

# 2025/2026 Sustainability Report





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# Introduction

- About this Report
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# About this report GRI 2-2, 2-3

The Tereos Sugar & Energy Brazil\* 2025/2026 Sustainability Report outlines the progress achieved on operational and financial fronts. The publication also highlights the company's 25 years in the country and reaffirms its strategic commitment to ESG principles, detailing the progress of its sustainability initiatives between April 1, 2025, and March 31, 2026, the company's financial year. The report is published annually, like our financial report.

It follows the Global Reporting Initiative (GRI) guidelines and aligns with the UN's Sustainable Development Goals (SDGs). The report also includes Sustainability Accounting Standards Board (SASB) disclosures.

This report includes all entities covered in the consolidated financial statements. These include Humus Group (with a 50% stake in Usina Vertente) and Tereos Sugar & Energy Brazil (TAEB).

\* References to "Tereos" pertain to Tereos Sugar & Energy Brazil, whereas "Tereos Group" refers to the company's global operations.

A key feature of this edition is the inclusion of basic accessibility features for visually impaired individuals. We're the first company in the sector to offer this inclusive experience, further democratizing our content. The layout provides a logical reading sequence for assistive technologies, a color palette with minimum contrast, and precise adjustments in font sizes and spacing.



**Please send any queries or feedback about this report to: [sustentabilidade.tseb@tereos.com](mailto:sustentabilidade.tseb@tereos.com)**

**Additional institutional information is available on our website**



# Message from our leadership

GRI 2-22

As we celebrate 25 years in Brazil, we reflect proudly on Tereos's achievements, but more importantly, on how our operations have evolved over the decades.

We are part of a cooperative group with almost a century-long tradition of generating value from high-quality agricultural production. A passion for the countryside and a commitment to every link in our value chain are woven into our DNA. That's why we continue to evolve the way we produce and operate, with sustainability increasingly embedded in our business, rather than just expanding our agro-industrial operations.

Over this journey, we have cemented a long-term vision that guides our investments, our relationships, and the innovation we bring to the field and industry.

In 2025, we sold the Andrade Mill in Pitangueiras-SP, a strategic move that enabled us to reorganize our sugarcane operations across five sites. This delivered greater industrial, agricultural, and logistics optimization, and strengthened our capital structure.

We have consistently advanced the traceability of our raw materials, enhanced waste and water management in our operations, and expanded initiatives to reduce our environmental footprint. We also became the first company in the sugar and energy sector to adopt climate targets validated by the Science Based Targets initiative (SBTi), reinforcing our commitment to a concrete decarbonization agenda. Our commitment to sustainability also earned us important plaudits, such as the ISCC Corsia Low Luc and Regenagri.

We continue to evolve with regenerative, sustainable, and low-carbon agriculture practices. We expanded the use of bioproducts in our operations through a new partnership with Atlas Agro, aiming to replace approximately 30% of the nitrogen we currently use in our sugarcane fields. We also incorporated more technology and precision in agriculture and advanced solutions to increase productivity and environmental benefits.

**Our ESG commitments reflect our integrated vision of cultivating a future for the planet and people**



Innovation plays a central role in progress toward sustainability. We are focused on the future and exploring ways to accelerate the development of new agricultural technologies. In the last crop year, we operated an autonomous tractor during soil preparation, and in 2026, we plan to test ethanol-powered tractors to reduce diesel consumption.

We are also investing in more sustainable logistics solutions. Tereos was the first company in Brazil to conduct a rail sugar transport operation with carbon offsetting, reinforcing our commitment to alternatives that support the transition to a low-carbon economy. This progress is only possible because we put people at the heart of our strategy.

In recent years, we have strengthened our safety culture and achieved meaningful results, including a 40% reduction in workplace accidents compared to the previous harvest, reflecting our continuous efforts in prevention, awareness, and care for our teams.

We were recognized once again as one of the best companies to work for by Great Place To Work (GPTW), ranking among the top 10 agribusiness corporations—the result of a consistent effort to create more diverse and collaborative environments. Our teams now enjoy freedom of expression and respect for differences

through the strong presence of Affinity Groups across all identity pillars, supported by training our leaders to promote inclusion and equity.

Implementing monthly organizational climate assessments has brought us even closer to our employees, allowing for real-time feedback and actions increasingly aligned with our teams' needs.

In the communities where we operate, we continue to strengthen ties and broaden our social impact. With the engagement of our employees, we organized nine volunteer campaigns under Tereos Making It Happen, demonstrating our commitment to our geographies. We also held three editions of our itinerant festival, Tereos Near You, bringing culture and entertainment to the cities where we are present.

In 2025, we had the opportunity to bring this vision to one of the world's most important discussions on climate and sustainable development: COP30, held in Belém, Pará.

Working with strategic partners, Tereos helped develop the study "Decarbonizing Agribusiness – Paths to Reducing Emissions and Fostering Sustainability," led by the Brazilian Business Council for Sustainable Development (CEBDS). The work underscores the role of

agribusiness and agroindustry as a fundamental part of the solution to climate challenges.

During the conference, we reinforced a belief that guides our actions: Brazilian agribusiness has the capacity to be one of the main global drivers of decarbonization.

We will continue to advance with responsibility, innovation, and a long-term vision to build an increasingly sustainable, resilient, and future-ready operation.

This report depicts part of this journey, our progress, and the challenges we face daily to responsibly create value for employees, partners, communities, and society at large.

Enjoy the report.

**Felipe Mendes**  
**Sustainability and Institutional Relations Officer**



# Materiality

GRI 3-1, GRI 3-2, GRI 2-29

Our double materiality matrix strategically integrates financial and socio-environmental impact perspectives. We based this process on analyzing the company's activities, public consultations, and engagement with our stakeholders—employees, contractors, clients, suppliers, sugarcane suppliers, business partners, associations, civil society organizations, and insurers.

The methodology included identifying and prioritizing stakeholders, analyzing internal documents, adhering to the guidelines of the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB), and sector benchmarking. We prioritized topics based on criteria considering the likelihood of impact occurrences and their severity, including intensity, extent, and reversibility, and the magnitude of potential effects and the importance attributed by the consulted stakeholders.

We conduct the materiality process every three years, with the next review scheduled for the 2026/2027 reporting cycle.





# Material topics



**Climate change and energy transition**

7 9 13



**Health, safety and well-being**

3 8



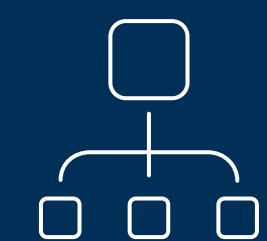
**Biodiversity, ecosystems and land-use**

15



**Water and effluent management**

3 6



**Supply chain management and traceability**

2 8 12 13



**Agricultural Innovation, Technology and Good Practices**

2 8 9 13



**Circular economy and waste management**

3 12



**Community engagement and local development**

1 4 8 10



**Diversity, equity and inclusion**

5 8 10



Sustainable Development Goals (SDGs)

## Joint development GRI 2-29

Tereos maintains continuous and structured engagement with its various stakeholders through transparent dialogue channels, feedback tools, reports, and social responsibility initiatives.

Strategic company teams manage this interaction collaboratively to identify real and potential impacts, understand expectations, manage risks, and strengthen long-term relationships. To ensure this process works effectively and improve decision-making, the company focuses on active listening, constant monitoring of interactions, and setting clear performance goals.



# 2025/2026 Crop Year

## OUR RESULTS

- Highlights
- Economic and operational performance
- Commercial performance



“

Tereos Brasil's operations over these 25 years have forged a legacy. All this work should be celebrated: our advances in regenerative agriculture, the importance our operation places on people, among other areas. In Brazil, we can discuss sustainability with anyone in the company. Everyone knows what it entails.”



**Kristell Guizouarn,**  
Group Public Affairs and  
ESG Director at Tereos

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o futuro





# Highlights



Crushing of

**17.9 million**

metric tons of  
sugarcane FB-AG-000.A

**71%**

of the production allocated to sugar

**1.7 million**

metric tons of sugar produced

**547,000**

CBIOS

**R\$ 21 million**

CBIOS

**426 million**

liters of ethanol produced

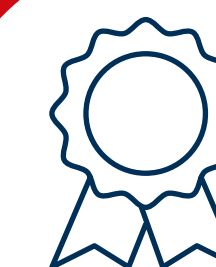
Certification of

**68.19%**

of the total volume of sugarcane  
processed to internationally  
recognized standards



The Mandu Plant, located in Guaíra (SP), received a new certification **ISCC CORSIA Low LUC Risk**



International certification **Regenagri**, globally recognized criteria which certifies the adoption of regenerative agricultural practices in Tereos operations, reinforcing the commitment to soil health, biodiversity, and climate change mitigation



# Highlights



**9** editions of the volunteering program **Making It Happen**

A partnership with Embrapa plans for the provision of renewable energy to support research infrastructure directed at **sustainable agriculture**

Recognized by GPTW as one of the **TOP 50** workplaces in Brazil

The **Tereos in the Field program** had three editions in the 2025/2026 crop year, offering informational and educational services and serving as a **space for interaction and awareness**



Active participation in **COP30**, the largest global climate conference held in 2025 in Brazil

Strategic collaboration with the company **ICL** to implement regenerative agricultural practices and pursue decarbonization in the production chain

Pioneer in the first **rail transportation operation** for transporting sugar with carbon offsets in Brazil, developed in partnership with VLI Logistics

An agreement with Atlas Agro will allow for the **acquisition of low-carbon nitrogen fertilizers** that will be produced from green hydrogen at the Uberaba Green Fertilizer industrial plant, to be built in the Triângulo Mineiro region



# Economic and operational performance

GRI 2-6

The 2025/2026 crop year demonstrated the company's solidity, operational resilience, and strong commitment to sustainability amid a challenging macroeconomic environment. With 17.9 million tons of sugarcane processed and favorable pricing positions, Tereos posted net revenue of R\$ 5.7 billion, the third-highest adjusted EBITDA in its history (R\$ 1.3 billion), the lowest net debt in the past ten years, and banking leverage of 0.5 times according to market practices.

This revenue kept our financial performance stable, despite the lower sugarcane volume and international sugar price volatility. Notwithstanding external pressures—such as exchange rate fluctuations affecting our dollar-denominated debt and the maintenance of high interest rates—Tereos upheld its commitments to ESG pillars.

We adopted a position of austerity and cautious investment management. We prioritized operational

efficiency, focusing on projects that optimize energy consumption and milling capacity, while postponing expansion investments to future cycles when conditions are more favorable. This stringent cost-control strategy allows the company to maintain financial equilibrium without compromising operational excellence, directing resources smartly and strategically toward what is essential for the business.

We gave special attention to the reliability of our plants and agricultural longevity, with investments totaling R\$ 839 million during the period. Of this amount, R\$ 271 million was allocated to field and mill maintenance. We also invested R\$ 568 million in renewing the sugarcane fields, ensuring an appropriate average age for the cane and the continuity of our production.

One action illustrating the efficient evolution of the asset portfolio and strengthening competitive positions in regions where Tereos holds dominance

## R\$ 5.7 billion

in net revenue in the 2025/2026 crop year

## R\$ 271 million

in field and mill maintenance

## R\$ 568 million

in investments for renewing the sugarcane fields

was the sale of the Andrade plant in Pitangueiras (SP). The sale, which contributed to a record cash position of R\$ 2 billion, aligns with a management philosophy centered on efficient capital allocation, the continual pursuit of productivity, and building an increasingly resilient business.

Our priority remains on balancing the capital structure and prudent debt management. We are prepared to execute investment projects as soon as the macroeconomic environment stabilizes, capturing new growth and profitability opportunities in upcoming harvests.



# Commercial performance

The 2025/2026 crop year highlighted Tereos's ability to protect margins and create value through a differentiated portfolio, in a challenging year with a global drop in commodity prices (particularly sugar), breaking a trend of four consecutive crop years. The crop year concluded with the processing of 17.9 million tons of sugarcane and a total production of 1.7 million tons of sugar, with 367,000 tons sold in the domestic market.

The company achieved a historic performance in ethanol, managing to price approximately 3% above the market. A total of 250,000 m<sup>3</sup> of hydrous ethanol and 171,000 m<sup>3</sup> of anhydrous ethanol were produced during the year. Additionally, storing biofuel for off-season sales proved advantageous.

In retail, the company continued prioritizing profitability, consolidating its growth and leadership in the Rio de Janeiro market, while successfully testing Extra Fine sugar in Rio Grande do Sul, doubling its market share in that state. In the industrial market, we sustained premium levels with the expectation of renewing 100% of contracts in the next season.

Sales in 2025/2026 crop year:

**1.3 million metric tons**  
of exports

**266 thousand metric tons**  
of B2B

**99 thousand metric tons**  
of B2C

**810 GWh**  
of power

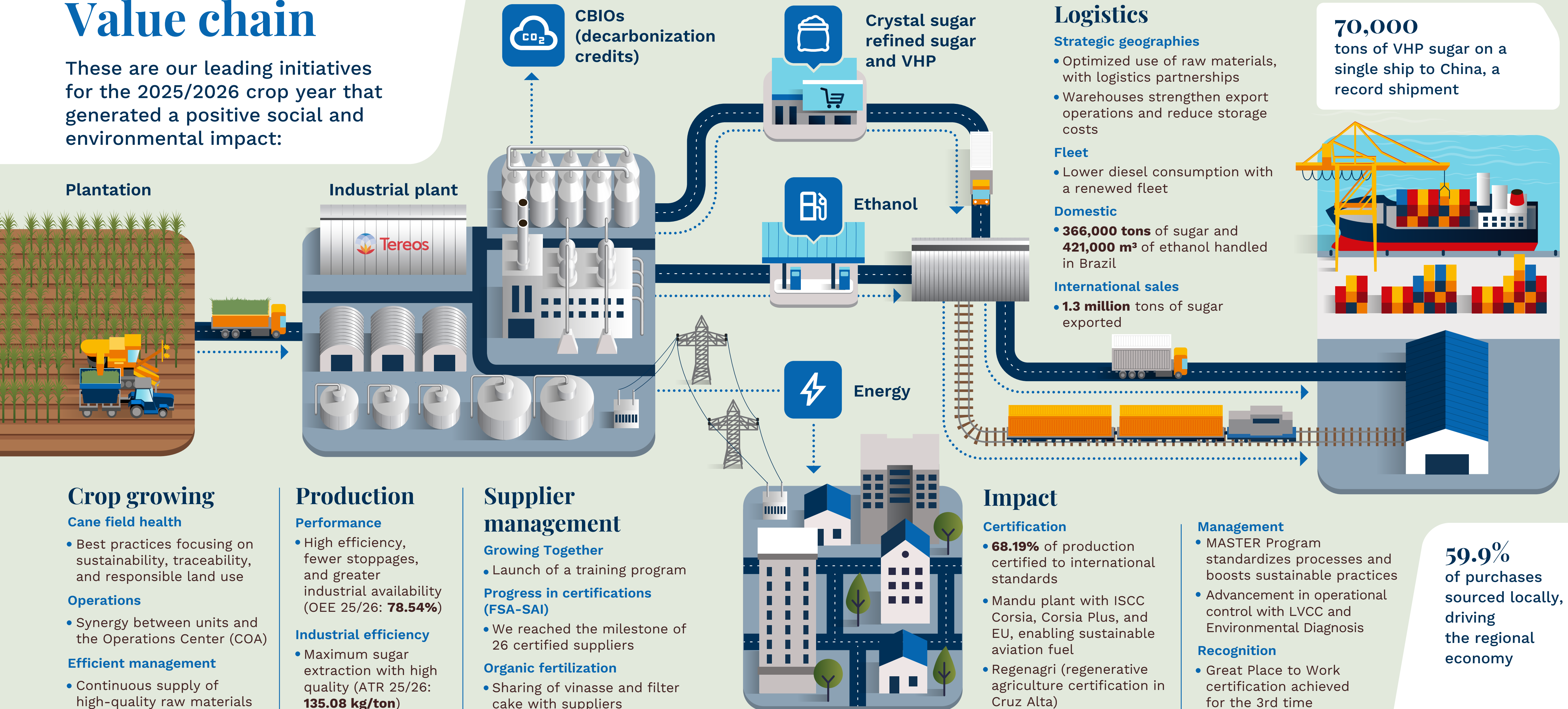
**426,000 m<sup>3</sup>**  
of ethanol





# Value chain

These are our leading initiatives for the 2025/2026 crop year that generated a positive social and environmental impact:





# Tereos in Brazil

## OUR PRESENCE

- Profile
- Our 25-year journey



“

Relationships and a sense of closeness are very much a part of Tereos, fostering a collaborative atmosphere that makes it unique. All of this contributes to making this a great place to work with people who enjoy being here.”

**Everton Carpanezi,**  
Agroindustrial Operations Director

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o futuro





# Profile

GRI 2-1, GRI 2-6

Based in Olímpia (SP), Tereos Açúcar & Energia Brasil (TAEB) is a leading player in the national sugar-energy sector. Its shareholding structure comprises the holding company NewCo Tereos International (56.3%) and the French company Tereos Participations S.A.S (43.7%), under the global leadership of the French cooperative Tereos SCA, which includes over 10,300 cooperative members.

Tereos Group operates in twelve countries with 38 industrial facilities distributed globally (see [here](#) to find the location of the operations). Tereos Brazil has been cultivating a sustainable future in the country for 25 years. The company established itself as the second largest sugar producer in the country and the third largest producer of biomass energy, also excelling in ethanol production and electricity cogeneration from sugarcane bagasse. Its business model is based on valuing raw materials, field innovation, continuous investments in regenerative agriculture, and an unwavering commitment to social and environmental responsibility.



The Brazilian operation encompasses six field and mill operations in northwest São Paulo, offices in São Paulo and São José do Rio Preto (SP), and a distribution center in Rio de Janeiro (RJ). All plants hold Bonsucro (sustainability for the sugarcane chain) and RenovaBio (renewable fuel production with lower carbon emission) certifications, thanks to management practices focused

on decarbonization, circular economy, and operational efficiency with a positive environmental impact.

With strategic warehouses in Santos and Guará, the robust infrastructure supports a value chain dedicated to the advancement of agribusiness and sustainable development for future generations.



## Value chain GRI 2-6

Tereos' supply chain starts with sugarcane producers and involves over 2,000 local and national partners, including suppliers of inputs, equipment, packaging, logistics, and all manner of services. As of January 2026, payments to the network totaled R\$ 4.06 billion, of which R\$ 1.38 billion was for sugarcane purchases, and the rest distributed among materials (R\$ 1.31 billion), services (R\$ 987 million), and logistics (R\$ 363 million).

In the downstream, products are directed to end consumers and industries that use the company's items as inputs or ingredients in their production processes. The operation also includes partnerships with contractors for operational support and the execution of strategic activities. The company thereby ensures continuity of its supply in the food, beverage, energy, and animal nutrition markets, maintaining the strength of its partnerships and the efficiency of its integrated logistics.

Learn more about our value chain in the infographic on [page 15](#).

## Tereos in numbers FB-AG-000.C

**316,000**  
hectares  
of arable land

**169,000**  
hectares  
with company-farmed  
sugarcane

**147,000**  
hectares with  
cane from partner  
suppliers

### Mills and offices

Vertente Unit

**Guaraci**

Office

**São José do Rio Preto**

Tanabi

**Tanabi**

Cruz Alta

**Olímpia**

Tereos Amido e  
Adoçantes Brasil

**Palmital**

Idle industrial facility

**Severínia**

São José

**Colina**

Mandu

**Guaíra**

Terminal -  
partnership with VLI

**Guará**

Office

**São Paulo**

Terminal -  
partnership with VLI

**Santos**

TSSB data are not accounted for in TSEB results.



## Our purpose

Cultivate a shared future for the planet and people, meeting the essential needs of daily life.



## Tereos Group's strength

The French agricultural cooperative is among the 50 European companies most committed to emissions related to forests, land, and agriculture. With expertise in processing beetroot, sugarcane, and cereals, it is a benchmark in sustainable agricultural practices.

## Our values



### Performance

Pursue excellence, acting with rigor and perseverance to fulfill commitments.



### Pragmatism

Act with agility, simplicity, efficiency, and sensibility, focusing on concrete actions.



### Collaboration

Demonstrate team spirit, reciprocity, and trust, working together to find solutions to shared challenges.



### Boldness

Propose solutions and take the initiative to face current and future challenges.

**12**  
countries

**10,300**  
cooperative farmers

**14,300**  
employees

**38**  
industrial  
facilities



# Our 25-year journey

Tereos' first 25 years in Brazil are aligned with the development and evolution of the national sugar-energy sector. A journey marked by innovation, agronomic excellence, boldness, and direct support to the producer. Thanks to the cooperative DNA inherited from our controller, we have established a sustainable and consistent business model, becoming the first foreign group to successfully establish itself in this sector in the country.

We expanded strategically through acquisitions, agronomic expansions, and investments in greenfield projects. As a result of these investments, we recorded a historic milestone in the 2023/2024 crop year, with more than 21 million tons of cane crushed: a giant leap from the initial volume of 3 million tons processed at the start of our journey.

**Tereos' trajectory is marked by innovation, agronomic excellence, boldness, and direct support to the producer**



Over the years, we have navigated profound changes in the world and the Brazilian economic environment. We harnessed our operational discipline and expertise to respond to these challenges and uncertainties. When necessary, we turned to successful strategic partnerships like those with Petrobras Biocombustíveis (2010/2011) and VLI Logística (2017/2018), adapting to market volatilities.



Another significant feature of Tereos in Brazil is the execution of its sustainability strategy, which is both cross-cutting and progressive: we have accumulated a list of rigorous global certifications, structured our first sector financing, and became the first sugar producer to have its decarbonization targets validated by the Science Based Targets Initiative (SBTi).

We envision our next 25 years driven by digital innovation, regenerative agriculture, and operational efficiency. We will integrate technology and sustainability to ensure even more resilient operations aligned with global demands.

## A year to remember

In 2025, we launched a microsite featuring our journey, employee and partner testimonials, and major milestones in Brazil. On social media, the celebrations were accompanied by the *hashtag* #CultivatingTheFuture.

A *newsletter* was also created with photos of the celebrations at internal events and meetings with producers, along with the "You at Tereos" section, encouraging the sharing of personal stories about building careers at the company.

We also published branded content in Valor Econômico, a national newspaper, bringing Tereos' history and evolution to thousands of readers. A major highlight was a charitable action: we donated 25 tons of sugar to 25 municipalities in northwest São Paulo, our area of operation. The product was given to institutions and services that support these communities, reciprocating the trust and local partnership in Tereos' journey in Brazil.



### Learn more!

Click [here](#) to view the special 25-year microsite.



# Governance and transparency

## OUR RESPONSIBILITY

- Corporate governance
- Risk management
- Corporate governance, ethics and compliance



“

Tereos is renowned for operational consistency. For 25 years, we have respected regulations and fueled regional development in a sector that is very strong in Brazil. The company plays a significant role in our region by contributing to the creation of direct and indirect jobs. Our responsibility is enormous.”

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o futuro

**Thiago Gasparotto,**  
Chief Financial Officer



# Corporate governance

## Governance structure

GRI 2-9, GRI 2-10, GRI 2-11, GRI 2-13, GRI 2-14, GRI 2-17

### Tereos Group Board of Directors

Based in France, it is the main governance body. It sets the global corporate strategy and oversees the cooperative's management. It consists of 11 non-executive Tereos SCA cooperative members. One member is independent. The criteria for the appointment and selection of its members are defined globally and not by the Brazilian operation. The Chairman of the Board does not hold an executive position in the company, ensuring a clear separation between governance and management. This structure ensures the Board's independence for strategic oversight and monitoring of executive activities. Tereos' highest governance body delegates responsibility for managing the organization's economic, social, and environmental impacts to the CEO of Tereos Group. This professional is responsible for developing and implementing the strategy crafted by the board and for continuously evaluating and monitoring the company's sustainable performance.

### Executive Board of Tereos Sugar & Energy Brazil (TAEB)

This is our highest governance body in Brazil. Tasked with managing operational, financial, commercial, and environmental matters, it operates under the supervision of the General Shareholders Meeting and the Tereos Group executive committee. Comprising statutory and strategic officers, it meets weekly, reports to the global governing body, and consists of seven members. Appointments follow the Talent Attraction Policy, guided by transparency, legal compliance, and global HR guidelines. The process prioritizes strategic skills and internal mobility in selecting its leadership team.

### Tereos Group Cooperative Council

Comprised of 17 members, it prepares decisions on the agricultural, industrial, commercial, and financial activities of the cooperatives. It reports to the Board of Directors and is supported by Business Committees, which conduct sector analyses and facilitate dialogue with the members.



### Tereos Group Executive Committee

Led by the Managing Director, it consists of 11 members and operates under delegation from the Board of Directors, implementing strategic projects.



# Committees Supporting the Executive Board in Brazil

GRI 2-9, GRI 2-12

## Occupational Safety Committee

The committee meets weekly with managers, the Health and Safety team, and those responsible for the 22 topics of the Safety Development Plan (which form the Safety Development Index - IDS). The committee is composed of multidisciplinary teams that present safety actions implemented at the units and develop continuous improvement strategies.

## Sustainability Committee

Led by senior management, it reviews sustainability performance strategies and progress quarterly, integrating this topic across all company decisions.

## People and Management Committee

It focuses on valuing human capital by developing initiatives aimed at professional growth and quality of life for employees.

## Competitiveness Committee

Aimed at deepening management's understanding of the various elements impacting the business. Its proactive focus is on protecting and enhancing the company's operational continuity and profitability.

## Digital Committee

It divides its focus between Tereos' digital transformation and overall connectivity and technological support for operations and corporate affairs.

## Diversity Committee

Composed of executives from various functions, it strategically works to foster diversity, inclusion, and equity.

## Risk and Audit Committee

Its primary role is to oversee the company's internal audit activities and risk management. To perform this function, it receives technical support from the Internal Controls and Internal Audit Department, which reports audit results to it. Its main functions are ensuring transparency and corporate governance, ensuring compliance with laws, regulations, and internal policies, and monitoring internal controls while protecting shareholders' interests.



# Risk management

GRI 2-24

Tereos continuously evolves its risk management and compliance processes, ensuring strict adherence to national and international laws and standards.

For events with potential major impact (those that could cause significant damage or even bankruptcy), a Crisis Committee responds quickly and efficiently to situations requiring emergency responses.

To ensure operational efficiency, the company promotes actions such as:



## Risk identification

It conducts constant risk mapping and monitoring of internal controls, using specific channels to log incidents and failures.



## Technical support

It has technical support from the Internal Controls and Internal Audit Department. The Internal Audit and Risk Committee receives quarterly reports on these audit results.



## Tools

It deploys due diligence tools to assess external partnerships, analyzing conflicts of interest, reputation, and international sanctions.





# Corporate governance, ethics and compliance

GRI 2-23, GRI 2-24

Tereos bases its business conduct on principles of integrity, socio-environmental responsibility, and fair competition, combating corruption and championing human rights. Its policies align with international guidelines, such as those published by the United Nations (UN), International Labour Organization (ILO) and Organisation for Economic Co-operation and Development (OECD), and the Board of Directors approves them. The commitments include applying the precautionary principle and conducting due diligence in all operations. These standards govern all business activities and relationships, ensuring compliance and risk mitigation throughout its value chain.

Tereos solidifies its compliance commitments through its Compliance structure, Ethical Charter, and operational procedures. Implementation involves mandatory training, due diligence processes, and stringent contractual clauses with partners and suppliers. The company monitors compliance via internal

control systems, risk management, and formal reporting channels. Any violations are subject to disciplinary actions and contractual sanctions, ensuring the integrity of business relationships. The strategy aligns Brazilian operations with the Group's global ethical standards.

## Compliance Program

GRI 2-13, 2-15, 2-26

The program is structured around policies and ethical standards that ensure the integrity, legality, and sustainability of operations. The Ethical Charter—the foundational document for all other procedures in this area, such as those regarding conflicts of interest, the best practices guide, the anti-corruption code of conduct, and the procedure for gifts, among others—is

integrated into these guidelines, guiding the behavior of all those involved and fostering an organizational culture based on integrity.

These values are part of the Business Best Practices Guide, which sets standards to prevent risks like fraud, money laundering, and conflicts of interest.

To ensure the effectiveness of these measures, the company conducts regular training and awareness programs.





# Ethical Charter

GRI 205-2, GRI 2-26

Besides operating in compliance with existing laws, Tereos follows values that strengthen development with integrity.

The **Ethical Charter**, updated during the 2025-2026 crop year, sets forth the standards of conduct for employees and partners, ensuring that activities are guided by ethics and transparency.

Adherence is a non-negotiable requirement, enshrined in all contracts signed with clients and suppliers. These clauses include specific obligations regarding respect for human rights, socio-environmental responsibility, and anti-corruption.

## Conflicts of interest

GRI 2-15

Tereos adopts formal policies and procedures to prevent and mitigate conflicts of interest, integrated into its Compliance system and Ethical Charter. The process includes periodic employee training, mechanisms for identifying and reporting potential conflicts, isolating involved parties when necessary, and regularly reviewing applicable policies.

Relevant conflicts of interest involving stakeholders, employees, or company business are communicated to affected parties according to the nature and impact of the case, adhering to confidentiality and internal governance criteria.

Throughout the year,  
**97% of employees**  
participated in training  
on the Ethical Charter





## Anti-corruption

GRI 205-2

Tereos is firmly committed to ethics and a zero-tolerance approach against corruption, basing its operations on the Anti-Corruption Code of Conduct, aligned with international legislation such as the Sapin II Law. To ensure integrity and transparency externally, the company requires adherence to anti-corruption clauses in all contracts and applies compliance questionnaires before formalizing relationships with new partners.

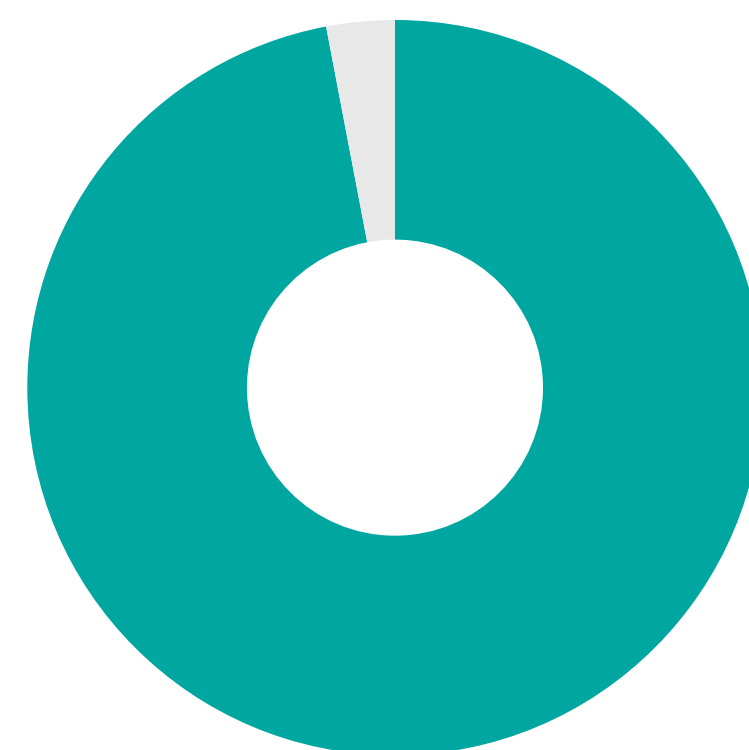
Internally, the company secures business integrity through objective selections, rigorous financial controls to prevent improper records, and due diligence processes for commercial partners to mitigate risks.

Furthermore, the company strictly forbids offering or receiving undue advantages and requires the immediate refusal of any illegal requests by public agents.

Violations of these guidelines result in sanctions ranging from warnings to employment contract termination, alongside legal implications for employees, while infractions by third parties may lead to the immediate termination of the business relationship.



### Training on Ethical Charter\* GRI 205-2



**97%**  
of employees trained  
in the Ethical Charter

\* The disclosure considers employees trained if they have fully completed the mandatory tracks since employment.



## Communication and whistleblowing channels

GRI 2-25, GRI 2-26

The company offers the Ombudsman Channel in Brazil, accessible to employees, stakeholders, and the general public, available 24/7, in Portuguese, English, and Spanish. The company also has the Tereos Group Alert System for receiving reports, ensuring confidentiality of information and protection against reprisals.

Compliance handles reports, with external system logging for traceability and determination of preventive measures. Parties receive feedback through the original channel after investigations are concluded and analysis of indicator effectiveness is conducted. The process ensures systematic handling of negative impacts and strengthens the organizational ethical culture.

Anyone aware of violations of the Ethical Charter, internal policies, or legislation has the duty to report the incident to the company. 262 grievances were received in the 2025/2026 crop year.

### Grievances recorded in 2025/2026



Under review  
**16.03%**

Processed and resolved  
with consequence  
management  
**24.43%**

Processed and  
dismissed as  
unfounded  
**30.92%**

Closed for falling  
outside the  
channel's scope or  
due to insufficient  
information  
**28.63%**

Total  
**262 grievances**



### Tereos Ombudsman Channel

Operates 24/7 with independence and confidentiality

Telephone no.

**0800 424 1000**

E-mail

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## Data security

The company operates with a global strategy focused on protecting systems, networks, and digital assets. In Brazil, it has an Information Security function. Tereos uses advanced monitoring tools for servers and infrastructure, enabling early detection of malicious access, while reinforcing secure communication with firewalls and protected remote access. Additionally, it invests in employee awareness through lectures and online courses.

The company also maintains specialized services for data leak detection, vulnerability analysis, and threat simulations. One of these is Incident Response, which ensures readiness for emergencies and strengthens the organization's digital resilience.

To support this technological ecosystem, Tereos Group continues to invest in incident prevention and maintaining production continuity. The company is continually improving threat management in industrial systems to minimize risks of operational interruptions.



# Membership associations and organizations

GRI 2-28

- Sugarcane Industry Association (UNICA)
- São Paulo State Sugar Industry Union (SIAESP)
- São Paulo State Alcohol Industry Union (SIFAESP)
- Brazilian Bioenergy Union (UDOP)
- Brazilian Rural Society (SRB)
- Brazilian Agribusiness Association (ABAG)
- France-Brazil Chamber of Commerce
- River Basin Committees
- Instituto Amazônia +21
- Brazilian Association of Biogas and Biomethane (ABIOGÁS)
- Brazilian Business Council for Sustainable Development (CEBDS)
- Instituto Diálogos





# Innovation and technology

## OUR PROGRESS

- Logistics
- Cutting-edge technology



“

We have been at the forefront of transformations in the sector since the start, be it in technology, processes, or approaches with clients and suppliers. Our cooperative DNA, long-term vision, and focus on efficiency are strong points ensuring our presence in the country for 25 years.”



**Gustavo Segantini,**  
Commercial and IT  
Officer







# Logistics

The logistics operation has become a strategic pillar for Tereos, from sugarcane cultivation to distribution in domestic and international markets. In addition to enhancing our competitiveness, in the 2025/2026 crop year, it acted as a profitability and value generation lever, mitigating the impact of the global sugar price decline and demonstrating the business model's resilience.

**The logistics operation was  
a profitability lever and  
value driver in 2025/2026**



## 2025/2026 at a glance

### Largest shipment in our history: 70,000 tons of VHP sugar (Very High Polarization) in a single ship destined for the Chinese market

Operation, in partnership with VLI Logística, enabled by the increased draft (depth) at the Luiz Antônio Mesquita Integrated Terminal (Tiplam), managed by the partner company in Baixada Santista.

### 1<sup>st</sup> railway operation for transporting sugar with carbon offsets in the country

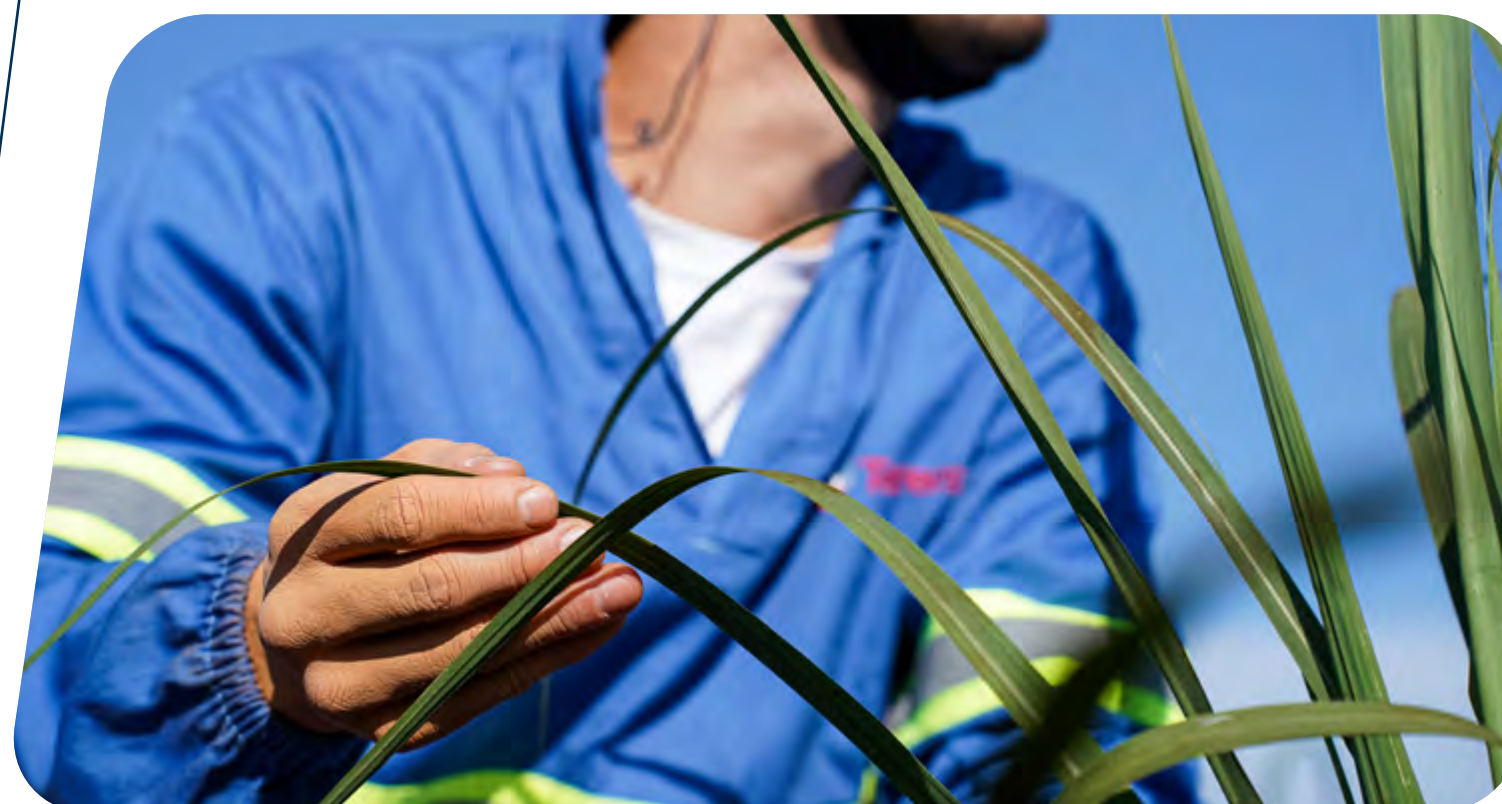
Also in partnership with VLI Logística. The cargo of 6,500 tons was moved between the Guarú Integrated Terminal (TIGU/SP) and the Luiz Antônio Mesquita Port Terminal (Tiplam), in Santos (SP). The railway emits one-sixth of the carbon per ton transported compared to trucks.

### Logistics as a service

In the domestic market, the high-value-added service offered to clients reinforced loyalty and established the brand as a delivery benchmark.

### Retail performance optimization

Efficiency gains at the Rio de Janeiro Distribution Center, reducing costs and allowing for an increased market share in the Rio market.



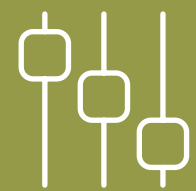
### Expansion in the "Sales at Destination" strategy in exports

We plan to increase our direct presence at the end customer, securing better margins and reducing reliance on intermediary trading firms. Looking ahead to the next crop year, the goal is to raise the share of these sales from 20% to 35%.



# Cutting-edge technology

Technology and innovation were important drivers for the development of the 2025/2026 crop year. Throughout the period, we advanced on several fronts, integrating innovation from the field to corporate and turning such solutions into practical results in productivity and sustainability. Some of the key initiatives in the year included:



**We adopted a new technology that generated 4% savings in inputs used in the Mandu and Vertente cane fields**



## Nozzle-by-nozzle system to optimize input application in sugarcane fields

To reduce waste and its environmental impact in herbicide application, the company adopted the nozzle-by-nozzle system, optimizing this activity in the sugarcane fields. This is a precision agriculture technology that allows for the individual activation and shutdown of each nozzle. It also features sensors that identify which area has already been treated and automatically shut off the corresponding nozzles, ensuring each area receives the indicated amount of input.

The change—implemented at the Mandu and Vertente Plants—ensured a 4% saving in inputs used, and is to be extended to other units. It's worth noting that Tereos employs other precision agriculture techniques. This includes georeferenced planting lines, model training for planting pattern recognition, and digital field information management.



### Autonomous equipment

In partnership with the company Atvos, Tereos has been testing autonomous tractors in sugarcane cultivation. The technology could increase equipment efficiency by 20% and reduce diesel consumption by up to 10%, potentially cutting 6.4ktCO<sub>2</sub>e/year. The tests use technology from ASI, a U.S. company and global leader in autonomous vehicles, with over two decades of experience in mining, construction, and agriculture. The initiative demonstrates how automation can boost agricultural productivity, enhance operational precision, and optimize costs while maximizing productivity without expanding cultivated areas, extracting more value from existing land.

### Biotechnology at scale

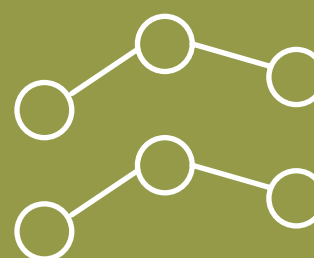
We strongly accelerated the adoption of biological solutions in the 2025/2026 crop year, such as fungicides, nematicides, and agents for the biological control of severe pests like the borer and *Sphenophorus*.

## Fertilizers with renewable raw materials

Tereos took an important step to accelerate its climate agenda, boost agricultural productivity, and ensure food security by partnering in a study to acquire low-carbon nitrogen fertilizers. This initiative is part of our measures to achieve agricultural decarbonization goals and the SBTi commitment.



**Replacement forecast:**  
approximately 30% of the current nitrogen consumption used in sugarcane production.



**Estimated total emissions reduction:** initially, 1% (approximately 8,000 tons of CO<sub>2</sub> equivalent annually).





# Information technology: pragmatism and transformation

Our IT investments have increased nearly fivefold over the past five years. During the period covered by this report, our IT practice focused on operational efficiency and cost optimization to maximize returns on recent technology investments and adapt the structure to current sugar market dynamics. We reviewed 80% of major contracts and replaced some partners, generating savings of R\$ 2 million.

We also migrated to a private cloud server, ensuring greater processing power at a cost eight times lower, while cautiously exploring artificial intelligence using existing licenses to minimize financial risks.

**In the 2025/2026 cycle, we prioritized optimization and efficiency, generating savings of R\$ 20 million for the next harvest**

## Leap in Connectivity

Through a partnership with Claro, the company reduced data latency from 30 minutes to 15 seconds for signals emitted by agricultural machinery. The new service enables real-time decision-making and productivity gains, while also generating significant cost savings.

## Artificial intelligence

Tereos seeks competitive advantages by investing in artificial intelligence for its business. The company has been testing these tools in back-office processes (procurement, legal, and commercial) with a focus on productivity gains. In the agricultural area, the use has been more consultative, helping operators quickly access results and work instructions. The company already has dozens of artificial intelligence agents structured or in the implementation phase, proactively created by the users themselves (key-users).



**We are a technology-driven company, with extensive use of Industry 4.0, Internet of Things (IoT), and transactional robotics (RPA). The current focus is to advance in Generative Artificial Intelligence**



## Field and Mill Operations Center: greater efficiency and productivity in mills

The Field and Mill Operations Center (COA) has expanded its solutions, particularly for soil preparation and planting. It was also a period for the evolution of the C3 concept (Connectivity, Collaboration, and Control), with a focus on standardizing and monitoring different agroindustrial activities.

Discover the new developments of this operations intelligence center:

- **Control Towers:** The company implemented the Maintenance Tower, enabling more accurate, faster, and proactive equipment management that reduces costs. Additionally, COA is working on implementing specific towers for soil preparation and planting and, in the future, for crop treatments.
- **Fatigue monitoring and fires:** Leveraging technology for safety, COA has taken over monitoring driver fatigue and detecting fire outbreaks.

## A benchmark in innovation, technology, and industry

Tereos was a standout in the Technology & Innovation and Industrial categories at the MasterCana Awards. The company presented a case study on regenerative agriculture and another on industrial technical support – a comprehensive project to drive productivity, standardization, and efficiency in its operations.



## Investment in digital solutions

GRI 3-3 Innovation, Technology, and Good Agricultural Practices

Tereos continually invests in technology to optimize operational efficiency and strengthen market competitiveness. This focus is reflected in a robust data governance structure that integrates cybersecurity and legal compliance through multidisciplinary committees. To mitigate risks, the company adopts stringent measures, such as protective contractual clauses, ongoing training, and regulatory monitoring. The company measures the effectiveness of these actions through team engagement and solid indicators, such as the annual innovation diagnosis and return on investment (ROI).

With a structured management flow, the company prioritizes initiatives that promote collaboration and information protection. Insights focused on clear communication and leadership support are embedded in internal processes. The result is a protected, innovative organizational environment in constant operational evolution.



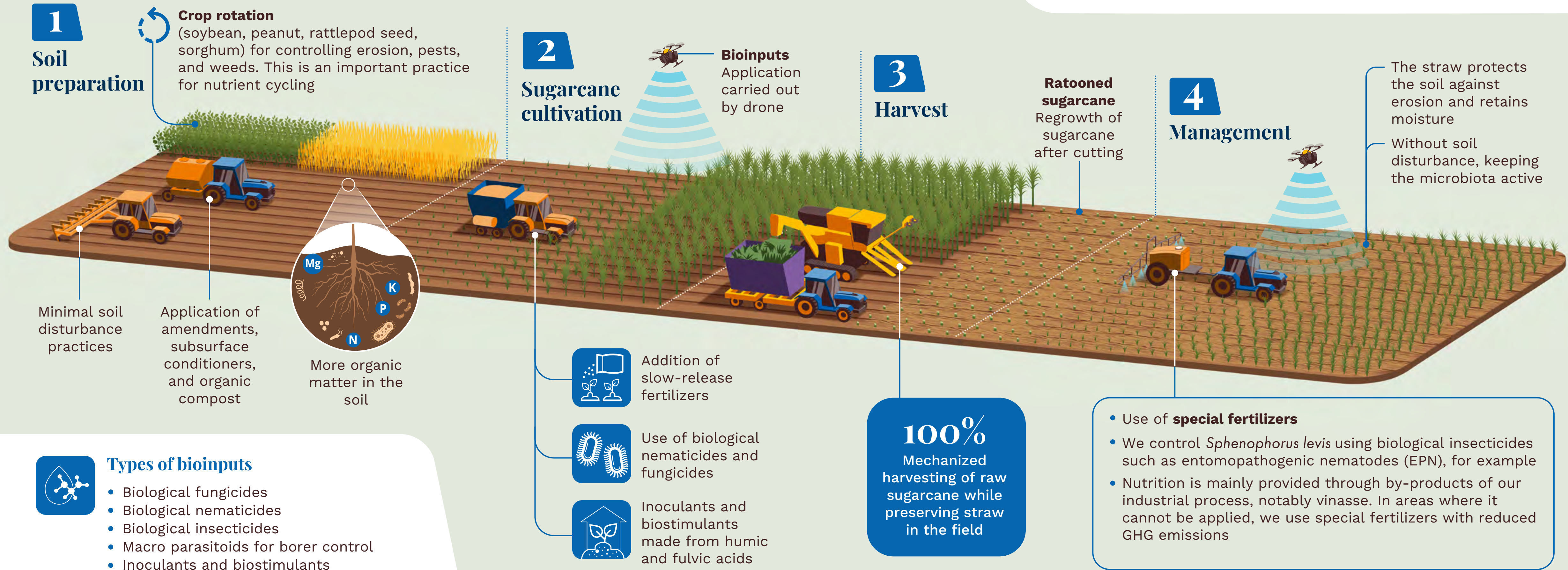
# The expansion of regenerative agriculture

Our strategic management and innovative practices transformed the GHG emissions challenge into a sustainable production opportunity at Tereos



## Technology and precision agriculture at Tereos

- Application of agricultural inputs via drones and smart tractors
- Soil monitoring with sensors, AI, and data
- Integrated management for evidence-based decisions
- Applications tailored for climate, soil, and sugarcane stages





# Sustainability

## OUR STRATEGY

- Our position
- Tereos at COP30



“

I am very proud of what Tereos has achieved in its 25 years in Brazil, and I am excited looking ahead, knowing we have many opportunities to continue growing and contributing to sustainable development. May many more years come, as we are already prepared.”

**Felipe Mendes,**  
Sustainability and  
Institutional Relations  
Officer

ANOS  
Cultivando  
o futuro





# Our position

In the 2025/2026 crop year, Tereos reaffirmed its commitment to aligning goals and commitments with our purpose of cultivating a shared future for the planet and people.

Our sustainability agenda aligns with a Tereos Group strategy built on three main pillars applied to all global operations and employees, outlined below.

The global strategy involves some country-specific adaptations, depending on the type of crop cultivated, among other specificities. The Brazilian operation has defined nine material topics to guide our actions in the social, environmental, and governance dimensions. We focus on transitioning to a low-carbon economy through sugarcane processing, promoting biofuels, and expanding energy production. We also prioritize value creation throughout the production chain with ongoing investments in soil health, circularity, and human development.

ESG thematic committees and an agricultural monitoring platform support our strategic decisions. The tool tracks environmental and social compliance across the chain, allowing for quick interventions in cases of deforestation or labor irregularities.

## Our guiding pillars



### Agricultural Pillar (Decarbonization in the Field)

Focused on decarbonization goals for the company's raw materials, including strong commitments to adopting regenerative agriculture and ensuring zero deforestation. The Group has committed to achieving Net Zero by 2050, covering direct and indirect emissions (scopes 1, 2, and 3), using 2022 as the baseline year to monitor and evolve its greenhouse gas emission indicators.



### Industrial and Environmental Pillar

Encompasses industrial-level decarbonization goals alongside objectives focused on water resource management and promoting the circular economy.



### Social Pillar

Includes goals with a primary focus on workplace safety and promoting diversity.



# Our ESG commitments

## Cultivating our connection with nature and our communities and territories

- Developing regenerative, sustainable, and low-carbon agriculture — 20% of the supply coming from regenerative or low-carbon practices
- Preserving natural resources and biodiversity
- Supporting our farmers and helping set up young farmers
- Promoting the integration of local communities around our sites.

## Meeting essential needs for a sustainable daily life

- Supporting a circular economy model through the valorization plant-based and local raw materials — 100% of plant-based raw materials valued
- Reducing the footprint of our industrial sites in terms of greenhouse gas emissions and water use — 50% less GHG emissions in scopes 1 and 2 and 28% less water consumption (vs. 2019-20)
- Addressing decarbonization needs in food, energy and green chemistry.
- Offering innovative and quality products from responsible sourcing.

Since the 2020/2021 crop year, Tereos has been reporting its ESG progress, impacts, and challenges. It thereby transforms intentions into concrete data

## Cultivating a shared future for the Earth and People

- Ensuring the safety and health of our employees and our providers — 30% reduction in Lost Work Cases (work-related illness or injury)
- Guaranteeing diversity, equity, and inclusion within our organization — 27% women in the Management Forum and 100% of plants sensitized to visible and invisible disabilities
- Enhancing a sustainable cooperative model and its history
- Ensuring strict adherence to ethical principles across all our value chains.



# Sustainability Week and Hackathon

Held in August 2025, the 5<sup>th</sup> edition of the event highlighted the importance of the topic across all areas of Tereos. CEO Pierre Santoul opened with a live stream, viewed 460 times, highlighting the company's progress and challenges in meeting sustainability goals. The company's podcast, Conscientious Moment, produced a special episode dedicated to the event. The previous year's Sustainability Report was also launched during the week, alongside activations at operational units.

Another important event during the Sustainability Week was the first edition of the Hackathon – Decarbonization Journey, held on August 23 and 24 at the company's headquarters in São José do Rio Preto (SP). A total of 52 entries were registered, with 29 participants divided into six groups.

Targeted at technology professionals like developers and data scientists, the initiative sought innovative digital solutions to help optimize processes and reduce the company's carbon footprint. During the event, participants had access to real data on Tereos' production, consumption, and greenhouse gas emissions (scopes 1, 2, and 3).



The challenge was divided into three tracks:

- **Track 1:** Creating digital solutions focused on adopting regenerative practices and accurately measuring the carbon footprint in agricultural production, considering the use of fertilizers, energy, and other inputs.
- **Track 2:** Developing digital tools capable of tracking the carbon footprint and socio-environmental attributes throughout the production chain.

- **Track 3:** Creating platforms, APIs, or digital systems to centralize, track, and certify emissions and compensation data in real time, with a strong emphasis on ESG governance, reliability, and auditability.

To develop these tools, participants had access to real data from Tereos' operations, including production, consumption, and greenhouse gas emissions data for scopes 1, 2, and 3.



# Tereos at COP30

Tereos' participation in discussions during the United Nations Climate Change Conference (COP30) reinforced that regenerative agriculture, bioenergy, and decarbonization are increasingly central to the global agenda.

Among the main takeaways from the event held in November 2025 in Belém (PA), were the need to strengthen traceability and certifications, expand the use of technology and artificial intelligence in agricultural management, and accelerate regenerative agriculture initiatives and adaptation to climate change. The event also showcased opportunities related to carbon markets and sustainable finance.

These topics represent important levers to consolidate Tereos' positioning as a reference in low-carbon solutions and sustainable sugarcane production.

The main takeaway was that the market is evolving towards a scenario where environmental commitments require measurable results, transparency, and concrete evidence of performance.

The initiatives Tereos has already developed gain even more relevance in light of these developments. They reinforce the importance of integrating sustainability, innovation, and operational efficiency as strategic pillars to enhance competitiveness, meet customer expectations, and capture new business opportunities in the transition to a low-carbon economy.





## Study launched by the Brazilian Business Council for Sustainable Development (CEBDS)

Tereos joined other companies at COP30 as a co-leader in developing the groundbreaking study "Decarbonizing Agribusiness – Paths to Reducing Emissions and Promoting Sustainability." The Brazilian Business Council for Sustainable Development (CEBDS) coordinated the study, which launched at an event attended by Conference president André Corrêa do Lago.

The work presents a set of proposals to accelerate the decarbonization of Brazilian agribusiness. These include strengthening public and private catalytic capital, creating incentive mechanisms for producers adopting regenerative practices, and consolidating the carbon market as a tool to drive the transition to a low-carbon economy.

The study identifies 15 levers of regenerative and low-carbon agriculture as a foundation for this transformation, divided into two categories. Landscape transformation levers target the conversion of degraded pastures into more sustainable productive systems, such as high-vigor pastures, agricultural areas, and integrated systems. Meanwhile, complementary levers apply to already productive areas to simultaneously increase productivity and reduce greenhouse gas emissions.

The study reinforces three conclusions about the strategic role of Brazilian agribusiness in the climate agenda:

- Brazilian agribusiness can lead the climate agenda, with the potential to achieve net zero emissions by 2050, mainly through the adoption of regenerative agriculture practices. This will require mobilizing \$120 billion to \$170 billion in credit with suitable financing conditions.
- Increasing catalytic capital from public and private sectors is essential to accelerate decarbonization, boost productivity, strengthen food security, and enhance the sector's competitiveness.
- The path to decarbonization is already available: about 80% of the potential for emission mitigation in agribusiness (400 to 500 MtCO<sub>2</sub>e per year) can be achieved through already known, established, and economically viable practices, such as no-till farming, cover crops, crop-livestock-forest integration (iCLF), expansion of high-yield pastures, and increased herd productivity.

## The study's 15 levers

1. Recovery of medium and low-yield pastures
2. Expansion of high-yield pastures
3. Integrated Systems (iCL, iLF, iPF, and iCLF)
4. Agroforestry Systems (AFS)
5. Planted forest
6. No-Till and Direct Planting System
7. Break crops
8. Irrigation systems
9. Bioinputs (Biological Nitrogen Fixation – BNF)
10. Digital agriculture
11. Special fertilizers
12. Operational efficiency and renewable fuels
13. Management of animal production waste
14. Intensive finishing
15. Intensification of herd productivity.



## Discussion panels

Leaders from Tereos participated in seven panels that took place in the Blue zone, Green zone, and Agri zone of COP30. They demonstrated how the company's decarbonization targets, internationally validated by SBTi, are being translated into measurable results across its value chain. These were the topics discussed:



At COP30, Tereos emphasized that **agribusiness and agroindustry** are key parts of the solution to climate challenges and drivers of decarbonization

### Agri zone:

- **Decarbonization of agribusiness:** Paths to Reduce Emissions and Promote Sustainability (Pierre Santoul, CEO of Tereos Brazil)
- **Agricultural technologies and global food security:** climate and geopolitical convergences (Kristell Guizouarn, Group Public Affairs and ESG Director at Tereos)
- **From commitments to action:** how agribusiness is implementing the SBTi decarbonization agenda (Kristell Guizouarn, Group Public Affairs and ESG Director at Tereos)
- **Decarbonization of agricultural value chains:** challenges and solutions (Kristell Guizouarn, Group Public Affairs and ESG Director at Tereos)
- **Productivity, Efficiency, and Biofuels** (Felipe Mendes, Sustainability, New Business and Institutional Relations Officer at Tereos)

### Blue zone:

- **Agriculture Coalition – National Confederation of Industry** (Rodrigo Simonato, Executive Manager of Institutional Relations at Tereos)
- **Agriculture Coalition – Brazilian Sugarcane and Bioenergy Industry Union** (Rodrigo Simonato, Executive Manager of Institutional Relations at Tereos)

## Partnership with Embrapa

The company will donate around 2,500 MWh of renewable electricity generated from sugarcane biomass to the agency's headquarters in Pará for two years, supporting its sustainable agricultural research infrastructure.

## Communication

Tereos established a partnership with Amazônia Vox, a journalism platform dedicated to amplifying local stories and solutions from the Amazon region. The initiative focused on spreading knowledge. The company also embellished its social media with comprehensive coverage of COP30, along with newsletters featuring panel topics, shared via LinkedIn.



# Environment

## OUR COMMITMENTS

- Certifications
- Environmental management
- Emissions and climate change
- Decarbonization



“

We are a recognized and respected agricultural business in the market, known for our seriousness and commitment to what we do. We understand our customers' needs, invest heavily in research and innovation, and focus on the quality of our sugarcane fields.”

**José Olavo Bueno Vendramini**, Officer for Agronomic Excellence

25  
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Cultivando  
o futuro





# Certifications

A major milestone of the year was achieving Regenagri certification, which attests to and internationally validates regenerative farming practices that restore soil health, enhance biodiversity, and improve climate resilience. With certification achieved for the Cruz Alta mill, Tereos became the 2<sup>nd</sup> plant in Brazil and the 1<sup>st</sup> in São Paulo state to reach this milestone, reinforcing its leadership in the sustainability agenda of the sugar-energy sector.

We also received the new ISCC CORSIA Low LUC Risk certification at the Mandu site, located in Guaíra (SP), an important recognition for the aviation fuel market. The seal confirms that our ethanol production does not cause greenhouse gas emissions related to indirect land use impacts. Additionally, we maintained the ISCC Corsia Plus and ISCC EU. This certification makes the company the third in the sugarcane sector to obtain it in the country, strengthening its offering of sustainable biofuel.

Meanwhile, the Andrade (Pitangueiras – SP), Tanabi (Tanabi – SP), Cruz Alta (Olímpia – SP), and Vertente (Guaraci – SP) units earned the Green Energy Seal in

2025, awarded by the Sugarcane Industry Union (UNICA). It certifies that the company meets strict technical criteria for renewable and energy-efficient generation.

The maintenance of SMETA (SEDEX Members Ethical Trade Audit) at Andrade Industrial Plant and Cruz Alta Plant was another achievement, ensuring transparency and ethical compliance in our agribusiness supply chain for export. The SMETA audit reinforces Tereos' commitment to responsible and transparent practices in its operations, evaluating issues related to labor standards, health and safety, environment, and business ethics. The Cruz Alta site is currently audited under this standard, strengthening sustainable management and good practices in its value chain.

**68.19%**  
of sugarcane is certified by  
Bonsucro and FSA/SAI

Moreover, with 68.19% of sugarcane certified (Bonsucro and FSA/SAI), we are strengthening environmental compliance in our supply chain, turning risk reduction into concrete opportunities for funding and sustainable growth.

**Our certifications validate an environmentally responsible, socially fair, and economically sustainable management throughout our chain, and we ensure compliance with the zero deforestation commitment in our areas of operation**



# Other certifications



| Units     | FSA/SAI Platform | Regenagri | FSSC 22000 | Kosher | Halal | GMP + FSA                      | SMETA SEDEX | RenovaBio | CARB | EPA | ISCC | Etanol Mais Verde       | Bonsucro | Bonsucro EU RED | I-REC | Green Energy Label | UN Global Compact |
|-----------|------------------|-----------|------------|--------|-------|--------------------------------|-------------|-----------|------|-----|------|-------------------------|----------|-----------------|-------|--------------------|-------------------|
|           | Sugarcane        |           | Sugar      |        |       | Sustainability for sugar sales |             | Ethanol   |      |     |      | Cane, Sugar and Ethanol |          | Energy          |       |                    |                   |
| Cruz Alta | ✓                | ✓         | ✓          | ✓      | ✓     |                                | ✓           | ✓         |      |     |      | ✓                       | ✓        |                 | ✓     | ✓                  | ✓                 |
| Tanabi    | ✓                |           |            |        | ✓     |                                |             | ✓         | ✓    | ✓   |      | ✓                       | ✓        |                 | ✓     | ✓                  | ✓                 |
| Mandu     | ✓                |           |            |        | ✓     | ✓                              |             | ✓         |      |     | ✓    | ✓                       |          | ✓               | ✓     |                    | ✓                 |
| Vertente  | ✓                |           |            |        | ✓     |                                |             | ✓         | ✓    | ✓   |      | ✓                       |          | ✓               |       | ✓                  | ✓                 |
| São José  | ✓                |           |            |        | ✓     |                                |             | ✓         |      |     |      | ✓                       | ✓        |                 | ✓     |                    | ✓                 |
| Andrade   | ✓                |           |            | ✓      | ✓     |                                | ✓           | ✓         |      | ✓   |      | ✓                       |          | ✓               |       | ✓                  | ✓                 |

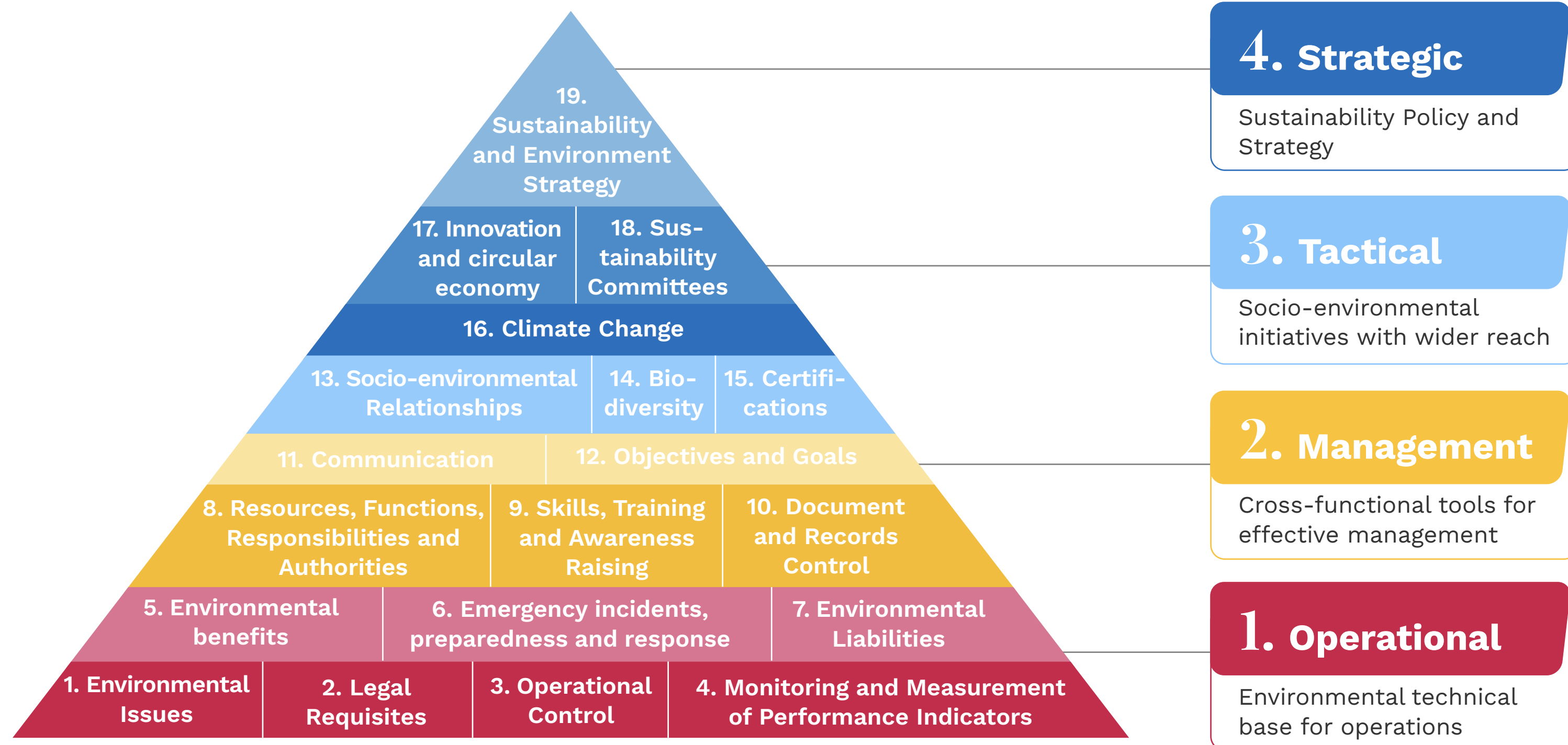


# Environmental management

FB-AG-430a.3, FB-AG-430a.3

Tereos' environmental management system is structured through the Tereos Environment and Sustainability Program (Master), which systematically integrates (using standardized processes) the identification, evaluation, and control of environmental matters and impacts across all

operations. The program has been consolidated in the six operational units, with significant advances in governance and process maturity, highlighted this crop year by strengthening environmental management through the development and standardization of procedures.



During this period, we also implemented tools aimed at operational excellence, such as an improved Environmental Critical Controls Verification (LVCC) in the industry, focused on routine operations, and a new Critical Controls Assessment (ACC) tool for internal inspections conducted by teams, reinforcing the systematics of internal verifications.

Elsewhere, we enhanced the recording and management of environmental deviations, increasing traceability, analysis capacity, and the effectiveness of corrective actions. Through a data-driven approach focused on indicators and critical controls, Master promotes resource efficiency, strengthens the circular economy, and generates sustainable value, ensuring transparency and consistency in reported information.



# Water

GRI 3-3 Water and effluent management, GRI 303-1, FB-AG-140a.1, FB-AG-140a.2

Given the water stress situation, the company treats water as a strategic resource in its circular economy model. We have a target to reduce absolute water consumption (m³) by 33% compared to the group's 19/20 crop year, with Brazil contributing 23% of that total. As for the indicator goal (m³/ton of crushed cane), we aim for a 21.5% reduction by the 2029/2030 crop year (based on the 2017/2018 period). To achieve this goal, a multidisciplinary, tactical corporate and operational committee in units coordinates water management and conducts benchmarking to map opportunities for new projects and assess investments in new reuse technologies. These initiatives aim to increase water efficiency in the industrial process and minimize impacts on natural resources, aligning the operations with the highest corporate sustainability standards.

The company's water management focuses on mitigating operational and environmental risks related to withdrawing, consuming, and discharging water, which can affect operations, costs, regulatory

compliance, and community relations. Major risks include limited water availability, extreme weather events, regulatory changes, and environmental non-compliance. Human supply is considered a priority in operational regions. Regarding discharge, only treated effluents are released into water bodies, in compliance with applicable legal standards.

Surface and groundwater are withdrawn exclusively at points authorized by SP Águas (for withdrawals in SP state) and by ANA – National Agency for Water and Basic Sanitation (for withdrawals in federal rivers), with monitoring through flow meters to ensure compliance and prioritize human supply in active regions. For discharges, we maintain technical rigor with pre-treatment ensuring a minimum removal of 80% BOD (or maximum concentration of 60 mg/L), adhering to all parameters as per Decree 8468/1976 and Conama resolution 430/2011.

In the 2025/2026 crop year, the company reduced its absolute water consumption volume by focusing

Total water withdrawal and consumption was

**12,850 m³**

solely on management and operational excellence without the need for major financial investments. Our priority was to identify and implement critical operational controls focused on impact prevention and mitigation.

We rigorously verify the effectiveness of these measures through periodic inspections using the Critical Control Checklist (LVCC), an essential tool for evaluating processes and directing corrections of any deviations. We continuously monitor the progress of these actions through consumption indicators in each unit's production process, which has generated significant organizational insights and improved or created new operational procedures.



## Initiatives adopted to improve water management

- **Reuse practices, reduced consumption, and lower water withdrawal**
- **Periodic evaluations** of water management
- **Intake points with flow meters**
- **Information gathering** with monitoring to identify deviations or excessive use
- **Assessment of environmental issues and impacts** related to water in all company areas.

We supply our operations with water through withdrawals from surface and underground sources, with daily monitoring of volumes and compliance with authorizations. The industrial process reuses water from sugarcane, while byproducts like vinasse and wastewater are used for fertigation, optimizing the water cycle in the field. We treat sanitary effluents according to stringent legal standards, with continuous flow and quality control.

To reduce water withdrawal and preserve this precious resource, Tereos invests in closed circuits and water preservation in watersheds where it operates. Beyond operational efficiency, we actively participate in regional basin committees and promote local engagement through the Olhos d'Água program, focused on spring recovery and permanent conservation areas (APP) restoration.

These conservation and environmental education initiatives strengthen regional water availability and alignment with SDG 6 (Clean Water and Sanitation), connecting business sustainability with aquatic ecosystem balance.



## Focus on internal communication

Launched in 2025, the Conscientious Moment is a podcast created to discuss sustainability topics in an educational and accessible way. The program has promoted employee engagement, especially among those involved in operations.

Topics addressed include COP30, waste management, and water use. During Sustainability Week, the podcast produced a special episode focused on presenting the company's Sustainability Report for the internal audience.



# Effluent management and treatment GRI 303-2

At Tereos, the water cycle begins with withdrawal from surface and underground sources, followed by treatment to meet both industrial and human consumption needs.

Each Tereos industrial site operates its own Wastewater Treatment Plant (WTP). We dispose of effluent in a controlled manner, respecting authorizations from environmental agencies in accordance with Decree 8.468/1976 and Conama resolution 430/2011. Each operational unit ensures that effluent discharge meets legal quality standards, ensuring environmental compliance and protecting water ecosystems.

We fully reuse industrial effluents (wastewater) and vinasse for cane field fertigation, promoting nutrient recycling and water optimization. The company keeps 100% of its operations in compliance with regulatory disposal requirements, aligning environmental management with current legal procedures.

# Commitment to environmental preservation and biodiversity

Through strategic initiatives like the Olhos d'Água Program, the company engages directly in protecting water springs and conserving biodiversity and ecosystems in our geographies.

It also maintains an institutional presence in the participatory management of local water resources. We actively collaborate with Regional Hydrographic Basin Committees, extending our operations to key micro-basins, including Córrego do Cervo, Rio Pardo, Ribeirão do Turvo, Córrego do Capim, Rio Grande, Rio Turvo, Ribeirãozinho, and Rio Preto.





# Circular economy and waste management

GRI 3-3 Circular economy and waste management

Another strategic priority for Tereos is circularity, targeting nearly 100% utilization of raw materials and their byproducts. This approach ties economic growth to social and environmental responsibility, increasing operational efficiency and enabling access to green financing, which supports low-impact business models with greater financial advantage.

Our positive impacts include lower disposal costs, job creation, development of new industrial processes, and decreased pollution potential through reuse in the field and industry.

In sugarcane cultivation, we are close to our commitment to certify at least 75% of our raw materials as sustainable by 2029/2030. We monitor the volume of waste generated by each industrial and administrative sector, creating a database to identify improvement opportunities and conduct benchmarking across units. We also maintain strict waste management through selective collection in all areas and the careful approval of recycling and waste treatment partners.

To manage this entire process, we have weekly monitoring in place, ensuring traceability and the issuance of the Final Disposal Certificate (CDF), proving that the material was effectively received and treated in an environmentally responsible manner by the responsible company.

Our strategy for the coming years includes developing specific indicators and targets for waste disposal. The

lessons learned from cogeneration using bagasse, fertigation, and biogas production with vinasse, and the agricultural use of organic compost, are embedded in our operational processes. Tereos aims to reinforce its strategic role in creating economic and environmental value, considering internal demands, client needs, public authorities, and community expectations.

## Impacts of generated by-products

### Dry yeast

By-product from ethanol fermentation, intended for use in animal feed (produced at the Mandu unit)

### Bagasse

Used for the production of renewable electrical energy (cogeneration)

### Filter cake

Used as organic fertilizer

### Vinasse

Used for fertigation of sugarcane fields and biogas production (fuel is produced at the Cruz Alta site)

### Ash

Ash from bagasse burning is incorporated into filter cake, becoming organic compost, which is spread on fields



# Management of waste-related impacts

GRI 306-1, GRI 306-2

Waste management follows the principles of the circular economy and the 5 Rs strategy (rethink, refuse, reduce, reuse, and recycle), focusing on prevention and environmentally appropriate disposal. In respect of waste segregation, the company improved its selective collection infrastructure across all facilities and strengthened internal awareness through training and Daily Toolbox Talks (DDS).

The production process prioritizes sustainable reuse of by-products: bagasse powers energy cogeneration, vinasse fuels biogas production and fertigation, and filter cake mixed with soot serves as organic fertilizer, reducing chemical dependency and cutting carbon emissions.

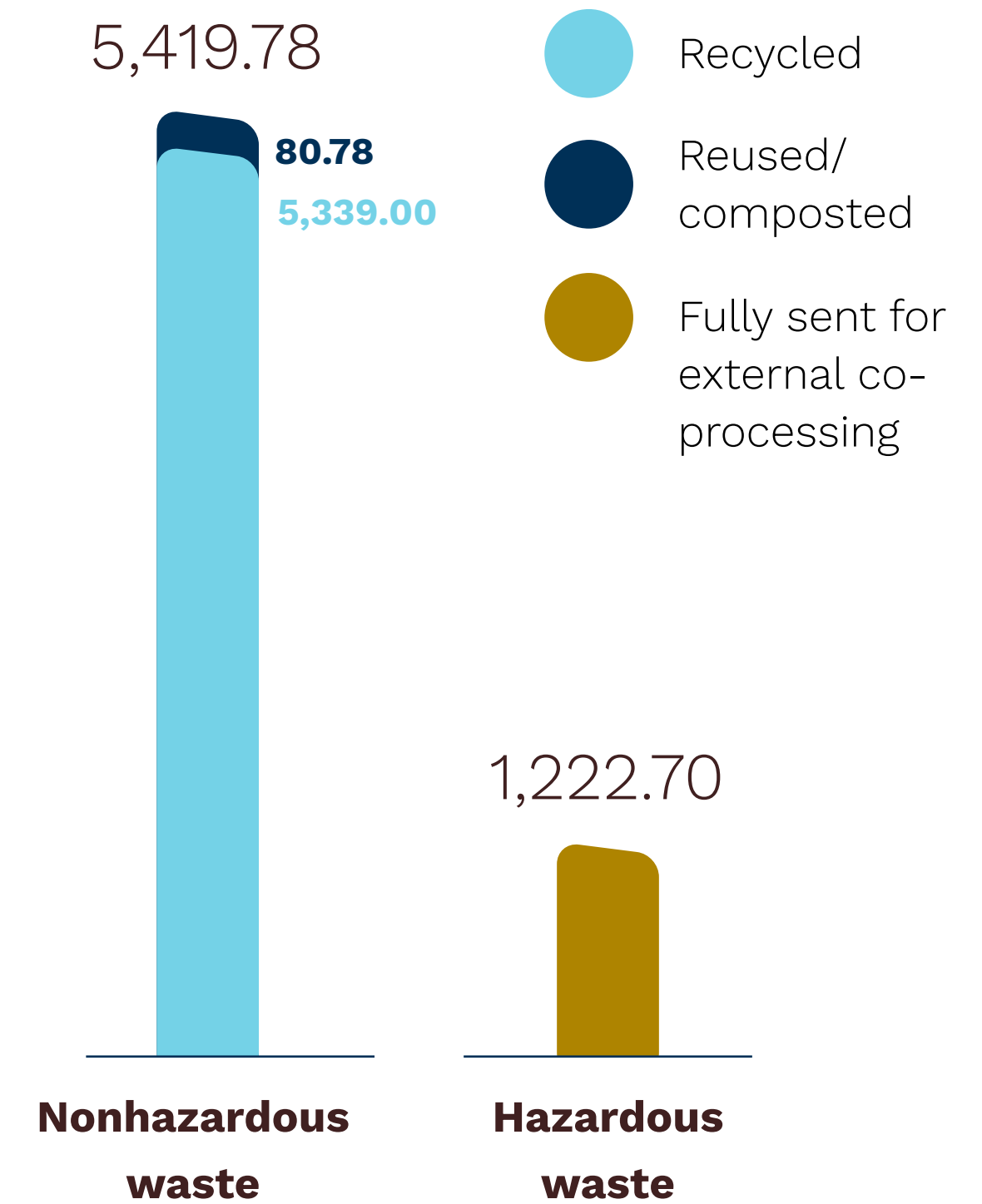
Rigorous document control, online monitoring, and legal certification of service providers guarantee traceability and operational transparency from origin to final treatment. The company also implements reverse logistics for packaging and batteries in compliance with Law 12.305/2010, which established the National Solid Waste Policy, partnering with cooperatives to ensure proper recycling and environmental compensation.

## Waste generated

GRI 306-3

Tereos' hazardous waste mainly includes contaminated maintenance materials and industrial operations, while non-hazardous waste encompasses recyclables, non-recyclables, and organic waste from supporting areas. We calculate data by weighing at the mills and consolidating it in our management system. Tereos maintains programs for source segregation, recycling, composting, and material valorization to increase recovery and reduce final disposal.

### Waste for recovery in 2025/2026 (in metric tons)





## Waste generated<sup>1</sup> (in metric tons) GRI 306-3

### Category A

#### HAZARDOUS - CLASS 1

Waste from SAO box systems, electronic waste, contaminated lubricant oil (OLUC), and contaminated paint drums and cans

**2023/2024**



**2024/2025**



**2025/2026**



### Category B

#### NON-HAZARDOUS

Landfilling – We maintained our waste management programs to optimize the sorting and salvaging of recyclable, recoverable (composting) and reusable waste materials

**2023/2024**



**2024/2025**



**2025/2026**



### Category C

#### NON-HAZARDOUS

Third parties (metal scrap) – We continued our program, launched in 2018, to decommission inactive and obsolete assets. We sent dismantled materials to a scrap metal salvaging company along with metal scrap from inter-harvest plant maintenance activities

**2023/2024**



**2024/2025**



**2025/2026**



<sup>1</sup>. Except for effluents. Compared to the 2024/2025 harvest, total volume disposed of dropped 9%.



Category D

NON-HAZARDOUS

Recovery (composting) – Waste generated internally from canteens

2023/2024



2024/2025



2025/2026



Category E

NON-HAZARDOUS

Third party (recyclables) – We maintained our waste management programs to optimize the sorting and salvaging of recyclable and reusable waste materials

2023/2024



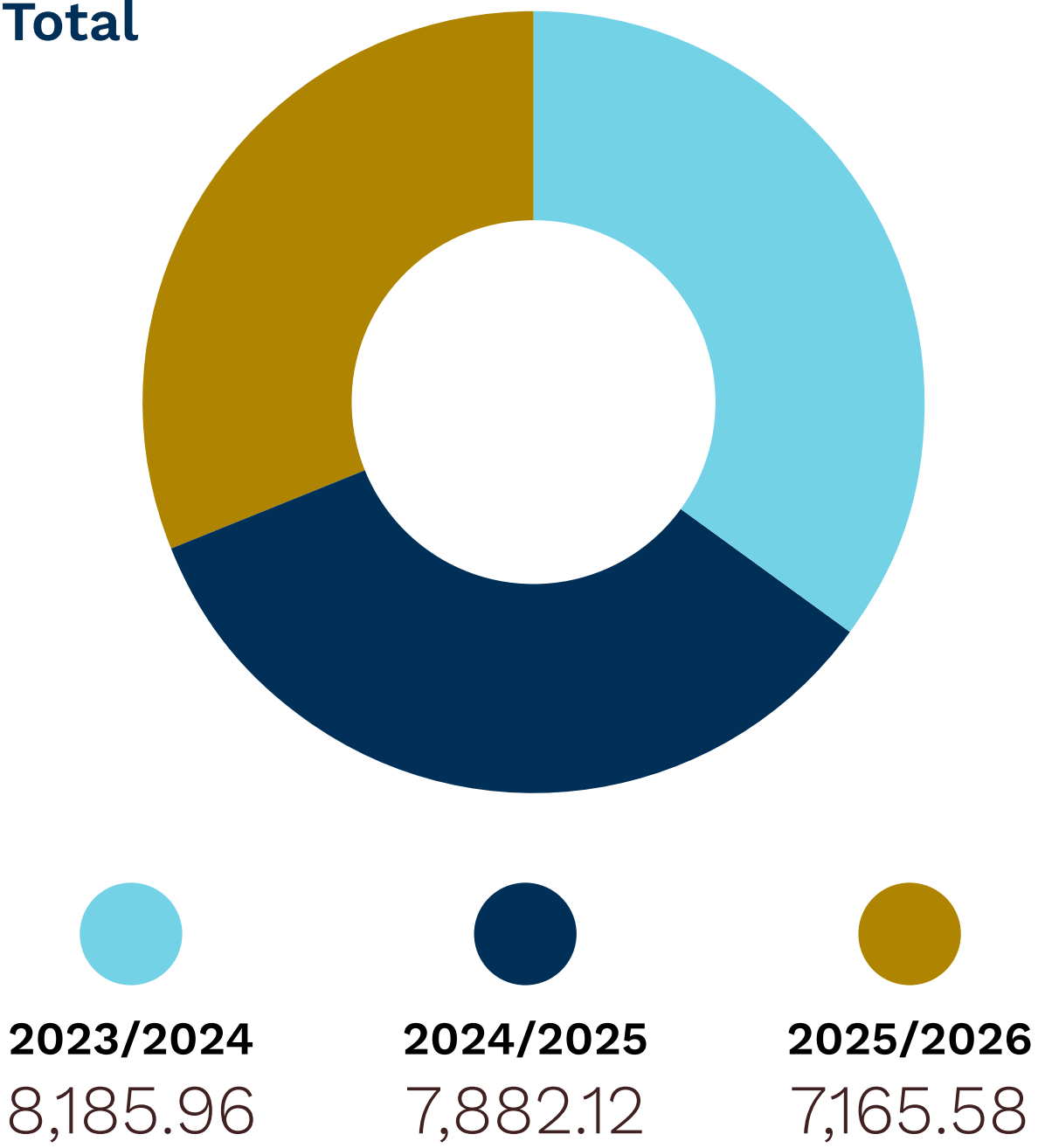
2024/2025



2025/2026



Total



Total Hazardous and Non-Hazardous Waste Generated<sup>1,2</sup> (in metric tons) GRI 306-3

| Types of waste     | 2023/2024 | 2024/2025 | 2025/2026 |
|--------------------|-----------|-----------|-----------|
| Hazardous waste    | 944.96    | 984.00    | 1,222.72  |
| Nonhazardous waste | 7,241.00  | 6,898.12  | 5,942.87  |
| TOTAL              | 8,185.96  | 7,882.12  | 7,165.58  |

1. Except for effluents.  
2. We compiled the data from our SGA control system data



# Biodiversity

GRI 101-2, GRI 101-4, GRI 13.6.1

Tereos conducts systematic assessments to identify the impacts of its operations on biodiversity, integrating this analysis into its Environmental Management Program.

Integrated Pest Management (IPM) is implemented based on monitoring and action thresholds, prioritizing the rotation of active ingredients. Only registered products are used, and impacts are mitigated through climate monitoring and the use of drones. In cases of exposure, immediate measures are taken. The use of bio-inputs is being expanded, and partnerships in regenerative agriculture are maintained. Employees undergo annual training and follow formal guidelines.

The company remains committed to the continuous improvement of its management, seeking to increase the detail of its analyses as environmental surveys and monitoring systems evolve.





# Deforestation and fire prevention

As 100% of our production is located in São Paulo state, in a region where sugarcane cultivation has been established for more than half a century, the security level regarding non-deforestation in our land is quite high. Despite this, we maintain investments in several initiatives, with a dedicated working group on the topic.

We also use technology to assess leased properties and suppliers, focusing on matters such as the regularity of the Rural Environmental Database (CAR), land use history, and deforestation, as well as social criteria, promoting traceability and integrating socio-environmental criteria into contracting and mitigating business risks.

For fires, we achieved an 86% reduction in the 2025/2026 crop year compared to the average of the last three years (2022/2023, 2023/2024, and 2024/2025). This result stems from a robust fire prevention and combat plan, with a trained field team including firefighters, water trucks, and rapid response vehicles, and

strategies based on five pillars (*see box*). Furthermore, we are signatories of the São Paulo Protocol for the Sugar and Ethanol Industry and have voluntarily stopped using fire in sugarcane harvesting since 2014.





In the 2025/2026 crop year, we structured the annual fire prevention and combat campaign under the motto "Nobody Burns the Place Where They Live," combining environmental education, technological innovations, and operational resources. Through Tereos Making It Happen, the company's volunteering program, employees delivered educational materials at strategic points to alert and inform the population about the risks of fires, often caused by improper waste disposal.

We also sent WhatsApp messages with preventive guidelines and emergency communications to employees and posted on our Instagram account. We also installed billboards in 12 locations in the region to reinforce the campaign and distributed an illustrated booklet focused on fire prevention and sustainability. The material, in comic book format, was distributed to employees' children and during activities in public schools, where students also participated in educational lectures.

Working with Civil Defense, we organized an initiative for rural producers, inviting them to a workshop focused on raising awareness about fire prevention. The event guided participants on best practices for protecting sugarcane fields and preserving production, while also discussing and reinforcing the importance of complying with applicable laws.

## Pillars of the fire prevention and fighting plan

- **Communication:** a 360-degree campaign covering alerts, and segmented and general communication reached 1.9 million people and generated 40 media entries;
- **Preventive inspections:** over 200 inspections were conducted during the crop year;
- **Early harvesting:** we prioritize critical areas during the critical harvest period;
- **Training:** training sessions with local landowners in collaboration with the Civil Defense;
- **Monitoring:** we monitor 100% of areas using satellites, a system featuring real-time alerts and predictive methodologies to identify critical conditions.





# Nurseries: more than 1 million native tree seedlings

Through its proprietary nursery at the Cruz Alta site and two technical partnerships (Renascer community and Mundo Novo Project), Tereos has produced over 1.3 million native species seedlings since 2014. These seedlings are used in reforestation efforts, spring recovery, and area conservation, benefiting the company's properties as well as projects of suppliers, partners, environmental agencies, and municipalities.

## Olhos d'Água Program

Tereos developed this strategic initiative to focus on spring protection and recovery, while conserving biodiversity and ecosystems in the company's geographies. We conduct restoration initiatives on the company's own land, on suppliers' land, and in public areas near operational units. The program has restored

two springs to date, with six more in the recovery process. Moreover, we are restoring 568 hectares of Permanent Preservation Areas around the units. These initiatives help preserve streams, rivers, and springs, and create ecological corridors that enhance biodiversity in our regions.



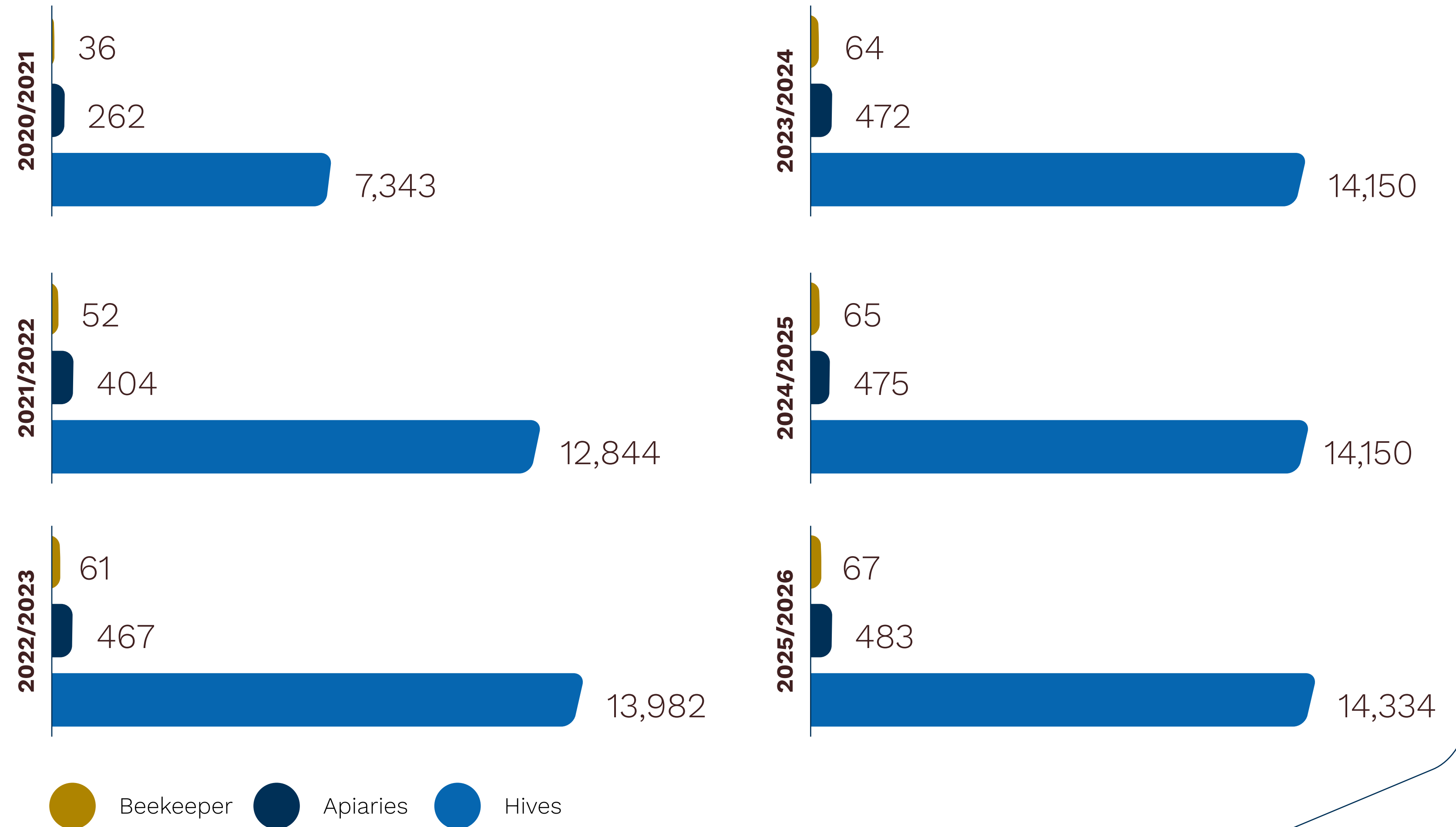


## Beekeeping Project

The Beekeeping Project is a Tereos initiative focused on sustainable development and environmental protection, with the main goal of promoting communication among local beekeepers, providing training, and raising awareness about the importance of bees for environmental equilibrium.

By the end of the 2025/2026 season, the project had mapped 483 beehives, registered 67 producers, and established a presence in 31 municipalities near the company's operational units. The initiative reinforces Tereos' commitment to biodiversity conservation by promoting effective communication and spreading good agricultural practices.

### Beekeeping Project Progress





## Soil health GRI 13.5.1

Tereos has a soil management plan focused on preserving ecological function and productivity. Key risks we've identified include compaction, erosion, chemical imbalance, low organic matter, and biological activity. To minimize negative impacts, the company implements systematic diagnosis, rational preparation, subsoiling, chemical correction, controlled traffic, and conservation practices.

We also utilize organic matter and microbiota, optimizing fertilizers through analysis and precision agriculture with variable doses, localized application, and slow-release fertilizers.

**We are increasingly investing in regenerative agriculture with a focus on producing, recovering, and maintaining productive soil**

We are increasingly investing in regenerative agriculture practices focused on producing, recovering, and maintaining productive soil. Besides using technologies like drones, geolocation, and agricultural management software, we are expanding other successful practices:

- **Crop rotation with a mix of species:** in partnership with AG Croppers, we've implemented this technique using a mix of seeds (like alfalfa and sunflower) across 3,500 hectares to enhance diversity, soil microbiology, and natural disease control.
- **Increasing areas of vegetation cover for soil conservation and regeneration:** this integrates a set of revisions in soil preparation protocols to make plants more robust and resistant to water shortage challenges.
- **Sharing organic fertilizers:** we distribute vinasse and filter cake to our partners to encourage them to adopt more sustainable agricultural practices.



# Emissions and climate change

GRI 3-3 – Climate change and the energy transition, GRI 102-1, GRI 102-4, GRI 201-2

Tereos plays a strategic role in the transition to a low-carbon economy, driven by ongoing emission reduction initiatives. The Group's global roadmap structures the climate transition plan and is aligned with the climate targets validated by the Science Based Targets initiative (SBTi). The strategy is based on the emissions inventory (scopes 1, 2, and 3) under the GHG Protocol methodology, including the specific section for forests, land, and agriculture (FLAG).

As part of this commitment, the company maintains a Zero Deforestation commitment based on traceability, monitoring, and socio-environmental compliance criteria for its agricultural supply chain. For sugarcane operations, the strategy combines initiatives targeting energy transition, regenerative agriculture, operational efficiency, and technological innovation. This includes gradually replacing diesel with ethanol and adopting bio-inputs.

By the 2032/2033 season, we aim to achieve absolute reductions of 50% in emissions for scopes 1 and 2, 36% for Scope 3 and FLAG, based on the 2022/2023 cycle. Climate governance is shared across global, national, industrial, and agricultural levels, ensuring continuous monitoring of target progress and the implementation of decarbonization initiatives.

The company conducts a systematic mapping of risks and opportunities associated with climate change. Impacts that can directly influence operations and financial performance are identified. Main risks include low precipitation, high temperatures, and frosts in the plantation regions, factors that reduce sugarcane productivity and impact revenue due to lower fixed cost dilution.



Furthermore, water stress in large production hubs can increase the global sugar price, leading to positive impacts on business results. A key strategic opportunity is the growing demand for renewable energy, driven by regulatory incentives that expand revenue potential from ethanol, biogas, and electricity.



# GHG emissions management – Scopes 1, 2 and 3

FB-AG-110a1, FB-AG-110a.2, GRI 305-5

Our climate strategy rests on a technical foundation: an emissions inventory conducted annually according to internationally recognized methodologies, such as the IPCC, the Brazilian GHG Protocol Program, and ISO 14064-1. In addition, there is the application of emission factors and global warming potentials (GWP) from recognized sources, such as IPCC 2006, Ecoinvent, ASHRAE, and DEFRA (UK). Aligned with the Science Based Targets Initiative (SBTi) methodology, we report our emissions for scopes 1 and 2, as defined by this international requirement. Scope 3 emissions represent the majority of Tereos' carbon footprint.

Even without implementing specific emission mitigation actions that would lead to measurable reductions in metric tons of CO<sub>2</sub> equivalent, the company made significant methodological refinements to the GHG emissions inventory. This enhanced the accuracy and reliability of the reported data through an improvement that included adopting calculation methodologies more aligned with international best practices. Scope 3 was

also expanded, with the inclusion of relevant categories of indirect emissions and an update of the emission factors used, especially for maritime, road, and rail transport logistics.

Tereos is aiming for net zero by 2050, covering everything from cultivation to final products. We have also set intermediate targets. By the 2032/2033 crop year, we plan to reduce emissions by 50% in Scopes 1 and 2 for industrial activities, 36% in Scopes 1 and 3 related to forests, land use, and agriculture (FLAG), and 36% in Scope 3 for non-agricultural activities.

The variation in emissions compared to the previous period is mainly due to the reduction in the volume of sugarcane crushed, which decreased from approximately 20.4 million to 18 million metric tons. Environmental efficiency improvements were also observed in agricultural operations with increased localized application of vinasse on proprietary cultivation areas. This circular economy practice helped reduce dependency on and acquisition of synthetic nitrogen fertilizers, resulting in the mitigation of operational emissions.

Key initiatives include replacing diesel-powered machinery with ethanol-fueled machinery, expanding regenerative agriculture, and enhancing operational

efficiency in the field. We are also innovating with lower environmental impact inputs.

These strategies are applied to field and mill operations, covering different emission sources throughout the production chain. We are also part of RenovaBio, a Brazilian public policy that encourages emission reduction in the biofuels sector, through the certification of our mills and the issuance of decarbonization credits.

We also maintain international certifications like Bonsucro, which support traceability and compliance with the requirements of regulated markets with specific environmental demands, such as the European Union and California.

## Total emissions results by scope

| Scope (SBTi)  | Crop year 2025/2026 emissions (tCO <sub>2</sub> e) |
|---------------|----------------------------------------------------|
| Scope 1 and 2 | 210,931.84                                         |
| FLAG          | 408,928.27                                         |
| Scope 3       | 164,638.03                                         |
| <b>TOTAL</b>  | <b>784,498.13</b>                                  |



# Climate change

GRI 3-3 – Climate change and the energy transition

Tereos aligns its global strategy to preserve resilience in the sugar-energy sector, responding to the direct impacts of extreme weather events on agribusiness operations with a focus on mitigation and adaptation. Simultaneously, the company capitalizes on the transition to a low-carbon matrix. It invests in innovation and renewable products that meet the growing demand for energy efficiency and enable the exploration of new markets and financial instruments driven by sustainability.

Like in recent years, the 2025/2026 crop year brought climate challenges to the business. Therefore, we continue to study and develop new solutions to mitigate climate effects and the environmental impacts of our operations.

# Decarbonization

GRI 3-3 – Climate change and the energy transition

Since making its public commitment aligned with the Science Based Targets initiative (SBTi), Tereos has been structuring its decarbonization agenda with a focus on emissions reduction. The company has strengthened climate governance and is implementing high-impact initiatives. In the 2025/2026 crop year, this was reflected

in significant advances in the maturity of the agenda and the consolidation of key areas of action.

The strategy relies on tools like the Marginal Abatement Cost Curve (MACC), which prioritizes initiatives with potential for emissions reduction, technical feasibility, and economic impact, directing investments to the most efficient decarbonization routes.

In addition to climate targets, the company has strengthened its governance through a third-party-audited Corporate GHG Inventory, a PMO dedicated to carbon agenda management, and the continuous monitoring of emission reduction initiatives.

Initiatives focused on energy transition, regenerative agriculture, operational efficiency, and agricultural innovation are also part of the decarbonization strategy. So is value chain engagement. Performance is monitored through indicators and periodically reviewed in governance forums, supporting decision-making and the continuous evolution of the climate agenda.





# Headlines in the crop year

## Testing of ethanol-powered tractors

A memorable moment was the on-ground testing, under real operational conditions, of ethanol-powered tractors. Testing these machines in cutting and loading activities is another initiative to reduce the use of fossil fuels. For this test, engines were calibrated with software adjustments to ensure high performance and deliver comparable results to diesel engines.

## Nitrogen-fixing bacteria

Through a co-development initiative of these biological inputs with Koppert, a global leader in natural solutions for agriculture, Tereos can reduce the need for synthetic nitrogen fertilizers – major emitters of greenhouse gases (GHGs). This substitution is part of a broader biological management approach the company has adopted, focusing on bringing more balance to the production system by combining soil preservation with high agricultural performance. The initiative is a key technology for improving its carbon footprint and achieving the company's climate goals. The benefits of this change are expected in the medium term.

## Future vision

Tereos closely follows global trends that emphasize the decarbonization of transportation chains. Beyond supporting public policies to increase biofuel blends, like E30 and B15, the company sees future opportunities in new niches. These include: sustainable maritime fuel (biobunker), sustainable aviation fuel (SAF), corn ethanol, biochar (a type of charcoal made from biomass), and green corridors.



## Expansion of vinasse in company sugarcane fields

The company made significant progress in the localized application of vinasse – a technique that optimizes the use of by-products and nutrients, particularly during planting and crop care. Produced from sugar and ethanol manufacturing, the component acts as an organic fertilizer, replacing mineral and chemical fertilizers and notably reducing the use of potassium chloride.

Vinasse is rich in water, potassium, and organic components and significantly impacts productivity, increasing yields by 4 to 6 tons per hectare. Additionally, it contributes to decarbonization, boosts sugarcane nutrition, minimizes leaching losses, and generates operational savings by adding biostimulants and nutrients to the input.



# The decarbonization X-ray

We are transitioning to a low-carbon energy mix. As part of our decarbonization strategy, we have the following goals by the 2032/2033 crop year:

## Climate governance

Climate Change Task Force, Decarbonization Committee, and Sustainability Committee

GHG inventory independently audited

Climate targets validated by the Science Based Targets initiative (SBTi)

Structured PMO for managing the carbon agenda

↓50%

## Scopes 1 and 2



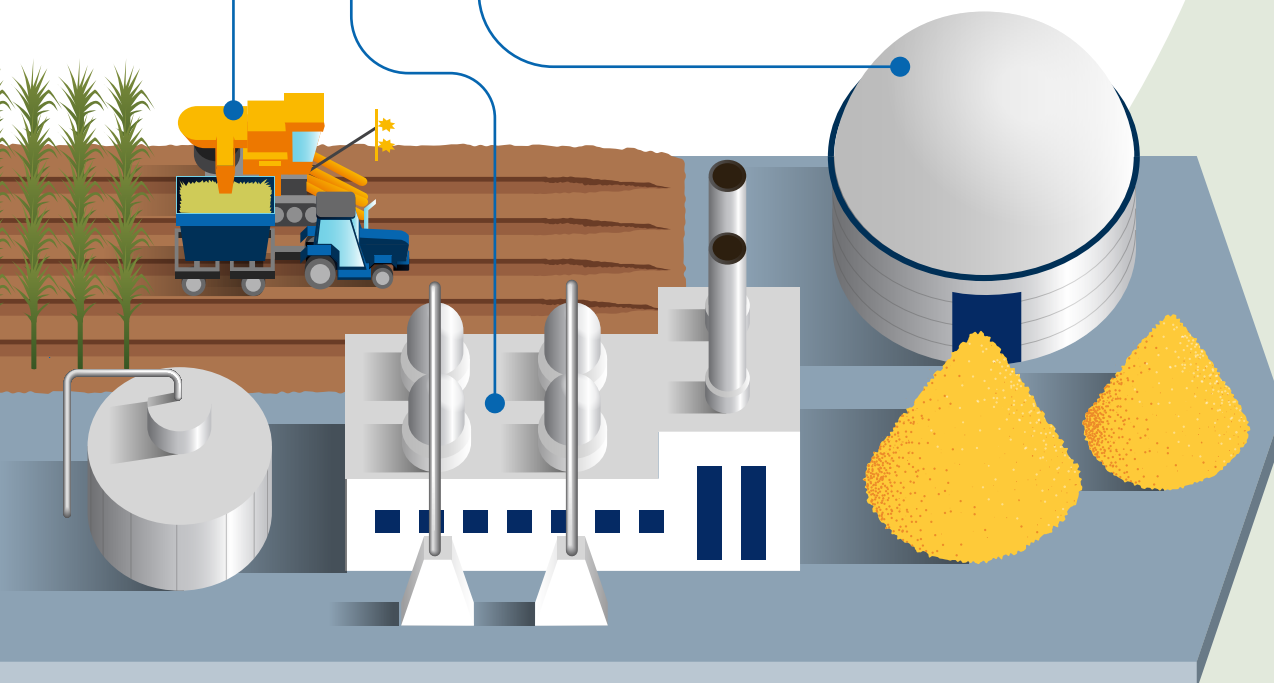
**Agricultural fleet transition:** gradual replacement of diesel with ethanol in harvesters and tractors.



**Circular use of bagasse for cogeneration:** using sugarcane bagasse as biomass for energy production.



**Biomethane pathway:** a project still reaching technological maturity for producing biomethane from vinasse.



↓36%

## Forest, Land and Agriculture (FLAG)



**Sustainable soil management:** adopting conservation practices, including minimum tillage, crop rotation, cover crops, and soil quality monitoring.



**Biological control:** using drones and targeted application of biological agents to reduce agricultural pesticide use.



**Fertigation:** expanding localized vinasse application on owned land as a strategy to partially replace mineral fertilizers by 2032/2033.



**Zero Deforestation commitment:** Continuous supply chain monitoring, coupled with traceability criteria and formal supplier commitments to zero deforestation.



↓36%

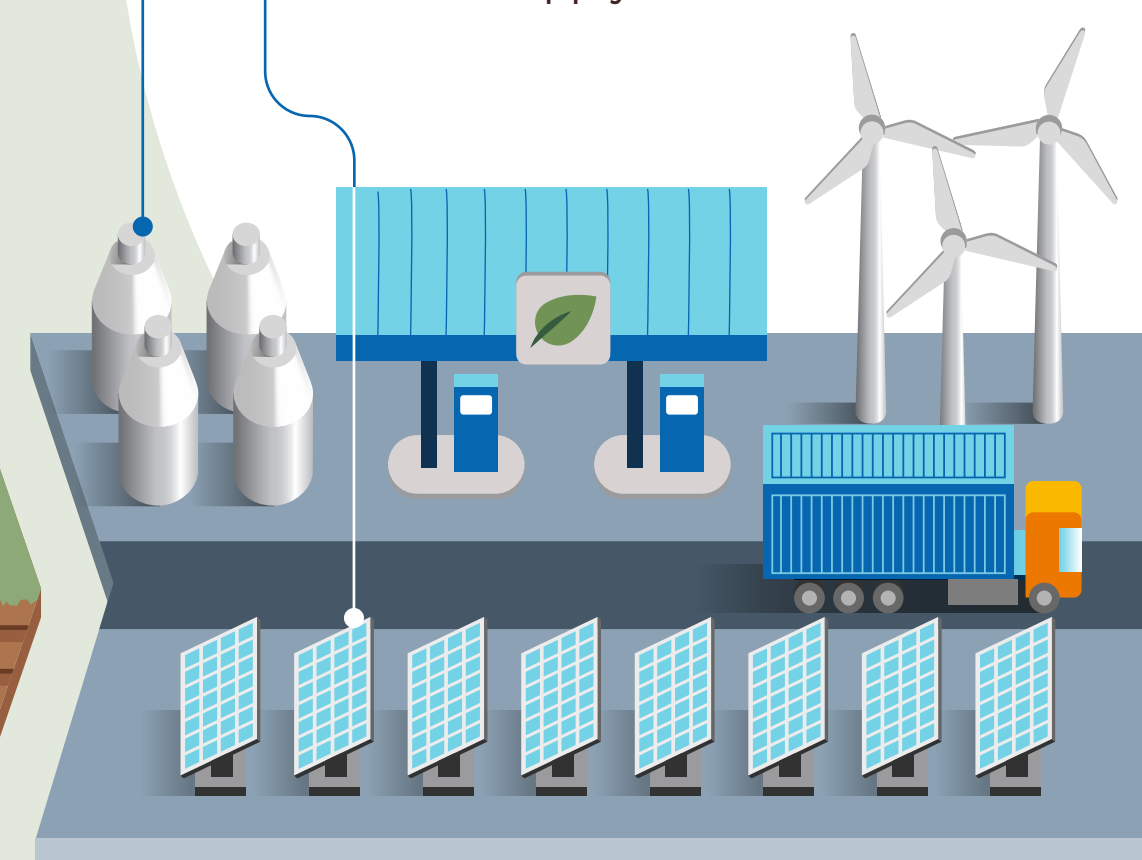
## Scope 3



**Logistics decarbonization:** Seeking solutions to reduce the carbon intensity of transporting inputs and products throughout the value chain.



**Fuels and energy:** Reducing fossil fuel consumption in operations and decreasing the emissions associated with their supply chain.



## Levers of the future

Discover technologies and strategic areas evaluated by Tereos.

- **Green corridors:** multimodal logistics solutions designed to improve operational efficiency and reduce emissions.
- **Nutrient efficiency:** technologies designed to optimize nutrient release and reduce soil losses.
- **New energy pathways:** other renewable fuels and emerging technologies for decarbonizing operations and logistics.





# Development, culture and engagement

## OUR PEOPLE

- Training and development
- Diversity, inclusion & equity
- Health and safety
- Human rights



“

One of Tereos' main attributes in its 25 years in Brazil is its focus on employee development and workplace improvements. It's great to see our people grow and the positive impact we can create in their lives.”

25

ANOS

Cultivando  
o futuro

**Rui Carvalho**, HR, Health,  
and Safety Director



# Training and development

GRI 404-2

Tereos' strength lies in the competence and engagement of our 8.207 employees, with the exception of the Andrade unit, whose decisive actions shape our path. Our culture of continuous appreciation and development supports them as they transform dedication into concrete results, reaffirming our collaborative power daily.

We maintain an extensive training agenda and a talent evaluation system, overseen by the Careers Committee. We assess the potential of employees in administrative roles and leadership, supporting loyalty and retention of key professionals.

We hold structured programs for technical and behavioral development periodically, including health and safety and diversity and inclusion training. Tereos also offers technical and operational training and disseminates content on internal processes and

procedures. In addition, it maintains several specific programs for leadership and provides financial support for external courses aligned with the activities. Competency development follows the Individual Development Plans (IDP), implemented annually. Currently, the company does not have specific career transition or retirement assistance programs.

During the 2025/2026 crop year, our focus on people, such as the closeness of Operations teams with HR and good development policies, were some of the elements that once again earned us the **Great Place to Work (GPTW)** badge, awarded to the best companies to work for in the country.

During the cycle, Tereos also received the **Visão Agro Award**, one of the most important accolades in the bioenergy sector, which recognizes those who drive and sustain



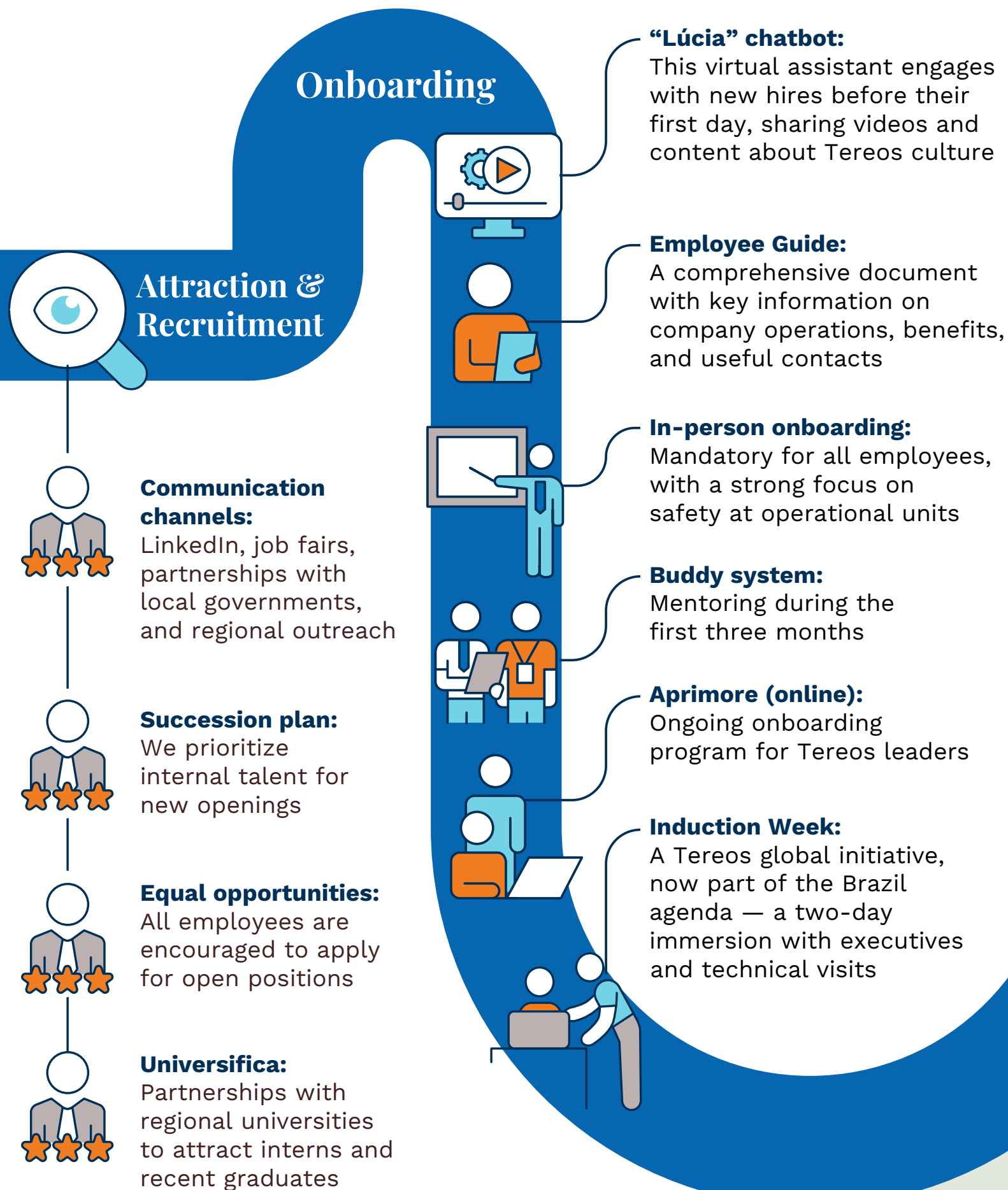
Brazilian agribusiness. It was also voted the best plant in the Mid-south region in the People Management category.

Attracting and retaining talent also relies on a positive work environment. After studies supported by a specialist from the University of São Paulo (USP), based on data and science, the company implemented a hybrid work model at the corporate level (three in-office days and two remote), increasing internal satisfaction and well-being.



# Employee journey

We promote development, well-being, safety, and an inclusive and ethical environment for all. See what sets us apart:



## Training & Development

|                                                  |                                                                                                                                                                                                                       |
|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Young Apprentice                                 | <b>Young Apprentice and Pescar Project:</b> Inclusion of youth; Pescar focuses on individuals aged 16–21 in vulnerable situations                                                                                     |
| Intern on vacation                               | <b>Summer Experience:</b> A 45-day vacation internship program                                                                                                                                                        |
| Interns                                          | <b>Young Talents (Internship):</b> 11-month internship with a learning track and project assignment                                                                                                                   |
| Recent graduates                                 | <b>Young Engineers:</b> An 18-month program aimed at early-career professionals                                                                                                                                       |
| Analysts, Engineers, and Assistants              | <b>Desempenho Program:</b> Focused on developing skills identified through performance reviews<br><b>Learn to Lead:</b> Leadership development for technical and administrative professionals                         |
| Operational Leaders                              | <b>Frontline Leadership Program:</b> Alignment on core concepts and essential soft skills for the role<br><b>Acelera Líder Program:</b> accelerating the company's operational leaders toward their next career step. |
| Supervisors                                      | <b>Supervisors in Action Program:</b> Alignment on core concepts and essential soft skills for the role<br><b>Supervisors in Action Meeting:</b> Sessions focused on relevant and emerging topics for this audience   |
| Managers and Specialists                         | <b>High-Performance Managers Program:</b> Alignment on essential leadership skills<br><b>High-Performance Managers Meeting:</b> In-depth development focused on emerging leadership topics                            |
| Senior Managers and Executives                   | <b>Leadership:</b> Alignment on core concepts and essential soft skills for the role                                                                                                                                  |
| Superintendents, Executive Managers and Managers | <b>Leadership Journey:</b> Development focused on relevant and emerging strategic topics<br><b>Master Executive Leadership:</b> One-year program focused on strategic training                                        |

## Our employee experience is guided by:



### Meritocracy

Promotions, bonuses, and short- and long-term variable compensation are managed based on methodologies developed in partnership with renowned consultancies, continuously benchmarked against competitive market standards



### Benefits

Health, dental, pharmaceutical, Christmas basket, private pension, meals, food vouchers, and scholarships for education and language learning



### Engagement

Pulse and GPTW surveys, with action plans and ongoing follow-up



### Ombudsman Channel

A support channel available to all employees



### Performance

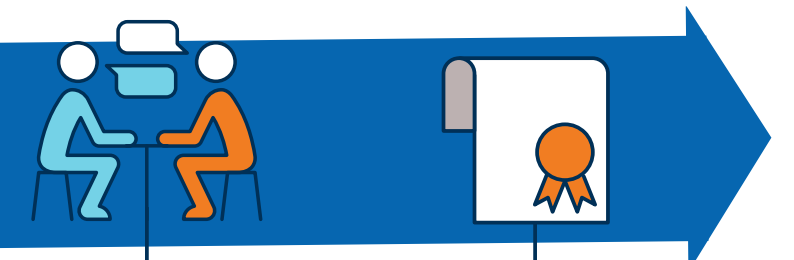
Annual evaluation with mid-year review, supported by performance committees and Individual Development Plans (IDPs)



### Succession and Career

Annual succession committees and bi-monthly People Councils with leadership

## Mentoring & Diversity



### Lanche Líder (Leader's Lunch):

Mentoring with selected senior leaders

### Technical Training:

Courses offered throughout the year

**Empoderadas:** Women empowerment programs by business area



## GPTW: proof of our solidified culture

- We're one of the best 10 workplaces in Agro
- We are among the Top 10 Best Places to Work in inland São Paulo
- We are part of the Top 50 in the National Industry
- Recognized for the 4<sup>th</sup> consecutive year (Tereos Sugar & Energy Brazil)

## Attraction and selection

With a competitive compensation policy, an enviable benefits package, and structured programs like Apprentice and Intern Programs, the company opens and sustains new opportunities in agribusiness.

The Leadership Hub, a content portal that optimizes communication between managers and teams, enables continuous development, as does a solid offering of technical and administrative courses for operational fronts. As a result of all this investment in human capital, we recorded high internal utilization rates.

Another strategic way to recognize internal talent is through an award that acknowledges the creative potential and high performance of our people. Through the Tereos Excellence Award, we recognize projects from all units, involving various areas such as sustainability, operational efficiency, cost reduction, innovation, standout leadership, among others. We had 450 initiatives registered in the 2025/2026 crop year.



### Valuing our human capital:

**78,7% of administrative and leadership positions were filled with in-house talent (above the 75% target)**  
**53% of operational roles occupied by our own employees (50% target)**





## New office: improved quality of life and synergy

Opened in January 2025, the new corporate office in São José do Rio Preto (SP) was designed to reinforce Tereos' purpose and values, prioritizing team well-being and synergy. The modern space offers everything from open meeting areas to soundproof booths to meet different functional needs.

With the renovation of the adjacent building and the completed interconnection by walkways this harvest, the complex already accommodates 500 simultaneous workstations, creating an environment that stimulates innovation, creativity, and collaboration. It is worth noting that the office is plastic-free, a campaign with 100% employee adherence.



# Employer brand

The 2025/2026 crop year also marks new investments by the company in employer branding, engaging with employees, potential hires, and candidates interested in joining the company.

- **Tereos Universify:** we continued the program that strengthens ties with the academic community through workshops and lectures.
- **"Having Fun":** we hosted the children of employees for a day at the company's units to experience their parents' work environment.
- **Launch of the official Tereos channel on Instagram:** we reached nearly 9,000 followers. Another opportunity to amplify our voice and connect with frontline employees and the public.
- **Digital Influencer Program:** we maintained a team of employees acting as company ambassadors on LinkedIn, sharing our achievements and initiatives.





# Diversity, inclusion, and equity

GRI 3-3 Diversity, inclusion, and equity

The company has clear policies and a guideline booklet distributed to all employees, integrating these commitments into selection processes that require women on shortlists and use a dashboard specifically to monitor internal indicator progress. This focus is supported by training in inclusive leadership.

The Diversify Tereos guide is built on five pillars: gender, people with disabilities, LGBTQIAPN+, race and ethnicity, and generations. Advancing this agenda brings positive impacts: attracting and retaining talent, strengthening corporate culture, increasing inclusion of people with disabilities, and boosting female representation. Our goal is to increase women's participation in the workforce and leadership by 2030.



To ensure we meet these objectives, the company conducts practical actions such as inclusive leadership training, diversity-focused selection processes, affinity groups, and employment fairs. Solid governance backs this structure through internal committees, listening channels, and organizational climate surveys. Continuous monitoring of indicators and feedback from employees allow for daily refinement of human development policies and processes

In the 2025/2026 crop year, we completed a training program (from the president to managers) aimed at making the workplace even safer for everyone. One sign of positive impact: in the latest GPTW survey, 400 employees self-declared their sexual orientation, significantly higher than in previous years. This result demonstrates how employees perceive Tereos as an inclusive company.



# The value of difference Tereos Diversify Program

Our inclusion journey also showed progress with professionals with disabilities (PwD): we fully met our workforce target, reaffirming our commitment to building a diverse and representative team. To go beyond merely meeting legal requirements, we invest in awareness and training at all levels to create a fairer, more inclusive workplace and to ensure that change is sustainable and deliberate.

Through Diversify Tereos, the company cultivates an inclusive culture that is a global standard-setter within the Group. Five Affinity Groups lie at the center of this transformation: GAMA (Women's Affinity Group in Agriculture), Origins (race and ethnicity), Tereos + Plural (LGBTQIAPN+), PwD Movement (People with Disabilities), and ERAS (generations). More than 50 employees participate in these groups on a journey of continuous evolution.

The company also has an independent and multidisciplinary committee composed of specialists from HR, Legal, and Compliance. The group has full technical autonomy and acts without interference from the Presidency to ensure all diversity and inclusion cases received by the ombudsman are handled with utmost rigor, impartiality, and confidentiality.



## Women in agriculture: expansion

Following the success of women's training programs in the communities where we operate, we expanded training to other groups such as PwDs, the LGBTQIAP+ community, and local men. The company also used its Guarani brand to support women's sports, directing sponsorships to the Brazilian rugby team, the Brazilian *flag football* (American football) team, and tournaments like the Ladies Cup.

The 4<sup>th</sup> edition of the Women in Agriculture Workshop, held in 2025, set a record with **300 participants**



# Health and safety

GRI 3-3 health and safety, GRI 403-1, GRI 403-3

The Sustainability Policy governs Occupational Health and Safety (OHS) management, which is based on the ISO 45001 standard and covers all company employees and departments. The system includes risk mapping in 100% of the units, audits of critical controls, process digitalization, and emergency simulations. We monitor the effectiveness of the measures through reactive and proactive indicators, ensuring legal compliance and continuous process improvement.

The Company provides occupational health services for all workers, with medical doctors, occupational health analysts, engineers, and safety technicians, as well as civilian firefighters. These professionals work on prevention, identification, and monitoring of work-related health risks through programs like Risk Management Program, Technical Report on Workplace Environmental Conditions, Occupational Health Medical Control Program, Hearing Conservation Program, Respiratory Protection Program, and Workplace Risk Assessment and Control. Workers access services through the Health and Safety teams at the units, and

we monitor occupational health cases through corporate indicators on SharePoint and Power BI platforms.

Workers actively participate in setting goals, and feedback from the units adjusts management tools. Accident analyses generate lessons learned that are incorporated into planning for future harvests to prevent recurrences. Furthermore, we disseminate global corporate guidelines through structured training and development plans. The primary focus remains on mitigating occupational risks and preserving the physical integrity and health of professionals.

## Risk identification and training

GRI 403-2, GRI 403-4, GRI 403-5

The company uses structured processes for hazard identification and risk assessment. This system is organized into four fundamental layers: initial survey of operational risks, strategic management of priority undesirable events, detailed control by task, and individual verification.

Routine activities follow work instructions based on the hierarchy of controls, while non-routine activities require a Work Permit issued by specialists. Moreover, the "Stop and Think" tool focuses on individual safety and is used before each execution to validate critical controls. The organization ensures the effectiveness of these processes by investing in continuous training and monitoring proactive performance indicators. The Company also ensures full protection against retaliation for workers who report hazards or exercise the right to refuse unsafe situations.

Among our initiatives, the Environmental, Health, and Safety (SHE) Team Building stands out, which evaluated 30 critical risks to define preventive measures. Performance indicators are continuously shared across corporate channels, while formal committees composed of leaders and employees support strategic decisions, internal policies, and resource allocation.



## Key actions in the 2025/2026 crop year

By placing comprehensive health and well-being at the heart of corporate strategy, we intensified our care actions in the 2025/2026 crop year. We began building a multidisciplinary team, including occupational hygiene engineers and doctors focused on mental health, ensuring compliance with the new NR-1 (Regulatory Standard that mandates the inclusion of psychosocial risks in the Risk Management of Brazilian companies), along with robust preventive planning.

We had already addressed the topic earlier, though. IVI, an artificial intelligence platform, monitors the team's emotional state daily. The tool allows direct and confidential scheduling with psychologists, ensuring immediate support and absolute confidentiality so that each individual feels safe seeking help.

Another new development in the cycle was the creation of a Benefits and Well-Being function, which also provides employee support. For the first time, the company implemented a check-up plan for managers, executive managers, managing directors, and directors—which is expected to expand to other levels.

## Occupational health and safety

We care for people through safe and sustainable practices, focusing on preventing occupational accidents and diseases. A stronger Tereos risk management system has significantly reduced the severity of events. This result stems from a mature safety culture, supported by investments in engineering, processes, and leadership.

Strong governance supports this entire ecosystem, formed by committees that monitor strategic planning, program execution, results, and performance indicators (KPI). As a result, critical action reviews are conducted at a frequency defined by the hierarchical level.

## Promoting health GRI 403-6

We develop programs and initiatives focused on promoting workers' health and well-being, including actions that facilitate access to medical services and initiatives for the prevention of non-work-related illnesses.

The health and wellness programs are conducted by a specific function within Tereos called Benefits and Wellness and include actions to encourage healthy eating, promote physical activity, and monitor workers with chronic diseases, focusing on the monitoring and control of co-morbidities. Tereos also conducts periodic health campaigns, such as immunization, prevention of breast and prostate cancer, and mental health-related initiatives.



We are among the **top five companies** in the industry in the mental health category of the GPTW ranking



# Looking after everyone

GRI 403-5

Tereos ensures safer workplaces, preserving the physical and emotional health of its teams. To achieve this, it trains its employees through regular training and structural programs that enhance risk perception.

The entire leadership is trained in behavioral approach (VFL) under the Leader Visit Program. The annual High Performance Manager Training offers a risk workshop module, including a practical component. For contractor management, the company conducts integration, a specific training plan, and a procedural standard that establishes minimum criteria in health and safety for third parties.

Another opportunity to mobilize the company for this care was a workshop with the entire safety team. Over two days, participants updated themselves on practices, which are later replicated to supervisors and managers for further dissemination to others.

Encouraging participation in open communication channels, which allow employees to log concerns, suggestions, and improvements, also contributes to this safe environment and new preventive actions.



During the crop year, there was a **27% reduction** in injury incidents compared to 2024/2025



## SEJA Program

SEJA is the pillar of the company's health and safety strategy, structured in three axes: risk management, management systems, and leadership accountability. Its execution involves multidisciplinary groups, regular training, and tools like What if, SIPOC, 5x5 Matrix, WRAC, Bowtie, and LVCC. Additionally, it integrates preventive and reactive indicators into operational routines, supported by monitoring software.

One of the actions that encourages visible leadership and employee engagement is the Stop and Think Card. With a five-year horizon, the program's main objective is to elevate the company's safety culture to the level called "Calculator," using guidelines from the *Hearts & Minds* methodology.

The company combines this governance with state-of-the-art technology, implementing artificial intelligence in its transport fleet. Cameras monitor signs of fatigue and distraction in real-time, connected to a 24-hour

center that ensures immediate interventions. Preventive human actions supplement this technological ecosystem, such as using driving simulators, continuous health monitoring of drivers, breathalyser tests, and awareness campaigns like Yellow May.

As part of this strategy to instill a safety culture, the company held SIPAT Harvest 25/26 with the theme "Who do you take care of yourself for? Safety is our commitment to those who are waiting for us at home." Throughout the week, employees participated in a program focused on health, safety, and well-being awareness. There were lectures, interactive dynamics, giveaways, and activities aimed at quality of life, such as quick massage, acupuncture sessions, and yoga in corporate offices.

This edition launched a platform with exclusive health and safety content, gathering videos, tips,

and educational materials to enhance information access and reinforce a prevention culture.

The program also included Safety Day, a global initiative that underscores the company's commitment to safety across all operations. To mark the occasion, special lunches were held at the units and Leader Visit initiatives were undertaken at corporate and operational levels.

Other engagement initiatives, like a themed photo frame and a mural with family pictures, reinforced the message that taking care of your own safety is ultimately about caring for those waiting for us at home.



# Prioritizing well-being

At Tereos, the promotion of health, quality of life, and well-being is an ongoing commitment, aligned with the strategy of valuing people and strengthening a culture of care. Through the Benefits and Wellness team, the company develops initiatives that encourage healthy habits and contribute to the physical, mental, emotional, social, and financial health of employees and their dependents.

With an integrated and preventive approach, Tereos offers programs, campaigns, and benefits that support continuous care, expand access to information, and encourage healthier daily choices. These actions reflect the company's commitment to the sustainable development of people and the creation of an increasingly healthy, welcoming, and balanced environment.

To organize and enhance these initiatives, the Quality of Life Program is structured around nine pillars:



## Mental health

In addition to thematic campaigns like White January and Yellow September, we have a program focused on emotional well-being at all plants.

The initiative uses the IVI platform, a mental health app that employs artificial intelligence and psychotherapeutic techniques, where employees respond daily to a brief questionnaire about their emotional state. Based on these responses, we can evaluate the type of care needed according to each person's emotional situation and needs and, if necessary, refer those who need it most to appropriate treatment and professional support. All data is confidential and does not expose employees.



# Human rights

Tereos' management strictly adheres to fundamental rights, ensuring employee integrity and promoting protected, equitable, and exploitation-free work environments, and extends this rigor to the entire supply chain. The company's operational model aligns with relevant global and national guidelines, including the United Nations (UN) principles, International Labour Organization (ILO) standards, Organisation for Economic Co-operation and Development (OECD) guidelines, and the European Convention on Human Rights.

From a practical governance perspective, the Grounded Program integrates health, safety, and labor relations spheres to conduct rigorous audits in accommodations and field and mill operations at all facilities. These inspections ensure adherence to ethical standards and have the authority to halt processes or suspend business partners until proper adjustments are made. They also disseminate excellence protocols that boost institutional trust.

Through the Sustainable Producer Friend Program, we facilitate obtaining strategic socio-environmental certifications, such as the FSA/SAI standard (Farm Sustainability Assessment, Sustainable Agriculture Initiative) for raw materials.





# Business relations and collaboration

## OUR RELATIONSHIPS

- Customers
- Suppliers
- Community relations



“

As we celebrate 25 years of operations in Brazil, we reaffirm our commitment to a close, transparent relationship with employees, the communities we are part of, and our business partners. These connections strengthen our culture, broaden our positive impact, and help us build a more sustainable future together.”

**Luciana Rodrigues de Oliveira**, Executive Manager of Communications



# Customers

In the 2025/2026 crop year, Tereos reaffirmed its commitment to go beyond offering commodities by positioning itself as an essential partner for its clients' business success. The central focus was delivering superior value with a highly strategic and consultative approach.

**We reached 85 points in the Net Promoter Score (NPS). For the third year, we are in the excellence zone, reflecting the consistency of implemented improvements**



The *Taylor Made* program is the main driver of this performance, offering customized solutions for the sugar, ethanol, and energy sectors and integrating proactive account management and complex logistics services to the specific needs of each partner.

Technological innovation also played a crucial role, using artificial intelligence to map concerns and anticipate solutions predictively. Modernization allowed client interaction to shift from reactive to a more planned and data-driven approach. Complementing this effort, the digital self-service system optimized the client journey, providing full transparency on contracts, pricing, credit, and real-time logistics tracking.

Finally, by leveraging its global presence, the company strongly supports clients by providing market intelligence and strategic consulting, turning complex data into actionable insights for decision-makers.





# Suppliers

GRI 3-3 Supply chain management and traceability,  
GRI 308-1, GRI 414-1

Supply chain management and traceability are strategic for Tereos, given their relevance for operational continuity, socio-environmental risk mitigation, and transparency in raw material origins. The company is also committed to developing its suppliers. To this end, it invests in training them to adopt good agricultural practices and achieve recognized certifications. Moreover, we apply socio-environmental criteria in contracting. In the reporting period, we hired 1,019 new suppliers, of which 910 (89%) were selected using social and environmental criteria.

Strict ethical and socio-environmental guidelines govern our operations, including the Procurement of Goods and Services Policy—which establishes clear criteria and mandatory contractual clauses ensuring respect for human rights and the eradication of degrading or child labor practices. Beyond social compliance, partner selection integrates stringent environmental clauses, ensuring that sustainability is a shared value.



Our main goals include increasing certified cane and expanding supply chain traceability, which was extended during the 2025/2026 crop year through digital systems and the adoption of more sustainable agricultural practices. We regularly monitor indicators such as the percentage of certified sugarcane, GHG emissions, supplier adherence to socio-environmental criteria, and the number of audited suppliers to assess performance and guide continuous improvement.

**We cultivate an ecosystem of  
regional prosperity through  
income generation,  
empowering local businesses  
and professionals**



Environmental criteria are evaluated through the supplier management program, with approval on the Electronic Marketplace platform, which includes verification of legal environmental compliance. Key criteria evaluated include the presentation of environmental permits, compliance with the Brazilian Institute for the Environment and Renewable Natural Resources (Ibama), water resource usage permits, and waste management documentation (PGRS). The process also includes public consultations and initial due diligence, followed by documentary approval according to the supplier's category, ensuring environmental compliance across the supply chain.

We evaluate suppliers on social criteria through a structured due diligence process, which includes public consultations and verification of requirements related to human rights, labor legislation, and integrity. Key mechanisms used include checks in official databases, such as the Slave Labor List and sanction registers, and the analysis of labor compliance.

Additionally, suppliers undergo an approval process that includes evaluating health and safety at work requirements and completing socio-environmental responsibility questionnaires, ensuring social compliance in the supply chain.

## Certification and traceability

GRI 13.23.4, GRI 13.23.3, FB-AG-430 a.1

Tereos promotes a series of initiatives to certify sugarcane suppliers with a focus on traceability and the promotion of sustainable agricultural practices. Traceability is ensured through Bonsucro certifications—for own cane—and FSA-SAI—for supplier cane.

As a result, the number of certified suppliers increased from six in 2022 to 26 by March 2026. In the 2025/2026 crop year, certifications were renewed for five suppliers who advanced from the silver to the gold level, along with three new gold-level suppliers. The goal is to expand the participation of FSA-SAI certified cane. The target is to achieve 75% certified cane in the 2032/2033 crop year.

See our key figures for the 2025/2026 crop year:

**Total volume of sugarcane milled and certified:**

**12.2 million** metric tons, all of which have traceability certification

**100%** of own cane (leased) certified by Bonsucro, totaling **8.9 million tons**

**3.2 million** tons of supplier-certified cane by FSA/SAI, or **36.56% of the total volume** processed at the mills



# Our unique approach to supplier management

## Consultancy and knowledge transfer

We host forums and provide personalized consulting to support producers in adopting innovative technologies and solutions, such as the use of bio-inputs, which require more complex technical management compared to chemical products.

## Sharing of organic fertilizers

We distribute by-products of our operations, such as vinasse and filter cake, allowing them to reduce dependence and costs on chemical mineral fertilizers, improving the environmental footprint of the entire chain.

## Partner Club

We extend commercial benefits and competitive advantages to sugarcane suppliers. This means they have access to special fertilizers and differentiated products under better commercial terms.





# Supplier Management Program

Through the Supplier Management program, we foster collaboration, safety, sustainability, and mutual growth. Structured on the pillars of reliability, partnership, ESG, and innovation, the initiative recognizes excellence through an award in eight categories. Over these six years, more than 250 suppliers have been recognized for their qualified deliveries. We included IT service

providers in the 2025/2026 crop year. We also launched the Growing Together program, which offers training in safety, management, finance, and process improvements. By combining evaluation with training, we elevate our service provision standards and create more sustainable long-term relationships.

## Growing Together:

this new program drives the development of our supplier chain, strengthening relationships, reliability, innovation, and the ESG agenda

**180** participating suppliers

**36** award recipients





## Amigo Produtor program

To enable daily operations management, Amigo Produtor provides dedicated communication channels, such as a website and an app. In the field, agronomists provide support, along with practical field training and a technical meeting at the end of each cycle.

## Sustainable Producer Friend

With a focus on promoting sustainable agriculture, the initiative offers technical support, guidance on environmental and labor legislation, and encourages Farm Sustainability Assessment (FSA) certification from the Sustainable Agriculture Initiative (SAI) platform. We also host events at the beginning and end of the crop year to share results and recognize certified producers.

## Local suppliers

GRI 204-1

In the 2025/2026 crop year, 59.9% of Tereos's expenses were incurred on local suppliers, located within a 90 km radius of its mills. The percentage calculation considers the total consolidated expenses on the purchase of sugarcane, materials, services, and logistics across all company units.

### Proportion of spending on local suppliers<sup>1</sup>

GRI 204-1

**2023/2024**



**2024/2025**



**2025/2026**



**1.** The numbers above refer to all the company's mills. The organization considers local suppliers to be those located in cities within a 90-kilometer radius of the operational mills. The unit of measurement is the percentage (%) of spending in BRL (R\$) on local suppliers.





# Community relations

GRI 3-3 Community engagement and local development, GRI 413-2

Throughout its 25 years operating in Brazil, Tereos has built its corporate strategy around societal development, integrating sustainability and positive social impact. Since our arrival, we have identified and managed the impacts generated by our field and mill operations, adopting rigorous risk mitigation and sustainable practice management.

Tereos recognizes that its field and mill operations can generate negative impacts such as environmental pollution, biodiversity loss, land use issues, natural resource degradation, pressure on local resources, noise, and fire risks. We strive to mitigate and control these impacts, reducing risks and promoting sustainable coexistence with communities.

With a focus on transparency and respect, we continuously monitor these impacts. We publicly disclose the results of socio-environmental assessments, aiming to exceed legal requirements and ensure the generation of shared value and community progress. This framework is reinforced by a robust social committee that brings together various functions and acts as a forum for dialogue and development of social actions.

**A robust social committee brings together various functions to serve as a forum for dialogue and social action development**





# Open communication

GRI 413-1

During the 2025/2026 crop year, we maintained open communication with all the communities we interact with through transparent dialogue and continuous engagement. Our field teams monitor local needs and strive to contribute to well-being through a strong culture of social responsibility.

Additionally, we have increasingly integrated our agendas (such as social and environmental) into the actions we propose and implement to enhance end-to-end sustainability.

We promote engagement and development initiatives in 100% of our operations, with participatory socio-environmental impact assessments, continuous monitoring, and transparent results. Local development plans guide all relationships with communities. These plans are built on mapping, dialogue, and consultation, including the involvement of the Labor Relations department. Moreover, the company maintains an ombudsman channel for registering concerns, strengthening transparency, dialogue, and management of social impacts.

**We go beyond isolated actions in communities and create opportunities for dialogue for community leaders and neighbors to share their perspectives**





# Making it happen: building a shared future

Our corporate volunteer and engagement program has been expanded, with nine editions. One of its strengths is combining social actions for the local community with environmental causes. See some of the highlights below:

**Water Day** – our volunteers participated in lectures and planted saplings with 520 children from public schools in Barretos and Baguaçu (SP), alongside 70 employees.

**River Day** – employees from various sectors and units planted native saplings in the Nascente Modelo area in Guaira (SP).

**Nobody Burns the Place Where They Live** – our volunteers reached 18 cities in São Paulo's interior, distributing educational materials and car trash bags as part of our annual fire prevention awareness campaign.

**Christmas** – approximately 400 toys collected, which volunteers delivered to the São Judas Tadeu Social Service in São José do Rio Preto (SP).



**We organized the highest number of Making It Happen editions. Since its launch, nearly 1,000 employees have participated in the program**



# Citizenship Integrated into Strategy

Tereos invests in programs and actions with a positive impact that improve the locations where it operates. Its strategic management tackles externalities by recognizing the risks of its field and mill operations (such as noise, odors, and traffic) and going beyond legal requirements to ensure the well-being of neighboring communities. See the fronts adopted:

- **Local Engagement:** direct involvement in 42 communities with a focus on transparency and dialogue.
- **Strategic investment:** 100% of operations feature engagement actions and social and environmental development programs.
- **Social Governance:** through a Social Committee, we coordinate value-driven actions and engage internal leadership in raising awareness on social issues.
- **Transparency:** we conduct impact assessments with continuous monitoring and public disclosure of results.

## Initiatives that strengthened our culture in the 2025/2026 crop year

### Tereos in the Field

The program, which held three editions during the 2025/2026 crop year, focuses on information and education while serving as a space for community and awareness. Free services offered included haircuts, manicures, tree sapling donations, and preventive health advice. The events took place in the São Paulo inland region, in Ibitiúva, Colina, and Guaraci.

### Traveling Art and Culture Festival

Sponsored by Tereos in partnership with the Ministry of Culture and local municipalities, the event democratizes access to art and strengthens ties with surrounding communities through leisure, education, and social inclusion.

### Sustainable events

Provided clean energy certified by renewable energy credits (I-REC) for major national events during the 2025/2026 crop year such as Oktoberfest (Blumenau and São Paulo editions), Camarote Brahma (Barretos Cowboy Festival), Gramado Christmas Lights, Espaço Unimed concert hall (São Paulo), among others.





## Pescar Project

In partnership with Fundação Projeto Pescar, the company opened applications for another cycle of the professional training program for adolescents in vulnerable situations. The initiative serves as a tool for social transformation and mobility, fighting inequality and developing the local workforce. Selected participants were hired at the Cruz Alta mill (Olímpia – SP).



## Support for Amazônia+21

Through this initiative, Tereos supports riverside communities located in the Manaus and Belém regions of northern Brazil. The company acts institutionally in the region through its membership in the Amazônia+21 Institute.

## Social Energy Program

Provides electricity to Santa Casa de Pitangueiras and the Hospital de Amor in Barretos, helping ease operational costs for these institutions.

GRI 203-1

## Nurseries Program

Promotes environmental education, native sapling production, and supports reforestation actions, benefiting social initiatives in the region. These include the Mundo Novo Project, which assists 2,000 disadvantaged children, and the Renascer Therapeutic Community, which produced and donated 2,000 saplings during the harvest. GRI 203-1



## Sustainability in Motion: Culture, Inclusion, and Clean Energy

Throughout the year, Tereos' socio-cultural investments reinforced the company's commitment to promoting initiatives that unite culture, positive impact, and sustainability. In 2025, the company participated in major national festivals, contributing to more sustainable and affordable events for the public.

At the João Rock festival, Tereos, through the Guarani Sugar brand, supported the event by donating renewable energy generated from sugarcane biomass, allowing for the offset of more than 175 tCO<sub>2</sub>e. The festival brought together more than 55,000 people and highlighted the potential of renewable sources in reducing carbon emissions at large events.

At the Doce Maravilha Festival, the company signed the event's sustainability strategy, strengthening its commitment to responsible socio-environmental practices. Supported initiatives included waste management actions, accessible areas, inclusive dishes, and carbon offsetting. Guarani Sugar also participated in itinerant activities and the Dessert Table at the Wonder Area, providing experiences that connect with the public.

At the Coala Festival, Guarani Sugar contributed by providing 100% of the clean and renewable energy used at the event, reinforcing the promotion of culture alongside energy transition and sustainable development.





# Appendices

- GRI Disclosures
- SASB Disclosures
- GRI content index
- SASB content index
- Assurance statement
- Credits





# GRI Disclosures

### GRI 2-2 – Entities included in the organization's sustainability reporting

(complement) There was no difference between the entities considered in the two reports, nor modifications due to mergers, acquisitions, or disposals in the covered period.

### GRI 2-6 Activities, value chain and other business relationships

(complement) During the reported period, there were no significant changes in the organization's activities, value chain structure, or established commercial relationships.

Employees by employment type and gender GRI 2-7

|       | 2023/2024       |               |       | 2024/2025       |               |       | 2025/2026       |               |       |
|-------|-----------------|---------------|-------|-----------------|---------------|-------|-----------------|---------------|-------|
|       | Indefinite term | Definite term | Total | Indefinite term | Definite term | Total | Indefinite term | Definite term | Total |
| Men   | 8,016           | 272           | 8,288 | 8,130           | 26            | 8,156 | 7,062           | 103           | 7,165 |
| Women | 910             | 69            | 979   | 971             | 4             | 975   | 978             | 64            | 1,042 |
| TOTAL | 8,926           | 341           | 9,267 | 9,101           | 30            | 9,131 | 8,040           | 167           | 8,207 |

**Note:** The predominance of open-end contracts reflects the strategy of bringing previously outsourced activities in-house, strengthening the company's own operational structure.



GRI 2-7 Employees

Workforce by region and gender GRI 2-7

|                  | 2023/2024 |       |       | 2024/2025 |       |       | 2025/2026 |       |       |
|------------------|-----------|-------|-------|-----------|-------|-------|-----------|-------|-------|
|                  | Men       | Women | Total | Men       | Women | Total | Men       | Women | Total |
| BSC              | 298       | 183   | 481   | 38        | 47    | 85    | 39        | 52    | 91    |
| RJ DC            | 60        | 8     | 68    | 72        | 8     | 80    | 75        | 7     | 82    |
| São Paulo Office | 5         | 7     | 12    | 5         | 10    | 15    | 4         | 7     | 11    |
| Andrade          | 1,199     | 103   | 1,302 | 1,100     | 95    | 1,195 | 0         | 0     | 0.0   |
| Tanabi           | 1,123     | 129   | 1,252 | 1,209     | 129   | 1,338 | 1,250     | 142   | 1,392 |
| Vertente         | 990       | 124   | 1,114 | 1,004     | 132   | 1,136 | 1,041     | 167   | 1,208 |
| Cruz Alta        | 2,109     | 174   | 2,283 | 2,290     | 318   | 2,608 | 2,241     | 368   | 2,609 |
| Mandu            | 1,292     | 127   | 1,419 | 1,219     | 117   | 1,336 | 1,234     | 148   | 1,382 |
| São José         | 1,212     | 124   | 1,336 | 1,219     | 119   | 1,338 | 1,281     | 151   | 1,432 |
| TOTAL            | 8,288     | 979   | 9,267 | 8,156     | 975   | 9,131 | 7,165     | 1,042 | 8,207 |

**Note:** The data presented were extracted from the people management system (Sênior), as of December 31, 2025. Interns and trainees were excluded from the total employee count. The methodology is based on direct counting, considering all registered employees, both full-time and part-time. Some employees still linked to the Severínia unit were accounted for under the Cruz Alta unit. Employees working in the São José do Rio Preto office were counted under the São José unit.



Employees by employment type and region GRI 2-7

|                  | 2023/2024       |            |       | 2024/2025       |            |       | 2025/2026       |            |       |
|------------------|-----------------|------------|-------|-----------------|------------|-------|-----------------|------------|-------|
|                  | Indefinite term | Fixed term | Total | Indefinite term | Fixed term | Total | Indefinite term | Fixed term | Total |
| BSC              | 479             | 2          | 481   | 85              | 0          | 85    | 91              | 0          | 91    |
| RJ DC            | 68              | 0          | 68    | 79              | 1          | 80    | 82              | 0          | 82    |
| São Paulo Office | 12              | 0          | 12    | 15              | 0          | 15    | 11              | 0          | 11    |
| Andrade          | 1,189           | 113        | 1,302 | 1,187           | 8          | 1,195 | 0               | 0          | 0     |
| Tanabi           | 1,229           | 23         | 1,252 | 1,336           | 2          | 1,338 | 1,362           | 30         | 1,392 |
| Vertente         | 1,107           | 7          | 1,114 | 1,135           | 1          | 1,136 | 1,194           | 14         | 1,208 |
| Cruz Alta        | 2,206           | 77         | 2,283 | 2,596           | 12         | 2,608 | 2,568           | 41         | 2,609 |
| Mandu            | 1,338           | 81         | 1,419 | 1,333           | 3          | 1,336 | 1,340           | 42         | 1,382 |
| São José         | 1,298           | 38         | 1,336 | 1,335           | 3          | 1,338 | 1,392           | 40         | 1,432 |
| TOTAL            | 8,926           | 341        | 9,267 | 9,101           | 30         | 9,131 | 8,040           | 167        | 8,207 |

**Note:** The data presented were extracted from the people management system (Sênior), as of December 31, 2025. Interns and trainees were excluded from the total employee count. The methodology is based on direct counting, considering all registered employees, both full-time and part-time. Some employees still linked to the Severínia unit were accounted for under the Cruz Alta unit.



Employees by employment type and gender GRI 2-7

|       | 2023/2024 |           |       | 2024/2025 |           |       | 2025/2026 |           |       |
|-------|-----------|-----------|-------|-----------|-----------|-------|-----------|-----------|-------|
|       | Full time | Part Time | Total | Full time | Part Time | Total | Full time | Part Time | Total |
| Men   | 8,288     | 0         | 8,288 | 975       | 0         | 975   | 7,165     | 0         | 7,165 |
| Women | 979       | 0         | 979   | 8,156     | 0         | 8,156 | 1,042     | 0         | 1,042 |
| TOTAL | 9,267     | 0         | 9,267 | 9,131     | 0         | 9,131 | 8,207     | 0         | 8,207 |

**Note:** The part-time employee category does not apply to Tereos.

Employees by employment type and region GRI 2-7

| Region           | 2023/2024 | 2024/2025 | 2025/2026 |
|------------------|-----------|-----------|-----------|
|                  | Full time | Full time | Full time |
| BSC              | 481       | 85        | 91        |
| RJ DC            | 68        | 80        | 82        |
| São Paulo Office | 12        | 15        | 11        |
| Andrade          | 1,302     | 1,195     | 0         |
| Tanabi           | 1,252     | 1,338     | 1,392     |
| Vertente         | 1,114     | 1,136     | 1,208     |
| Cruz Alta        | 2,283     | 2,608     | 2,609     |
| Mandu            | 1,419     | 1,336     | 1,382     |
| São José         | 1,336     | 1,338     | 1,432     |
| TOTAL            | 9,267     | 9,131     | 8,207     |

**Note:** The part-time employee category does not apply to Tereos. Employees linked to the Severínia unit were counted under the Cruz Alta unit. Employees working in the São José do Rio Preto office were counted under the São José unit.



Non-guaranteed hours employees by gender GRI 2-7

| Gender | 2023/2024 | 2024/2025 | 2025/2026 |
|--------|-----------|-----------|-----------|
| Men    | 328       | 243       | 217       |
| Women  | 61        | 50        | 49        |
| TOTAL  | 389       | 293       | 266       |

**Note:** Between 2023 and 2024, the number of permanent employees increased while the number of temporary workers decreased, due to the insourcing of previously outsourced processes. This shift changes the contractual profile of the workforce and increases the company's direct exposure to people management, occupational safety, and labor costs.

Non-guaranteed hours employees by region GRI 2-7

| Region           | 2023/2024 | 2024/2025 | 2025/2026 |
|------------------|-----------|-----------|-----------|
| BSC              | 146       | 11        | 10        |
| RJ DC            | 1         | 1         | 1         |
| São Paulo Office | 5         | 8         | 6         |
| Andrade          | 37        | 23        | 0         |
| Tanabi           | 36        | 22        | 22        |
| Vertente         | 34        | 18        | 19        |
| Cruz Alta        | 55        | 162       | 160       |
| Mandu            | 34        | 21        | 22        |
| São José         | 41        | 27        | 26        |
| TOTAL            | 389       | 293       | 266       |



Workers who are not employees<sup>1</sup> GRI 2-8

| Types of workers <sup>2</sup> |                                                             | 2023/2024         | 2024/2025         | 2025/2026         |
|-------------------------------|-------------------------------------------------------------|-------------------|-------------------|-------------------|
| Contractual relationship      | Type of work performed                                      | Number of workers | Number of workers | Number of workers |
| Interns                       | Learning and training programs supporting support functions | 137               | 129               | 84                |
| Apprentices                   | Learning and training programs supporting support functions | 375               | 440               | 293               |
| TOTAL                         |                                                             | 492               | 569               | 377               |

1. According to GRI definitions, workers are those who are not employees (who do not have a direct contract with the company) but provide services to the organization.

2. The count was carried out through direct counting, considering all active workers until the end of the reporting period. There were no significant changes in the number of workers during the period.

GRI 2-9 – Governance structure and composition (supplement)

The Board of Directors is composed of non-executive 11 members, with a three-year term and identified as independent. The members are: Gérard Clay; Alain Carré; EARL Clay (represented by Gérard Clay); SCEA Agrilens (represented by François-Xavier Beaury); SCEA Les Vacantes (represented by Alain Carré); SCEA Caudron (represented by Laurent Caudron); SCEA Adrien Chovet (represented by Adrien Chovet); SCEA

Langlois-Meurinne (represented by Grégoire Langlois-Meurinne); SCEA des Hauts de la Cavée (represented by Jean-Charles Lefebvre); SCEA Champart (represented by Rodolphe Couturier); and SCEA de la Pouillerie (represented by Emilien Rose).

Some members hold other positions in the Group's governance bodies or in external organizations, including: Gérard Clay, President of the Interprofessional Association of Sugar Beet; François-Xavier Beaury, President of the Ethics and Corporate Social Responsibility Committee;

Laurent Caudron, President of the Audit and Finance Committees; Grégoire Langlois-Meurinne, President of the Risk Committee; Jean-Charles Lefebvre, President of the Diversification Committee; Rodolphe Couturier, President of the Compensation, Appointments, and Evaluation Committee; and Emilien Rose, President of the Cooperative Council.

All Board members are male, do not belong to underrepresented social groups, and do not formally represent specific stakeholder groups.



## GRI 2-16 – Communication of critical concerns

Critical concerns are reported to the highest governance body through periodic reports and presentations, formal executive board meetings, risk and compliance reports, and specific protocols for crises and emergencies.

Relevant compliance topics, including human rights, social issues, economic sanctions, due diligence of stakeholders, and relevant Whistleblowing Channel reports, are also escalated to leadership based on their criticality and potential reputational impact.

During the 2025/2026 season, 90 critical concerns were registered, primarily critical customer complaints related to food safety involving potential chemical, physical, or biological contamination in products. Of these, 84 were deemed substantiated after analysis and traceability conducted by the responsible areas through the Easy Process system. The records mainly refer to sugar and yeast products.

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

Tereos conducts an annual internal assessment of the Board on the management of economic, environmental, and social impacts. The process includes self-assessment and qualitative, financial, and sustainability goals, which are agreed upon with the Presidency and

impact variable compensation. Although it does not involve independent auditing, the practice generates individual development plans and action plans to enhance skills. The CEO monitors everything to ensure the evolution of results and strategic compliance.

## GRI 2-19 Remuneration policies

The remuneration policies of the Board of Directors are defined globally, outside the scope of Brazilian operations management. For this reason, details about fixed and variable compensation, bonuses, and Board clawback clauses are not reported in this cycle. In Brazil, the Board's remuneration comprises fixed and variable portions, with the variable component indexed to performance on financial, operational, and sustainability targets. This structure ensures local leadership is aligned with ESG commitments and business results.

## GRI 2-20 – Process to determine remuneration

The remuneration of the Tereos Board is determined by market and performance analyses, linked to financial, operational, and sustainability goals. While it integrates stakeholders insights through regular dialogue channels, there were no specific consultations on remuneration policies during the period. The process is validated internally and did not rely on external consultants for its definition.

## GRI 2-25 Processes to remediate negative impacts

The main complaints mechanism is the Ombudsman Channel, available 24 hours a day, every day, in Portuguese, English, and Spanish. It is accessible to employees, third parties, and other stakeholders. Reports received are forwarded to the responsible teams and followed up by Compliance until their conclusion.

The process' effectiveness is monitored through internal records and management indicators, used for recurrence analysis and continuous improvement. Whenever possible, the claimant receives feedback upon conclusion of the inquiry.

In 2025/2026, 262 complaints were recorded, with 42 (16.03%) not handled, 81 (30.92%) handled but not resolved, 64 (24.43%) handled and resolved with remediation, and 75 (28.63%) closed for being outside the channel's scope or due to insufficient information. The company has not yet conducted a formal satisfaction survey of users of these mechanisms.



## Types of grievance and referrals GRI 2-15

| Type of grievance                                                 | Amount     | Total (%)  |
|-------------------------------------------------------------------|------------|------------|
| Not addressed                                                     | 77         | 31.05      |
| Processed and not resolved                                        | 67         | 27.02      |
| Processed and resolved without remediation                        | 0          | 0          |
| Processed and resolved with remediation                           | 43         | 17.34      |
| Not related to the channel (cases closed for lack of information) | 61         | 24.6       |
| <b>TOTAL</b>                                                      | <b>248</b> | <b>100</b> |

## GRI 2-27 – Compliance with laws and regulations

During the reporting period, two significant cases of non-compliance with laws and regulations were reported, resulting in fines totaling R\$ 145,200.00, plus a non-monetary sanction. No fines for previous periods were paid.

The cases refer to environment-related infraction notices pertaining to compliance with Regulatory Standards in field activities and environmental ones related to fire incidents in sugarcane fields. In both cases, the company submitted administrative defenses when applicable.

Tereos continuously monitors working conditions and requires legal compliance from its operations and service providers, in alignment with Brazilian legislation, International Labor Organization (ILO) guidelines, and its Ethical Charter. In the environmental domain, the company is a signatory of the Agro-environmental Protocol of the Paulista Sugar-energy Sector, having eliminated the use of fire in harvesting since 2014, and maintains structured fire prevention and combat plans.

For reporting purposes, cases with fines equal to or exceeding USD 10,000 (approximately R\$ 51,000) are considered significant.

## GRI 102-3 – Just transition

During the period, the organization hired one employee (male, full-time/temporary) to work on the climate transition, with no recorded dismissals or transfers in the area. Upskilling and reskilling training sessions were conducted for eight employees (2 men and 6 women), covering different types of contracts. All new hires received salaries equal to or above the estimated living wage, with no identified pay gaps. Additionally, there were no impacts or need for agreements with indigenous peoples. Lastly, there was no movement of third-party workers related to climate matters.

## GRI 203-2 – Indirect economic impacts

Tereos recognizes that its operations have indirect economic impacts and bring social transformation to rural communities and municipalities surrounding its field and mill operations. These effects range from strengthening local supply chains to generating income and socio-environmental initiatives.

However, the company has not yet formally mapped or systematically measured these positive and negative impacts. The lack of a structured methodology currently prevents precise analysis of the extent and significance of these externalities. This gap represents an opportunity to improve regional sustainability management.



## GRI 205-2 – Communication and training on anti-corruption policies and procedures

(supplement)

The disclosure is calculated based on headcount and considers employees as trained if they have fully completed the required training paths since their hiring. The content includes Ethical Charter (8,647 trained; 97%), Compliance (2,298; 95%), and Competition Law (2,155; 94%). Apprentices are included.

The total number of employees excludes those without computer access and other categories not eligible for the reported training, such as temporary and subcontracted workers. During the period, there was no report of communication or training for governance members and business partners due to scope limitations and data consolidation.

## GRI 302-1 Energy consumption within the organization

### Fuel consumption from non-renewable sources (GJ) GRI 302-1

| Types of nonrenewable sources | 2023/2024          | 2024/2025           | 2025/2026           |
|-------------------------------|--------------------|---------------------|---------------------|
| Diesel                        | 1,475,910.5        | 1,541,897.06        | 1,314,632.93        |
| Gasoline                      | 975.6              | 262.06              | 695.61              |
| LPG                           | 15,475.4           | 25,631.7            | 25,671.18           |
| <b>TOTAL</b>                  | <b>1,492,361.4</b> | <b>1,567,790.82</b> | <b>1,341,703.02</b> |

### Fuel consumption from renewable sources<sup>1</sup> (GJ) GRI 302-1

| Types of renewable sources  | 2023/2024            | 2024/2025            | 2025/2026            |
|-----------------------------|----------------------|----------------------|----------------------|
| Sugarcane bagasse (Biomass) | 37,477,255.6         | 41,066,414.65        | 45,159,219.65        |
| Ethanol                     | 57,313.1             | 59,428.39            | 69,566.63            |
| Biodiesel                   | 187,881.1            | 195,889.59           | 159,471.69           |
| <b>TOTAL</b>                | <b>37,722,449.80</b> | <b>41,321,732.63</b> | <b>45,388,257.97</b> |

**1.** Information on fuels used by the organization (biomass) refers to the consumption of the mills (Cruz Alta, Mandu, São José, Tanabi, Vertente, and Andrade) and was extracted from GATEC and converted into GJ as follows: measured bagasse consumed (kg) \* production PCI bagasse (MJ/kg) / 1000 = Consumption in GJ. Steam used in sugar and ethanol production processes originates from biomass and is therefore already included as a renewable fuel.



Energy consumption by source<sup>1</sup> (QJ) GRI 302-1

| Types of source   | 2023/2024 | 2024/2025 | 2025/2026 |
|-------------------|-----------|-----------|-----------|
| TOTAL ELECTRICITY | 56,874.5  | 57,606.35 | 67,083.59 |

1. The conversion factor used for electricity was 1 kWh = 0.0036 GJ. Electricity information was obtained directly from the Electric Trading Chamber (CCEE).

Energy sales by source (QJ) GRI 302-1

| Types of source | 2023/2024   | 2024/2025    | 2025/2026    |
|-----------------|-------------|--------------|--------------|
| Electricity     | 2,721,023.2 | 3,636,307.39 | 2,908,690.83 |
| Heating         | 0           | 0            | 0            |
| Cooling         | 0           | 0            | 0            |
| Steam           | 1,904,068.4 | 0            | 0            |
| TOTAL           | 4,625,091.6 | 3,636,307.39 | 2,908,690.83 |

Total energy consumption within the organization <sup>1</sup> (QJ) GRI 302-1

|       | 2023/2024     | 2024/2025     | 2025/2026     |
|-------|---------------|---------------|---------------|
| TOTAL | 34,646,594.20 | 39,310,822.41 | 44,115,591.88 |

1. We calculated total energy consumption from the sum of energy consumed from renewable and non-renewable sources, plus electricity purchased for consumption, less the electricity and steam sold from this total.

Energy consumption outside of the organization<sup>1</sup> (QJ) GRI 302-2

|       | 2023/2024    | 2024/2025    | 2025/2026  |
|-------|--------------|--------------|------------|
| TOTAL | 1,134,487.67 | 1,087,607.07 | 726,320.36 |

1. Total consumption is based on the organization's upstream activities (employee transport, business travel, etc.) and downstream activities (transport and distribution of finished products, processing and use of sold products, etc.).



## GRI 303-3 – Water withdrawal

Tereos sources water in areas classified as higher water risk, as assessed using the Aqueduct Water Risk Atlas tool. In these areas, we conduct consumption monitoring, well diagnostics, and water availability studies, focusing on mitigating operational risks and maintaining intake infrastructure planning. No third-party water is withdrawn.

### Total water withdrawal from all areas<sup>1</sup> (megaliters) GRI 303-3

| Source        | 2023/2024               | 2024/2025               | 2025/2026               |
|---------------|-------------------------|-------------------------|-------------------------|
|               | Freshwater <sup>2</sup> | Freshwater <sup>2</sup> | Freshwater <sup>2</sup> |
| Surface water | 11.14                   | 10.30                   | 8.52                    |
| Groundwater   | 3.16                    | 4.67                    | 4.34                    |
| <b>TOTAL</b>  | <b>14.30</b>            | <b>14.97</b>            | <b>12.86</b>            |

**1.** Data compiled from the Gatec system. No water is withdrawn in known areas with water stress.

**2.** ≤1,000 mg/l of total dissolved solids.

We carried out the water stress assessment based on the Aqueduct Water Risk Atlas, using the georeferencing of intake points from the seven mills. Three of these mills (UICA – Cruz Alta, UIT – Tanabi, and UIS – Severínia) are located in areas classified as high water stress. However, during the reported period, there was no significant intake in these areas: the UIS unit is hibernated, with consumption limited to potability, while UICA and UIT remain under monitoring and water availability assessment, with no significant volumes associated with the indicator. The data refer to the period from April to March of the 2025/2026 crop year and support water resource planning and management. During the period, the reduction in milling, greater operational regularity, and the implementation of process improvements and maintenance drove down raw water consumption.

## GRI 303-5 – Water consumption

Total water consumption for the 2025/2026 period was 12.86 ML, equivalent to the intake volume, as there is no industrial effluent discharge into water bodies. Consumption is mainly associated with evaporation and incorporation of water into the production process. No consumption volumes were recorded in areas classified as having water stress for reporting purposes according to GRI criteria.

We monitor flow via meters integrated into the GATEC system, with monthly follow-up by operational indicator (m<sup>3</sup>/tc). No significant impacts related to water storage were identified during the period, with stored volumes remaining stable.



GRI 305-1 – Direct (Scope 1) GHG emissions

TOTAL Direct (Scope 1) GHG emissions in tCO2eq<sup>1</sup> GRI 305-1

| Category                                                             | 2023/2024       | 2024/2025       | 2025/2026       |
|----------------------------------------------------------------------|-----------------|-----------------|-----------------|
|                                                                      | Total emissions | Total emissions | Total emissions |
| Production of electricity, heat or steam                             | 94,992.11       | 98,278.96       | 84,235.04       |
| Physical-chemical processing                                         | 216,022.24      | 160,111.21      | 160,338.89      |
| Transportation of materials, products, waste, workers and passengers | 105,027.22      | 122,556.61      | 119,579.83      |
| Fugitive emissions                                                   | 1,437.44        | 2,061.40        | 3,016.97        |
| TOTAL SCOPE 1 EMISSIONS                                              | 417,479.00      | 383,008.18      | 367,170.76      |

**1.** Emission disclosures are reported based on the calendar year, as per Tereos's GHG inventory, while the others follow the crop year. The calculation includes the gases CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, and SF<sub>6</sub>. For calculations, we have adopted the baseline year of 2023. Our GHG reduction targets are aligned with the Science Based Targets Initiative (SBTi) methodology, which uses the 2022/2023 crop year as a benchmark. The consolidation approach used is based on operational control, with methodologies grounded in the GHG Protocol and ISO 14064, and emission factors from sources like IPCC 2006, Ecoinvent, Brazilian GHG Protocol Program, ASHRAE, DEFRA (UK), among others. There were no significant changes in emissions that triggered recalculations of base year emissions.

GRI 305-2 – Energy indirect (Scope 2) GHG emissions

Tereos reported a total of 985.11 metric tons of CO<sub>2</sub> equivalent in indirect GHG emissions from electricity purchases, calculated using the location-based approach. The company does not use the market-based approach to calculate these emissions.

Indirect GHG emissions from acquired energy in tCO2eq (scope 2)<sup>1</sup> GRI 305-2

| 2023/2024 | 2024/2025 | 2025/2026 |
|-----------|-----------|-----------|
| 703.31    | 764.80    | 985.11    |

**1.** The gases considered include carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), and sulfur hexafluoride (SF<sub>6</sub>). For calculations, we have adopted the baseline year of 2022. Our GHG reduction targets are aligned with the Science Based Targets Initiative (SBTi) methodology, which uses the 2022/2023 crop year as a benchmark. Emissions were consolidated based on operational control, and the calculations followed the guidelines of international standards GHG Protocol and ISO 14064. Emission factors and global warming potentials used were obtained from recognized sources like IPCC 2006, Brazilian GHG Protocol Program, Ecoinvent database, ASHRAE, and DEFRA (UK), among others. There were no significant changes in emissions that triggered recalculations of base year emissions.



## GRI 305-3 – Other indirect (Scope 3) GHG emissions

### Other direct (Scope 3) GHG emissions in tCO<sub>2</sub>eq<sup>1</sup> GRI 305-3

| Category                                     | 2023/2024         | 2024/2025         | 2025/2026         |
|----------------------------------------------|-------------------|-------------------|-------------------|
|                                              | Total emissions   | Total emissions   | Total emissions   |
| <b>Upstream</b>                              |                   |                   |                   |
| Goods and services purchased                 | 303,550.73        | 287,169.04        | 252,689.35        |
| Fuel- and energy-related activities          | 29,437.31         | 44,005.79         | 45,030.69         |
| Upstream transportation and distribution     | 20,777.07         | 28,622.52         | 27,528.66         |
| Waste generated in operations                | 831.74            | 2,191.50          | 2,621.26          |
| Business travel                              | 91.37             | 179.93            | 75.73             |
| Employee transportation                      | 1,153.20          | 2,819.59          | 885.40            |
| <b>Downstream</b>                            |                   |                   |                   |
| Transportation and distribution (downstream) | 137,886.53        | 121,300.00        | 78,826.71         |
| Investments                                  | 13,886.61         | 12,716.29         | 9,745.30          |
| <b>TOTAL</b>                                 | <b>507,614.54</b> | <b>499,004.68</b> | <b>417,327.37</b> |

**1.** The gases considered include carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), and sulfur hexafluoride (SF<sub>6</sub>), with PFCs and NF<sub>3</sub> excluded, as they do not apply to the organization's activities. For calculations, the baseline year of 2022 was adopted, while GHG reduction targets are aligned with the Science Based Targets Initiative (SBTi) methodology, which uses the 2022/2023 crop year as a benchmark. Emissions were consolidated based on operational control, and the calculations followed the guidelines of international standards GHG Protocol and ISO 14064. Emission factors and global warming potentials used were obtained from recognized sources like IPCC 2006, Brazilian GHG Protocol Program, Ecoinvent database, ASHRAE, and DEFRA (UK), among others. There were no significant changes in emissions that triggered recalculations of base year emissions.

## GRI 305-4 – GHG emissions intensity<sup>1</sup>

### Greenhouse gas emissions intensity<sup>1</sup> in tCO<sub>2</sub>eq<sup>1</sup>

GRI 305-4

|                                                       | 2023/2024     | 2024/2025     | 2025/2026     |
|-------------------------------------------------------|---------------|---------------|---------------|
| Total GHG emissions                                   | 925,796.85    | 882,777.65    | 784,498.130   |
| Metric tons of cane processed                         | 21,108,757.57 | 20,435,303.56 | 17,926,114.33 |
| tCO <sub>2</sub> eq/metric ton of sugarcane processed | 0.044         | 0.044         | 0.04          |

**1.** In the 2025/2026 crop year, Tereos's greenhouse gas emission intensity was 0.04 tCO<sub>2</sub>e per ton of cane crushed. The disclosure was calculated based on total emissions of 784,498.130 tCO<sub>2</sub>e and a processed volume of 17,926,114.33 tons of cane. The gases considered were CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, and SF<sub>6</sub>, following the methodologies of the GHG Protocol and ISO 14064.





**GRI 305-7 – Nitrogen oxides (NO<sub>x</sub>), sulfur oxides (SO<sub>x</sub>), and other significant air emissions**

We monitor the organization's atmospheric emissions through measurements taken at the fixed sources of the mills, particularly in the chimneys of boilers used in the production process.

The reported data comes from sampling and testing reports conducted at the fixed sources of boiler chimneys by an external specialized laboratory, as per technical requirements set in the operating licenses of industrial units.

**Nitrogen oxides (NO<sub>x</sub>), sulfur oxides (SO<sub>x</sub>) and other significant air emissions in Kg<sup>1,2</sup>** GRI 305-7

| Categories              | 2023/2024 | 2024/2025 | 2025/2026 |
|-------------------------|-----------|-----------|-----------|
| NO <sub>x</sub>         | 3,126     | 2,495     | 3,295     |
| SO <sub>x</sub>         | 585       | 302       | 1,033     |
| Particulate matter (PM) | 2,823     | 2,629     | 1,727     |

- 1.** We conduct the greenhouse gas inventory according to the calendar year. We accordingly report the emissions indicators based on the calendar year, unlike others that we report according to the crop year. We identified no emissions of persistent organic pollutants (POPs), volatile organic compounds (VOCs), hazardous air pollutants (HAPs), or other relevant categories of atmospheric pollutants.

**2.** The data refers to the harvest period and was obtained by direct measurement at fixed sources, as required by operating licenses, following recognized methodologies (Cetesb and Usepa). An external laboratory conducts measurements annually and considers them representative of the reported period, consolidated for the total of the mills through specific local data.



GRI 306-4 – Waste diverted from disposal

Non-hazardous waste diverted from disposal by recovery operation<sup>1</sup> (in metric tons) GRI 306-4

| Type of recovery           | 2023/2024               |                          |                | 2024/2025               |                          |                | 2025/2026               |                          |                 |
|----------------------------|-------------------------|--------------------------|----------------|-------------------------|--------------------------|----------------|-------------------------|--------------------------|-----------------|
|                            | Within the organization | Outside the organization | Total          | Within the organization | Outside the organization | Total          | Within the organization | Outside the organization | Total           |
| Preparation for reuse      | 80.20                   | 0                        | 80.20          | 79.20                   | 0                        | 79.20          | 80.78                   | 0                        | 80.78           |
| Recycling                  | 0                       | 6,587.30                 | 6,587.30       | 0                       | 6,319.62                 | 6,319.62       | 0                       | 5,339.01                 | 5,339.00        |
| <b>TOTAL NON-HAZARDOUS</b> | <b>80.20</b>            | <b>6,587.30</b>          | <b>6,667.5</b> | <b>79.20</b>            | <b>6,319.62</b>          | <b>6,398.8</b> | <b>80.78</b>            | <b>5,339.00</b>          | <b>5,419.79</b> |

1. Except for effluents.

Hazardous waste diverted from disposal by recovery operation<sup>1</sup> (in metric tons) GRI 306-4

| Type of recovery             | 2023/2024               |                          | 2024/2025               |                          | 2025/2026               |                          |
|------------------------------|-------------------------|--------------------------|-------------------------|--------------------------|-------------------------|--------------------------|
|                              | Within the organization | Outside the organization | Within the organization | Outside the organization | Within the organization | Outside the organization |
| Co-processing                | 0                       | 944.96                   | 0                       | 983.61                   | 0                       | 1,222.72                 |
| <b>TOTAL HAZARDOUS WASTE</b> | <b>0</b>                | <b>944.96</b>            | <b>0</b>                | <b>983.61</b>            | <b>0</b>                | <b>1,222.72</b>          |

1. Except for effluents.



## GRI 306-5 – Waste directed to disposal

In the 2025/2026 season, the company directed 523.10 tons of waste to final disposal, entirely composed of non-hazardous waste sent to a licensed external landfill.

### Non-hazardous waste directed to final disposal<sup>1</sup> (in tons) GRI 306-5

| Types of nonhazardous waste                                      | 2023/2024 | 2024/2025 | 2025/2026 |
|------------------------------------------------------------------|-----------|-----------|-----------|
| Total waste sent for final disposal (Licensed external landfill) | 573.47    | 499.70    | 523.08    |

**1.** Except for effluents. The data was compiled from information in the Sigor system. No hazardous waste disposal through incineration or landfill occurred during the reported period.

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

The company does not currently conduct structured assessments to identify negative environmental impacts within the supplier chain.

The supplier management process includes initial approval with legal environmental compliance verification but does not include systematic monitoring of activities or continuous identification of environmental impacts resulting from supplier activities.

When the teams responsible for interfacing with suppliers identify any environmental deviations, they evaluate them on an individual basis and address them with support from the environmental technical area, where applicable.

## GRI 403-7 – Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

The company works with business partners, such as independent sugarcane suppliers, over which it does

not exercise direct operational control. This limitation prevents the organization from mapping or directly assessing health and occupational safety risks in these activities. Therefore, full responsibility for hazard management and the implementation of appropriate safety measures remains exclusively with the partner companies or rural producers.

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

The company maintains a structured occupational health and safety management system based on applicable legislation, covering occupational risk management, health monitoring, mandatory training, operational controls, and periodic internal audits. In the 2025/2026 period, 100% of employees and 100% of non-employed workers under Tereos's operational control were covered by the system, fully encompassed by internal audit processes. Health monitoring is conducted through the Occupational Health Medical Control Program (PCMSO), legally mandated occupational exams, and third-party documentation control, including the requirement for Occupational Health Certificate (ASO), safety integration, and periodic refreshers.



GRI 403-9 – Work-related injuries

No fatalities were recorded among employees and contractors. The most frequent incidents involved same-level falls, sprains, use of hand tools, procedural failures, and contact with hot fluids. The corporate process

for hazard identification and risk assessment includes all reported events, Preliminary Risk Analysis (PRA), work permits, Hazard and Operability Study (HAZOP), Workplace Risk Assessment and Control (WRAC), root cause investigations, and application of control hierarchy.

Internal Accident and Harassment Prevention Committee (Cipa), Specialized Occupational Health and Safety Engineering Service (Sesmt), Risk Management Program (PGR), PCMSO, periodic training, and the SEJA Program support preventive management by strengthening a safety culture and managing operational, task, and individual risks.

Work-related injuries GRI 403-9

| Class                                                                   | 2023/2024  |                                              | 2024/2025     |                                              | 2025/2026  |                                              |
|-------------------------------------------------------------------------|------------|----------------------------------------------|---------------|----------------------------------------------|------------|----------------------------------------------|
|                                                                         | Employees  | Workers who are not employees¹ (contractors) | Employees     | Workers who are not employees¹ (contractors) | Employees  | Workers who are not employees¹ (contractors) |
| Number of hours worked                                                  | 21,563,529 | 8,322,772                                    | 21,687,689.75 | 6,970,118.49                                 | 22,818,774 | 7,082,071                                    |
| Hours worked                                                            | 1,000,000  | 1,000,000                                    | 1,000,000     | 1,000,000                                    | 1,000,000  | 1,000,000                                    |
| Number of fatalities as a result of work-related injuries               | 0          | 0                                            | 0             | 0                                            | 0          | 0                                            |
| Rate of fatalities as a result of work-related injuries                 | 0          | 0                                            | 0             | 0                                            | 0          | 0                                            |
| Number of high-consequence work-related injuries (excluding fatalities) | 9          | 6                                            | 19            | 1                                            | 12         | 2                                            |
| Rate of high-consequence work-related injuries (excluding fatalities)   | 0.30       | 0.72                                         | 0.88          | 0.14                                         | 0.53       | 0.28                                         |
| Number of recordable work-related injuries                              | 124        | 14                                           | 112           | 21                                           | 110        | 14                                           |
| Rate of recordable work-related injuries                                | 5.72       | 1.80                                         | 5.16          | 3.01                                         | 4.82       | 1.98                                         |
| Lost days (VSA Requisite)                                               | 1807       | 79                                           | 1,105         | 106                                          | 1,000      | 166.00                                       |
| Injury severity rate                                                    | 209.57     | 9.60                                         | 89.88         | 11.53                                        | 42.83      | 75.77                                        |

1. GRI defines workers as those who are not employees (who do not have a direct contract with the company) but provide services to the organization.



## GRI 403-10 – Work-related ill health

Tereos did not record any occupational diseases among employees and non-employed workers, including deaths and recordable cases related to occupational illnesses. Tereos identifies and manages occupational risks through the SEJA Program and the WRAC methodology (Risk Inventory), complemented by periodic evaluations. The main risks monitored include noise, heat, dust, chemical agents, and ergonomic factors.

Preventive measures follow the control hierarchy, prioritizing elimination or reduction at the source, engineering controls, administrative actions, medical monitoring via PCMSO, and the use of PPE, when applicable. In 2025/2026, the multidisciplinary mapping identified approximately 45,500 potential risk situations, classified by probability and severity to set treatment priorities.

## GRI 405-1 – Diversity of governance bodies and employees

The composition of Tereos's governance bodies does not apply in Brazil since the company is privately held and its highest governance body is based in France. The criteria for appointing Board members are therefore set internationally and not under local management, making it impossible to apply the metrics requested in this disclosure.

## Percentage of employees by employee category and gender<sup>1</sup> GRI 405-1

| Employee category               | 2023/2024    |              | 2024/2025    |              | 2025/2026    |              |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                 | Men          | Women        | Men          | Women        | Men          | Women        |
| Executive Officers              | 100          | 0            | 100          | 0            | 100          | 0            |
| Managers and Executive Managers | 83.6         | 16.4         | 83.78        | 16.22        | 78.57        | 21.43        |
| Management                      | 78.6         | 21.4         | 81.73        | 18.27        | 81.72        | 18.28        |
| Leaders                         | 98.0         | 2.0          | 97.32        | 2.68         | 95.8         | 4.2          |
| Supervisors                     | 95.0         | 5.1          | 95.05        | 4.95         | 96.12        | 3.88         |
| Operational                     | 91.5         | 8.5          | 91.48        | 8.52         | 89.36        | 10.64        |
| Technical/Administrative        | 63.2         | 36.8         | 62.28        | 37.72        | 60.69        | 39.31        |
| Apprentices                     | 43.6         | 56.4         | 41.40        | 58.60        | 36.27        | 63.73        |
| Interns                         | 45.4         | 54.6         | 45.53        | 54.47        | 46.43        | 53.57        |
| <b>TOTAL</b>                    | <b>89.44</b> | <b>10.56</b> | <b>89.32</b> | <b>10.68</b> | <b>89.03</b> | <b>15.45</b> |

<sup>1</sup>. In this report, underrepresented groups are considered as minority and/or vulnerable groups. The percentages presented were calculated based on the total employees reported in GRI 2-7. The trainee category was not included in the calculations for this disclosure.



Employees by employee category and age group<sup>1</sup> GRI 405-1

| Employee category               | 2023/2024 |          |         | 2024/2025 |          |         | 2025/2026 |          |         |
|---------------------------------|-----------|----------|---------|-----------|----------|---------|-----------|----------|---------|
|                                 | Under 30  | 30 to 50 | Over 50 | Under 30  | 30 to 50 | Over 50 | Under 30  | 30 to 50 | Over 50 |
| Executive officers              | 0.00      | 66.7     | 33.3    | 0.00      | 63.64    | 36.36   | 0.00      | 70.00    | 30.00   |
| Managers and executive managers | 0.00      | 87.01    | 12.99   | 1.37      | 89.04    | 9.59    | 0.00      | 91.43    | 8.57    |
| Management                      | 6.8       | 84.0     | 9.2     | 4.33      | 89.42    | 6.25    | 0.54      | 89.25    | 10.22   |
| Leaders                         | 10.9      | 72.0     | 17.1    | 11.02     | 73.86    | 15.12   | 8.92      | 71.85    | 19.23   |
| Supervisors                     | 15.1      | 75.8     | 9.1     | 13.86     | 77.23    | 8.91    | 4.85      | 82.52    | 12.62   |
| Operational                     | 23.6      | 51.5     | 24.9    | 22.68     | 52.95    | 24.37   | 21.62     | 48.95    | 29.44   |
| Technical/<br>Administrative    | 43.2      | 52.3     | 4.5     | 44.44     | 51.58    | 3.98    | 36.32     | 58.74    | 4.93    |
| Apprentices                     | 100       | 0.00     | 0.00    | 100.00    | 0.00     | 0.00    | 97.62     | 2.38     | 0.00    |
| Interns                         | 97.00     | 3.00     | 0.00    | 98.37     | 1.63     | 0.00    | 100       | 0.00     | 0.00    |
| TOTAL                           | 29.52     | 50.91    | 19.57   | 27.28     | 52.53    | 20.18   | 24.40     | 50.81    | 24.79   |

**1.** In this report, underrepresented groups are considered as minority and/or vulnerable groups. The percentages presented were calculated based on the total employees reported in GRI 2-7. The trainee category was not included in the calculations for this disclosure.



Percentage of employees from underrepresented groups, by employee category<sup>1</sup> GRI 405-1

| Employee category               | 2023/2024 |      | 2024/2025 |      | 2025/2026 |      |
|---------------------------------|-----------|------|-----------|------|-----------|------|
|                                 | Black     | PwD  | Black     | PwD  | Black     | PwD  |
| Executive officers              | 0.00      | 0.00 | 0.00      | 0.00 | 0.0       | 0.0  |
| Managers and executive managers | 4.11      | 4.11 | 0.00      | 5.42 | 1.43      | 5.71 |
| Management                      | 13.1      | 2.9  | 2.40      | 4.81 | 2.69      | 5.38 |
| Leaders                         | 27.1      | 3.1  | 3.78      | 3.94 | 2.45      | 5.07 |
| Supervisors                     | 18.2      | 2.0  | 1.98      | 2.97 | 0.97      | 1.94 |
| Operational                     | 40.4      | 3.8  | 5.74      | 4.54 | 6.56      | 5.40 |
| Technical/ Administrative       | 18.5      | 2.4  | 2.61      | 3.57 | 2.09      | 6.51 |
| Apprentices                     | 1.61      | 0.00 | 10.47     | 0.00 | 10.92     | 4.19 |
| Interns                         | 0.28      | 0.02 | 1.63      | 0.00 | 3.57      | 0.0  |
| TOTAL                           | 58.89     | 3.48 | 5.40      | 4.16 | 5.85      | 5.00 |

<sup>1</sup>. In this report, underrepresented groups are considered as minority and/or vulnerable groups. The percentages presented were calculated based on the total employees reported in GRI 2-7. The trainee category was not included in the calculations for this disclosure. The company currently does not have consolidated data on LGBTQIAPN+ community employees in its internal systems.

Ratio of basic salary and remuneration of women to men, by employee category<sup>1</sup> (%) GRI 405-2

| Employee category               | 2023/2024 | 2024/2025 | 2025/2026 |
|---------------------------------|-----------|-----------|-----------|
| Executive officers              | 0         | 0         | 0         |
| Managers and executive managers | 92        | 93        | 96.08     |
| Management                      | 96        | 96        | 95.98     |
| Leaders                         | 93        | 94        | 98.18     |
| Supervisors                     | 109       | 98        | 99.75     |
| Operational                     | 84        | 85        | 100.20    |
| Technical/ Administrative       | 103       | 91        | 95.93     |

<sup>1</sup>. The data are based on the ratio of remuneration of women to men. All operational units were counted. There are no women on the Board at present.



### GRI 406-1 – Incidents of discrimination

Three cases of discrimination were reported in crop year 2025/2026. All were analyzed internally, with corrective action plans implemented and monitored through routine management processes. The company monitors the outcomes of the measures adopted periodically to prevent recurrences and strengthen a respectful and inclusive workplace. All reported cases were resolved during the period.

### GRI 408-1 – Operations and suppliers at significant risk for incidents of child labor

No operations or suppliers were identified as having a significant risk of child labor or exposure of young individuals to hazardous activities. The company maintains preventive controls to ensure human rights and decent work.

The Ethical Charter prohibits child labor, and suppliers undergo approval with risk analysis and compliance clauses. Operations are audited (SEDEX SMETA, International Sustainability and Carbon Certification, and Bonsucro), and sugarcane suppliers are evaluated using FSA/SAI criteria.

We inspect accommodations and agricultural fronts and immediately suspend operations if irregularities are found. We use Agrottools for socio-environmental analysis and have identified no significant impacts.

### GRI 409-1 – Operations and suppliers at significant risk for incidents of forced or compulsory labor

We identified no operations or suppliers at significant risk for forced or slave-like labor.

The company maintains preventive controls to uphold human rights and decent conditions. We inspect accommodations and work fronts, and suppliers undergo approval with risk analysis and must comply with the Ethical Charter and contractual clauses with sanctions.

Operations are audited (SEDEX SMETA, ISCC, and Bonsucro), and sugarcane suppliers are evaluated using FSA/SAI criteria. We conduct inspections and advisory actions and may suspend or block suppliers in case of non-compliance.

We use Agrottools for socio-environmental analysis and have identified no significant impacts.

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

The organization evaluated 26 sugarcane suppliers for social impacts and identified no actual or potential cases during the period. The main risks identified relate to non-compliance with labor and human rights

laws, which could result in legal sanctions, commercial restrictions, and reputational damage.

All suppliers are subject to contractual clauses on social responsibility, environmental, and anti-corruption measures, and are evaluated under the SAI program. No action plans needed to be implemented, and no contracts were terminated.

### GRI 13.23.1 – Supply chain traceability

The company uses structured processes to trace sugarcane from the field to the mill. The process begins with harvest planning, which considers in-house and supplier production, maturity, logistics, and industrial capacity, by creating Work Orders in the SimpleFarm system.

Operations are monitored via Solinftec, with field activities recorded. After harvest, we identify the raw material upon receipt through the Digital Cane Certificate (CDC) or by scanning a barcode.

Information is fed into SimpleFarm and linked to work orders, enabling traceability and supply chain monitoring with full transparency and control over the raw material's origin.



### GRI 13.23.2 – Supply chain traceability

Sugarcane traceability extends to the block/plot of origin, allowing us to identify the supplier and agronomic data.

During the 2025/2026 crop year, approximately 8.94 million tons of supplier cane were traced via SimpleFarm. 100% of received loads have their origin identified through totems integrated with Solinftec or, in contingency, by barcode reading.

The process starts with harvest planning, with work orders in SimpleFarm. We monitor operations via Solinftec, and at reception, data is recorded via CDC or order reading, ensuring each load is linked to its origin.





# SASB Disclosures

## Food and beverage sector (Agriculture)

### FB-AG 320a.1 – Work-related accidents and occupational illnesses

The main types of recorded accidents were same-level falls or sprains, incidents involving manual tools, and procedural failures. We map these risks in advance in our health and safety management system using

structured risk identification and assessment tools, including Preliminary Hazard Analysis (PHA), Work Permits (WP), HAZOP, WRAC, and incident investigation using the SOLOGIC methodology, while monitoring the hierarchy of controls.

No worker was excluded from the accident data compilation. We calculate the indicators based on the number of accidents multiplied by 1,000,000 divided by the total man-hours worked (HHT).

### Work-related accidents and occupational illnesses FB-AG 320a.1

| 2025/2026 Crop Year                                                                                                                                                                     | Employees | Workers who are not employees (contractors) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------------------------------|
| Total frequency rate (lost-time and no-lost-time)                                                                                                                                       | 11.04     | 5.93                                        |
| Near miss frequency rate (NMFR)                                                                                                                                                         | 57.80     | 25.56                                       |
| Average hours of health, safety and emergency response training (calculation should be made as: total hours of qualified training provided by the entity) / (total number of employees) | 25.84     | 1.50                                        |

1. For the purpose of calculating the injury rate: (number of injuries \* 1,000,000) / number of hours worked.





### FB-AG-440a.1 – Climate risks

Sugarcane productivity at Tereos is vulnerable to droughts, given the crop's water demand of 2,000 mm per cycle. To mitigate risks, the company uses biostimulants, pre-drought inputs, and bioinputs that extend the root system and increase tolerance to water stress.

The strategy includes soil management, strategic irrigation, and vinasse application for moisture retention. Climate governance relies on continuous monitoring with data from European Centre for Medium-Range Weather Forecast (ECMWF), National Oceanic and Atmospheric Administration (NOAA), International Research Institute for Climate and Society (IRI) and Instituto Nacional de Meteorologia (Inmet), which feed into water balance models and crop forecasts. These analyses support the planning of planting and harvest windows, ensuring operational resilience and productive stability amid climate changes and sector variability.

### FB-AG-440a.2 – Water Stress

The company has not mapped Tier 1 agricultural input suppliers to determine whether they are located in water-stressed areas, as classified by the World Resources Institute's Aqueduct Water Risk Atlas. The organization has only conducted a geographical assessment of sugarcane supplier areas, which constitute the primary agricultural raw material for its operations.



# GRI

# Content Index

|                             |                                                                                                                |
|-----------------------------|----------------------------------------------------------------------------------------------------------------|
| Statement of use            | Tereos reported information regarding operations from April 1, 2025, to March 31, 2026, based on GRI Standards |
| GRI 1 used                  | GRI 1: Foundation 2021                                                                                         |
| GRI sector standard applied | GRI 13: Sector Standard for Agriculture, Aquaculture and Fishing 2022                                          |

| GRI Standard/Other Source                    | Contents                                                             | Location                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | GRI Sector Standard Ref. No. | SDG |
|----------------------------------------------|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----|
| General disclosures                          |                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                              |     |
| The organization and its reporting practices |                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                              |     |
| GRI 2: General disclosures 2021              | 2-1 Organizational details                                           | 18                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                              |     |
|                                              | 2-2 Entities included in the organization’s sustainability reporting | 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                              |     |
|                                              | 2-3 Reporting period, frequency and contact point                    | 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                              |     |
|                                              | 2-4 Restatements of information                                      | Information provided in previous reports has not been restated.                                                                                                                                                                                                                                                                                                                                                                                                                                     |                              |     |
|                                              | 2-5 External assurance                                               | 141<br>SGS Auditoria e Consultoria was engaged by TEREOS AÇÚCAR E ENERGIA BRASIL S/A to provide independent assurance of the Sustainability Report. The report follows international guidelines for monitoring and disclosing sustainability information, including the Global Reporting Initiative (GRI). The assurance process was conducted in accordance with SGS’s methodology for Sustainability report assurance and covered the text and data related to the 2021 GRI Standards indicators. |                              |     |



| GRI Standard/Other Source       | Contents                                                                         | Location        | GRI Sector Standard Ref. No. | SDG   |
|---------------------------------|----------------------------------------------------------------------------------|-----------------|------------------------------|-------|
| Activities and workers          |                                                                                  |                 |                              |       |
| GRI 2: General disclosures 2021 | 2-6 Activities, value chain and other business relationships                     | 13, 16, 17, 104 |                              |       |
|                                 | 2-7 Employees                                                                    | 104 - 107       |                              | 8, 10 |
|                                 | 2-8 Workers who are not employees                                                | 109             |                              | 8     |
| Governance                      |                                                                                  |                 |                              |       |
| GRI 2: General disclosures 2021 | 2-9 Governance structure and composition                                         | 25, 26, 109     |                              |       |
|                                 | 2-10 Nomination and selection of the highest governance body                     | 25              |                              |       |
|                                 | 2-11 Chair of the highest governance body                                        | 25              |                              |       |
|                                 | 2-12 Role of the highest governance body in overseeing the management of impacts | 26              |                              |       |
|                                 | 2-13 Delegation of responsibility for managing impacts                           | 25, 28          |                              |       |
|                                 | 2-14 Role of the highest governance body in sustainability reporting             | 25              |                              |       |
|                                 | 2-15 Conflicts of interest                                                       | 28, 29, 111     |                              |       |
|                                 | 2-16 Communication of critical concerns                                          | 110             |                              |       |
|                                 | 2-17 Collective knowledge of the highest governance body                         | 25              |                              |       |
|                                 | 2-18 Evaluation of the performance of the highest governance body                | 110             |                              |       |



| GRI Standard/Other Source          | Contents                                                | Location                                                                                                                                                                                                                                                                                                                                                                                                                                                            | GRI Sector Standard Ref. No. | SDG |
|------------------------------------|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----|
| GRI 2: General disclosures<br>2021 | 2-19 Remuneration policies                              | Information unavailable. Tereos does not control the compensation policies of its highest governance body, as the Board of Directors is based in France. For this reason, the organization considers this item outside the scope of governance applicable to operations in Brazil. Information regarding senior leadership remuneration policies and their linkage to managing economic, social, and environmental impacts is not therefore reported in this cycle. |                              |     |
|                                    | 2-20 Process to determine remuneration                  | 110                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                              |     |
|                                    | 2-21 Annual total compensation ratio                    | Tereos chose not to disclose data related to the ratio between the highest-paid employee's compensation and the average salary of other employees, or the changes in these values, due to the confidential nature of the information.                                                                                                                                                                                                                               |                              |     |
| Strategy, policies and practices   |                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                              |     |
| GRI 2: General disclosures<br>2021 | 2-22 Statement on sustainable development strategy      | 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                              |     |
|                                    | 2-23 Policy commitments                                 | 28                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                              | 16  |
|                                    | 2-24 Embedding policy commitments                       | 27                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                              |     |
|                                    | 2-25 Processes to remediate negative impacts            | 31, 110                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                              |     |
|                                    | 2-26 Mechanisms for seeking advice and raising concerns | 28, 29, 31                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                              | 16  |
|                                    | 2-27 Compliance with laws and regulations               | 111                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                              |     |
|                                    | 2-28 Membership associations                            | 33                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                              |     |



| GRI Standard/Other Source         | Contents                                            | Location                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | GRI Sector Standard Ref. No. | SDG   |
|-----------------------------------|-----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-------|
| Stakeholder engagement            |                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                              |       |
| GRI 2: General disclosures 2021   | 2-29 Approach to stakeholder engagement             | 7, 8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                              |       |
|                                   | 2-30 Collective bargaining agreements               | In the 2025/2026 crop year, 100% of the workforce was covered by collective bargaining agreements.                                                                                                                                                                                                                                                                                                                                                                                                 |                              | 8     |
| MATERIAL TOPICS                   |                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                              |       |
| GRI 3: Material topics 2021       | 3-1 Process to determine material topics            | 7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                              |       |
|                                   | 3-2 List of material topics                         | 8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                              |       |
| Water and effluent management     |                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                              |       |
| GRI 3: Material topics 2021       | 3-3 Management of material topics                   | 56<br>Reason for omission, items a and b – Information unavailable. During the reporting period, the organization did not conduct a structured assessment of potential and actual impacts related to this material issue on the economy, environment, and people. Therefore, the information required for complete disclosure of the indicator is unavailable. The company is improving its impact management and evaluation processes to enable disclosure of this information in future reports. |                              |       |
| GRI 303: Water and effluents 2018 | 303-1 Interactions with water as a shared resource  | 56                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                              | 6, 12 |
|                                   | 303-2 Management of water discharge-related impacts | 58                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                              | 6     |
|                                   | 303-3 Water withdrawal                              | 114                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              | 6     |



| GRI Standard/Other Source                              | Contents                                                                   | Location                                                                                                                                                                                                                                                                                                                                        | GRI Sector Standard Ref. No.       | SDG      |
|--------------------------------------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|----------|
| GRI 303: Water and effluents 2018                      | 303-4 Water discharge                                                      | Information not available. The disposal refers exclusively to treated sanitary effluent, carried out in compliance with applicable legislation and without any recorded non-compliances during the period. The disposed volumes are not yet measured in a consolidated manner, and the organization is improving controls for future reporting. |                                    | 6        |
|                                                        | 303-5 Water consumption                                                    | 114                                                                                                                                                                                                                                                                                                                                             |                                    | 6        |
| Agricultural innovation, technology and good practices |                                                                            |                                                                                                                                                                                                                                                                                                                                                 |                                    |          |
| GRI 3: Material topics 2021                            | 3-3 Management of material topics                                          | 41                                                                                                                                                                                                                                                                                                                                              |                                    |          |
| Supply chain management and traceability               |                                                                            |                                                                                                                                                                                                                                                                                                                                                 |                                    |          |
| GRI 3: Material topics 2021                            | 3-3 Management of material topics                                          | 92                                                                                                                                                                                                                                                                                                                                              | 13.23.1, 13.23.2, 13.23.3, 13.23.4 |          |
| GRI 204: Procurement practices 2016                    | 204-1 Proportion of spending on local suppliers                            | 96                                                                                                                                                                                                                                                                                                                                              |                                    | 8        |
| GRI 308: Supplier environmental assessment 2016        | 308-1 New suppliers that were screened using environmental criteria        | 92                                                                                                                                                                                                                                                                                                                                              |                                    |          |
|                                                        | 308-2 Negative environmental impacts in the supply chain and actions taken | 119                                                                                                                                                                                                                                                                                                                                             |                                    |          |
| GRI 414: Supplier social assessment 2016               | 414-1 New suppliers that were screened using social criteria               | 92                                                                                                                                                                                                                                                                                                                                              |                                    | 5, 8, 16 |
|                                                        | 414-2 Negative social impacts in the supply chain and actions taken        | 124                                                                                                                                                                                                                                                                                                                                             |                                    | 5, 8, 16 |



| GRI Standard/Other Source            | Contents                                            | Location                                                                                                                                                                | GRI Sector Standard Ref. No. | SDG |
|--------------------------------------|-----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----|
| Climate change and energy transition |                                                     |                                                                                                                                                                         |                              |     |
| GRI 3: Material topics 2021          | 3-3 Management of material topics                   | 69                                                                                                                                                                      |                              |     |
| GRI 102: Climate change              | 102-1 Transition plan for climate change mitigation | The company partially adopted GRI 102 on a pilot basis, maintaining reporting of GRI 305 disclosures, which are still in effect, to ensure adherence and comparability. |                              |     |
|                                      | 102-2 Climate change adaptation plan                | The company partially adopted GRI 102 on a pilot basis, maintaining reporting of GRI 305 disclosures, which are still in effect, to ensure adherence and comparability. |                              |     |
|                                      | 102-3 Just transition                               | 111                                                                                                                                                                     |                              |     |
|                                      | 102-4 GHG emissions reduction targets and progress  | The company partially adopted GRI 102 on a pilot basis, maintaining reporting of GRI 305 disclosures, which are still in effect, to ensure adherence and comparability. |                              |     |
|                                      | 102-5 Scope 1 GHG emissions                         | The company partially adopted GRI 102 on a pilot basis, maintaining reporting of GRI 305 disclosures, which are still in effect, to ensure adherence and comparability. |                              |     |
|                                      | 102-6 Scope 2 GHG emissions                         | The company partially adopted GRI 102 on a pilot basis, maintaining reporting of GRI 305 disclosures, which are still in effect, to ensure adherence and comparability. |                              |     |
|                                      | 102-7 Scope 3 GHG emissions                         | The company partially adopted GRI 102 on a pilot basis, maintaining reporting of GRI 305 disclosures, which are still in effect, to ensure adherence and comparability. |                              |     |
|                                      | 102-8 Greenhouse gas (GHG) emissions intensity      | The company partially adopted GRI 102 on a pilot basis, maintaining reporting of GRI 305 disclosures, which are still in effect, to ensure adherence and comparability. |                              |     |



| GRI Standard/Other Source           | Contents                                                                             | Location                                                                                                                                                                | GRI Sector Standard Ref. No. | SDG               |
|-------------------------------------|--------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-------------------|
| GRI 102: Climate change             | 102-9 GHG removals in the value chain                                                | The company partially adopted GRI 102 on a pilot basis, maintaining reporting of GRI 305 disclosures, which are still in effect, to ensure adherence and comparability. |                              |                   |
|                                     | 102-10 Carbon credits                                                                | During the reporting period, the organization did not engage in the acquisition, trading, or cancellation of carbon credits.                                            |                              |                   |
| GRI 201: Financial performance 2016 | 201-2 Financial implications and other risks and opportunities due to climate change | 69                                                                                                                                                                      |                              | 13                |
| GRI 302: Energy 2016                | 302-1 Energy consumption within the organization                                     | 112                                                                                                                                                                     |                              | 7, 8, 12, 13      |
|                                     | 302-2 Energy consumption outside of the organization                                 | 113                                                                                                                                                                     |                              | 7, 8, 12, 13      |
|                                     | 302-3 Energy intensity                                                               | Disclosure not answered this cycle.                                                                                                                                     |                              | 7, 8, 12, 13      |
| GRI 305: Emissions 2016             | 305-1 Direct (Scope 1) GHG emissions                                                 | 115                                                                                                                                                                     |                              | 3, 12, 13, 14, 15 |
|                                     | 305-2 Energy indirect (Scope 2) GHG emissions                                        | 115                                                                                                                                                                     |                              | 3, 12, 13, 14, 15 |
|                                     | 305-3 Other indirect (Scope 3) GHG emissions                                         | 116                                                                                                                                                                     |                              | 3, 12, 13, 14, 15 |
|                                     | 305-4 GHG emissions intensity                                                        | 116                                                                                                                                                                     |                              | 13, 14, 15        |
|                                     | 305-5 Reduction of GHG emissions                                                     | 70                                                                                                                                                                      |                              | 13, 14, 15        |
|                                     | 305-6 Emissions of ozone-depleting substances (ODS)                                  | Tereos does not perform activities involving the emission of ozone-depleting substances (ODS) in its field and mill operations.                                         |                              | 3, 12             |



| GRI Standard/Other Source                    | Contents                                                                                                            | Location | GRI Sector Standard Ref. No. | SDG           |
|----------------------------------------------|---------------------------------------------------------------------------------------------------------------------|----------|------------------------------|---------------|
| GRI 305: Emissions 2016                      | 305-7 NOX, SOX, and other significant air emissions                                                                 | 117      |                              | 3, 12, 14, 15 |
| Health, safety and well-being                |                                                                                                                     |          |                              |               |
| GRI 3: Material topics 2021                  | 3-3 Management of material topics                                                                                   | 83       |                              |               |
| GRI 403: Occupational health and safety 2018 | 403-1 Occupational health and safety management system                                                              | 83       |                              | 8             |
|                                              | 403-2 Hazard identification, risk assessment and incident investigation                                             | 83       |                              | 8             |
|                                              | 403-3 Occupational health services                                                                                  | 83       |                              | 8             |
|                                              | 403-4 Worker participation, consultation and communication on occupational health and safety                        | 83       |                              | 8, 16         |
|                                              | 403-5 Worker training on occupational health and safety                                                             | 83, 85   |                              | 9             |
|                                              | 403-6 Promotion of worker health                                                                                    | 84       |                              | 3             |
|                                              | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 119      |                              | 8             |
|                                              | 403-8 Workers covered by an occupational health and safety management system                                        | 119      |                              | 8             |
|                                              | 403-9 Work-related injuries                                                                                         | 120      |                              | 3, 8, 16      |
|                                              | 403-10 Work-related ill health                                                                                      | 121      |                              | 3, 8, 16      |



| GRI Standard/Other Source                       | Contents                                                                                       | Location  | GRI Sector Standard Ref. No. | SDG             |
|-------------------------------------------------|------------------------------------------------------------------------------------------------|-----------|------------------------------|-----------------|
| Diversity, inclusion and equity                 |                                                                                                |           |                              |                 |
| GRI 3: Material topics 2021                     | 3-3 Management of material topics                                                              | 135       |                              |                 |
| GRI 405: Diversity and equal opportunities 2016 | 405-1 Diversity of governance bodies and employees                                             | 121 - 123 |                              | 5, 8            |
|                                                 | 405-2 Ratio of basic salary and remuneration of women to men                                   | 123       |                              | 5, 8, 10        |
| GRI 406: Non-discrimination 2016                | 406-1 Incidents of discrimination and corrective actions taken                                 | 124       |                              | 5, 8            |
| GRI 408: Child labor 2016                       | 408-1 Operations and suppliers at significant risk for incidents of child labor                | 124       |                              | 5, 8, 16        |
| GRI 409: Forced or compulsory labor 2016        | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor | 124       |                              | 5, 8            |
| Circular economy and waste management           |                                                                                                |           |                              |                 |
| GRI 3: Material topics 2021                     | 3-3 Management of material topics                                                              | 59        |                              |                 |
| GRI 306: Waste 2020                             | 306-1 Waste generation and significant waste-related impacts                                   | 60        |                              | 3, 6, 11, 12    |
|                                                 | 306-2 Management of significant waste-related impacts                                          | 60        |                              | 3, 6, 8, 11, 12 |
|                                                 | 306-3 Waste generated                                                                          | 60 - 62   |                              | 3, 6, 11, 12    |



| GRI Standard/Other Source             | Contents                                     | Location                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | GRI Sector Standard Ref. No. | SDG                  |
|---------------------------------------|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------|
| GRI 306: Waste 2020                   | 306-4 Waste diverted from disposal           | 118                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                              | 3, 11, 12            |
|                                       | 306-5 Waste directed to disposal             | 119                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                              | 3, 6, 11, 12, 15     |
| Biodiversity, ecosystems and land-use |                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                              |                      |
| GRI 3: Material topics 2021           | 3-3 Management of material topics            | Reason for omission – information unavailable. During the reporting period, the organization does not have consolidated information or structured processes that allow for full disclosure of the data required for this disclosure. Part of the information related to the topic is still being gathered, methodologically structured, or systems for monitoring and management are being developed. The company recognizes the importance of the topic and is evaluating implementation of internal procedures, indicators, and monitoring mechanisms that will enable collection and consolidation of this information for future reporting cycles. |                              | 13.5.1, 13.6.1       |
| GRI 101: Biodiversity 2024            | 101-2 Management of biodiversity impacts     | 63                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                              | 6, 14, 15            |
|                                       | 101-4 Identification of biodiversity impacts | 63                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                              | 6, 14, 15            |
|                                       | 101-5 Locations with biodiversity impacts    | Information unavailable. During the reporting period, the organization still does not have structured mapping of operational units with the most significant impacts on biodiversity, or a systematic assessment of changes in the state of biodiversity or ecosystem services potentially affected by operations and the supply chain. The company is enhancing its environmental management processes to enable disclosure of this information in future reporting cycles.                                                                                                                                                                           |                              | 1, 6, 11, 12, 14, 15 |
|                                       | 101-6 Direct drivers of biodiversity loss    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                              | 6, 8, 11, 12, 14, 15 |
|                                       | 101-7 Changes to the state of biodiversity   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                              | 6, 14, 15            |
|                                       | 101-8 Ecosystem services                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                              | 1.11                 |



| GRI Standard/Other Source                         | Contents                                                                                      | Location                                                                                                                                                                                                                                                                                                                         | GRI Sector Standard Ref. No. | SDG      |
|---------------------------------------------------|-----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------|
| Community engagement and local development        |                                                                                               |                                                                                                                                                                                                                                                                                                                                  |                              |          |
| GRI 3: Material topics 2021                       | 3-3 Management of material topics                                                             | 137                                                                                                                                                                                                                                                                                                                              |                              |          |
| GRI 203: Indirect economic impacts 2016           | 203-1 Infrastructure investments and services supported                                       | 101                                                                                                                                                                                                                                                                                                                              |                              | 5, 9, 11 |
|                                                   | 203-2 Significant indirect economic impacts                                                   | 111                                                                                                                                                                                                                                                                                                                              |                              | 1, 3, 8  |
| GRI 411: Rights of indigenous peoples 2016        | 411-1 Incidents of violations involving rights of indigenous peoples                          | During the reporting period, no cases of indigenous peoples' rights violations were identified, considering both indigenous workers and indigenous communities potentially affected by the company's operations. The organization does not maintain direct interaction with indigenous peoples or territories in its operations. |                              | 2        |
| GRI 413: Local communities 2016                   | 413-1 Operations with local community engagement, impact assessments and development programs | 98                                                                                                                                                                                                                                                                                                                               |                              |          |
|                                                   | 413-2 Operations with significant actual or potential negative impacts on local communities   | 97                                                                                                                                                                                                                                                                                                                               |                              | 1, 2     |
| NON-MATERIAL STRATEGIC INDICATORS FOR THE COMPANY |                                                                                               |                                                                                                                                                                                                                                                                                                                                  |                              |          |
| Anti-corruption                                   |                                                                                               |                                                                                                                                                                                                                                                                                                                                  |                              |          |
| GRI 205: Anti-corruption 2016                     | 205-2 Communication and training about anti-corruption policies and procedures                | 29, 112                                                                                                                                                                                                                                                                                                                          |                              | 16       |
| Training and education                            |                                                                                               |                                                                                                                                                                                                                                                                                                                                  |                              |          |
| GRI 404: Training and education 2016              | 404-2 Programs for upgrading employee skills and transition assistance programs               | 76                                                                                                                                                                                                                                                                                                                               |                              | 8        |



# SASB content index

| Disclosure          | Topic                          | Description                                                                                                                                                            | Location                                                                                                                                                                                                                                                                                                                                                                                             |
|---------------------|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>FB-AG-110a.1</b> | Greenhouse gas emissions       | Production by principal crop                                                                                                                                           | 70                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>FB-AG-110a.2</b> | Greenhouse gas emissions       | Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets | 70                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>FB-AG-110a.3</b> | Greenhouse gas emissions       | Fleet fuel consumed, percentage renewable                                                                                                                              | The organization reported consumption of 1,775,087.14 GJ of fuel by the fleet, of which 3.33% is renewable fuels.                                                                                                                                                                                                                                                                                    |
| <b>FB-AG-140a.1</b> | Energy & Fleet Fuel Management | (1) Total water withdrawn, (2) total water consumed, percentage of each in regions with high or extremely high baseline water stress                                   | 56                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>FB-AG-140a.2</b> | Energy & Fleet Fuel Management | Discussion of water management risks and description of strategies and practices to mitigate those risks                                                               | 56                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>FB-AG-140a.3</b> | Energy & Fleet Fuel Management | Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations                                                | Information was not disclosed due to confidentiality, as the data is part of the company's internal management and regulatory compliance records.                                                                                                                                                                                                                                                    |
| <b>FB-AG-320a.1</b> | Workforce health and safety    | (1) Total recordable incident rate (TRIR), (2) fatality rate and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) seasonal and migrant employees   | In the 2025/2026 crop season, the company recorded a total incidence rate of 11.04 for employees and 5.93 for third parties, as well as a near-miss frequency rate of 57.80 and 25.56, respectively. The average training in health, safety, and emergency response was 25.84 hours per employee and 1.50 hours per contractor, reinforcing prevention actions and strengthening the safety culture. |



| Disclosure          | Topic                                                            | Description                                                                                                          | Location                                                                                                                                                                                                                                                                                                                                                                   |
|---------------------|------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>FB-AG-430a.1</b> | Environmental and social impacts of the ingredients supply chain | Percentage of agricultural raw materials that are certified to a third-party environmental and/or social standard    | The information was not disclosed due to confidentiality, as data related to non-compliance incidents associated with licenses, standards, and water regulations are part of the company's internal management and regulatory compliance records. Detailed disclosure of this data may expose sensitive information about operational and environmental control processes. |
| <b>FB-AG-430a.3</b> | Environmental and social impacts of the ingredients supply chain | Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing | 55                                                                                                                                                                                                                                                                                                                                                                         |
| <b>FB-AG-440a.1</b> | Ingredient sourcing                                              | Identification of principal crops and description of risks and opportunities presented by climate change             | 127                                                                                                                                                                                                                                                                                                                                                                        |
| <b>FB-AG-440a.2</b> | Ingredient sourcing                                              | Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress           | 127                                                                                                                                                                                                                                                                                                                                                                        |
| <b>FB-AG-000.A</b>  | Activity metrics                                                 | Production by principal crop                                                                                         | During the reporting period, the company produced a total of 17,926,114.32 tons of sugarcane, the primary agricultural crop used in its agro-industrial operations. This production volume reflects agricultural activities on company-owned land and in partnership with suppliers, all intended for processing at the company's industrial facilities.                   |
| <b>FB-AG-000.B</b>  | Activity metric                                                  | Number of processing facilities                                                                                      | 11                                                                                                                                                                                                                                                                                                                                                                         |
| <b>FB-AG-000.C</b>  | Activity metric                                                  | Total land area under active production                                                                              | 19                                                                                                                                                                                                                                                                                                                                                                         |





ASSURANCE STATEMENT

STATEMENT BY SGS DO BRASIL LTDA. (SGS) ON THE ACTIVITIES REPORT ON SUSTAINABILITY ACTIVITIES IN THE “2025/2026 SUSTAINABILITY REPORT” OF TEREOS AÇÚCAR E ENERGIA BRASIL S.A.

NATURE OF THE ASSURANCE / VERIFICATION

SGS do Brasil Ltda. (hereinafter referred to as SGS) was commissioned by TEREOS AÇÚCAR E ENERGIA BRASIL S.A. (hereinafter referred to as Tereos) to conduct an independent verification of the sustainability information disclosed in the Sustainability Report 2025/2026 (hereinafter referred to as the Report).

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all stakeholders of Tereos.

RESPONSABILITIES

The information in the Report and its presentation are the responsibility of the directors or governing body (as applicable) and the management of Tereos. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of verification with the intention to inform all stakeholders of Tereos.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The SGS ESG & Sustainability Report Assurance protocols used to conduct assurance are based upon internationally recognised assurance guidance and standards including the principles of reporting process contained within the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) GRI 1: Foundation 2021 for report quality, GRI 2 General Disclosure 2021 for organisation's reporting practices and other organizational detail, GRI 3 2021 for organisation's process of determining material topics, its list of material topics and how to manages each topic and the guidance on levels of assurance contained within the AA1000 series of standards and/or ISAE3000.

The assurance of this report was conducted in accordance with the following assurance standards:

| Assurance Standard Options |                                                                                    | Level of Assurance |
|----------------------------|------------------------------------------------------------------------------------|--------------------|
| A                          | SGS ESG & SRA Assurance Protocols (based on GRI Principles and guidance in AA1000) | n/a                |
| B                          | ISAE3000                                                                           | Limited            |

The assurance was conducted at a moderate (limited) level of scrutiny.

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included the assessment of the quality, accuracy and reliability of the specified performance information, as detailed below, and the evaluation of adherence to the following reporting criteria:

Reporting Criteria Options

|   |                |
|---|----------------|
| 1 | GRI (Based on) |
|---|----------------|

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

The main focus of the assurance was on the GRI indicators related to Tereos's material topics

ASSURANCE METHODOLOGY

The assurance engagement comprised a combination of preliminary research related to the assurance process, interviews with relevant employees from Sustainability and human resources teams. All interviews were conducted remotely. A review of policies, documents, and records was also performed.

The procedures performed in a limited assurance engagement differ in nature and timing and are less extensive than those performed in a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than that which would have been obtained had a reasonable assurance engagement been performed.

LIMITATIONS AND MITIGATION

The procedures performed in a limited assurance engagement are based on sampling techniques and analytical review of the information provided by the organization. Non-financial information may be subject to inherent limitations, including different data collection methodologies and estimates used by the organization.

The report presents relevant limitations, such as omissions due to "unavailable information," mainly related to the material topic of biodiversity (GRI 101-5 to 101-8), with no consolidated information or structured processes. However, this is mitigated by the Regenagri certification, the Olhos d'Água Program, the Beekeeping Project, Integrated Pest Management (IPM), and the Zero Deforestation Policy with monitoring via CAR/Agrotools and satellites. A limitation was also identified in the material topic related to the supply chain, where there is no structured assessment of negative environmental impacts; however, on the other hand, there is navigation via the Electronic Marketplace (Mercado Eletrônico), due diligence on official databases, and Bonsucro/FSA-SAI certifications. These gaps predominantly stem from processes that are still in the stages of methodological structuring or data consolidation, whose main risk to comparability and verifiability is addressed through quantified targets, third-party auditing, traceability systems, and an explicit commitment to methodological improvement in future reporting cycles.

To reduce the risk associated with these limitations, consistency tests of the information were performed, including interviews with individuals responsible for the indicators and an analysis of the traceability of the reported data.

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world's leading inspection, testing and verification organization, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; and environmental, social and sustainability reporting assurance. SGS confirms its independence from Tereos and declares that it is free from bias and conflicts of interest with the organization, its subsidiaries and its stakeholders.

The assurance team was assembled based on its knowledge, experience and qualifications for this engagement and consisted of auditors qualified in GRI.

FINDINGS AND CONCLUSIONS

ASSURANCE/VERIFICATION OPINION

Based on the methodology described and the verification work performed, nothing has come to our attention that causes us to believe that the specified performance information included within the scope of the assurance is not fairly stated and has not been prepared, in all material respects, in accordance with the reporting criteria.

We believe that the organization has selected an appropriate level of assurance for this stage of its reporting.

QUALITY AND RELIABILITY OF SPECIFIED PERFORMANCE INFORMATION

During the assurance work, the processes of collecting, consolidating, and validating the data used for the preparation of Tereos' Sustainability Report were evaluated. It was observed that there are defined procedures for monitoring ESG indicators and internal mechanisms for reviewing information prior to its publication. The data assessed showed consistency with the documentary evidence analyzed and with the management processes implemented by the organization.

Tereos presents in its Report its 9 material topics: 1. Climate Change and Energy Transition, 2. Health, Well-being and Safety, 3. Biodiversity, Ecosystems and Land Use, 4. Water and Effluent Management, 5. Supply Chain Management and Traceability, 6. Innovation, Technology and Good Agricultural Practices, 7. Circular Economy and Waste Management, 8. Community Relations and Local Development, and 9. Diversity, Equity and Inclusion

Tereos consolidates its position as an industry benchmark in decarbonization, being a pioneer with climate targets validated by the SBTi (Net Zero by 2050) and a leader in innovation (the country's first rail transport of sugar with carbon offsetting). It strengthens its competitive advantage through differentiating certifications (Regenagri, Bonsucro/FSA-SAI), GPTW recognition, and a 40% reduction in accidents. On the social pillar, it advances in diversity (Programa Diversifica Tereos) and compliance (97% trained), sustaining solid financial performance (revenue of R\$ 5.7 billion) that proves ESG and competitiveness go hand in hand.

Although Tereos leads in decarbonization, the report presents gaps that need to advance on core ESG agenda topics. In the field of water management and biodiversity, consolidation is still lacking, with water disposal lacking consolidated measurement and biodiversity data (GRI 101) being unavailable. These gaps arise from processes still undergoing methodological structuring and represent risks to the integrity of the ESG strategy, requiring prioritization in the next reporting cycles.

Finally, SGS reinforces the importance of transparency and congratulates the company for the initiative of submitting its report to an independent assurance process, as well as for promoting sustainability in its actions and disseminating its code of conduct and compliance practices at all levels of the organization.

August 27, 2026.

For and on behalf of SGS

  
Camila Chabar  
Sustainability Business Manager  
  
WWW.SGS.COM

  
Rochéle Velho  
GRI Auditor



# Credits



## **Tereos Açúcar & Energia Brasil**

General Coordination of  
Sustainability & Communication

### **Consultancy, Project Management, Content and Design**

Grupo Report

### **Disclosures collection**

Report Group (ESG Center)

### **Photos**

Tereos Image Bank

### **Translation**

Roger Barlow, LATAM Translations





