



Sustainability Report

2025



Se é Skymssen, pode confiar.
In Skymssen you can trust.
Si es Skymssen, puedes confiar.





**In Skymssen
you can trust**



Contents

Chapter 1

Trust, the Ingredient
in Our Solutions p. **14**

Chapter 2

Corporate
Governance p. **28**

Chapter 3

Supply Chain
Management p. **37**

Chapter 4

Local
Development p. **41**

Chapter 5

Product Quality and
Safety p. **45**

Chapter 6

Environment p. **52**

Chapter 7

Employee Well-Being,
Development, and
Health p. **62**

Chapter 8

Performance
Indicators p. **76**

Chapter 9

GRI Content
Index p. **91**

Chapter 10

Corporate
Information
and Credits p. **99**

About the Report

GRI 2-2 | 2-3 | 2-14

It is with great enthusiasm that we present our first Sustainability Report, which brings together the commitments we have made, the challenges we have faced, and the progress of our ESG (Environmental, Social, and Governance) agenda over the period from January 1 to December 31, 2025.

This report was built on our current materiality assessment and follows the guidelines of the Global Reporting Initiative (GRI). Throughout the document, the indicators that guide the management of our material topics are clearly identified by the GRI acronym.

At Skymssen, reporting on environmental, social, economic, and governance impacts involves our leaders in an integrated manner, under the oversight of the Sustainability Committee

and the monitoring of the Executive Board, ensuring alignment among strategic direction, operational execution, and impact generation.

Information was consolidated in a standardized manner for all material topics. The disclosures cover the same period as the financial statements, which were subject to independent audit.

Technical and quantitative data are organized in the Performance Indicators section, allowing for a clear reading of the conceptual chapters.



Questions and comments about this report may be sent to financeiro@skymssen.com



Message from the CEO

GRI 2-22

Skymssen was born from a calling to create.

To create solutions that transform foodservice in Brazil and around the world.

Eloy Marcilio de Sousa Junior

CEO, Skymssen

Sixty-three years ago, we began our journey in a small workshop in the city of Brusque, Santa Catarina. Since then, we have researched, developed, and manufactured high-performance equipment that drives the productivity of operations in the food processing industry with safety, quality, and innovation.

In 2025, we achieved significant results, with technological advances, global recognition, and record productivity levels. These achievements reflect the trust, responsibility, and creativity that run throughout our history.

Our success is the result of professional management rooted in family values, in which the experience of employees with more than 50 years of service is combined with the energy of the new generations.

We have become a benchmark in our industry, well established in both the domestic and international markets, while preserving the ethical principles of six decades ago.

Along the way, we pioneered product launches such as low-speed blenders and high-speed blenders for commercial use. We prioritize user safety and compliance with environmental standards, with equipment that carries INMETRO certification and the Selo Ruído noise label, in compliance with INMETRO and IBAMA regulations, and that meets the requirements of NR-12, Brazil's machinery safety standard.

In the same period, we recorded growth in production and sales compared with 2024, reaching every Brazilian state and 45 countries.

This progress is driven by people and by the trust built through them.

In 2025, we earned Great Place to Work (GPTW) certification, which measures employee satisfaction with the work environment. This certification highlights the values we build every day, with a humane, collaborative, and inspiring work environment.

Our positive impact extends beyond our own facilities: we support partners so that they can prosper sustainably. Through the Skymssen Distance Learning University (USEAD, its Portuguese acronym), we share product and sales knowledge with reseller customers, authorized service centers, and employees.

Attentive to the industry's transformations and innovations, the company relies on market intelligence and artificial intelligence specialists who share industry analyses and emerging practices with senior management, managers, and committees. It also takes an active part in national and international events and trade fairs.

In 2025, we became signatories of the "Somos ODS" (We Are the SDGs) National Movement, incorporating the Sustainable Development Goals into our strategies and reaffirming responsible practices that we had already followed long before the ESG concept was defined.

This report represents our commitment to delivering solutions with excellence, investing in technology, expansion, and automation, prioritizing people and promoting a more sustainable future.

We do this with the assurance and confidence of being Skymssen, because:

IN SKYMSEN YOU CAN TRUST.

Enjoy the report.



Our work is guided by the solid pillars of our Mission, Vision, and Values. They project our legacy into the future and guide the way we engage with employees, customers, suppliers, shareholders, society, and the environment.

By combining tradition, innovation, and continuous development, we build the trust that defines our brand and strengthens our commitment to generating value sustainably. In this way, Skymssen continues to transform the foodservice industry and to contribute to future generations.

Valcir Weidgenant

Managing Director



Highlights of 2025

People Management

Growth of

24.8%

in the workforce over the past three years.

BRL 94,900

in corporate social investment.

Performance

+16.8%

in revenue compared with the previous year.

Operational Efficiency

BRL 7.03 million

invested.

ZERO

product recalls.

Environmental Management

2.3 million m²

of preserved green areas.

457.6

metric tons of recyclable waste.

89.8%

circularity rate.

Electricity

100% certified

from renewable sources.

Materiality

GRI 3-1

We conducted the Skymssen materiality assessment based on the guidelines of the GRI Standards. The first step in this process was identifying and prioritizing stakeholders through questionnaires administered to area managers, following the criteria established by the AA1000 methodology.

The method takes into account both the interest and the influence of stakeholders in relation to the organization, ensuring a structured and transparent process.



Impact Identification

To assess the actual and potential negative and positive impacts of our activities, we adopted a methodology structured in three stages and based on multiple data sources:

Industry benchmarking – Analysis of the practices adopted by Brazilian and international companies that are sustainability benchmarks;

Standards and guidelines – Reference to global standards such as **Measuring Stakeholder Metrics**: Disclosures from the World Economic Forum (WEF), the standards of the Sustainability Accounting Standards Board (SASB), and those of the Global Reporting Initiative (GRI);

Sustainability assessments – Consideration of metrics from sustainability rankings such as the S&P Global Corporate Sustainability Assessment (CSA), the Ethos Indicators from Instituto Ethos, and the questionnaire for B3's Corporate Sustainability Index (ISE B3).

Impact Assessment and Prioritization

The study identified topics that are essential to Skymssen's sustainability, focusing on stakeholder demands and market requirements. This process aligned the company's strategy with global sustainability expectations and strengthened its ethical and sustainable practices. The material topics were consolidated into six categories and approved by the Sustainability Committee and the Executive Board.

Material Topics

GRI 3-2



ESG Commitments

In line with our mission to promote a more sustainable and resilient future, we present our sustainability commitments and targets, organized around the environmental, social, and governance (ESG) pillars.

These commitments reflect a public, strategic undertaking arising from a process structured by the Sustainability Committee and approved by the Executive Board. This method involved impact assessment, stakeholder engagement, and the adoption of international references such as the United Nations (UN) Sustainable Development Goals (SDGs).



Material Topics	Commitment	Target	GRI Standards	SDG Target
Corporate Governance	Roll out and deliver comprehensive training on the Code of Conduct and Ethics	Train 100% of employees by the end of the second half of 2026	2-9, 2-10, 2-11, 2-12, 2-13, 2-15, 2-16, 2-17, 2-23, 2-24, 2-25, 2-26, 2-27, 2-28, 3-3, 205-2, 205-3, 206-1, 406-1, 418-1	16.5, 16.6, and 16.7
	Commitment to transparency: maintain transparent labor practices, ensuring that all employees are aware of their rights and duties	Ongoing		
	Commitment to transparency and accountability: maintain clear and accessible communication with all stakeholders, ensuring that key actions and decisions are shared regularly and understandably	Ongoing		
Environment	Electricity 100% certified from renewable sources	Ongoing	3-3, 101-1, 101-2, 101-4, 201-2, 301-1, 301-3, 302-1, 302-3, 302-4, 303-1, 303-2, 303-3, 303-4, 303-5, 306-1, 306-2, 306-3, 306-4, 306-5	7.2 and 16.6
	Commitment to compliance and continuous improvement: ensure compliance with all environmental laws and regulations and continuously pursue improvements in environmental processes and practices	Ongoing		
Local Development	Invest in projects and initiatives that support the development of local communities through social, cultural, and educational initiatives	Ongoing	3-3, 201-1, 201-4, 202-2, 203-1, 203-2, 413-1, 413-2	11.3
Supply Chain Management	Integrate ESG criteria into supplier selection	Second half of 2026	3-3, 204-1, 308-1, 308-2, 407-1, 408-1, 409-1, 414-1, 414-2	12.6
Employee Health, Well-Being, and Development	Commitment to prevention: focus on preventing accidents and occupational illnesses through training, active care, continuing education, and improvements in working conditions	Ongoing	2-7, 2-8, 2-18, 2-19, 2-20, 2-21, 2-30, 3-3, 201-3, 202-1, 401-1, 401-2, 401-3, 402-1, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10, 404-1, 404-2, 404-3	3.4, 4.4, and 8.8
	Ensure that all work environments comply with safety standards and that safe practices are strictly followed	Ongoing		
	Commitment to continuous training: invest in ongoing development	Ongoing		
	Promote physical and mental well-being through health and mental well-being campaigns	Ongoing		
Product Quality and Safety	Commitment to excellence: ensure that all products comply with legal, regulatory, quality, and safety requirements	Audit 100% of products and correct the technical and safety non-conformities identified	3-3, 416-1, 416-2, 417-1, 417-2, 417-3	16.6



Stakeholder Relations

GRI 2-29

As part of our sustainability strategy, we seek to strengthen long-term relationships with our stakeholders, promoting the social and economic development of the communities where we operate and acting with responsibility, ethics, and transparency across all communication processes. We maintain dedicated dialogue channels for each audience, which allow us to receive requests, suggestions, and reports, as well as to disclose relevant information about our operational impacts, economic performance, strategic guidelines, and future outlook, in addition to guidance on customer service, services, and quality standards, reinforcing our commitment to continuous improvement and the creation of shared value.

Stakeholder Engagement

Stakeholders		Communication channels
	Customers and consumers	Email, WhatsApp, visits, social media, trade fairs, and events
	Employees and other workers	Onboarding, messaging groups, internal bulletin board, events, and the internal digital communication network – Integra
	Local communities	Email, WhatsApp, social media, visits, and other requests received through employees
	Suppliers	Email, WhatsApp, telephone, visits, social media, trade fairs, and events
	Quotaholders	Monthly in-person and online meetings

GET TO KNOW SKYMSSEN

Trust, the Ingredient in Our Solutions



Trust, the Ingredient in Our Solutions

GRI 2-1 | 2-6

“In Skymssen you can trust.” This phrase guides our daily decisions and has been defined by the Executive Board as a company commitment. It expresses what Skymssen stands for. We work to ensure products of excellence, to cultivate solid, lasting relationships with customers and consumers, and to provide a complete experience, offering effective solutions for every need.

From a small workshop, we today occupy a total area of 132,000 m², of which 18,500 m² is dedicated to our manufacturing complex. With more than 300 employees, we play a significant role in regional economic development.

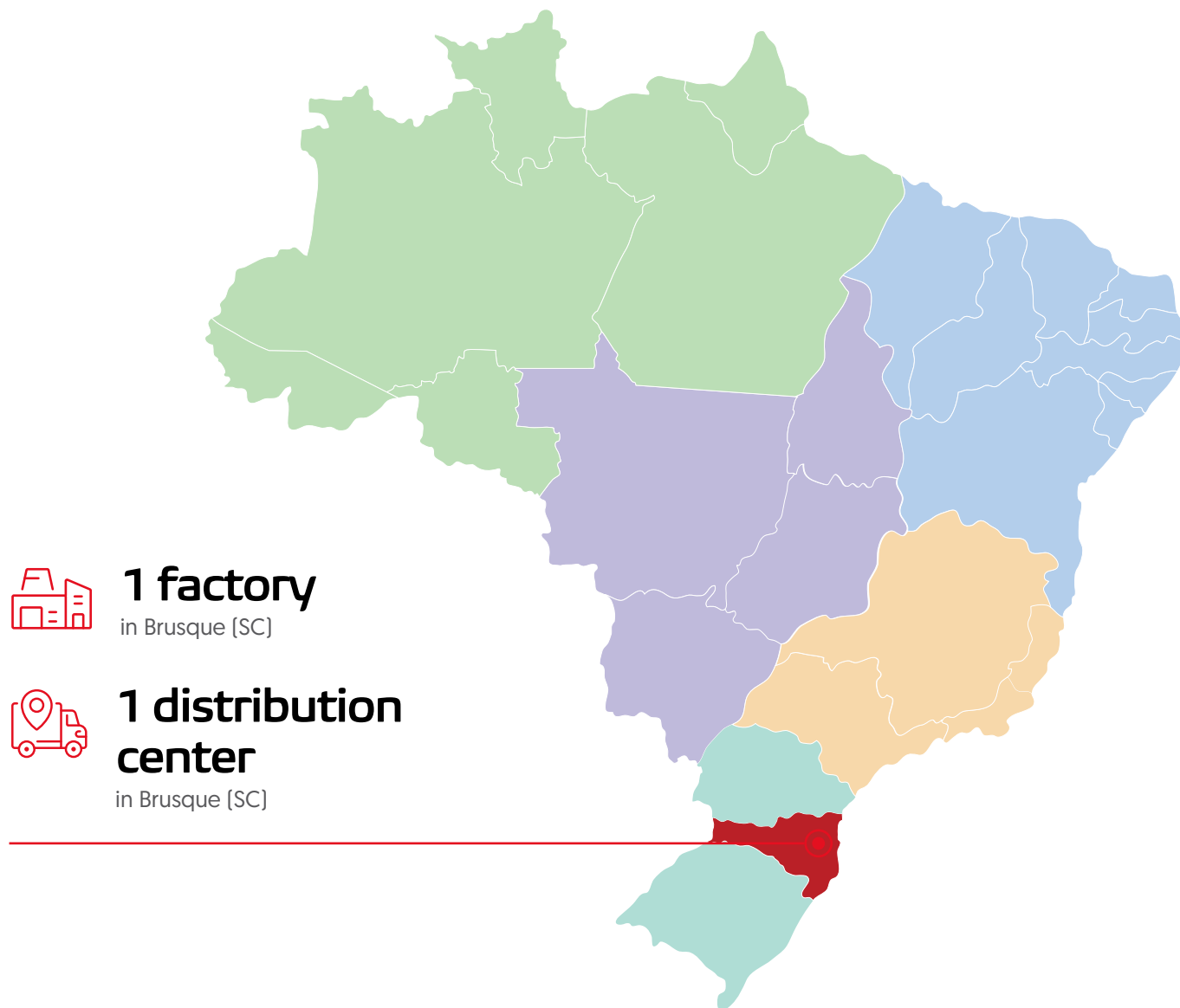
We manufacture and market machinery for food processing, contributing directly to greater productivity and efficiency in foodservice operations.

Our pioneering role in technology and innovation is supported by market intelligence and continuous investment in Research and Development [R&D]. In our laboratories, equipment undergoes rigorous durability and functionality testing, ensuring compliance with national and international standards and helping us obtain certifications faster. This process results in a portfolio in constant evolution, able to anticipate trends and respond efficiently to the demands of the industry.

We use durable and recyclable materials such as stainless steel and aluminum, developing long-life equipment manufactured with renewable energy sources.

Being close to our customers is one of our pillars. We have approximately 818 Authorized Service Centers [ATAs, its Portuguese acronym] operating as outsourced partners across Brazil, trained through the Skymssen Distance Learning University [USEAD]. This lets us provide full support at every stage of the customer journey, from choosing the equipment through after-sales service.



**1 factory**

in Brusque (SC)

**1 distribution center**

in Brusque (SC)

**342**

direct employees

**45**

countries served

**3**

sales channels in Brazil

**505**

suppliers

**2,313**

direct customers

**818**

authorized service centers

**1,300**

points of sale in Brazil

Our History

In 1963, the Siemsen family began operating out of a small workshop in Brusque, Santa Catarina. With the textile industry expanding in the city, many companies imported machinery and struggled to replace parts when they broke down. The Siemsen workshop began servicing those parts, driving the growth of the business. Out of repair work came the first products of our own: water pumps and small bench drills.

Innovations came with time. Among them were ice cream mixers that stood out in the market for having no oil sump – a solution that eliminated the risk of leaks and of discarding an entire product. During this period, Gentil Albani and Eloy Marcilio de Sousa became interested in the business and formed a partnership, developing what we know today as Skymssen.

The company began creating equipment for the foodservice sector, such as band saws, meat grinders, and meat tenderizers, expanding its line with blenders and food processors. Throughout the 1970s, we established ourselves

as the segment leader, broadening the portfolio with food preparation units, industrial blenders, and electric fryers. This growth was accompanied by continuous investment in quality, durability, and efficiency.

In the early 2000s, facing a more demanding market, we adopted new concepts in product development: more economical, versatile, and energy-efficient solutions. In 2001 the family acquired the shares of the remaining partners, taking full control of the company's management. And in 2011 the company gained further prominence with the launch of blenders with a single-piece, weld-free jar, silent high-speed models, industrial ovens with energy-efficiency technology, and pizza dough openers designed to optimize processes and reduce waste.

In 2018 the company underwent a brand overhaul, with a more modern and representative visual identity. From 2020 onward, we advanced the implementation of Industry 4.0 concepts in our production processes, delivering greater

operational efficiency, traceability, reduced losses, and better control over the use of inputs. This period also brought stronger strategic partnerships for the distribution of our products throughout Europe. We sustained investment in technology, management, and professionalization, focusing on anticipating trends and strengthening more efficient, safer, and more sustainable production chains.

Care for our products, combined with respect for employees, suppliers, and customers, as well as the ethical, transparent, and responsible conduct of our activities, has allowed us to sustain a solid, reliable company that is widely recognized in the global market.



Timeline



1963

Founded on April 25, 1963, Skymssen began operations manufacturing water pumps and bench drills and, later, washing machines;

1968

Entered the food processing equipment market, producing band saws for use in butcher shops as well as ice cream mixers;

1970

In the 1970s, Skymssen established itself as the leading company in the segment and a quality benchmark in the manufacture of meat grinders, food preparation units, industrial blenders, and electric fryers;

2000

New product concepts were adopted to meet a market that demanded more economical and versatile products;

2018

Launch of an unprecedented product line, including:

- Commercial blenders with a single-piece, weld-free jar;
- High-speed blenders exclusive to Brazil, with extremely low noise levels;
- Industrial ovens with proprietary energy-efficiency technology;
- Pizza dough openers that match the result of hand-stretched dough;

2020

Implementation of Industry 4.0 in production processes and expansion of distribution into the European market;

2023

60th anniversary, with continued investment in technology, management, innovation, and professionalization, maintaining a pioneering market role;

2025

Skymssen earns Great Place to Work [GPTW] certification in recognition of its human resources management practices.



Our Essence

In 1989 we went through a rebranding, with changes to our visual identity and the adoption of the name that is a benchmark in the industry today: “Skymssen.” Although we kept Siemens as our legal name, we began signing as Metalúrgica Skymssen Ltda., marking the start of a new era of development.

Brand Evolution



Where We Are

In 2025 we strengthened our presence in domestic and international foodservice, supporting one of the most strategic sectors for the country's food supply and economy.

Our products contribute every day to more efficient, safer, and more responsible operations in Brazil and in the 45 countries we export to,

always in compliance with rigorous quality, safety, and sustainability standards.

Americas

- Argentina
- Bolivia
- Brazil
- Canada
- Chile
- Colombia
- Costa Rica
- Dominican Republic
- Ecuador
- El Salvador
- Guatemala
- Honduras
- Jamaica
- Mexico
- Nicaragua
- Panama
- Paraguay
- Peru
- Suriname
- Trinidad and Tobago
- United States
- Uruguay
- Venezuela

Africa

- Angola
- Egypt
- Kenya
- Morocco
- São Tomé and Príncipe
- South Africa
- Tunisia

Asia

- Bahrain
- Hong Kong
- India
- Israel
- Oman
- Philippines
- Russia
- Saudi Arabia
- United Arab Emirates
- Yemen

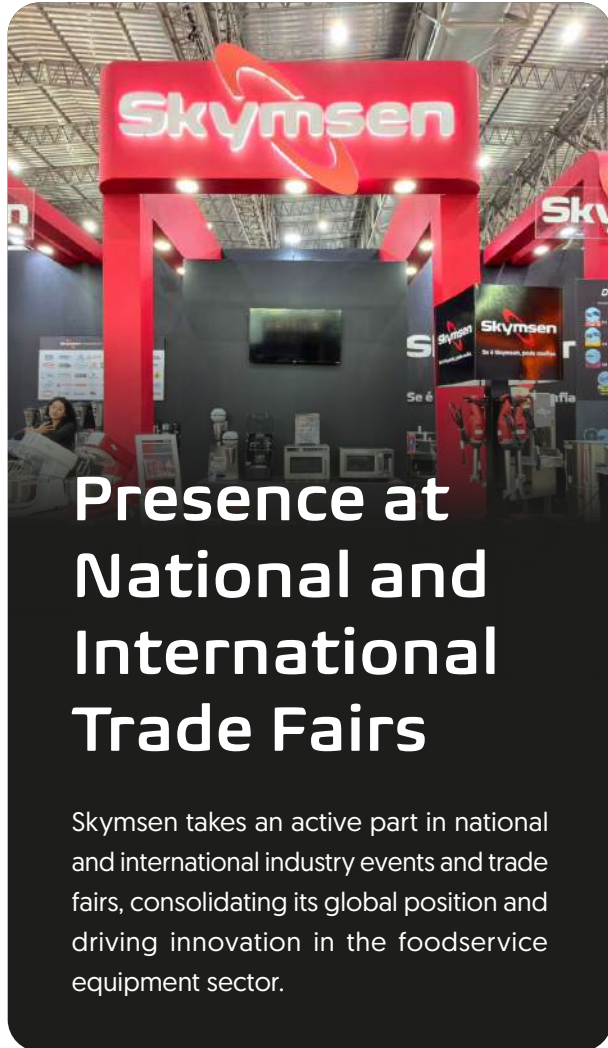
Europe

- France
- Italy
- Portugal
- Spain

Oceania

- Australia
- New Zealand





Presence at National and International Trade Fairs

Skymssen takes an active part in national and international industry events and trade fairs, consolidating its global position and driving innovation in the foodservice equipment sector.

FISPAL National

South America's largest foodservice event;

APAS Show National

Considered the largest supermarket trade fair in the world and the leading food and beverage fair in the Americas;

EXPOSUPER National

The largest supermarket event in southern Brazil;

EXPOPIZZARIA National

Latin America's largest pizza industry trade fair;

FIPAN National

Latin America's leading baking and confectionery trade fair;

ABRAS National

A major strategy and innovation gathering for Brazilian food retail;

HFN Nordeste National

The largest and most complete away-from-home food fair in Brazil's Northeast region;

NRA Show International

The largest foodservice event in the Americas, held in Chicago (USA);

HOST Milano International

One of the leading global food and hospitality trade fairs, held in Milan (Italy);

GULFHOST International

The largest kitchen and hospitality equipment trade fair in the Middle East and North Africa, held in Dubai (UAE).

We also take part in strategic events such as Host Arabia, in Riyadh (Saudi Arabia); Gastromaq, in Lima (Peru); Espacio Food Service, in Santiago (Chile); IBIE – International Baking Industry Exposition, in Las Vegas (USA); and the NAFEM Show, in Atlanta (USA).

Our Products

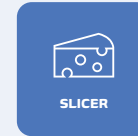
Our portfolio comprises 6 lines and 34 product families of commercial machinery and equipment for the foodservice sector, serving a range of segments such as butcher shops, bakeries, supermarkets, restaurants, and professional kitchens, among others. Our products cover every stage of food preparation and processing, offering robust, efficient, safe, and easy-to-clean solutions that combine technology, innovation, and high quality.

The options are distributed across the following lines:



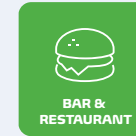
Butchery Line

Brings together high-performance equipment developed to deliver ruggedness, operational efficiency, and maximum operator safety. With solutions for every stage of meat processing, such as slicers, grinders, band saws, and sausage stuffers. The line ensures standardization, productivity, and high raw-material yield.



Cold Cuts Slicer

Includes automatic and semi-automatic equipment engineered to deliver high performance, cutting precision, and operational efficiency. With rugged construction and a design that simplifies cleaning, the equipment provides greater durability, food safety, and less waste.



Bar and Restaurant Line

A complete portfolio of professional equipment, ideal for supporting the setup and efficient operation of bars, snack bars, restaurants, and other foodservice establishments. With solutions such as cutters, juice extractors, food processors, and commercial blenders, among others. The line ensures consistent performance, standardization, and high productivity.





Ice Cream Parlor Line

Made up of compact, ergonomic, and easy-to-handle milkshake mixers developed to deliver speed and standardization in day-to-day service. With high performance and rugged construction, the equipment ensures consistent productivity even in high-volume operations.



Bakery Line

Offers solutions for bakeries and confectioneries of every size, bringing together planetary mixers in a range of configurations and colors, bread crumb mills, and electric turbo convection ovens. The products deliver standardization, production efficiency, and high thermal performance, serving everything from artisanal operations to larger-scale production.



Dishwasher Line

Made up of rugged, highly durable products developed to bring efficiency, safety, and sustainability to foodservice operations. Engineered for high-performance commercial environments, they ensure standardized, safe, and cost-efficient cleaning processes.



Visit our [website](#) to see our complete product portfolio. We also make available for download the instruction manual and the exploded view — technical drawings that show the individual parts of a piece of equipment, as well as a 3D view of the products in virtual reality.





Our Identity

Skymssen has always been guided by the pillars of responsibility, mission, vision, and values. We work with a participatory management style focused on delivering excellence, valuing and encouraging people who share the “Skymssen DNA.”



Mission

Provide innovative and effective solutions for the foodservice sector.



Vision

To be a global reference in the development, manufacturing, and marketing of machinery and equipment for the foodservice sector.



Values

Legality - Complying with the laws and standards applicable to our business and our company.

Honesty - Being honest, fair, and trustworthy in all of our company's activities and relationships.

Respect - Fostering an environment with fair labor practices for all employees in the diverse community that makes up our company, in a dignified and safe workplace.

Sustainability - Ensuring good practices with respect to the environment, society, and governance.

Ethics - Promoting a culture of ethical conduct that is recognized, valued, and practiced by all employees.

Awards and Recognition



Smart Label Award

Recognition for excellence in innovation, durability, and sustainability. We won the award for the third time, during Host Milano, reinforcing the company's commitment to efficiency.

Smart Label award categories received over the years:

Innovation Smart Label - Award-winning product: the Silent Blender (Liquidificador Silencioso). Recognized for its innovative design and low noise level, it was the company's first win in these awards;

Innovation Smart Label - Award-winning product: the AMP-500 Dough Opener. It stands out for its operational speed, proprietary technology, and performance in the professional market;

Green Smart Label - Award-winning product: the DB-10 Stainless Steel Potato Peeler. Recognized in the sustainability category, reinforcing the company's commitment to environmental efficiency and impact reduction.



"Selo Social"

Recognition from the "Selo Social" Institute for our commitment to the Sustainable Development Goals (SDGs), based on 10 initiatives, 11 social impacts, and 1,364 people served, recorded in August 2024.



"Somos ODS" (We Are the SDGs)

A volunteer movement for the Sustainable Development Goals, with the purpose of helping improve society's quality of life and meeting the commitments of the 2030 Agenda. Skymssen has been a signatory since 2025.



Renewable Energy

Since 2016, Skymssen has consumed energy from renewable sources, reducing carbon dioxide emissions. Each year we receive a Renewable Energy Certificate, which shows the amount of greenhouse gases avoided. In 2025, we avoided 81.03 tCO₂ in emissions.



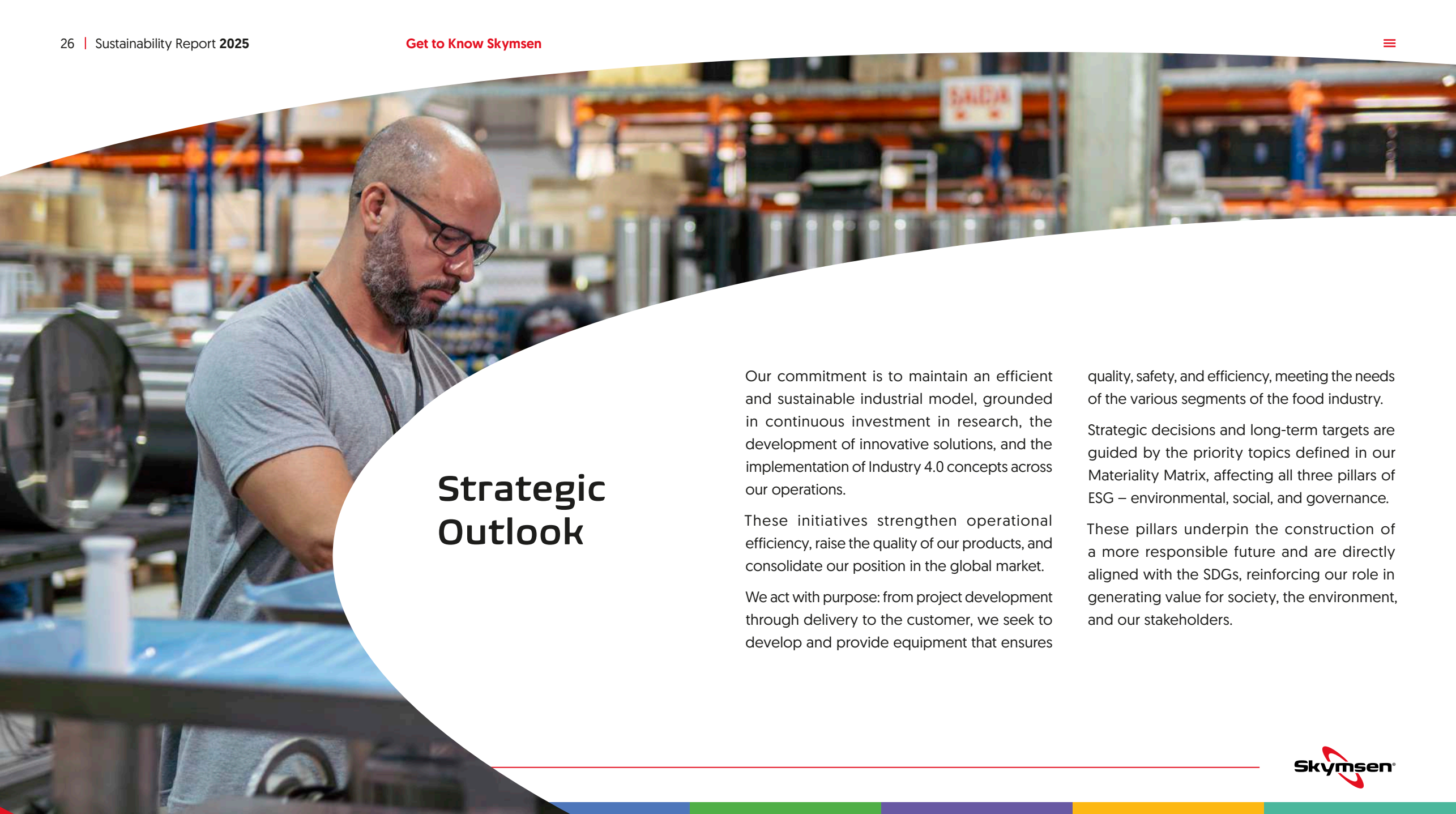
Certificate of Merit

In 2025, we received a certificate of recognition for our support of the Brusque House Museum. More than an award, this gesture symbolizes the importance of investing in culture, preserving our history, and valuing the heritage that connects generations.



GPTW

In February 2025, we received Great Place to Work (GPTW) certification, valid for one year. The recognition reflects our organizational culture, our values, and the talent and dedication of all our employees.



Strategic Outlook

Our commitment is to maintain an efficient and sustainable industrial model, grounded in continuous investment in research, the development of innovative solutions, and the implementation of Industry 4.0 concepts across our operations.

These initiatives strengthen operational efficiency, raise the quality of our products, and consolidate our position in the global market.

We act with purpose: from project development through delivery to the customer, we seek to develop and provide equipment that ensures

quality, safety, and efficiency, meeting the needs of the various segments of the food industry.

Strategic decisions and long-term targets are guided by the priority topics defined in our Materiality Matrix, affecting all three pillars of ESG – environmental, social, and governance.

These pillars underpin the construction of a more responsible future and are directly aligned with the SDGs, reinforcing our role in generating value for society, the environment, and our stakeholders.



Industry Context

Global population growth, estimated at 70 million to 75 million people per year, is intensifying demand for food and, consequently, for equipment serving the food industry.

Brazilian foodservice posted growth of more than 6% in 2025, according to the Food Service Performance Index (IDF, its Portuguese acronym). The metalworking sector, which produces food processing equipment, employs more than 200,000 people and accounts for approximately 3.1% of Brazil's Gross Domestic Product (GDP), according to the National Confederation of Industry (CNI, its Portuguese acronym) in 2024.

This context creates opportunities for equipment manufacturers such as ourselves. Integrating investment in technology and artificial intelligence into logistics processes

and e-commerce platforms raises efficiency and demonstrates how Industry 4.0 is transforming processes and customer relationships.

The production of specialty steels has also gained prominence, as it has become essential to meeting safety standards and sanitary requirements in product manufacturing. The metalworking sector focused on these items is establishing itself as a strategic link in basic industry and in foodservice, with strong potential for international growth. Competitiveness in this market requires investment in quality, technological innovation, and sustainability.

CHAPTER 2

Corporate Governance



Corporate Governance

GRI 3-3 | SDG 16 (targets 16.5, 16.6 and 16.7)

Conducting operations responsibly and sustainably requires the continuous application of sound management practices. They are what generate value for our stakeholders and strengthen transparency in the processes of setting, monitoring, and executing strategies, objectives, and targets.

We are a privately held organization that has voluntarily adopted guidelines recommended by bodies such as B3 and the Brazilian Institute of Corporate Governance (IBGC, its Portuguese acronym), and we are committed to integrity and sustainability. As a long-term commitment, we seek to consolidate an organizational culture grounded in ethics and transparency, achieve high standards of corporate governance, ensure the absence of non-compliance, and earn recognition.

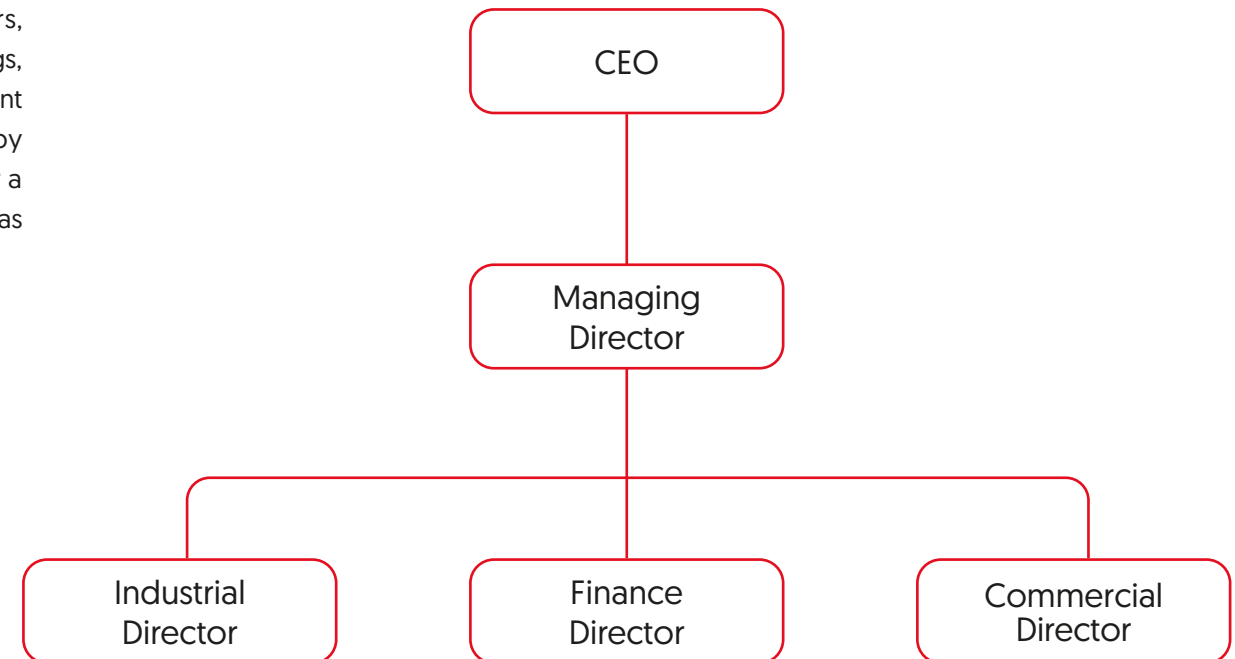


Governance Structure

GRI 2-9 | 2-10 | 2-11 | 2-12 | 2-13

Corporate management is the responsibility of the Chief Executive Officer (CEO), supported by the General Manager, both of whom are accountable for the overall management of the company. The CEO is responsible for approving policies, principles, and long-term strategic guidelines, as well as for overseeing impact management and due diligence processes, with the support of the General Manager, who is responsible for the Administrative Department. Reporting to this level are the Industrial, Finance, and Commercial Divisions, which manage their respective areas and execute the strategic and operational guidelines.

Monitoring takes place through indicators, regular meetings, and extraordinary meetings, ensuring strategic alignment and management effectiveness. Directors are appointed by resolution of the Quotaholders' Meeting, for a fixed term, and may be removed at any time, as provided in the Articles of Association.



Advisory Committees

To support our governance model, we rely on advisory bodies made up of the Integrated Management Committee, the Sustainability Committee, and the Ethics Committee. Together, they strengthen transparency and speed in strategic decision-making.

In 2025, we advanced our management with the creation of the Sustainability Committee. The initiative reinforces our commitment to the environmental, social, and governance (ESG) pillars and to acting ethically and responsibly for the sustainability of the business.

Sustainability Committee

GRI 2-17

Monitors ESG targets and conducts reviews and strategic discussions on the topic. It meets monthly, strengthening strategic alignment with market best practices and promoting management geared toward generating sustainable value.

Integrated Management Committee

Monitors, consolidates, and assures the organization's indicators, supporting senior management in strategic decision-making and in overseeing economic, environmental, and social impacts.

Ethics Committee

Strengthens the company's ethical culture and safeguards the application of the Code of Conduct, overseeing ethics-related matters and monitoring internal policies. It is made up of representatives from the organization's key areas and coordinated by a member appointed by senior management.



Policies and Programs

GRI 2-23 | 2-24

Our actions and relationships are guided by integrity, ensuring compliance with laws and with internal and external policies and standards, as well as respect for human rights. To ensure responsible and transparent interactions with all stakeholders, these guidelines are applied from the onboarding of new employees onward and through the ongoing training that spreads our culture.

The main documents include:

- Code of Conduct and Ethics;
- Integrated Management System (IMS) Policy;
- Procurement Policy;
- Occupational Health and Safety (OHS) Policy;
- Information Security Policy.

These policies reflect our ESG Commitments, with targets correlated to the United Nations Sustainable Development Goals (SDGs). (read more on [page 11](#)).

Membership in Associations

GRI 2-28

We are members of associations that strengthen the growth of our business, and we take an active part in discussions that contribute to the sustainable development of our segment.

The main associations we belong to are listed below:



Brazilian Machinery and
Equipment Industry Association



Brusque Business
Association



Brazilian Bakery Equipment
Industry Association



Ethics and Compliance

GRI 2-26 | 205-2

The Code of Conduct and Ethics sets standards of integrity and responsibility across all of our relationships. We have consolidated essential guidelines for how the organization operates and reinforced every employee's commitment to complying with them.

For our relationships with the external environment, we have established guidance grounded in respect for free, fair, and honest competition. Our ethical principles extend to the supply chain, defining the conduct expected of our suppliers in different situations.

We do not tolerate any form of discrimination or violence in the workplace, nor any instance of corruption or the offering of improper advantages. Where such practices occur, we will apply the applicable disciplinary and legal measures.

In order to disseminate and effectively apply the company's ethical principles, our target is to roll out Code of Conduct and Ethics training for all employees by the second half of 2026.

Mechanisms for Advice, Grievances, and Remediation

GRI 2-25 | 2-26 | 406-1

The main tool for reporting possible misconduct is the Whistleblower Channel, available 24 hours a day, with guaranteed anonymity, confidentiality, and protection against retaliation. The channel is open to employees, business partners, and

other stakeholders, and it allows the reporting of conduct such as harassment, discrimination, corruption, conflicts of interest, and other violations of our Code of Conduct and Ethics.

Consolidated reports are received and analyzed by the Ethics Committee, which ensures the confidentiality and integrity of the investigations. Its conclusions are then validated by the Executive Board.

The goal is to help maintain a corporate environment that is safe, ethical, transparent, and productive.



Click to access the
[Whistleblower Channel.](#)

In addition to the formal channel, we encourage open dialogue with leaders and support areas, promoting the early resolution of potential conflicts. In 2025, there were no cases of discrimination.

Integrity

GRI 2-15

Potential conflicts of interest are addressed in our Code of Conduct and Ethics. The examples described in the document include receiving and accepting gifts and hospitality, asking subordinates to perform personal tasks, and situations involving family ties or direct personal relationships.

In light of this, we recognize the importance of listening to our stakeholders and promptly identifying any issues that could significantly affect our sustainability and our overall performance.



Communication of Critical Concerns

GRI 2-16

Critical concerns are communicated to the highest governance body. This communication takes place through:

- formal Executive Board meetings;
- periodic reports and presentations;
- financial performance reporting;
- reviews of legal and regulatory matters;
- strategic analyses.

No critical concerns were reported in 2025.

Compliance

GRI 2-27 | 205-3 | 206-1 | 418-1

Throughout our history, we have not been subject to fines or sanctions arising from non-compliance with laws and regulations. Likewise, there have been no recorded cases of corruption. We have maintained a market environment marked by integrity and transparency, with no records of legal actions for anti-competitive behavior, anti-trust, and monopoly practices.

We comply with our Privacy Policy, taking ongoing measures to ensure compliance with the Brazilian General Data Protection Law [LGPD, its Portuguese acronym]. As a result, there were no records of complaints or incidents involving privacy violations or losses of customer data, demonstrating the effectiveness of our controls and processes.



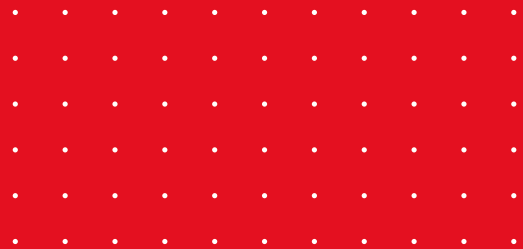
Access our [Privacy Policy](#)

These actions are in line with SDG 16, whose purpose is to build effective, accountable, and transparent institutions. Of particular note in this context are target 16.5, aimed at substantially reducing corruption and bribery in all their forms, and target 16.6, which promotes greater effectiveness, accountability, and transparency in institutions at all levels.



CHAPTER 3

Supply Chain Management



Supply Chain Management

GRI 3-3 | 204-1 | 308-1 | 308-2 | 414-1 | 414-2 | SDG 12 (target 12.6)

We know that the supply chain is essential to our strategy, our performance, and the quality of the product that reaches the customer. We follow internal procedures to select the best partnerships, which include prospecting and mapping the market and identifying and analyzing quotes.

This allows us to assess supplier performance and the level of compliance with the conditions established for supply. In 2025, we had a total of 505 suppliers, an increase of 13.5% over the previous year. Our main suppliers provide steel, motors, injection-molded polymer parts, cardboard packaging, electronic boards, and machined and cast items. Of these, 32.7% are local suppliers, accounting for 32.6% of total procurement spending.

One of our strategic objectives for 2026 is to integrate ESG criteria into the process of selecting and evaluating our suppliers. During the reporting period, we identified no cases of negative impacts in our supply chain.

**505**

active suppliers

**32.6%**

local spending

**32.7%**

local suppliers



We follow this step-by-step supplier development process:



Initial Assessment

Prospect for contacts and map the market – by telephone, email, or WhatsApp, informing the supplier of the reason for the contact. Then request that the Supplier Registration Form be completed.



Financial Assessment

The Finance Department analyzes the supplier's financial position using data extracted from the Neocredit tool [defaults, debt history].



Quotes

The Procurement Department sends the drawings of the items to be quoted, with the material specification and average consumption of each item, reviews the quotes received from suppliers, and approves the commercial terms – price, payment terms, delivery lead time, freight, minimum lot size, etc.



Visit and Remote Approval

After the quotes are analyzed, the supplier is selected to be visited or approved remotely. Remote assessment considers the documents received from the supplier, certifications, time in the market, main customers, etc. If an on-site visit is chosen, it must be carried out by the procurement team and, when necessary, accompanied by the other relevant departments.



Item Registration by Supplier

Once the samples are approved, the buyer must register the item under that supplier.



Qualification

The approved supplier is added to the database as “active.” It is then eligible to receive purchase orders and to take part in future negotiations.



Raw Material Supply Agreement, Quality Agreement, and Equipment Loan Agreement

The internal documents to be presented to the supplier are the quality agreement and the supply agreement for an item or raw material. Accepting them is up to the supplier, and declining will not disqualify it as a business partner. On the contrary, a supplier that signs gains an advantage in the Supplier Performance Evaluation, per our internal procedure.



Approval Flow

Includes registration, document review, compliance, audits (when necessary), and approval.



Teams Involved

Procurement, Quality, Finance, and related areas.

Labor Practices

GRI 407-1 | 408-1 | 409-1

In line with this commitment, during the period under review we identified no evidence of incidents or material risks of violations of freedom of association and collective bargaining, nor of practices related to child labor or to forced labor and labor in conditions analogous to slavery in our supply chain.



CHAPTER 4

Local Development



Local Development

GRI 3-3 | 202-2 | 203-1 | SDG 11 (target 11.3)

We seek to act as agents of local development, fostering job and income generation, workforce training, and the strengthening of local suppliers. Our directors come from the same community in which we operate, which strengthens the connection between the company and that community.

In 2025, we invested in projects and initiatives that support the advancement of the communities where we operate. This process is managed together with Accounting and with the direct involvement of the Managing Director.

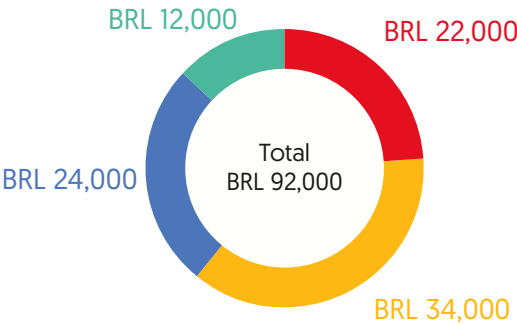
Our social impact activities this year included donations to the Brusque Table Tennis Association, the Brazilian Sports and Leisure Association (ABEL, its Portuguese acronym), the Brusque House Museum, the “Minimalism - João Minatti” project, the Association of Parents and Friends of People with Disabilities (APAE, its Portuguese acronym), and Charlotte School.

When tax incentives are available, we allocate these funds to support social projects. These resources are an important mechanism for social and cultural development, making possible initiatives that promote care and transform lives.

Corporate social investment

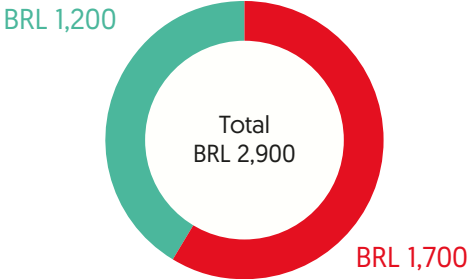
BRL 94,900
Invested in 2025

Tax-incentivized funds



- Brusque Table Tennis Association
- ABEL
- Brusque House Museum
- "Minimalism - João Minatti"

Own funds



- APAE
- Charlotte School



Engagement and Impact in Local Communities

GRI 203-2 | 413-1 | 413-2

Our activities generate positive economic impacts, such as job and income generation for local service providers and suppliers, as well as technological and operational strengthening and development through the supply of modern, efficient solutions that help increase our customers' productivity. These impacts are monitored and amplified through sustainable development programs.

Significant negative impacts are monitored and controlled through the conditions set out in the Environmental Operating License

[LAO, its Portuguese acronym], which define the controls over the generation of hazardous waste and effluents.

We seek to identify and minimize these impacts through planning, the implementation of a Whistleblower Channel, and other means of communication with our stakeholders.

Engagement with the local community takes place through email, WhatsApp, social media, visits, and other requests received through employees.

Direct Economic Value Generated and Distributed

GRI 201-1 | 201-4

Our purpose is to maintain an ongoing dialogue with our stakeholders, which allows us to identify continuous opportunities for improvement. In 2025, the company sustained its growth trajectory, reaching 16.8% revenue growth over the previous year. This result reinforces our commitment to innovation and sustainability as strategic pillars for the years ahead.

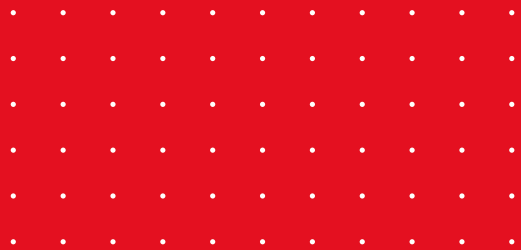
Revenue growth of 16.8% over the previous year.

This year, we maintained our participation in tax and economic incentive programs offered by the State of Santa Catarina and by the Federal Government, totaling BRL 6.5 million. Participation was in accordance with the requirements established for accessing funds intended to stimulate regional economic development. The incentives obtained have been essential to modernizing our operation, making it possible to incorporate more sustainable technologies and to optimize operating costs. These advances strengthen our competitiveness, drive business expansion, and contribute directly to job and income generation.



CHAPTER 5

Product Quality and Safety



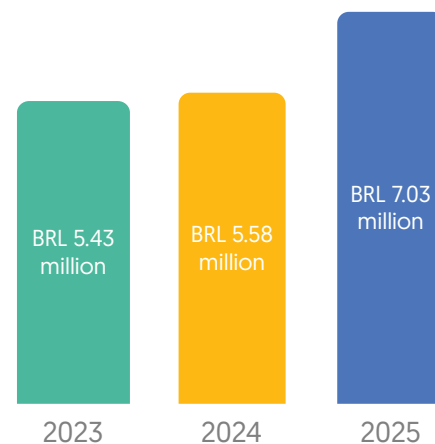
Product Quality and Safety

GRI 3-3 | SDG 16 [target 16.6]

One of our priority topics is product quality and safety. Committed to excellence, we ensure that every product reaches the customer in compliance with legal, regulatory, quality, and safety requirements.

In 2025, we invested BRL 7.03 million in the technological upgrading of our manufacturing complex. We maintain an ongoing training policy, integrating these principles into our business objectives, with an emphasis on collaborative leadership and team engagement.

Investments made:



We run a product inspection process divided into three stages:

- 1. Receiving**
Inspection of components and materials supplied by third parties;
- 2. In-process**
Inspection during manufacturing;
- 3. Finished product**
Final analysis, based on routine tests and applicable technical standards.

Certifications

We meet the requirements of, and hold, the certifications that reinforce our commitment to product quality and safety.



Health and Safety Impacts

GRI 416-1 | 416-2

The health and safety of people is a priority throughout the entire life cycle of our products, from development to final disposal. We carry out risk assessments on 100% of our equipment, following national and international safety standards and regulations specific to our industry.

100% of categories are assessed for health and safety impacts, with periodic reviews and an active search for improvements.

In product development we follow technical standards – Regulatory Standard No. 12 [NR-12], “Conformité Européenne (CE)” directives, Underwriters Laboratories (UL) 763, National Sanitation Foundation (NSF), Canadian Standards Association (CSA), and

the applicable standards from the International Electrotechnical Commission (IEC) – as we also do at the end of the production lines, where all equipment undergoes safety and functional validation before being released for sale.

Forty cases of nonconformity with our voluntary codes were recorded, a reduction of 59.2% compared with the previous year. The occurrences were identified during the functional and safety tests carried out at the end of the production line. The equipment was sent for adjustment and, once the necessary corrective actions had been implemented, underwent new tests and was subsequently released for sale.

In 2025, there were no records of product recalls, nor any cases of non-conformity related to health and safety impacts of products and services.



Commitment to Health, Safety, and Quality



“Selo Ruído” (INMETRO Ordinance No. 6/2022)

We meet the “Selo Ruído” requirements under INMETRO Ordinance No. 6/2022, which certifies products based on their noise emission levels.



UL/ETL Certification

We meet the requirements of Underwriters Laboratories [UL] and Electrical Testing Laboratories [ETL] certification for exported products, ensuring they comply with international safety and performance standards for the destination countries;



CE Marking

We meet the requirements of the European directives for exported products, attested by the Conformité Européenne [CE] marking, ensuring they comply with the applicable legislation;



SASO

We meet the requirements of the Saudi Standards, Metrology and Quality Organization [SASO], the body responsible for quality standards in Saudi Arabia, for export through the certification body SGS;

In 2025, we maintained an exemplary record: ZERO product recalls.



KEBS

We meet the requirements of the regulatory body Kenya Bureau of Standards [KEBS], responsible for quality standards and regulations in Kenya, for export through the certification body SGS.



INMETRO certification

We meet the requirements of Ordinances No. 148/2022, 267/2021, and 200/2021 of the National Institute of Metrology, Quality and Technology [INMETRO], ensuring that our products comply with national quality, safety, and performance standards;



SABS

We meet the requirements of the South African Bureau of Standards [SABS], responsible for setting technical standards and quality requirements in South Africa, for export through the certification body SGS;



NR-12

We meet the requirements of Regulatory Standard No. 12 [NR-12], which sets out safety measures for work involving machinery and equipment. This compliance ensures that our products are designed and manufactured with a focus on operator protection, accident prevention, and adherence to the safety standards in force;

Requirements for Product and Service Information

GRI 417-1 | 417-2 | 417-3

We follow internal procedures and applicable legislation to ensure that all relevant information about our products is clearly communicated to customers, through labeling, manuals, or training.



Component Sourcing

We prioritize certified and audited suppliers, per established standards.



Substances of Concern

We declare regulated substances that may have an environmental or social impact in documents and labels, as required by applicable standards.



Safe Use

Products come with safe-operation manuals and warning labels. We offer training on proper use and accident prevention.



Disposal and Environmental Impact

Information and guidance on the proper disposal and recycling of machines and components.

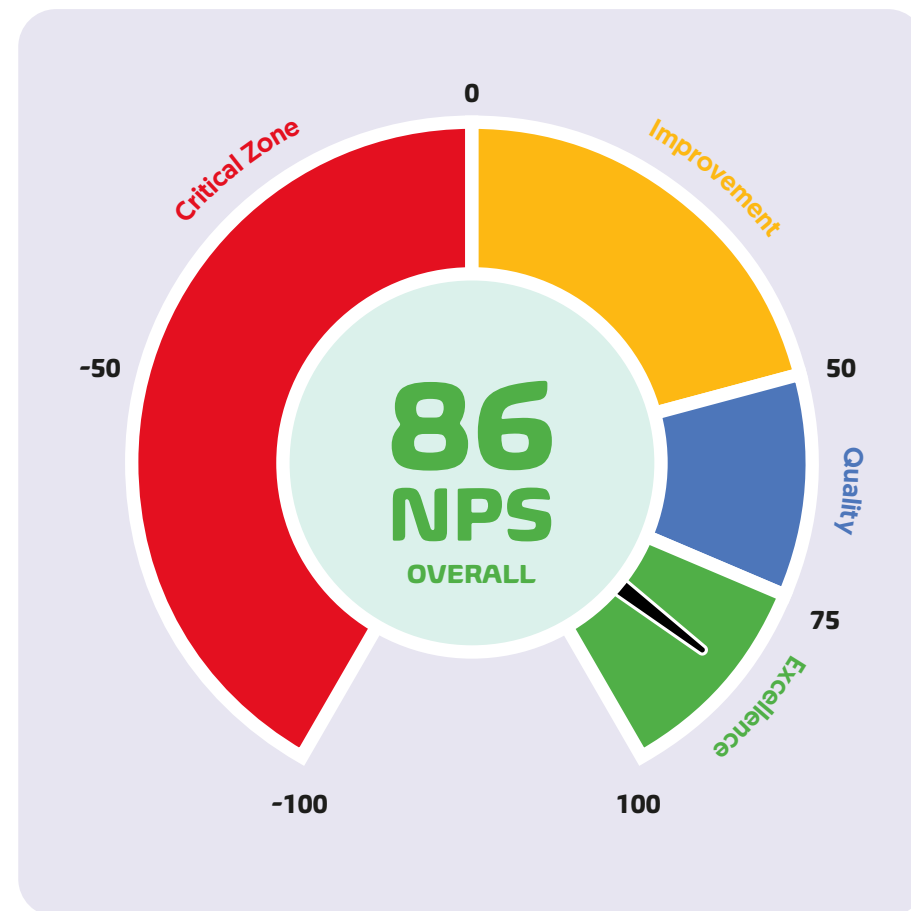
These procedures follow international environmental and quality standards, as well as the applicable national standards issued by the Brazilian Association of Technical Standards (ABNT) and INMETRO. The aim is to ensure transparency, consumer protection, and the mitigation of the environmental and social impacts of our products across their entire value chain.

We state that, during the period under review, no cases of non-conformity were recorded, whether with mandatory legislation or with voluntary codes, on matters relating to labeling, safety, environmental or social impact, or the marketing communications for our products and services. This result reflects our continuous commitment to quality, transparency, and compliance with the legal and regulatory requirements of our industry.

Satisfaction Survey

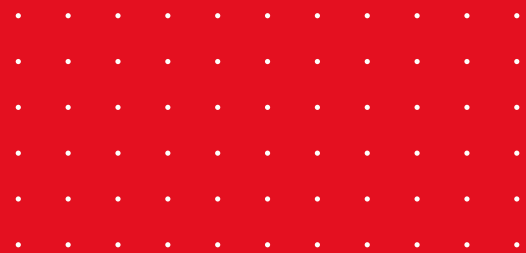
In 2025, we conducted our customer satisfaction survey through online questionnaires, using the NPS (Net Promoter Score) methodology.

The overall result was **86 points**, on a scale from -100 to 100, a score classified as **Excellence Zone**, exceeding the 60-point target set by the company. Beyond the result, we also considered the different relationship channels: reseller, export, marketplace, public tender, and institutional, allowing a segmented view of customer perception.



CHAPTER 6

Environment





Environment

GRI 3-3 | 201-2 | SDG 7 (target 7.2) and 16 (target 16.6)

The environment is a priority for us. With the goal of building a more sustainable future, we have adopted practices and industrial operations geared toward preserving the ecosystem and aligned with the Sustainable Development Goals.

We also take part in initiatives on specific dates: on Arbor Day we planted and distributed 150 fruit tree seedlings and handed out seed cards to employees.

We are committed to the continuous development of these practices and to their compliance with environmental laws and regulations, contributing to SDG targets – 7.2 (renewable energy) and 16.6 (effective and transparent institutions).

The Safety and Quality Dialogue (DSQ, its Portuguese acronym), used across our

organization, is designed to share information with all employees, raising awareness of compliance, standardization, and continuous improvement of processes and products.

In April, the DSQ reinforced the importance of the 5S Program, covering items related to the company environment. In June, for World Environment Day, carrot and basil seed cards were distributed, and in September the sessions addressed the initiatives carried out with the “Somos ODS” Movement, with the participation of all employees. In November, the sessions covered the principles of the Skymssen Continuous Improvement Program, with an informational banner made available to reinforce employee awareness and engagement.

We manage environmental, operational, and health and safety risks through our Emergency Response Plan (PAE, its Portuguese acronym), which covers the main emergency scenarios associated with our industrial operations.

The risks most relevant to the sustainability agenda are:



Environmental: leaks and spills of chemicals, oils, industrial waste, and process effluents, with the potential to contaminate soil, water, and the surrounding area.



Health and safety: fires and explosions involving industrial gases, electrical equipment, and generators, with possible impacts on employees, communities, and the environment.



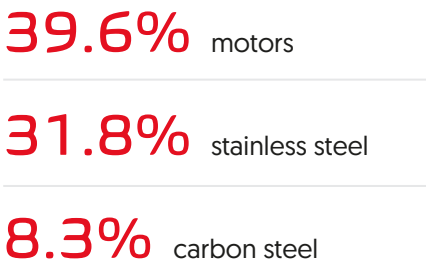
For the physical risks associated with climate events, we hold insurance policies covering the main physical risks, including windstorm, cyclone, hail, landslide, and loss of profit from shutdowns caused by such events.

We do not yet have a consolidated mapping of the risks and opportunities arising from climate change, nor have we prepared a greenhouse gas (GHG) emissions inventory for our activities. We are, however, in the process of structuring our Risk and Opportunity Analysis – Internal Processes, which will incorporate this perspective in a way that is integrated with corporate risk management and aligned with international climate reporting practices.

Materials

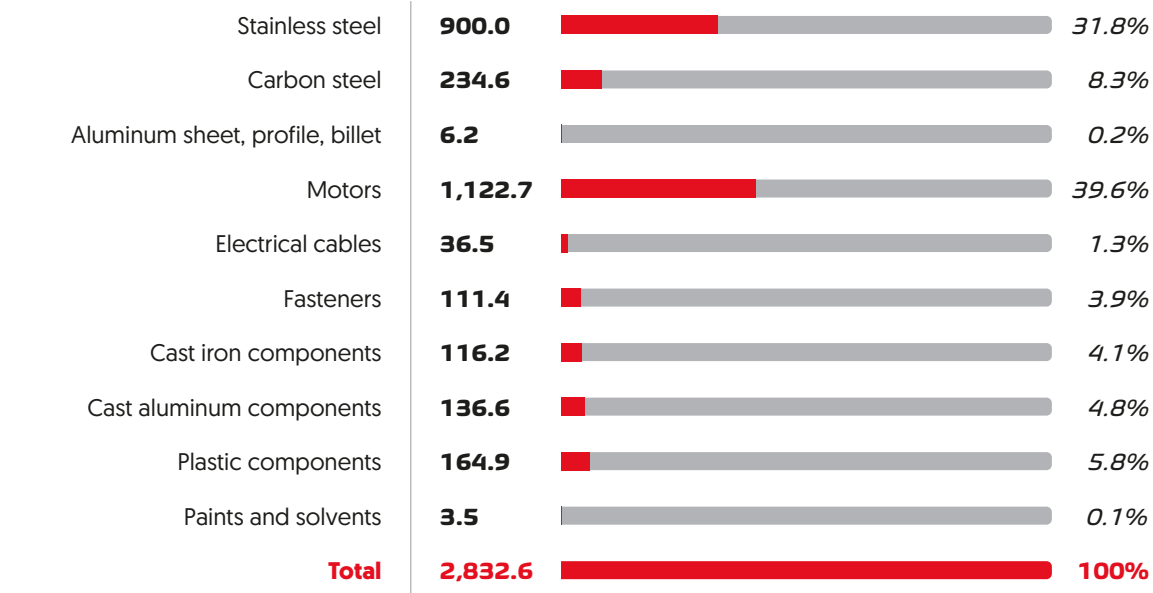
In the past year, we recorded consumption of 2,832.6 metric tons of non-renewable materials for production, compared with 2,410.2 metric tons in 2024, representing growth of 17.5% for the period. The main inputs used were motors (1,122.7 t), stainless steel (900.0 t), and carbon steel (234.6 t), in addition to components in cast aluminum, cast iron, plastics, electrical cables, fasteners, paints, and solvents.

These materials accounted for the following shares of total consumption:



This result reflects the expansion of our operations and reinforces our commitment to responsible resource management through continuous monitoring of material consumption.

Materials used, broken down by weight (metric tons)
GRI 301-1



Product Reverse Logistics

GRI 301-3

We use returnable KLT plastic packaging — standardized crates for transporting and storing parts — and internal EVA (ethylene vinyl acetate) cradles, a flexible material used to protect and cushion the items being transported. Designed to ensure efficient reverse logistics and product integrity throughout our operations, this packaging helps reduce losses, the use of disposables, and environmental impact across the entire life cycle of the materials.



Waste Management

GRI 306-1 | 306-2

Over the course of 2025, we invested approximately BRL 91,500 in the proper disposal of waste. Internally, we apply our Solid Waste Management Plan (PGRS, its Portuguese acronym) as the guideline for reducing, reusing, and recycling waste in our production processes. It also helps us manage the environmental impacts associated with our operations and our value chain.

In this context, we have implemented:



Optimized cutting practices for sheets, bars, and tubes, focused on minimizing material offcuts;



Guidance on reducing and reusing consumables such as sandpaper and drill bits;



Internal reuse of metal materials and segregation of waste at source, classified as hazardous or recyclable, in order to ensure proper disposal and reduce the risk of cross-contamination.

Waste collection and monitoring processes follow selective collection and the guidelines of our Solid Waste Management Plan.

Disposal takes place through the Waste Transport Manifest (MTR, its Portuguese acronym), directing all declared waste for treatment to duly licensed service providers, which issue a Final Disposal Certificate (CDF, its Portuguese acronym) once treatment or disposal is complete.

Waste volumes are monitored through indicators correlated with monthly production volume, and those indicators are subsequently reviewed in periodic meetings.

Upstream in the supply chain, we maintain a partnership to optimize packaging, focused on reducing waste generation. Downstream in the value chain, we design our products with durable materials and make replacement components available for maintenance, which helps extend product service life.

In 2025, we recorded a 3.8% increase in the total volume of waste generated compared with 2024, totaling 509.6 metric tons, in line with the 4.95% growth in the volume of products manufactured during the period.

As a result of prioritizing recycling and diverting waste from final disposal, we sent 457.6 metric tons of materials such as cardboard, plastic, and metal scrap for recycling, contributing to the circular economy and generating BRL 177,300 in revenue, including waste sent for effluent treatment and blending for co-processing. This approach made it possible to reduce the volume of waste sent to landfill by 38.4% compared with 2024, helping mitigate the environmental impacts associated with final disposal.

We closed 2025 with a circularity rate of 89.8%, evidencing the consolidation of reuse and recycling practices as central pillars of our waste management.

Waste directed to disposal (in metric tons)
GRI 306-4 | 306-5

	 Sanitary landfill	 Recycling/Reuse	Total
2023	48.2	320.8	369.5
2024	84.5	406.1	490.8
2025	52.1	457.6	509.6

89.8%
Circularity rate in 2025

In 2025, recycling and reusing 457.6 metric tons of waste generated BRL 177,300 in revenue and boosted the circular economy.

Energy Consumption

GRI 302-1 | 302-3 | 302-4

Electricity is by far our largest form of energy consumption, accounting for 91.7% of the total, in both industrial operations and administrative activities. This energy is purchased on the free market, in partnership with Comerc Energia, a manager of certified renewable sources. According to the certificate, we avoided emitting 81.03 tCO₂ in 2025.

Our commitment to using 100% renewable electricity is a permanent target, aligned with SDG 7 and specifically with target 7.2: increase the share of renewables in the energy mix.

In addition to electricity, a residual share of consumption is associated with the use of fossil fuels, such as the diesel oil used in generators and in our own fleet, plus the gasoline also used in vehicles, which together account for just over eight a percent of total consumption.

Given this consumption profile, in 2025 we recorded a 1.9% increase in total energy use compared with 2024, owing to the higher volume of activity in the operation.

To track efficiency in the use of energy resources, we use an energy intensity indicator calculated as the ratio between total energy consumption and the total number of employees.

For the period, even with the increase in absolute consumption, we achieved a 3.7% reduction in energy intensity, which fell from 21.57 to 20.77 gigajoules per employee, indicating a gain in energy efficiency.

This performance is reinforced by our internal management and organization practices. The Sustainability and 5S Committee and the guidelines of our Environmental Management System promote awareness of how to avoid waste, including in energy consumption.

2025 Energy consumption

GRI 302-1



Fuel consumption from non-renewable sources

	Qty	Gigajoule [GJ]
Diesel oil [pure] - Liters	12,171.0	486.8
Automotive gasoline - Liters	3,337.0	100.1



Electricity consumed

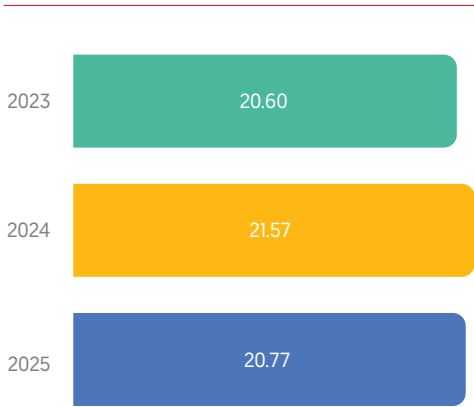
	Qty	Gigajoule [GJ]
Free energy market - kWh	1,809,739.0	6,515.1
Grand total		7,102.0

Note: Standards, methodologies, and conversion sources per the BEN (Brazilian National Energy Balance).

Energy intensity

GRI 302-3

Intensity [GJ / total number of employees]



2025/2024 Change -3.7%

Note: Energy intensity is calculated as energy consumption within the organization [GJ] divided by the total number of employees.

Water Resources and Effluents

GRI 303-1 | 303-2 | 303-3 | 303-4 | 303-5

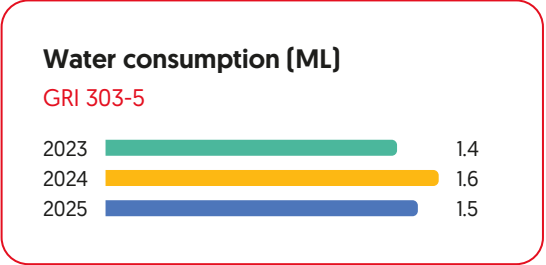
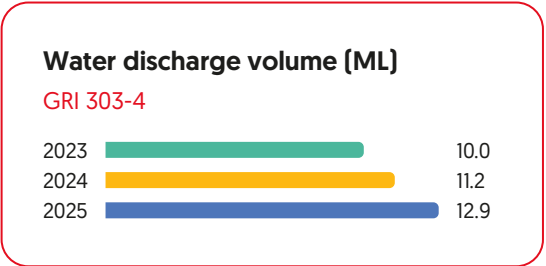
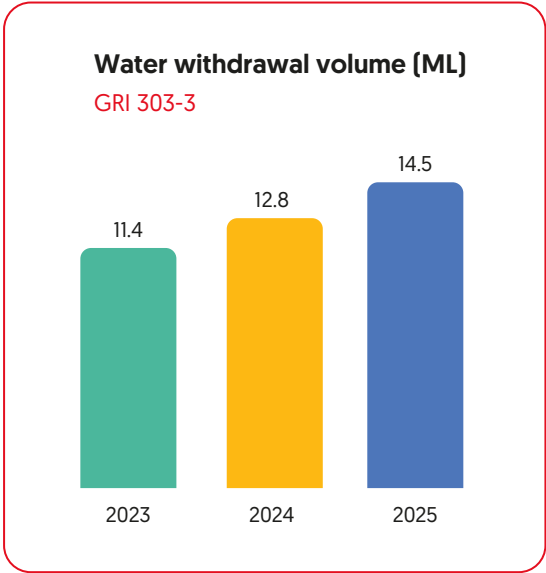
Water consumption is monitored monthly through water meters and tracked by the Sustainability and 5S Committee. We use water from a deep artesian well, with withdrawal authorized under a Water Resources Use Permit, for human consumption and for production processes. We secure our supply through four reservoirs: three of 25,000 liters and one of 20,000 liters.

- Sanitary effluents: These undergo biological treatment in a septic tank and anaerobic filter system. The residues accumulated in the tanks are periodically removed by duly licensed third-party companies, which issue an invoice, a final disposal certificate, and a Waste Transport Manifest (MTR), ensuring environmentally sound disposal.

- Industrial effluents: Two types of industrial effluent are generated, arising mainly from the painting and rinsing processes. They pass through our internal treatment system, which performs pH correction and solids settling. The purpose of this process is to remove solid residues and adjust the acidity of the water before discharge. The treated effluent is then discharged into the Ribeirão dos Reis stream, as authorized by our Environmental Operating License, and is monitored every six months through laboratory analyses required by the Environmental Institute (IMA, its Portuguese acronym).
- The effluents from the phosphating process — a treatment that increases the corrosion resistance of metal parts — have greater pollution potential; they are segregated and sent for external treatment by a specialized, duly licensed company, ensuring environmentally sound management.

We carry out operational controls and continuous monitoring, meeting the parameters of our Environmental Operating License, Consolidation Ordinance No. 5, and CONAMA Resolutions No. 430/2011 and No. 357/2005. During the reporting

period, we recorded no nonconformity with the established limits for effluent discharge, which reinforces our dedication to minimizing environmental impacts and contributing to the preservation of water resources.





Biodiversity

GRI 101-1 | 101-2 | 101-4

Our commitment to environmental preservation is part of who we are. We own approximately 2.3 million m² of preserved Atlantic Forest, equivalent to 232.68 hectares, located in the “Serra do Itajaí” National Park region, which is representative of this biome.

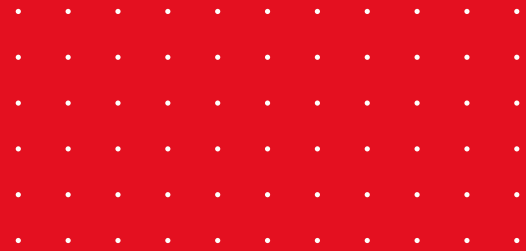
These areas contribute significantly to biodiversity conservation and to climate change mitigation, with an estimated retention of around 69,169 metric tons of CO₂ from the atmosphere. In compliance with legal requirements, we keep all of our properties duly registered in the Rural Environmental Registry [CAR, its Portuguese acronym].

As for our industrial operation, the site where the manufacturing complex is located contains no Permanent Preservation Areas

[APP, its Portuguese acronym], as set out in the Environmental Operating License in force. Even so, we adopt preventive and control measures to minimize potential environmental impacts associated with our production activities. Our Integrated Management Policy establishes guidelines for reducing the consumption of natural resources, decreasing waste generation, preventing pollution, and adopting sustainable practices, in line with our environmental permit conditions. As environmental control instruments, we maintain our Liquid Effluent Monitoring Program and our Solid Waste Management Plan.

CHAPTER 7

Employee Well-Being, Development, and Health



Employee Well-Being, Development, and Health

GRI 3-3 | 2-7 | 2-8 | 401-1 | SDG 3 (target 3.4), 4 (target 4.4), and 8 (target 8.8)

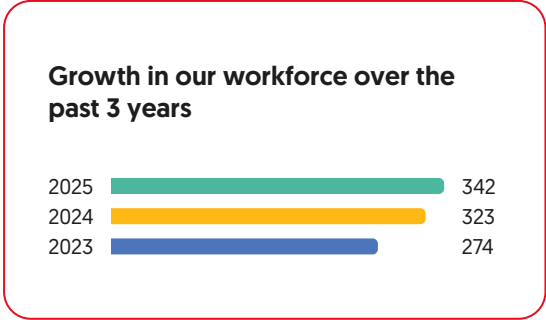
The quality and excellence of our products are directly linked to people. It is our people who, day after day, strengthen our principle of trust, in our products and services and with our suppliers. That is why it is essential to foster a humane environment, with decent working conditions and continuous training, committed to physical and mental well-being.

Every employee plays a fundamental role in the organization, and many of them have long careers with us. This is the result of fostering a participatory relationship, with trust across all levels. We continue improving our environment

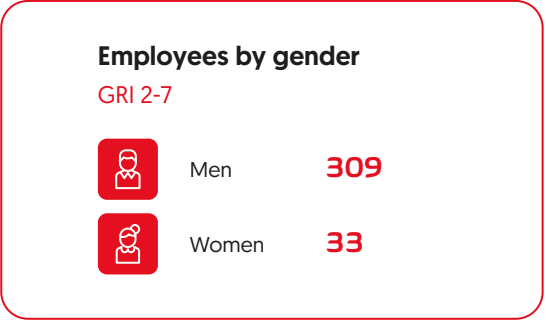
for employees and training our people to deliver quality products.

In 2025 we created new jobs, representing a 5.9% increase over the previous year and 24.8% growth in headcount compared with 2023. This result reflects the initiatives implemented to promote well-being, encourage personal and professional growth, and provide benefits that also have a positive effect on employees' family lives.

Growth of **24.8%** in headcount over the past three years.



In addition to our direct workforce, during the reporting year we had the support of 61 outsourced service providers, who further strengthened our workforce.



As a result of these movements, we ended the year with a total of 342 employees, including full-time and part-time staff on permanent and temporary contracts.

Experiences of Trust

When we speak of Skymssen trust, we remember that it is built day after day, out of an internal commitment that is reflected in our customers, suppliers, and other partners.

We owe this achievement to our employees. They are the ones who grew alongside the organization and devoted a large part of their time and their lives to Skymssen.

In 2025, we had the honor of paying tribute to two employees who completed 50 years of service.



"When I joined Skymssen, the company was run by Mr. Eloy and Mr. Gentil, the father and grandfather of Eloy Jr. Mr. Eloy [the father] always told us that Skymssen is our second home, because we spend a good part of our time at the company.

For me, this time at work is rewarding, because I feel good here. When the year-end holidays come around, I miss the routine; the day-to-day creates attachment.

I can only thank Eloy Júnior, a nice and wonderful person.

It is a pleasure to work here. We live in harmony among colleagues; we get along very well. I am grateful for this journey and for the daily companionship."

Geraldo Januario Rosa Neto

Employee



"When I joined the Metalúrgica Skymssen, on December 8, 1975, I began writing my story here. The company has always felt like a family, and it also contributes on the social side, which I consider very important. There are many families who depend on Skymssen today, and it is rewarding to see how happy each person is to be part of this journey.

At the pace the company is going today, solid and well structured, it will certainly go a long way. Perhaps we will not be here to see everything that is coming, but those who come after us will be proud of the people who worked to get Skymssen where it is."

Gilmar Correa

Employee

Benefits and Compensation

GRI 2-19 | 2-20 | 2-21 | 202-1 | 201-3

We have defined a structured benefits and compensation policy, essential to attracting, motivating, and retaining talent, as well as to reinforcing fairness and transparency. For the wage ratio analysis, our benchmark was the national minimum wage. In the reporting year, the lowest salary paid by Skymesen was 47.6% above the national minimum wage, and raising the floor wage for the category is one of our employee retention strategies.

Our compensation policy is single and generic, applied uniformly to all employees, including managers and executives. Fixed compensation is structured on the basis of job complexity,

responsibilities, and market practices, and it also includes all employees and managers in the Profit Sharing Program (PPLR, its Portuguese acronym).

Positions are organized into three plans: Executive, Administrative, and Operational, with their own salary bands and tables, made up of five levels used for hiring, confirmation, and horizontal and vertical promotions.

Salary progression takes place according to formal criteria, such as the annual performance review, availability of positions and budget, and analysis of the job profile. Starting salary is determined on the basis of the *résumé*,

the requirements of the position, and the applicable salary band.

As for retirement benefits, all employees are enrolled in the general social security system, with the option of joining supplementary private plans, with no company co-payment.

We do not have specific policies for members of the highest governance body or for senior executives. Nor do we have a compensation committee or independent members overseeing the process. Stakeholders, including quotaholders, do not participate directly in defining or reviewing the policy.

To ensure internal and external balance, we rely on the support of an external, independent consultancy responsible for preparing and updating our Job and Salary Program, defining salary tables based on market surveys, and technically reviewing the standards in force. In this way, our compensation policy ensures transparency, fairness, and alignment with market practices, in accordance with the indicators. There are no signing bonuses or recruitment incentives, and severance payments follow labor legislation strictly.



Benefits

GRI 401-2

We are committed to the well-being of our employees and provide benefits that go beyond legal requirements for 100% of our team.

Required by local legislation

-  Maternity/paternity leave
-  Health insurance
-  Profit Sharing Program (PPLR)
-  Reimbursement of 50% of medication

Exclusive to SkymSEN

-  Dental care
-  Pharmacy partnership
-  Discounts on SKYMSEN product purchases
-  Education partnership (SESI and SENAI)
-  Travel agency partnership
-  On-site physician for employees only
-  Chartered bus
-  On-site restaurant
-  Life insurance

Note: We consider the operating unit at our headquarters (Brusque – SC)

Dialogue, Freedom of Association, and Collective Bargaining

GRI 2-30 | 402-1

For Skymssen, dialogue is highly relevant within any organization, for the development of people and processes and for a commitment to open and transparent communication. We interact with our team through messaging groups, notice boards, the web portal, dialogue sessions, and social media.

Our employees have the right to associate freely with unions or representative bodies, without suffering negative consequences. We recognize unions as the legitimate

representatives of workers, and we maintain an ongoing dialogue with our team on matters related to labor rights.

All employees are covered by collective bargaining agreements, which include clauses set out in the Collective Bargaining Agreement (CCT, its Portuguese acronym), ensuring legal compliance and employee protection. We fully comply with all requirements of the Brazilian Consolidated Labor Laws (CLT, its Portuguese acronym) and with the regulatory standards on occupational health and safety.



Maternity and Paternity Leave

GRI 401-3

The right to maternity and paternity leave is guaranteed to all employees in accordance with applicable legislation.

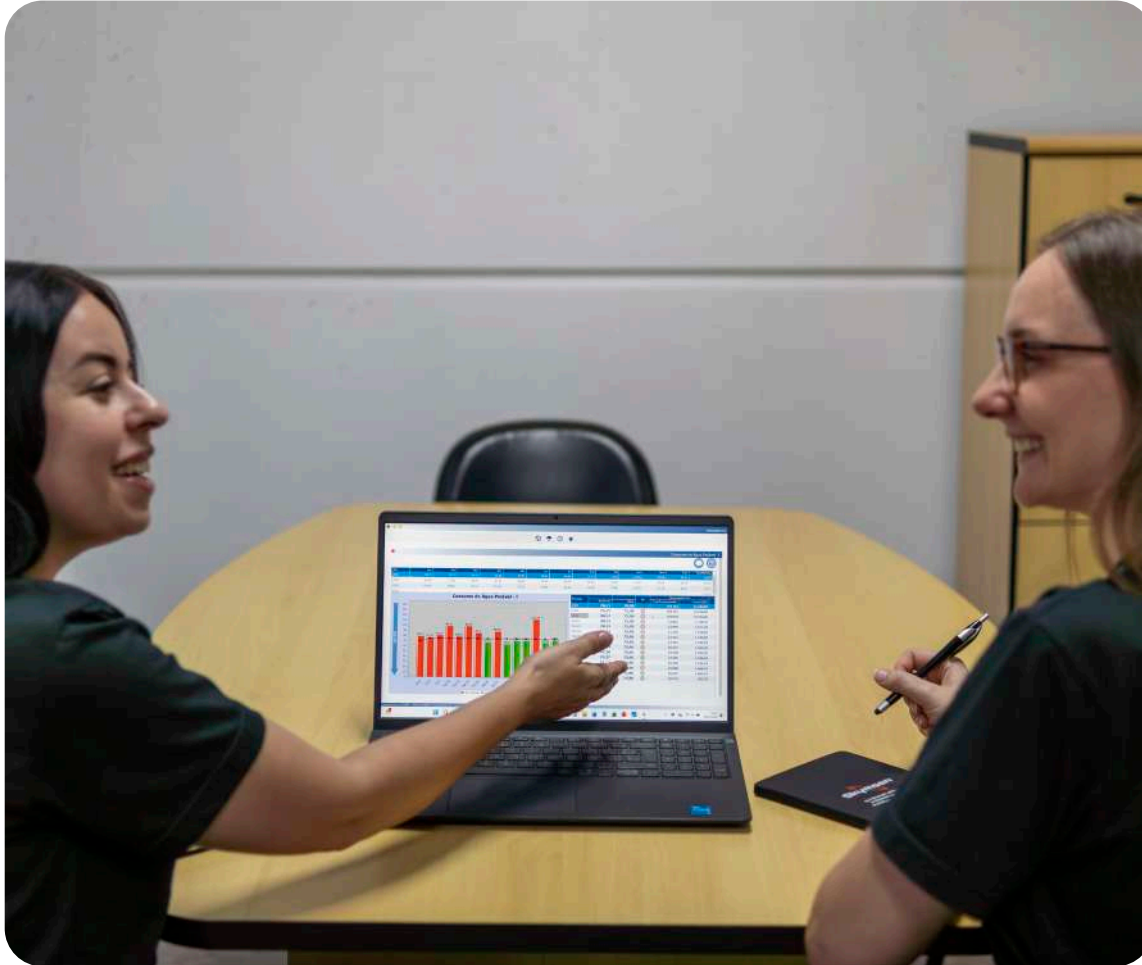
In the past year, only one employee took maternity leave and returned at the end of the benefit period. Five employees took paternity leave, with three returning. Of those who returned, all remained with the company after 12 months.

Return to work and retention rates of employees who took parental leave, by gender

	2023		2024		2025	
	Men	Women	Men	Women	Men	Women
Return-to-work rate after leave	100%	-	100%	-	60%	100%
Retention rate 12 months after returning from leave	33%	-	100%	-	100%	100%

Note: In 2023 and 2024, no female employees took leave.





Performance Review, Training, and Growth

GRI 2-18 | 404-1 | 404-2 | 404-3

We are committed to continuous training and to systematic investment in the development of our employees. Through an internal procedure with formalized guidelines, we structure the process in four stages:

1. Defining training needs

We identify training needs based on onboarding, job profile, process changes, performance reviews, and requests from leaders.

2. Planning the training

We plan training by defining objectives, audience, course hours, format, owners, and resources, with approval from leadership.

3. Delivering the training

We deliver training as planned, through internal, in-company, or external initiatives, with records and control of the supporting evidence.

4. Evaluating training results

We evaluate the reaction to, assimilation of, and effectiveness of the training to verify impacts on performance and drive continuous improvement.

This model ensures the continuous training of our employees, both for performing their current duties and for developing future competencies, in alignment with the business strategy.

Our training covers technical, behavioral, and leadership topics, as well as content focused on safety and quality. The topics were defined through the Training Needs Assessment (LNT, its Portuguese acronym), conducted together with area managers to ensure alignment with the strategic priorities of the business.

Training hours delivered over the past three years:

Year	Hours
2025	5,013
2024	5,196
2023	4,041

In 2025, we delivered more than 5,000 hours of training. Based on a total of 325 employees, we reached an average of 15.42 hours of training per employee.

Across functional categories, average investment in training was 12.38 hours for Administrative and Executive, 11 hours for Commercial, 14.89 hours for Industrial, 22.41 hours for Quality, and 22.15 hours for Procurement, evidencing a strategic focus on strengthening management skills and on operational excellence.

In the same period, Performance Reviews were carried out for 72% of employees. The results are used as input for the continuous improvement of our training programs and for enhancing the Training Plan.



Members of senior management and managers go through a general performance review process that considers the fulfillment of the responsibilities attached to their roles, including elements related to strategic management, compliance, risk, and organizational performance.

Although this review does not deal exclusively with ESG topics, it indirectly covers aspects linked to governance, since it includes criteria such as compliance with internal policies, adherence to standards and ethical practices, management and responsible decision-making capability, and the monitoring of risks that may include environmental and social factors relevant to the business.



Average training hours per employee, by gender

GRI 404-1

Gender	2023	2024	2025
Men	14.04	15.52	15.43
Women	36.63	33.61	15.33

Note: Average training hours = total training hours divided by total number of employees. Does not include employees on temporary contracts or those working part-time.

Average training hours per employee, by functional category

GRI 404-1

Functional category	2023	2024	2025
Administrative / Executive	21.08	18.70	12.38
Commercial	22.22	15.41	11.00
Industrial	11.79	11.53	14.89
Quality	38.20	59.46	22.41
Procurement	11.24	32.56	22.15

Note: Does not include employees on temporary contracts or those working part-time

Occupational Health and Safety (OHS)

GRI 403-1 | 403-8

We reinforce our commitment to the health and safety of our employees by implementing management programs that comply with applicable legal and regulatory requirements.

We have publicly assumed targets to guide our activities on this topic, focused on preventing accidents and occupational illnesses through training, active care, continuing education, and improvements in working conditions.

Direct and indirect employees in production, support, and administrative areas are 100% covered by the occupational health and safety management system.

This system is underpinned by the Risk Management Program (PGR, its Portuguese acronym), the Occupational Health Medical Control Program (PCMSO, its Portuguese acronym), the Technical Reports on Unhealthy and Hazardous Work, and the work of the Internal Accident and Harassment Prevention Commission (CIPA, its Portuguese acronym).

We have an Occupational Health and Safety Policy supported by the Specialized Occupational Safety Engineering and Occupational Medicine Services (SESMT, its Portuguese acronym), made up of two Occupational Safety Technicians (TST, its Portuguese acronym), plus outsourced occupational engineering and medical services.

Risk Identification, Assessment, and Investigation

GRI 403-2 | 403-7

Those responsible for Occupational Health and Safety (OHS) assess and identify operational risks with support from leaders in other areas. The prevention and mitigation of incidents and impacts on occupational health are carried out through a set of programs and policies aligned with the Brazilian Regulatory Standards (NR). They are:

- Risk Management Program (PGR);
- Technical Report on Environmental Working Conditions (LTCAT) – monitoring of environmental conditions and identification of activities entitled to special retirement;

- Occupational Health Medical Control Program (PCMSO);
- Accident investigation and root cause analysis: identification of contributing factors and implementation of corrective and preventive actions to avoid recurrence, with support from CIPA.

We encourage employees to report unsafe conditions and to stop activities when faced with risks, alerting leaders and the Occupational Health and Safety department, without reprisal.

Communication and Training in Occupational Safety

GRI 403-4 | 403-5

The Occupational Health and Safety Technicians, together with CIPA, are responsible for promoting worker participation and consultation on OHS matters. Each year we hold the Internal Week for the Prevention of Occupational Accidents (SIPAT, its Portuguese acronym), with a program of talks, campaigns, and educational activities focused on accident prevention and on promoting health and well-being in the workplace.

Our communication channels allow employees to report risks, hazards, and unsafe situations identified in different areas. They are open to employees, their leaders, and the technicians, strengthening the culture of prevention.

OHS training is delivered through onboarding and regulatory training, guidance on risks, and instructions on the proper use of personal protective equipment (PPE). These approaches are continuous and frequently updated, ensuring safe working conditions, fewer accidents, and the development of our employees.



Promoting Employee Health

GRI 403-3 | 403-6

We work with specialized outsourced clinics in occupational medicine and safety, responsible for preparing technical reports and implementing occupational health and safety programs, in accordance with the Occupational Health Medical Control Program (PCMSO).

We maintain periodic on-site medical care, with clinical and emergency support, nutritional care, a trained emergency brigade, a room equipped for immediate care, and an in-house team of occupational safety technicians dedicated to managing and controlling risks. In addition, we run periodic vaccination campaigns for our employees, reinforcing prevention and health care.



The Pink October and Blue November

We run awareness initiatives on the prevention of breast cancer (Pink October) and prostate cancer (Blue November), encouraging employees to have preventive screenings.



Workplace Integration and Well-Being

We hold integration events, recreational activities, and celebrations on commemorative dates, with the participation of employees' families. These initiatives created moments of connection, belonging, and appreciation by bringing family members closer to the workplace.



Work-Related Injuries and Occupational Diseases

GRI 403-9 | 403-10

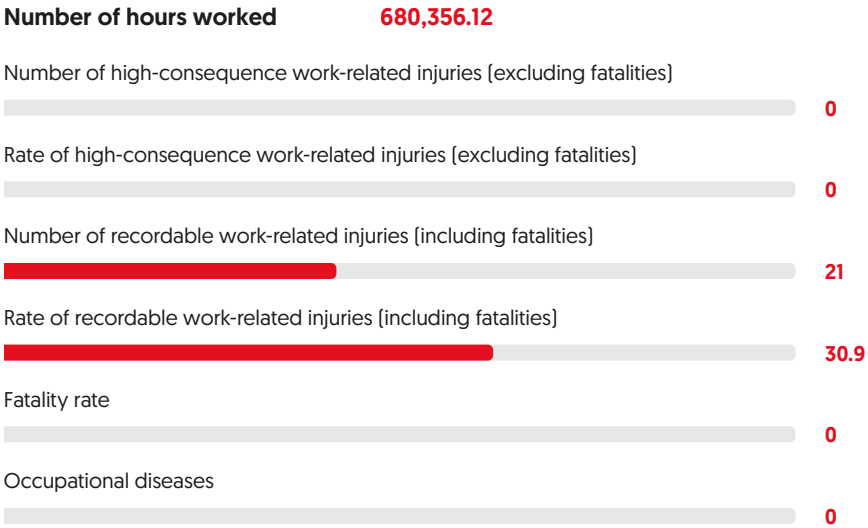
We maintain continuous monitoring of accident indicators and record cases in the Quality Management System, Gestão SkymSEN (SGQGS, its Portuguese acronym), assigning owners and deadlines for handling each occurrence.

We follow the regulatory standards and the principles of prevention, using safety indicators to guide our action plans. Accidents are investigated using the “5 Whys” methodology, which makes it possible to identify root causes and implement effective corrective actions.

In 2025, no work-related accidents with high consequences [excluding fatalities] were recorded, and 21 recordable work-related accidents were recorded. During the period, there were no fatalities resulting from work-related accidents or from occupational diseases.

Work-related injuries – Employees

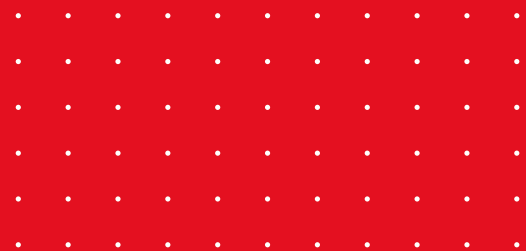
GRI 403-9



Note: The rates were calculated on the basis of 1,000,000 hours worked, with the accident rate calculated as: (number of lost-time accidents / number of hours worked) x 1,000,000.

CHAPTER 8

Performance Indicators



Environmental Indicators

Materials used, broken down by weight (metric tons)

GRI 301-1

Category	2023	2024	2025	2025/2024	Share
Stainless steel	453.4	765.8	900.0	17.52%	31.8%
Carbon steel	141.7	199.6	234.6	17.52%	8.3%
Aluminum sheet, profile, billet	3.3	5.3	6.2	17.52%	0.2%
Motors	1,207.2	955.3	1,122.7	17.52%	39.6%
Electrical cables	21.0	31.0	36.5	17.52%	1.3%
Fasteners	59.6	94.8	111.4	17.52%	3.9%
Cast iron components	69.7	98.8	116.2	17.52%	4.1%
Cast aluminum components	55.4	116.2	136.6	17.52%	4.8%
Plastic components	88.3	140.4	164.9	17.52%	5.8%
Paints and solvents	1.9	3.0	3.5	17.52%	0.1%
Total	2,101.5	2,410.3	2,832.6	17.5%	100.0%

Energy consumption within the organization (GJ)¹

GRI 302-1

	2023		2024		2025		Change 2025/2024	Share
	Quantity	Gigajoule - GJ	Quantity	Gigajoule - GJ	Quantity	Gigajoule - GJ		
Fuel consumption from non-renewable sources								
Diesel oil (pure) - Liters ²	5,253.0	210.1	4,994.0	199.8	4,100.0	164.0	-17.9%	2.3%
Diesel oil (pure) - Liters ³	-	-	4,279.0	171.2	8,071.0	322.8	88.6%	5%
Automotive gasoline - Liters	9,422.0	282.7	7,016.0	210.5	3,337.0	100.1	-52.4%	1.4%
Total		492.8	-	581.4	-	587.0	1.0%	8.3%
Electricity consumed								
Free energy market - kWh	1,430,846.0	5,151.0	1,773,838.0	6,385.8	1,809,739.0	6,515.1	2.0%	91.7%
Grand total		5,643.8	-	6,967.2		7,102.0	1.9%	-

Note: ¹Standards, methodologies, and conversion sources per the BEN (Brazilian National Energy Balance). ²Diesel oil used as fuel in the company's electricity generator. ³Diesel oil used to fuel our trucks.

Energy intensity

GRI 302-3

	2023	2024	2025	2025/2024 Change
Total energy consumed	5,643.8	6,967.2	7,102.0	1.9%
Total number of employees	274	323	342	5.9%
Intensity (GJ / total number of employees)	20.60	21.57	20.77	-3.7%

Note: Energy intensity is calculated as energy consumption within the organization [GJ] divided by the total number of employees.

Water use

GRI 303-3 | GRI 303-4 | GRI 303-5

	2023	2024	2025	2025/2024 Change
Water withdrawal volume (ML) GRI 303-3¹				
Groundwater	11.4	12.8	14.5	13.4%
Water discharge volume (ML) GRI 303-4				
Surface water²	5.0	6.1	6.8	11.9%
Groundwater³	4.9	5.0	6.0	21.1%
Third-party water⁴	0.1	0.1	0.1	-21.9%
Total	10.0	11.2	12.9	15.7%
Water consumption (ML) GRI 303-5				
Total	1.4	1.6	1.5	-3.1%

Note: All volumes reported are freshwater (≤1,000 mg/L of total dissolved solids). There is no withdrawal or discharge in areas of high water stress. Tool used: Aqueduct Water Risk Atlas (WRI). ¹Withdrawal volumes are monitored monthly through water meter readings. ²The volume discharged to the effluent treatment plant was determined from water meter readings. ³Sanitary effluents were estimated on the basis of an average of 70 m³/day per employee (criterion used in sizing the systems). ⁴The volume treated by third parties was determined from the issuance of Waste Transport Manifests (MTR). Consumption corresponds to total volume withdrawn less volume discharged.

Waste generated (in metric tons)

GRI 306-3

	2023	2024	2025	2025/2024 Change
Hazardous waste				
Contaminated solids	22.5	21.5	31.0	44.4%
Contaminated liquids, sludge, machining oils, and pickling acids	70.0	104.5	82.0	-21.5%
Electronics	0.4	0.1	0.4	182.7%
Fluorescent lamps	0.2	0.1	0	-
Total	93.1	126.2	113.4	-10.1%
Non-hazardous waste				
Paper	39.0	46.7	57.2	22.5%
Plastics	7.2	6.0	8.2	35.4%
Metal (steel, iron, stainless steel, aluminum and copper wire)	181.7	227.2	278.5	22.6%
Glass	0.3	0.1	0.2	63.3%
Rejects	48.2	84.5	52.1	-38.4%
Total	276.4	364.6	396.2	8.7%
Grand total	369.5	490.8	509.6	3.8%

Waste diverted from disposal, by composition (in metric tons)

GRI 306-4

	2023	2024	2025	2025/2024 Change
Hazardous waste				
Blending for co-processing	21.2	20.4	30.2	48.0%
Effluent treatment	70.0	104.5	82.0	-21.5%
Recycling	1.3	1.1	1.2	10.1%
Total	92.5	126.0	113.4	-10.0%
Non-hazardous waste				
Recycling	228.2	280.1	344.2	22.9%
Grand total	320.8	406.1	457.6	12.7%

Waste directed to disposal, by composition (in metric tons)

GRI 306-5

	2023	2024	2025	2025/2024 Change
Non-hazardous waste				
Sanitary landfill	48.2	84.5	52.1	-38.4%

Recyclability rate (in metric tons)

	2023	2024	2025	2025/2024 Change
Total waste recycled	320.8	406.1	457.6	12.7%
Total waste generated	369.5	490.8	509.6	3.8%
Recyclability (total recycled / total generated)	86.8%	82.7%	89.8%	8.5%

Social Indicators

Number of employees by employment contract and gender

GRI 2-7

Contract type	2023			2024			2025		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Permanent	246	16	262	285	23	308	298	27	325
Temporary	12	-	12	11	4	15	11	6	17
Total	258	16	274	296	27	323	309	33	342

Note: Includes interns and apprentices under temporary contracts.

Number of employees by employment type and gender

GRI 2-7

Employment type	2023			2024			2025		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Full-time	246	16	262	285	23	308	298	27	325
Part-time	12	-	12	11	4	15	11	6	17
Total	258	16	274	296	27	323	309	33	342

Note: Includes interns and apprentices under part-time employment.

Number of employees by employment contract and region

GRI 2-7

Region	2023			2024			2025		
	Permanent	Temporary	Total	Permanent	Temporary	Total	Permanent	Temporary	Total
Brusque - Santa Catarina	262	12	274	308	15	323	325	17	342

Number of employees by employment type and region

GRI 2-7

Region	2023			2024			2025		
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total
Brusque - Santa Catarina	262	12	274	308	15	323	325	17	342

Number of outsourced workers

GRI 2-8

Worker type	2023		2024		2025	
	Direct hire	Indirect hire (through a third party)	Direct hire	Indirect hire (through a third party)	Direct hire	Indirect hire (through a third party)
Outsourced (corporate entity)	49	2	58	2	59	2

New employee hires and employee turnover

GRI 401-1

	2023				2024				2025			
	Total employees	Hires	Separations	Turnover	Total employees	Hires	Separations	Turnover	Total employees	Hires	Separations	Turnover
By gender:												
Men	246	92	98	38.6%	285	169	130	52.5%	298	195	182	63.3%
Women	16	6	4	31.3%	23	20	13	71.7%	27	15	11	48.1%
By age group												
Under 30	71	53	47	70.4%	94	87	64	80.3%	105	98	87	88.1%
30 to 50	128	37	40	30.1%	155	96	69	53.2%	162	100	93	59.6%
Over 50	63	8	15	18.3%	59	6	10	13.6%	58	12	13	21.6%
Total	262	98	102	38.2%	308	189	143	53.9%	325	210	193	62.0%

Note: turnover = (number of hires + number of separations/2) / total number of employees*100. Does not include employees on temporary contracts or those working part-time.

Maternity/paternity leave

GRI 401-3

Maternity/paternity leave	2023		2024		2025	
	Men	Women	Men	Women	Men	Women
Employees entitled to leave	246	16	285	23	298	27
Employees who took leave	3	0	2	0	5	1
Employees who actually returned to work after leave	3	0	2	0	3	1
Employees who remained employed for at least 12 months after returning	1	0	2	0	3	1
Return-to-work rate after leave	100%	0%	100%	0%	60%	100%
Retention rate 12 months after returning from leave	33%	0%	100%	0%	100%	100%

Note: Does not include employees on temporary contracts or those working part-time.

Average training hours per employee, by gender

GRI 404-1

Gender	2023	2024	2025
Men	14.04	15.52	15.43
Women	36.63	33.61	15.33

Note: Average training hours = total training hours divided by total number of employees. Does not include employees on temporary contracts or those working part-time.

Average training hours per employee, by functional category

GRI 404-1

Functional category	2023	2024	2025
Administrative / Executive	21.08	18.70	12.38
Commercial	22.22	15.41	11.00
Industrial	11.79	11.53	14.89
Quality	38.20	59.46	22.41
Procurement	11.24	32.56	22.15

Note: Average training hours = total training hours per functional category divided by the total number of employees per functional category. Does not include employees on temporary contracts or those working part-time.

Total number and percentage of employees receiving performance reviews, by gender and functional category

GRI 404-3

	2023		2024		2025	
	Number of employees reviewed	% of employees reviewed	Number of employees reviewed	% of employees reviewed	Number of employees reviewed	% of employees reviewed
By gender						
Men	226	92%	178	62%	213	71%
Women	16	100%	12	52%	20	74%
Total	242	92%	190	62%	233	72%
By functional category						
Administrative / Executive	18	69%	4	15%	22	65%
Commercial	35	100%	15	52%	17	40%
Industrial	145	94%	118	58%	139	73%
Quality	15	100%	12	92%	13	76%
Procurement	31	91%	25	74%	42	100%
Total	244	93%	174	56%	233	72%

Note: Percentage of employees receiving reviews = number of employees reviewed divided by the total number of employees per functional category. Does not include employees on temporary contracts or those working part-time.

Work-related injuries – Employees

GRI 403-9

Functional category	2023	2024	2025
Number of hours worked	529,934	601,283	680,356.12
Base for number of hours worked	1,000,000	1,000,000	1,000,000
Number of fatalities as a result of work-related injury	0	0	0
Rate of fatalities as a result of work-related injury	0	0	0
Number of high-consequence work-related injuries (excluding fatalities)	1.0	0	0
Rate of high-consequence work-related injuries (excluding fatalities)	1.9	0	0
Number of recordable work-related injuries (including fatalities)	7.0	15	21
Rate of recordable work-related injuries (including fatalities)	13.2	24.9	30.9

Note: The rates were calculated on the basis of 1,000,000 hours worked, with the accident rate calculated as: (number of lost-time accidents / number of hours worked) x 1,000,000. There is no monitoring for workers who are not employees.

Incidents of non-compliance concerning the health and safety impacts of products

GRI 416-2

Functional category	2023	2024	2025
Total incidents of non-compliance with regulations resulting in a fine or penalty	0	0	0
Total incidents of non-compliance with regulations resulting in a warning	0	0	0
Total incidents of non-compliance with voluntary codes ¹	110	98	40
Total number of incidents of non-compliance	110	98	40

Note: ¹the figures presented were detected during the functional and safety tests at the end of the production lines, and the nonconforming products were returned for correction of their respective deviations. After the deviations are corrected, the products go through the applicable tests again and are subsequently released for sale.

Governance Indicators

Economic value distributed

GRI 201-1

	2025
Operating costs	61.8%
Employee wages and benefits	11.0%
Payments to providers of capital	5.6%
Payments to government	21.5%
Community investments	0.04%
Total	100%

Financial assistance received from government (BRL thousand)

GRI 201-4

Description	2023	2024	2025
STATE – ICMS Agreement 52/91	3,372.0	4,114.0	5,016.7
STATE – Presumed ICMS credit 7% [SC purchases – CFOP 5101]	169.7	221.3	307.2
FEDERAL – PAT [Workers’ Food Program]	50.9	206.1	198.8
FEDERAL – R&D&I [Research, Development, and Innovation]	968.8	1,009.1	1,010.8
FEDERAL – ICMS tax base reduction benefit – Complementary Law No. 160/2017	2,338.9	–	–
Total	6,900.3	5,550.5	6,533.5

Proportion of spending on local suppliers

GRI 204-1

Description	2023	2024	2025
Percentage of spending on local suppliers [%]	38.4%	33.8%	32.6%

Note: Local purchases are those made with suppliers established in the same state where we operate.

Infrastructure investments and services supported (BRL thousand)

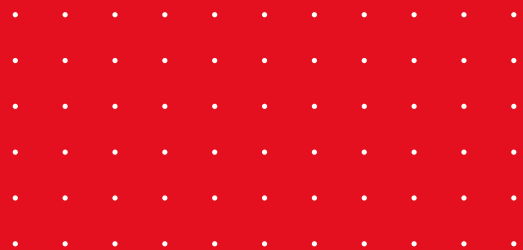
GRI 203-1

Investment type	2023	2024	2025
Tax-incentivized funds			
Brusque Table Tennis Association	-	10.0	22.0
Brazilian Sports and Leisure Association (ABEL)	-	15.0	34.0
Brusque House Museum	-	10.0	24.0
Darlan Jorge Serafini	-	20.0	-
Brusque Business, Social, and Cultural Center – Orchestra Performance	-	20.0	-
“Minimalism - João Minatti” project	-	-	12.0
Total	-	75.0	92.0

Investment type	2023	2024	2025
Own funds			
Association of Parents and Friends of People with Disabilities (APAE)	1.7	5.7	1.7
Charlotte School	0.8	-	1.2
Volta Grande Community Church – Solidarity Christmas	-	2.0	-
Consul Carlos Renaux Archdiocesan Hospital	54.0	36.0	-
“Barracão” Community	1.0	-	-
Total	57.5	43.7	2.9

CHAPTER 9

GRI Content Index



GRI Content Index

Skymssen has reported the information cited in this GRI content index for the period from January 1 to December 31, 2025, with reference to the GRI Standards.

GRI Standard	Disclosure	Location
General Disclosures		
GRI 2: General Disclosures 2021	2-1 Organizational details	15
	2-2 Entities included in the organization’s sustainability reporting	Metalúrgica Siemsen Ltda. has no subsidiaries and is therefore the only entity included in the report.
	2-3 Reporting period, frequency and contact point	4
	2-4 Restatements of information	There were no restatements.
	2-5 External assurance	The Sustainability Report was not submitted for external assurance.
	2-6 Activities, value chain and other business relationships	15
	2-7 Employees	63, 81, 82, 83
	2-8 Workers who are not employees	63, 83
	2-9 Governance structure and composition	30
	2-10 Nomination and selection of the highest governance body	30
	2-11 Chair of the highest governance body	30
	2-12 Role of the highest governance body in overseeing the management of impacts	30
	2-13 Delegation of responsibility for managing impacts	30
	2-14 Role of the highest governance body in sustainability reporting	4

GRI Standard	Disclosure	Location
General Disclosures		
GRI 2: General Disclosures 2021	2-15 Conflicts of interest	35
	2-16 Communication of critical concerns	35
	2-17 Collective knowledge of the highest governance body	31
	2-18 Evaluation of the performance of the highest governance body	69
	2-19 Remuneration policies	65
	2-20 Process to determine remuneration	65
	2-21 Annual total compensation ratio	Confidentiality constraints. For strategic reasons, the company does not disclose remuneration data.
	2-22 Statement on sustainable development strategy	5
	2-23 Policy commitments	32
	2-24 Embedding policy commitments	32
	2-25 Processes to remediate negative impacts	34
	2-26 Mechanisms for seeking advice and raising concerns	34
	2-27 Compliance with laws and regulations	36
	2-28 Membership associations	33
	2-29 Approach to stakeholder engagement	13
	2-30 Collective bargaining agreements	67

GRI Standard	Disclosure	Location
MATERIAL TOPICS		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	9
	3-2 List of material topics	10
CORPORATE GOVERNANCE		
GRI 3: Material Topics 2021	3-3 Management of material topics	29
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	34
	205-3 Confirmed incidents of corruption and actions taken	36
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	36
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	34
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	36
ENVIRONMENT		
GRI 3: Material Topics 2021	3-3 Management of material topics	53
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	61
	101-2 Management of biodiversity impacts	61
	101-4 Identification of biodiversity impacts	61
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	53
GRI 301: Materials 2016	301-1 Materials used by weight or volume	55, 77
	301-3 Reclaimed products and their packaging materials	56

GRI Standard	Disclosure	Location
ENVIRONMENT		
GRI 302: Energy 2016	302-1 Energy consumption within the organization	59, 78
	302-3 Energy intensity	59, 79
	302-4 Reduction of energy consumption	59,
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	60
	303-2 Management of water discharge-related impacts	60
	303-3 Water withdrawal	60, 79
	303-4 Water discharge	60, 79
	303-5 Water consumption	60, 79
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	57
	306-2 Management of significant waste-related impacts	57
	306-3 Waste generated	57, 80
	306-4 Waste diverted from disposal	58, 80
	306-5 Waste directed to disposal	58, 81
LOCAL DEVELOPMENT		
GRI 3: Material Topics 2021	3-3 Management of material topics	42
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	44, 89
	201-4 Financial assistance received from government	44, 89

GRI Standard	Disclosure	Location
LOCAL DEVELOPMENT		
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	42
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	42, 90
	203-2 Significant indirect economic impacts	43
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	43
	413-2 Operations with significant actual and potential negative impacts on local communities	43
SUPPLY CHAIN MANAGEMENT		
GRI 3: Material Topics 2021	3-3 Management of material topics	38
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	38, 89
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	38
	308-2 Negative environmental impacts in the supply chain and actions taken	38
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	40
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	40
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	40
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	38
	414-2 Negative social impacts in the supply chain and actions taken	38



GRI Standard	Disclosure	Location
EMPLOYEE HEALTH, WELL-BEING, AND DEVELOPMENT		
GRI 3: Material Topics 2021	3-3 Management of material topics	63
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	65
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	65
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	63, 86
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	66
	401-3 Parental leave	68, 85
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	67
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	72
	403-2 Hazard identification, risk assessment, and incident investigation	72
	403-3 Occupational health services	74
	403-4 Worker participation, consultation, and communication on occupational health and safety	73
	403-5 Worker training on occupational health and safety	73
	403-6 Promotion of worker health	74
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	72
	403-8 Workers covered by an occupational health and safety management system	72
	403-9 Work-related injuries	75, 88
	403-10 Work-related ill health	75

GRI Standard	Disclosure	Location
EMPLOYEE HEALTH, WELL-BEING, AND DEVELOPMENT		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	71, 86
	404-2 Programs for upgrading employee skills and transition assistance programs	69
	404-3 Percentage of employees receiving regular performance and career development reviews	69, 87
PRODUCT QUALITY AND SAFETY		
GRI 3: Material Topics 2021	3-3 Management of material topics	46
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	48
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	48, 88
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	50
	417-2 Incidents of non-compliance concerning product and service information and labeling	50
	417-3 Incidents of non-compliance concerning marketing communications	50

Corporate Information and Credits

Credits

The preparation of this Sustainability Report relied on the engagement and dedication of many people who work to build a more ethical and sustainable company. We extend our thanks to our employees, who, through their daily practices, turn our purpose into a positive impact on society and the environment.

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