

Enabling the Future

ESG Report 2025



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01

Introduction



Message from the CEO

GRI 2-22



Marked by a challenging macroeconomic environment, 2025 was a year of transformation and resilience. Geopolitical volatility and the reconfiguration of value chains worldwide required discipline in capital allocation and adaptability in our strategic planning. Our teams delivered solid results while implementing a company-wide plan to optimize operations, ensuring margin protection and high-quality service to our customers.

In the Digital Transformation Enabler (DTE) unit, our diversified platform once again proved to be a valuable asset to our business model. Despite macroeconomic volatility, our RFID-based solutions continued to perform well across multiple markets, with industrial applications growing by 26% and retail applications by 9%.

Our contactless ticketing solutions for public transport reached the milestone of operating in 152 urban centers across 33 countries, contributing to the mobility of millions of people. In addition, we maintained strategic leadership positions in the global luxury market and in the Latin American retail sector.

As a result of our focus on research and development, we launched key products such as the eWave tag, which enables applications in microwave-safe packaging and expands our presence in the food and beverage segment. eWave also offers sustainability advantages, as it is an ideal tag solution for returnable plastic packaging.

The Graphic and Label Materials (GLM) unit also continued to enhance its portfolio. With a focus on higher value-added solutions, we expanded our offering of premium specialty materials, including solutions tailored to the wine industry in Latin America and Europe. Additionally, we launched wash-off solutions and a 100% post-consumer recycled (PCR) thermal paper line, further strengthening our portfolio of sustainable products.

We made significant progress in integrating our ESG strategy into key business areas, with a focus on meeting our 2030 commitments. For the fourth consecutive year, we increased the representation of women in leadership positions, reaching 32% by the end of 2025.

Regarding our eco-efficiency, we achieved 100% renewable energy usage in our European operations and increased the volume of waste diverted from landfills by 10% through strategic partnerships aligned with our sustainability goals. In Brazil, we surpassed the 75% mark for annual waste diversion from landfills, representing 55% of our global waste volume.

In line with growing regulatory and market demands, we strengthened our due diligence processes in collaboration with our European supply chain partners, seeking compliance with EU Green Deal initiatives such as the European Deforestation Regulation (EUDR) and the Packaging and Packaging Waste Regulation (PPWR).

These initiatives reflect the evolution of Beontag and its business model, as we strive to stand alongside our customers in helping them achieve their goals in the most sustainable way possible.

Thank you for your interest in our company, and, to our teams, thank you for your dedication and commitment.

Michael Timmermann

CEO



About this report

GRI 2-1, 2-2, 2-3, 2-4, 2-5

This ESG Report presents Beontag's progress from January 1 to December 31, 2025, encompassing our global operations and the activities of the GLM and DTE business units.

Prepared in accordance with the GRI standards, and guided by the Swedish Annual Accounts Act (Årsredovisningslagen), this document has not been subject to external assurance.

For questions, suggestions, or requests for additional information, please contact us at: esg@beontag.com.

2025 Highlights

Growth in strategic verticals

Investing in a diversified platform remains a competitive advantage for our DTE (Digital Transformation Enabler) business unit. In 2025, key verticals stood out, achieving 26% growth in industrial applications and 9% in retail.

Sustainable portfolio expansion

In 2025, Beontag contributed to its customers' sustainability strategies and advanced its own ESG agenda through the launch of three products with sustainability attributes.

Green Deal: Compliance with new regulations in Europe

Internal processes aligned with the regulations impacting our business, including the European Union Deforestation Regulation (EUDR) and the Packaging and Packaging Waste Regulation (PPWR).

100% renewable energy in European manufacturing operations

In 2025, Beontag consolidated the use of 100% renewable electricity across all its manufacturing operations in Europe – Sweden, Poland, and Italy.

On track with our gender goals

Beontag continues to make progress in its commitment to gender equity. In 2025, we achieved 32% of women in leadership positions and 33% of women in our workforce.

Firm commitment to waste diverted from landfill

A key goal of our 2030 ESG Strategy, we continue to work on diverting waste from landfills, reaching 72% in our DTE operations and 62% in GLM.



About Beontag

GRI 2-1, 2-3, 2-6, 2-7

Beontag is one of the world's largest and most respected providers of IoT solutions, graphic materials, and self-adhesives. With over 40 years of expertise, the company combines technical knowledge, industrial capacity, and innovation to support clients from different sectors in the evolution of their operations.

Headquartered in São Paulo, Brazil, we have direct operations in 11 countries and commercial presence in more than 60 markets. This integrated global structure allows us to serve different regions with consistency, scale, and proximity.

Beontag offers comprehensive identification and digital transformation solutions to companies across various sectors, from fashion, retail, logistics, and access control, to personal care, beauty, food, and beverages. Diversified, innovation-oriented, and committed to products and solutions that contribute to sustainability, the company drives advancements in areas such as product connectivity, customer experience, supply chain transparency, and asset tracking on a global scale.

Our business

Beontag's business model connects suppliers, industrial operations, and customers, transforming raw materials into identification, labeling, and data integration solutions. Production flexibility and a diversified portfolio enable us to meet different demands, from the application of self-adhesives to solutions that enable traceability and data management, enhancing our customers' operational efficiency and intelligence.

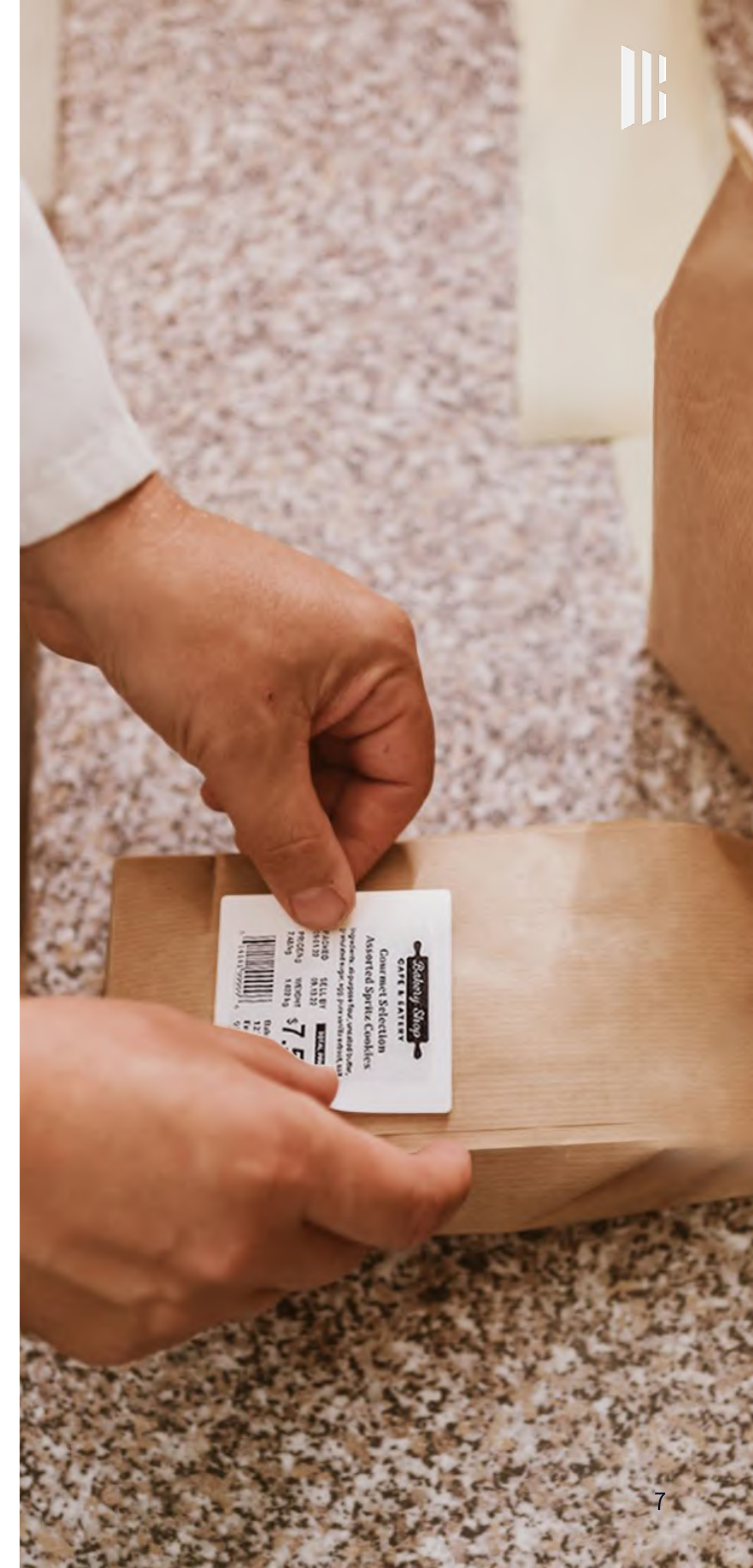
Our operations are organized into two complementary business units:

Graphic and Label Materials (GLM)

Large-scale production of self-adhesive materials for labels and tags. It serves the food, healthcare, beauty, retail, among other industries, positioning Beontag as a strategic link between suppliers, converters, and end users.

Digital Transformation Enabler (DTE)

Technological solutions for product identification, traceability, and monitoring, using RFID technology (UHF and NFC) and BLE. The unit supports the digitalization of processes and data generation, promoting gains in efficiency, transparency, and system integration. It serves retail, consumer goods, fashion and luxury, logistics, hospitality, and access control.





Presence

Argentina | Bolivia | Brazil | China | United States | Finland | Italy | Paraguay | Poland | Sweden | Uruguay

Beontag in **numbers**

11 countries of operation

+60 countries with commercial presence

5 R&D centers

+40 years of experience

+2,000 employees

Production capacity

1.6 bi MSI / 1 bi m² of self-adhesive solutions

5 bi RFID tags



Our culture

GRI 2-23, 2-24, 3-3 (Material topic: Organizational culture).

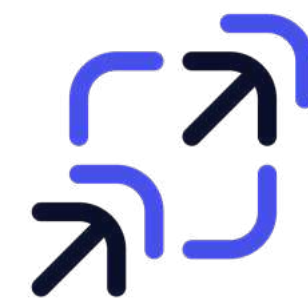
Purpose

Build a seamless world, enhancing communication between companies, products and people

Vision

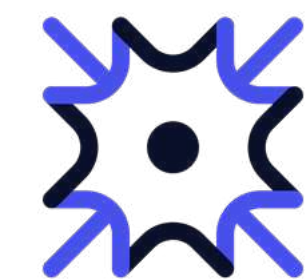
Be the partner of choice, by collaborating with passion and delivering meaningful impact to our customers

Our culture is what unites and guides us. In light of the internationalization process we have undergone in recent years—driven by the acquisition of companies in different countries—and recognizing that organizational culture must be constantly reevaluated, in 2024 we revamped our culture with the goal of strengthening our global identity and further aligning behaviors with Beontag’s strategic priorities. In 2025, this work advanced into practical implementation among leaders and teams.



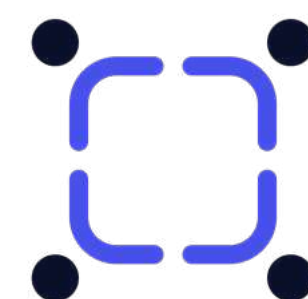
**We push boundaries:
We dream big, aim high, and redefine what is possible.**

- Be a partner to our customers
- Be entrepreneurial
- Be global



**We deliver on our promises:
We make it happen, always.**

- Be ethical
- Be solution-oriented
- Be resilient
- Be hands-on



Together we care.

- Be human
- Be a professional athlete
- Be light-hearted

“

At Beontag, we believe that a strong culture is closely linked to our business strategy. Today, what sets us apart is the way we take care of our people. In recent years, we have invested in initiatives aimed at strengthening communication with our teams and developing our leaders.

We remain committed to building an environment where people feel connected to the company’s purpose, engaged in global collaboration, and motivated to deliver the best results. Strengthening our culture remains a fundamental part of this process.

”



Juliana Bailone,
Global People and
Culture Director



ESG Strategy

GRI 3-1, 3-2

In line with the Sustainable Development Goals (SDGs) and the company’s global commitments, our ESG strategy seeks to amplify the positive impact of our operations and value chain. As long-term drivers, we have established 2030 targets aligned with our strategic priorities, focusing on topics such as circularity, waste management, and diversity, including increasing the participation of women in our workforce and leadership.

Materiality

Beontag defined its material topics through a process conducted with the support of a specialized consultancy in 2021. The prioritization of topics was informed by two complementary perspectives: internal relevance, assessed by leadership and employees, and external relevance, based on market references, benchmarks, and stakeholder contributions.

Based on this process, the topics were prioritized and validated by the Company’s leadership, ensuring alignment with the business strategy. As a result, 11 priority material topics were defined, serving as the basis for developing the ESG strategy, establishing the 2030 Goals, and monitoring performance, in alignment with our long-term objectives and the Sustainable Development Goals (SDGs).

The management of material topics is integrated into our business strategy and operational model, guiding the definition of targets, indicators, and initiatives across different areas of the Company.

Environmental

Material Topics

Environmental solutions and the circular economy

Energy and climate change

Social

Communities and Local Development

Talent attraction and development

Health and safety

Diversity, equity, and inclusion

Product safety and quality

Governance

Organizational culture

Governance, ethics, and integrity

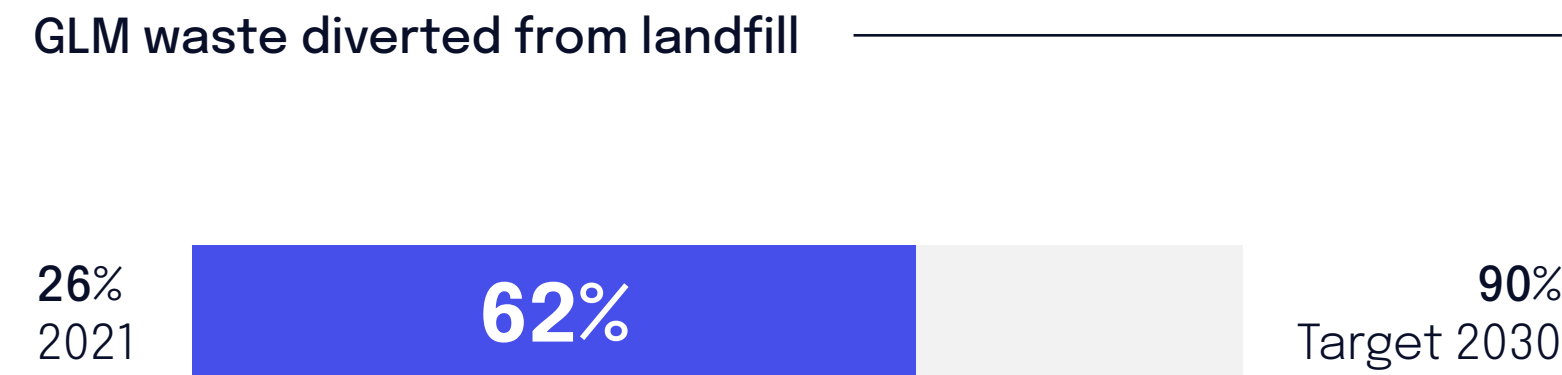
Research, development, and innovation

Sustainable relationships

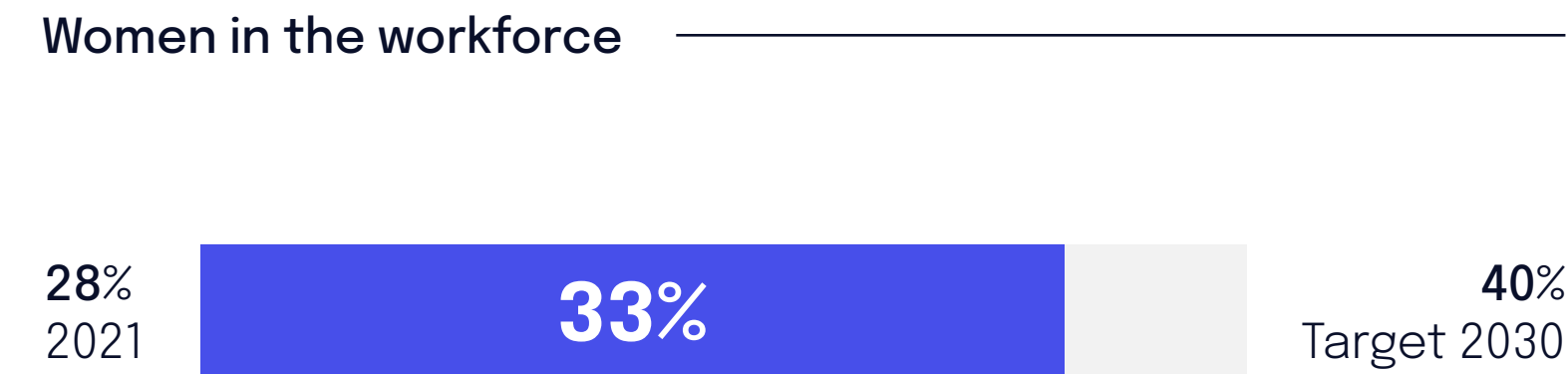
ESG Strategy 2030 – Performance 2025



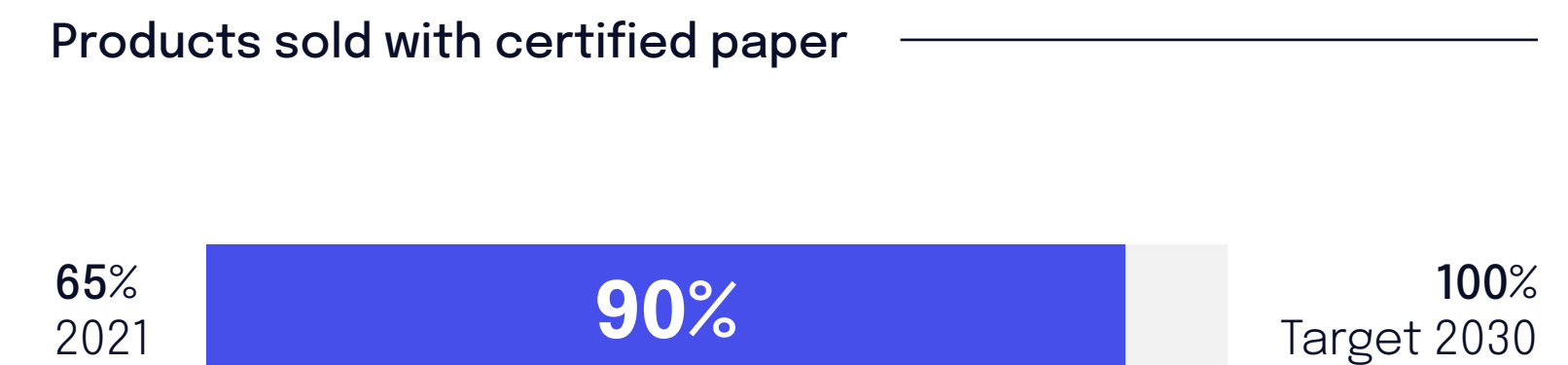
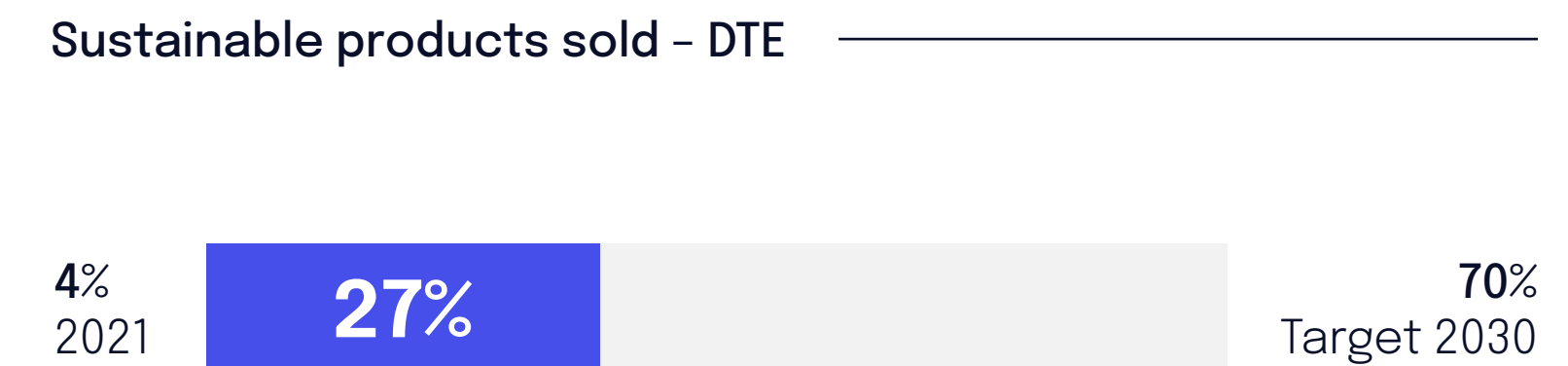
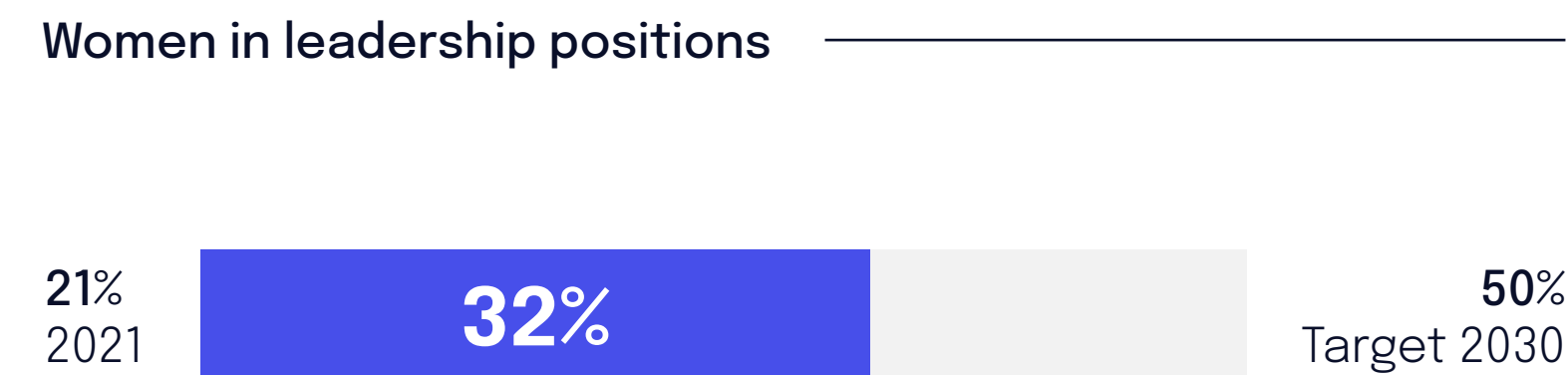
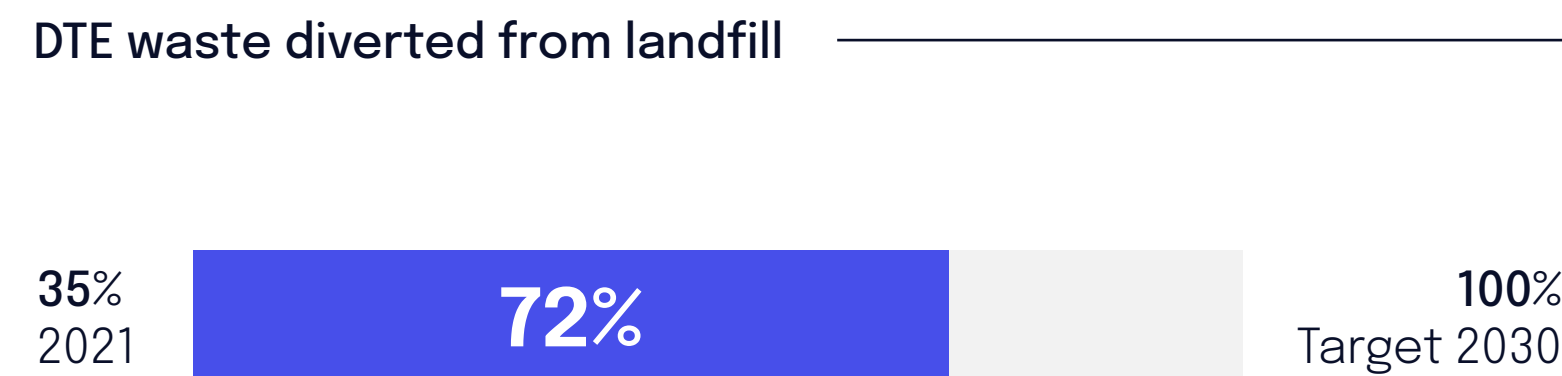
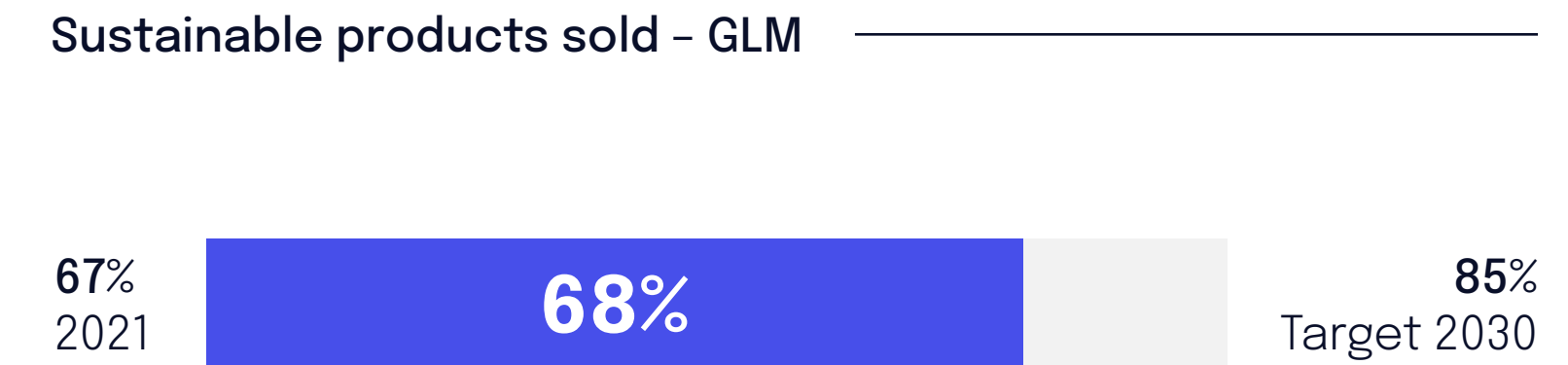
Manage the business's environmental impacts



Promote gender equality in the workplace



Promote sustainability throughout the value chain



“The year 2025 was marked by the integration of our ESG strategy into key business areas, with a focus on advancing our tactical plans to achieve our 2030 commitments and improving the monitoring of indicators.”



Barbara Dunin,
Director of Marketing & ESG



02

Corporate governance



Corporate governance

GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-17

Board of Directors

Board of Directors is Beontag's highest governance body, responsible for setting long-term strategic guidelines, overseeing the performance of executive leadership, assessing risks and opportunities, and monitoring the company's performance. It is composed of members with complementary experience in the financial, industrial, and technology sectors, contributing to a broad and informed view of the business. The Board also includes independent members, who help mitigate potential conflicts of interest and strengthen governance.

In line with best governance practices, the appointment and succession of members follow structured criteria that consider technical expertise, professional experience, and strategic alignment with the company's objectives. The members do not hold executive positions within the company, which reinforces the separation of roles and transparency in the decision-making process.

Executive Leadership

Beontag has governance bodies, including the Fiscal Council and other specialized committees, which oversee management activities, monitor internal controls, and interact with independent auditors. Executive management is led by the CEO and a global Executive Board, responsible for the main corporate areas and business units: Finance, DTE, and GLM. Reporting directly to the CEO, the Global ESG, Marketing, and Communications Department leads sustainability governance at the global level. Its work is cross-functional and integrated with other business areas, ensuring the development of initiatives that connect the business's strategic objectives with its 2030 commitments.

Composition of the Board

Dean Scarborough
Member of the Board of Directors
Former CEO Avery Dennison

Francesco Pirola
Independent Member
LAB ID founder

Georgiana de Noronha
Independent Member
Kraft Heinz

José Vita
Member of the Board of Directors
BTG Pactual

Michael Timmermann
Member of the Board of Directors
BTG Pactual

Renato Mazzola
Member of the Board of Directors
BTG Pactual

Valdir Gaspar
Member of the Board of Directors
Colacril Founder

Ethics and integrity

GRI 2-15, 2-16, 2-23, 2-26, 2-27, 205-1, 205-2, 205-3, 3-3 (Material topic: Governance, Ethics and Integrity)

Compliance Program

We maintain a Compliance Program that integrates policies, procedures, control mechanisms, and ongoing communication and training initiatives. As the Program evolved, Beontag transitioned from an initially more prescriptive structure to a system integrated into governance and organizational culture.

This maturity is reflected in our increased ability to identify and report situations, in the quality of analyses conducted, and in the consolidation of more robust prevention, monitoring, and response processes.

Our **Code of Ethics and Conduct** establishes the standards of behavior expected from employees, partners, and third parties, defining clear guidelines for conducting business based on integrity, transparency, and compliance with applicable laws and regulations. The Code addresses topics such as anti-corruption and anti-bribery practices, prevention of conflicts of interest, respect for human rights, data protection, and ethical business conduct and fair competition.

To ensure the enforcement of these guidelines, policies are approved and periodically reviewed by senior leadership and communicated in a structured manner to employees and partners through training sessions, onboarding processes, and contractual requirements.

This set of commitments is complemented by global policies that guide our responsible business conduct, including guidelines related to anti-corruption, relationships with customers and suppliers, privacy, and the prevention of violence and harassment. These policies are aligned with international references, such as the principles of the UN Global Compact and the Universal Declaration of Human Rights.

“

We believe that the compliance program must evolve alongside the company. Over the past six years, we have kept the program alive, which is currently implemented and disseminated across all regions where we operate. This journey has strengthened Beontag’s culture of integrity, highlighting the consistency of our actions in the daily lives of our employees and stakeholders.

”



Renato Vasconcellos de Arruda Filho,
Legal Director

Conflicts of interest

The management of conflicts of interest follows guidelines applicable to the Board of Directors, senior management, and other areas of the company, including mechanisms for identification, prevention, and mitigation. These guidelines include rules on abstention in situations that could compromise the independence of decisions and procedures for conducting transactions with related parties, ensuring transparency and adequate oversight, with proper communication to stakeholders, when applicable.

Training and strengthening of a culture of integrity

Communication and training on policies and procedures related to the Code of Ethics and Conduct are carried out on an ongoing and widespread basis. In response to the increase in the number of reports recorded in 2024, the strategy was reinforced in Brazil, with the expansion of in-person training sessions at all locations throughout 2025.

100% of the members of the Board of Directors and 100% of employees in Brazil participated in training sessions on the Code of Ethics and Conduct and compliance guidelines.

As a result of the increased efforts to raise awareness and provide guidance on the available corporate channels, there was also a decrease in the number of reports inappropriately directed to the whistleblower channel, contributing to greater effectiveness in the handling of requests and the appropriate use of internal communication channels.

Whistleblower channel

We provide formal channels for advice and reporting of suspected violations of our Code of Ethics and Conduct or other internal policies, accessible to employees and external stakeholders, which ensure confidentiality and anonymity.

These channels are operated by an independent provider and widely publicized, allowing for the secure submission of reports. The company adopts a strict non-retaliation policy regarding reported concerns, fostering an environment of trust and accountability.

Concerns	2023	2024	2025
Reported through complaint channels	55	108	66
Addressed	55	80	66
Resolved	55	80	61
Cases from previous periods resolved in the current period	0	0	28

Access the policies available on Beontag's website.
<https://www.beontag.com/privacy-and-compliance/>



Risk management

GRI 2-25

At Beontag, risk management is integrated into our strategy and operations, with a focus on identifying, assessing, and continuously monitoring factors that may impact business performance and long-term value generation.

Our approach addresses strategic, operational, financial, and regulatory risks, including aspects related to the supply chain, operational efficiency, and the macroeconomic environment, all of which are considered in planning and decision-making processes.

Management also encompasses the prevention, mitigation, and handling of negative impacts associated with operations. As previously stated in this report, complaints related to human rights, the environment, social issues, or corporate conduct are received and addressed through formal channels, with structured follow-up and evaluation of results.

In 2025, risk management was influenced by the macroeconomic and geopolitical landscape, with impacts on supply chains, competitive dynamics, and demand. In this context, we made progress on initiatives focused on operational resilience, such as supplier diversification, inventory optimization, and greater integration of production chains.

In the regulatory sphere, we also advanced in preparing for and adapting to international requirements, with a focus on the alignment of our European operations with new regulations such as the EUDR (European Union Deforestation Regulation) and PPWR (Packaging and Packaging Waste Regulation), which also supported our customers by preparing in advance for requirements that tend to influence the global market. The company continuously assesses its regulatory framework, improves internal processes, and provides technical information and necessary documentation to customers and partners.

Stakeholder relations

GRI 2-28, 2-29

We engage with stakeholders through practices tailored to the nature of each audience and the dynamics of the regions where we operate. Beontag actively participates in industry associations and strategic initiatives relevant to its areas of operation, both in Brazil and internationally, such as the UN Global Compact, reinforcing its commitment to international principles related to human rights, labor, the environment, and ethics.

In the GLM business unit, we are members of organizations representing the packaging, labeling, and graphic arts industries, as well as global industry associations. In the DTE unit, we participate in initiatives focused on the circular economy, traceability, and sustainability, including multisectoral organizations and forums.

Our relationship with customers is based on active listening and customized solutions, while partnerships with suppliers prioritize long-term relationships and local sourcing, supported by structured qualification and sustainable procurement practices. Engagement with our employees is fostered through integrated communication and development initiatives, supported by the joint efforts of leadership and Human Resources across all regions.

Associations and industry engagement

- ABFLEXO
- ABIEA
- ABRE
- ABRIGRAF
- APR
- CirculArt
- CirculaTex
- Danish Label
- FINAT
- Monitor for Circular Fashion
- Rain Alliance
- TLMI
- VSKE

Ratings and initiatives



As a reflection of the continuous strengthening of our sustainability and governance practices, Beontag maintained its Bronze Medal in the EcoVadis assessment, reaching 66 out of 100 points and remaining among the top 35% of companies evaluated globally on the platform. Since our first participation in 2023, the Company has improved its overall score by 20 points, with the Environment pillar standing out, rising from 50 to 69 points in the last year, driven by the consolidation of initiatives focused on environmental management and the reduction of operational impacts



In 2025, we reported to the CDP (Carbon Disclosure Project) for the first time, with submissions related to Climate Change and Forests. This movement increases visibility into our environmental impacts and strengthens the consolidation of practices aligned with the main international climate reporting references.



Beontag has been a signatory to the United Nations Global Compact since 2021. By joining this initiative, the company commits to aligning its strategies and operations with these principles and actively contributing to the progress of the 2030 Agenda's Sustainable Development Goals (SDGs). This alignment is directly reflected in Beontag's ESG targets, which are structured in line with market best practices and global sustainability challenges



03

Products and solutions



Innovation applied to our customers' journeys

GRI 416-1, 416-2, 417-1

Our approach is based on close collaboration with customers, by means of consultative approach and the customization of products, processes, and technologies. In the DTE unit, solutions for urban mobility, the automotive sector, and retail traceability were highlights. In GLM, we expanded our portfolio of premium specialty materials for labeling, supporting customers in product differentiation and in meeting performance and aesthetic quality demands.

In 2025, Beontag sought to balance higher-value-added solutions and high-volume products, accompanied by portfolio rationalization and a reduction in internal complexity, resulting in operational efficiency gains and a focus on strategic segments.

Sustainability is also being consolidated as a competitive advantage and a value driver for our customers. By developing materials with a lower environmental impact, recycling-compatible solutions, and alternatives that contribute to reduced resource consumption, we reinforce our role as a strategic partner in our customers' ESG journeys.

Launches

DTE

eWave

A UHF RFID solution compatible with microwave ovens, developed to expand traceability and asset management in food packaging. The technology overcomes a long-standing industry limitation by allowing the reliable use of RFID labels in microwaveable applications, enabling item-level tracking, even for products that are difficult to label. With a compact design and high resistance, eWave contributes to greater food safety, logistics efficiency, and waste reduction. The eWave family also features sustainability advantages, as it is the ideal tag for returnable plastic packaging.

GLM

100% PCR Thermal Paper

Thermal paper made from 100% recycled fibers eliminates the use of virgin raw materials of natural origin. The solution contributes to reducing environmental impacts and strengthening the circular economy.

Wash-Off Solutions

A wash-off acrylic adhesive developed for glass bottle applications, it allows for efficient label removal during washing processes with hot water and a sodium hydroxide solution. This feature facilitates the recycling and reuse of packaging, increasing the efficiency of return systems and supporting circular models.



Temera: integrating transparency and sustainability into fashion and luxury

New European regulations such as the EUDR (European Union Deforestation Regulation) and DPP (Digital Product Passport) establish a new standard of accountability for luxury companies, requiring traceability and transparency throughout a product's value chain.

With the T.Care solution, Temera, a Beontag company, is a key ally for the luxury market regarding compliance with these new laws. T.Care contributes to the visibility and traceability of the materials that make up a product, allowing brands to make better choices and communicate with consumers based on data and appropriate documentation.

Acne Studios

The partnership with the Stockholm-based luxury fashion brand and certified B Corporation aimed to comply with France's AGEC Law. The solution implemented QR codes on labels and care cards for the FW25 collection, offering multilingual access to verified information on raw materials, composition, sustainability certifications, supply chain traceability, and care and disposal guidelines, strengthening transparency and regulatory compliance.



The solution prioritized authenticity and customer experience in the My Gommino collection, integrating NFC chips and blockchain technology to ensure the authenticity, traceability, and immutability of information. The project also enabled access to a Digital Product Passport, providing information on material origin, artisanal manufacturing processes, ownership records, extended warranty, and exclusive consumer benefits, enhancing the customer experience while strengthening product authenticity and protection against counterfeiting.





Quality

GRI 3-3 (Material topic: Product Safety and Quality), 416-1, 416-2

Product quality is one of the cornerstones of Beontag’s operations and of the trust built with our customers. To ensure this commitment, our operations function under a Quality Management System that combines corporate guidelines, continuous monitoring of indicators, and structured risk management processes, addressing aspects such as product failure and regulatory compliance, as well as enhancing supply chain performance, and enhancing supply chain performance.

Through periodic audits, performance evaluations, and the monitoring of regulatory requirements, we seek to ensure consistency, reliability, and high performance in our solutions. Reflecting this commitment to operational excellence and continuous improvement, more than 70% of our manufacturing units hold ISO 9001 certification, an international benchmark for quality management systems.

Innovation at the center of the strategy

GRI 3-3 (Material topic: Research, Development and Innovation)

In the GLM business unit, we continue to advance operational efficiency and the circular economy, focusing on reducing the use of raw materials and developing sustainable solutions. With cells in the company's largest industrial units, the R&D department for GLM is anchored in the Integrated Management System. All projects are monitored through indicators that allow for product performance evaluation, in addition to continuous customer feedback.

In the DTE unit, the R&D area has a strong focus on customization according to customer demands, as well as operational efficiency. Headquartered in Tampere (Finland), this department is focused on the management of NPIs (New Product Introduction), a process that adopts rigorous validation and qualification of materials and suppliers, integrating multidisciplinary teams (R&D, Quality, and Operations) to prevent waste, ensure compliance, and guarantee technical continuity.

2025 Innovation in Numbers

GLM

+70 projects, including operational efficiency, new products, and the development of sustainable solutions.

DTE

+240 projects covering initiatives involving new technologies, innovation, and sustainable solutions.



Supply chain

GRI 2-6, 204-1, 3-3 (Material topic: Sustainable relationships)

As part of our strategy, we prioritize supporting local suppliers, contributing to the economic development in the regions where we operate and to the reduction of risks in the supply chain.

In 2025, 86% of supplier spending in the GLM division and 60% in the DTE division were directed to local suppliers, considering as “local” those located in the same country (Americas) or on the same continent (EMEA and APAC).

This result reflects the short-distance supply strategy adopted by the company, which has reduced reliance on imported materials, with positive impacts on operational efficiency, the mitigation of logistics risks, and the reduction of transport-related emissions.

In a global context marked by logistical instability and cost pressures, strengthening local partnerships also contributes to the diversification of the supplier base and to greater integration across the supply chain.





04

Our operations



Environmental management in operations

GRI 3-3 (Material topic: Environmental solutions and circular economy), 307-1

Environmental management at Beontag is conducted on a regional basis, reflecting its global presence in the Americas, EMEA, and APAC. Initiatives are led by the HSE and Quality departments, based on structured procedures and the continuous monitoring of key indicators—such as water and energy consumption and waste generation—as well as the direct involvement of plant management in tracking performance.

The facilities adopt assessment and audit methodologies aligned with their operational and regulatory contexts, in compliance with internal policies and local laws. This process includes maintaining operating permits, monitoring resource consumption, preparing waste inventories, and fulfilling legal obligations with environmental agencies.

Environmental certification and excellence

The facilities in Finland, China, and Brazil (Campo Mourão, PR) hold ISO 14001 certification, demonstrating commitment to structured environmental management practices, regulatory compliance, and continuous performance improvement. These facilities undergo periodic internal and external audits, ensuring the effectiveness of controls and adherence to regulatory requirements. We also hold certifications for our units in the United States (FSC® C160274) and Brazil (FSC® C100026).

The *Medida Certa* (Right Size) Program

Implemented at the Campo Mourão facility (Brazil), this initiative involves the adoption of software that optimizes the cutting of rolls in the production process for self-adhesive materials, enabling the tracking and reuse of scraps and promoting greater efficiency in the use of raw materials. The initiative directly contributes to reducing waste, improving operational efficiency, and increasing material utilization, in addition to strengthening waste management through process improvements, such as reducing losses in lamination and expanding the shipment of materials for co-processing, reinforcing Beontag’s commitment to sustainability and production efficiency.



Waste and operational circularity

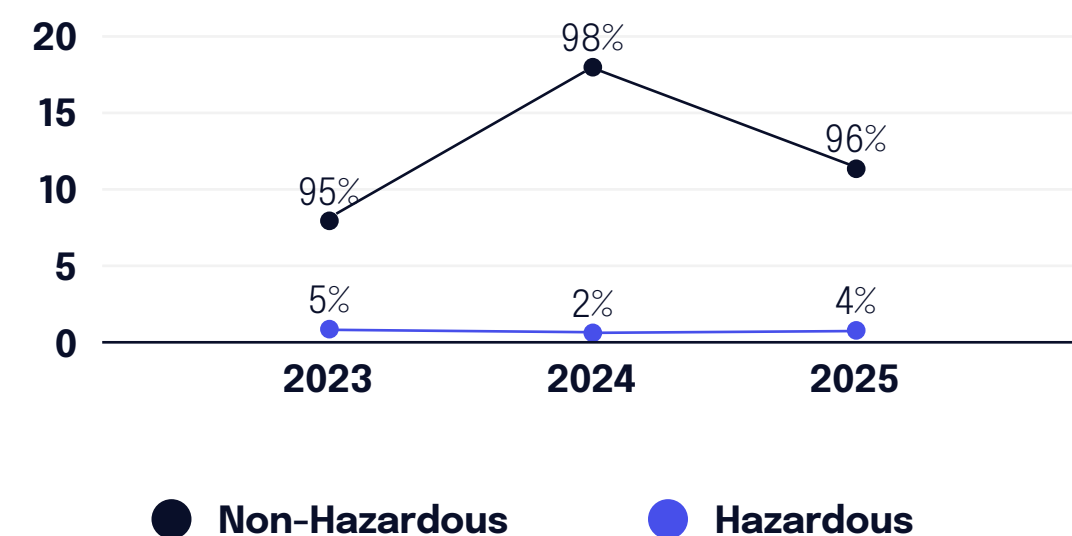
GRI 306-2, 306-3, 306-4, 306-5

In 2025, more than 10,000 tons of waste were generated, with a predominance of non-hazardous waste, especially paper scraps and adhesive film.

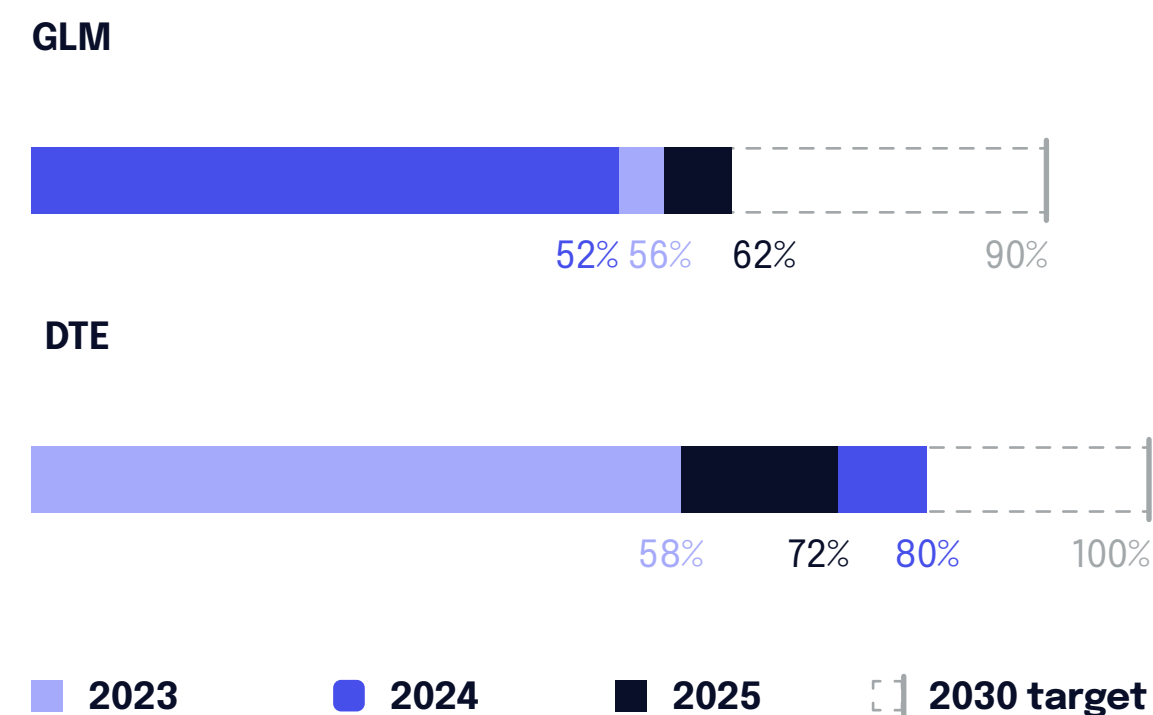
The reduction compared to 2024 is associated with changes in production volume and operational improvements implemented throughout the period.

The management of waste diverted from landfills prioritizes recovery solutions, with an emphasis on recycling, co-processing, and other forms of energy recovery. With a focus on the continuous expansion of this percentage, Beontag continues to invest in improving its waste sorting processes and in local partnerships with specialized companies. In the last year, 50% of our waste was treated through incineration (with and without energy recovery).

Waste generated by composition (Hazardous and Non-Hazardous) (kton)



Waste Diverted from Landfill by Business Unit (%)



In 2025, the Campo Mourão facility in Brazil formalized a partnership with EuReciclo, promoting the environmental offsetting of its packaging, contributing to recycling and the strengthening of the circular economy chain.

In recent years, more than 210 tons of packaging have been offset through this initiative, which meets the legal requirements set forth in the National Solid Waste Policy (PNRS).

We also expanded the diversion of waste from landfills in partnership with Votorantim Cimentos, directing materials toward energy recovery, which increased our landfill diversion rate by more than 75%.



Energy

GRI 302-1, 302-4, 3-3 (Material topic: Energy and climate change)

We continuously monitor energy use and seek opportunities for improvement through investments in energy efficiency, equipment modernization, and optimization of production processes.

In 2025, the organization's total energy consumption amounted to 243,641 GJ, considering both renewable and non-renewable sources. Of the total 101,786 GJ of electricity purchased during the period, 22,091 GJ came from renewable sources, representing approximately 22% of total electricity consumption.

Notably, the facilities located in Sweden, Poland, and Italy operate with 100% electricity from renewable sources; in the case of Italy, the transition was completed and became fully effective as of November 2025, reinforcing the company's commitment to expanding the use of clean energy in its global operations.

Energy consumption within the organization (GJ) [GRI 302-1](#)

Operation	Location-based (GJ)	Market-based (GJ)	Total renewable energy (GJ)
France	260	1	259
Italy	3,873	3,334	539
Poland	4,408	-	4,408
Sweden	17,525	640	16,885
Total	26,066	3,975	22,091

Note: Refers only to the company's European operations and presents the amount of electricity sourced from renewable energy, calculated as the difference between location-based and market-based electricity consumption



Energy consumption within the organization [GRI 302-1](#)

	2023	2024	2025
Non-renewable sources			
Diesel	2,038	2,122	3,087
Gasoline	1,905	682	537
LPG	87,074	86,255	71,651
Natural Gas	15,650	22,826	27,543
Propane	81	44	25
Total non-renewable sources	106,748	111,929	102,843
Renewable sources			
Biogas	40,960	42,015	39,005
Hydrated Ethanol	-	-	7
Total renewable sources	40,960	42,015	39,012
Electricity Consumption			
Non-renewable	74,006	83,769	79,695
Renewable	18,736	22,673	22,091
Total electricity purchased	92,742	106,442	101,786
Total energy consumption within the organization	240,450	260,386	243,641

Energy consumption outside the organization (GJ) [GRI 302-2](#)

	2023	2024	2025
Total energy consumption	316,477	789,739	350,537

Note: The reduction is associated with the supply chain regionalization strategy (short-distance supply), with lower dependence on air transportation – especially in China – and greater logistics efficiency.

Emissions

GRI 305-1, 305-2, 305-3, 305-4, 305-5, 3-3 (Material topic: Energy and climate change)

The 2025 emissions inventory consistently reflects the transformations in the company's operational and productive structure over the period. Our total emissions amounted to over 236,000 tons of carbon equivalent, considering scopes 1, 2, and 3. We focused on structural initiatives, such as optimizing resource use, strengthening circular practices, and engaging suppliers, which contributed to a more resilient, efficient, and lower carbon intensity operation.

Scope 1 emissions recorded a 12% reduction compared to the previous year, mainly reflecting lower production activity and operational eco-efficiency during the period. Concurrently, the company advanced in expanding the reporting perimeter, incorporating new units into the inventory and strengthening the consistency and comparability of the information, in line with international best practices.

In Scope 2, emissions showed a slight reduction (8%) compared to 2024, following operational adjustments. This result is also related to progress in acquiring energy from cleaner sources at the Sweden, Italy, and Poland facilities, contributing to the reduction of the carbon intensity of global operations. Scope 3 emissions continue to undergo

continuous improvement, focusing on the most representative categories and locations, which resulted in a 29% reduction compared to the previous year. In the Purchased Goods and Services category, the inventory prioritizes A-curve raw materials (those with greater volume and relevance), directing efforts toward supplier engagement and impact reduction in the value chain. In Upstream Transportation and Distribution, there was a significant reduction in emissions in 2025, driven by the regionalization of the supply chain (short-distance supply), the reduction of business travel, and increased operational efficiency.

Beontag remains committed to the continuous strengthening of its emissions inventory, focusing on expanding coverage, improving data quality, and supporting strategic decision-making in its sustainability agenda.

Direct GHG emissions (Scope 1) GRI 305-1

Scope 1 - tCO ₂ e	2023	2024	2025
Stationary combustion: production of electricity, heat or steam	6,095	6,454	5,692
Mobile combustion: transportation of materials, products, waste, employees and passengers	443	359	443
Fugitive emissions	142	274	107
Solid waste and effluents	19	22	27
Total tCO ₂ e (scope 1)	6,699	7,109	6,269

Note: Includes Kyoto gases and stationary combustion emissions from Cuyahoga Falls and Dayton, United States. The China facility will be included in a future reporting cycle.

Indirect GHG emissions from energy (Scope 2) GRI 305-2

Scope 2 - tCO ₂ e	2023	2024	2025
Location-based	4,037	5,524	5,421
Market-based	3,999	4,687	4,531

Note: The market-based calculation includes Italy, Sweden, and Poland. Data covers all global GLM and DTE operations. GWPs are based on the IPCC (AR5).

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

Scope 3 - tCO ₂ e	2023	2024	2025
Purchased goods and services	179,935	232,292	184,725
Upstream transportation and distribution	22,633	59,700	25,274
Waste generated	14,724	21,892	14,807
Business travel	623	3,825	418
Leased assets	4	3	0,40
Total tCO ₂ e	217,949	317,102	225,552

Note: Covers approximately 80% of the global raw material volume for DTE and GLM. For Upstream Transportation and Distribution, coverage exceeds 96% of the raw materials used by the most representative facilities.



05

People



Our people

GRI 2-7, 2-8

In 2025, human resources management was directly linked to the company's strategic and financial context, with a focus on optimizing the organizational structure and business sustainability.

With 2008* employees in 2025, we maintained our focus on engagement and strengthening our organizational culture, which is internally recognized as one of the main factors for retention, collaboration, and performance. Our workforce is diverse, globally distributed, and composed of different areas and functions working in a coordinated manner to ensure the company's operations.

We seek to promote a work environment that values continuous development, safety, and well-being, strengthening engagement and talent retention. Additionally, we encourage connection and development among our employees through internal initiatives such as Be Close, which focuses on interaction and knowledge sharing across different business areas, bringing these areas closer to employees and broadening their understanding of our operations.

We also structured Be Leader, an initiative that aims to bring employees closer to company leadership, creating spaces for dialogue and exchange of experiences that contribute to professional development and team engagement.

*The figures presented refer exclusively to active employees formally employed by the company and do not include contractors, interns, or apprentices.



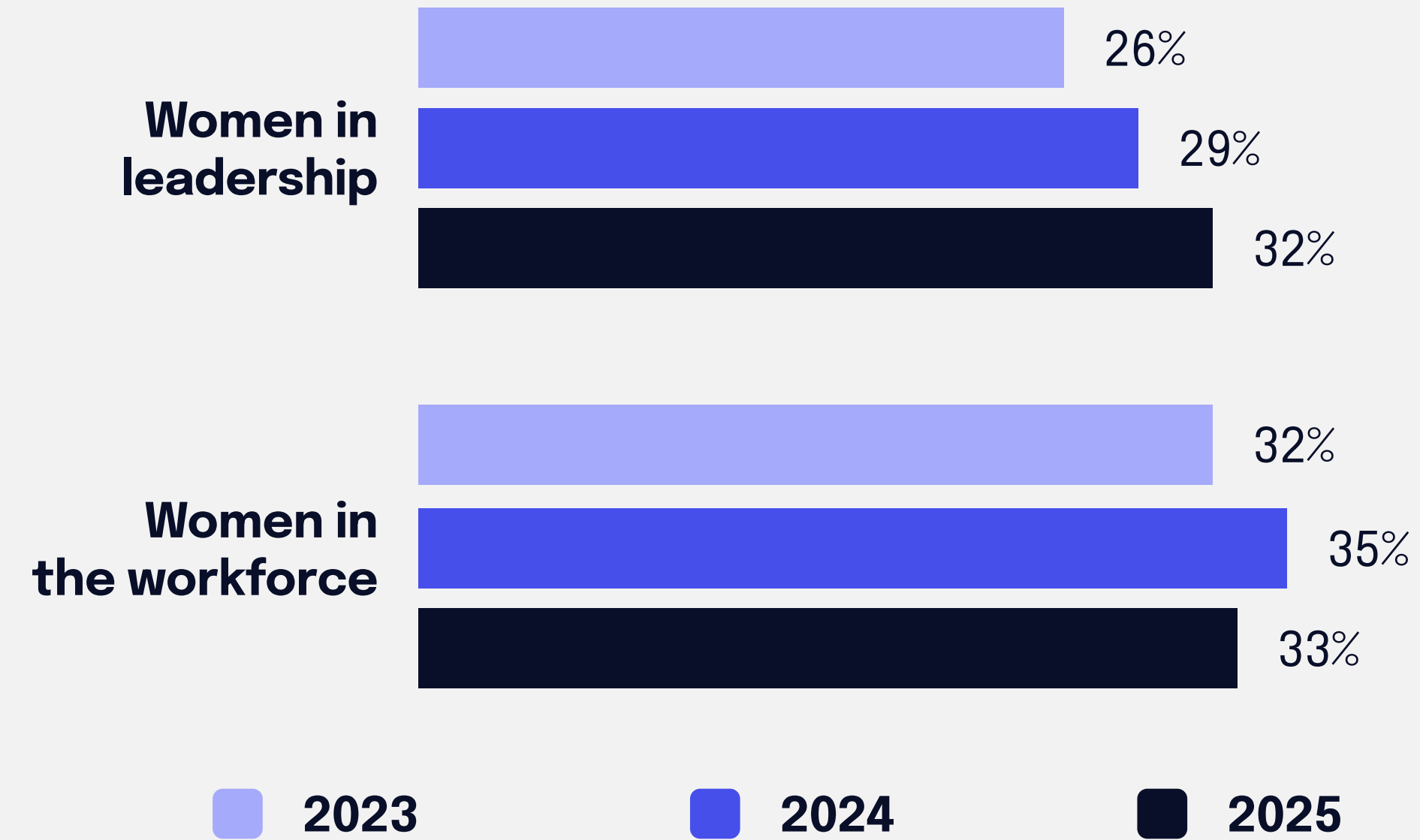
Diversity, Equity and Inclusion

GRI 3-3, 405-1, 405-2, 406-1

Since 2021, Beontag has established goals related to increasing the participation of women both in leadership positions and across the workforce as a whole. In line with our ESG strategy, we remain committed to continuously improving these indicators, promoting a more diverse, equitable, and representative environment throughout the organization.

To strengthen our goal, we seek to expand representation and ensure equal opportunities, with initiatives focused on attracting, developing, and retaining diverse talent. In 2025, we recorded 33% of women in our workforce. Additionally, over the past year, the People and Culture team organized lectures on diversity and inclusion, roundtable discussions to understand the needs of employees with disabilities, and specific training sessions, including in Brazilian Sign Language (LIBRAS). Beontag also conducts annual refresher training on workplace bullying, sexual harassment, and discrimination, through a joint agenda between People and Culture and Compliance.

Regarding pay equity, we monitor the proportion between the remuneration of women and men across different countries and functional categories, seeking to ensure practices aligned with the principles of equity and competitiveness.



Attracting and developing talent

GRI 2-9, 3-3

People management is a strategic pillar of the business. Beontag employs structured recruitment processes, guided by a global hiring policy that is reviewed periodically. The Talent Acquisition teams work with leaders to ensure that hiring decisions take into account technical and behavioral competencies, cultural fit, and development potential, attracting qualified professionals and ensuring transparent and equitable decisions. Performance is recognized through meritocracy, internal mobility, and promotions, supported by appraisal cycles and feedback. The effectiveness of these practices is monitored by indicators such as hiring rates, turnover, and participation in development programs.

We invest in the development of employees through training, technical courses, and leadership programs, fostering a culture of respect and engagement. In 2025, we expanded the integration between people development and business needs by implementing the first global Talent Review cycle, focusing on critical positions and succession plans. This agenda is supported by HR Centers of Excellence, connecting development, performance, and culture in a global approach to talent management.

Local development programs

GRI 3-3 (Material topic: Communities and local development)

In 2025, we implemented local development programs in the regions near our Campo Mourão (PR) and Manaus (AM) facilities in Brazil, where the majority of our employees are concentrated. Focusing on structured training and innovation initiatives, these projects reflect our responsible business approach, linking development and sustainability to our business strategies and the needs of the territories where we operate.

In Campo Mourão, as part of the Paraná Competitivo program, we run the Qualificação Para a Indústria 4.0 (Industry 4.0 Program) initiative, aimed at providing technological training to students and professionals. The initiative has already involved more than 200 participants, notably including classes with full participation and graduation rates of women, contributing to greater inclusion and

professional qualification in the region. In Manaus, in accordance with the Basic Production Process (PPB – Processo Produtivo Básico), we are advancing research and development initiatives through the Depósito Verde project, which uses automation and Internet of Things (IoT) technologies to enable reverse logistics and traceable selective collection. The project promotes environmental engagement and strengthens integration with cooperatives and the local recycling chain.

Health, safety, and well-being

GRI 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-8, 403-9, 403-10, 3-3

Management Structure

The health and safety of employees are top priorities at Beontag and are integrated into the company's business management. Health and Safety management is led by a global structure responsible for defining guidelines, monitoring indicators, tracking goals, and ensuring the consistent evolution of practices across all regions.

We structured our management system based on legal requirements and internationally recognized standards, including ISO 45001-certified facilities, covering production processes, work environments, and different categories of workers.

Our health and safety model is guided by risk management, continuous performance improvement, and strengthening a preventive culture. This model ensures the identification and management of actual and potential impacts associated with our activities, promoting increasingly safer work environments.

In 2025, 100% of employees, contract workers, and other professionals were covered by this system globally, with processes audited internally.

Workers covered by a health and safety management system [GRI 403-8](#)

Category	2023		2024		2025	
	Employees	Contractors	Employees	Contractors	Employees	Contractors
Individuals covered by a management system based on legal requirements and/or recognized standards/guidelines	100%	100%	100%	100%	100%	100%
Individuals covered by this system audited internally	100%	100%	100%	100%	100%	100%
Individuals covered by this system audited or certified by an external party	13%	-	13%	-	13%	50%

Note: Refers to the percentage of employees at the China and Finland facilities audited under ISO 45001 in relation to the company's total number of employees.



Risk management and operational control

Hazard identification and risk assessment are carried out systematically, considering routine and non-routine activities. We use specific analysis and control tools, such as work permits and safe operating procedures, in addition to structured incident investigation methodologies. This process is continuously improved through active employee participation and periodic reviews of operational conditions.

In 2025, no fatal work-related accidents or accidents with serious consequences were recorded. The rate of reportable accidents decreased compared to the previous year, indicating progress in the prevention and control of operational risks. The incidents recorded were mainly associated with activities involving cutting risks and equipment handling, leading to specific improvement actions, such as reinforcing machine protections, process automation, and tool improvements.

Workplace accidents [GRI 403-9](#)

Category	2023		2024		2025	
	Number	Rate	Number	Rate	Number	Rate
Fatal work-related accidents	0	0	0	0	0	0
Work-related accidents with serious consequences (excluding fatalities)	0	0	0	0	0	0
Reportable work-related accidents	43	1,6	45	2.2	24	1.2

Note: Rate calculated based on a total of 3,886,429 hours worked.

Occupational health and well-being promotion

The organization also maintains occupational health services provided by internal teams and specialized partners, ensuring compliance with legal requirements and the privacy of employees' health information. During the reported period, no cases of work-related ill health were identified. This result reflects the

conduct of regular training and awareness programs that strengthen preventive controls, complemented by occupational health and well-being promotion initiatives, including educational campaigns, encouragement of healthy habits, and actions aimed at the physical and mental health of employees.

Engagement and strengthening of preventive culture

Employee participation is a central element of health and safety management. We maintain structured communication channels, committees, meetings, and digital tools that allow for the reporting of unsafe conditions, suggestions for improvement, and the monitoring of corrective actions. Employees are encouraged to report risk situations and have the right to refuse activities that may compromise their safety,

without any form of retaliation. Health and safety training is conducted continuously and in a structured manner, through training sessions, development programs, and the dissemination of technical information. This process contributes to strengthening the preventive culture and aligning operational practices with the safety standards established by Beontag.





07

Appendix



Indicators

GRI 2-7 - Employees | 2-8: Non-employee workers

Employees by contract type and gender

Contract type	Gender	2024	2025
Permanent	Male	1,417	1,317
	Female	756	670
Temporary	Male	30	18
	Female	10	3
Subtotals	Male	1,447	1,335
	Female	766	673
Total		2,213	2,008

Employees by contract type and region

Contract type	Year	APAC	EMEA	LATAM	North America
Permanent	2024	240	486	1,226	221
	2025	232	423	1,113	219
Temporary	2024	1	39	0	0
	2025	0	20	0	1
Subtotals	2024	241	525	1,226	221
	2025	232	443	1,113	220
% of subtotals	2024	11%	24%	55%	10%
	2025	12%	22%	55%	11%
Total	2024	2,213			
	2025	2,008			

GRI 202-1: Ratio of standard entry-level wage by gender compared to local minimum wage

Year	Country / Operational Unit	Local Minimum Wage	Male Ratio	Female Ratio
2024	Brazil / Manaus	1,412	1.2	1.2
	Brazil / Manaus	1,518	1.2	1.2
2025	Brazil / Campo Mourão	1,518	1.3	1.1

Note: Refers to the lowest hiring salary across Beontag's operations in Manaus and Campo Mourão, Brazil.

GRI 305-1: Scope 1 – Biogenic CO₂ emissions

Scope 1 – tCO ₂ e	2023	2024	2025
Biogenic emissions	4,890	5,005	4,651

Note: This result is directly related to the energy profile of operations that use firewood as part of the fuel mix, which is also associated with a predominantly renewable energy matrix and energy recovery. As a result, the reduction in fossil fuel consumption has distinctive local characteristics that influence the composition of the reported emissions.

GRI 305-3: Other GEE indirect emissions upstream (Scope 3) – biogenic emissions

Scope 3 – tCO ₂ e	2023	2024	2025
Biogenic emissions	1,790	4,397	5,330

Note: The increase in biogenic CO₂ emissions in 2025 was primarily driven by the category of waste generated in operations, particularly in Brazil, due to the expansion of more sustainable waste disposal alternatives.

GRI 305-6: Emissions of ozone-depleting substances (CFC-11 Equivalent)

Scope 1	2023	2024
HCFC-22	0.01	0.01

Note: Emissions are reported in tonnes of CFC-11 equivalent, calculated based on the Ozone Depletion Potential (ODP) adopted under the Montreal Protocol.

GRI 306-3: Waste generated (per year)

Year	2023	2024	2025
Hazardous waste sent for disposal (t)	417	460	389
Non-hazardous waste sent for disposal (t)	7,734	18,524	10,337
Total waste sent for disposal (t)	8,151	18,984	10,726

GRI 306-4: Waste diverted from final disposal (tons)

Waste composition	Recovery operation	2023	2024	2025
Non-hazardous				
Plastic/Paper	Recycling	2,541	3,243	790
Plastic/Paper	Other recovery operations	222	427	0
Plastic/Paper	Preparation for reuse	372	7,084	0
Confidential material	Other recovery operations	14	9	0
Pallets/Wood	Preparation for reuse	250	557	359
Pallets/Wood	Recycling	0	0	76
Non-contaminated solids	Other recovery operations	420	237	1
Non-contaminated solids	Recycling	47	196	209
Non-contaminated solids	Preparation for reuse	0	0	246
Rolls	Recycling	160	33	46
Adhesive sludge/silicone	Recycling	0	0	11
Scrap/Copper	Recycling	21	25	126
Hazardous				
Electronic waste	Recycling	3	3	0
Contaminated solids	Other recovery operations	78	79	63
Contaminated solids	Recycling	1	8	0
Contaminated solids	Recycling	0	0	13
Thermal oil	Other recovery operations	3	76	75
Contaminated solvents	Other recovery operations	90	70	11
Contaminated liquid	Recycling	0	0	11
Contaminated liquid	Other recovery operations	1	46	0
Total		4,223	12,092	2,036

Note: The total Plastic/Paper amount includes adhesive trimmings and embedded films, based on historical inventory records.

GRI 306-5: Waste directed to final disposal (tons)

Waste composition	Recovery operation	2023	2024	2025
Non-hazardous				
Plastic/Paper*	Incineration (without energy recovery)	0	0	3,604
	Landfill	372	7,142	2,604
Pallets/Wood	Incineration (with energy recovery)	40	76	111
	Incineration (with energy recovery)	0	0	564
Non-contaminated solids	Incineration (without energy recovery)	0	0	16.1
	Landfill	671	802	278
Rolls	Landfill	0	0	1,068
Adhesive sludge/silicone	Incineration (with energy recovery)	0	0	32
	Landfill	0	0	198
Hazardous				
Contaminated solids	Landfill	178	153	122
	Incineration (with energy recovery)	0	0	85
Contaminated liquid	Landfill	62	27	10
Total		1,323	8,199	8,690

GRI 401-1: New hires and turnover

Year	Turnover Rate
2024	22%
2025	19%

GRI 405-1: Diversity in governance bodies and employees

Percentage of employees by functional category and gender

Functional category	2024		2025	
	% Men	% Women	% Men	% Women
Strategic Leadership (VP)	80%	20%	75%	25%
Strategic Leadership	75%	25%	73%	27%
Management	63%	37%	64%	36%
Analysts	45%	55%	46%	54%
Operations	74%	26%	75%	25%
Total	65%	35%	67%	33%

From an age perspective, the highest concentration of employees is in the 30 to 50 age group, followed by professionals under 30 years old, indicating a balance between experience and workforce renewal.

Percentage of employees by functional category and age group

Functional category	Year	Under 30 years old	30 to 50 years old	Above 50 years old	Total (No.)
Strategic Leadership (VP)	2025	0%	60%	40%	4
	2024	0%	75%	2%	5
Strategic Leadership	2025	0%	71%	29%	48
	2024	0%	71%	29%	48
Management	2025	14%	67%	19%	440
	2024	9%	74%	17%	442
Analysts	2025	42%	49%	9%	407
	2024	36%	53%	11%	473
Operations	2025	38%	51%	11%	1,109
	2024	31%	58%	11%	1,245
Total	2025	26%	61%	13%	2,008
	2024	33%	54%	13%	2,213

In addition to gender and age, the organization monitored other diversity indicators during the reporting period, such as ethnic groups and minority populations. The data presented covers the company's operations and excludes interns and apprentices from the analysis. Regarding pay equity, we monitor the proportion between the remuneration of women and men across different countries and functional categories, seeking to ensure practices aligned with the principles of equity and competitiveness.

GRI 405-2: Ratio of base salary and total compensation for women to men

Operational Unit: LATAM		Proportion	
Functional category	2024	2025	
Strategic Leadership (VP)	0	0	
Strategic Leadership	0.7	0.8	
Management	0.9	1.1	
Analyst	0.9	0.8	
Operations	0.8	0.8	

Operational Unit: APAC		Proportion	
Functional category	2024	2025	
Strategic Leadership	0	0	
Management	0.6	0.6	
Analyst	0.7	0.6	
Operations	0.8	0.9	

Operational Unit: North America		Proportion	
Functional category	2024	2025	
Strategic Leadership (VP)	0,9	0,7	
Strategic Leadership	1	1	
Management	0,7	0,9	
Analyst	0,9	0,9	
Operations	0,9	0,9	

Operational Unit: EMEA		Proportion	
Functional category	2024	2025	
Strategic Leadership	0.7	0.8	
Management	0.9	1	
Analyst	0.9	0.8	
Operations	1	1	

The data show variations across regions and positions, reflecting local market conditions and organizational structures. We continue to analyze these indicators with the aim of strengthening practices that promote greater balance and transparency in compensation management.



GRI index

Statement of use Beontag reported in accordance with the GRI Standards for the period from January 1 to December 31, 2025

GRI Standard	Disclosure	Page(s)	SDGs
General Disclosures			
GRI 2: General Disclosures 2021	2-1 Organizational details	5, 7	16
	2-2 Entities included in the organization's sustainability reporting	5. The Company's annual ESG Report comprises those of Beontag and its subsidiaries, presented as a single entity.	16
	2-3 Reporting period, frequency and contact point	5, 7	16
	2-4 Restatements of information	5	16
	2-5 External assurance	5	16
	2-6 Activities, value chain and other business relationships	7, 23. In 2025, the DLM manufacturing facility in Slovenia ceased operations, and the DTE sales office in France was closed.	2, 16
	2-7 Employees	7, 31, 38. In 2025, fluctuations in employee numbers occurred as a result of strategic operational adjustments aimed at optimizing the organization's efficiency and global competitiveness.	5, 8



GRI index

GRI Standard	Disclosure	Page(s)	SDGs
General Disclosures			
	2-8 Workers who are not employees	31, 38	8
	2-9 Governance structure and composition	13, 33	16
	2-10 Nomination and selection of the highest governance body	Page 13. Nomination and selection of the members of the Board of Directors and its committees are the sole responsibility of the controlling shareholder. The organization is not privy to the specific selection criteria or processes adopted.	16
	2-11 Chair of the highest governance body	13	16
	2-12 Role of the highest governance body in overseeing the management of impacts	13. The Board of Directors approves the sustainability strategy, mission, and policies, overseeing due diligence and impact management integrated with stakeholder engagement, while operational implementation is the responsibility of senior executives; the effectiveness of these processes is reviewed bi-monthly by the Board through the evaluation of performance goals and indicators.	16
	2-13 Delegation of responsibility for managing impacts	13	16
	2-14 Role of the highest governance body in sustainability reporting	The highest governance body of Beontag is not ultimately responsible for reviewing and approving the sustainability report or the material topics.	16
	2-15 Conflicts of interest	14	16



GRI index

GRI Standard	Disclosure	Page(s)	SDGs
General Disclosures			
2-16	Disclosure of critical concerns	14. Critical concerns are communicated to the highest governing body through formal channels, including Board of Directors meetings and interactions facilitated by the Compliance department. In 2025, no incidents of this nature were reported.	16
2-17	Collective knowledge of the highest governance body	13	16
2-18	Assessment of the performance of the highest governance body	To date, Beontag does not have a formal, structured process for evaluating the performance of its highest governing body.	16
2-19	Compensation Policies	Beontag implements compensation policies applicable to all levels of the organization, combining fixed and variable components aligned with the performance and responsibilities of each role. The model is guided by internal equity and market competitiveness, with structures and benefits tailored to local conditions.	8, 10
2-20	Process for determining compensation	Compensation is determined by the Human Resources department through comprehensive salary review cycles based on individual performance and market benchmarks. The process involves executive leadership and ensures that compensation practices are aligned with the company's strategy and priorities.	10, 16
2-21	Proportion of total annual compensation	The company does not disclose this information publicly, in accordance with its internal confidentiality guidelines and governance practices.	10



GRI index

GRI Standard	Disclosure	Page(s)	SDGs
General Disclosures			
	2-22 Statement on sustainable development strategy	4	16
	2-23 Policy commitments	9, 14	16
	2-24 Embedding policy commitments	9	16
	2-25 Processes to remediate negative impacts	16	16
	2-26 Mechanisms for seeking advice and raising concerns	14	16
	2-27 Compliance with laws and regulations	14. During the reporting period, no significant cases of non-compliance with laws and regulations were recorded, nor were any fines or non-monetary sanctions imposed.	16
	2-28–Membership in associations	17	17
	2-29 Approach to stakeholder engagement	17	17
	2-30 – Collective Bargaining Agreements	In 2025, all employees in Brazil, Sweden, and Italy were covered by collective bargaining agreements. In other regions, working conditions are defined by individual contracts, internal policies, and local laws, reflecting the specific regulatory requirements of each country in which the company operates.	8



GRI index

GRI Standard	Disclosure	Page(s)	SDGs
Material topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	10	16, 12
	3-2 List of material topics	10	12
Energy and climate change			
GRI 3: Material Topics 2021	3-3 Management of material topics [Energy and Climate Change]	27, 29	16
GRI 302: Energy 2016	302-1: Energy consumption within the organization	27, 28	7, 12, 13
	302-2: Energy consumption outside of the organization	28	7, 12, 13
GRI 305: Emissions 2016	305-1: Direct GHG emissions (Scope 1)	29, 39	3, 12, 13, 14, 15
	305-2: Energy indirect GHG emissions (Scope 2)	29	3, 12, 13, 14, 15
	305-3: Other indirect GHG emissions (Scope 3)	29, 39	3, 12, 13, 14, 15
	305-6: Emissions of ozone-depleting substances	39	3, 12, 14, 15



GRI index

GRI Standard	Disclosure	Page(s)	SDGs
Environmental solutions and circular economy			
GRI 3: Material Topics 2021	3-3 Management of material topics [Environmental Solutions and Circular Economy]	25	16
GRI 306: Waste 2020	306-2: Management of significant waste-related impacts	26	3, 6, 11, 12
	306-3 Waste generated	26, 39	3, 6, 11, 12
	306-4 Waste diverted from disposal	26, 40	3, 6, 11, 12
	306-5 Waste directed to disposal	26, 40	3, 6, 11, 12
GRI 307: Environmental Compliance 2016	307-1: Non-compliance with environmental laws and regulations	25. The Campo Mourão facility manages its compliance through technical coordination and specialized systems, ensuring strict adherence to environmental permits and obligations. During the reporting period, no instances of non-compliance with environmental laws or regulations were identified, and there were no records of significant fines, non-monetary sanctions, or proceedings through dispute resolution mechanisms.	16



GRI index

GRI Standard	Disclosure	Page(s)	SDGs
Health and safety			
GRI 3: Material Topics 2021	3-3 Management of material topics [Health and Safety]	34	16
GRI 403: Occupational Health and Safety 2018	403-1: Occupational health and safety management system	34	3, 8
	403-2: Hazard identification, risk assessment, and incident investigation	34	3, 8
	403-3: Occupational health services	34	3, 8
	403-4: Worker participation, consultation, and communication on occupational health and safety	34	8
	403-5: Worker training on occupational health and safety	34	4, 8
	403-6: Promotion of worker health	34	3
	403-7 - Prevention and mitigation of occupational health and safety impacts directly linked through business relationships.	Corporate health and safety requirements also apply to contractors, service providers, and business partners operating within the company's facilities, through guidelines, training, onboarding processes, and periodic monitoring.	

GRI index

GRI Standard	Disclosure	Page(s)	SDGs
Health and safety			
	403-8: Workers covered by an occupational health and safety management system	34	8
	403-9: Work-related injuries	34, 35	3, 8
	403-10: Work-related ill health	34	3, 8
Attracting and developing talent			
GRI 3: Material Topics 2021	3-3 Management of material topics [Attracting and Developing Talent]	33	16
GRI 401: Employment 2016	401-1: New employee hires and employee turnover	41. The employee turnover rate reached 18.7% in 2025, representing a decrease compared to the 21.9% recorded in 2024. The rate is based on the organization's current internal tracking model, with full methodological alignment planned for the next reporting cycle.	8, 10
GRI 202: Market Presence 2016	202-2: Proportion of senior management hired from the local community	In 2025, 88% of Beontag's board members were recruited from their respective home countries, taking into account the company's main operating units. This result reflects the strengthening of the strategy to promote local talent and the evolution of the leadership composition criteria adopted over the period.	8



GRI index

GRI Standard	Disclosure	Page(s)	SDGs
Product safety and quality			
GRI 3: Material Topics 2021	3-3 Management of material topics [Product Safety and Quality]	21	16
Inclusion, diversity and equity			
GRI 3: Material Topics 2021	3-3 Management of material topics [Inclusion, Diversity and Equity]	32	16
GRI 405: Diversity and Equal Opportunity 2016	405-2: Ratio of basic salary and remuneration of women to men	32	5, 8, 10
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	38	1, 5, 8



GRI index

GRI Standard	Disclosure	Page(s)	SDGs
Communities and local development			
GRI 3: Material Topics 2021	3-3 Management of material topics [Communities and Local Development]	33	16

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GRI Standard	Disclosure	Page(s)	SDGs
Governance, ethics and integrity			
GRI 3: Material Topics 2021	3-3 Management of material topics [Governance, Ethics and Integrity]	14	16
GRI 205: Anti-corruption 2016	205-1: Operations assessed for risks related to corruption	14. During the reporting period, the Company did not conduct a formal assessment of corruption-related risks within its operations.	16
	205-2 Communication and training about anti-corruption policies and procedures	14	16,17
	205-3: Confirmed incidents of corruption and actions taken	12	16
GRI 206: Anti-competitive Behavior 2016	206-1 – Legal proceedings related to unfair competition, antitrust practices, and monopolies	During the reporting period, Beontag did not record any legal actions related to unfair competition, antitrust practices, or monopolistic behavior.	16



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GRI Standard	Disclosure	Page(s)	SDGs
Sustainable relationships			
GRI 3: Material Topics 2021	3-3 Management of material topics [Sustainable Relationships]	23	16
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	The organization has decided not to disclose the detailed financial data required by this indicator as it considers such information strategic and confidential, in accordance with its current internal policies.	8, 9
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	23	8, 9
Organizational culture			
GRI 3: Material Topics 2021	3-3 Management of material topics [Organizational Culture]	9	16
GRI 405: Diversity and Equal Opportunity 2016	405-1: Diversity of governance bodies and employees	32	5, 8, 10
GRI 406: Non-discrimination 2016	406-1: Incidents of discrimination and corrective actions taken	32. During the reporting period, no incidents of discrimination were recorded across any of the organization's activities.	5, 8, 10, 16



GRI index

GRI Standard	Disclosure	Page(s)	SDGs
Research, development and innovation			
GRI 3: Material Topics 2021	3-3 Management of material topics [Research, Development and Innovation]	22	16
GRI 409: Forced or Compulsory Labor	409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	Beontag reinforces its commitment to the eradication of forced or compulsory labor through its Code of Ethics and Conduct and guidelines applicable to employees, suppliers, and business partners, promoting working relationships grounded in human rights and legal compliance.	8
GRI 412: Human Rights Assessment 2016	412-1: Operations that have been subject to human rights reviews or impact assessments	In Finland and China, 100% of operations, activities, and services with potential socio-environmental or economic impacts undergo human rights reviews and impact assessments integrated into environmental management (ISO 14001) and safety systems. The process utilizes structured audits conducted by qualified reviewers, focusing on community and worker risks, with monitoring via the Health and Safety Committee and a 'Near Miss' system to inform corrective actions and continuous improvement.	5, 8, 10, 16
GRI 413: Local Communities 2016	413-1: Operations with local community engagement, impact assessments, and development programs	The organization implements local development programs in 9% of its operations, concentrated in Campo Mourão (PR) and Manaus (AM) through tax incentive programs. In Campo Mourão, the Industry 4.0 Program provided technology training to more than 200 people across eight cities, with a highlight on the local class composed entirely of women. In Manaus, the "Green Deposit" project uses automation and IoT technologies to enable reverse logistics and traceable selective waste collection, promoting strategic integration with cooperatives and the regional recycling chain.	1, 4

Credits

Report Coordination

Marketing & ESG Department

Consulting, Project Management, Content and Design

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