue initiatives and open communication for information sharing. Frequency also varies depending on the channel and objective, ranging from periodic to ad hoc interactions. In all cases, inputs gathered are incorporated into the Company's management and strategy processes whenever applicable.

## INVESTOR RELATIONS

Unipar's relationship with shareholders and investors is grounded in transparency, maintaining open dialogue and ensuring equitable access to information. Disclosures are made through the communication channels of regulatory bodies (the Brazilian Securities Commission – CVM – and B3), our own communication channels, and specialized financial market media.

The Company also maintains an Investor Relations website, managed by the Investor Relations team. Through this channel, investors can access quarterly earnings call schedules, request guided visits to our facilities, and contact the Company to request information or clarify questions.

Learn more at <https://ri.unipar.com/>.

## ENGAGEMENT WITH OTHER STAKEHOLDERS

We closely monitor political discussions that may impact our business, as well as regulatory developments in the areas relevant to our operations. We maintain transparent dialogue with government authorities and regulators, providing technical and reliable information both through direct engagement and through participation in industry associations in Brazil and Argentina.

Regarding the media, we maintain an open and transparent stance. To strengthen Unipar's visibility among the general public, we carry out engagement initiatives, ongoing communications, and marketing activities. Our initiatives are directed at different communication channels. Visit our [corporate website](#) to learn more.

For details on our engagement with employees, customers, suppliers, and communities, see the sections [Our People](#), [Customer-Focused Solutions](#) and [Social Development](#).

## MEMBERSHIP IN ASSOCIATIONS

(GRI 2-28)

### In Brazil:

- ABICLOR – Brazilian Association of the Alkali, Chlorine and Derivatives Industry
- ABIQUIM – Brazilian Chemical Industry Association
- ABRACE – Brazilian Association of Large Industrial Energy Consumers and Free Consumers
- CIDE – Cubatão Industrial Hub Integration and Development Center
- CIESP – Center of Industries of the State of São Paulo
- IBPVC – Brazilian PVC Institute
- Trata Brasil Institute
- COFIC – Industrial Development Forum of Camaçari
- IEDI – Institute for Industrial Development Studies
- CLOROSUR – Latin American Chlorine Industry Association

### In Argentina:

- CIQYP – Argentine Chamber of Chemical and Petrochemical Industry
- IPA – Argentine Petrochemical Institute
- CAMBRAS – Argentine-Brazilian Chamber of Commerce AAPVC – Argentine PVC Association
- CAMPMIN – Chamber of Mining Suppliers
- CPCPBB – Chamber of Permit Holders and Concessionaires of the Port of Bahía Blanca
- UIBB – Industrial Union of Bahía Blanca



Rogério Lascoski, Cubatão plant – Brazil

## Financial Performance

(GRI 201-1)

2025 was marked by global and domestic challenges for the chemical industry. Internationally, the industry cycle remained at a low point, alongside continued inflationary pressure and foreign exchange volatility. Domestically, we operated in a restrictive macroeconomic environment characterized by uneven competitiveness, structurally high costs, compressed margins, import pressure and elevated interest rates.

Our financial strategy was anchored in the efficient management of key inputs, supported by multi-year contracts with ethylene suppliers, competitive access to energy – with an increasing share of self-generation – and an integrated salt operation in Argentina. Combined with financial discipline, operational efficiency, sound decision-making and an appropriate capital structure, this strategy enabled Unipar to deliver a positive performance in 2025.

From an operational standpoint, we recorded historic sales volumes, with highlights in Brazil including liquid caustic soda and sodium hypochlorite.

From a financial perspective, we carried out a significant redesign of our debt profile, extending maturities, reducing cost and improving contractual terms. This strengthened our resilience through the downturn cycle while maintaining operations, sales and financial results at positive levels. In this context, key initiatives included the 10th Debenture Issuance, totaling R\$900 million (with maturities of 7 to 10 years), and disbursements of R\$547 million completed by December 2025 under the Climate Fund and the BNDES FINEM Environmental program.

As a result, we ended the year focused on strengthening competitiveness to face external challenges linked to the petrochemical cycle.

- We achieved recurring adjusted EBITDA of R\$1.1 billion, 16% higher than in 2024, with a margin of 22%.
- Net income totaled R\$ 482 million, compared to R\$557 million in 2024, with operating cash generation of R\$1.2 billion.
- We concluded the largest CAPEX cycle in the Company’s history, reducing pressure on leverage.
- We ended the year with cash availability of R\$1.1 billion, equivalent to 26 months of debt amortization coverage.
- Leverage stood at 2.20x, a comfortable level supported by a long-dated debt profile, with an average maturity of 73 months and 90% of maturities concentrated from 2029 onward, as well as a capital structure with low exposure to commercial bank debt.
- Total dividend distribution in 2025 amounted to R\$1.3 billion.

This performance does not change our level of ambition. We enter 2026 with more challenging targets, focused on consolidating recent operational gains, further advancing efficiency and reducing emissions, in line with the Company’s competitiveness and sustainability strategy, in a still-pressured global environment with lower international prices and a weaker dollar. Maintaining the same level of results for a second consecutive year will be a significant challenge.

<b>OUR FIGURES</b> (In thousands of Brazilian reais) (GRI 201-1)			
<b>Direct economic value generated per year</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Direct economic value generated	5,160,313	5,611,307	6,152,976
Operating costs	3,059,985	3,656,161	3,318,188
Wages and employee benefits	549,915	799,417	716,938
Payments to providers of capital	499,192	791,740	1,700,730
Payments to governments – Brazil	471,921	135,188	70,716
Payments to governments – Argentina	14,743	12,289	282
Community investments	17,000	8,200	5,278
Total economic value distributed	4,612,756	5,402,995	5,812,132
Economic value retained	547,557	208,312	340,844

**We remain focused on execution and operational discipline. The key takeaway from 2025 was the importance of maintaining a resilient structure, supported by well-defined processes and agile communication channels that enable fast and well-informed decision-making. This combination is essential to operate in a more volatile business environment, preserve competitiveness, and sustain our long-term strategy.**

# Environmental responsibility



Tucano Wind Complex, Bahia – Brazil

# 7. Environmental responsibility

## Environmental management

Environmental management at the Company is structured based on internationally recognized standards, operational governance practices, and participation in sector initiatives aimed at the sustainability of the chemical industry.

All plants operate under management systems certified in accordance with ISO 9001, ISO 14001 and ISO 45001, which establish guidelines for quality, environmental management and occupational health and safety, respectively.

## PARTICIPATION IN INDUSTRY INITIATIVES

In addition to certifications, the Company participates in sector programs aimed at promoting responsible practices in the chemical industry.

- **Atuação Responsável® Program (Abiquim) – Santo André and Cubatão:** A global chemical industry initiative aimed at the continuous improvement of health, safety, and environmental performance, with a focus on sustainability and quality of life in society. Unipar joined the program in 1992 and has since aligned its practices with its principles, having completed its initial certification at the Cubatão plant.
- **Cuidado Responsável del Medio Ambiente Program (CIQyP) – Bahía Blanca:** An initiative from the Argentine chemical industry focused on measuring and advancing sustainability practices, enabling the monitoring of companies' environmental, social and safety performance. Unipar has participated in the program for more than 30 years, using it as a tool for continuous monitoring and transparency with national and international organizations.

In addition, the Company's sustainability performance is assessed annually through the EcoVadis methodology, which considers criteria across environmental, social, ethical and sustainable procurement dimensions.



Cubatão Plant



Santo André  
Plant



Bahía Blanca  
plant

## GOVERNANCE AND OPERATIONAL EFFICIENCY

Throughout 2025, the Company advanced in structuring internal governance forums dedicated to monitoring environmental indicators, including water and energy consumption and operational efficiency. This initiative culminated in the creation of the Industrial Sustainability Forum, established at the end of the year with the objective of strengthening integration across functions and supporting the advancement of the environmental agenda within the operational context.

The integration of sustainability and operational efficiency is also reflected in the technological modernization projects carried out by the Company, such as the upgrade of the production process at the Cubatão plant – an initiative that simultaneously contributes to improvements in operational reliability, enhanced energy efficiency and reduced environmental impacts.

Tanks in the product loading area, Cubatão plant – Brazil

## Climate change

(GRI 3-3: Climate change, energy & emissions)

Climate change poses environmental and economic challenges for energy-intensive industrial sectors such as chemicals and petrochemicals. For Unipar, addressing this issue involves not only emissions reduction, but also the development of strategies that ensure operational efficiency, energy security, and long-term competitiveness.

Electricity is one of the main inputs in our production processes, particularly in the production of chlorine and derivatives. For this reason, the energy agenda is a central pillar of our climate strategy, guiding investments in renewable self-generation, long-term contracts and energy efficiency initiatives.

Ongoing engagement with investors, customers, industry associations, and regulators – combined with the evolution of our sustainability governance and internal preparation exercises for new regulatory climate disclosure requirements – has helped broaden our understanding of the risks and opportunities associated with climate change.

In this context, we have made consistent progress in implementing initiatives aimed at reducing emissions and strengthening energy efficiency. The Company has also expanded investments in renewable self-generation projects – particularly solar and wind – and has established public targets for emissions reduction.

### EXTREME CLIMATE EVENT

In March 2025, severe storms hit Bahía Blanca, Argentina, causing flooding and widespread damage across the region. Unipar’s plant was not affected. However, the event disrupted the local supply chain and led to a temporary shutdown of the industrial hub for several days. Operations were gradually resumed as the supply of critical inputs was restored, and the Company safely restarted activities (see more in [Social Development](#)).

### RENEWABLE ENERGY MATRIX

Energy remains a central element of Unipar’s environmental and business strategy. As an electricity-intensive industry, we have advanced the diversification of our energy matrix, with a focus on renewable self-generation and long-term contracting, aiming to increase cost predictability, supply security and operational competitiveness.

Unipar was highlighted as an example of energy transition in Cubatão in an official communication related to the municipality’s participation in COP30, with emphasis on renewable energy and self-generation initiatives. [Learn more here.](#)



Anthony da Silva, Santo André plant – Brazil

In 2025, we exceeded our [public commitment](#) to reach 60% renewable electricity:

- 100% of electricity consumed in our operations in Brazil came from renewable sources<sup>1</sup>
- 79% of electricity consumed in global operations came from renewable sources.

This progress in our energy matrix is also directly reflected in the Company’s production profile.

<sup>1</sup>Note: Results consider a combination of self-generation and renewable supply contracts.

**In 2025, 86% of Unipar’s production volume was manufactured using renewable electricity, exceeding the public target of 65%.**

A key pillar of this strategy is renewable self-generation through participation in generation assets via *joint ventures*. Unipar holds stakes in three projects totaling 485 MW of installed capacity, with 159 average MW allocated to supply the Company’s operations in Brazil.

- Tucano Wind Complex (Bahia)
- Cajuína Wind Complex (Rio Grande do Norte)
- Lar do Sol Solar Complex (Minas Gerais)

In 2025, energy from these assets accounted for approximately 60% of total electricity consumption at Unipar’s plants in Brazil, an increase of 7 percentage points compared to the previous year.



Lar do Sol Solar Complex, Minas Gerais – Brazil

Our self-generation plants were also impacted by increased *curtailment*<sup>1</sup> measures imposed by the Brazilian National Electric System Operator (ONS), without affecting contracted electricity supply to operations. However, these restrictions had an impact on competitiveness and costs by limiting the full utilization of generated energy.

<sup>1</sup>Note: Curtailment refers to the temporary reduction of renewable energy generation ordered by the National Electric System Operator (ONS in Brazilian acronym) to preserve the stability and security of the national power system.

### ENERGY STRATEGY

In addition to self-generation, Unipar’s electricity matrix in Brazil includes long-term contracts with renewable energy suppliers, including biomass-based sources.

In the natural gas segment, 2025 marked a strategic milestone for our operations in Brazil. The Company migrated the gas supply for its Santo André plant from the regulated market to the free market. The transition was successfully completed and contributed to enhancing competitiveness for this key industrial input.

In Argentina, our energy strategy follows a different configuration. The country has abundant natural gas availability, which plays an important role as a transition fuel and as a competitive input for the petrochemical industry. At the same time, we have initiated technical studies to assess opportunities for evolving the local energy matrix, including analyses of lower-carbon alternatives. These studies are still in the evaluation phase.



Tucano Wind Complex, Bahia – Brazil

**NON-RENEWABLE THERMAL ENERGY CONSUMPTION (MJ)**

(GRI 302-1)

Category	2024	2025
Natural gas	4,670,512,838	4,586,858,516
Diesel oil	1,758,697	2,298,111
LPG	1,406,654	2,392,883
<b>Total</b>	<b>4,673,678,189<sup>1</sup></b>	<b>4,591,549,509</b>

<sup>1</sup>Note: The 2024 total was adjusted to reflect the correct consolidation of energy consumption categories presented in the table. (GRI 2-4)

**RENEWABLE THERMAL ENERGY CONSUMPTION (MJ)**

(GRI 302-1)

Category	2024	2025
Hydrogen <sup>1</sup>	—	416,781,919
Electricity used for steam generation <sup>2</sup>	—	184,789,380
<b>Total</b>	<b>422,651,952</b>	<b>601,571,299</b>

<sup>1</sup>Note: Hydrogen produced in electrolysis and used for steam production.

<sup>2</sup>Note: Electricity used for steam generation in Cubatão

**ENERGY CONSUMED WITHIN THE ORGANIZATION (MJ)**

(GRI 302-1)

Category	2024	2025
Natural gas	4,670,512,838	4,586,858,516
Renewable electricity consumed <sup>1</sup>	—	6,411,333,434
Non-renewable electricity consumed	—	1,679,803,942
Electricity sold to the SIN grid (CB/SA/CA/BB) <sup>2</sup>	17,356,428	355,201,200

<sup>1</sup>Note: Energy consumed with certified environmental attributes.

<sup>2</sup>Note: There were no sales to Atlas in 2025; the operation was closed in 2024.

**OTHER FORMS OF ENERGY CONSUMED (MJ)<sup>1</sup>**

Category	2025
Energy consumed for heating	N/A
Energy consumed from purchased steam	184,789,380
Total energy consumed from steam	5,373,219,194

<sup>1</sup>Note: There is no separate measurement of energy consumed for cooling.



Total energy consumption in 2025:  
**8,091,137,376 MJ**

**EXPANSION OF RENEWABLE SELF-GENERATION**

In early 2026, Unipar entered into a new strategic partnership with Casa dos Ventos – one of Brazil’s leading renewable energy developers – for the construction of a solar power plant in Mato Grosso do Sul. The project initially provides for a 33 MW average power supply contract, with expected start of operations in 2028 and a 15-year term.

The initiative is part of the Company’s strategy to expand renewable self-generation capacity and complements existing *joint ventures*. This new project will increase the capacity allocated to Unipar’s operations in Brazil in average MW terms, contributing to a more diversified energy matrix, greater operational predictability and progress in the decarbonization agenda.



Cajuína Wind Complex, Rio Grande do Norte – Brazil

## GHG EMISSIONS

(GRI 305-1; 305-2)

Unipar’s industrial operations involve intensive electricity consumption, use of fuels, and production processes that generate greenhouse gas emissions. These factors represent actual and potential environmental impacts, particularly in relation to climate change.

Unipar maintains an annual greenhouse gas (GHG) emissions inventory (covering Scope 1 and Scope 2), prepared in accordance with the *GHG Protocol* methodology, aligned with ISO 14064-1 and subject to independent verification. Calculations consider emission factors and global warming potentials (GWP) defined by the *Brazilian GHG Protocol* Program, as well as parameters specific to our operations.

The consolidation approach used for emissions is operational control, covering industrial operations in Brazil and Argentina.



**We reduced Scope 1 and 2 CO<sub>2</sub> emissions by 22%, exceeding the public commitment.<sup>1</sup>**

<sup>1</sup>Note: Published data considers audited figures available. Using a revised methodology for a comparable base\*, Scope 1 and 2 emissions reduction was 15%, relative to the 2020 base year. \*Scope 1: The emission factor for industrial chemical processes at Santo André became company-specific starting in 2023, as disclosed in the 2024 sustainability report. Scope 2: Until 2023, steam purchases considered petroleum coke combustion rather than recovered steam and shale oil. In 2025, renewable electricity procurement was considered, and the Company began reporting Scope 2 under the market-based approach, which did not exist in 2020.

In 2025, we reported indirect GHG emissions from electricity consumption (Scope 2) using both *location-based* and *market-based* approaches. The location-based approach reflects the average emissions intensity of the electricity grid where consumption occurs, while the market-based approach reflects specific contractual instruments, such as the purchase of certified renewable energy. This dual approach enables an assessment of both the regional electricity mix and the effects of the Company’s energy procurement strategy. The table below presents emissions data calculated under both methodologies.



Industrial area, Santo André plant – Brazil

### DIRECT EMISSIONS (SCOPE 1)<sup>1</sup> (tCO<sub>2</sub>e)

(GRI 305-1)

Type of emission	2023	2024 <sup>2</sup>	2025
Total direct emissions	298,104.37	301,816.17	298,628.54
Biogenic emissions	28.99	97.16	100.22

<sup>1</sup>Note: Gases included: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O and HFCs.

Emission factors and global warming potentials (GWP) used are those defined by the *Brazilian GHG Protocol* calculation tool, version 2024. Exceptions to the *Brazilian GHG Protocol* tool are: 1. The emission factor for industrial chemical process emissions, developed based on the carbon mass balance of the CQM incinerator in Santo André (Brazil); 2. The emission factor for mobile combustion, considering Argentine biofuel blends in gasoline and diesel, which differ from Brazilian blends.

<sup>2</sup>Note: In the 2024 Report, total emissions of 301,818.71 tCO<sub>2</sub>e were reported, also considering emissions from the Camaçari unit related to operations in December 2024, which had not yet been verified by an independent third party. (GRI 2-4)

### INDIRECT EMISSIONS (SCOPE 2)<sup>1</sup> (tCO<sub>2</sub>e)

(GRI 305-2)

Type of emission	2023	2024 <sup>2</sup>	2025
Indirect GHG emissions from electricity consumption (location-based approach)	360,581.79	331,216.28	353,614.70
Indirect GHG emissions from electricity consumption (market-based approach)	-	-	272,126.16

<sup>1</sup>Note: Gases included: CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O.

Emission factors and global warming potentials (GWP) used are those defined by the *Brazilian GHG Protocol* Program tool, version 2024, which is based on key literature on emissions, including guidelines published by the IPCC and the National Energy Balance (BEN) of the Ministry of Mines and Energy, among others. Exceptions include the emission factor for the Argentine national electricity system, provided by CAMMESA (Compañía Administradora del Mercado Mayorista Eléctrico S.A.) and the share of electricity purchased from Solalban, whose emissions are calculated using the stationary combustion calculation methodology.

<sup>2</sup>Note: In the 2024 Report, total emissions of 331,294.44 tCO<sub>2</sub>e were reported, also considering emissions from the Camaçari unit related to operations in December 2024, which had not yet been verified by an independent third party. (GRI 2-4)

**SIGNIFICANT AIR EMISSIONS**

(GRI 305-7)

In addition to greenhouse gas emissions, the Company monitors other relevant atmospheric emissions from its industrial operations, including nitrogen oxides (NOx), sulfur oxides (SOx), particulate matter (PM) and volatile organic compounds (VOC), in accordance with monitoring plans required by the relevant environmental authorities.

In 2025, variations were observed in NOx, VOC, particulate matter and SOx emissions compared to the previous year. These indicators are derived from periodic sampling campaigns conducted in line with applicable regulatory requirements and may reflect specific operating conditions at the time of measurement.

The main initiatives implemented in 2025 to mitigate these impacts include:

- Installation of gaseous effluent treatment equipment in the PVC production lines at the Santo André plant, using particulate capture technology to ensure compliance with applicable regulatory limits.
- Progress on the refrigeration system replacement project, scheduled for completion in the second half of 2026, replacing HCFC-based systems (Freon R-22) with propylene-based equipment with lower ozone-depletion potential, in alignment with the Montreal Protocol guidelines.

<b>NOX, SOX AND OTHER SIGNIFICANT AIR EMISSIONS</b> (metric tons) <sup>1</sup>			
(GRI 305-7)			
	<b>2023</b>	<b>2024</b>	<b>2025<sup>4</sup></b>
NOx	199.72	147.82	250.23
SOx <sup>2</sup>	12.58	16.08	12.09
Volatile organic compounds (VOC) <sup>3</sup>	720.53	825.95	983.39
Particulate matter (MP)	27.53	41.43	58.40

<sup>1</sup>Note: Emissions quantification considers analytical results from monitoring campaigns combined with operational data from equipment, such as duct flow rates and operating hours, enabling annual emission estimates.

<sup>2</sup>Note: Emission factors used across Unipar's facilities are based on direct laboratory sampling at stationary sources, conducted by accredited third-party companies in compliance with local regulatory requirements. Natural gas used in the Argentine operations contains no significant sulfur content; therefore, SOx emissions are considered not material.

<sup>3</sup>Note: At the Santo André plant, there is no direct VOC monitoring. The assessment is based on destruction and removal efficiency (DRE) of chlorinated compounds used as tracers in combustion systems.

<sup>4</sup>Note: At Cubatão, no sampling campaigns were conducted in 2025 due to the incinerator being placed in hibernation and the replacement of the boiler stack. For reporting purposes, emission factors from the most recent valid campaign (2024) were used, in accordance with disclosure to the environmental authority.

Monitoring is carried out through periodic campaigns conducted by accredited companies performing direct measurements at industrial facilities. The resulting data are combined with operational parameters such as flow rates and operating hours to estimate annual emissions.

**INDIRECT EMISSIONS ASSOCIATED WITH LOGISTICS (SCOPE 3)**

Regarding indirect emissions associated with logistics (Scope 3), the Company recognizes structural challenges. Road freight transport in Brazil remains predominantly diesel-based, while alternative solutions such as electric or natural gas-powered trucks are still limited in scale and infrastructure availability.

Despite these constraints, Unipar continues to monitor the development of these technologies and has initiated studies – supported by specialized consultancy services – focused on the use of digital tools to optimize routing and reduce fuel consumption per ton transported.



Industrial area, Camaçari plant – Brazil

## Water Management

(GRI 3-3: Water & sanitation)

Water is an essential input for Unipar's industrial activities. For this reason, efficient water management is integrated into our business and sustainability strategy, with a focus on reducing environmental impacts, preserving water resources and continuously improving operational efficiency.

As part of our sustainability commitments to reduce water stress in the regions where we operate, we have set targets to reduce water intensity by 15% and achieve 15% water reuse by 2030. These targets guide continuous improvement initiatives, process optimization and the development of water efficiency projects across the Company's facilities.

Water use in industrial activities and wastewater generation represent potential environmental impacts, particularly in relation to pressure on water sources and water body quality, especially in regions under higher water stress. To mitigate these risks, since 2022 we have conducted annual detailed water balances at all facilities. These assessments are used to identify opportunities to reduce consumption and increase water reuse.

**In our production processes, water is primarily used in cooling systems, steam generation, and various industrial stages, as well as being incorporated into certain chemicals.**

To assess risks related to water availability and quality, Unipar uses the *Aqueduct Water Risk Atlas*, developed by the *World Resources Institute* (WRI). In the regions where we operate, the analysis indicates high levels of water stress in Santo André and Bahía Blanca.

In response, we have developed initiatives to strengthen water governance, including assessments of water management maturity and internal training programs focused on water security. These include the creation of dedicated working groups to evaluate processes, identify inefficiencies and propose improvements. These initiatives are complemented by measures to reduce consumption, optimize processes, increase water reuse and ensure strict control of wastewater generation.

### WATER WITHDRAWAL AND CONSUMPTION

(GRI 303-1; 303-5)

Water used in Unipar's facilities comes from different sources depending on location. All units operate in compliance with applicable water withdrawal permits and authorizations.

- Cubatão and Santo André plants (São Paulo): water is primarily withdrawn from surface water sources (Perequê River and Grande River). Santo André also uses limited groundwater sources (less than 5%) and Cubatão receives a small share from the local utility (1%).
- Camaçari plant (Bahia): supply is provided entirely by the utility serving the industrial complex in the region.
- Bahía Blanca plant (Argentina): supply comes mainly from the municipal drinking water network, with approximately 10% sourced from groundwater aquifers.



Tatiane Carvalho and Reginaldo Santos, Cubatão plant – Brazil



Aerial view, Cubatão plant – Brazil

The total water withdrawal remained stable in 2025, with no significant variation compared to previous years.

**TOTAL WATER WITHDRAWAL**

(GRI 303-3)

**Water withdrawal<sup>1</sup> (ML)**

2023	13,464.70
2024	13,679.12
2025	13,298.74

<sup>1</sup>Note: Withdrawal data are primarily based on direct measurements using flow totalizers installed at facility intake points. Where supply is provided by utilities, data is based on billing records.

At all facilities, water withdrawal, consumption, and discharge are continuously monitored through instrumentation and control systems, in compliance with applicable water permits and authorizations, which establish monitoring and reporting requirements. This monitoring helps ensure responsible water use that does not compromise availability for other users or for local ecosystems.

In general, our facilities do not maintain significant water storage volumes relative to total consumption, reinforcing the importance of efficient and responsible water management.

**WATER CONSUMPTION<sup>1</sup> (ML)**

(GRI 303-5)

	2023	2024	2025
Total water consumption	7,886.75	7,751.85	7,932.26
Consumption in water-stressed areas	7,395.79	7,617.02	7,204.74

<sup>1</sup>Note: Reported data do not include consumption from the São Paulo and Buenos Aires headquarters, as these are not material compared to industrial operations.

**In 2025, we recorded a 2.3% variation in water consumption, within expected levels considering the ramp-up of the Camaçari facility.**

**WASTEWATER MANAGEMENT AND MONITORING**

(GRI 303-2)

Industrial wastewater management follows strict control and discharge standards in compliance with environmental regulations in each country where Unipar operates, ensuring both environmental protection and operational safety.

Wastewater is treated prior to discharge into water bodies or sent to external treatment facilities. Effluent quality is monitored daily through *online* instrumentation measuring parameters such as temperature and pH. This monitoring is complemented by monthly environmental audits conducted by local regulatory authorities, reinforcing compliance with applicable environmental standards.

Disposal of treated effluents

- **Cubatão and Bahía Blanca:** Disposal into surface water bodies, in compliance with applicable legal standards.
- **Santo André:** Discharge to the local utility’s wastewater treatment plant.
- **Camaçari:** Discharge to the utility’s treatment plant, which operates the industrial complex system.

In Brazil, discharge parameters comply with federal and state regulations<sup>1</sup>, always applying the most stringent limits. In Argentina, the Bahía Blanca facility complies with Resolution 336 of 2003 issued by the Water Authority, as well as additional mass-based limits defined by the local authority.

<sup>1</sup>Note: CONAMA Resolution 430 of 2011; São Paulo State Law 997 of 1976 (Articles 18 and 19A); Decree 8468 of 1976; and the Camaçari Industrial Complex Operating License (Ordinance 16507 of 2018, Annex II).

## Waste Management

(GRI 3-3: Waste management; 306-1; 306-2; 306-3)

In our industrial activities – which include operations in Brazil and Argentina and, as of 2025, the start-up of the Camaçari (Bahia) plant – we place particular focus on the environmental impacts associated with waste generation.

To mitigate these impacts, the Company adopts a structured waste management approach based on waste prevention, environmentally sound disposal, and material recovery – as detailed in [Waste disposal](#) – aligned with corporate environmental guidelines and circular economy principles.

Waste is generated primarily from the use of raw materials, chemical reagents, and auxiliary materials used in production processes and maintenance activities, particularly in brine treatment, clarification and filtration stages, vinyl chloride monomer (VCM) production and industrial maintenance activities. Waste is classified as hazardous or non-hazardous based on its physical and chemical characteristics and potential risks to the environment and human health.<sup>1</sup>

Waste management also considers *upstream* impacts associated with input packaging, which are assessed as not material, as they are managed under the same environmental procedures applied at the facilities. *Downstream* impacts are limited, since most of the Company’s products are marketed in liquid form, which reduces post-use waste generation.

<sup>1</sup>Note: Waste classification follows ABNT NBR 10004 in Brazil and Provincial Law 11720 in Argentina, based on physical and chemical characteristics, process origin and potential risk to the environment and human health.

### Waste generated

At our facilities, we continuously monitor waste volumes, classified as hazardous and non-hazardous in accordance with applicable legislation.

In 2025, total waste generation increased by 2% compared to the previous year, remaining within the expected operational range for industrial facilities. This variation is primarily concentrated in non-hazardous waste, largely driven by the ramp-up of operations at the Camaçari (Bahia) facility.

TOTAL WASTE GENERATED (METRIC TONS), BY COMPOSITION			
(metric tons) <sup>1</sup>			
(GRI 306-3)			
	2023	2024 <sup>2</sup>	2025
Hazardous waste (Class I)	15,654.48	15,692.79	15,117.30
Non-hazardous waste (Class II A and B)	6,847.03	6,625.83	7,911.45
<b>Total</b>	<b>22,501.51</b>	<b>22,318.62</b>	<b>23,028.75</b>

<sup>1</sup>Note: Data is obtained through direct weighing at the time of collection and shipment for transport and final disposal, carried out by licensed operators responsible for final treatment. In both Brazil and Argentina, waste is classified and managed in accordance with applicable regulations (ABNT NBR 10004 and Provincial Law 11720).

<sup>2</sup>Note: Following the publication of the 2024 report, adjustments were made to waste classification and data presentation by type. As a result, the breakdown across categories differs from previously reported figures. (GRI 2-4)



Clean spot, Bahía Blanca plant – Argentina

**WASTE DISPOSAL**

(GRI 306-4; 306-5)

Waste management at our facilities – including collection, transportation, treatment, and final disposal – is carried out by specialized, licensed service providers in compliance with applicable legislation.<sup>1</sup>

Waste generated in operations is directed to different treatment and disposal routes, including recycling, co-processing, energy recovery incineration, treatment and disposal in licensed landfills, depending on waste type and applicable regulatory requirements.

Management is supported by environmental aspect and impact matrices, maintained and updated at all facilities, which enable the systematic identification of risks associated with waste generation and guide mitigation actions.

<sup>1</sup>Note: Waste transport and disposal follow applicable regulatory procedures, including the use of Waste Transport Manifests and official control systems. Following treatment or final disposal, certificates of disposal are issued to ensure traceability and confirmation of proper treatment.

**Prevention, recycling and material recovery**

The Company maintains ongoing initiatives focused on waste prevention and material recovery, prioritizing reuse, recycling and recovery routes whenever technically feasible.

Key initiatives include:

- Selection of higher-quality raw materials, particularly salt used in production chain.
- Expansion of material segregation, recycling and recovery programs.

These programs include the recovery of materials such as paper, cardboard, plastics (including PET and polypropylene raffia), metals, glass and wood, contributing to material circularity and reducing the volume of waste sent for final disposal.

Canvas materials used in communication campaigns are donated to AMACRI (Cubatão) for the production of *reusable bags*, supporting material reuse and the circular economy in the region.

**TOTAL WASTE DIVERTED FROM DISPOSAL, BY OPERATION**  
(metric tons)  
(GRI 306-4)

Hazardous waste diverted from disposal	2023	2024 <sup>5</sup>	2025
Recycling <sup>1</sup>	78.07	98.40	103.43
Other recovery operations <sup>2</sup>	6.04	4.00	1.16
<b>Total</b>	<b>84.11</b>	<b>102.40</b>	<b>104.59</b>
Non-hazardous waste diverted from disposal	2023	2024	2025
Preparation for reuse <sup>3</sup>	10.47	40.50	11.92
Recycling <sup>4</sup>	1,514.70	1,245.56	1,489.90
<b>Total</b>	<b>1,525.17</b>	<b>1,286.06</b>	<b>1,501.82</b>

<sup>1</sup>Note: Includes hazardous waste sent to recycling processes operated by licensed service providers, such as re-refining of used oils, among others.

<sup>2</sup>Note: This category also includes, among other materials, the volume of metal recovered from batteries at the Bahía Blanca facility.

<sup>3</sup>Note: Includes non-hazardous waste submitted to sorting and conditioning processes for reuse, such as wooden pallets generated at Bahía Blanca.

<sup>4</sup>Note: Non-hazardous waste recycled at the three facilities includes materials such as paper/cardboard, plastics, metals, refractories/ceramics, among others.

<sup>5</sup>Note: Following the publication of the 2024 report, adjustments were made to waste classification and data presentation by type. As a result, the breakdown across categories differs from previously reported figures. (GRI 2-4)

All waste reported as diverted from disposal is sent to external recycling or recovery operations conducted by licensed companies.

**TOTAL HAZARDOUS AND NON-HAZARDOUS WASTE DIVERTED FROM DISPOSAL OUTSIDE THE ORGANIZATION<sup>1</sup>**  
(metric tons)  
(GRI 306-4)

	2023	2024	2025
Non-hazardous waste	1,525.17	1,286.06	1,501.82
Hazardous waste	84.11	102.40	104.59
<b>Total</b>	<b>1,609.28</b>	<b>1,388.46</b>	<b>1,606.41</b>

<sup>1</sup>Note: Includes waste externally directed to recycling, reuse, or other material recovery operations conducted by licensed companies.

**TOTAL WASTE DIRECTED TO DISPOSAL** (metric tons)  
(GRI 306-5)

	2023	2024	2025
Non-hazardous waste	5,321.86	5,339.77	6,409.63
Hazardous waste	15,570.37	15,590.39	15,012.71
<b>Total</b>	<b>20,892.23</b>	<b>20,930.16</b>	<b>21,422.33</b>

**NON-HAZARDOUS WASTE DIRECTED TO DISPOSAL, BY OPERATION** (metric tons)  
(GRI 306-5)

	2023	2024	2025
Incineration with energy recovery <sup>1</sup>	143.69	127.36	183.28
Incineration without energy recovery <sup>2</sup>	0.00	0.00	0.00
Landfilling <sup>3</sup>	5,165.32	4,682.86	4,768.49
Other disposal operations <sup>4</sup>	12.85	529.55	1,457.86
<b>Total</b>	<b>5,321.86</b>	<b>5,339.77</b>	<b>6,409.63</b>

<sup>1</sup>Note: Includes waste sent to co-processing units or incinerators with energy recovery.  
<sup>2</sup>Note: Refers to incineration carried out exclusively for waste destruction, without energy generation or recovery.  
<sup>3</sup>Note: Refers to disposal in licensed industrial landfills, in accordance with applicable environmental regulations in each country.  
<sup>4</sup>Note: Includes specialized treatments such as physical and chemical treatment, organic treatment, sterilization or other authorized disposal processes. Variations in the "other disposal operations" category reflect specific operational events at the facilities. In 2024, an increase was associated with septic tank cleaning and groundwater removal activities in the area of the new membrane cell room. In 2025, the variation was mainly related to the start-up of operations at the Camaçari plant, which began generating waste such as domestic waste and septic effluents.

**HAZARDOUS WASTE DIRECTED TO DISPOSAL, BY OPERATION** (metric tons)  
(GRI 306-5)

	2023	2024 <sup>1</sup>	2025
Incineration with energy recovery	10,107.78	9,676.91	9,811.10
Incineration without energy recovery	139.23	1,050.85	152.57
Landfilling <sup>3</sup>	4,468.28	4,781.54	3,706.18
Other disposal operations	855.08	342.94	1,342.86
<b>Total</b>	<b>15,570.37</b>	<b>15,852.24</b>	<b>15,012.86</b>

<sup>1</sup>Note: Following the publication of the 2024 report, adjustments were made to waste classification and data presentation by type. As a result, the breakdown across categories differs from previously reported figures.  
<sup>2</sup>Note: Variations in the "landfilling" category reflect operational changes at the facilities, including the temporary suspension of dredging and sludge dewatering activities at Bahía Blanca in 2025, as well as one-time generation of civil construction waste associated with the technological replacement project at Cubatão between 2024 and 2025. These were specific, non-recurring conditions, with expectations of a return to regular operational levels in the coming periods.



**WASTE THAT GENERATES SOCIAL VALUE**

Part of the proceeds generated from recycling waste at Unipar's facilities is directed toward social initiatives.

In Cubatão (São Paulo), the funds support infrastructure improvements at ADUC, a club maintained by the Company for employee use.

At the Bahía Blanca plant, recyclable materials are directed to Reciclados de Bahía, and the proceeds are donated to local organizations supporting leukemia treatment (Ayuda-le) and assistance for visually impaired individuals (Centro Luis Braille).



Raphael Umezu, Santo André plant – Brazil

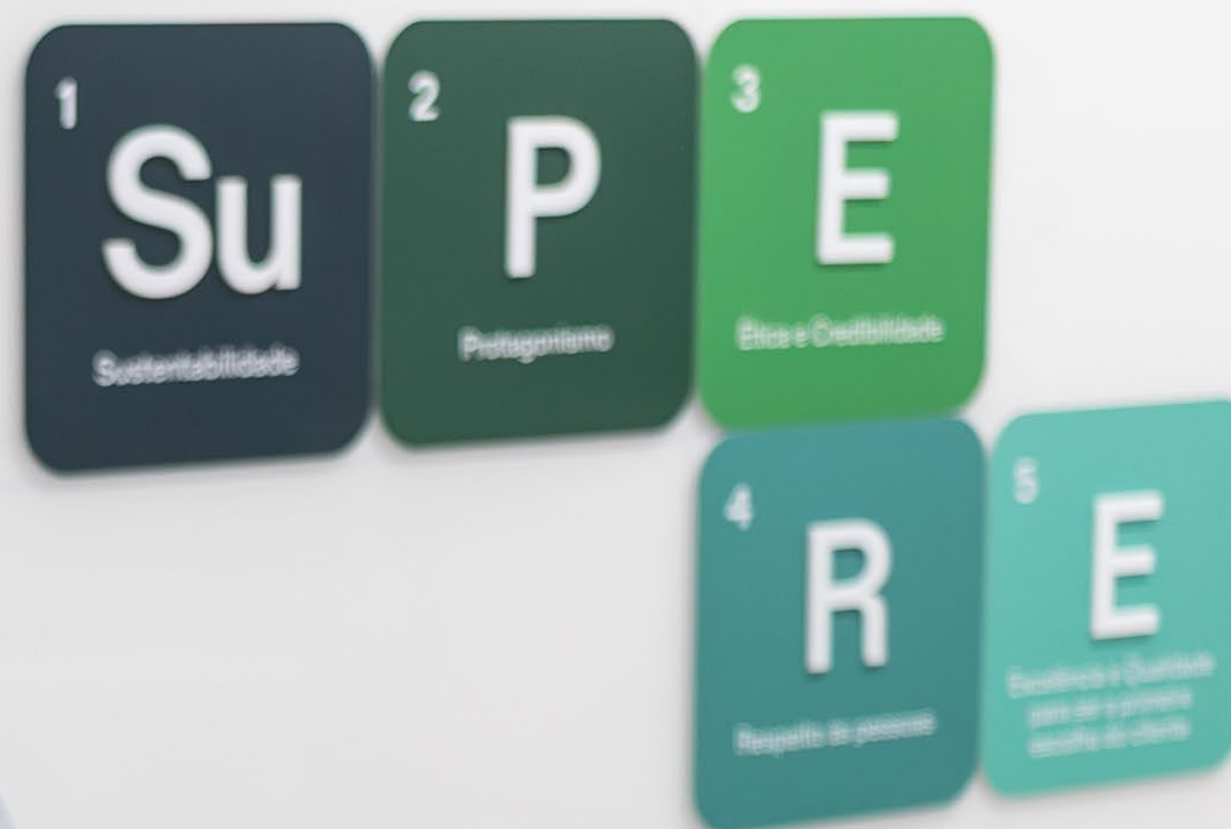


Unipar Valoriza, Santo André plant – Brazil

# Our people



# Nossos valores



## The Unipar Culture

People are a core part of Unipar’s sustainability strategy: it is through the work of our teams that projects, goals and objectives become reality. That is why we are committed to fostering an inclusive, inspiring and growth-oriented environment, where well-being, safety, development and recognition initiatives continue to gain strength.

This commitment is what continuously shapes and strengthens the Unipar culture, built around the acronym SuPERE.



Our people management model is based on three pillars: workplace environment and well-being; human capital and knowledge expansion; and leadership as a catalyst for organizational culture. This approach is supported by the Culture Committee, made up of 30 members from different areas and organizational levels, responsible for coordinating integration, recognition and development initiatives.

**In 2025, we had a workforce of 1,500 employees across Brazil and Argentina. We continued advancing our culture by strengthening the role of the Human Resources team, expanding dialogue with leadership and reinforcing our principles of ethics, accountability and ownership.**

Ana Calmon, Camaçari plant – Brazil

**RECOGNITION THAT REFLECTS OUR CULTURE**

For the fourth consecutive year, we were certified as a **Great Place to Work (GPTW)**. We also received, for the second year in a row, the **Great People Mental Health (GPMH)** certification, with a two-star rating awarded to companies committed to the structured promotion of employee well-being and emotional health.



The GPTW survey reached an overall participation rate of 75% – the highest engagement level since 2022 – with 1,101 responses and 1,364 comments submitted. We achieved an overall company score of 74 points, exceeding our 2024 result (72), with meaningful improvements in the dimensions of Credibility, Pride and Camaraderie, reflecting stronger trust in leadership, a greater sense of belonging and enhanced collaboration across teams. The survey results support the management of action plans, with participation from the Culture Committee and structured monitoring of initiatives.

In the 2025 Well-Being Index – a GPMH indicator ranging from 1 to 100 that reflects how employees perceive their well-being and mental health – we achieved a score of 80 points. The result indicates a positive and consistent employee perception. See additional details about our initiatives in the [Occupational Health](#) chapter.

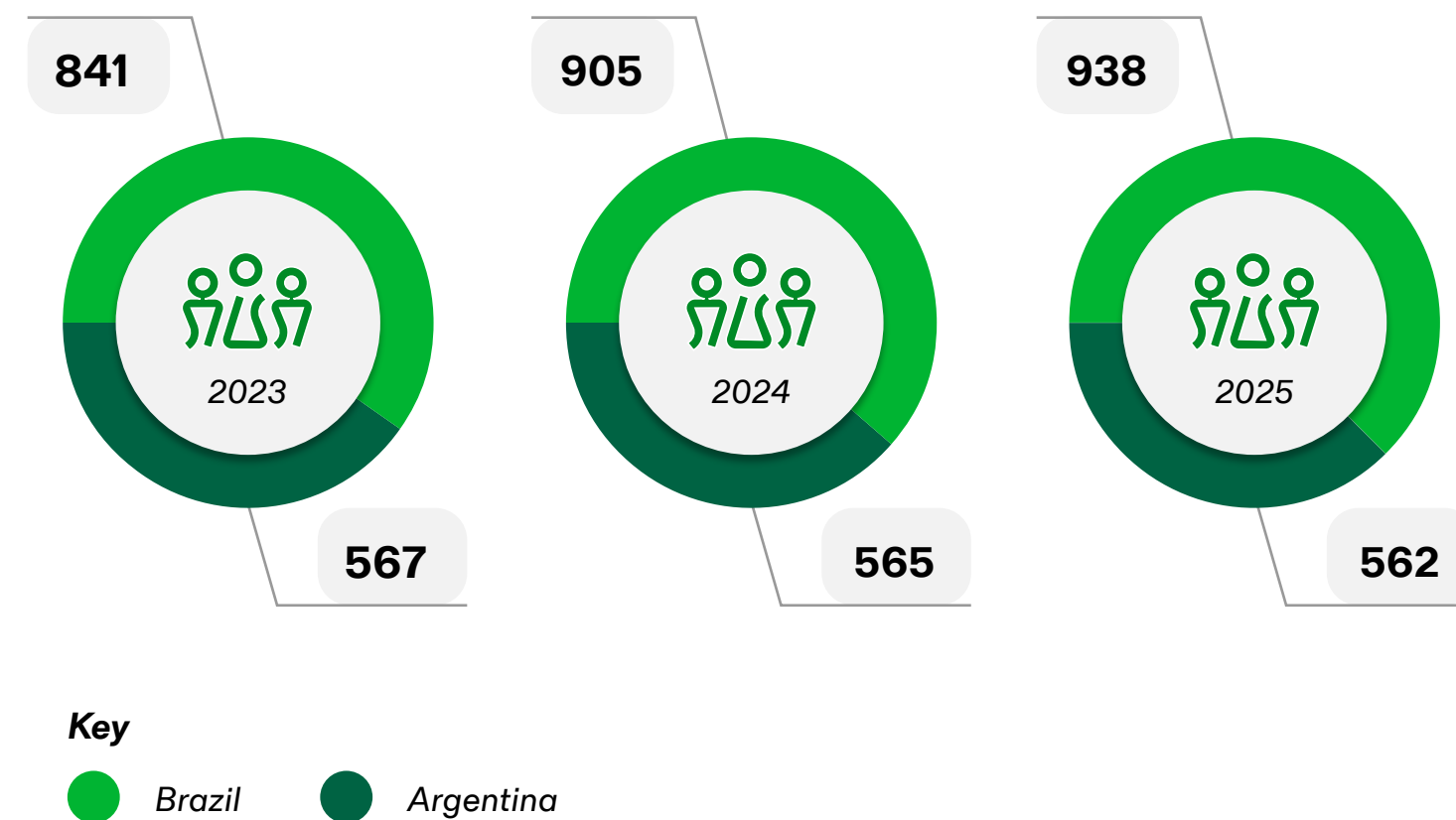
**These certifications reaffirm our commitment to building a safe, respectful and inclusive workplace where people have a voice, development opportunities and access to initiatives that strengthen quality of life, work-life balance and emotional well-being.**



Pilar Rodríguez and Franco Ledo, Buenos Aires headquarters – Argentina

## People Management in Figures

### TOTAL NUMBER OF PERMANENT EMPLOYEES BY REGION<sup>1</sup> (GRI 2-7)



<sup>1</sup>Note: In Brazil, we have employees in the Southeast and Northeast regions; in Argentina, in Bahía Blanca and Buenos Aires. Data extracted from the Unipar People & Management Analytics Portal. Reference date: December 31, 2025.

### TOTAL NUMBER OF PERMANENT EMPLOYEES BY GENDER<sup>1</sup> (GRI 2-7)

Gender	2023	2024	2025
Men	1,191	1,221	1,238
Women	217	249	262
<b>Total</b>	<b>1,408</b>	<b>1,470</b>	<b>1,500</b>

<sup>1</sup>Note: Includes all employees in Argentina and Brazil hired directly by Unipar under permanent or fixed-term contracts. Excludes third parties, temporary workers, apprentices, interns, Fiscal Council members, Board members and employees on leave for more than two years. Data extracted from the Unipar People & Management Analytics Portal. Reference date: December 31, 2025.

### TOTAL NUMBER OF EMPLOYEES BY CONTRACT TYPE<sup>1</sup> (GRI 2-7)

Type of contract	2023	2024	2025
Permanent term	1,408	1,470	1,500
<b>Total</b>	<b>1,408</b>	<b>1,470</b>	<b>1,500</b>

<sup>1</sup>Note: All employees have permanent contracts. Temporary workers may occasionally be hired through third-party providers exclusively to cover vacations, maternity leave, absences or temporary increases in demand. Data extracted from the Unipar People & Management Analytics Portal. Reference date: December 31, 2025.

### TOTAL NUMBER OF EMPLOYEES BY WORKING HOURS ARRANGEMENT (GRI 2-7)

Type of contract	2023	2024	2025
Full-time	1,408	1,470	1,498
Part-time	0	0	2 <sup>1</sup>
<b>Total</b>	<b>1,408</b>	<b>1,470</b>	<b>1,500</b>

<sup>1</sup>Note: Refers to two occupational physicians hired in Argentina on a part-time 4-hour schedule. Data extracted from the Unipar People & Management Analytics Portal. Reference date: December 31, 2025.

### EMPLOYEES COVERED BY COLLECTIVE BARGAINING AGREEMENTS (GRI 2-30)

	2024		2025	
Brazil <sup>1</sup>	901	99.55%	933	99.46%
Argentina	350	61.95%	356	63.34%
<b>Total</b>	<b>1,251</b>	<b>61.95%<sup>2</sup></b>	<b>1,289</b>	<b>85.93%</b>

<sup>1</sup>Note: All Company employees in Brazil are covered by Collective Bargaining Agreements or Collective Labor Conventions, except for the Statutory Executive Officers (five officers).

<sup>2</sup>Note: The percentages presented for 2024 were revised considering the consolidated permanent employee base reported in GRI 2-7. (GRI 2-4)

### NON-EMPLOYEE WORKERS (INCLUDES OUTSOURCED WORKERS, INTERNS AND APPRENTICES)(GRI 2-8)

Region	2023	2024	2025
Brazil	1,665	3,234	4,348 <sup>1</sup>
Argentina	1,302	560	575
<b>Total</b>	<b>2,967</b>	<b>3,794</b>	<b>4,923</b>

<sup>1</sup>Note: In Brazil, the main activities performed by these workers include industrial maintenance, civil construction, scaffolding assembly, security services, cleaning, landscaping, packaging, salt handling employee transportation and food services. The increase between 2024 and 2025 is related to the Phase-Out Project in Cubatão, which resulted in a significant increase in outsourced workers. Data extracted from the Unipar People & Management Analytics Portal. Reference date: December 31, 2025.

<sup>2</sup>Note: In Argentina, the main activities performed by third parties include administration, communications, laboratory services, logistics, maintenance, environmental management, projects, human resources, information security and security services. The variation between 2024 and 2025 is primarily explained by increased demand for maintenance professionals to address operational issues at the plant. Data extracted from the Unipar People & Management Analytics Portal. Reference date: December 31, 2025.

**TOTAL NUMBER AND HIRING RATE OF EMPLOYEES**

(GRI 401-1)

Age group	2023		2024		2025	
	New Hires	Rate	New Hires	Rate	New Hires	Rate <sup>1</sup>
Below 30 years old	79	0.65	68	0.44	46	0.48%
Ages 30–50	80	0.09	110	0.12	91	0.23
Over 50 years old	2	0.01	8	0.02	10	0.06
<b>Gender</b>						
Men	104	0.09	130	0.11	104	0.08
Women	57	0.26	56	0.22	43	0.16
<b>Region</b>						
Brazil	116	0.14	159	0.18	112	0.11
Argentina	45	0.08	27	0.05	35	0.06
<b>Total</b>	<b>161</b>	<b>0.11</b>	<b>186</b>	<b>0.13</b>	<b>147</b>	<b>0.98</b>

<sup>1</sup>Note: Rate calculated by dividing the number of hires by the headcount of each category as of December 31, 2025.

**TOTAL NUMBER OF EMPLOYEE TERMINATIONS AND TURNOVER RATE**

(GRI 401-1)

Age group	2023		2024		2025	
	Terminations	Rate	Terminations	Rate	Terminations	Rate <sup>1</sup>
Below 30 years old	43	0.35	13	0.08	13	0.01
Ages 30–50 <sup>2</sup>	43	0.05	87	0.09	59	0.15
Over 50 years old <sup>2</sup>	21	0.05	47	0.12	30	0.19
<b>Gender</b>						
Men	76	0.06	119	0.10	75	0.06
Women	31	0.14	28	0.11	27	0.10
<b>Region</b>						
Brazil	84	0.10	94	0.10	81	0.08
Argentina	23	0.04	53	0.09	21	0.03
<b>Total</b>	<b>107</b>	<b>0.08</b>	<b>147</b>	<b>0.10</b>	<b>102</b>	<b>0.06</b>

<sup>1</sup>Note: Rate calculated by dividing the number of dismissals by the headcount of each category as of December 31, 2025.

<sup>2</sup>Note: Variations in rates reflect changes in the headcount of each age group. In 2024, a larger employee base resulted in proportionally lower rates despite a higher number of terminations, while in 2025 the reduction in headcount increased the rates.



Culture Day, Cubatão plant – Brazil



Culture Day, Bahía Blanca plant – Argentina

**Maternity and Paternity Leave**

(GRI 401-3)

Unipar participates in the Empresa Cidadã (Citizen Company) Program, a Brazilian Federal Government program, which provides tax incentives to companies that promote practices supporting employee well-being through work-life balance initiatives. One of the program’s initiatives is the extension of maternity and paternity leave for employees in Brazil: from four to six months for women and from five to 20 days for men.

**MATERNITY AND PATERNITY LEAVE**

(GRI 401-3)

Category	2023		2024		2025	
	Brazil	Argentina	Brazil	Argentina	Brazil	Argentina
<b>Total number of employees entitled to leave</b>						
Men	708	517	712	509	733	506
Women	194	56	193	56	205	56
<b>Total number of employees who took leave during the reporting year</b>						
Men	19	14	13	5	22	7
Women	11	3	10	2	15	3
<b>Total number of employees who returned after the end of leave</b>						
Men	19	14	13	5	22	1
Women	11	3	10	2	9	2
<b>Total number of employees who returned to work after leave and remained employed 12 months after returning</b>						
Men	19	14	10	5	22	0 <sup>1</sup>
Women	11	3	10	2	9	2
<b>Return-to-work rate</b>						
Men	100%	100%	76.93%	100%	100%	14.29%
Women	100%	100%	100%	100%	60%	66.67%
<b>Retention rate</b>						
Men	100%	100%	100%	100%	100%	0%
Women	100%	100%	100%	100%	100%	100%

<sup>1</sup>Note: The variations observed, particularly in Argentina, reflect the limited number of cases in the sample, which may result in more significant percentage fluctuations. In 2025, one employee in Argentina left the Company after returning from leave, affecting the male retention rate in the country.

**NINHO (NEST) PROGRAM**

To support employees throughout their parenting journey, we maintain the Ninho Program, an initiative that provides support and guidance in cases involving pregnancy, family planning or adoption, considering different family structures.

The program offers professional guidance, training sessions and peer exchange spaces, helping build a support network that accompanies employees through different stages of this experience. The initiative is available to pregnant employees, employees with pregnant partners and those undergoing family planning or adoption processes.



Ronald Hackbarth and his wife, Camaçari plant – Brazil

## EMPLOYEE ENGAGEMENT AND COMMUNICATION

(GRI 2-29)

Unipar engages employees through several listening and dialogue mechanisms, including the Employee Engagement Survey, *Pulse Check* surveys and focus groups – tools that allow us to identify perceptions, psychosocial risks, improvement opportunities and relevant workplace topics.

In addition, we maintain ongoing internal forums, such as the Culture Committee and the Engagement Group, which help monitor employee demands and align people management practices with the Company's strategic values.

In 2025, we also sought to strengthen employees' sense of belonging and reinforce our organizational culture through campaigns, themed events and engagement programs, including:

### Safety and Environment Week

One of Unipar's main internal events, held simultaneously across all our facilities, reinforcing our non-negotiable value: safety. Additional details are available in the [Safety Engagement](#) section.

### Conecta Live

A quarterly event that brings together all employees and leadership to share business results, strategies and priorities. The meeting promotes transparency, integration between Brazil and Argentina and reinforces the Company's culture and strategic direction.

Among the main topics discussed throughout 2025 were financial and operational performance, strategic planning and 2030 targets, the progress and execution of major projects, operational excellence, organizational climate, sustainability and social responsibility.

### Unipar's 56th Anniversary

To celebrate the occasion, anniversary cake was served during lunch for employees at the plants, while employees at the São Paulo headquarters participated in a commemorative breakfast. Unipar also prepared a themed video for the celebration.

### Culture Day

Held simultaneously in online and in-person formats across all plants and offices in Brazil and Argentina, the event featured themed live sessions, group activities, interactive experiences, quizzes and employee recognition initiatives. Over 630 people participated.



Gonzalo Dauphin, Bahía Blanca plant – Argentina

**Unipar Valoriza Platform**

Created to recognize and encourage behaviors that reflect the Unipar culture and drive results, the Unipar Valoriza platform brings together structured employee recognition and engagement initiatives:

- **Valoriza Ideias (ideas):** Encourages employees to submit practical ideas for the Company’s continuous improvement. All employees may participate, except leadership positions, which serve as evaluators and facilitators of the process.
- **Valoriza Valores (values):** Recognizes employees who demonstrate Unipar’s values through their attitudes, projects and behaviors. To participate, employees may submit or nominate an action aligned with one of the Company’s values; all employees may participate except directors and members of the Culture Committee. Initiatives are pre-selected quarterly by the Culture Committee, and the highlights are chosen by employees through voting. Recognized employees are celebrated every quarter at a special event.
- **Valoriza Cuidado Ativo+ (active care+):** Recognizes employees and contractors who stand out through preventive attitudes and actions focused on safety, health, the environment and the community. All employees may participate except members of the Evaluation Committee.
- **Valoriza Desafios (challenges):** Encourages employee participation in challenges launched throughout the year, focused on strategic priorities such as technology, sustainability and safety. The initiative seeks to promote continuous learning, ownership and knowledge-sharing among teams.

These initiatives are organized through a gamified platform where employees can recognize colleagues and accumulate points that can later be redeemed for rewards. In 2025, 1,013 employees participated in the initiatives. Two celebration events were held at the Cubatão and Santo André facilities.



Valoriza, Santo André plant – Brazil



Valoriza, Camaçari plant – Brazil



Ademilson Silva, Marcos Passini and Damián Greco, Cubatão plant – Brazil

In addition to these initiatives, we maintain the Valoriza Tempo de Casa (years of service) Program, which recognizes employees every five years of service with the Company (5, 10, 15, 20, 25, 30, 35, 40 and 45 years). Recognized employees receive points through a dedicated platform where they can choose an experience of their preference.



Valoriza Tempo de Casa – Argentina

Additionally, a celebration is held for each group, ranging from a special breakfast with the team to a lunch with a director or a dinner with the CEO and leadership.

In 2025, 81 employees were recognized through the Years of Service Program across Brazil and Argentina.

## Compensation

(GRI 2-19; 2-20)

Unipar’s compensation strategy is designed to attract, retain and engage talent capable of adding value to its operations and, consequently, driving consistent and sustainable short- and long-term results. To support this approach, we rely on specialized global consulting firms to assess the Company’s compensation structure, taking into consideration both the roles and responsibilities associated with each position and market benchmarks.

Unipar adopts a competency- and market-based compensation policy (HAY Methodology), with no gender-based differentiation for equivalent positions, and maintains the application of objective criteria in promotion processes, periodic reviews of compensation structures and ongoing monitoring of equity indicators.

RATIO OF WOMEN’S BASE SALARY <sup>1</sup> TO MEN’S BASE SALARY (BASE SALARY + HAZARD PAY) <sup>2</sup>						
(GRI 405-2)						
Job category	2023		2024		2025	
	Brazil	Argentina	Brazil	Argentina	Brazil	Argentina
Officers <sup>3</sup>	69%	0%	67%	0%	70%	0%
Managers	90%	81%	85%	95%	92%	91%
Middle managers (leadership and coordination)	104%	115%	100%	127%	100%	86%
Administrative	86%	84%	87%	85%	93%	77%
Operational	58%	93%	75%	94%	79%	92%

<sup>1</sup>Note: For the base salary ratio, we consider base salary plus hazard pay in Brazil due to the Company’s compensation structure. Total compensation includes seniority pay, shift premiums, profit-sharing, bonuses and long-term incentives.

<sup>2</sup>Note: Data extracted from SAP.

<sup>3</sup>Note: In Argentina, there were no women in the Executive Officer category during the reporting period.

### BOARD OF DIRECTORS COMPENSATION

According to Unipar’s Management Compensation Policy, members of the Board of Directors receive fixed compensation approved by the General Shareholders’ Meeting, aimed at ensuring the dedication, technical qualifications and independence necessary for fulfilling their strategic guidance and oversight responsibilities. The Chairman of the Board of Directors receives healthcare benefits.

Certain Board members may also receive stock-based compensation. Currently, the Company does not use performance indicators related to social, environmental or governance aspects in determining the compensation of the Board of Directors and its advisory committees.

### COMPENSATION OF THE STATUTORY EXECUTIVE OFFICERS

Executive compensation is defined through market studies conducted by an independent external consulting firm and includes:

- Fixed compensation, intended to attract and retain professionals, recognizing experience, education and expertise.
- Indirect benefits, including private pension plans, healthcare coverage and group life insurance.
- Variable compensation, linked to the executive’s individual performance and contribution to the Company’s results.

Over the last three fiscal years, variable compensation for the Executive Officers has been based on financial indicators – primarily EBITDA, with a 70% weighting – and non-financial indicators, with an approximate 30% weighting, structured through individual target scorecards for each Statutory Executive Officer and related to the performance and projects of their respective areas, aligned with the Company’s corporate strategy.

Accordingly, for the fiscal year ended December 31, 2025, ESG-related targets (environmental, social and governance) were considered, including the *phase-out* of mercury technology in Cubatão; strategic projects expected to positively impact energy and water consumption and CO<sub>2</sub> emissions; safety and health initiatives; projects aimed at strengthening the Company’s financial health; social initiatives; and governance matters such as the implementation of IFRS S1 and S2 standards.

In this context, although the Compensation Policy does not formally establish specific ESG targets, the Statutory Executive Officers have annual management goals related to environmental, social and governance topics within the scope of their responsibilities and aligned with the Company’s strategy. This approach allows aspects related to the management of the organization’s impacts on the economy, the environment and people to be considered in performance evaluations.

**RATIO BETWEEN THE COMPANY'S LOWEST SALARY AND THE LOCAL MINIMUM WAGE IN 2025<sup>1</sup>**

(GRI 202-1)

Location	Lowest salary in the Company	Reference minimum wage for 2025	Ratio
Brazil	R\$2,354.98	R\$1,518	155%
Argentina	ARS\$2,056,282	ARS\$334,800	614%

<sup>1</sup>Note: Reference date: December 31, 2025. Currently, there are no employees receiving compensation tied to the minimum wage.

**RATIO BETWEEN THE ANNUAL TOTAL COMPENSATION OF THE HIGHEST-PAID INDIVIDUAL AND THE AVERAGE ANNUAL TOTAL COMPENSATION OF ALL EMPLOYEES (EXCLUDING THE HIGHEST-PAID INDIVIDUAL)<sup>1</sup>**

(GRI 2-21)

	2023 <sup>3</sup>	2024	2025
Brazil <sup>2</sup>	16	24	32
Argentina	7	5	6

<sup>1</sup>Note: Reference date: December 31, 2025.

<sup>2</sup>Note: Average compensation of all employees (excluding the highest-paid individual) in Brazil: Application of collective bargaining adjustment (9.13%) plus promotions granted during the year.

<sup>3</sup>Note: 2023 data were revised due to a new calculation methodology, resulting in a ratio of 16 times in Brazil and 7 times in Argentina (2-4).



Edvar dos Santos Coelho, Cubatão plant – Brazil

**RATIO BETWEEN THE PERCENTAGE INCREASE IN THE ANNUAL TOTAL COMPENSATION OF THE HIGHEST-PAID INDIVIDUAL AND THE AVERAGE PERCENTAGE INCREASE IN THE ANNUAL TOTAL COMPENSATION OF ALL EMPLOYEES (EXCLUDING THE HIGHEST-PAID INDIVIDUAL)**

(GRI 2-21)

Brazil	2023	2024**	2025
Percentage increase in the annual total compensation of the highest-paid individual in the organization	-55.88%	-54.02%	39.97% <sup>1</sup>
Average percentage increase in the annual total compensation of all employees (excluding the highest-paid individual) <sup>2</sup>	-13.06%	9.23%	9.13%
Argentina	2023	2024 <sup>2</sup>	2025
Percentage increase in the annual total compensation of the highest-paid individual in the organization <sup>1</sup>	184.47%	80.23%	57.59%
Average percentage increase in the annual total compensation of all employees (excluding the highest-paid individual) <sup>2</sup>	176.35%	147.37%	48.33% <sup>3</sup>

<sup>1</sup>Note: In 2024, there was a change in the highest-paid individual in the organization. In 2025, compensation was impacted by merit adjustments and inflation. (GRI 2-4)

<sup>2</sup>Note: The ratio between the percentage increase in the annual total compensation of the highest-paid individual and the average percentage increase in the annual total compensation of all employees (excluding the highest-paid individual) in Brazil was -54.02%, due to the reduction recorded in 2024 resulting from the change in the organization's highest-paid individual. In Argentina, the ratio was 80.23%, reflecting monthly compensation adjustments driven by inflation in the country. The highest-paid individual received a lower increase than other employees due to the impact of bonuses.

<sup>3</sup>Note: The salary increase between 2024 and 2025 was 42.4%. Promotion bonuses were also considered in the calculation of the average.

## Training and development

(GRI 404-1; 404-3)

We continuously invest in improving corporate education practices and tools to foster skills development among our employees. The dissemination of internal knowledge enables our teams to perform their daily activities more efficiently, while also preparing Unipar and its employees for future growth opportunities, increasing internal mobility and contributing to a more qualified organizational environment. In this context, we maintain several programs and initiatives, including:

- **Leadership Development Program:** Total duration of 24 months; the program prepares leaders for business growth by connecting leadership concepts with Unipar’s values and providing tools for team management..
- **Individual Development Plan:** Promotes initiatives focused on the development of technical and behavioral competencies among employees who do not hold leadership positions.
- **Catalisa Program:** Professional development program specifically focused on Unipar engineers. In 2025, the program covered Finance and Sustainability modules.
- **Legacy Program:** Launched in 2025, the Legacy Program was designed to recognize, value, and disseminate the knowledge built through Unipar’s day-to-day operations, promoting the sharing of technical expertise and practical experience. The initiative is part of the Company’s knowledge management strategy, supporting the identification, systematization, and transfer of technical and practical know-how in order to prevent knowledge loss and expand its dissemination across areas, contributing to continuous value creation.

Complementing these initiatives, Academia Unipar offers a wide range of educational content in multiple formats, including in-person courses, e-learning, books, podcasts and the Academia App. The platform provides mandatory and recommended content based on each employee’s individual development plan, while also ensuring open access to materials for further learning on topics of interest.

### DEVELOPMENT TRACK FOR INTERNS

In 2025, Unipar launched an exclusive development track for interns within Academia Unipar, reinforcing our commitment to developing early-career talent.

The initiative supports these professionals throughout their growth journey by promoting continuous learning, knowledge sharing, and the development of essential competencies, with a focus on autonomy, critical thinking, and ownership.

Content:

- Critical thinking
- Communication and public speaking
- Emotional intelligence
- Artificial Intelligence

Key features:

- Content aligned with career stage
- Focus on strategic business skills
- Accessible, flexible and practical learning experience

Available through the Academia Unipar platform and app, the development track provides certification upon completion and may be used as complementary training hours, subject to academic criteria.

### AVERAGE TRAINING HOURS PER YEAR PER EMPLOYEE, BY GENDER<sup>1</sup>

(GRI 404-1)

Gender	2023	2024 <sup>2</sup>	2025
Men	2.52	45.41	36.57
Women	2.67	32.85	27.19
<b>Total</b>	<b>2.54</b>	<b>43.29</b>	<b>34.94</b>

<sup>1</sup>Note: The average corresponds to the total number of training hours completed ÷ total number of active employees as of December 31 of each year.

<sup>2</sup>Note: The 2024 figures showed a significant variation compared to 2023 due to a change in the calculation methodology.

### TOTAL TRAINING HOURS PER EMPLOYEE, BY GENDER IN 2025

(GRI 404-1)

Gender	Total training hours completed	Number of employees
Men	45,316	1,239
Women	7,096	261
<b>Total</b>	<b>52,412</b>	<b>1,500</b>



Marco Santos, Mychelle Gomes, Jonathan Smalci, Carla Bertti and Margarete de Souza, São Paulo headquarters – Brazil

### PERFORMANCE ASSESSMENT

We conduct an annual performance evaluation process applicable to all active employees hired by September 30 of the respective year, excluding apprentices and interns.

The process includes:

- Self-assessment (90°)
- Manager assessment (180°)
- Team assessment (270°), conducted anonymously for managers

Completion of the evaluations is not mandatory, although participation is strongly encouraged. The results serve as important input for discussions within the People Committee. In this forum, employee performance is analyzed in a structured manner involving the direct leader, senior manager, and, when applicable, managers from other areas, with the objective of calibrating evaluations and ensuring consistency throughout the process.

Following the conclusion of the People Committees, managers are encouraged to hold *feedback* conversations with employees on their teams, reinforcing this moment as an important people management practice. This approach helps increase clarity regarding expectations, guide individual development opportunities, and strengthen Unipar’s culture.

#### EMPLOYEES WHO RECEIVED A PERFORMANCE EVALUATION IN 2025, BY UNIT<sup>1</sup> (GRI 404-3)

Unit	Performance evaluation percentage
Bahía Blanca plant	95.19%
Buenos Aires headquarters	100.00%
São Paulo headquarters	76.00%
Camaçari plant	86.21%
Cubatão plant	90.59%
Santo André plant	92.76%
<b>Total</b>	<b>90.93%</b>

<sup>1</sup>Note: Considers the base of active employees as of December 31, 2025. As some employees were hired outside the evaluation period and others were on extended leave, we did not reach 100% of employees evaluated across all units.

## Occupational health, safety & well-being

(GRI 3-3: Health & safety; 403-1; 403-5; 403-8; 403-9)

**Employee health and safety are priorities in the Company's operations, supported by a structured continuous improvement journey through 2030.**

We maintain an Integrated Health and Safety Management System covering all Unipar units in Brazil and Argentina, certified under the ABNT ISO 45001 standard, including both direct employees and third-party workers under our supervision. Our plants are also certified under the *Responsible Care* Program, an initiative of the Brazilian Chemical Industry Association (Abiquim), which includes guidelines related to occupational health and safety management.

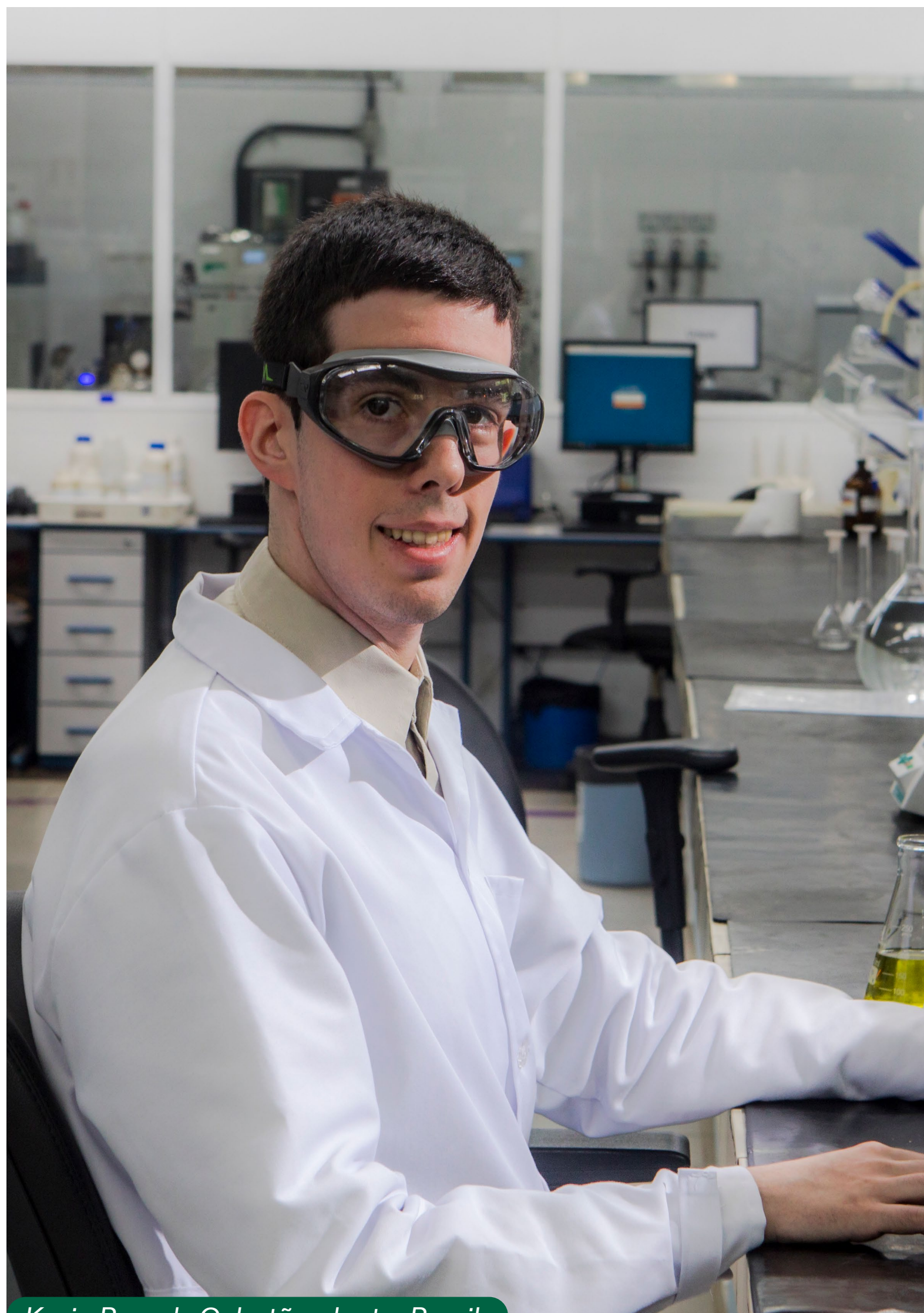
In 2025, 100% of professionals – direct employees and service providers, totaling 6,423 people – were covered by occupational health and safety management practices and were equally subject to internal and external audits.

**For 2025, we publicly committed to enhancing our safety management practices, seeking to adopt measures that move us toward zero accidents and zero operational incidents. All actions proposed for the period were fully completed.**

In 2025, we recorded no fatalities resulting from work-related injuries at Unipar units, maintaining a fatality rate of 0%. The result reinforces the Company's ongoing commitment to accident prevention and the protection of life.



Joana Santana, Camaçari plant – Brazil



Kevin Byczyk, Cubatão plant – Brazil

### Active Care+

(GRI 403-1, 403-5)

The results achieved during the period reflect the set of structured initiatives implemented by Unipar. In parallel with the enhancement of safety management procedures, we strengthened the Active Care+ Program throughout the year, consolidating a culture of prevention, operational discipline and shared responsibility across Company teams.

We promoted ongoing awareness initiatives, periodic training sessions, safety dialogues, and internal communications focused on disseminating best practices, preventing incidents, and ensuring the proper use of personal protective equipment. These initiatives reinforce a prevention-oriented culture and a commitment to zero accidents and operational incidents, both in industrial operations and administrative routines.

In addition, throughout the year, we advanced the following initiatives:

- Revitalization of the behavioral approach tool, including migration to a new platform and expanded functionalities for recording and monitoring safety observations, with the objective of increasing team engagement in safety.
- Standardization of management procedures for risk communication and the exercise of stop-work authority, with preventive guidelines and encouragement of proactive participation by employees and leadership.
- Implementation of a standardized corporate procedure for conducting safety dialogues, focused on increasing participation and strengthening the culture of health, safety and environmental awareness among direct employees and contractors.
- Start of the implementation of a procedure for documenting critical maneuvers in emergency scenarios, aimed at supporting faster and more effective responses.
- Certification of the Camaçari plant under ISO 9001, ISO 14001 and ISO 45001 standards.
- Review of the safety structure to support the standardized implementation of Active Care+.

### TRANSPORTATION SAFETY AND MANAGEMENT OF LOGISTICS PARTNERS

In 2025, within transportation operations carried out by logistics partners managed by the Company, Unipar achieved significant progress in safety, evidenced by the reduction in the absolute number of accidents from five to two occurrences, corresponding to a 60% decrease compared to 2024.

Based on the methodology of the Brazilian Association of the Alkali, Chlorine and Derivatives Industry (ABICLOR), which measures accident rates per 10,000 trips, the indicator decreased from 2.5 in 2024 to 0.7 in 2025, representing an approximate 72% reduction, even with the increase in transportation volumes during the period.

This result is associated with strengthened prevention initiatives throughout the year, including driver participation in Safety Week, distribution of training materials, reinforcement of training programs with partners, increased visits to transportation providers focused on evaluation and training, and training sessions conducted during driver onboarding processes.

No injuries or environmental impacts were recorded as a result of the reported incidents. The performance reflects the strengthening of Unipar's structured approach to third-party logistics management, focused on rigorous selection criteria, continuous monitoring and preventive practices, reinforcing the evolution of risk prevention and management systems. The Company remains committed to consolidating and maintaining this level of safety performance.

**WORKPLACE ACCIDENTS<sup>1</sup>**

(GRI 403-9)

Class	2023		2024		2025	
	Employees	Non-employee workers (outsourced workers)	Employees	Non-employee workers (outsourced workers)	Employees	Non-employee workers (outsourced workers)
Total hours worked	2,447,945	2,530,361	2,737,283	3,593,691	2,469,797	4,788,480
Number of fatalities resulting from work-related injuries	0	0	0	0	0	0
Fatality rate resulting from work-related injuries	0	0	0	0	0	0
Number of recordable work-related injuries (including fatalities)	10	21	15	32	9	43 <sup>2</sup>
Recordable work-related injury rate (including fatalities)	4.09%	8.31%	5.48%	8.90%	3.64%	8.98%

<sup>1</sup>Note: Calculation basis for hours worked used in the calculation: 1,000,000

<sup>2</sup>Note: The increase in the number of accidents involving third parties from 2023 to 2025 is related to the intensification of strategic projects, which also led to an increase in hours worked, especially the Cubatão phase-out project in 2025.

**IDENTIFICATION AND MANAGEMENT OF SAFETY RISKS**

(GRI 403-2)

In Unipar’s Integrated Management System and in accordance with internal procedures, we work to maintain a proactive and continuous process for identifying occupational health and safety hazards, which includes both the assessment of associated risks and the implementation of control measures, when applicable. These measures must comply with the following hierarchy:

- Address the root cause and thereby eliminate the risk and hazard.
- Replace the risk with a less hazardous process, activity or substance.
- Isolate the risk through effective controls, such as hazard containment, relocation of employees away from the hazard or reduction of worker exposure time.
- Install protective devices, such as safety devices, emergency shutdowns and cut-off switches.

- Establish work permits, rules and special procedures to strictly control hazards.
- Implement appropriate supervision, supported by relevant training, instruction and information.
- As a last resort, provide personal protective equipment, which should complement the control measures already implemented.

The hazard identification and risk assessment matrices resulting from this process are available for consultation in a computerized system accessible to all Unipar employees and third parties. The Integrated Management System, in turn, undergoes an annual critical review conducted by the Company’s Executive Officers and managers, with the objective of evaluating opportunities for improvement and necessary changes.

**Incident and Accident Investigation**

All employees are responsible for identifying and reporting situations that may be characterized as incidents or deviations. From that point forward, the event investigation process begins and must be conducted by a multidisciplinary internal team – whose composition considers both the severity of the occurrence and the expertise of its members. The primary objective is to prevent future recurrence.

During the investigation, we analyze the context of the occurrence and develop action plans for mitigation, which are evaluated for effectiveness after implementation. Lessons learned from the analysis process are shared across all units as a means of preventing recurrence. The entire process is recorded in a dedicated computerized system.

**SAFETY ENGAGEMENT**

(GRI 403-4, 403-5)

**Our safety culture is based on Active Care+: taking care of oneself, taking care of others, accepting care from others, and caring for the environment and surrounding communities.**

To disseminate concepts, policies, and documents related to health and safety among teams, we follow the guidelines established in the Safety Communication protocol, which provides for the use of channels such as newsletters, safety dialogues and meetings to share information, disseminate lessons learned from incidents, strengthen risk perception and identify demands.

Employees are also encouraged to elect their representatives to participate in the safety committees present at all Unipar plants, whose responsibility is to address health and safety matters in accordance with applicable legislation. In addition, professionals are guaranteed the Right to Refuse, which allows them to stop activities, without retaliation, whenever they believe conditions are not adequate for safe execution.

These engagement initiatives are complemented by training programs identified by area managers together with Occupational Safety and HR teams, according to updating needs, organizational climate, and system implementation requirements.

**SAFETY AND ENVIRONMENT WEEK**

In October 2025, Unipar held its Safety and Environment Week under the theme “Those who recognize risks prevent them. Those who care build,” reinforcing that safety, care, and responsibility go hand in hand in building a strong and sustainable culture.

The initiative represented a strategic mobilization effort across units in Brazil and Argentina, strengthening the pillars of Active Care+, Risk Management, and Environmental Management.

Featuring the active participation of the Executive Board, HSEQ managers, and members of the Internal Committee for Prevention of Accidents (CIPA in Brazilian acronym), the program included lectures and discussion circles focused on risk perception, preventive health and self-care. Activities also included interactive dynamics, free eye exams, and the Equilibre Circuit, which connected employees with health and benefits partners.



Safety Week, Santo André plant – Brazil



Safety Week, Bahía Blanca plant – Argentina



Safety Week, Camaçari plant – Brazil



Safety Week, Cubatão plant – Brazil

## OCCUPATIONAL HEALTH

(GRI 403-3, 403-6; 403-10)

Through the Occupational Health Medical Control Program (PCMSO), we monitor employee health through examinations and assessment intervals defined based on occupational risks.

**In 2025, we recorded no cases of occupational illness among Unipar employees or third parties working at our plants.**

The Santo André, Cubatão and Bahia Blanca plants maintain on-site medical clinics staffed by Nursing Technicians, Nurses and Physicians. At the Camaçari facility, medical care is provided through the emergency care structure of the region's Petrochemical Complex. In all cases, the composition of the medical service complies with applicable legislation and the specific needs of each plant.

The information collected through the PCMSO is essential for developing educational campaigns and awareness initiatives. Access to employees' personal health information is restricted to healthcare professionals, in compliance with medical ethics principles and the requirements of Brazilian General Data Protection Law (LGPD).

### Integrated healthcare

To promote health both inside and outside the workplace, Unipar provides employees and dependents with Medical and Dental Care benefits, including access to an accredited provider network offering multiple medical services and specialties, as well as unlimited telemedicine consultations with no co-payment.

Complementing these initiatives, we maintain Equilibre, a structured quality-of-life and well-being program that

brings together initiatives focused on employees' physical, emotional, social and financial health. The program operates as an integrated support platform, connecting Company professionals to a range of services, benefits and guidance focused on health and day-to-day well-being.

The program's key initiatives include:

- **Equilibre Channel:** A support channel available 24 hours a day, 7 days a week, providing assistance to employees and family members with urgent psychological, social, financial, legal and nutritional matters. Support is available via telephone, *WhatsApp* and *email*, as well as in-person assistance for emergency psychological care cases.
- **Equilibre Portal:** A digital environment that consolidates the program's benefits and initiatives related to its well-being pillars, with a special focus on emotional health. The platform centralizes information and services such as medical care, health promotion activities, maternity and paternity initiatives, psychological support programs and other actions focused on employees' quality of life.
- **Equilibre Room:** A relaxation space available for employees during leisure moments, such as lunch breaks. The rooms include massage chairs and, at the São Paulo Headquarters, massage therapy sessions available by appointment.

In addition to these initiatives, we also promote periodic health initiatives across our facilities, such as workplace stretching sessions and vaccination campaigns at the plants. Throughout the year, we also conducted awareness campaigns and events, including the November Blue Run and Walk and October Pink initiatives.

We also provide access to *Wellhub*, a corporate platform that offers employees in Brazil access to gym networks and physical and mental health services.



Márcio Faense, Beatriz Moutinho and Rafael Viegas, Santo André plant – Brazil

## FAMILY DAY

Unipar Family Day is an initiative promoted through the Equilibre program that celebrates the International Day of Families (May 15) and reinforces our commitment to quality of life and strengthening personal connections. The event brings together employees and their families across different locations, providing moments of leisure, integration and social interaction in carefully planned environments featuring cultural programming and recreational activities for all ages.

In Bahía Blanca, the event included workshops, a community fair, children's spaces and an escape room, creating a morning of interaction and entertainment. In Buenos Aires, the event took place at an interactive

games park featuring playful challenges, movement activities and relaxation areas, creating a dynamic and welcoming experience for both adults and children.

At the facilities in the state of São Paulo, the program included a visit to the Museum of Imagination, with access to interactive attractions and the Universo Água (Water Universe) exhibition, developed in partnership with Unipar, as well as quick massage sessions for employees. In Camaçari, the event was held at the Projeto Tamar Institute, at Praia do Forte, providing opportunities for integration and learning about marine conservation, including close interaction with species such as turtles, sharks and stingrays.



Family Day, Bahía Blanca – Argentina



Family Day, São Paulo – Brazil

## Inclusion & diversity

(GRI 3-3: Diversity, equity & inclusion; 405-1; 406-1)

**Promoting an inclusive environment grounded in respect and a sense of belonging is part of Unipar’s organizational culture.**

Respect for people is one of Unipar’s core values. Diverse teams with different perspectives enhance problem-solving capabilities, directly contributing to organizational performance. A culture of respect and care for people increases employee engagement, productivity, and sense of belonging, resulting in a healthy work environment with lower turnover and a greater ability to attract talent. At Unipar, we view this plural approach as a strategic investment in people and in the future of the Company.

In this context, the Company promotes equity through Diversity, Equity and Inclusion (DE&I) guidelines integrated into the organizational culture and the Code of Conduct. The Human Resources area and the Culture Committee monitor employee demographic data based on team self-identification, track indicators, and develop initiatives aimed at fostering a more inclusive environment, including awareness campaigns and diversity education initiatives.

The Annual Climate Survey also provides relevant insights regarding employees’ perceptions of the work environment, supporting the definition of improvement actions.

Under the principle of respect, behaviors such as discrimination or harassment are not tolerated – whether related to gender, educational background, ethnicity, sexual orientation, religion, or other factors. The Linha Direta serves as a whistleblower hotline to help protect the inclusive environment. All cases reported in 2025 were duly investigated in accordance with Unipar’s Internal Investigation and Non-Retaliation Policy, and disciplinary measures were applied when necessary. In 2025, there were no records of confirmed discrimination cases related to the Company’s operations.

The effectiveness of these initiatives is monitored through employee participation in promoted actions, perceptions captured in internal surveys, and the monitoring of progress in the Company’s representation indicators.



Denilson Santos and Erica Miura, Camaçari plant – Brazil

**In 2025, the Company reached a total of 262 women employees (17.40% of the total workforce across Brazil and Argentina), reflecting progress compared to the previous year.**

### PERCENTAGE OF EMPLOYEES IN BRAZIL AND ARGENTINA IN EACH OF THE FOLLOWING DIVERSITY CATEGORIES

(GRI 405-1)

Gender	2023	2024	2025 <sup>1</sup>
Men	84.59%	83.07%	82.60%
Women	15.41%	16.93%	17.40%

<sup>1</sup>Note: Data refers to the total number of employees as of December 31, 2025.

**PERCENTAGE OF INDIVIDUALS BY JOB CATEGORY AND GENDER**

(GRI 405-1)

Job category	2023		2024 <sup>1</sup>		2025	
	Men (%)	Women (%)	Men (%)	Women (%)	Men (%)	Women (%)
Statutory Executive Officer	100%	0	100%	0%	100%	0%
Executive Board	90%	10%	75%	25%	77.78%	22.22%
Management	73.47%	26.53%	73.91%	26.09%	72.00%	28.00%
Leadership/Coordination	83.77%	16.23%	85.44%	14.56%	79.22%	20.78%
Administrative	63.24%	36.76%	60.42%	39.58%	61.60%	38.40%
Operational	97.75%	2.25%	96.92%	3.08%	96.73%	3.27%
<b>Total</b>	<b>84.59%</b>	<b>15.41%</b>	<b>83.07%</b>	<b>16.93%</b>	<b>82.60%</b>	<b>17.40%</b>

<sup>1</sup>Note: 2024 data was revised following a methodological update to the calculations. (GRI 2-4)

**PERCENTAGE OF INDIVIDUALS BY AGE GROUP**

(GRI 405-1)

	2023	2024	2025
Under 30 years old	8.74%	10.48%	10.30%
Ages 30–50	63.78%	63.40%	63.90%
Over 50 years old	27.29%	26.12%	25.80%

**PERCENTAGE OF PEOPLE WITH DISABILITIES**

(GRI 405-1)

	2023	2024	2025
People with Disabilities <sup>1</sup>	2.61%	2.54%	2.67%

<sup>1</sup>Note: Considers only employees in Brazil.

**PERCENTAGE OF INDIVIDUALS BY RACE/ETHNICITY**

(GRI 405-1)

	2025 <sup>1</sup>
White	53.3%
Mixed-race	20.1%
Not disclosed	19.6%
Black	5.6%
Asian	1.06%
Indigenous	0.33%

<sup>1</sup>Note: This classification began to be presented as of 2025.

**PERCENTAGE OF INDIVIDUALS IN BRAZIL AND ARGENTINA SERVING ON THE ORGANIZATION'S GOVERNANCE BODIES<sup>1</sup>**

(GRI 405-1)

Gender	2023	2024	2025
Men	100%	91.6%	90.9%
Women	0	8.4%	9.1%

Age group	2023	2024	2025
Under 30 years old	0	0	0
Ages 30–50	27.3%	33.4%	27.3%
Over 50 years old	72.7%	66.6%	72.7%

<sup>1</sup>Note: For purposes of this indicator, governance bodies include the Board of Directors and the Fiscal Council. There are no Persons with Disabilities among the members of the governance bodies. Alternate members are not considered.



Renata Lopes and Micheli Souza, Cubatão plant – Brazil

# Social development



Unipar Nursery, Bahía Blanca plant – Argentina

# 9. Social development

## Social license to operate

(GRI 3-3: Relationship with the surrounding communities; 203-1; 413-1)

Communities, local organizations, and public authorities are an important part of our value chain. We seek to maintain close engagement with these stakeholders through dedicated communication channels. In doing so, we not only strengthen trust-based relationships between the Company and communities, but also promote long-term social development.

Unipar and the Unipar Institute support and encourage social projects focused on human development and sanitation across culture, education, sports and social and environmental initiatives. This context also includes sponsorships of cultural institutions and museums of local relevance. Our strategy is to connect sponsorships with social responsibility initiatives.

Accordingly, reinforcing the priority placed on social development, we assumed the public commitment to impact 2 million people in the cumulative period from 2022 to 2025. This target was established based on an analysis of the potential of local projects surrounding our plants. The Company, however, expanded its initiatives to include sponsorships of cultural institutions and museums of national relevance.

Considering this framework, in addition to considering the direct beneficiaries of projects in the regions where we operate, we also account for visitors and participants of the cultural institutions and museums we support as impacted individuals. Together, these audiences comprise the reported total and reinforce Unipar's commitment to preserving memory, history, culture and science.

Learn more in the following pages about the main social initiatives carried out in 2025.



Social initiative of the Cubatão Community Advisory Council – Brazil

**Based on the reports received, projects and programs reached more than 13.5 million people in Brazil and Argentina over the four-year period, with more than 230 sponsored and supported projects. In 2025 alone, we supported 75 projects through both direct investments and incentive-law funding mechanisms.**

## Open Plant

Created by Unipar in a pioneering initiative in 1985, the Company's engagement and transparency program with society – aimed at building trusted relationships with all stakeholders – completed four decades in 2025, bringing communities and industry closer together through a transparent and educational experience.

The program offers guided tours of the Cubatão, Santo André and Bahía Blanca plants. Local communities, students from various educational levels, researchers, teachers, customers, suppliers, investors and industry professionals, among other interested parties, are accompanied by trained guides, including retired former employees, who explain the environmental and safety measures implemented, the applications of our products and share their experiences with the processes.

One of the highlights of 2025 was the visit from Tsinghua University (Beijing – China), when Unipar was selected by undergraduate and graduate Energy Engineering students as the only Brazilian company to be visited, with a focus on sustainability. Learn more [here](#).

**40 YEARS OF THE OPEN PLANT PROGRAM**

Over its 40 years of operation, the Open Plant program has welcomed more than 135,000 visitors, impacting 4.800 people in 2025 alone.

As part of the celebrations, we launched the *Fábrica Aberta em Movimento* (open plant on the move) initiative, expanding the reach of the program beyond our plants by considering both on-site visitors and participants in Open Plant on the Move and virtual visits.



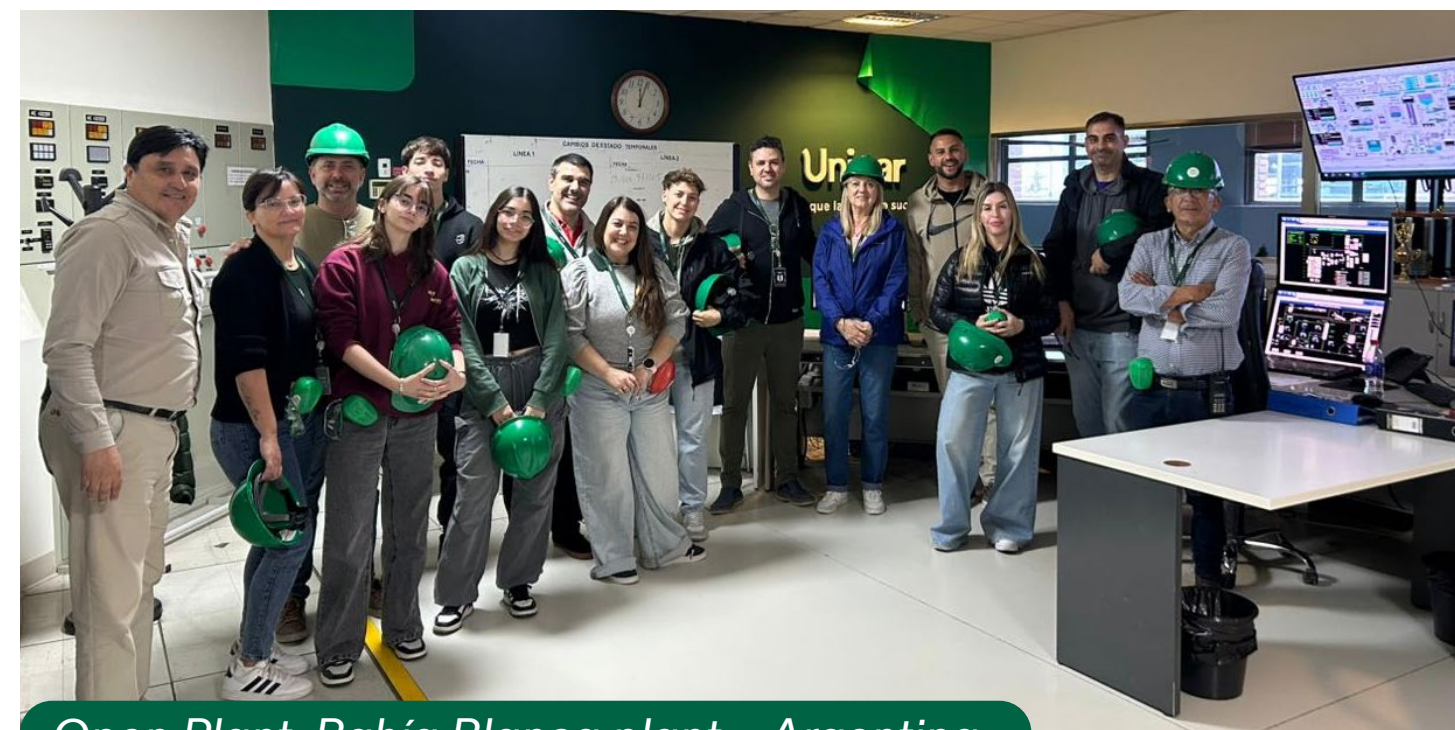
Open Plant, Bahía Blanca plant, visit from Chemical Engineering students from UNS – Argentina



Open Plant, Santo André plant – Brazil



Open Plant, Santo André plant – Brazil



Open Plant, Bahía Blanca plant – Argentina



Open Plant, Bahía Blanca plant – Argentina

## Strengthening basic sanitation

(GRI 3-3: Water & sanitation)

Unipar is a strategic supplier to the sanitation sector in Brazil: we produce chlorine, sodium hypochlorite, caustic soda, hydrochloric acid and PVC, all of which are essential inputs for water treatment, sewage treatment, and infrastructure network expansion. Therefore, universal access to basic sanitation is one of the priorities in our investment strategy.

In this context, in 2025 we continued implementing the sanitation project in Jardim Encantado – a community of approximately 500 residents located in the municipality of Rio Grande da Serra (São Paulo), which still lacks access to piped sewage collection.

Unipar sponsored the initiative led by Biosaneamento, which implemented a pumping station in partnership with Sabesp and the municipal government to ensure sewage collection infrastructure for the neighborhood, contributing to the cleanup of the stream bordering the community and improving public health indicators.

In 2025, we also monitored the project to install an alternative sewage treatment solution in the Jardim Planteucal community, in the municipality of Ribeirão Pires (São Paulo).

### COMMITMENTS TO SANITATION AND WATER SECURITY

Supporting sanitation projects in communities is aligned with two complementary commitments by Unipar: on one hand, directly contributing to the universalization of basic sanitation, in line with SDG 6 – Clean Water and Sanitation; and on the other, institutional engagement aimed at strengthening the water security agenda in the country.

In this context, the Company is part of the +Water Movement (Movimento +Água), an initiative of the UN Global Compact – Brazil Network that mobilizes companies to expand access to sanitation and promote sustainable water resource management. In addition, it supports organizations such as Instituto Trata Brasil, reinforcing its commitment to promoting public policies and raising awareness about the importance of basic sanitation and water resource protection.

## Region-based initiatives

### CULTURAL INITIATIVES

#### Sponsorship of museums and arts and cultural spaces

Unipar sponsors cultural institutions, museums of national relevance and books focused on educational initiatives and programs, as well as the preservation of history, memory and science. In 2025, in addition to institutions previously supported, such as MAM, MASP, Museu Catavento, Pinacoteca, OSESP, Museum of the Portuguese Language, MIS and the Biennial, among others, the Company sponsored Cine Belas Artes – a traditional São Paulo street cinema – and the Museum of Imagination, where it developed a water-themed exhibition connected to its business.

#### SP-Arte Rotas art fair

Approximately 100 public school students from Cubatão and Rio Grande da Serra participated in SP-Arte Rotas, in São Paulo, an art fair sponsored by the Company. After the guided visit, students received art material kits and created paintings inspired by the experiences they had during the activity.

#### Museum in schools

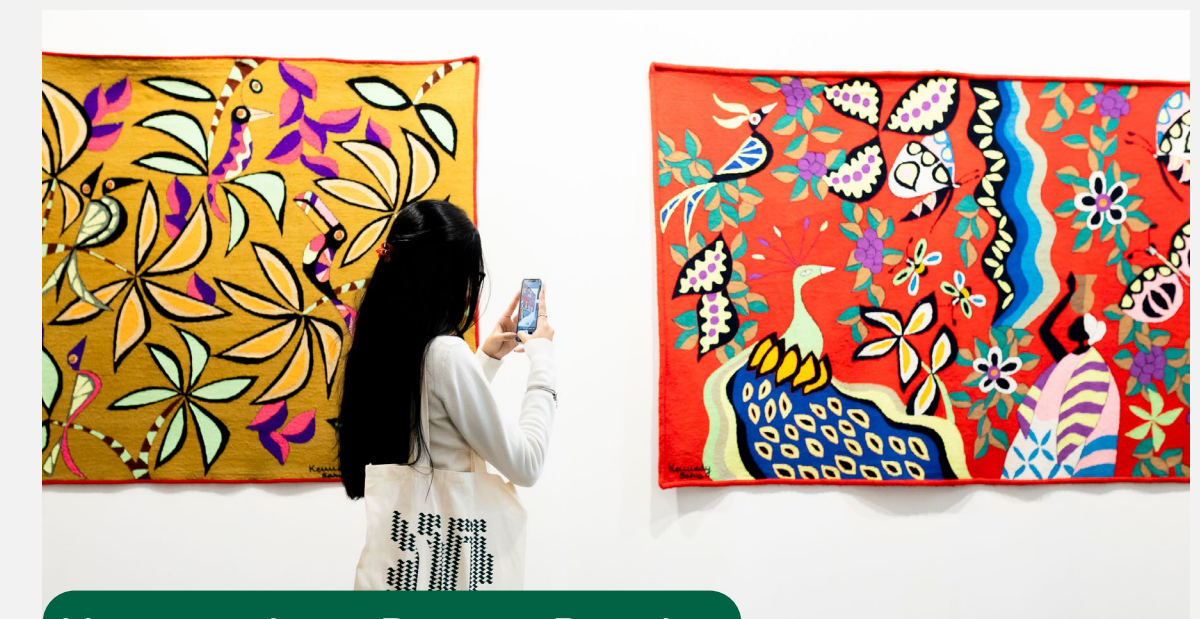
In 2025, more than 2,000 public school educators from Cubatão and Rio Grande da Serra participated in training sessions led by representatives from the Museum of Modern Art of São Paulo and the Pinacoteca. The activities were developed with the sponsored institutions and carried out in partnership with municipal education departments, helping expand teachers' educational resources and pedagogical repertoire.

#### “The Water Journey” exhibition

Unipar partnered with the Museum of Imagination, in São Paulo (SP), to create an exhibition combining science, history, and sustainability to address – through a sensory and technological approach – the importance of water in society, science, and industry, covering topics such as energy generation, water treatment and applications in industrial processes.

#### Unipar te Leva (Unipar takes you there)

This initiative brings students and educators from public school systems in Cubatão, Santo André, and surrounding areas to museums and cultural institutions in São Paulo sponsored by the Company, encouraging scientific curiosity and expanding learning experiences beyond the classroom. In 2025, approximately 4.500 participants visited institutions such as Cine Belas Artes, the Museum of the Portuguese Language, SP-Arte, the Pinacoteca and Museu Catavento.



Unipar te Leva Rotas – Brazil

**INCENTIVES FOR SPORTS**

**Mempodera**

Created by former Olympic athlete Aline Silva, the initiative supports approximately 170 children and adolescents from Cubatão, primarily girls, through free *wrestling*, English-language and educational activities.



Mempodera, Cubatão – Brazil

**Sementinhas do Esporte**

Present in the regions where Unipar operates plants in Brazil, the project serves approximately 500 participants and uses futsal as a tool for the social inclusion of children and adolescents, promoting values such as discipline, respect, cooperation and resilience.



Sementinhas, Cubatão – Brazil

**Ajudôu**

An initiative that uses judo as a tool for social inclusion and human development, serving approximately 300 children and adolescents from communities surrounding Unipar’s plants in Brazil. Activities take place after school hours and contribute to strengthening self-esteem, healthy coexistence and reducing school dropout rates.



Ajudôu, Cubatão – Brazil

**LOCAL INITIATIVES – BRAZIL**

**Sustainable Sewing Workshop**

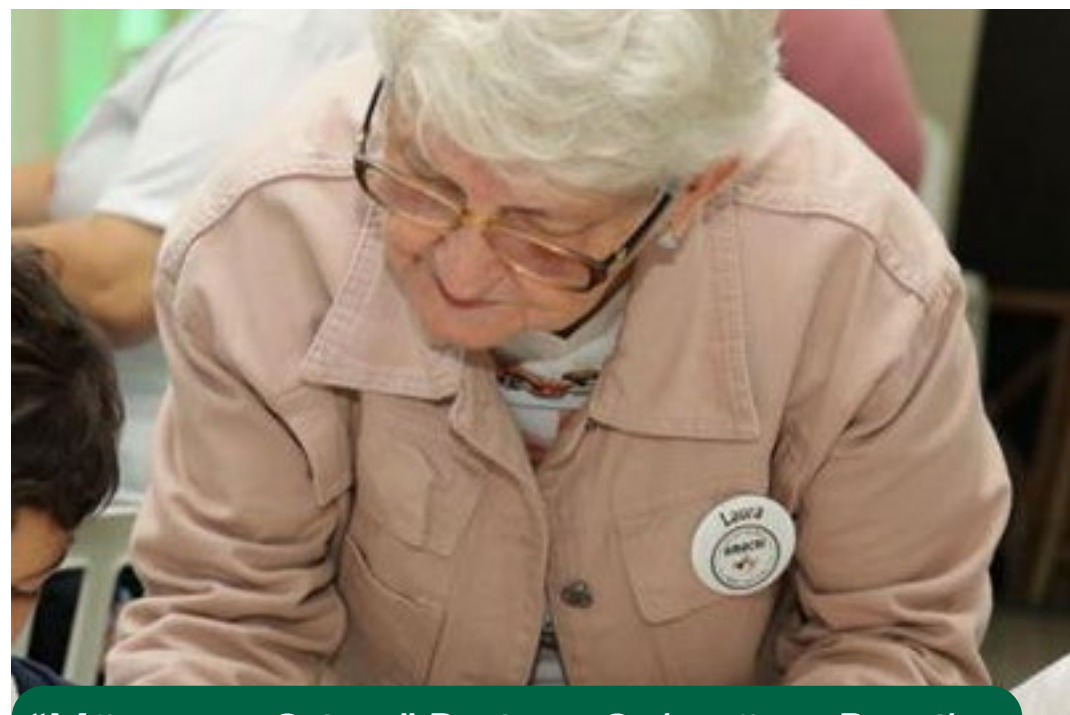
Held in Rio Grande da Serra (São Paulo) in partnership with the NGOs Profavi and Mãos Criativas, the initiative trained 23 seamstresses in the production of breast prostheses and bras for women who underwent mastectomies. A total of 70 prostheses were produced using PVC donated by Decarto, a Unipar client, contributing to income generation and supporting beneficiaries’ self-esteem.



Sewing Workshop, Rio Grande da Serra – Brazil



“Mãos que criam” Workshop, Rio Grande da Serra – Brazil



“Mãos que Criam” Project, Cubatão – Brazil



“Mãos que Criam” Workshop, Cubatão – Brazil

**Mãos que Criam Workshop**

Under the motto “Recycle, create and empower,” approximately 40 women participated in the workshop in Rio Grande da Serra, producing handmade items from reused materials. The initiative also included environmental mobilization efforts, collecting more than 360 kg of recyclable materials destined for the Recicla RGS project. In Cubatão, the initiative also engaged more than 80 public-school students and teachers in an environmental-themed cultural competition.

**Mini-enterprise in the Community**

Focused on encouraging entrepreneurship in communities surrounding the industrial hub of Camaçari and Dias D’Ávila (Bahia), the project primarily supports women and young people in creating mini-enterprises. Participants develop products, learn management concepts and present their initiatives at community fairs open to the public.

**Martagão Gesteira Hospital**

Unipar supports the philanthropic institution recognized as a reference in medium- and high-complexity healthcare for children and adolescents in Salvador (Bahia). The hospital provides, on average, more than 500 thousand services annually across 27 medical specialties, with emphasis on pediatric oncology, cardiology and neurology.

**Odontovan Project**

A mobile oral healthcare initiative that provides free dental care and educational activities to communities in the Bahia hinterland. The van, equipped with a complete dental office, travels to public schools, rural communities and vulnerable neighborhoods, having delivered more than 1,000 services in 2025.

**LOCAL INITIATIVES – ARGENTINA**

**Support for the Recovery of Bahía Blanca**

In March 2025, Bahía Blanca was hit by flooding that affected 92,000 households and resulted in 18 fatalities, in addition to causing significant impacts across the region. There were no incidents involving employees, although some employees' homes were directly affected. In response, the Company's health and safety protocols were immediately activated, ensuring rapid communication with teams and monitoring of working conditions. At the same time, support initiatives were launched for affected employees' families and the local community.

Following the flooding, to support sanitation efforts in public hospitals and eight municipal recreation

spaces during the summer, Unipar donated more than 100,000 liters of sodium hypochlorite produced at its plant through 22 assistance centers distributed across the city, reaching 26,400 people. The initiative helped ensure that more than 137,000 children attending municipal summer programs and visitors to Balneario Maldonado used swimming pools under safe and appropriate conditions.

As part of the municipal Clubes de Pie program, we also supported the reconstruction of Club Pueyrredón and Club La Armonía through donations of construction materials, roof tiles and flooring, restoring their social spaces for approximately 5,800 residents.

**Participation in the FISA Fair**

We participated in FISA, the multisector fair of Bahía Blanca and the surrounding region, where we welcomed 3,356 visitors to our booth. The initiative focused on raising awareness of the importance of urban forestry and showcased the work of Viveiro Unipar, highlighting the planting of more than 9,655 trees following the 2023 storm.

**Fortalecer Redes Program**

We held the second edition of the Fortalecer Redes Program, an initiative focused on strengthening social organizations in Argentina institutionally. Over the course of seven meetings, NGO representatives participated in training sessions on topics such as community mental health, project development, leadership, multisector coordination and fundraising. The program concluded with the development of a Best Practices Kit bringing together tools and learnings developed collectively.



Sodium hypochlorite donation, Bahía Blanca – Argentina



Support for the reconstruction of Club de Pie II, Bahía Blanca – Argentina



Aerial view of the Unipar booth at FISA, Bahía Blanca – Argentina



Unipar booth at FISA, Bahía Blanca – Argentina



Fortalecer Redes Community Training, Bahía Blanca – Argentina



Fortalecer Redes Community Training, Bahía Blanca – Argentina

**Firefighting Training**

Fifty volunteer firefighters from Ingeniero White and neighboring regions received training from Unipar’s Emergency Brigade on search and rescue operations in confined and low-visibility environments. The professionals also refreshed their knowledge of cardiopulmonary resuscitation procedures.



Community CPR training with the Community Advisory Council, Bahía Blanca – Argentina

**Recycling workshop**

In 2025, the Fábrica Têxtil initiative held its second edition, consolidating its role as an income generation and productive inclusion initiative. Throughout the cycle, 68 women participated in the activities and 350 canvas bags were recovered and reused. The project continues the work initiated in 2023 with the revitalization of the Spurr Community Center Textile Factory, aimed at training local residents to produce textile items essential to the community.

**Winter Break with Unipar**

We carried out activities in daycare centers in Ingeniero White, distributing salt dough kits to encourage creativity. The initiative involved approximately 500 children, who also received guidance to continue the activities at home, promoting development through playful learning.

**Pink October & Blue November**

In partnership with Obrera Cooperative and Leonor N. De Capelli Hospital, we promoted awareness initiatives on the importance of early cancer detection. The initiatives included meetings with healthcare professionals, distribution of informational materials and installation of audiovisual content totems throughout the city, reaching approximately 1,500 people and expanding access to reliable prevention information.



Pink October initiative with the Community Advisory Council, Bahía Blanca – Argentina



Pink October initiative with the Community Advisory Council, Bahía Blanca – Argentina

**Unipar Nursery Project**

Created in 2023 as the first nursery located within the Petrochemical Hub of Bahía Blanca, the project played a significant role in the city’s reforestation efforts following the climate emergencies of 2025. A total of 1,655 trees were donated to the municipal Reverdecer Bahía plan, contributing to the recovery of green areas after the floods. The nursery also promotes urban forestry initiatives – which involved approximately 3,356 people in 2025 – and community workshops attended by 94 participants. As a partner of the municipal Huertas de la Ciudad program, the initiative also contributed to reaching more than 10,000 beneficiaries through 76 active community gardens.



Unipar Nursery Project, Bahía Blanca – Argentina



Workshop with the community at Unipar Nursery Project, Bahía Blanca – Argentina



Workshop with the community at Unipar Nursery Project, Bahía Blanca – Argentina

# Open dialogue with the community

(GRI 2-29, 413-1)

All of the Company’s plants maintained structured community engagement and development initiatives through the Community Advisory Councils.

By promoting open communication and the collaborative development of projects and initiatives, Unipar operates Community Advisory Councils at the Cubatão, Santo André and Bahía Blanca plants. In Camaçari (BA), the Company participates in the Community Advisory Council of the Petrochemical Hub, which brings together representatives from the various companies operating in the complex.

The Community Advisory Council serves as a permanent and strategic channel for identifying local demands, disseminating information regarding industrial processes and their potential impacts, and proposing transformative actions. Participation is voluntary and includes:

- Residents from neighborhoods surrounding the plants
- Representatives from different municipal sectors
- Members of Unipar’s Executive Board, as well as Communication, Safety and Environment teams

The Councils have 40 members in Cubatão, 21 in Santo André and 22 in Bahía Blanca. They meet regularly to identify demands and propose initiatives focused on health, safety, the environment and community development. In the case of Camaçari, Unipar participates in the Council coordinated by the Camaçari Industrial Development Committee, where meetings are held regularly every two months and priority topics for communities surrounding the

**In 2025, these initiatives positively impacted approximately 14,500 people (approximately 10,600 in Brazil and 3,900 in Argentina).**



Environmental cultural competition, Cubatão – Brazil



Art contest, Bahía Blanca – Argentina

industrial hub are presented.

## Themed Competitions

At the Cubatão and Santo André plants, we annually hold the Environmental Competition, an initiative that promotes environmental awareness among public-school students through three categories: photo caption, essay writing and drawing. In 2025, the initiative addressed the theme “The relationship between climate and waste: how waste disposal impacts the environment?” in Santo André, and “Climate change and its consequences” in Cubatão, totaling 3,000 entries.

The Community Advisory Council also organized, in Bahía Blanca, the first Art Competition for primary and secondary schools in *Ingeniero White*, Buenos Aires Province, celebrating the community’s 140th anniversary. The goal is to represent community identity through artistic works. 215 students from 9 schools participated in the initiative.

## Community Talks and Campaigns

Throughout 2025, the Community Advisory Councils promoted community talks held in person at strategic locations near the units, focusing on topics such as safety, health and the environment, in addition to safety drills for children and social initiatives. They also conducted solidarity campaigns in Brazil and Argentina related to initiatives such as winter clothing donations and distribution of holiday baskets for Christmas.

Unipar also conducts an annual survey with surrounding communities to identify opportunities, actual and potential impacts and areas for improvement in each municipality. The perceptions and demands gathered through this survey drive the development of projects and solutions jointly created with members of the Community Advisory Council.

## Responsible value chain management

(GRI 308-1; 308-2; 409-1; 414-1)

The Company rejects any form of slave-like, forced or involuntary labor in its operations and expects the same commitment from business partners and suppliers. Risk assessments related to this topic cover the operations in Santo André and Cubatão (São Paulo), Camaçari (Bahia) and Bahía Blanca (Argentina), as well as suppliers and service providers associated with the operational chains of these units.

Responsible supply chain management is one of the pillars of our governance, risk mitigation and sustainability strategy.

**In 2025, we fulfilled our public commitment to ensure that 100% of qualified suppliers were assessed using sustainability criteria, consolidating a structured model for social and environmental, financial, legal and compliance evaluation.**

To supply Unipar, partners must comply not only with applicable legal and regulatory requirements, but also with internal criteria that, in certain cases, exceed minimum regulatory requirements. During the supplier qualification process, certifications such as ISO 9001, ISO 14001, ISO 45001, Halal and Kosher are evaluated, in addition to more than 400 checks against public databases such as the National Registry for Sanctioned Companies (CNEP in Brazilian acronym) and the National Register of Ineligible and Suspended Companies (CEIS in Brazilian acronym), as well as lists of employers convicted of child labor and employers held liable for conditions analogous to slavery.

Suppliers are classified according to risk level (low, medium, high or pending information) and are reassessed based on the criticality of the supply, in accordance with the qualification procedure. This advancement increases transparency, reduces risk exposure and strengthens governance across procurement processes. The model also signals to the market the standards valued by the Company and contributes to encouraging more responsible practices throughout the production chain.

At the same time, 2025 was marked by the structural strengthening of the Supply Chain department, with advances in process digitization, paper-use reduction and

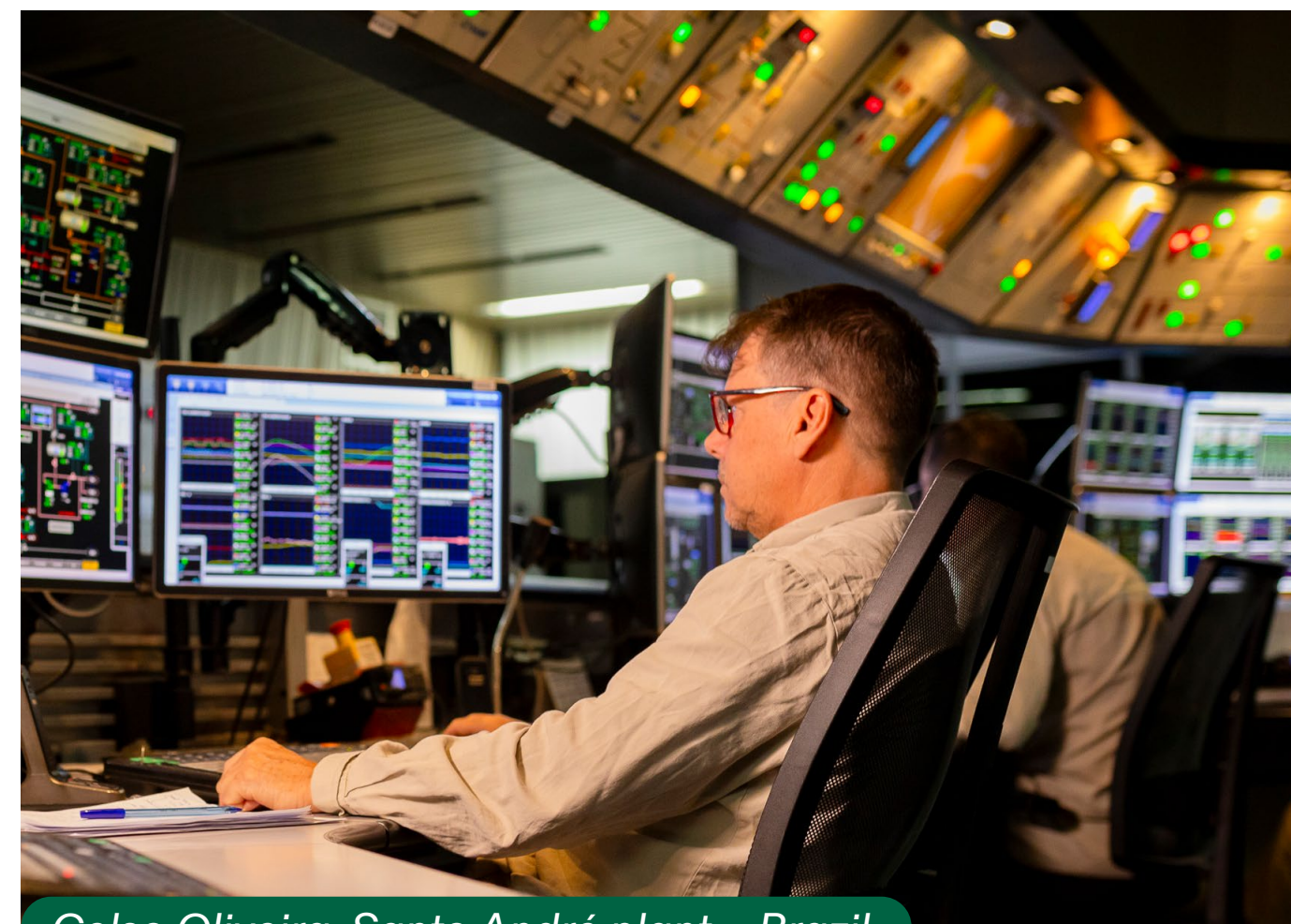
improvements to control and information management systems. Projects focused on increasing productivity, traceability and operational efficiency were structured and approved throughout the year, with implementation beginning in 2026.

### NEW SUPPLIERS SELECTED BASED ON ENVIRONMENTAL CRITERIA<sup>1</sup>

(GRI 308-1)



<sup>1</sup>Note: The environmental criteria analyzed include verification of applicable environmental certifications and licenses, such as ISO 14001, environmental permits and authorizations issued by competent authorities (such as IBAMA), and certificates evidencing no outstanding environmental liabilities, when applicable.



Celso Oliveira, Santo André plant – Brazil

### SUPPLIERS ASSESSED FOR ENVIRONMENTAL IMPACTS

(GRI 308-2)

	2024	2025
Number of suppliers assessed in relation to environmental impacts.	1,770	3,097
Number of suppliers identified as causing actual and potential negative environmental impacts.	0	1
Significant actual and potential negative environmental impacts identified within the supplier chain.	0	1 <sup>1</sup>
Percentage of suppliers identified as causing actual and potential negative environmental impacts with whom improvement measures were agreed as a result of the assessment conducted.	0	0.03%

<sup>1</sup>Note: In 2025, one active supplier was identified as having a relevant environmental impact and entered into an agreement with the Government of Alagoas to compensate for damages as part of the measures adopted to address the incident. No additional measures were required by Unipar, and monitoring of the Deferred Prosecution Agreements (DPAs) executed within the scope of the proceeding was maintained.

### NEW SUPPLIERS SELECTED BASED ON SOCIAL CRITERIA

(GRI 414-1)

	2024	2025
Suppliers selected based on social criteria in Brazil and Argentina.	64%	100%



Salt yard, Cubatão plant – Brazil

**VALUE CHAIN MANAGEMENT MODEL**

(GRI 2-6; 204-1)

Our supply chain begins with the sourcing of strategic inputs – such as salt, ethylene, electricity and natural gas – that support the electrolysis and chemical transformation processes carried out at our plants. Throughout 2025, this dynamic underwent significant changes:

- Following the *phase-out* of mercury technology in Cubatão, completed in December, we permanently discontinued mercury-based electrolysis and reorganized production, logistics and supply flows at the unit, resulting in contractual reviews and the discontinuation of business relationships exclusively linked to this technology.
- At the Camaçari plant, the full integration of the unit into the Company’s management

system required the incorporation of new local and regional suppliers, in addition to strengthening existing strategic business relationships. At the same time, in 2025, projects aimed at expanding the product portfolio at the unit were launched, with liquid chlorine expected to become available beginning in 2026.

Relationships with both existing and new suppliers are managed through digital platforms – such as GCertifica, Webdox and Ariba – with the objective of engaging them in our corporate strategy. We also maintain a dedicated supplier section on the institutional website, bringing together policies, procedures and relevant guidance to support ongoing alignment.

**PROPORTION OF SPENDING ON LOCAL SUPPLIERS<sup>1</sup>**

(GRI 204-1)

	2023	2024	2025
Total percentage of budget allocated to suppliers – Brazil	75%	68%	72%
Total percentage of budget allocated to suppliers – Argentina <sup>2</sup>	90%	31%	95%
<b>Total percentage of budget allocated to local suppliers</b>	<b>80%</b>	<b>74%</b>	<b>84%</b>

<sup>1</sup>Note: Local suppliers are considered to be those located in the state of São Paulo, including the Baixada Santista region and the ABCD region of Greater São Paulo, for the Cubatão and Santo André (Brazil) plants. For the Bahía Blanca plant in Argentina, local suppliers are those located in Buenos Aires Province, including the Bahía Blanca Industrial Hub and Ingeniero White.

<sup>2</sup>Note: Argentine values are presented in R\$. For conversion purposes, the average monthly ARS/R\$ exchange rate for 2025 was used.



Renan Fernandes, Santo André plant – Brazil

# GRI Content Index

# GRI Content Index

GRI Standards	Content	Page	Key Information
	2-1 Details of the organization	4, 10, 12, 39	c - Location of the organization's headquarters: Located in the city and state of São Paulo, at Avenida Presidente Juscelino Kubitscheck, nº 1.327, 22º andar, Sala Djanira, ZIP Code 04543-011.
	2-2 Entities included in the organization's sustainability reporting	4	The scope of the Sustainability Report is the same as that of the consolidated financial statements, as described in the "About This Report" section.
	2-3 Reporting period, frequency and point of contact	4	The annual report covers the period from January 1 to December 31, 2025. Published on May 20th, 2025.
	2-4 Restatements of information	53, 54, 58, 59, 64, 70, 79	
	2-5 External assurance	-	The report has not been submitted to independent external assurance.
	2-6 Activities, value chain and other business relationships	4, 10, 12, 32, 91	
<b>GRI 2: General disclosures</b>	2-7 Employees	64	
	2-8 Workers who are not employees	64	
	2-9 Governance structure and composition	37	
	2-10 Nomination and selection for the highest governance body	37	
	2-11 Chair of the highest governance body	37	
	2-12 Role of the highest governance body in overseeing the management of impacts	37, 40	
	2-13 Delegation of responsibility for impact management	40	
	2-14 Role of the highest governance body for sustainability reporting	37	

GRI Standards	Content	Page	Key Information
	2-15 Conflicts of interest	37, 43, 45	
	2-16 Raising critical concerns	41, 43, 45	
	2-17 Collective knowledge of the highest governance body	40	
	2-18 Evaluation of the performance of the highest governance body	-	Currently, the Company does not have a formal process for evaluating its governance bodies; however, the Board of Directors' performance is monitored on an ongoing basis, based on the matters submitted to the Board during its terms and on the Company's overall performance, including economic, environmental and social aspects.
	2-19 Remuneration policies	69	
	2-20 Processes for determining remuneration	69	
	2-21 Ratio of annual total compensation	70	
	2-22 Statement on sustainable development strategy	5, 6	
<b>GRI 2: General disclosures</b>	2-23 Policy commitments	17, 43	
	2-24 Integration of policy commitments	17, 43	
	2-25 Processes to remedy negative impacts	45	
	2-26 Mechanisms for advice and raising concerns	45	
	2-27 Compliance with laws and regulations	-	No significant cases of non-compliance with laws and regulations were recorded during 2025. During the reporting period, one administrative fine was issued, totaling R\$111,060.00 (equivalent to 3,000 UFESPs), in connection with a non-compliance issue that occurred during that period. The amount is not considered significant in relation to the Company's revenue, and the penalty is currently under administrative appeal. No fines were recorded in 2025 for non-compliance issues that occurred in previous reporting periods.
	2-28 Membership in associations	47	
	2-29 Approach to stakeholder engagement	32, 46, 67, 89	
	2-30 Collective bargaining agreements	64	

GRI Standards	Content	Page/URL	Key Information
GRI 3: Material topics	3-1 Material topic definition process	19	
	3-2 List of material topics	20	
	3-3 Management of material topics	41, 43, 51, 56, 58, 73, 77, 79, 82, 84	
GRI 201: Economic Performance	201-1 Direct economic value generated and distributed	48	
GRI 202: Market presence	202-1 Ratio of entry-level wage to local minimum wage, broken down by gender	70	
GRI 203: Indirect economic impacts	203-1 Infrastructure investments and services supported	82	
GRI 204: Procurement practices	204-1 Proportion of spending on local suppliers	91	
GRI 205: Anti-corruption practices	205-1 Operations assessed for corruption-related risks	43, 44	
	205-2 Communication and training on anti-corruption policies and procedures	43, 44	
	205-3 Confirmed cases of corruption and measures taken	43, 44	
GRI 206: Unfair competition	206-1 Legal actions for anti-competitive behavior, anti-trust and monopoly practices	-	There were no legal proceedings – either pending or concluded in 2025 – relating to unfair competition or violations of antitrust and antimonopoly laws in which the organization was identified as a party.
GRI 302: Energy	GRI 302-1 Energy consumption within the organization	53	
GRI 303: Water and effluents	303-1 Interactions with water as a shared resource	56, 57	
	303-2 Management of impacts related to water discharge	57	
	303-3 Water withdrawal	57	
	303-5 Water consumption	57	
GRI 305: Emissions	305-1 Direct emissions (Scope 1) of greenhouse gases (GHG)	54	
	305-2 GHG emissions, indirect (Scope 2) GHG from purchased energy	54	
	305-7 Emissions of NOx, SOx and other significant air emissions	55	

GRI Standards	Content	Page/URL	Key Information
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	306-2 Management of significant impacts related to waste	58	
	306-3 Waste generated	58	
	306-4 Waste diverted from disposal	59, 60	
	306-5 Waste directed to disposal	59, 60	
<b>GRI 308: Supplier Environmental Assessment</b>	308-1 New suppliers selected based on environmental criteria	90	
	308-2 Negative environmental impacts in the supply chain and actions taken	90	
<b>GRI 401: Employment</b>	401-1 New employee hires and employee turnover	65	
	401-3 Maternity / paternity leave	66	
<b>GRI 403: Occupational health and safety</b>	403-1 Occupational health and safety management system	73, 74	
	403-2 Hazard identification, risk assessment and incident investigation	75	
	403-3 Occupational health services	77	
	403-4 Worker participation, consultation, and communication on occupational health and safety	76	
	403-5 Training of workers in occupational health and safety	73, 74, 76	
	403-6 Promotion of worker health	77	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked to the business	35	
	403-8 Workers covered by an occupational health and safety management system in connection with business relationships	73	
	403-9 Workplace accidents	73, 75	
	403-10 Occupational diseases	77	

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	404-3 Percentage of employees receiving regular performance and career development reviews	71, 72	
GRI 405: Diversity and equal opportunity	405-1 Diversity in governance bodies and among employees	79, 80	
	405-2 Ratio of basic salary and compensation received by women to those received by men	69	
GRI 406-1: Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	45, 49	
GRI 409-1: Forced or compulsory labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	90	
GRI 413: Local communities	413-1 Operations with local community engagement, impact assessments and development programs	82, 89	
	413-2 Operations with actual or potential significant negative impacts on local communities	42	
GRI 414: Supplier social assessment	414-1 New suppliers selected based on social criteria	90	
GRI 416: Consumer health and safety	416-1 Assessment of health and safety impacts caused by categories of products and services	35	
GRI 417: Marketing & labeling	417-1 Requirements for product and service information and labeling	35	

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