indovinya

YOUR NEEDS, OUR CHEMISTRY







This is our chemistry

Indicators Booklet

2025

AN **INDISPENSABLE** MEMBER OF INDORAMA VENTURES

About

This report brings indicators from the Sustainability Accounting Standards Board (SASB) and the Global Reporting Initiative (GRI) that complement our Sustainability Report for the period from January 1st to December 31st, 2025. The objective is to increase transparency regarding Indovinya's performance in the environmental, social, and governance (ESG) areas.

For questions or more information, please contact the Sustainability area by email at **sustainabilityindovinya@br.indorama.net**



GRI 2-7 Employees*

	2024					2025				
	Women	Men	Other	Not informed	Total	Women	Men	Other	Not informed	Total
Number of employees	829	2,303	-	-	3,132	785	2,184	-	33	3,002
Number of permanent employees	829	2,303	-	-	3,132	785	2,184	-	33	3,002
Number of temporary employees	-	-	-	-	-	-	-	-	-	-
Number of employees without guaranteed working hours	-	-	-	-	-	-	-	-	-	-
Number of full-time employees	826	2,301	-	-	3,127	785	2,184	-	33	3,002
Number of part-time employees	3	2	-	-	5			-	-	-

	2024								2025							
	Brazil	Mexico	Uruguay	United States	India	Australia	Other (China, Thailand, Malaysia, Belgium, Germany, Argentine and Colombia)	Total	Brazil	Mexico	Uruguay	United States	India	Australia	Other (China, Thailand, Malaysia, Belgium, Germany, Argentine and Colombia)	Total
Number of employees	1,276	330	81	1,205	172	25	43	3,132	1,339	348	80	1,000	176	15	44	3,002
Number of permanent employees	1,276	330	81	1,205	172	25	43	3,132	1,339	348	80	1,000	176	15	44	3,002
Number of temporary employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Number of employees without guaranteed working hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Number of full-time employees	1,276	330	81	1,201	172	24	43	3,127	1,339	348	80	1,000	176	15	44	3,002
Number of part-time employees	-	-	-	4	-	1	-	5	-	-	-	-	-	-	-	-

*Includes only direct employees

GRI 2-15 Conflicts of interest

IVL Personnel must disclose, in a timely manner, any interests they may have which could constitute a conflict of interest or connected transaction, in accordance with the regulations of the SEC, SET, in addition to the Company's internal policies.
IVL Personnel are required to act in the best interest of the Company at all times. IVL Personnel should not put themselves or allow their relatives to be put in a position where either of their interests conflict, directly or indirectly, with those of the Company.
IVL Personnel must immediately report an engagement in any transaction mentioned above to their supervisor which may affect the best interests of the Company.
Directors must not, whether for their benefit or for the benefit of other persons, operate any business of the same nature as, or in competition with the Company where they are directors, unless they have notified a shareholders' meeting prior to the resolution to appoint them as director.
Directors must neither be a partner in an ordinary partnership or with unlimited liability in a limited partnership, nor hold a directorship in a private or public company operating a business of the same nature as, or competing with the Company, unless they have notified a shareholders' meeting prior to the resolution to appoint them as director.

Disclosures on Company Securities Holdings:
Directors and senior management must fully disclose information and prepare a report as specified by the rules and regulations pursuant to the Securities and Exchange Act B.E. 2535 and amendments (the "SEC Act 2535") to the Office of the Securities and Exchange Commission with regard to their holding, acquisition or disposal of shares or other securities (if any) of IVL.
Shares or other securities (if any) of IVL held, acquired or disposed by such directors and senior management, shall be regarded as shares or other securities (if any) of IVL held, acquired or disposed by their spouse and minor children including other persons as specified in Section 258 of the SEC Act 2535.
Directors and senior management must ensure IVL's compliance with the SEC Act 2535; with the regulations, notifications, orders or any requirements of the SET, especially with regulations on the disclosure of information on related party transactions and on the acquisition or Corporate Governance Manual 17 disposal of important company assets; and with the accounting standards established by the Institute of Certified Accountants and Auditors of Thailand.

GRI 2-21 Total annual remuneration rate

To determine the ratio, we first identified the highest total compensation among all the employees in the region. Next, we calculated the average total compensation by summing up all the individual total compensation and dividing this total by the number of employees. Finally, the highest total compensation was divided by this average salary, resulting in the desired ratio.

Ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees(excluding the highest-paid individual)	6.75
Ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual)	1.4

2-23 Policy commitments

We have a Corporate Governance Manual (https://www.indoramaventures.com/en/our-company/governance/cg-overview). This document was prepared with the aim of ensuring best corporate government practices, promoting transparency, integrity and alignment with the ethical and legal principles that guide our organization. It covers and details the following policies:
Lawful Business Transactions (Provides guidance to ensure all business dealings are conducted ethically and in compliance with applicable laws.)
Use of Inside Information (Establishes guidelines for the responsible and ethical use of confidential information.)
Anti-Corruption (Prohibits corrupt practices, ensuring integrity in commercial and governmental interactions.)
Conflict of Interest (Outlines measures to identify and mitigate situations where personal and organizational interests may conflict.)
Intellectual Property (Protects the company's intellectual assets and promotes their proper use.)
Professionalism (Encourages ethical and professional behavior in all corporate activities.)
Human Rights (Commits to the protection and promotion of human rights across all operations.)
Environment, Health and Safety (Ensures sustainable and safe practices for employees and the environment.)
Protection of the Company's Property (Reinforces the responsible use of the organization's resources and assets.)
HIV/AIDS (Sets out policies for support and non-discrimination for employees affected by HIV/AIDS.)
Diversity (Promotes an inclusive and diverse environment that respects individuality.)
Treatment of Stakeholders (Establishes practices of respect and open dialogue with all stakeholders.)
Whistleblower Policy (Provides a secure and confidential channel for reporting misconduct)

Indovinya encourages all key stakeholders throughout the value chain to adopt strong human rights standards in-line with the Universal Declaration of Human Rights as a part of their conduct. IVL strongly respects all human rights. It is dedicated to both protecting and embracing human rights as embodied in the Universal Declaration of Human Rights and its two corresponding covenants, The International Covenant on Civil and Political Rights and The International Covenant on Economic, Social, and Cultural Rights. The Company will avoid infringing on human rights, avoid complicity in human rights abuses by others, and comply with the laws of the countries in which it does business. IVL is committed to continuously improving the Human Rights Policy to meet the highest standards. IVL respects human rights across all jurisdictions where it operates, identifies and prevents human rights violations in any form, and mitigates related impacts resulting from its business activates through proper risk assessments and mitigation procedures.

2-30 Collective bargaining agreements

% of total employees covered by collective bargaining agreements	2024	2025
Brazil	100%	100%
India	39%	39%
Australia	40%	40%
Uruguay	100%	100%
Mexico	57%	57%
United States	29%	29%

Note: For employees not covered by collective bargaining agreements, the working conditions and terms are covered by the local labor legislation and employment contract.

201-1 Direct economic value generated and distributed

During the period, the Indovinya's margins were impacted by changes in the global market environment. In particular, the tariffs imposed by the U.S. administration increased market uncertainty and affected global trade dynamics, which contributed to a slowdown in consumption and adjustments across the chemical industry supply chain.
As a result, many companies across the sector reassessed their inventory levels and purchasing strategies in response to uncertain demand projections and year-end sales expectations. This led to a reduction in purchasing activity as customers sought to mitigate risks and align inventories with the softer demand environment.
Due to these market conditions, we experienced pressure on margins, resulting in a reduction in profitability levels during the period and a slight decrease in net revenue.
On the other hand, Indovinya's management maintained close communication with customers and commercial partners in order to sustain business continuity and protect market positioning, which contributed to maintaining sales activity and supported the evolution of gross revenue during the period.

	2024	2025
DIRECT ECONOMIC VALUE GENERATED (thousand US$)		
External revenue	2,417,739	2,493,561
Inter-segment revenue	-	
Total segment revenue	2,417,739	2,493,561
Disaggregation of revenue from sales of goods		
United States of America	1,230,514	1,163,639
Brazil	968,912	990,875
Rest of the world	218,313	339,047
Total segment revenue	2,417,739	2,493,561
Unallocated revenue	-	
Total revenue	2,417,739	2,493,561
DISTRIBUTED ECONOMIC VALUE		
cost of sales of goods	1,662,102	1,831,900
distribution costs and administrative expense	438,783	440,314
net foreign exchange loss (gain)		
other (income)/Expenses	757	-52,523
Total expenses	**2,101,641**	**2,219,691**
Reported EBITDA	**316,098**	**273,870**

Revenue per product category

BUSINESS	SALES
Crop Solutions	USD 440,590,000
Home & Personal Care	USD 731,139,000
Coatings & Performance Solutions	USD 462,427,000
Energy & Resources	USD 247,010,000
Essentials	USD 612,395,000

305-1 Direct (Scope 1) greenhouse gas (GHG) emissions

During 2025, Indovinya advanced this pathway through a portfolio of on-site emission-reduction projects focused on energy efficiency, steam system optimization, and renewable integration. These initiatives (such as steam grid optimization, purge and combustion improvements, and renewable generation coverage) delivered an estimated of 36,000 tCO_2e of Scope 1 reductions. This contributed to the decline in direct emissions from 2024 to 2025, despite fluctuations in production volumes across regions.
The company's approach prioritizes avoided emissions through operational excellence, technology upgrades, and process efficiency, in line with its climate roadmap and eco-efficient operations levers to decarbonization. For this reporting year, the organization does not rely on external carbon offsets, compensation schemes, or certificate mechanisms to meet its Scope 1 performance

In 2025, the company recorded a decreased 3% in direct (Scope 1) GHG emissions compared with 2024, despite overall production variations across sites. This reduction is mainly driven by operational efficiency improvements and targeted emission-reduction projects implemented across North America, South America, and APAC.
The portfolio of actions executed in 2025 including steam grid optimization, combustion and purge improvements, autogeneration coverage via renewable electricity, and specific process optimizations delivered an estimated ~36,000 tCO_2e of avoided Scope 1 emissions.

GHG emissions (tCO2e)	2023	2024	2025
Direct emissions (Scope 1)	1,425,409.7	1,578,311.25	1,513,419.05
Biogenic CO2 emissions (c)	5.42	22.2	41.7

Notes:
Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source: GWP CH4 29.8; GWP N2O 273; According to the IPCC Sixth Assessment Report (IPCC AR6). IPCC emission factors were used for most part of the fuels used in the boilers and equipments. When the emission factor was not available in the IPCC list, calculations were done considering the carbon content of the fuel and its calorific power.
In 2025, the company recorded a decrease in direct (Scope 1) GHG emissions compared with 2024. The company's approach prioritizes avoided emissions through operational excellence, technology upgrades, and process efficiency, in line with its climate roadmap and eco-efficient operations levers to decarbonization. For this reporting year, the organization does not rely on external carbon offsets, compensation schemes, or certificate mechanisms to meet its Scope 1 performance.

305-2 Energy indirect (Scope 2) greenhouse gas (GHG) emissions

Indovinya has defined long-term climate commitments that guide its Scope 2 decarbonization efforts, as well as a 30% reduction in GHG intensity by 2030, using 2022 as the baseline year. These targets contribute to the organization's broader ambition of achieving Net Zero GHG emissions by 2050, supported by site-specific decarbonization roadmaps. To progress toward these goals, the company implemented several renewable-energy and electricity-related initiatives in 2025, particularly in Brazil, where the electricity grid mix provides significant opportunities for low-carbon sourcing.
The following projects—previously referenced in Section 302-4—contributed directly to avoided Scope 2 emissions:
100% covered by REC (excluding auto-production) – Mauá;
50% Casa dos Ventos autogeneration covering 3 MWh – Mauá;
50% Casa dos Ventos autogeneration covering 8 MWh – Camaçari.
These actions reduced the reliance on grid electricity and increased the share of renewable sources across the sites, supporting both Scope 2 emission reductions and progress toward the company's intensity target.

GHG emissions (tCO2e)	2023	2024	2025
Indirect emissions (Scope 2) arising from the purchase of energy	170,633	183,480	130,420

Notes:
Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source: Location-based emissions for electricity and steam were calculated using IEA emissions factors. When made available by the supplier, market-based emission-factors were used. GWP CH4 29.8 ; GWP N2O 273; According to the IPCC Sixth Assessment Report (IPCC AR6)
The organization quantifies Scope 2 GHG emissions in alignment with the GHG Protocol Scope 2 Guidance, applying the location-based method to reflect the characteristics of the electricity grids where operations occur. Energy consumption data (in GJ) is obtained from the Datability Platform, where each site reports measured or estimated activity data for all relevant purchased energy sources. This platform consolidates electricity consumption and other indirect energy inputs, ensuring consistent data quality and traceability across sites.
All data used for Scope 2 calculations is reviewed by EHS supervisors at site level and validated during the corporate sustainability reporting cycle to ensure completeness and accuracy.
The scope of this indicator includes all manufacturing sites operating under the company's organizational boundary, following the operational control approach previously established for all GRI disclosures. Scope 2 emissions cover all purchased electricity and imported steam consumed across sites in APAC, NAR, and SAR during the reporting year. Data is sourced from the Datability Platform, where each site reports measured or estimated consumption in GJ for all indirect energy types. No exceptions or exclusions were applied beyond the standard boundary already defined for the sustainability indicators.

305-3 Other indirect (Scope 3) greenhouse gas (GHG) emission

Indovinya has currently the following target for Scope 3:
"Reduce absolute scope 3 emissions in category 1 in 15% by 2030 (baseline 2022)".
Due to the complexity of Indovinya's portfolio of specialty and intermediate chemicals that are mainly used in products that will end-up mainly in wastewater treatment, we have not yet identified an accurate methodology to calculate Scope 3 - Category 12 - the end of life treatment of sold products. For the next year, we plan to use the GHG Protocol "Technical Guidance for Calculating Scope 3 Emissions". We have achieved a reduction of about 8% of our Scope 3 Category 1 emission compared to our baseline, this is due to different reason: variation in production over the past 3 years, implementation of integration of raw materials in between our operations, reducing the amount of material purchased externally, and implementation of a renewable oxygen project in on the unit of Mauá.

GHG emissions (tCO2e)	2023	2024	2025
Indirect emissions (Scope 3)	3,608,633.31	4,233,471.14	3,777,583.38

Notes: Emissions data were consolidated by operational control
For Category 1 the majority of emission factor were extracted or adapted from EcoInvent 3.11. The remaining category use a combination of emission factors from DEFRA, EcoInvent and calculated. IPCC AR6 were used for the GWP of all gases.

305-4 GHG emissions intensity

Scope 1 emissions intensity remained broadly stable at 0.63 tCO_2e/t, increasing marginally by 1% YoY despite a 3% reduction in absolute Scope 1 emissions . This was influenced by a slight decrease in total production volumes and partially offsetting absolute emissions reduction projects. Overall, Scope 1 performance indicates controlled emissions intensity under changing operational conditions.
Scope 2 emissions intensity showed a more pronounced improvement a 26% YoY reduction, driven by a 29% decrease in absolute Scope 2 emissions. This outcome is consistent with reduced purchased energy emissions and reflects improved energy sourcing and/or consumption efficiency.
Combined Scope 1 and Scope 2 GHG emissions intensity reached 0.69 tCO_2e per ton of production, compared to 0.70 tCO_2e/t in 2024, representing a 2% year-over-year improvement. This reduction reflects a decrease in absolute emissions against a relatively stable production denominator, indicating improved emissions efficiency rather than volume-driven effects.

GHG EMISSION INTENSITY	Unit	2023	2024	2025
Direct emissions (Scope 1)	tCO2e	1,425,409.7	1,578,311.25	1,513,419.05
Denominator	tons of production	2,333,314.24	2,508,619.25	2,408,655.41
GHG Emissions intensity	tCO2e/t	0.61	0.63	0.63
Indirect emissions (Scope 2) arising from the purchase of energy	tCO2e	170,632.89	183,480.04	130,419.86
Denominator	tons of production	2,333,314.24	2,508,619.25	2,408,655.41
GHG intensity	tCO2e/t	0.07	0.07	0.05
Other indirect emissions (Scope 3)	tCO2e	3,608,633.31	4,233,471.14	3,777,583.38
Denominator	tons of production	2,333,314.24	2,508,619.25	2,408,655.41
GHG intensity	tCO2e/t	1.55	1.69	1.57
Direct emissions (Scope 1) + Indirect emissions (Scope 2) arising from the purchase of energy	tCO2e	1,596,042.59	1,761,791.29	1,656,969.33
Denominator	tons of production	2,333,314.24	2,508,619.25	2,408,655.41
GHG intensity	tCO2e/t	0.68	0.70	0.69

Notes: The denominator is considered our total production, including intermediates.

305-5 Reduction of GHG emissions.

During the reported period, Indovinya implemented a portfolio of 16 quantified & executed sustainability projects across different maturity stages, focused on reducing greenhouse gas (GHG) emissions, energy consumption, water use, and Air Emissions
From a financial perspective, implemented projects required a capital investment (CAPEX) of USD 1.44 million, generating USD 2.39 k in annual cost savings. These savings arise mainly from reduced energy and steam consumption by improving operational efficiency.

The organization has formal, time-bound GHG targets: reduce Scope 1 and Scope 2 emissions by 30% by 2030 (from the corporate baseline) and achieve net-zero by 2050. In addition, the company targets a 15% absolute reduction in Scope 3 (Category 1) by 2030. These goals guide each site's decarbonization roadmap and the consolidated 2030 trajectory
For the 2025 reporting year, the organization did not use compensation (carbon credits or removals) toward progress on the above interim targets

Scopes in which reductions occurred: mostly direct emissions (Scope 1)

	2024	2025
Reduction in GHG emissions as a direct result of reduction initiatives, in metric tons of CO2 equivalent	49,710	36,269

Notes:
Scopes considered in the table above: Scope 1: Direct emissions from stationary/ mobile combustion and refrigerant fugitives at operated sites. Biogenic CO_2 from biomass is reported separately and excluded from fossil GHG totals.Scope 2: Energy-indirect emissions from purchased electricity, steam, heating and cooling, reported dually as location-based (LB) and market-based (MB). Renewable electricity certificates (RECs/EACs) and other contractual instruments are reflected only in the MB figure; they are not treated as compensation/offsets.
Scope in which reductions occurred: mostly direct emissions (scope 1)
Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source:
The emission factors applied in this assessment are sourced from internationally methodological guidelines, primarily the IPCC Guidelines for National Greenhouse Gas Inventories, which provide default factors for stationary combustion, fuels, and energy carriers. These factors are complemented by regional electricity grid emission factors aligned with the methodological framework of the GHG Protocol Scope 1 and 2 Guidance. Global Warming Potential (GWP) values follow the IPCC's latest assessment cycle, using 100-year GWP coefficients for each greenhouse gas. And the Saturated Steam Enthalpies coming from Standard Steam Tables. All this are settled in Datability Platform for the activity data to be quantified
The calculation of GHG reductions is based on the GHG Protocol Corporate Standard, the GHG Protocol Scope 1 and 2 Guidance. , and the IPCC Guidelines for estimating emissions from energy use. The reductions were calculated and tracked as direct savings coming from the Steam consumption and the Lb of Steam saved, which later on provided a number of tonCO2e reduced based on Engineering calculations.For electricity, steam, and fuels, the standard applied by engineering converts Lb saved nto BTU/lb from metering to fuels to CO2e saved multiplied using site-specific or region-specific emission factors. These factors are consistent with IPCC/EPA defaults for stationary combustion

305-7 Nitrogen Oxides, Sulfur Oxides, and Other Significant Air Emissions

SASB RT-CH-120a.1 Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) Sox (3) volatile organic compounds and (4) hazardous air pollutants (HAPs)

SIGNIFICANT AIR EMISSIONS (ton)	2023	2024	2025
Total NOx emissions	868.93	858.2	773.13
Total SOx emissions	123.72	139.71	119.04
Total VOC emissions	1,120.84	1,135.72	1,129.41
Total direct CH4 emissions	1,360.13	1,280.72	1,080.26
Total PM emissions	75.22	80.79	80.29

Notes:
Source of the emissions factors: US EPA AP-42: Compilation of Air Emissions Factors and on-site meters.
Air emissions showed overall improvement in 2025, with significant decreases in NOx (-9.9%), SOx (-14.8%), and CH_2 (-15.7%) compared to 2024, mainly driven by fuel-efficiency, combustion-tuning, and steam-optimization initiative. When normalized by production, most pollutant intensities improved over the 2023–2025 period, reflecting more efficient energy and process performance. These reductions generate operational savings through lower fuel and steam consumption, reduced load on air-abatement systems, and lower regulatory-compliance risk.

301-1 Materials used by weight or volume

SASB RT-CH-410a.1 Revenue from products designed for use- phase resource efficiency

Non-renewable materials used	2023	2024	2025
Benzene	26,364.80	34,683.99	29,152.52
Butene	25,153.62	33,402.52	29,297.26
Ethane	224,703.14	248,509.42	222,834.44
Ethylene	406,094.30	469,987.86	460,144.94
Ethylene Oxide	158,275.30	140,327.39	120,562.92
FCC Gas	110,848.83	127,161.03	101,430.96
N-Paraffin (C10 to C14)	15,628.57	26,488.32	21,276.16
Olefins (C10 to C24)	47,404.58	63,305.08	53,382.36
Other Non-Renewable Materials	272,686.34	281,407.89	259,499.68
Oxygen	557,450.38	603,082.36	454,301.45
Refinery Grade Propylene	14,703.07	16,885.55	29,344.69
Packaging Material	10,080.45	11,506.45	10,640.10
Total	**1,869,393.38**	**2,056,747.86**	**1,791,867.46**

Renewable materials used	2023	2024	2025
Ethanol from sugarcane	7,833.14	8,042.30	5,368.99
Fusel Alcohols	10,007.48	13,201.40	7,518.81
Other bio-based raw materials	3,964.52	5,729.13	4,476.19
Other Renewable Materials	10,639.78	18,237.65	14,755.96
Renewable Oxygen	0	0	26,154.21
Palm Kernel Oil (PKO)	83,006.44	91,143.91	97,711.69
PKO Derivatives	108,905.12	113,432.34	119,611.46
Tallow fatty amines	4,538.19	6,092.91	5,390.60
Total	**228,894.67**	**255,879.64**	**280,987.91**

Notes:
Each production unit reports raw materials use in Datability every month in metric tonnes.
Other Non-Renewable Materials: Includes materials that are below 20kt in consumption, and materials that are over 20 kt that are resale (Surfactants) or not a main material in products (NaOH)

302-1 Energy consumption within the organization

SASB RT-CH-130a.1 (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy

	Unit	2023	2024	2025
Total energy consumption within the organization	GJ	24,874,886	27,296,732	25,967,303

Total fuel consumption within the organization from non-renewable sources	Unit	2023	2024	2025
Natural Gas	GJ	14,979,326.03	16,908,253.86	16,657,811.33
Fuel Mix	GJ	6,483,041.69	6,874,258.85	6,468,281.63
Hydrogen	GJ	23,557.35	34,913.64	28,937.64
Process Liquid Fuel	GJ	318,874.94	309,474.19	257,618.20
Tail Gas	GJ	569,876.80	555,286.81	342,759.79
Diesel	GJ	57,653.06	29,986.13	16,359.14
Fuel oil	GJ	48,546.14	67,020.21	70,802.22
Liquid Mix	GJ	28,912.46	62,265.53	39,520.58
Residual Gas - Oleo	GJ	21,201.90	33,303.71	35,980.45
Residual Gas - EMCA	GJ	21,158.78	18,130.26	17,172.11
Light Oil	GJ	18,414.02	11,244.80	9,261.90
Gasoline	GJ	8,962.69	7,482.04	6,967.42
LPG/Propane	GJ	6,487.35	7,131.62	7,348.94
Methane - Purge	GJ	2,246.60	4,975.58	2,930.77
Ethylene - Purge	GJ	1,952.09	2,203.86	877.35
Others	GJ	0	6.66	1.69
Total direct energy consumption	GJ	22,590,211.90	24,925,937.75	23,962,631.17

302-1 Energy consumption within the organization

Total fuel consumption within the organization and percentage of this consumption in relation to the total from renewable sources		**2023**	**2024**	**2025**	
Type of energy	Unit			Total energy consumption	%
Bioethanol	GJ	68.20	150.73	130.85	0.0005%
Total direct renewable energy consumption	GJ	68.20	150.73	130.85	

	Unit	2023	2024	2025
Electricity Purchased from conventional sources	GJ	1,080,108.11	1,117,050.81	681,948.04
Purchased Compressed Air	GJ	1,015.16	519.42	0
Purchased steam	GJ	1,698,786.46	1,844,686.67	1,468,677.64
Renewable electricity purchased through certificate	GJ	11,944.49	13,477.88	403,917.63
Total indirect energy consumption	GJ	2,791,854.21	2,975,734.78	2,554,543.31

	Unit	2023	2024	2025
Electricity sold	GJ	423,925.34	499,610.76	458,996.18
Heating sold	-	-	-	-
Cooling sold	-	-	-	-
Steam sold	GJ	850,454.07	105,480.03	91,005.93
Total sold energy consumption	GJ	507,248.61	605,090.79	550,002.11

Notes:
For widely used fuels like natural gas, diesel and gasoline, we used standard NCV provided by the UM in this document (https://unstats.un.org/unsd/energy/yearbook/2015/08i.pdf). For plant-specific fuels like by-products, the NCV was calculated by the plant.
The energy consumption is calculated using measured or estimated activity data (GJ)coming from Datability Platform for each energy type. For electricity, steam, and fuels, the standard applied by engineering converts NCV to fuels to GJ, enthalpy (GJ/t) to steam, and direct GJ from metering and uses site-specific or region-specific emission factors contained in the database. These factors are consistent with IPCC/EPA defaults for stationary combustion and grid electricity.

302-3 Energy Intensity

Energy intensity ratio for the organization	Unit	2023	2024	2025
Direct Energy	GJ	22,590,280	24,926,088	23,962,762
Total sold Energy	GJ	507,249	605,091	550,002
Indirect Energy	GJ	2,791,854	2,975,735	2,554,543
Total Energy	GJ	24,874,886	27,296,732	25,967,303
Production (denominator)	tons	2,333,314	2,508,619	2,408,655
Intensity	GJ/tons	10.66	10.88	10.78

Notes:
Specific metric is production in metric tonnes
Types of energy included in the intensity ratio: Fuel, electricity, cooling, steam.
Energy consumption within the organization only

302-4 Reduction of energy consumption

Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives	Unit	2023	2024	2025
Electricity	GJ	1.00	2,647.28	-
Heating	GJ	497,568.54	-	-
Cooling	GJ	114.86	-	-
Steam	GJ	397,870.36	30,811.00	559,203.42

Notes:
The energy reductions reported for 2025 relate exclusively to steam (GJ), which was the only energy type showing a quantified decrease in consumption as a result of efficiency measures implemented during the year.
No reductions were recorded in electricity, heating, cooling, or other energy types, as no projects delivered measurable decreases in physical energy use in those categories.

GRI 303-3 Water withdrawal

	2023			2024			2025		
Total water withdrawal ML (megaliter)	**Freshwater**	**Other water**	**Total**	**Freshwater**	**Other water**	**Total**	**Freshwater**	**Other water**	**Total**
Surface water	12,392.08	0	12,392.08	11,715.51	0	11,715.51	11,619.85	0	11,619.85
Groundwater	197.64	0	197.64	202.97	0	202.97	240.15	0	240.15
Seawater	0	0	0	0	0	0	0	0	0
Produced water	0	0	0	0	0	0	0	0	0
Third-part water	4,947.89	0	4,947.89	5,024.18	0	5,024.18	4,349.41	0	4,349.41
			17,537.61			16,942.66			16,209.41

	2023			2024			2025		
Total water withdrawal from all areas with water stress ML (megaliter)	**Freshwater**	**Other water**	**Total**	**Freshwater**	**Other water**	**Total**	**Freshwater**	**Other water**	**Total**
Surface water	3.81	0	3.81	0.13	0	0.13	0	0	0
Groundwater	81.8	0	81.8	85.54	0	85.54	106.38	0	106.38
Seawater	0	0	0	0	0	0	0	0	0
Produced water	0	0	0	0	0	0	0	0	0
Third-part water	864.47	0	864.47	1,057.55	0	1,057.55	945.85	0	945.85
			950.07			1,143.22			1,052.23

Total water collected from third parties in areas with water stress	**2024**		**2025**	
Type	**Water volume (m^3)**	**Operational Plant**	**Water volume (m^3)**	**Operational Plant**
Surface water	37,424.00	Ankleshwar	24,010.00	Ankleshwar
Surface water	26,773.89	Botany	-	Botany
Surface water	22,328.00	Montevideo	22,685.00	Montevideo
Surface water	17,532.31	San Juan del Rio	19,484.79	San Juan del Rio
Surface water	29,719.40	Suzano	27,063.67	Suzano
Surface water	37,007.00	Maua	34,677.46	Maua
Recycled water	886,761.00	Maua	817,934.00	Maua

Notes:
All facilities under operational control reporting year 2025. On-site recycled/reused water is not counted as withdrawal (unless imported from a third party, then reported as third-party. Assets outside operational control (e.g., leased/JVs) excluded; stormwater/precipitation not counted unless metered for industrial use; no double counting between third-party and source categories; construction/emergency water included only if metered/invoiced. Total withdrawal (all areas, all sources) fell from –4.3%) approximately comparing 2024 to 2025. This dropdown is broadly consistent with the –4.0% reduction in production. Third-party water decreased –13.4% , while surface water was roughly flat (–0.8%) and groundwater rose (+18.3%) as several sites substituted municipal intake with permitted wells during maintenance periods. Most of the drop came from third-party water in stressed locations (–10.6%), notably Mauá as this Unit has implemented reused water projects in process.
The water stress zones were identified with the Aqueduct Tool from WRI, the water-stressed regions were defined based on the baseline scenario, considering as stress-areas those which were classified as High Stress (40-80%) and Extremely High (>80%) in the 2030 and 2050 SSP1 RCP 2.6 and SSP3 RCP 7.0. The calculation was run in Sep 2024. The water stressed Units are Ankleshwar, Guadalajara, Mauá, Montevideo, San Juan del Rio & Suzano. Primary meter readings; secondary supplier invoices; tertiary engineering estimates (run-time × rated flow) where meters are absent all the data input need to be verified directly from the EHS supervisor in-site

GRI 303-4 Water discharge

The slight reduction in water discharge broadly tracks the -4% decline in production. The smaller drop in discharge relative to production suggests stable utility operations with no large structural changes in treatment or once-through streams.
Third-party (e.g., municipal/WWTP) discharges in both in water-stressed and not water-stressed areas fell markedly, indicating lower volumes routed off-site consistent with on-site recirculation/evaporation or load-balancing across destinations.
Surface-water discharges in stressed areas increased modestly , remaining within permits and offset by the sharp decline to third-party systems, discharges continue to be dominated by surface water and third-party systems
Although absolute discharge decreased, production decreased slightly more in water-light processes, nudging intensity upward.

	2023			2024			2025		
Total water discharge ML (megaliter)	**Freshwater**	**Other water**	**Total**	**Freshwater**	**Other water**	**Total**	**Freshwater**	**Other water**	**Total**
Surface water	7,351.97	292.87	7,644.84	7,353.65	350.66	7,704.31	7,198.23	0	7,198.23
Groundwater	0	0	0	0	0	0	0	0	0
Seawater	0	0	0	0	0	0	0	0	0
Produced water	0	0	0	0	0	0	0	0	0
Third-part water	2,099.05	209.41	2,308.46	2,225.70	246.23	2,471.93	1,888.92	0	1,888.92
			9,953.30			10,176.24			9,087.15

	2023			2024			2025		
Total water discharge from all areas with water stress ML (megaliter)	**Freshwater**	**Other water**	**Total**	**Freshwater**	**Other water**	**Total**	**Freshwater**	**Other water**	**Total**
Surface water	1.78	292.87	294.65	0.06	350.66	350.72	367.11	0	367.11
Groundwater			0			0			0
Seawater			0			0			0
Produced water			0			0			0
Third-part water	369.59	61.6	431.19	374.66	87.77	462.43	97.86	0	97.86
			725.84			813.15			464.97

Notes:
Scope - all sites under operational control reporting year 2025
All Indovinya units are located in places where there are standards established by the responsible agencies, whether legislations and/or licenses to operate the units. And monitoring of the established parameters is performed to follow up on them. The units do all the treatment of their effluents and dispose of them within the standards required by law and have a license for freshwater destination.
The effluents from the units present in the industrial poles that count on outsourced treatment are carried out by means of contracts and whenever possible by productive feasibility.
All the effluents generated in the chemical process are monitored in terms of volume and effluent discharge standards, ensuring compliance with the legislation. The reports are sent to the environmental agencies. Disposal standards are met in accordance with the applicable legislation, in addition to specific standards when requested in the units' operation licenses.
All Indovinya products have documentation in the form of safety data sheets (SDS), where the products' compositions and applicable risk classifications are presented, in addition to physical and chemical information. Every new product goes through an environmental evaluation process that includes the effluent, is evaluated by the unit where it will be manufactured, evaluating if the effluent treatment station has the capacity to treat the effluent for final disposal approved by the environmental agency.
Disposal limits are first based on local and national effluent regulations, including each site's environmental discharge permit, which defines maximum allowable concentrations and load limits for priority parameters (e.g., COD, BOD, nutrients, total suspended solids, hydrocarbons, and any site-specific priority chemicals). Corporate EHS standards define minimum internal thresholds for substances commonly found across operations. If internal standards are more conservative than permit values, the stricter limit is applied.
The primary data for water discharge comes from Datability Platform implemented at site level for inputs to corporate as outputs, which is revised by EHS supervisors at site level and critical analysis at corporate.

GRI 303-5 Water consumption ML (megaliters)

SASB RT-CH-140a.1 (1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress

	2023	2024	2025
Total consumption	7,584.31	6,766.41	7,122.26
Consumption in water stress zones (integrates the total reported above)	224.24	330.07	587.26

Notes:
No significant impacts due to water storage were identified.
Water-consumption data were compiled using the definition of consumption as withdrawal minus discharge and excluding on-site recycled water.
All facilities under operational control report through the Datability Platform, which captures metered inflows, outflows, and discharge information; entries are verified by site EHS supervisors and undergo a corporate-level critical review before consolidation. Sites located in High or Extremely High baseline water-stress areas, identified through the WRI Aqueduct screening (Sep-2024), are the only ones included in the stress-area consumption line. Data rely primarily on calibrated meters, with supplier invoices or engineering estimates used only for minor gaps

GRI 306-2 Management of significant waste-related impacts

The organization is currently strengthening its waste management and circular economy practices and has initiated a structured review to identify opportunities for material prevention, reduction, and recovery across all operations. At the site level, waste is minimized through standard operational controls, preventive maintenance, and spill prevention measures designed to reduce out-of-specification materials, packaging waste, and handling losses.
The company manages the impacts of waste through a combination of operational controls, compliance assurance, and verified handling procedures that ensure all waste streams are managed safely and in accordance with local environmental regulations. Each site maintains complete traceability of waste movement from the point of generation to final treatment or disposal, using documentation required by local regulatory frameworks (e.g., manifests, transport permits, contractor certifications). This ensures that waste is handled only by authorized third-party contractors and treated at licensed facilities.
Operationally, the units implement standard measures to prevent accidental releases, minimize out-of-specification materials, and segregate waste at the source to reduce environmental impacts and improve recovery rates. Waste contractors are periodically assessed to confirm compliance with legal requirements and proper management practices throughout the value chain. The Datability Platform consolidates this information, supporting monitoring, traceability, and timely identification of any deviations.
These management measures help reduce the environmental risks associated with waste generation and ensure that all waste leaving the organization is handled responsibly, safely, and in compliance with applicable legislation.

GRI 306-3 Waste generated

GRI 306-4 Waste diverted from disposal

GRI 306-5 Waste directed to disposal

SASB RT-CH-150a.1 (1) Amount of hazardous waste generated, (2) percentage recycled

WASTE MANAGEMENT (ton) [306-3, 306-4 and 306-5]	2023	2024	2025
HAZARDOUS WASTE			
Waste generated	5,128	3,790	3,548
Waste not intended for final disposal	905	1,381	1,046
Preparation for reuse	0	0	0
Recycling	584	709	720
Other recovery operations (1)	321	672	326
Waste intended for final disposal	4,223	2,409	2,502
Incineration (with energy recovery)	3,103	2,020	2,183
Incineration (without energy recovery)	144	192	108
Confinement in landfill	391	98	166
Other disposal operations (2)	585	99	45
NON-HAZARDOUS WASTE			
Waste generated	27,172	29,337	22,545
Waste not intended for final disposal	3,409	4,172	3,475
Preparation for reuse	0	0	0
Recycling	3,022	3,729	2,723
Other recovery operations (3)	387	443	753
Waste intended for final disposal	23,763	25,165	19,069
Incineration (with energy recovery)	1.949	1.162	1.712
Incineration (without energy recovery)	0	0	0
Confinement in landfill	9,105	8,130	5,899
Other disposal operations (4)	12,710	15,872	11,459
Total Waste - hazardous and non-hazardous (ton)	**32,300**	**33,127**	**26,093**
Total waste diverted from disposal (ton)	**4,314**	**5,553**	**4,521**
Total Production (ton)	**2,333,314**	**2,508,619**	**2,408,655**
Waste Intensity (kg of waste/ton of production)	13.84	13.21	10.83
Hazardous Waste Intensity (kg of hazardous waste/ton of production)	2.2	1.51	1.47
Percentage of waste diverted from disposal (%)	13.36%	16.76%	17.33%

Notes:
Other recovery and disposal operations used in each case: Aerobic/ Anaerobic Digestion, Deep-well injection; Compost, Deep-well injection
Types of waste generated: Food, Chemical, ETP Sludge, Industrial, Insulation, Medical, Wood, Glass, Metal, Mineral Oil/Greases, Electrical/ Electronic, Construction, Plastic, Paper
For waste not intended for final disposal we are taking in consideration all waste that will be recycled and recovery by other operations.

GRI 308-2 Negative environmental impacts in the supply chain and actions taken

GRI 414-2 Negative social impacts in the supply chain and actions taken

	2025						
	Australia	**Brazil**	**India**	**Mexico**	**United States**	**Uruguay**	**Others**
Number of suppliers evaluated regarding environmental impacts.	1	276	4	26	74	2	
Number of suppliers evaluated regarding social impacts		276	4	26	74	2	

No supplier has been identified as causing significant, actual or potential negative environmental and social impacts during the reporting period.

GRI 416-1 Assessment of the health and safety impacts of product and service categories

Indovinya's target is to assess 100% of portfolio and 100% of the product development pipeline by 2030, so far 44% of Indovinya's revenue has gone through the PSA (Portfolio Sustainability Analysis), a sustainability assessment methodology that is further detailed below.

All Indovinya's products have documentation in the form of safety data sheets (SDS), which present the product compositions and applicable risk classifications, as well as physical and chemical information according to the GHS guidelines. Prior to the creation of the SDS for new product development, a hazard assessment takes place, that includes possible effluent contaminants and an assessment of the capacity of our wastewater treatment plants (WWTP) or treatment providers to treat these possible pollutants identified.
We are committed to continuous optimization of our products in order to minimize the negative effect on the planet and society. We have chosen to use the Globally Harmonized System (GHS) and the IARC (International Agency for Research on Cancer) List of Classification to classify our products across all our units and we consider any legal derivative according to the locations where we have business. We are using the Portfolio Sustainability Assessment (PSA), which is based on WBCSD (World Business Council for Sustainable Development) framework, to analyze how our portfolio contribute to sustainability and to promote the development of innovative and sustainable products. This assessment classifies products based on sustainability criteria such as resources utilization, energy, emissions, water, waste, market pressure, regulatory and product safety aspects.

In 2026, Indovinya will review its PSA methodology to be in compliance with the PSA 2.0 from WBCSD, aligning with the latest market requirements.

GRI 403-4 Worker participation, consultation, and communication on occupational health and safety

Participation and consultation take place through various health and safety communication programs and activities, such as:
- Participation in observation and behavioral–based safety programs (proactive ini, applicable for Brazil, Uruguay and Mexico to all workers: employees, interns, and contractors);
- Engagement in risk analyses performed by multidisciplinary teams before starting any task;
- Dedicating time to discuss EHS topics during Safety Dialogues and Safety Moments;
- Holding meetings with health and safety teams and local leaders to discuss different topics and EHS indicators;
- Observing, recording, and addressing opportunities for improvement;
- Presenting and analyzing achieved results;
- Recognizing good results and safe behaviors;
- Participating in accident prevention commissions and committees;
- Watching live broadcasts from senior management, where relevant company information is shared and viewers can submit questions;
- Receiving formal company communications through Workplace, SharePoint, emails, and chats.

The units have formal health and safety committees, made up of employees and other involved workers. These committees follow local legal requirements regarding their composition, meeting management, and the topics discussed. In addition to these, there are informal committees—not required by law—that help disseminate information and support the implementation of actions related to the health, safety, and well-being of our people.

Each region/country/state strictly follows applicable legal requirements and union agreements related to health and safety responsibilities, which include requirements for the formation of committees with employee and employer representatives, recommendations on working hours and rest periods, ensuring adequate working conditions, among others. Globally, Indovinya communicates its global commitment to EHS through the Integrated Management System Policy.

GRI 403-5 Worker training on occupational health and safety

Training needs on health and safety topics are assessed by locations/units, where mandatory legal requirements and voluntary requirements applicable to the region are considered, as well as the specific characteristics of their production processes such as the types of products handled and equipment and tools used. In general, the units prepare training matrices by position/function, and plan training according to the needs mentioned above, available budget and work shift schedule. Training can be carried out in online/distance or in-person formats, with some of them related to legal requirements requiring that at least part of the workload be in person to carry out simulations and practical exercises. For online training, with content based on our company's practices and, mainly, voluntary EHS requirements, we have the LEX/Cornestone platform available to employees. The training is carried out free of charge and during the employees' working day, and may occur on an occasional basis and in special situations, requiring overtime payment for participation during off hours or after the workday. The effectiveness assessment is carried out in accordance with the HR procedure guidelines for each region and/or following the legal requirements related to the standard that governs the specific topic of training applied. It is also possible to validate the effectiveness of training during area visits, inspections, audits and other opportunities for conversations with employees. Additionally, the Center of Excellence (Indovinya COE EHS) offers online and in-person training to locations to clarify doubts about corporate procedures and provide technical support in their implementation.

GRI 403-6 Promotion of worker health

Through the Employee Assistance Program (EAP), Indorama can provide support on a wide range of potential personal and work-related issues. Available 24 hours a day, 7 days a week, 365 days a year. At any time of the day or night, weekends and holidays, the employee and/or families can speak to a professional from the WPO network. Available in multiple languages.
Based on the results of exams carried out through the Occupational Health Medical Control Program/Medical Surveillance Program, employees receive individualized medical advice and may be referred to specialized care for any identified needs. In general, benefit packages granted to employees include a medical plan, which provides assistance for health risks not related to work. Depending on the region/country, benefits are offered to promote quality of life, such as encouraging running and physical activity, nutritionist, psychological and dental care and pharmacy assistance. The Employee Assistance Program (EAP) mentioned above is offered to all Indovinya employees in all countries.
How are the topics covered by these services and programs chosen: Based on a critical analysis of data generated by the medical surveillance program, health plan reports, and data provided by the government on general health risks to the population, the HR benefits area plans health promotion actions.
It is common for employee health promotion actions and benefits to be extended to their dependents. This will depend on the type of action and the region/location in which it is being implemented, and this decision is usually made by the HR department.

GRI 403-9 Work-related injuries

SASB RT-CH-320a.1 (1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees

For all employees	Number			Rate		
	2023	2024	2025	2023	2024	2025
Fatalities as a result of work-related injuries	0	0	0	0	0	0
High-consequence work-related injuries (excluding fatalities)	3	2	1	0.08	0.06	0.03
Recordable work-related injuries;	10	6	6	0.28	0.18	0.18
The number of hours worked.	7,144,361.26	6,695,272.00	6,524,698.30	-	-	-

Notes:
List of the main types of work accidents that occurred during the reporting period: Chemicals and chemical products (1); Containers, furniture and fixtures (1); Structures and Surfaces (3); Tools, instruments and equipment (1)
The indices were calculated based on 200,000 hours worked. No workers were excluded.
Numbers and rates reported that were significantly higher for certain types of accidents, countries, industries, or worker demographics: 6 recordables (1 Lost Time Incident, 3 Restricted Work and 2 Medical Treatment)
Number of high-potential workplace incidents identified: 2025 - 3 Lost Time Incidents (1 employee and 2 contractors)
Number of near misses identified: Fire Near Miss (33); Injury/Illness Near Miss (117); Process Safety Near Miss (298); Property Damage Near Miss (37)

For all workers who are not employees but whose work and/or workplace is controlled by the organization	Number			Rate		
	2023	2024	2025	2023	2024	2025
Fatalities as a result of work-related injuries	0	0	0	0	0	0
High-consequence work-related injuries (excluding fatalities)	2	2	2	0.07	0.07	0.06
Recordable work-related injuries;	4	4	5	0.13	0.13	0.16
The number of hours worked.	5,981,276.82	5,989,697.00	6,277,889.89	-	-	-

Notes:
List of the main types of work accidents that occurred during the reporting period: Heights (1); Structures and Surfaces (3); Tools, instruments and equipment (1)
The indices were calculated based on 200,000 hours worked. No workers were excluded.
Numbers and rates reported that were significantly higher for certain types of accidents, countries, industries, or worker demographics: 5 recordables (2 Lost Time Incident and 3 Medical Treatment)
Number of high-potential workplace incidents identified: 2025 - 3 Lost Time Incidents (1 employee and 2 contractors)
Number of near misses identified: Fire Near Miss (33); Injury/Illness Near Miss (117); Process Safety Near Miss (298); Property Damage Near Miss (37)

GRI 401-1 New employee hires and employee turnover

New hires	2024		2025	
	Number	Rate	Number	Rate
Age group	**372**	**-**	**326**	
Under 30 years old	115		93	29%
30 to 50 years old	210		166	51%
Above 50 years old	43		32	10%
Not declared	4		35	11%
Gender	**372**	**-**	**326**	
Men	247		218	67%
Women	125		74	23%
Not declared			34	16%
Region	**372**	**-**	**326**	
Brazil	135		175	54%
Mexico	44		36	11%
Uruguay	3		4	1%
United States	164		86	26%
India	20		18	6%
Australia	4		0	0%
Other (China, Belgium)	2		7	2%
Total	**372**	**-**	**326**	

Note: The rate calculation rule was the number of people admitted from each group divided by the total number of people admitted

GRI 401-1 New employee hires and employee turnover

Turnover	2024		2025	
	Number	Rate	Number	Rate
Age group	**436**	**-**	**258**	
Under 30 years old	58		43	17%
30 to 50 years old	225		128	50%
Above 50 years old	153		67	26%
Not declared	0		20	8%
Gender		**-**	**258**	
Men	316		160	62%
Women	119		77	48%
Not declared	1		21	27%
Region		**-**	**258**	
Brazil	141		114	44%
Mexico	48		25	10%
Uruguay	3		5	2%
United States	120		95	37%
India	21		13	5%
Australia	99		3	1%
Other (China, Belgium)	4		3	1%
Total		**-**	**258**	

Note: The rate calculation rule was the number of people from each group divided by the total number people leave
There was a decrease in the number of terminations, as in 2024 there was a plant closure in Australia.

GRI 401-2 Benefits provided to full-time employees that are not provided to temporary or part time employees

Australia	Brazil	India	Mexico	United States	Uruguay	Others (China, Colombia, Argentina, Belgium)
Flu Vaccination (annual, free, on site) - Australia	Medical Assistance	Medical Assistance	Grocery Vouchers	4 – Medical Plan (3 PPO & 1 HDHP)(Co-pay – Employee/Employer)	Periodical Check-Ups	Transportation Allow -China
Superannuation Contribution - Australia	Dental Assistance	Medical Clinic	Savings Fund	2 – Dental Plans (Basic & Buy-up)(Co-pay – Employee/Employer)	Vaccination Campaign	Housing Allow - China
Maternity/Paternity Leave - Australia	Medical Clinic	Periodical Check-Ups	30 Days of Year-End Bonus	2 – Vision Plans (Basic & Buy-up)(Co-pay – Employee/Employer)	Emergency Loan	Meal Allow -China
Employee Assistance Program (professional, confidential counselling support) - Australia	Periodical Check-Ups	Vaccination Campaign	Meal Vouchers	4 – Spending Accounts (Dependent Care FSA, Health Care FSA, Limited Purpose FSA and HSA)(Employer seed money for HSA – remainder Employee Paid)	School Loan	Social Security Contribution - China
Leave - annual leave, sick leave, long service leave - Australia	Vaccination Campaign	Nutritional Guidance	Major Medical Insurance	Supplemental Life(Employee paid)	Psychology Support	Medical Benefits Plan (Life Insurance, Medical Insurance) - China
Paid public holidays - Australia	Pharmacy subsidy	Maternity/ Paternity Leave	Christmas Hamper (granted only in December)	Whole Life Insurance(Employee paid)	Employee Support Program: workplace option	Sick Leave - China
Some positions have car allowance - Australia	Pregnancy Program	Life Insurance	Life Insurance	Accidental Death & Dismemberment(Employee paid)	Breastfeeding Room	Long Service Awards- China
Service Period Recognition Award (1, 5, 10, 20, 25, 30 year service awards) - Australia	Gym Partnership	Sickness/ Accident Benefit	14 Days of Vacation Vacation Premium	Accident Insurance(Employee paid)	Office Flex	Flu Vaccination (annual, free, on site) - Australia
	Runners Incentive	Psychology Support	Travel Allowance for CCT Review Committee (some locations)	Critical Illness(Employee paid)	Personal Transfer Service	Superannuation Contribution - Australia
	Nutritional Guidance	Birth Kit Support Manual	Attendance and Punctuality Bonus (some locations)	Hospital Indemnity(Employee paid)	LEX - Learning Experience	Maternity/Paternity Leave - Australia
	Telemedicine	Paid Time Off	Dental Insurance (some locations)	Pet Insurance(Employee paid)	Performance and Career Cycle	Employee Assistance Program (professional, confidential counselling support) - Australia
	Maternity/ Paternity Benefit	Paid Public/ Festival Holidays	Disability Subsidy (some locations)	Legal Plan(Employee paid)	UBITS - Learning Program	Leave - annual leave, sick leave, long service leave - Australia
	Cancer Prevention and Early Diagnosis Program	Meal voucher/facility	School Supplies Assistance (some locations)	Identity & Fraud Protection(Employee paid)	Christmas Kit	Paid public holidays - Australia
	Life Insurance	Employee Transportation facility or allowance		Home & Auto Insurance(Employee paid)	Diversity and Inclusion Program	Some positions have car allowance - Australia

GRI 401-2 Benefits provided to full-time employees that are not provided to temporary or part time employees

Australia	Brazil	India	Mexico	United States	Uruguay	Others (China, Colombia, Argentina, Belgium)
	Life Insurance	Employee Transportation facility or allowance		Home & Auto Insurance(Employee paid)	Diversity and Inclusion Program	Some positions have car allowance - Australia
	Funeral Assistance	Gratuity & Provident Fund		401(k) – Pre-tax and Roth(Employee contributions plus Employer Match(4%) & Employer discretionary contributions(6%) to eligible employees.)	Volunteer Program	Service Period Recognition Award (1, 5, 10, 20, 25, 30 year service awards) - Australia
	Emergency Loan	Worklife Balance		Teledoc(Employees pay a co-pay when used)	Child toy for children`s day	EMEA: Allowance - transport
	School Loan	Long Service Awards/ IMT Awards		Pension Plan(Closed to new participants. This is part of the Huntsman divestiture in 2020.)		EMEA: Allowance - telework
	Sickness/ Accident Benefit	Employee Referral		Retiree Medical(Closed to new participants. This is part of the Huntsman divestiture in 2020.)		EMEA: Pensionfund & life insurance
	PWD Child Support (Child support for disabled people)	Organizational Gesture		Non-Qualified Plan(Closed to new participants. This is part of the Huntsman divestiture in 2020.)		EMEA: Additional medical benefits
	Psychology Support	Academic Excellence Awards		Short-term Disability (Employer paid)		EMEA: Language courses
	Birth Kit Support Manual	Volunteer Program		Long-term Disability (Employer paid)		EMEA: healthy snack (fruit)
	Mental Employee Support Program	Festive Gifts Cards/ Events		Basic Life insurance (2xbase salary up to $1m) (Employer paid)		EMEA: Bike rent
	Employee Support Program: Workplace Option	Employee Engagement Activities, festivals celebration and Sports		AD&D (Employer paid)		EMEA: Yearly flu vaccination
	Meal voucher/ Cafeteria			Employee Assistance Program		EMEA: additional paid holiday - long service award (5-10-15-20-25-30y)
	Food Voucher			Global Employee Assistance Program (Employer paid)		EMEA: Meal voucher
	Private Pension			Nurse Advocate (Employer paid)		ARG: Medical Assistance

GRI 401-2 Benefits provided to full-time employees that are not provided to temporary or part time employees

Australia	Brazil	India	Mexico	United States	Uruguay	Others (China, Colombia, Argentina, Belgium)
	Award for time at home					ARG: Dental Assistance
	Payroll Loan					ARG: Gym refund
	Transportation voucher/chartered					ARG: Life Insurance
	Childcare assistance					ARG: Employee Support Program: Workplace Option
	Breastfeeding Room					ARG: Hybrid Work model
	Hybrid Work model					ARG: LEX - Learning Experience
	LEX - Learning Experience					ARG: Diversity and Inclusion Program
	Performance and Career Cycle					ARG: Christmas Toy Voucher
	Sabbatical Period					COL: Medical Assistance
	Christmas Kit					COL: Dental Assistance
	Diversity and Inclusion Program					COL: Life Insurance
	Christmas Toy Voucher					COL: Food Voucher
	Volunteer Program					COL: Hybrid Work model
	Education Assistance					COL: Employee Support Program: Workplace Option
	Partnership for contracting insurance (Sempre Marsh)					COL: LEX - Learning Experience
	ASD Support Program					COL: Christmas Toy Voucher
						COL: Diversity and Inclusion Program

401-3 Parental leave

	2025
Total number of employees entitled to take maternity/paternity leave	2,037
Women	625
Men	1,412
Total number of employees who took maternity/paternity leave	36
Women	27
Men	9

	2025	
	Total	Return rate
Total number of employees that returned to work in the reporting period after parental leave ended, by gender	36	-
Women	27	
Men	9	
Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender	36	-
Women	27	
Men	9	

GRI 404-1 Average hours of training per year per employee

	2024		2025	
	Total hours	Average hours	Total hours	Average hours
Gender				
Men	50,468.00	21.23	82,350.81	37.85
Women	52,355.00	57.53	30,756.76	35.81
Employee category				
CEO (locals and global)	14	7	0	0
Senior management (Vice-presidencies and Directors)	717.93	10.60	612.02	10.37
Middle management (Management and Coordination)	10,925.67	15.60	12,572.95	20.15
Administrative	23,125.22	17.50	53,142.27	34.44
Others	68,040.12	56.80	46,804.63	50.22

Notes: For the answer, the general training data per unit was taken into account. Whether leadership training, e-learning platforms (Lex - South America, Ubits - Spanish language and Cornerstone - other countries, Training Needs Assessment) apply.

GRI 404-3 Percentage of employees receiving regular performance and career development reviews

	2025
Gender	%
Men	71%
Women	29%
Employee category	
CEO (locals and global)	0%
Senior management (Vice-presidencies and Directors)	2%
Middle management (Management and Coordination)	21%
Administrative	42%
Others	35%

GRI 405-1 Diversity of governance bodies and employees*

	2024		2025	
Gender	**Number of employees**	**% of employees**	**Number of employees**	**% of employees**
Men	52	74%	41	66%
Women	18	26%	21	34%
Not informed			-	0%
Total	70	100%	62	100%
Age group	Number of employees	% of employees	Number of employees	% of employees
under 30 years old	-	0%	-	0%
30 to 50 years old	31	44%	26	42%
over 50 years old	39	56%	36	58%
Not informed			-	0%
Total	70	100%	62	100%

* Includes interns, apprentices, and trainees

Employees by functional category and gender	2024					2025				
	NOT DECLARED	**Men**	**Women**	**% Men**	**% Women**	**NOT DECLARED**	**Men**	**Women**	**% Men**	**% Women**
By functional category										
CEO		2		100%	0%		1		100%	0%
Vice-Presidency		11	4	73%	27%		10	4	71%	29%
Board		39	14	74%	26%		29	16	64%	36%
Management		272	109	71%	29%	10	250	95	72%	28%
Coordination		269	49	85%	15%	2	217	50	81%	19%
Administrative		745	575	56%	44%	99	879	564	61%	39%
Operational		967	79	92%	8%	15	736	63	92%	8%
Internship		72	80	47%	53%	4	53	62	46%	54%
Not informed										
Total	0	2377	910			130	2175	854		

Employees by functional category and age	2024 (total number)				2024 (%)			2025 (total number)				2025 (%)		
Age	**NOT DECLARED**	**<30**	**30/50**	**>50**	**<30**	**30/50**	**>50**	**NOT DECLARED**	**<30**	**30/50**	**50+**	**-30**	**30/50**	**50+**
By functional category														
CEO				2	0%	0%	100%				1	0.0%	0.0%	100.0%
Vice-Presidency			4	11	0%	27%	73%			4	10	0.0%	28.6%	71.4%
Board			27	26	0%	51%	49%			26	19	0.0%	54.8%	42.2%
Management		2	252	122	1%	67%	32%	8	1	237	107	0.3%	68.7%	31.0%
Coordination		8	192	118	3%	60%	37%	1	1	167	99	0.4%	62.5%	37.1%
Administrative		250	803	261	19%	61%	20%	18	287	937	295	18.9%	61.7%	19.4%
Operational		165	681	198	16%	65%	19%	7	111	534	136	14.2%	68.4%	17.4%
Internship		143	9		94%	6%	0%	1	145	6	0	96.0%	4.0%	0.0%
Not informed	13													
Total	13	568	1968	738				35	545	1,911	667			

Notes: There has been significant progress in corporate governance, with a notable increase in female participation (+8 p.p.), especially on the Board (+11 p.p.). In the entry pipeline, the internship program has achieved parity (50/50), which is a positive sign for the medium term. In terms of age profile, governance remains predominantly composed of professionals aged 50+, and there has been a slight aging of the workforce. Throughout 2025, the HR Planning team improved its reports, especially data related to DEI, ensuring greater accuracy in the information available.

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

Proportion between the base salary and remuneration received by women and those received by men	2024		2025	
By functional category	**%men**	**%women**	**%men**	**%women**
CEO	100%	0%	100%	0%
Vice-Presidency	102%	94%	96%	104%
Board	104%	87%	72%	64%
Management	103%	93%	111%	89%
Coordination	97%	116%	116%	84%
Administrative	114%	81%	122%	78%
Operational	103%	69%	120%	80%
Internship	102%	98%	99%	101%
Total	106%	84%	105%	75%

Proportion between the base salary and remuneration received by women and those received by men	2024														2025											
	Brazil		Uruguay		India		Mexico		United States		Australia		Others		Brazil		Uruguay		India		Mexico		United States		Australia		Others	
By region	%men	%women	%men	%women	%men	%women	%men	%women	%men	%women	%men	%women	%men	%women	%men	%women	%men	%women	%men	%women	%men	%women	%men	%women	%men	%women	%men	%women
CEO	100%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%			0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%		
Vice-Presidency	101%	99%	0%	0%	100%	0%	0%	0%	95%	105%	0%	0%			99%	101%	0%	0%	100%	0%	0%	0%	93%	107%	0%	0%		
Board	93%	107%	0%	0%	100%	0%	100%	0%	102%	98%	83%	117%			101%	99%	0%	0%	100%	0%	100%	0%	109%	91%	0%	100%		
Management	102%	98%	110%	90%	90%	110%	113%	87%	108%	92%	92%	92%			99%	101%	0%	100%	91%	109%	106%	94%	106%	94%	107%	93%		
Coordination	102%	98%	0%	0%	100%	0%	112%	88%	121%	79%	0%	100%			92%	108%	89%	111%	100%	0%	105%	95%	116%	84%	0%	0%		
Administrative	88%	112%	107%	93%	111%	109%	108%	92%	113%	87%	111%	89%			105%	95%	113%	87%	97%	103%	107%	93%	110%	90%	121%	79%		
Operational	104%	96%	99%	101%	100%	0%	100%	100%	106%	94%	0%	0%			104%	96%	98%	102%	100%	0%	99%	101%	108%	92%	0%	0%		
Internship	98%	102%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%			99%	101%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		

Used the average annualized base salary in dollars for each category to make the comparison. We present both consolidated data and a breakdown by country to provide additional transparency. Comparisons are based on average annualized salaries by category We will use only the consolidated data.
Within each group, we have various job levels, such as in the Operational group, we have Operator I, Operator II, and Operator III, each with different salaries. If we take this into account, the comparison as it is being done does not reflect reality. The most accurate way is to compare job by job; separating by group gives a view that we will always have salary differences between genders.
Additionally: 1) Today, we do not have globally harmonized job titles; 2) We may have the same job title, but the tasks performed and working hours are different, so we need to analyze each job description to ensure they are exactly the same; 3) We have different grades for the same job title, which indicates the seniority of the activities.

GRI 205-2 Communication and training about anti-corruption policies and procedures

Total number and percentage of governance body members that the organization's anticorruption policies and procedures have been communicated to, broken down by region.	2024			2025		2025
Region	total number	total number of people communicated	%	total number	total number of people communicated	%
Australia	-	-	-	-	-	-
India	1	1	100%	1	1	100%
Mexico	-	-	-	-	-	-
South America*	5	5	100%	4	4	100%
United States	11	11	100%	10	10	100%
This indicator was reported grouping Brazil and Uruguay						

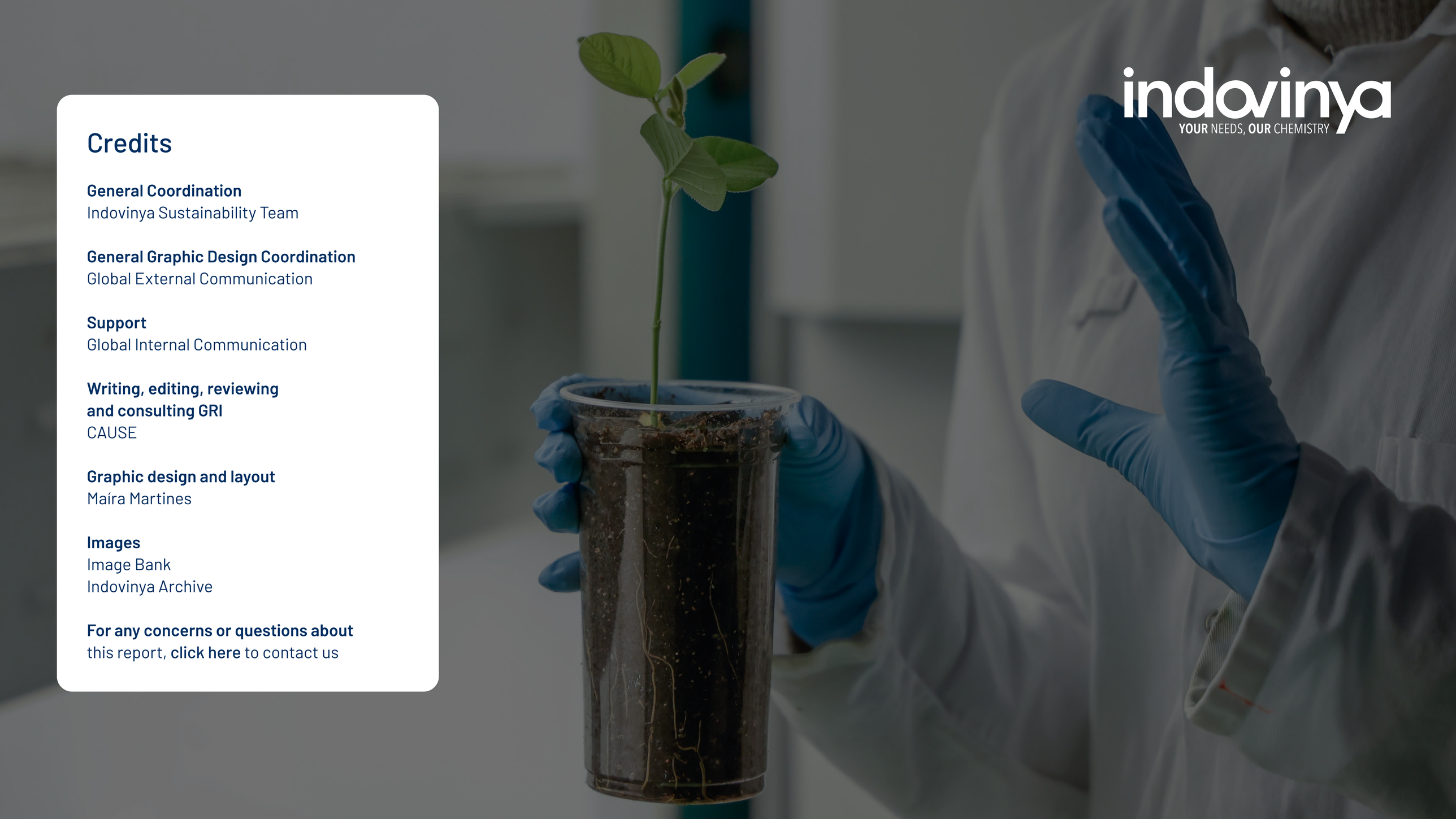
GRI 205-2 Communication and training about anti-corruption policies and procedures

Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region	2024																	
	Australia			South America*			United States			Mexico			India			Other		
	total number	total number of people communicated	%	total number	total number of people communicated	%	total number	total number of people communicated	%	total number	total number of people communicated	%	total number	total number of people communicated	%	total number	total number of people communicated	%
Permanent employees	25	25	100%	1,367	1,367	100%	1,206	1,206	100%	330	330	100%	172	172	100%	34	34	100%
Temporary employees				144	144	100%	4	4	100%									
Non-guaranteed hours employees																		
Full-time employees																		
Part-time employees	1	1	100%				4	4	100%									
Total	26	26	100%	1,511	1,511	100%	1,214	1,214	100%	330	330	100%	172	172	100%	34	34	100%
This indicator was reported grouping Brazil and Uruguay																		

Total number and percentage of business partners (Third-party employee) that the organization's anticorruption policies and procedures have beencommunicatedto: 100%

GRI 205-2 Communication and training about anti-corruption policies and procedures

2025																	
Australia			South America			United States			Mexico			India			Other		
total number	total number of people communicated	%	total number	total number of people communicated	%	total number	total number of people communicated	%	total number	total number of people communicated	%	total number	total number of people communicated	%	total number	total number of people communicated	%
15	13	87%	1,573	1,280	81%	1,003	970	97%	349	279	80%	176	168	100%	44	15	34%
0	0	0%	0	0	0%	0	0	0%	0	0	0%	0	0	0%	0	0	0%
0	0	0%	0	0	0%	0	0	0%	0	0	0%	0	0	0%	0	0	0%
0	0	0%	0	0	0%	0	0	0%	0	0	0%	0	0	0%	0	0	0%
0	0	0%	0	0	0%	0	0	0%	0	0	0%	0	0	0%	0	0	0%
0	0	0%	0	0	0%	0	0	0%	0	0	0%	0	0	0%	0	0	0%



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