

# Management and Sustainability Report

———— 2024

SOLAR<sup>BR</sup> *Coca-Cola*

Passion that transforms  
A thirst that drives us forward



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**Purpose**  
makes us Solar



**Development**  
makes us Solar



**Performance**  
makes us Solar



# 1

# WELCOME

ABOUT THIS REPORT

MESSAGE FROM MANAGEMENT

HIGHLIGHTS OF THE YEAR



# ABOUT THIS REPORT

GRI 2-2, 2-3, 2-5, 2-14

For the sixth consecutive year, we present our Management and Sustainability Report, which reflects our journey in the pursuit of sustainable and responsible growth. More than a summary of results, this document expresses the positive impact we seek to generate for our employees, clients, partners, investors, communities, and for society as a whole.

Our commitment to transparency and accountability guides the construction of this report. We based its development on our materiality matrix, which identifies the priority themes for our business and our stakeholders. We also follow the Global Reporting Initiative (GRI) Standards – a reference for structured, consistent reporting aligned with best global practices.

This report covers all our operations in the period from January 1 to December 31, 2024, following the same scope as our financial statements. The information was collected from various departments within our team and supplemented by interviews with our leadership. Although this document has not been audited by an independent third party, its content was carefully reviewed by the Executive Board and the Board of Directors, ensuring the accuracy and reliability of the information presented.

By sharing our progress and challenges, we reaffirm our commitment to responsible, transparent management focused on creating long-term value.

We want to build, together with our stakeholders, a more sustainable and prosperous future.

For suggestions, doubts, or comments about this report, we are available via email:

[sustentabilidade.solar@solarbr.com.br](mailto:sustentabilidade.solar@solarbr.com.br)



# MESSAGE FROM MANAGEMENT

GRI 2-22

Delivering **results above targets, doing what is right and necessary for an even stronger and more sustainable future**. This is how 2024 will be remembered at Solar!

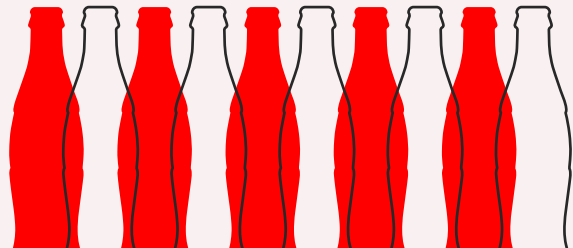
With hard work across all business fronts and always placing people at the center of everything, we continued our pursuit of what is essential with excellence. **We reached record indicators in production, logistics, and sales**. At the same time, we invested and evolved greatly in innovation, incorporating new trends to better meet the needs of our clients and consumers.

We move forward consistently. **We strengthen governance, exceed operational thresholds, and expand our presence in digital channels**. We use technology to foster business, without ever losing the differential of trust and human contact with our clients.

Our numbers speak for themselves and demonstrate another year of solid growth. These same numbers allow us to invest even more in people, innovation, infrastructure, and sustainability, ensuring that our operation is increasingly aligned with the needs of the present and the demands of the future.

In the field of innovation, one of the highlights of the year was the creation of Solar Tech, combining the expertise of the Information Technology department with the vision of the Digital Transformation area. We created an integrated structure and a master plan with a strong impact on current operations and even greater prospects for integration with other Solar sectors.

We keep evolving in our ESG journey, achieving **PET neutrality in three states** – that is, we provide the collection of a PET volume equivalent to 100% of the packaging we placed on the market. And we already operate in 10 states with aggregating partners and cooperatives that rapidly transform the recycling value chain.





Our commitment to water resource management and energy efficiency ensured that we ended 2024 with seven plants certified by the **Alliance for Water Stewardship (AWS)** and ISO 50001, contributing to the preservation of natural resources in strategic regions of Brazil and the planet. We also advanced our water replenishment agenda in the basins where our plants are located in Alagoas, Bahia, Ceará, and Pernambuco.

And because people are at the center of everything, we want Solar to be a great place to work. We are proud to be **one of the best companies to work for in Brazil**, according to GPTW (Great Place to Work). In 2024, we led certifications in seven states. This recognition reflects our daily choice to act with ethics, responsibility, and respect for everyone who is part of our business — employees, partners, clients, and communities.

To the more than 20,000 people who make Solar a great place to work for and, with that, who build solid and sustainable results every day — thank you!

Solar enters 2025 fully aware of its role as one of the largest consumer goods companies in the country. We know our ability to inspire, influence, and transform. With that ability comes great responsibility — **and our commitment is to honor it in every decision we make.**

**André Salles**  
General Director of Solar





# HIGHLIGHTS OF THE YEAR

**Increase of 19.9% in gross revenue**, totaling R\$15.6 billion, driven by the expansion of individual packaging and low-calorie products.

We completed the first phase of the construction of a data lake, that strengthens our data-based management and boosts the Solar+ App, registering **more than 112,000 monthly clients**.

In 2024, we consolidated ourselves as **one of the best companies to work for in Brazil**, according to the consultancy Great Place to Work (GPTW) in the category of companies with more than 10,000 employees, with leadership in several states (AL, MA, PB, PE, PI, RN, SE).

In the Human Resources area, we implemented the **Trainee Program** and **Decola**, which expanded opportunities for young people and women. We strengthened social engagement through the **Solar de Portas Abertas** program, and among its results, enabled the hiring of Venezuelan refugees in the North region.

**We operated with 100% renewable electricity** and implemented improvements in water management, in addition to expanding reverse logistics, reinforcing our commitment to waste reduction and GHG emissions reduction.

# 2

## WHO WE ARE

CORPORATE PROFILE

OUR IDENTITY

PORTFOLIO

WHERE WE ARE

AWARDS AND RECOGNITIONS





# CORPORATE PROFILE

GRI 2-1, 2-6

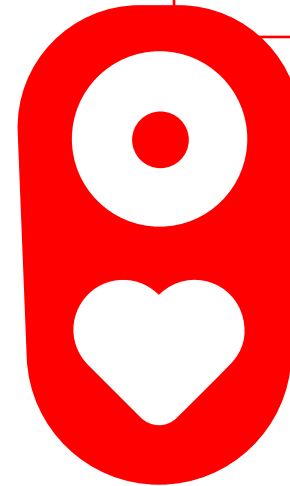
We are Solar Bebidas S.A., one of the 15 largest manufacturers of the Coca-Cola System in the world and the **second largest bottler of the brand in Brazil**. Our journey began in 2013 with the union of different business histories, all driven by an entrepreneurial spirit and the belief that growth should be linked to generating value for business and for society. Since then, we have expanded our operations and, with the incorporation of Grupo Simões in 2022, we have consolidated our presence in the market.

Currently, in addition to manufacturing, distributing, and commercializing Coca-Cola **products in about 70% of the national territory** — covering the entire North and Northeast regions, the states of Mato Grosso, part of Goiás, and Tocantins — we also

distribute and market products from major partner brands such as Campari, Diageo (Johnnie Walker, Tanqueray, Smirnoff), Monster, Heineken, Estrella Galicia, Eisenbahn, Bavaria, Mondelez, and Perfetti Van Melle (Menthos), ensuring that iconic products reach the shelves of approximately 400,000 small, medium, and large retailers for **over 80 million Brazilians throughout our operating territory**. To serve this vast market, we have a robust structure: 13 factories, including a joint venture (Crystal Águas do Nordeste Ltda.), with an installed capacity to produce approximately 4 billion liters of beverages per year.

In addition, we maintain 65 owned distribution centers and work with another 58 authorized distributors.

We are one of the **15 largest manufacturers** of the Coca-Cola System in the world.





More than impressive numbers, our performance is guided by socio-environmental responsibility and the constant pursuit of innovation. We invest in initiatives to minimize environmental impacts, optimize natural resources, and strengthen the communities where we are present.

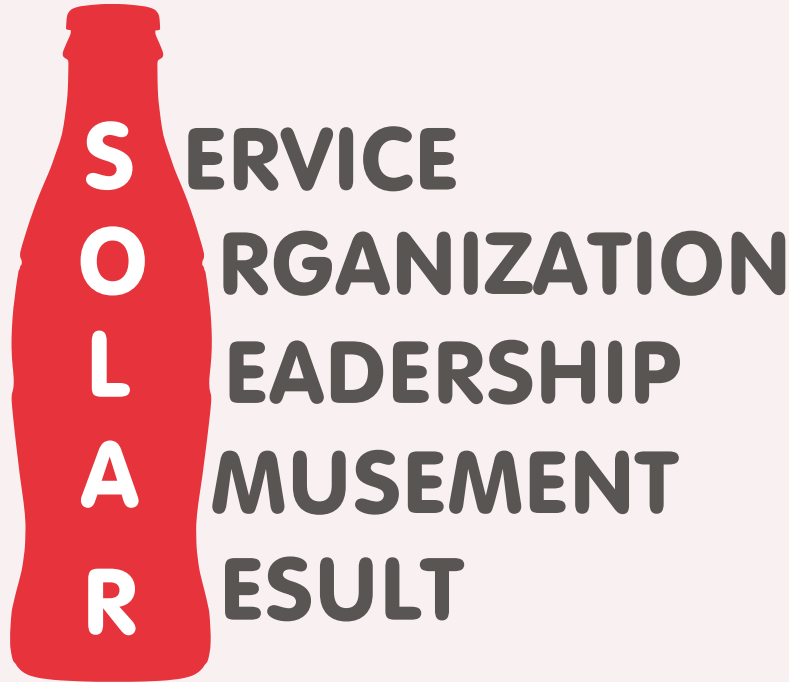
We believe that our **growth must be aligned with building a sustainable future**, generating a positive impact for our customers, partners, and society as a whole.





# OUR IDENTITY

## MISSION



Serving with excellence and passion, captivating customers and consumers.

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Operating in a structured manner, with efficiency, agility, and integrity, promoting diversity and inclusion.

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Being a benchmark in quality, production, digital transformation, distribution, execution, and sustainability.

---

Bringing smiles and delight to everyone who interacts with us.

---

Generating sustainable returns for shareholders, employees, partners, community, and environment.

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## VALUES

### VISION

Be a global reference in beverage services, production, and distribution.

### PURPOSE

Passion for delivering smiles and excellence in the production and distribution of beverages.

### Passion

We are passionate about what we do. Bringing joy and smiles to people inspires us. We are eager to win, serve, and overcome challenges.

### Ownership mindset

We seek excellence in everything we do. Our nonconformism drives us to build and motivates us to sustainably surpass results.



### Valuing people

We nurture our relationships with respect in a collaborative, safe, and inclusive environment. We inspire by example. We develop, recognize, and celebrate achievements.

### Protagonism

We are the protagonists of our story. We learn every day, innovating and undertaking to build a better world.



# PORTFOLIO

GRI 2-6

More than delivering beverages to consumers, we provide experiences for different moments of daily life. Our portfolio is broad and diversified, bringing together 438 products that meet different profiles and preferences. Among the products we manufacture are Coca-Cola soft drinks, as well as juices, teas, mineral waters, energy drinks, and isotonic drinks.

We also expand our supply with partner brands, commercializing and distributing a variety of products that go beyond the beverage segment.

Our catalog includes 52 food labels, such as cookies, candies, and chewing gum, as well as a premium selection of 51 beers, totaling 80 beer SKUs, 17 ready-to-drink alcoholic beverages, and 54 spirits.

Our portfolio comprises **438 products.**

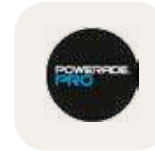




### SOFT DRINKS



### ISOTONICS



### ENERGY DRINKS



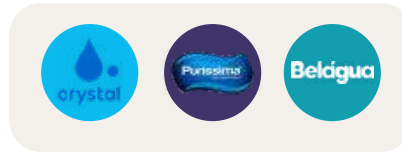
### JUICES



### TEAS



### WATERS



### BEERS



### PLANT-BASED PROTEIN BEVERAGES



### FOODS



### SPIRITS





## Fanta Caju (Cashew): the taste of the Northeast

In 2024, we celebrated Northeastern culture with the launch of Fanta Caju (Cashew), a soft drink inspired by the authenticity and distinctive flavor of the fruit that symbolizes the region. More than just a new product, Fanta Cashew represents the appreciation of our roots and the commitment to offering unique experiences to consumers. Developed by people from Ceará, the label reinforces our connection with consumers and brings innovation to the portfolio.

The official launch took place in Fortaleza (CE), with the participation of public figures and the recording of the podcast *Os Nordestinos Pelo Mundo* (“The Northeasterners Around the World”). Since July, the novelty has been available throughout our operating territory, bringing the flavor of the Northeast to millions of Brazilians.





# WHERE WE ARE

GRI 2-2, 2-6

We are present in 18 Brazilian states, covering the entire North and Northeast regions, the states of Mato Grosso, part of Goiás, and Tocantins. With an operation of this magnitude, we have structured our management into five regional divisions, ensuring efficiency, proximity to the markets served, and excellence in delivering our products.

## CENTRAL REGION

**Acre, Mato Grosso and Rondônia.**

General Manager: Cidinha Fávero  
Factories in Várzea Grande (MT) and Porto Velho (RO).

## EAST REGION

**Paraíba, Pernambuco and Rio Grande do Norte.**

General Manager: Flávio Scalco  
Factories in Suape (PE) and Macaíba (RN).

## NORTHEAST REGION

**Ceará, Maranhão and Piauí.**

General Manager: Renata Melo  
Factories in Maracanaú (CE) and São Luís (MA).

## NORTH REGION

**Amazonas, Amapá, Pará and Roraima.**

General Manager: Luciano Gomes  
Factories in Manaus (AM), Belém (PA), and Santa Izabel (PA).

## SOUTH REGION

**Alagoas, Bahia and Sergipe.**

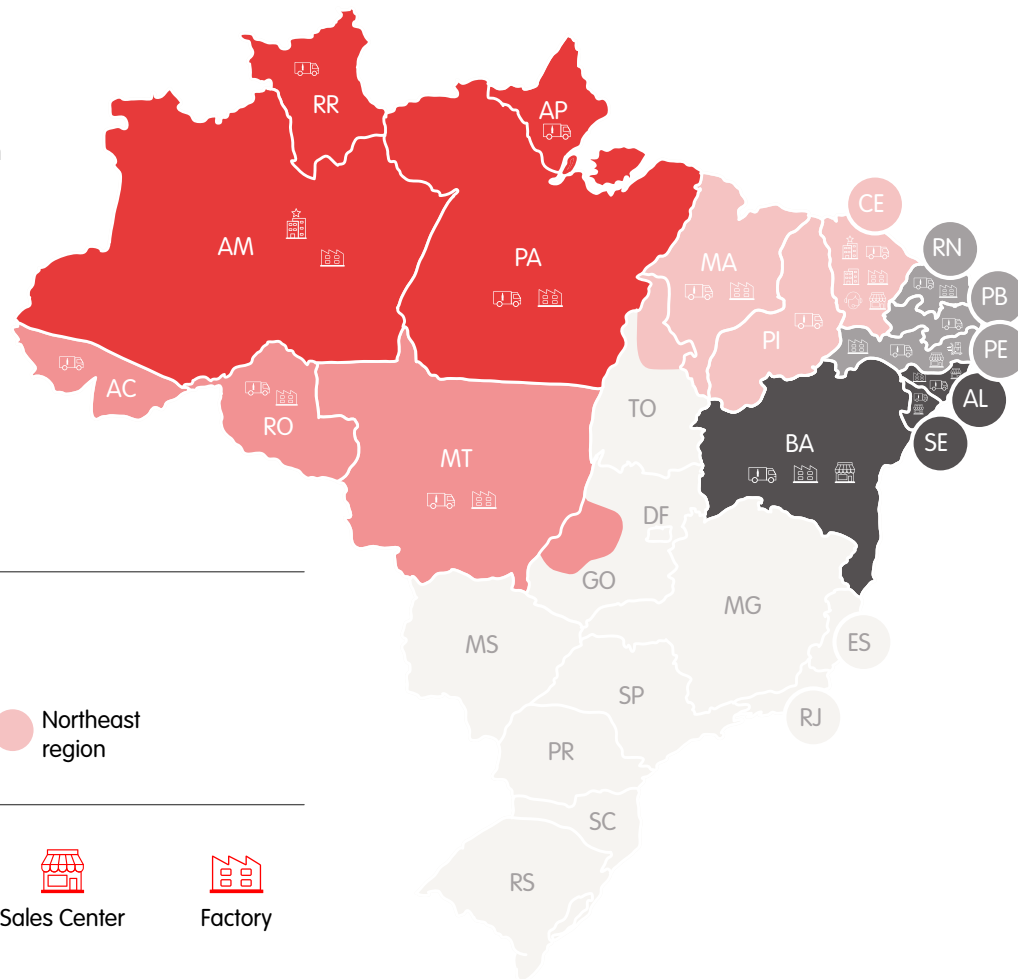
General Manager: Fernanda Raizama  
Factories in Simões Filho (BA), Vitória da Conquista (BA), and Maceió (AL).



Each regional is led by a general manager, who has decision-making power in strategic areas such as Sales, Logistics, Human Resources, Marketing, and Finance. However, overall guidance is defined at our headquarters, located in Fortaleza (CE), which operates together with two local offices, one in the capital of Ceará and another in Manaus (AM). We also have 13 factories, including a joint venture (Crystal Águas do Nordeste Ltda.), 65 owned distribution centers, and 58 authorized distributors, ten sales centers, and a Customer Relationship Center (CRC), as well as a robust Digital Transformation (DT) structure, the Shared

Services Center (CSC, acronym in Portuguese), and the Solar Innovation Laboratory (LIS, acronym in Portuguese).

Beyond the numbers, our presence represents the commitment to connecting iconic brands to millions of Brazilians, ensuring that our products are available in moments that are part of people’s daily lives, from the North to the Midwest of the country.



-   
Headquarters
-   
Distribution Center
-   
Logistics Warehouse
-   
TISC
-   
Telesales
-   
Sales Center
-   
Factory



# AWARDS AND RECOGNITIONS



## Valor 1000 – Best Company in the Beverages and Food Sector

We stood out in the Valor 1000 yearbook as the second-best beverage and food company in Brazil, based on financial performance and ESG actions.

## Digital Commerce Capabilities Certification

We achieved 90% in the Digital Commerce Performance Diagnosis, securing first place nationwide. The certification was awarded by Coca-Cola LATAM in recognition of superior performance in e-commerce practices.

## Top 10 Open Corps to Watch



For the second consecutive year, we were among the 10 most innovative companies in the “consumer goods and food” sector.

This award highlights our partnership with startups and open innovation, promoting the continuous improvement of our products and services.



## AB2L Award

Our Legal team received the “Jurídico Infinite 2024” certification, a seal recognized in the market as the “ISO of legal innovation.” We were the first bottler of the Coca-Cola System in Brazil to win this award, recognizing our innovative legal practices.



## Great Place to Work (GPTW)

We were recognized as the 14th best company to work for in Brazil in the category of companies with more than 10,000 employees. We were also among the 10 best in GPTW’s “Mental Health Highlight.” These awards reflect our commitment to the well-being and appreciation of our employees.



## Top of Mind in HR

For the third consecutive year, we won 1st place in talent attraction and retention in the Top of Mind in HR award.

## ABRH Ceará Human Being Award

We achieved 2nd place in the Organizational Excellence category with the +Saúde (+Health) Solar program, demonstrating our commitment to the health and well-being of our employees.



## Diversity in Practice 2024 Award

Recognition for inclusion and diversity practices, with the cases “New Leadership for Affinity Groups and Regional Working Groups” and “Solar Portas Abertas”, winning in the Inclusive Leadership and Representative categories.

# 3

## STRATEGY AND MANAGEMENT

GROWTH STRATEGY

DIGITAL TRANSFORMATION

INFORMATION SECURITY

PARTICIPATION IN ASSOCIATIONS





# GROWTH STRATEGY

GRI 3-3 Infrastructure and Digital Transformation

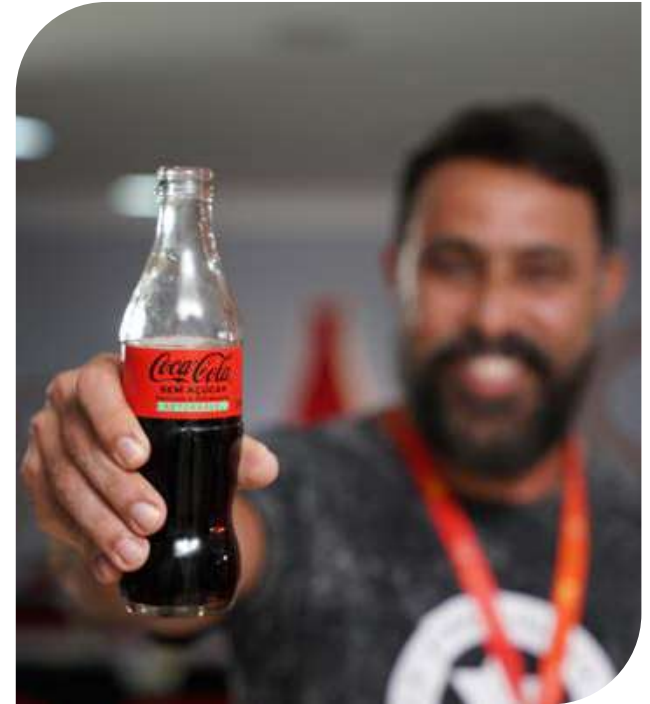
The beverage sector in Brazil has proven to be dynamic and full of opportunities, but it also faces significant challenges. Per capita consumption of soft drinks in the region where we operate is still below the national average, which motivates us to develop strategies to expand our presence and strengthen our categories. In addition, macroeconomic factors, such as the exchange rate volatility and the cost of raw materials, require efficient management and a strategic outlook to ensure sustainable growth.

Considering this scenario, we have accelerated our transformation and diversification to consolidate ourselves as an increasingly competitive and innovative company.

Our strategy has been based on three pillars: expanding capillarity, diversifying the portfolio, and operational innovation.

Our portfolio has been evolving to meet new consumer preferences. We have invested in high-growth categories such as isotonic drinks and energy drinks, which have shown excellent performance in recent years. In addition, we have expanded our line of low-calorie products, following a global trend towards more balanced options.

**In 2024, Coca-Cola sugar free grew by over 80%**, reflecting the movement of consumers toward healthier choices.





Another determining factor in our growth is the optimization of our distribution strategy. We have invested in expanding our direct presence in the market, strengthening our logistics network, and improving processes to ensure that our products are always available to consumers. This evolution allows us to better serve our customers, offering more agile and efficient solutions, while maintaining our closeness with the different profiles of retailers and points of sale.

To sustain this evolution and ensure an even more efficient operation, we announced the largest investment package in our history:

**R\$ 1.5 billion** in 2025.

This amount will be directed towards several strategic fronts, such as:

- ▶ **Increasing production capacity:**  
Installation of new production lines and modernization of our factories, ensuring greater efficiency and quality.
- ▶ **Expanding logistics:**  
Acquisition of new trucks, expansion of Distribution Centers, and investments in infrastructure to optimize road logistics.
- ▶ **Advancing sustainability and innovation:**  
Expansion of the use of returnable bottles, optimization of natural resource consumption, and investments in PET circularity.
- ▶ **Driving digital transformation:**  
Implementation of new technologies to improve data management and enhance the experience for consumers and customers.

Our long-term vision is clear: we want to grow sustainably, promoting a positive impact for our customers, partners, and consumers. We remain committed to investing, innovating, and strengthening our role as a benchmark in the beverage market in Brazil.



# DIGITAL TRANSFORMATION

GRI 3-3 Infrastructure and Digital Transformation

We understand that technology and digitalization are fundamental to optimizing our operations, improving our customers' experience, and strengthening the connection between the physical and the digital. Our commitment is to drive innovation throughout the value chain, ensuring efficiency, agility, and new business opportunities.

In recent years, **we have consolidated a robust technology structure, further strengthened with the creation of Solar Tech**, an area that integrates information technology and digital transformation under a single strategic direction. This synergy allows us to evolve more quickly, ensuring that innovation and technology are central pillars of our operations.

To strengthen this digital culture, we have invested in the internal development of our teams. **In 2024, we trained 25 innovation ambassadors, trained in agile methodologies and innovation.** These professionals now lead strategic projects, applying modern concepts to optimize processes and improve the experience of our customers and partners. For 2025, the program will be expanded, training another 50 managers and directors to lead this innovation journey.





Another important milestone was the **Solar Digital Week**, which in 2024 gained even more relevance. With an expanded program and new dynamics, **the event more than doubled the number of participants compared to the previous edition, reinforcing our employees' engagement in the digital transformation of our operations.** For the first time, we closed the event with an in-person session held at Ninna Hub, one of the main innovation centers in Fortaleza (CE), enabling the exchange of experiences with market specialists and expanding our teams' connection with industry trends.

In addition to internal training, we continue to boost open innovation. Our **Supernova** program, aimed at startups, reaches its third edition with challenges that include indicator automation, artificial intelligence for loss reduction, logistics process optimization, and supplier management. In 2024, **50% of the**

**startups that participated in the pilot established partnerships with us**, and our expectation for next year is to further expand this innovation ecosystem.

In customer relations, the **Solar+ App** continues to be one of our main platforms. Through it, our partners have access to a diversified portfolio of products and services, as well as features that streamline the purchasing process and improve point-of-sale management.

**In 2024, more than 112,000 customers used the app monthly, consolidating its relevance in the market.**





We also advanced in data-driven management, with **the construction of our data lake, which organizes and centralizes strategic information to support our business decisions**. In 2024, we concluded the first step of the project, structuring a specific data domain for our customers. In the following years, we will expand this initiative to other areas, ensuring even more precise and integrated analyses.

Beyond the initiatives focused on digital innovation and data culture, we continue to expand the reach of our **Solar Innovation Laboratory** (LIS, acronym in Portuguese), located in Fortaleza (CE). Created to accelerate the development of new solutions and promote our innovative culture, the LIS works as a space for experimentation and co-creation, where our teams test emerging technologies, validate new business models, and develop projects aimed at the continuous improvement of our

operations. The collaborative environment also enables strategic interactions with startups and partners in the innovation ecosystem, increasing our potential to turn challenges into opportunities.

We believe that technology should be a facilitator of growth and sustainability.

Therefore, we continue to invest in innovative solutions, promoting a strong digital culture and expanding the digitalization of our operations. With these advances, we are ready to turn challenges into opportunities and consolidate ourselves as a reference to the strategic use of technology in the sector that we operate.





# INFORMATION SECURITY

GRI 3-3 Cybersecurity, 418-1

Ensuring the data protection of our employees, customers, suppliers, and other stakeholders is a priority. Therefore, we adopt a robust set of policies and measures that ensure the integrity, confidentiality, and availability of the information under our control.

Our structure related to information security and data protection governance was built based on the **General Law on Personal Data Protection (LGPD)**, acronym in Portuguese) and the international certifications **ISO 27001** (information security) and **ISO 27032** (cybersecurity). Based on these references, we have implemented rules and procedures that regulate the processing of information, ensuring compliance with market standards.





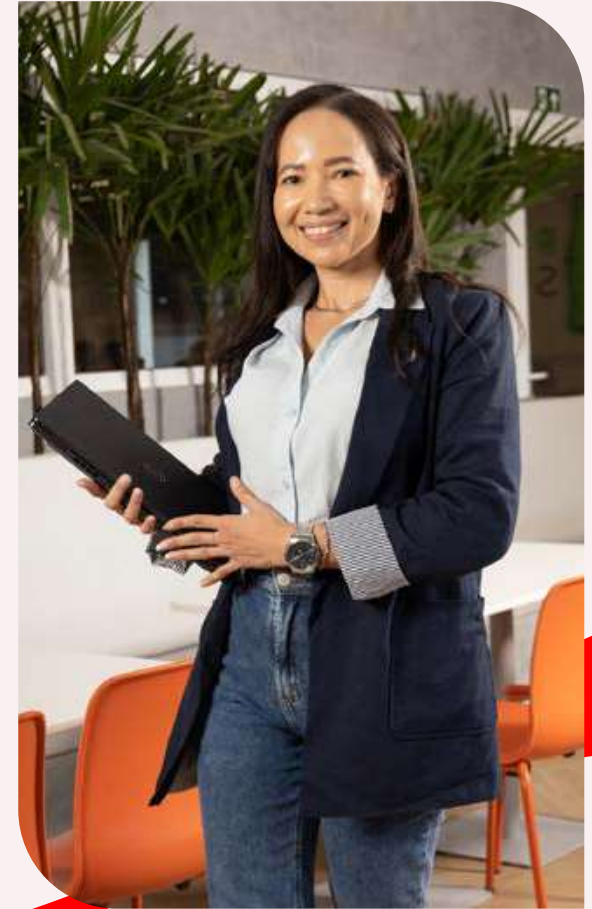
To protect data, we follow protocols that include the use of advanced firewalls, two-factor authentication in corporate systems, continuous monitoring of the digital infrastructure, frequent security updates, and periodic access reviews. In addition, we carry out penetration tests to identify vulnerabilities and continuously improve our defenses.

More than relying on state-of-the-art technology, we know that information security also depends on people's awareness and engagement. Therefore, we promote **educational campaigns and regular training on privacy and data protection**, enabling our employees to handle sensitive information ethically and securely.

The privacy of data subjects is a constant concern. We follow the principle of data minimization, meaning we collect and use

only the information strictly necessary for our activity. In addition, we provide an **exclusive service channel** so that anyone can exercise their rights regarding the use of their personal data. Our suppliers also go through a rigorous evaluation process before contracting, ensuring they are aligned with our privacy and information protection guidelines.

In 2024, as in previous years, there were no confirmed cases of privacy violations involving customers and other stakeholders, nor were there leaks, thefts, or losses of personal data. The evolution of this topic is monitored by Senior Management, which receives quarterly reports on progress, challenges, and opportunities identified in information security. The Risk Committee analyzes the indicators bimonthly, ensuring that our policies and practices are always updated and aligned with the best global references.





# PARTICIPATION IN ASSOCIATIONS

GRI 2-28, 2-29

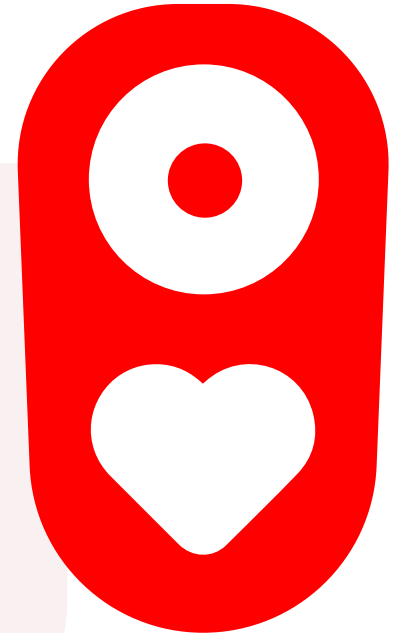
We believe that the sustainable development of our sector and the country depends on dialogue, cooperation, and the exchange of knowledge. That is why we are part of a wide

network of entities, contributing to strategic debates, sharing best practices, and keeping up with trends that generate impact on our sector. We participate in:

- ▶ **Brazilian Association of Soft Drink and Non-Alcoholic Beverage Industries (Abir)**
- ▶ **Association of Brazilian Coca-Cola Manufacturers (AFBCC)**
- ▶ **Business Association of Industries in Maracanaú-CE (Aedi)**
- ▶ **Center of Industry of Pará (CIP)**
- ▶ **Center of Industry of the State of Amazonas (Cieam)**
- ▶ **Association of Companies of the Industrial Center of Aratu (Procia)**
- ▶ **Association of Industries of Vitória da Conquista (BA) and Region (AINVIC)**

- ▶ **Federation of Industries of the State of Alagoas (FIEA)**
- ▶ **Federation of Industries of the State of Amazonas (FIEAM)**
- ▶ **Federation of Industries of the State of Bahia (FIEB)**
- ▶ **Federation of Industries of the State of Ceará (FIEC)**
- ▶ **Federation of Industries of the State of Maranhão (FIEMA)**
- ▶ **Federation of Industries of the State of Mato Grosso (FIEMT)**
- ▶ **Federation of Industries of the State of Pará (FIEPA)**

- ▶ **Federation of Industries of the State of Pernambuco (FIEPE)**
- ▶ **Federation of Industries of the State of Rio Grande do Norte (FIERN)**
- ▶ **Federation of Industries of the State of Rondônia (FIERO)**





# 4 ESG

ESG AGENDA

DUAL MATERIALITY ASSESSMENT



# ESG AGENDA

GRI 2-13, 2-23, 2-24

Sustainability has always been at the center of our business strategy. Since defining our Sustainability Pillars, **we have significantly evolved in ESG governance, ensuring that it is increasingly integrated into our goals and strategic decisions.**

In 2024, we conducted an in-depth review of these pillars, an essential process to keep our ESG agenda aligned with market reality, stakeholder expectations, and the challenges of our operation.

This review was based on the sustainability diagnosis we carried out in 2021 and aimed to update our guidelines based on lessons learned in recent years. The work involved all areas of our team and allowed us to deepen the connection between the pillars and our business model, bringing a more strategic approach focused on creating sustainable value. This process reinforces our **commitment to act with transparency and continuous improvement**, ensuring that our ESG agenda remains relevant and effective.



Our Sustainability Committee, directly linked to the Board of Directors, remains an essential pillar for ESG agenda governance. In 2024, the committee met regularly to monitor the implementation of initiatives, evaluate the performance of our social and environmental indicators, and ensure alignment of strategies with our long-term goals.

In addition, we remain connected to Coca-Cola Latam’s global guidelines, incorporating the best international practices into our operating model.

**As signatories of the UN Global Compact since 2020, we reaffirm our commitment to the Sustainable Development Goals (SDGs) and strengthen our contribution to global challenges, such as reducing emissions, managing waste efficiently, and expanding positive social impact.**

We know that sustainability is a dynamic journey and that strategies may be adjusted to keep pace with different realities and global challenges. We continue to accelerate our own initiatives, especially regarding solid waste and reverse logistics. We are committed to ensuring that all the packaging we place on the market has an appropriate destination, and for this reason, **our target is to achieve total PET neutrality before 2030**. This commitment reflects our alignment with Coca-Cola’s global strategy and, at the same time, our focus on meeting the specific needs of the market we serve.

In 2024, we also took an important step toward transparency and the adoption of the best international reporting practices. We are preparing to implement the International Financial Reporting Standards (IFRS) S1 and S2, established by the Brazilian Securities and Exchange Commission (CVM, acronym in Portuguese) as a reference for the disclosure of ESG information starting in 2026. This change will allow us to communicate our progress in an even clearer, more robust way, aligned with global standards.





# Sustainability Pillars



ESG issues are aligned with our values, operations, and growth. We have structured our ambitions in these areas into three priority pillars, which highlight the main concerns we have in each of the ESG dimensions.

## Water Resources Management, Waste Management, and Climate Change Internal

**Internal (Internal Operations):** Water is our main asset. Awareness about its use is tied to reducing its consumption. We seek to decrease waste generation, reintegrating it into production. Working to minimize the impact of climate change on our operations involves setting emission reduction targets and identifying related risks.

**External (External Operations):** Understanding the impact of our operations on the availability of resources for surrounding communities, in addition to working together with organizations to ensure the proper disposal of our waste, strengthens our community-focused actions and expands business actions aimed at climate change.



# 2

## Stakeholder Management

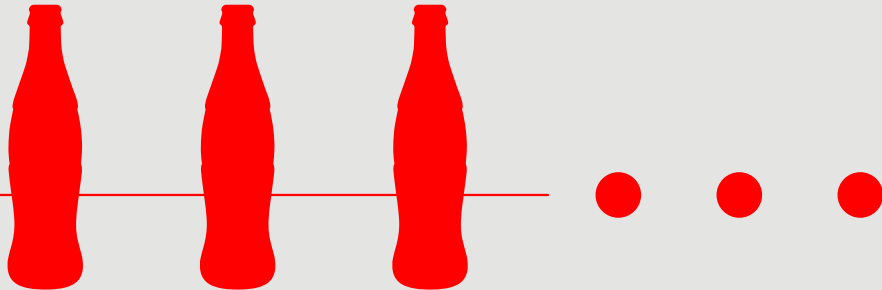
**Internal (Internal Operations):** Manage our internal stakeholders ensuring dignity, health and safety, and equality. Understand the sector and the region where we operate and carry out actions to make our workforce more diverse and inclusive.

**External (External Operations):** Carry out actions together with our external stakeholders, from our clients to consumers, aiming at engagement with environmental issues and recognition of our commitment to transparency, through the promotion of actions that strengthen credibility.

# 3

## Ethics and Transparency

Ethics and transparency are essential to ensuring trust and good relationships with all stakeholders. We work to promote behaviors and practices that demonstrate our responsibility in all areas of our operations.



# DUAL MATERIALITY ASSESSMENT

GRI 2-14, 3-1, 3-2



In a context of regulatory transformation and growing demand for transparency, in 2024, we underwent an in-depth process to define our Dual Materiality, a concept that broadens the way we assess our material topics, incorporating an assessment of sustainability risks and opportunities. This approach allows us to more robustly understand both how our activities impact the environment, society, and stakeholders, and how environmental, social, and governance (ESG) issues affect our financial performance and our ability to generate value in the long term.

Throughout this journey, we deepened the connection between sustainability and strategy, **strengthening our ability to adapt and be resilient in the face of strategic issues, such as climate change, new regulations, digitalization, and market transformations**. This analysis also reinforces our alignment with global best practices for corporate sustainability reporting, which, in addition to the GRI Standards, are aligned with the guidelines of the European Financial Reporting Advisory Group (EFRAG) and the requirements of the Brazilian Securities and Exchange Commission (CVM) for financial reporting of sustainability information (IFRS – S1/S2) starting in 2026, developed based on the IFRS sustainability disclosure standards.



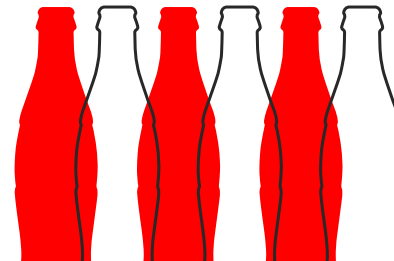
Our Dual Materiality assessment process covers both our own operations and a qualitative view of our value chain, reflecting the environment in which we operate. The process was structured in three stages:

1

Firstly, we conducted an in-depth study on our operations, our value chain, and the challenges and opportunities that shape our sector. We also carried out a critical analysis of the materiality in effect until then and researched sector-specific topics in market standards and frameworks such as the Sustainability Accounting Standards Board (SASB) indicators, the Global Reporting Initiative (GRI) Standards, and the International Financial Reporting Standards (IFRS) recommendations. We also considered the sectoral materiality approach from the perspective of S&P Global, Morgan Stanley Capital International (MSCI), International Finance Corporation (IFC), and the World Economic Forum. Additionally, we defined a prioritization and engagement plan with strategic stakeholders.

2

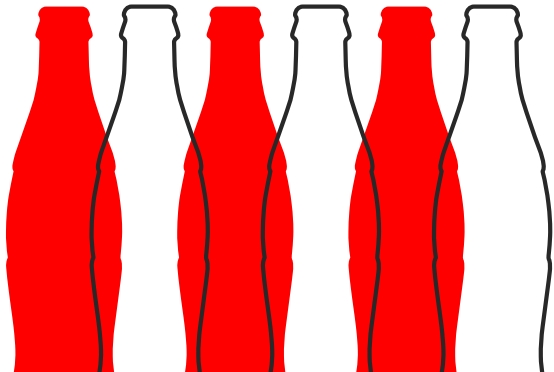
In the second stage, we correlated the findings from the previous stage to the standards established by the European Financial Reporting Advisory Group (EFRAG), for the subsequent identification of relevant Impacts, Risks, and Opportunities (IROs) for the business. Through the elaboration of the mapping, we identified more than 108 potential impacts, risks, and opportunities in our main business areas, considering different time horizons. Risks and opportunities were identified mainly based on impacts and from existing processes, such as our corporate risk management.





# 3

In the third stage, the identified IROs were assessed to determine their materiality and reporting requirements. The evaluation process included focus groups and interviews with specialists from different areas of our team and with external stakeholders, in addition to applying questionnaires to specific audiences. We conducted 13 focus groups/interviews with experts.



The impact materiality was defined from the combination of scale, scope, and irreversibility for current impacts, and, for potential impacts, adding probability.

The severity assessment followed a classification from 1 to 5 in terms of scale, scope, and irreversibility. For the probability variable, we adopted a classification from 1 to 6. Classifications were based on a combination of our own quantitative data and third-party data (when available and feasible), as well as qualitative inputs obtained through meetings with internal and external stakeholders.

When relevant, location/geography-specific aspects were also considered. Pre-existing records, self-assessment results, document analyses, and academic research were added to the evaluation process.

Thus, financial materiality was determined based on the combination of the magnitude of the financial effect and the probability of its occurrence.

The magnitude and probability of financial risks and opportunities were defined based on parameters and variables already established and routinely used by our risk area. Evaluations included variables such as the effect on assets; reputational, legal, and financial aspects; operational impact; and long-term value generation, as well as information on past events – analyzed based on our own financial data, while future events were projected based on perceptions from different areas and, when relevant, based on scientific publications, best practices, and available guidelines. Third-party data, such as inputs from external stakeholders, benchmarks, and information from financial institutions, were also considered in the assessment of financial materiality.



To conclude our assessment, all IROs that met the criteria for impact materiality or financial materiality were consolidated into a matrix and a final list of material topics, which served as the basis for determining reporting requirements and data to be included in this report, in accordance with GRI.

The final list of material topics and material impacts was discussed with our top leadership and subsequently approved by the members of the Sustainability Committee. The dual materiality process will be carried out every two years to review material topics.





# Our material themes

At the end of the process, 11 themes were identified as material, either due to financial materiality, impact materiality, or both. The themes are presented below:



## CLIMATE CHANGE AND ENERGY EFFICIENCY

Dually material

The theme addresses how we contribute to climate change and our exposure to associated risks, such as extreme weather events and regulatory changes. It also covers impacts related to energy consumption, both direct and indirect, and opportunities toward the expansion of energy efficiency and decarbonization of the energy matrix.



## WATER

Dually material

The theme involves impacts arising from the intensive water consumption by our operations and opportunities from investing in technologies to increase water efficiency.



## CIRCULAR ECONOMY AND WASTE

Dually material

The theme merges the impact from raw material consumption and waste generation in production processes, as well as opportunities to enhance our circular economy approach. The topic also considers the interface between plastic generation in packaging production and ecosystem pollution – due to improper disposal by customers and end consumers – combined with our exposure to restrictive regulations on plastic use.



## WORKING CONDITIONS

Dually material

The topic addresses the condition of workers (own and third-party), including ensuring work safety and proper working hours control.



### CONSUMER HEALTH AND SAFETY

Dually material

The theme refers to the impacts our products bring to the final consumer’s health – whether due to composition or quality deviations resulting in contamination – and the possibility of risks related to changes in consumption patterns, driven by the preference for healthier products.



### ETHICS, INTEGRITY, AND ANTI-CORRUPTION

Dually material

The theme addresses the risks associated with the technological gap, as well as digitalization and innovation efforts, including the incorporation of advanced technologies to optimize processes, improve decision-making, and drive organizational efficiency and competitiveness in an integrated manner.



### PEOPLE DEVELOPMENT AND GROWTH

Impact material

The theme addresses fostering training and capacity building aimed at professional development of workers and surrounding communities, to ensure the availability of qualified labor, promote job and income generation, and contribute to sustainable socioeconomic development.



### DIVERSITY

Impact material

The theme refers to inclusive management and promoting employability for underrepresented groups, focusing on ensuring equal opportunities and a respectful work environment.

It also involves combating harassment and discrimination, reinforcing our commitment to plurality and social justice.



### INFRASTRUCTURE AND DIGITAL TRANSFORMATION

Financial material

The theme addresses the risks associated with the technological gap, as well as digitalization and innovation efforts, including the incorporation of advanced technologies to optimize processes, improve decision-making, and drive organizational efficiency and competitiveness in an integrated manner.



### CYBERSECURITY

Financial material

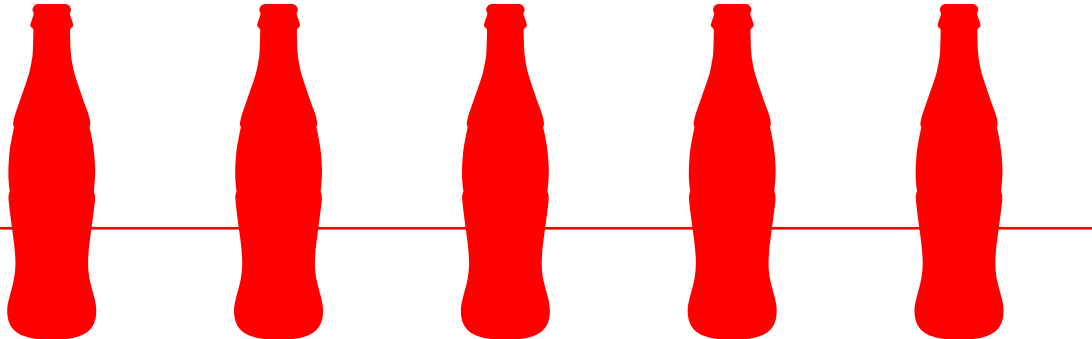
The theme refers to data protection against threats and attacks, ensuring the security of corporate and user information, especially customers, consumers, employees, and their dependents. It involves adopting advanced practices and technologies to prevent vulnerabilities, preserve confidentiality, and ensure operational integrity.



### VALUE CHAIN AND LOGISTICS

Financial material

The theme involves responsible management of the value chain, including combating human rights violations by suppliers, identifying risks and opportunities related to transport and distribution activities, and the importance of engaging strategic stakeholders, focusing on strengthening microentrepreneurs.



# 5 SOCIAL

OUR PEOPLE

SUPPLIERS AND PARTNERS

CUSTOMERS AND CONSUMERS

COMMUNITIES

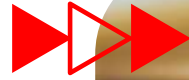




# OUR PEOPLE

GRI 2-7, 2-8, 2-29, 3-3 Working conditions

The progress we achieved in 2024 is a direct reflection of the talent and commitment of our 20,319 employees, in addition to 1,339 outsourced workers — who perform activities such as cleaning, maintenance, security, and reception — and 50 interns. These professionals drive our journey of growth and innovation, helping to consolidate the best results in our history over the past four years. **We value every person who is part of this team, and we always seek to take care of them, recognize them, and create development opportunities**, ensuring space for everyone to grow, both professionally and personally.



In 2024, we made progress in initiatives that reinforce this commitment. The declaration of our employee value proposition was a milestone that strengthened our employer brand, as evidenced by the recognition we received throughout the year.



# What Drives Us: Purpose, Development, and Performance

Our value proposition goes beyond words.  
It is lived every day, in the people who boost transformation.

What makes us **Solar** is the strength of our three pillars: **Purpose, Development, and Performance**. They are more than concepts — they are attitudes we put into practice every day, guiding us toward a more humane, sustainable, and transformative way of operating.

We **live our Purpose** through every initiative that generates real impact on society. Programs such as **Eu Incluo, Mamães Solares, Solar de Portas Abertas, Parceria, Água+ Acesso, Coletivo Online** — which has already reached over **200,000 young people** — and **Kolabora**, our corporate volunteering

program, reflect our commitment to inclusion, education, and citizenship.

We are proud of having 13 units certified as **Zero Waste Factories** and of being part of the **World Without Waste program**, which drives our journey toward neutralizing our environmental impacts.

We have already reached an inspiring milestone: in two states where we operate, we have **removed from society a volume of PET larger than what we placed on the market**. A concrete example of how our purpose turns into sustainable actions.

We have a passion for transforming realities. We are accelerators of a more prosperous society, **impacting lives, families, and communities** with consistency and intention.

We develop talent because we believe in the power of continuous learning. Through our **Solar Corporate University** and programs such as **Decola, Aprendiz Solar, Cresça com a Solar**, as well as the **Executive Development Plan**, we encourage proactivity and growth.



From January to October 2024, more than **1,900 employees** advanced with us through our career progression track.

Our development environment is strengthened by actions such as **Health and Safety Week, Solar Digital Week, Inclusion and Diversity Week**, among other initiatives that promote a culture of learning and belonging. Here, everyone has space to learn, grow, and achieve with autonomy. We are recognized as a **true corporate school**.

**Performance is in our DNA.** We feel its presence in every stage of our talent management cycle. We believe in meritocracy as a way to recognize and encourage professional growth.

Programs such as **Éxito, Career Path, the Climate Survey, and Onda Solar** ensure that individual performance goes hand in hand with business results. **We overcome challenges, deliver with excellence, and evolve together.**

**Purpose, Development, and Performance** form our **Employee Value Proposition** and clearly express the pride we feel in being part of Solar.

**Solar Coca-Cola. Passion that transforms. A thirst that drives us forward.**





We were elected as **one of the best companies to work for in Brazil by Great Place to Work (GPTW)** — reaching 14th place in the national ranking, a significant advance compared to 2023.



**We earned the GPTW seal in nine states:**

Alagoas (1st place), Maranhão (1st place), Paraíba (1st place), Pernambuco (1st place), Piauí (1st place), Rio Grande do Norte (1st place), Sergipe (1st place), Ceará (2nd place), and Bahia (3rd place).

**We also stood out in the Top of Mind in HR award**, in the Attraction and Retention category, for the third consecutive year, and we received **1st place in the Unimed Ceará Award**, in the Health category.



Guided by our culture and future vision, we remain firm in executing a people management model structured around **four fundamental pillars**:



**ATTRACTION AND RETENTION**

Be a benchmark in Talent Attraction and Retention, by valuing our people and promoting diversity and inclusion.



**PERFORMANCE AND DEVELOPMENT**

Encourage and ensure development, generating value for the business and a sense of accomplishment and belonging in building sustainable results.



**HEALTH**

Provide a healthy and safe work environment, promoting well-being for our people.



**CULTURE**

Promote, through clear guidelines and daily practices, the strengthening of an inclusive, agile, digital, and collaborative culture with efficiency.



Bringing these principles together with the way we develop and recognize our teams, we create an internal positioning that strengthens our identity and guides every person-related decision. In a scenario of constant transformations, we remain firm in valuing our DNA and in promoting a solid, inclusive culture that is committed to the sustainability of our results.



### EMPLOYEES BY TYPE OF CONTRACT AND GENDER

GRI 2-7

|              | 2022      |           | 2023      |           | 2024      |           |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|
|              | Permanent | Temporary | Permanent | Temporary | Permanent | Temporary |
| <b>Men</b>   | 13,505    | 588       | 14,318    | 471       | 15,297    | 350       |
| <b>Women</b> | 2,894     | 203       | 3,549     | 228       | 4,268     | 404       |

### EMPLOYEES BY WORKING HOURS AND GENDER

GRI 2-7

|              | 2022      |           |                             | 2023      |           |                             | 2024      |           |                             |
|--------------|-----------|-----------|-----------------------------|-----------|-----------|-----------------------------|-----------|-----------|-----------------------------|
|              | Part-time | Full-time | No guaranteed working hours | Part-time | Full-time | No guaranteed working hours | Part-time | Full-time | No guaranteed working hours |
| <b>Men</b>   | 20        | 13,737    | 336                         | 18        | 14,433    | 338                         | 21        | 15,251    | 375                         |
| <b>Women</b> | 23        | 2,890     | 184                         | 27        | 3,537     | 213                         | 24        | 4,428     | 220                         |

EMPLOYEES BY TYPE OF CONTRACT AND REGION GRI 2-7

|                            | 2022      |           | 2023      |           | 2024      |           |
|----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
|                            | Permanent | Temporary | Permanent | Temporary | Permanent | Temporary |
| <b>Acre</b>                | 141       | 0         | 139       | 5         | 155       | 7         |
| <b>Alagoas</b>             | 1,237     | 74        | 1,315     | 57        | 1,474     | 43        |
| <b>Amazonas</b>            | 1,178     | 0         | 1,177     | 47        | 1,302     | 34        |
| <b>Amapá</b>               | 174       | 0         | 172       | 13        | 200       | 12        |
| <b>Bahia</b>               | 2,056     | 137       | 2,278     | 108       | 2,484     | 118       |
| <b>Ceará</b>               | 2,352     | 97        | 2,626     | 91        | 2,925     | 90        |
| <b>Maranhão</b>            | 1,257     | 53        | 1,371     | 18        | 1,475     | 44        |
| <b>Mato Grosso</b>         | 1,308     | 80        | 1,500     | 23        | 1,602     | 70        |
| <b>Pará</b>                | 1,283     | 1         | 1,314     | 51        | 1,550     | 71        |
| <b>Paraíba</b>             | 586       | 49        | 684       | 36        | 735       | 45        |
| <b>Pernambuco</b>          | 2,663     | 206       | 2,924     | 111       | 3,041     | 88        |
| <b>Piauí</b>               | 423       | 21        | 504       | 31        | 523       | 39        |
| <b>Rio Grande do Norte</b> | 606       | 26        | 678       | 28        | 767       | 34        |
| <b>Rondônia</b>            | 369       | 0         | 398       | 19        | 433       | 16        |
| <b>Roraima</b>             | 148       | 0         | 150       | 9         | 175       | 5         |
| <b>Sergipe</b>             | 618       | 47        | 637       | 52        | 724       | 38        |


**EMPLOYEES BY WORKING HOURS AND REGION**
GRI 2-7

|                            | 2022      |           |                             | 2023      |           |                             | 2024      |           |                             |
|----------------------------|-----------|-----------|-----------------------------|-----------|-----------|-----------------------------|-----------|-----------|-----------------------------|
|                            | Part-time | Full-time | No guaranteed working hours | Part-time | Full-time | No guaranteed working hours | Part-time | Full-time | No guaranteed working hours |
| <b>Acre</b>                | 0         | 140       | 1                           | 0         | 143       | 1                           | 1         | 160       | 1                           |
| <b>Alagoas</b>             | 1         | 1,291     | 19                          | 1         | 1,353     | 18                          | 1         | 1,495     | 21                          |
| <b>Amazonas</b>            | 2         | 1,117     | 59                          | 1         | 1,171     | 52                          | 1         | 1,296     | 39                          |
| <b>Amapá</b>               | 0         | 172       | 2                           | 0         | 183       | 2                           | 0         | 210       | 2                           |
| <b>Bahia</b>               | 2         | 2,151     | 40                          | 2         | 2,343     | 41                          | 2         | 2,556     | 44                          |
| <b>Ceará</b>               | 25        | 2,184     | 240                         | 29        | 2,432     | 256                         | 29        | 2,697     | 289                         |
| <b>Maranhão</b>            | 2         | 1,290     | 18                          | 1         | 1,367     | 21                          | 1         | 1,495     | 23                          |
| <b>Mato Grosso</b>         | 2         | 1,355     | 31                          | 2         | 1,484     | 37                          | 3         | 1,628     | 41                          |
| <b>Pará</b>                | 2         | 1,255     | 27                          | 2         | 1,337     | 26                          | 2         | 1,593     | 26                          |
| <b>Paraíba</b>             | 0         | 627       | 8                           | 0         | 713       | 7                           | 0         | 771       | 9                           |
| <b>Pernambuco</b>          | 4         | 2,814     | 51                          | 4         | 2,969     | 62                          | 2         | 3,058     | 69                          |
| <b>Piauí</b>               | 1         | 440       | 3                           | 1         | 531       | 3                           | 1         | 556       | 5                           |
| <b>Rio Grande do Norte</b> | 1         | 623       | 8                           | 1         | 697       | 8                           | 1         | 790       | 10                          |
| <b>Rondônia</b>            | 0         | 365       | 4                           | 0         | 409       | 8                           | 0         | 442       | 7                           |
| <b>Roraima</b>             | 0         | 146       | 2                           | 0         | 157       | 2                           | 0         | 178       | 2                           |
| <b>Sergipe</b>             | 1         | 658       | 7                           | 1         | 681       | 7                           | 1         | 754       | 7                           |

## Attraction and talent retention



Our commitment to people is reflected in how we attract, develop, and retain talent in all the regions where we operate. In 2024, we continued this work consistently, while innovating in initiatives that broaden our connection with communities, strengthen our employer brand, and boost diversity in selection processes.

The **Solar Portas Abertas** program was one of the highlights of the year. In contrast to the digitalization of selection processes, we promoted in-person meetings at our units, inviting the community to register and participate in the selection stages. This approach brought us even closer to the territories where we are present and provided more human and welcoming experiences for candidates.





One of the most symbolic editions was carried out in partnership with the Hermanitos NGO, focused on supporting migrants and refugees. The initiative resulted in the hiring of Venezuelan women and was recognized by the UN Refugee Agency (UNHCR) as a good employability practice.

We also carried out specific actions in partnership with public agencies and social organizations in states such as Amazonas, Pará, and Roraima, reaching more than 600 women in vulnerable situations. We also joined the Companies with Refugees Forum, an initiative of UNHCR and the UN Global Compact. Joining this movement strengthens our stance in favor of inclusion and equity, expanding our actions in employability with a focus on migrants and refugees.

Still in the field of attraction, we launched our first **trainee program**, with six openings distributed across our business areas.

The initiative exceeded expectations by attracting around 20,000 applications. With a focus on developing future leaders, the program reinforces our commitment to training talents and building a robust pipeline for strategic positions.

**Decola**, our internship program, also evolved in 2024, reaching the highest number of participants since its creation, with 50 interns hired across all regional divisions. With *Decola Tech*, we expanded access to opportunities and promoted the inclusion of women in the technology area.

Another highlight was the **strengthening of the Summer Plan**, which, in addition to supporting operations during the high-demand period, in this seasonality period, contributed to the inclusion of women. The expansion of female participation in temporary positions reinforces our strategy to be more diverse and accessible.



We also advanced in working with young people in vulnerable situations, especially through support for the **Coletivo Jovem Platform**, from the Coca-Cola Brazil Institute. With different training tracks — including *Coletivo Online*, *Coletivo Comunidades*, *Coletivo Futuro+*, and *Conecta+* — the program contributes to training and employability for young people starting with the age of 16. In addition, more than 800 young apprentices are part of our team, reinforcing our role in training new talents.

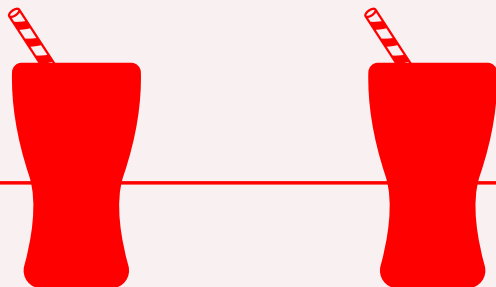
We believe that by generating opportunities for diverse audiences, we also promote a more innovative, collaborative environment that is connected with the challenges of our time.

**HIRING BY GENDER** GRI 401-1

|              | 2022         |             | 2023         |             | 2024         |             |
|--------------|--------------|-------------|--------------|-------------|--------------|-------------|
|              | Number hired | Hiring rate | Number hired | Hiring rate | Number hired | Hiring rate |
| <b>Men</b>   | 3,536        | 73.67%      | 3,739        | 71.90%      | 4,104        | 68.5%       |
| <b>Women</b> | 1,264        | 26.33%      | 1,461        | 28.1%       | 1,889        | 31.5%       |

**HIRING BY AGE GROUP** GRI 401-1

|                            | 2022         |             | 2023         |             | 2024         |             |
|----------------------------|--------------|-------------|--------------|-------------|--------------|-------------|
|                            | Number hired | Hiring rate | Number hired | Hiring rate | Number hired | Hiring rate |
| <b>Up to 30 years</b>      | 1,706        | 35.54%      | 2,103        | 40.44%      | 2,716        | 45.32%      |
| <b>From 30 to 50 years</b> | 2,997        | 62.44%      | 3,007        | 57.83%      | 3,173        | 52.95%      |
| <b>Over 50 years</b>       | 97           | 2.02%       | 90           | 1.73%       | 104          | 1.74%       |



HIRES BY REGION GRI 401-1

|                            | 2022            |             | 2023            |             | 2024            |             |
|----------------------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|
|                            | Number of hires | Hiring rate | Number of hires | Hiring rate | Number of hires | Hiring rate |
| <b>Acre</b>                | 30              | 0.63%       | 22              | 0.42%       | 48              | 0.80%       |
| <b>Alagoas</b>             | 353             | 7.35%       | 377             | 7.25%       | 417             | 6.96%       |
| <b>Amazonas</b>            | 338             | 7.04%       | 384             | 7.38%       | 492             | 8.21%       |
| <b>Amapá</b>               | 26              | 0.54%       | 43              | 0.83%       | 76              | 1.27%       |
| <b>Bahia</b>               | 688             | 14.33%      | 666             | 12.81%      | 744             | 12.41%      |
| <b>Ceará</b>               | 693             | 14.44%      | 706             | 13.58%      | 823             | 13.73%      |
| <b>Maranhão</b>            | 355             | 7.40%       | 352             | 6.77%       | 359             | 5.99%       |
| <b>Mato Grosso</b>         | 754             | 15.71%      | 820             | 15.77%      | 868             | 14.48%      |
| <b>Pará</b>                | 311             | 6.48%       | 321             | 6.17%       | 612             | 10.21%      |
| <b>Paraíba</b>             | 142             | 2.96%       | 207             | 3.98%       | 195             | 3.25%       |
| <b>Pernambuco</b>          | 589             | 12.27%      | 607             | 11.67%      | 599             | 9.99%       |
| <b>Piauí</b>               | 58              | 1.21%       | 170             | 3.27%       | 110             | 1.84%       |
| <b>Rio Grande do Norte</b> | 118             | 2.46%       | 183             | 3.52%       | 230             | 3.84%       |
| <b>Rondônia</b>            | 112             | 2.33%       | 127             | 2.44%       | 160             | 2.67%       |
| <b>Roraima</b>             | 60              | 1.25%       | 58              | 1.12%       | 58              | 0.97%       |
| <b>Sergipe</b>             | 173             | 3.60%       | 157             | 3.02%       | 202             | 3.37%       |



**TURNOVER BY GENDER** GRI 401-1

|              | 2022                   |               | 2023                   |               | 2024                   |               |
|--------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|
|              | Number of terminations | Turnover rate | Number of terminations | Turnover rate | Number of terminations | Turnover rate |
| <b>Men</b>   | 2,999                  | 81.08%        | 3,064                  | 79.67%        | 3,251                  | 76.60%        |
| <b>Women</b> | 700                    | 18.92%        | 782                    | 20.33%        | 993                    | 23.40%        |

**TURNOVER BY AGE GROUP** GRI 401-1

|                            | 2022                   |               | 2023                   |               | 2024                   |               |
|----------------------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|
|                            | Number of terminations | Turnover rate | Number of terminations | Turnover rate | Number of terminations | Turnover rate |
| <b>Up to 30 years</b>      | 784                    | 21.19%        | 1,055                  | 27.43%        | 1,390                  | 32.75%        |
| <b>From 30 to 50 years</b> | 2,742                  | 74.13%        | 2,652                  | 68.95%        | 2,715                  | 63.97%        |
| <b>Over 50 years</b>       | 173                    | 4.68%         | 139                    | 3.61%         | 139                    | 3.28%         |


**TURNOVER BY REGION**
GRI 401-1

|                            | 2022                   |               | 2023                   |               | 2024                   |               |
|----------------------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|
|                            | Number of terminations | Turnover rate | Number of terminations | Turnover rate | Number of terminations | Turnover rate |
| <b>Acre</b>                | 33                     | 0.89%         | 22                     | 0.57%         | 29                     | 0.68%         |
| <b>Alagoas</b>             | 262                    | 7.08%         | 317                    | 8.24%         | 275                    | 6.48%         |
| <b>Amazonas</b>            | 335                    | 9.06%         | 331                    | 8.61%         | 373                    | 8.79%         |
| <b>Amapá</b>               | 39                     | 1.05%         | 34                     | 0.88%         | 46                     | 1.08%         |
| <b>Bahia</b>               | 458                    | 12.38%        | 467                    | 12.14%        | 530                    | 12.49%        |
| <b>Ceará</b>               | 498                    | 13.46%        | 475                    | 12.35%        | 515                    | 12.13%        |
| <b>Maranhão</b>            | 246                    | 6.65%         | 270                    | 7.02%         | 233                    | 5.49%         |
| <b>Mato Grosso</b>         | 562                    | 15.19%        | 679                    | 17.65%        | 717                    | 16.89%        |
| <b>Pará</b>                | 243                    | 6.57%         | 240                    | 6.24%         | 355                    | 8.36%         |
| <b>Paraíba</b>             | 94                     | 2.54%         | 117                    | 3.04%         | 136                    | 3.20%         |
| <b>Pernambuco</b>          | 482                    | 13.03%        | 455                    | 11.83%        | 510                    | 12.02%        |
| <b>Piauí</b>               | 91                     | 2.46%         | 75                     | 1.95%         | 89                     | 2.10%         |
| <b>Rio Grande do Norte</b> | 87                     | 2.35%         | 107                    | 2.78%         | 137                    | 3.23%         |
| <b>Rondônia</b>            | 117                    | 3.16%         | 85                     | 2.21%         | 135                    | 3.18%         |
| <b>Roraima</b>             | 43                     | 1.16%         | 44                     | 1.14%         | 36                     | 0.85%         |
| <b>Sergipe</b>             | 109                    | 2.95%         | 128                    | 3.33%         | 128                    | 3.02%         |



# Benefits

GRI 401-2, 403-6

We have structured a comprehensive package that supports our employees in different aspects of life, from health and well-being to professional development. We constantly seek

to improve these initiatives, listening to their needs and adapting to new realities.

**Among the benefits offered, we highlight:**



## Health and well-being

- > Health and dental plan for employees and dependents
- > Life insurance
- > Free telemedicine and telepsychology with no co-payment for employees and dependents<sup>1</sup>
- > Periodic vaccination campaigns
- > Access to Wellhub (Gympass), enabling physical activity and well-being for employees and dependents



## Food and mobility

- > Meal voucher
- > Basic food basket
- > Restaurant at Manufacturing Units and at the Jaboatão dos Guararapes Unit
- > Transportation voucher
- > Chartered transportation



## Family care

- > Extended maternity and paternity leave
- > Daycare assistance for female employees who are mothers
- > Breastfeeding rooms
- > Christmas kit with a gift for employees' children



## Development and financial support

- > SolarPrev<sup>2</sup>
- > Payroll-deductible loan
- > Outplacement program, which offers support for leaders in career transition
- > Home office allowance for employees in administrative areas
- > Showroom with exclusive discounts on products from our portfolio
- > Program for facilitated purchase of motorcycles and cell phones

<sup>1</sup>Over 500 employees accompanied by emotional health programs in 2024, based on personalized diagnostics.

<sup>2</sup>We offer all our employees access to our supplementary pension plan, which fully covers participants' payments, with a specific and segregated fund. Employees may contribute a percentage between 1% and 5% of their salaries, depending on their salary range. For salaries above R\$4,458.00, there is a matching contribution of 1% to 5% on the amount contributed by the participant, according to the chosen percentage. In 2024, approximately R\$27.5 million were allocated to the fund, with 100% of the plan's obligation covered by existing assets. [GRI 201-3]



**MATERNITY/PATERNITY LEAVE** GRI 401-3

|   | 2022   |       | 2023   |       | 2024   |       |
|---|--------|-------|--------|-------|--------|-------|
|   | Men    | Women | Men    | Women | Men    | Women |
| <b>Employees are entitled to take leave</b>   | 13,466 | 3,486 | 14,185 | 4,349 | 14,985 | 5,275 |
| <b>Employees who took leave</b>   | 319    | 135   | 340    | 181   | 378    | 204   |
| <b>Employees who returned to work after the end of leave</b>  | 319    | 135   | 340    | 181   | 378    | 204   |
| <b>Return to work rate (%)<sup>1</sup></b>  | 100    | 100   | 100    | 100   | 100    | 100   |
| <b>Employees who returned to work after the end of leave and remained in the team for 12 months after returning</b> | 279    | 114   | 298    | 143   | 332    | 157   |
| <b>Retention rate (%)<sup>2</sup></b>   | 87     | 84    | 88     | 79    | 88     | 77    |

<sup>1</sup> Total number of employees who returned to work after leave divided by the total number of employees who should have returned to work after leave, and multiplied by 100.

<sup>2</sup> Total number of employees retained 12 months after returning to work following leave, divided by the total number of employees who returned after leave in the previous reporting periods and multiplied by 100.



# Development and training

GRI 3-3 People development and growth, 404-2

We believe that the success of our business is directly linked to the growth and development of the people who walk this journey with us. That is why we continuously invest in training our employees, partners, and suppliers, promoting a culture of continuous learning and preparing each professional for the challenges of the present and the future.

With robust and consistent investment, our corporate university of **Solar Universe** is the heart of corporate education initiatives. Structured on the principles of strategic learning, innovation, culture, and protagonism, especially health and safety in the workplace, it ensures access to tools and programs that boost the technical and behavioral development of our teams.

In 2024, this commitment generated significant results: more than 330,000 certifications issued, and more than 531,000 hours of training carried out. To make learning more targeted and efficient, we organized our corporate education into five Training Academies, each focused on an essential pillar of the business:



► **Sales Academy:** Developing the sales force, with a focus on commercial strategies and soft skills. In 2024, the highlight was the implementation of “Knowledge Day,” a moment when the entire commercial team pauses its activities to train. A team of knowledge multipliers contributes significantly to this purpose.

► **Industry Academy:** Promoting operational excellence, with technical training that drives innovation and productivity. In 2024, two units — Fortaleza and Várzea Grande — were selected to implement pilot programs of career paths.





▶ **Logistics Academy:** Preparing our teams to operate with excellence in storage, transportation, and distribution, ensuring efficiency throughout the entire logistics chain.

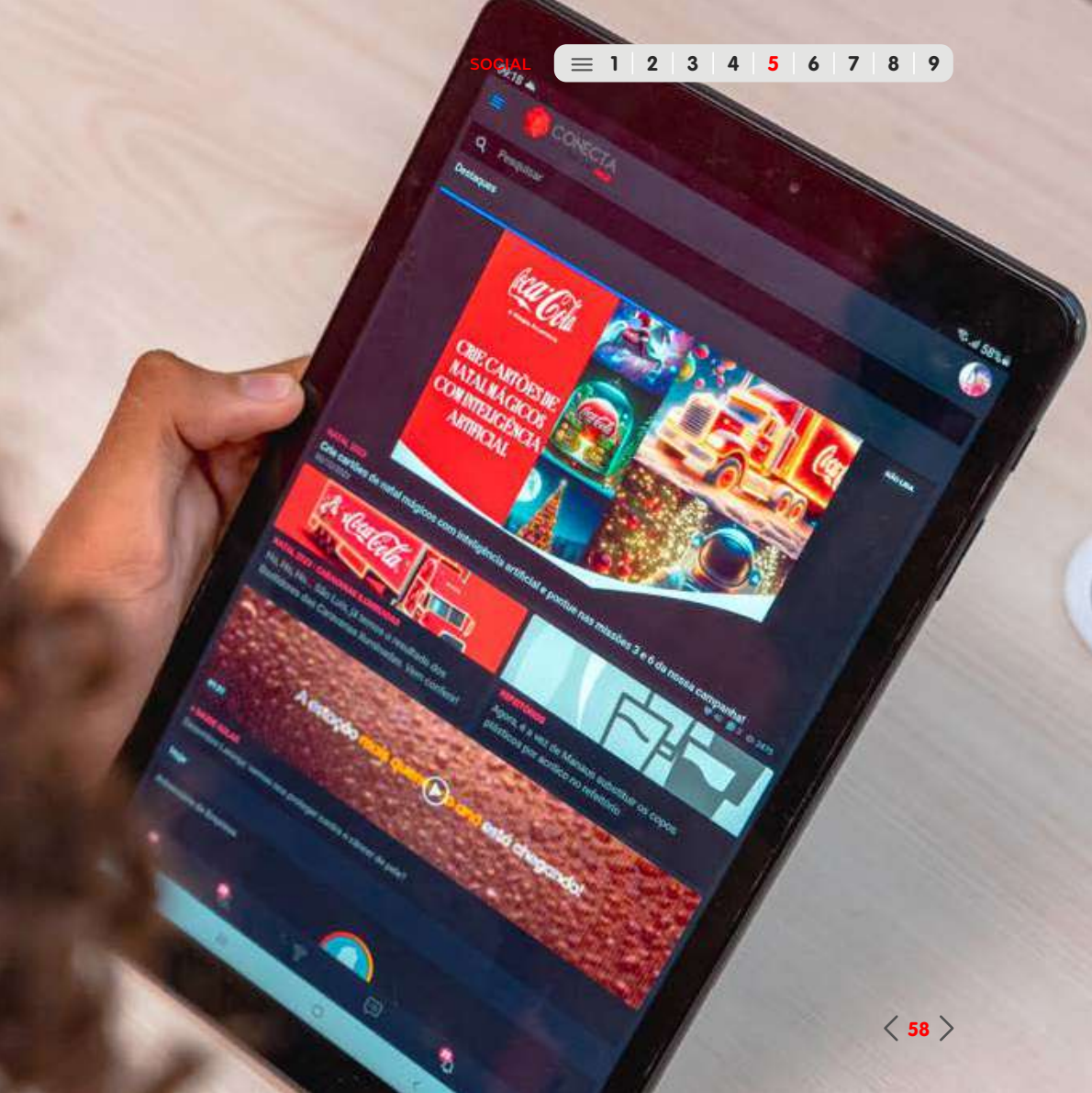
▶ **Business Support Academy:** Developing professionals in administrative and support areas, enhancing essential competencies for business management.

▶ **Leadership Academy:** Promoting the development of managers, preparing them for the challenges of leadership with a practical approach aligned with our DNA.





Beyond the academies, we offer courses through the **Conecta platform**, via Universo Solar, our online training platform, ensuring flexibility and access to diverse content for all employees. We also strengthen structured and high-impact development programs.





## GROW WITH SOLAR

One of our most strategic programs, focused on developing technical and behavioral competencies. In 2024, it trained 177 employees — with 30% promoted — and was expanded with new training tracks:

1

### New Drivers:

Linked to the Logistics Academy, this program prepares employees to take on new opportunities as drivers, increasing internal engagement and promoting career mobility. The training is carried out in partnership with the Social Service of Transport (SEST) and the National Transport Learning Service (SENAT).

2

### Female Forklift Operators:

Focused on women, training female employees to work as forklift operators. The training is carried out in partnership with the Social Service of Transport (SEST) and the National Transport Learning Service (SENAT), strengthening the presence of women in logistics operations.

3

### New Production Technicians:

Aimed at production operators, the program trains participants to work as Production Technicians, in partnership with SENAI. In 2024, we carried out the pilot project at the Macaíba (RN) unit, graduating 16 new technicians.

4

### New Leaders:

Prepares employees to assume leadership positions, promoting behavioral and technical development. The program involves the active participation of managers and support from the HR team.

## TECHNOLOGICAL TRAINING CENTER (CCT)

Created to improve the maintenance team's skills, ensuring excellence in predictive and corrective maintenance. The program, in partnership with the National Industrial Learning Service (SENAI), has its own physical space within the units, equipped with technology and infrastructure compatible with the training offered. In 2024, we implemented the pilot project at the Várzea Grande (MT) unit, training 16 professionals.

## FINANCE JOURNEY

An essential program for the technical development of leaders, enabling them to perform more strategic and efficient financial management. In 2024, we held four cohorts, training 121 managers.



## LIDERA

Our leadership training journey continued to expand in 2024, preparing managers to act as protagonists in People and Business Management.

1

### Lidera Supervisors:

Aimed at the development of supervisors, the program trained 801 professionals in 61 classes, totaling 244 hours of training in the Mentoring Leadership module.

2

### Lidera Managers:

Developed for managers, coordinators, and specialists, the program included 450 participants in two modules, strengthening our leadership.

## EXECUTIVE DEVELOPMENT PROGRAM (PDE, ACRONYM IN PORTUGUESE)

Designed for senior management, the PDE offers a personalized training journey for directors. In 2024, 21 executives participated in four training modules, addressing topics such as Protagonism and Leadership, Employer Branding, and Team Building.

Our commitment to continuous learning is reflected in the numbers and impacts generated throughout 2024. With the expansion of the Corporate University and the evolution of existing programs, we reinforced our **culture of professional development, ownership, and innovation**, ensuring that our team is always prepared to build the future with us. Throughout the year, 531,060 hours of training were offered, with an average of 25.22 hours per employee. GRI 404-1



## Talent Management Cycle

We believe that professional development goes beyond training: it involves recognition, appreciation, and the creation of real career growth paths. That is why we maintain a structured talent management cycle, which combines performance evaluation, career planning, succession, and internal promotion. This structure allows us to identify potential, align expectations, and prepare our teams for increasingly complex challenges.

To ensure fair and transparent decisions, we use several evaluation methodologies, among them the Leadership Pipeline, the 180° evaluation, and the 360° evaluation, which are adapted according to the hierarchical level. With the differentiation of these methods, we are able to adjust the evaluations according to the specificities

of each position, providing a complete view of competencies, performance, and development opportunities. Thus, evaluation becomes a strategic pillar for our culture.

We have also structured a robust succession strategy, with our own methodology. The process involves mapping critical positions and key talents in all areas, focused on managers, heads, and directors. For each position, we conduct a profile assessment, identify gaps, and define personalized development plans.

In 2024, 96 employees were prepared through the **Grow with Solar New Leaders** program, with a focus on different paths, such as leadership, equipment operation, and logistics – a reflection of our commitment to creating opportunities in all areas of the business.



The results of this strategy are reflected in the movements within our team: **50% of leadership positions opened were filled with internal talents.** In other functions, the utilization rate was 51%, reinforcing our commitment to valuing those who already share our culture and know our business.



PERCENTAGE OF EMPLOYEES WHO RECEIVE REGULAR PERFORMANCE AND CAREER DEVELOPMENT EVALUATIONS GRI 404-3

|                     | 2022 |       | 2023 |       | 2024 |       |
|---------------------|------|-------|------|-------|------|-------|
|                     | Men  | Women | Men  | Women | Men  | Women |
| <b>Directors</b>    | 82%  | 100%  | 100% | 100%  | 100% | 100%  |
| <b>Managers</b>     | 96%  | 103%  | 98%  | 100%  | 95%  | 100%  |
| <b>Coordinators</b> | 91%  | 88%   | 100% | 100%  | 95%  | 94%   |
| <b>Supervisors</b>  | 0%   | 0%    | 16%  | 27%   | 94%  | 90%   |
| <b>Analysts</b>     | 0%   | 0%    | 0%   | 0%    | 85%  | 84%   |
| <b>Operational</b>  | 0%   | 0%    | 0%   | 0%    | 0%   | 0%    |



# Diversity

GRI 3-3 Diversity

We believe that a diverse and inclusive environment strengthens not only our organizational culture but also drives our performance and ability to innovate. In 2024, we advanced consistently in this agenda, with structured initiatives to expand representativeness, create a welcoming environment, and generate opportunities for historically underrepresented groups.

Our **Diversity and Inclusion Program**, consolidated over recent years, guides all our actions with a focus on respect for individuality and valuing each person. One of the pillars of this program is **#EulInclu**, which includes specific fronts aimed at the inclusion of women, Black people, people with disabilities, the LGBTQIAPN+ community, and professionals over 50 years old.





One of the greatest advances of the year was the increase in female representation. **We ended 2024 with 25.6% of women in the workforce – the highest rate we have ever recorded.** More than a number, this result represents a deliberate effort to increasingly include women in the industry.

We acted with protagonism in promoting gender equity, with training programs, leadership tracks, mentoring, and encouraging female participation in selection processes. This journey earned us recognition from the Coca-Cola System as a reference in good practices for the inclusion of women.

We also continued promoting racial equity, especially by surpassing the goals agreed with the Racial Equity Movement (Mover). Throughout 2024, we strengthened actions



aimed at employability and the development of Black people, reinforcing our commitment to a fairer, more plural, and representative work environment.

Regarding the inclusion of People with Disabilities (PwD), several states where we operate managed to meet the legal hiring quota. This progress is the result of continuous efforts to adapt processes, environments, and behaviors, ensuring that everyone has access to real conditions for development and belonging.

In addition to these fronts, we promoted **Inclusion and Diversity Week**, which mobilized our teams with lectures, workshops, and debates on topics such as unconscious bias, pay equity, and inclusive practices in the workplace. The action reinforced literacy in diversity and strengthened team engagement, broadening collective awareness about the importance of more inclusive environments.



EMPLOYEES BY FUNCTIONAL POSITION AND GENDER GRI 405-1

|                     | 2022   |        | 2023   |        | 2024   |        |
|---------------------|--------|--------|--------|--------|--------|--------|
|                     | Men    | Women  | Men    | Women  | Men    | Women  |
| <b>Directors</b>    | 78.26% | 21.74% | 76.00% | 24.00% | 73.08% | 26.92% |
| <b>Managers</b>     | 75.00% | 25.00% | 69.29% | 30.71% | 67.41% | 32.59% |
| <b>Coordinators</b> | 59.75% | 40.25% | 57.11% | 42.89% | 61.02% | 38.98% |
| <b>Supervisors</b>  | 78.82% | 21.18% | 79.17% | 20.83% | 76.95% | 23.05% |
| <b>Operational</b>  | 82.77% | 17.23% | 80.33% | 19.67% | 77.49% | 22.51% |

EMPLOYEES BY FUNCTIONAL POSITION AND AGE GROUP GRI 405-1

|                     | 2022           |                     |                | 2023           |                     |                | 2024           |                     |                |
|---------------------|----------------|---------------------|----------------|----------------|---------------------|----------------|----------------|---------------------|----------------|
|                     | Up to 30 years | From 30 to 50 years | Above 50 years | Up to 30 years | From 30 to 50 years | Above 50 years | Up to 30 years | From 30 to 50 years | Above 50 years |
| <b>Directors</b>    | 0%             | 43.5%               | 56.5%          | 0%             | 48.0%               | 52.0%          | 0%             | 53.9%               | 46.2%          |
| <b>Managers</b>     | 0%             | 79.0%               | 21.0%          | 0%             | 81.9%               | 18.1%          | 0%             | 84.4%               | 15.6%          |
| <b>Coordinators</b> | 1.0%           | 85.8%               | 13.3%          | 1.6%           | 87.0%               | 11.4%          | 1.9%           | 88.8%               | 9.3%           |
| <b>Supervisors</b>  | 3.8%           | 87.1%               | 9.1%           | 5.3%           | 86.5%               | 8.3%           | 9.5%           | 83.8%               | 6.7%           |
| <b>Operational</b>  | 20.2%          | 70.3%               | 9.6%           | 24.7%          | 66.6%               | 8.7%           | 29.4%          | 62.8%               | 7.8%           |



# Health, Safety, and Well-Being

GRI 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8

Safety is non-negotiable in our daily activities. We have implemented a robust occupational health and safety management system, structured to promote a **safe environment, minimize risks, and protect the integrity of everyone who is part of our operations**. This system was not implemented due to legal requirements, but it is part of a continuous strategy of planning, maintenance, and improvement, aligned with our internal guidelines.

Our approach is based on the Regulatory Norms (NRs) of the Ministry of Labor, on the guidelines of The Coca-Cola Company, and on international certifications such as ISO 9001 (quality management), ISO 14001 (environmental management), and ISO 45001 (occupational safety).

Our safety management system covers all employees and service providers, regardless of their role or work unit. Third parties are managed through specific protocols, ensuring that everyone follows our strict safety standards. Currently, 60% of our employees work in units certified by external audits, and we continue expanding this coverage.

Our safety strategy is based on the continuous identification of hazards and risks, both in routine and non-routine activities. We use the **Survey of Aspects, Hazards, Impacts, and Damages** (LAPID, acronym in Portuguese), an essential tool to proactively map and mitigate risks. In addition, in compliance with NR-1, we adopt the **Risk Management Program** (PGR, acronym in Portuguese), reviewed annually.

For non-routine activities, we apply measures such as Work Permit (PT, acronym in Portuguese), Specific Work Permit (PTE, acronym in Portuguese), and Preliminary Risk Analysis (APR, acronym in Portuguese), ensuring that each operation is planned with a focus on safety. NR-16 is also met through the Technical Report on Environmental Working Conditions (LTCAT, acronym in Portuguese), carried out annually to identify and manage exposures to harmful and hazardous agents. The collected data are entered into the Occupational Health and Safety Management software, called FAPonline, and reported to the Federal Government, in compliance with e-Social.





**Our employees play a fundamental role in building a safe environment.**

The Incident and Deviation Report (RID, acronym in Portuguese) is one of the main channels to report risk situations, available both digitally and in physical forms located at strategic points. In addition, we have an **Ethics Channel**, ensuring that any employee can report inadequate working conditions confidentially and without risk of retaliation.

The right of refusal is another essential measure: any worker can interrupt an activity if they identify uncontrolled risks. This process is formalized and handled internally before resuming the operation. Furthermore, we promote regular meetings of the Internal Commission for Accident Prevention (CIPA, acronym in Portuguese), which includes representatives of workers and leadership to discuss improvements and validate decisions on occupational safety. We also have the **Well-Being Program Committee**, which reinforces initiatives for quality of life and risk prevention.

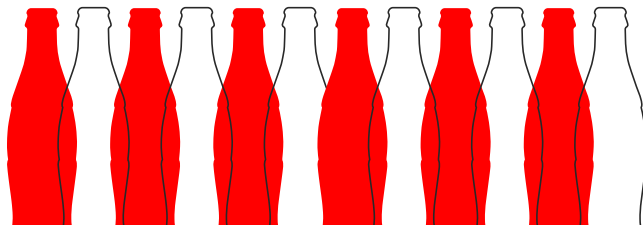


We believe that training is an essential pillar to strengthen the culture of safety. Our training courses cover both general content and specific content for occupational risks.

In 2024, we offered several mandatory trainings, including: importance and correct use of Personal and Collective Protection Equipment (NR-06), safety in installations and services in electricity (NR-10), transport, movement, storage and handling of materials (NR-11), safety at work in machines and equipment (NR-12), operation of pressure vessels and boilers (NR-13), safety and health at work with flammables and fuels (NR-20), labeling of chemical products (NR-26), work in confined spaces (NR-33), prevention of falls and safety in work at height (NR-35), among others. In addition to the normative training,

we implemented internal initiatives to reinforce the culture of safety, such as the **Well-Being Program**, which integrates tools of behavioral safety, and the **Emergency Response Program** (PAE, acronym in Portuguese), directed to critical situations.

We adopted a structured process to investigate incidents and to prevent recurrences. All events are analyzed by the Work Safety team, ensuring that each occurrence is documented and treated with effective corrective measures. The results of these investigations are used to improve procedures, promote awareness campaigns and revise training as necessary. Our approach includes safety inspections, risk assessments and continuous improvements in operational processes.





**NUMBER OF WORK ACCIDENTS** GRI 403-9

|   | 2022       |               | 2023       |               | 2024       |               |
|---|------------|---------------|------------|---------------|------------|---------------|
|   | Employees  | Third parties | Employees  | Third parties | Employees  | Third parties |
| <b>Fatalities resulting from work accident</b>                      | 00         | 00            | 00         | 00            | 01         | 00            |
| <b>Work accidents with serious consequences (except fatalities)</b> | 03         | 00            | 06         | 01            | 06         | 02            |
| <b>Work accidents of mandatory communication</b>                    | 210        | 15            | 226        | 18            | 228        | 16            |
| <b>Number of hours worked</b>                                       | 32,197,005 | 15,666.662    | 38,721,907 | 4,091.400     | 41,774,181 | 4,412.685     |

**WORK ACCIDENT INDEX** GRI 403-9

|   | 2022      |               | 2023      |               | 2024      |               |
|---|-----------|---------------|-----------|---------------|-----------|---------------|
|   | Employees | Third parties | Employees | Third parties | Employees | Third parties |
| <b>Fatalities resulting from work accident</b>                      | 00        | 00            | 00        | 00            | 0.0047    | 00            |
| <b>Work accidents with serious consequences (except fatalities)</b> | 0.0125    | 00            | 0.0309    | 0.0488        | 0.0287    | 0.0906        |
| <b>Work accidents of mandatory communication</b>                    | 1.304     | 0.191         | 1.167     | 0.879         | 1.091     | 0.725         |



Our commitment goes beyond the prevention of accidents and occupational diseases, covering initiatives to promote the physical and emotional well-being of all those who are part of our daily life. For this, we count on a **structure dedicated to guaranteeing safe work environments, adequate ergonomic practices and easy access to medical care.**

The **Occupational Health Medical Control Program** (PCMSO, acronym in Portuguese) is the basis of our health management. This program, in compliance with Regulatory Standard NR-07, guides our preventive actions and assesses the health of employees. We carry out admission, periodic, return-to-work and dismissal exams, ensuring continuous and effective monitoring. Occupational attendances are conducted by multidisciplinary health teams, which follow protocols for screening and early diagnosis of possible health problems. To guarantee total confidentiality and protection of medical data, all information is stored in a secure digital system, accessible only by authorized professionals.





Ergonomics is one of the highlights among the actions of health at work. We implemented the **Ergonomic Management Program** (PGE, acronym in Portuguese), aligned with NR-17, which includes regular evaluations of the workstations, training courses on correct posture and adaptations in the work environments. The Ergonomics Committee (Coergo) closely follows the needs of our teams and proposes continuous improvements to prevent discomfort and occupational diseases.

Our care also extends to the promotion of health and quality of life. **The +Saúde Program is the main initiative to guarantee facilitated access to medical services and to encourage healthy habits.** Through our +Saúde Solar application, we offer 25 medical specialties, and we count 12,000 registered users. The platform has a satisfaction and loyalty rate of 93%, according to the NPS (Net Promoter Score) survey.

Among the actions carried out in 2024, stand out the vaccination campaign against flu, which made available 8,937 doses, reducing cases of absence due to respiratory diseases, and the vaccination against H1N1, applied to 60% of employees. In addition, we promoted awareness campaigns on health throughout the year, addressing topics such as prevention of sexually transmitted infections, hypertension, diabetes, mental health, smoking and breast and prostate cancers.

Attention to mental health is also a fundamental aspect within the scope of care actions. We made available a **24-hour psychological service channel**, guaranteeing total confidentiality and immediate support for those who need it. In 2024, we registered about 8,000 users of Telepsychology. We also accompanied our pregnant employees through the Solar Moms program, which offers continuous support during and after pregnancy.

Thinking of bringing comfort and tranquility for lactating women, we ended 2024 with 19 breastfeeding rooms equipped with a special armchair, a sink structured with sensors and a cabinet for support.

In addition, we encourage the **practice of physical activities through Gympass**, which provides discounts at gyms in several cities, and we promote regular blood donation campaigns, reinforcing our commitment with health not only inside the company but also in the communities where we are present.

We continue improving our practices, guaranteeing that **everyone has access to a safe, healthy environment that favors the balance between personal and professional life.**



# SUPPLIERS AND PARTNERS

GRI 2-26, 2-29, 3-3 Value Chain and Logistics

Our relationship with suppliers and partners is a key piece for the consistency of our business model. We operate in an extensive geographic area, which covers different realities and logistical challenges. For this reason, we seek to build long-term relationships, valuing local suppliers whenever possible.

This commitment **strengthens the regional economy, increases tax collection for local administrations and fosters the generation of direct and indirect jobs.**

In addition, we believe that counting on suppliers aligned with our values and principles is essential to guarantee integrity, transparency and social and environmental responsibility in our supply chain. For this reason, we follow a rigorous process of qualification and monitoring of partners, ensuring that they share our vision of ethical and sustainable business.

The **Code of Conduct for Suppliers** guides this relationship, establishing clear guidelines on human rights, combating child labor and slave-like labor, preventing conflicts of interest and bribery, as well as compliance with environmental and social standards. In 2024, we reinforced even more the requirement of compliance with these guidelines, ensuring

that all our contracts and purchase orders contain specific clauses on these issues. This commitment covers suppliers of different profiles, from small service providers to large strategic partners.

To guarantee quality and safety in our supply chain, we apply a structured process of **qualification and approval of suppliers**, which involves detailed documentary analysis, audits and continuous monitoring. In the case of critical suppliers – such as those in the agricultural sector, responsible for the supply of sugar and juice – these audits are conducted and managed by Coca-Cola Latam, following the highest global standards of control and compliance.



In addition, suppliers of freight, general services and industrial maintenance go through a rigorous validation process before being integrated into our network. Our commitment to efficient supply chain management also involves the **modernization of monitoring processes**. This innovation allows for a more agile and structured follow-up, ensuring that the requesting and quality areas have access to real-time information about the level of adherence to the mandatory and desirable requirements so that the companies are evaluated and validated according to their level of compliance, allowing decision-making based on concrete data.

In addition, **we expanded partnerships with independent transporters, a model that strengthens the local economy and optimizes our distribution network**. This initiative allows greater flexibility in deliveries, reducing deadlines and increasing the capillarity of distribution, especially in more distant and difficult-to-access regions. To guarantee that these partners operate with quality and safety, we have structured a robust approval process, which includes document analysis, verification of compliance with safety standards and specific training.

#### PROPORTION OF EXPENSES WITH LOCAL SUPPLIERS BY REGION GRI 204-1

|                            | 2022  | 2023  | 2024 |
|----------------------------|-------|-------|------|
| <b>Acre</b>                | 20.4% | 19.2% | 4%   |
| <b>Alagoas</b>             | 17.6% | 12.9% | 10%  |
| <b>Amazonas</b>            | 29.3% | 22.8% | 0%   |
| <b>Amapá</b>               | 29.05 | 50.8% | 51%  |
| <b>Bahia</b>               | 37.5% | 28.1% | 27%  |
| <b>Ceará</b>               | 20.9% | 21.6% | 21%  |
| <b>Maranhão</b>            | 10.05 | 7.2%  | 8%   |
| <b>Mato Grosso</b>         | 26.5% | 19.1% | 17%  |
| <b>Pará</b>                | 14.5% | 8.3%  | 44%  |
| <b>Paraíba</b>             | 4.9%  | 7.3%  | 15%  |
| <b>Pernambuco</b>          | 49.0% | 34.2% | 38%  |
| <b>Piauí</b>               | 5.9%  | 6.3%  | 7%   |
| <b>Rio Grande do Norte</b> | 18.0  | 12.2  | 15%  |
| <b>Rondônia</b>            | 5.6   | 11.7  | 8%   |
| <b>Roraima</b>             | 3.9%  | 4.7%  | 6%   |
| <b>Sergipe</b>             | 4.5%  | 3.4%  | 4%   |



# CLIENTS AND CONSUMERS

GRI 2-29

Our customers are a fundamental part of our purpose and of our sustainable growth strategy. **At each point of sale (PDV, acronym in Portuguese), we see an opportunity to generate positive impact, boost business, and strengthen the local economy.** The commitment to this close and long-term relationship is reflected in the investments we make in all the regions where we operate, creating value not only for the PDV but also for consumers.

To ensure efficient and agile service, we have the **App Solar+**, a complete platform that connects our customers with the best opportunities to optimize their operations. In the app, we offer specialized consulting services, training courses, and a simplified purchasing channel, providing more autonomy

and intelligence for business management. The relationship journey goes beyond digital: we constantly invest in **customized actions for the PDV**, such as support in marketing, infrastructure, and technical consulting. **More than 275,675 customers are already part of this initiative, which strengthens the competitiveness of small and medium retail.**

Among the differentials of this support, our internal print house structure stands out, which allows us to produce and customize advertising materials for the points of sale. In 2024, we expanded this capacity with the inauguration of a new unit in Manaus (AM), ensuring even greater efficiency in the delivery of promotional materials, such as awnings, facades, furniture, and PDV ambiance. This strategy reinforces our closeness with customers and ensures that

each store has a visual identity aligned with our product portfolio and with the profile of its public.





Our commitment to customers also involves direct and constant contact. Through our Route to Market (RTM) practices, we carry out frequent visits to PDV, getting to know local realities up close and adapting our actions to better meet regional demands. This attentive look at the market is reflected in campaigns and activations that value the culture and identity of consumers, such as the initiatives of the Parintins Festival and Guaraná Jesus.

At the Parintins Festival, one of the largest cultural manifestations in Brazil, we strengthened our connection with the region through **Guaraná Tuchaua**, which celebrated the strength of the Caprichoso and Garantido fans with commemorative cans and special activations. In Maranhão, **Guaraná Jesus**, on its 97th anniversary, invited local artists to create exclusive illustrations for the “Pink Universes” campaign, bringing the brand even closer to the public of Maranhão.

Quality of service for our customers also extends to the support offered on our communication channels. We created a dedicated space on our institutional website, where we provide information about the lending of coolers on a lending agreement, guidelines for becoming a commercial partner, and operational details of the SuperApp. In addition, we offer an exclusive service channel, available via email [sac@solarbr.com.br](mailto:sac@solarbr.com.br) and by phone 0800-275-0857, ensuring agile and accessible contact to clarify doubts and provide operational support.

With these initiatives, we continue strengthening ties with our customers, boosting their businesses and ensuring that each one has the support necessary to grow with us. The future of retail is built with closeness, innovation and solid partnerships, and that is exactly what we seek to deliver every day.





# Product Quality and Safety

GRI 3-3 Consumer Health and Safety

Ensuring that our products reach consumers with maximum quality and safety is decisive for the success of our operations. We adopt strict global standards for production and distribution, aligned with The Coca-Cola Company’s guidelines and the sector’s most demanding international certifications. This commitment goes beyond compliance with regulations: it reflects our continuous effort to improve processes, train teams, and innovate in solutions that further increase confidence in our beverages.

Our quality management is conducted through the Integrated Management System (SGI), which establishes guidelines to ensure product compliance at all stages of the production chain. Among our main commitments, we highlight:

- ▶ **Promoting the continuous development of employees, ensuring technical expertise and reinforcing the culture of excellence;**
- ▶ **Complying fully with applicable national and international legislation, regulations, and standards;**
- ▶ **Protecting our products and consumers, ensuring food safety and promoting the satisfaction of clients and partners.**





We constantly seek to improve our processes to ensure the best consumer experience. In 2024, we continued monitoring the number of client complaints, the microbiological compliance of products, and the incidence of regulatory actions. Our goals are reviewed annually, with action plans implemented to correct any deviations and strengthen portfolio quality.

Our commitment to continuous improvement is also reflected in the pursuit of global reference certifications.

**All our factories are certified with ISO 9001 (quality management).**

In addition, we follow the FSSC 22000 (Food Safety System Certification) standard, which guarantees rigorous food safety practices, protecting our consumers at all stages of production and distribution.

We also follow the criteria established by The Coca-Cola Company to ensure sugar quality in our beverages. **Our purchases for this input are guided by Bonsucro standards, an international certification that promotes sustainable sugarcane production.** This rigid control ensures that our suppliers adopt environmentally responsible and socially fair practices, contributing to the sustainability of the entire value chain.

**SUGAR PURCHASES IN THE BONSUCCRO STANDARD**

|                     | 2022       | 2023       | 2024       |
|---------------------|------------|------------|------------|
| <b>Volume (ton)</b> | 153,948.00 | 191,559.00 | 201,926.45 |
| <b>Percentage</b>   | 100%       | 100%       | 100%       |





# COMMUNITIES

GRI 3-3 Infrastructure and Digital Transformation, 203-1, 203-2, 413-1, 413-2



We recognize that our operations can generate negative impacts on the surrounding communities, especially concerning waste management and reverse logistics. Although we collected 58 tons of waste during events, this number represents only a small part compared to the total amount of waste generated on such occasions. We are aware that there is a long way to go until we reach our goal of reusing 100% of packaging by 2030, which requires much greater efforts in reverse logistics and large-scale reuse.

We also consume natural resources, especially water, which motivates us to maintain our commitment to the Alliance for Water Stewardship (AWS) and expand environmental

education projects, such as those carried out in 12 cities on World Water Day. Another challenge is regional economic dependence, since regulatory changes or market instabilities can impact small suppliers and business partners. Furthermore, noise and vehicle movement are impacts we seek to minimize in our operations.

Nevertheless, we strive to build solid and transparent relationships with these communities, promoting **actions that generate positive impacts and contribute to social and environmental well-being**. Through continuous dialogue and active listening, we identify collaboration opportunities and implement initiatives that directly benefit the population.

We constantly monitor the impact of our activities and develop strategies to mitigate possible adverse effects. Our service channel 0800 275 0857 is always available to receive demands and foster a close and respectful relationship, in addition to our institutional website, which is another official communication channel.

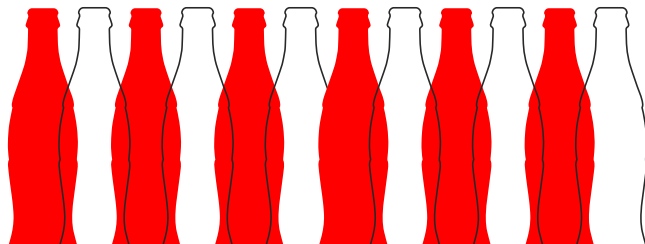
As part of our commitment to communities, we seek to generate significant socio-environmental changes, actively contributing to **reducing social inequalities and caring for the environment**. In 2024, we allocated more than R\$4 million to initiatives that promote professional training, entrepreneurship, environmental conservation, and social inclusion.



Our actions include **proprietary projects, volunteer programs, donations, direct sponsorships, and through incentive laws, in addition to supporting Coca-Cola System programs.** Among the main focuses are: water replenishment (R\$480,000), development of cooperatives and recyclable material collectors (R\$1.26 million), youth training for the job market (R\$2.14 million), fight against food insecurity and promotion of entrepreneurship (R\$600,000), and environmental education (R\$140,000). In addition, we allocated R\$498,000 to the Popular Meal Restaurant project – carried out in partnership with the Secretariat of Social Assistance, Labor, Employment, and Income (SEASTER) of the state of Pará – enabling the provision of 71,307 meals to serve the socially vulnerable population in the region.

All these initiatives reinforce our role as agents of transformation and our commitment to the sustainable development of the regions where we operate.

Our **socio-environmental work is directly aligned with the United Nations Sustainable Development Goals (SDGs)**, focusing on SDG 5 (Gender Equality), SDG 6 (Clean Water and Sanitation), SDG 8 (Decent Work and Economic Growth), SDG 10 (Reduced Inequalities), SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action), and SDG 16 (Peace, Justice, and Strong Institutions).





# Environmental Awareness

GRI 3-3 Circular Economy and Waste

Recycling is one of our priorities, and we act on several fronts to strengthen this chain. **Reciclar pelo Brasil**, in partnership with the National Association of Waste Pickers (Ancat, acronym in Portuguese), supports the regularization and professionalization of waste picker cooperatives, directly benefiting 61 organizations present in the states of Acre, Alagoas, Amazonas, Bahia, Ceará, Maranhão, Mato Grosso, Paraíba, Pernambuco, Piauí, Rio Grande do Norte, Rondônia, and Sergipe. The **Recicla Solar** program encourages PET collection and recycling, promoting the social inclusion of waste pickers and ensuring the proper destination of waste. In 2024, this initiative removed 16,138 tons of PET from the environment, totaling 39,427 tons since the beginning of the project.





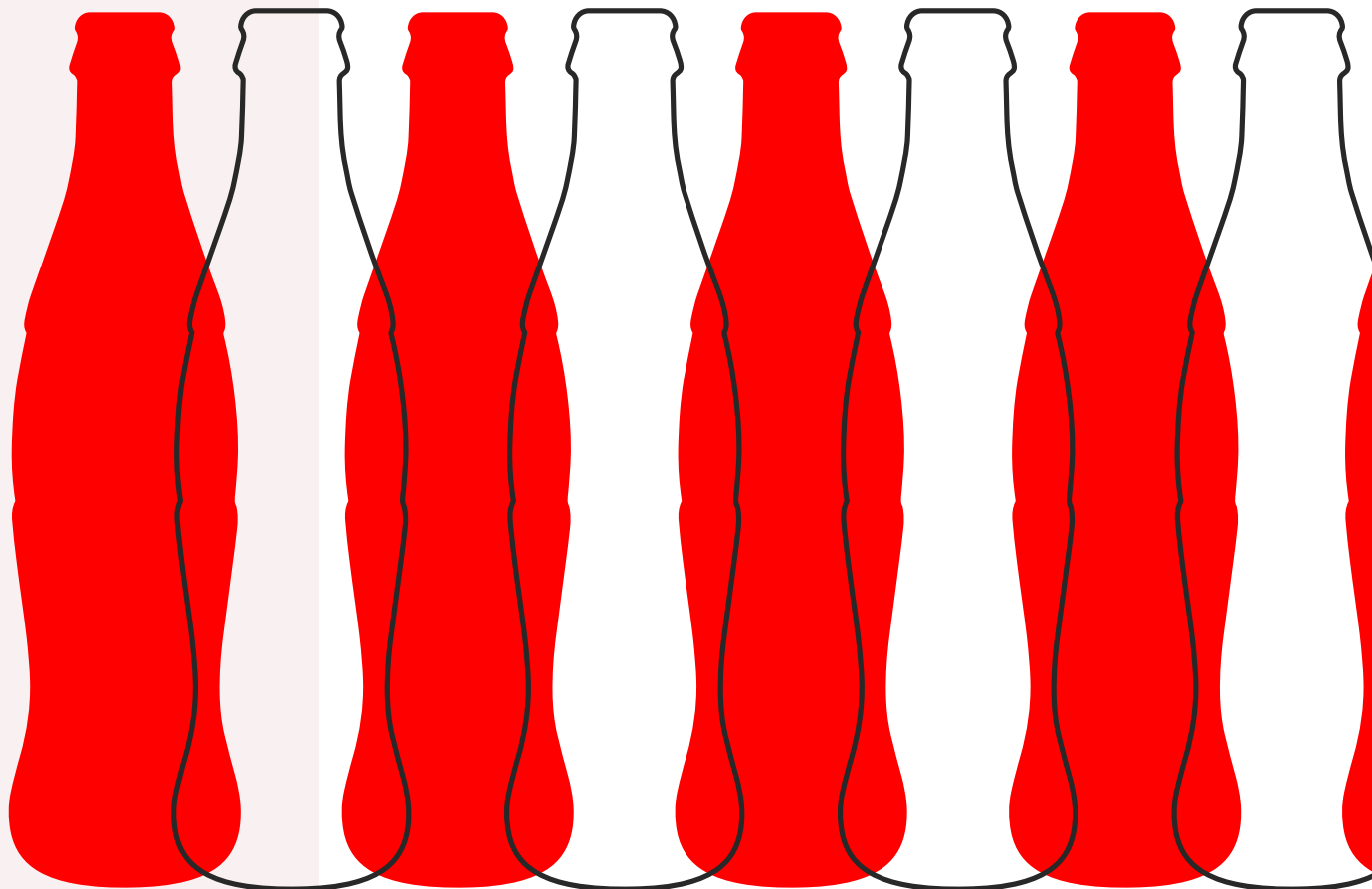
Recicla Solar operates through aggregators in the states of Alagoas, Bahia, Ceará, Maranhão, Mato Grosso, Pará, Pernambuco, and Rio Grande do Norte, ensuring a fair price for collected recyclable materials. In addition, in 2024, Recicla Solar was expanded to the states of Amazonas and Piauí, totaling 10 states covered by the initiative.

The **Coleta Recicla Solar** project is a selective PET bottle collection initiative in which Solar works directly with its clients with the objective of strengthening the recycling culture and reducing the flow of bottles sent to landfills. In 2024, this project was expanded to the state of Pará, in partnership with the Aral cooperative. In total, we served 61 collection points within point of sales in the states of Ceará, Pará, and Pernambuco, impacting 560 people directly and indirectly and collecting around 38 tons of PET bottles throughout 2024.



Water consumption is another relevant factor. For this reason, we implemented projects such as **Água + Acesso**, which benefits communities in states such as Amazonas, Bahia, Ceará, Pará, Piauí, Pernambuco, and Rio Grande do Norte. We also continuously invest in initiatives aimed at water resource management and access to drinking water.

The **Água para Educar** program benefited communities in Pernambuco, Paraíba, and Bahia, ensuring water supply for schools through the construction of cisterns and rainwater harvesting systems. In 2024 alone, 15 schools were served, involving more than 4,000 students and 300 members of the school community. In addition, in the municipality of Ipecaetá, in Bahia, we started a project in partnership with Coca-Cola Brazil and SDW for All to promote the autonomy of schools in access to drinking water and sustainable practices.





## Professional Training

We believe that education and professional training are fundamental for social transformation. The *Coletivo Jovem* platform aims at the productive inclusion of youth, focusing on preparing and offering opportunities for the job market, both for those seeking their first job and for those looking for relocation. This happens through own initiatives or partnerships with the public, private, and Third sectors.



Since 2009, the program has **trained 243,965 young people, 46,954** in 2024 alone.

Among the *Coletivo Jovem* initiatives, the following stand out:



▶ **Coletivo Online:**

Initiative that has already trained more than 25,000 young people in 2024, being one of the largest employability programs in the country. Through 100% online and free training courses, it offers video lessons on the world of work, including tips for preparing a life plan and preparation for interviews and selection processes. The program also creates a bridge with job opportunities, both within the Coca-Cola System and with employer partners.

▶ **It's My Turn (É a Minha Vez):**

In partnership with the government of Alagoas, we launched this program that will train 2,000 young people in situations of social vulnerability by the end of 2025.

▶ **Youth Opportunity (Oportunidade Jovem):**

In Piauí, the partnership with the state government through this program has the potential to impact about 10,000 young people by 2026.

▶ **Training for COP30:**

In partnership with the government of Pará, we offer free English training to prepare young people for the 30th United Nations Climate Change Conference (COP30), which will be held in Belém in 2025. Between October and December 2024, 2,436 young people started the English course, which includes an introductory module of 12 lessons and a full program lasting one year.

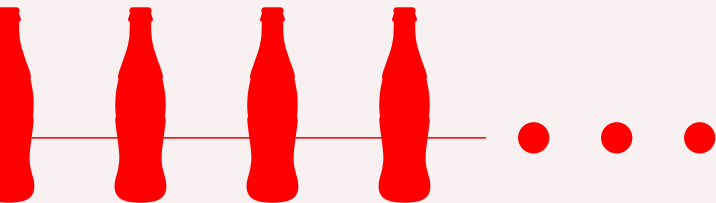


► **Coletivo in Distributor Territories:**

To strengthen socio-environmental actions in the territories of authorized distributors, the collective was implemented in Floresta (PE), Parauapebas (PA), and Primavera do Leste (MT), training about 140 young people.

► **Coletivo Communities:**

In 2024, we carried out the second cycle of the hybrid model of the Collective, which integrates online and in-person classes. This modality facilitates the participation of all candidate profiles. The project has as a partner the institution Educação Livre, having trained 82 young people.



In addition, with the commitment to impact more young people, the Coca-Cola Institute Brazil (ICCB) supports initiatives from other relevant institutions, connecting them with the *Coletivo Jovem* Platform. Some of them are:

► **Coletivo Conecta+:**

An initiative of the Ekloos Institute, in partnership with ICCB. The program accelerates and strengthens the performance of Civil Society Organizations (CSOs) aimed at expanding the access of young people in vulnerable situations to job opportunities. In 2024, the program trained 1,359 young people.

► **Coletivo Futuro+:**

In this set of initiatives, ICCB enhances partner actions to train young people in essential skills for emerging professions such as technology, data science, and creative economy. More than 20,000 young people benefited from the initiative in 2024.





## Incentive to Sports

We understand sports as an essential tool for inclusion, social development, and promotion of gender equality.

**Through the *Joga Pra Elas* project, we strengthen women's soccer initiatives in impoverished communities, especially in Massangana, in the municipality of Cabo de Santo Agostinho (PE).** In

2024, we allocated R\$65,000 to strengthen this project, directly benefiting 30 girls, between children and adolescents, contributing to the sustainability of local sports programs.

We also supported *Arena Charneca*, a space dedicated to **sports practice and socialization in the Charneca community**, located in Cabo de Santo Agostinho, in the metropolitan region of Recife, fostering the inclusion of children and young people in sports. The initiative seeks to provide adequate infrastructure for sports activities and community events, contributing to the social development and well-being of local residents.





# Volunteering and Social Mobilization

Since 2018, **around 1,400 employees have volunteered for socio-environmental actions, impacting over 4,000 people and dedicating a total of 9,600 hours to these initiatives.** Initially, the project was focused on the programs of the Coca-Cola Institute Brazil, the Coletivo and the water access programs. In recent years, we have carried out the program with a focus on river and beach cleaning activities, in addition to actions with communities neighboring our factories.

In 2024, 500 of us participated in socio-environmental actions, with 340 involved in cleaning and environmental awareness activities in municipalities such as Maceió (AL), Manaus (AM), Fortaleza (CE), Recife (PE), Salvador (BA), and Belém (PA), contributing to environmental preservation and the

strengthening of environmental responsibility culture. **In partnership with *Limpa Brasil*, we also carried out river and beach cleaning actions in celebration of World Cleanup Day,** in all the capitals of our territory.



In this event, we had the participation of **100 volunteers!**





Moreover, our **Solidarity Christmas** benefited about **3,000 people in situations of social vulnerability in Ceará, Pará, and Mato Grosso**. The action had the participation of 60 employee volunteers and resulted in the donation of 1,200 hygiene kits, 1,000 toys, and 700 basic food baskets. The initiatives were directed at children, refugees, and homeless people, reinforcing our commitment to the well-being of the communities where we operate.





## Continuous Dialogue

Our relationship with communities is guided by closeness and the construction of joint solutions. The *Boa Vizinhança* program promotes socio-environmental actions that strengthen the bond with the communities around our units. During the year, we carried out educational campaigns on selective collection and climate change, in addition to mobilizing residents in activities such as **World Water Day, Environment Day, and World Cleanup Day**, encouraging sustainable practices and environmental awareness.

We also encourage contact between the community and our operations through visits by NGOs and schools to our units, providing a learning environment on sustainability and resource management.

With these initiatives, we reinforce our commitment to social responsibility and sustainable development, working side by side with communities to promote positive and lasting impact.





6

# ENVIRONMENTAL

WATER AND EFFLUENTS

ENERGY

GHG EMISSIONS

WASTE



# WATER AND EFFLUENTS

GRI 3-3 Water, 303-1, 303-2, 303-3, 303-4, 303-5

Water is an essential resource for life and for the maintenance of ecosystems, in addition to playing a fundamental role in our operations. We are aware of the responsibility we have when using this resource and, therefore, we constantly invest in initiatives to reduce consumption, improve effluent treatment, and ensure water sustainability in the regions where we are present.

Since 2013, we have managed to **reduce our water consumption by 31.84%**, a significant advance that reflects our commitment in balancing operational efficiency and environmental preservation.





We operate in different regions of the country, some of them with more critical water challenges, which requires a careful approach to minimize impacts on supply and the local economy. For this reason, **we invest in process modernization, water reuse, and the adoption of technologies that increase the efficiency of our systems.**



Our water management policy is guided by the guidelines of the **Alliance for Water Stewardship (AWS)** and reinforced by our **Integrated Management System (SGI, acronym in Portuguese)**, which aims at protecting the environment by reducing effluents, water consumption, and environmental impacts.

In 2024, we continued expanding our efforts to strengthen sustainable practices in the management of essential inputs, such as the water used in our formulations. **We obtained AWS certification for four more industrial units**, located in Belém (PA), Santa Isabel do Pará (PA), Natal (RN), and Porto Velho (RO), totaling seven certified factories.

**We were the first company in Latin America, within the Coca-Cola System, to obtain this international certification, which reinforces**

**our commitment to responsible water management and the sustainable use of water resources in our operations.** The audit process was conducted by the certifying body **Water Stewardship Assurance Services (WSAS)**, ensuring our compliance with the best global practices.

We capture water from different sources, such as rivers, deep wells, and public supply, always respecting local availability limits. This water undergoes rigorous treatment before being used in our operations, being essential not only for beverage production but also for industrial processes such as bottle washing, refrigeration, and cleaning.



The increase in total freshwater collection in 2024, which rose from 4,491.47 ML to 4,661.72 ML, is directly related to production growth. In 2024, most of the water collected in units such as Suape and Maracanaú was considered surface water, unlike 2023, when it was classified as water supplied by third parties.

The total water consumption in 2024 was 2,853.97 ML, of which 1,713.18 ML, in areas with water stress<sup>1</sup>. We consider water stress areas those where the industrial plants are classified as “leadership locations” by Coca-Cola. Until 2024, we had seven factories classified as leadership locations (Fortaleza, Natal, Suape, Maceió, CAF, Salvador, and Vitória da Conquista). However, in mid-2024, only the Fortaleza unit maintained this classification, with the officialization and publication of this result still pending. Therefore, for this report, we considered the seven units.

<sup>1</sup> This is the first reporting cycle in which we are including water consumption data. Therefore, there is no historical database.

Aware that our role goes beyond responsible consumption, **we monitor and treat all the water used before returning it to the environment**. The effluents generated go through an advanced treatment process that ensures their quality and safety, following or exceeding the standards established by environmental regulations. In 2024, the total volume increased by 5.7%, reaching 1,811.36 ML.

To ensure that our effluents do not cause negative impacts on receiving water bodies, **we monitor various quality indicators**, such as Biochemical Oxygen Demand (BOD), dissolved oxygen, pH, total phosphorus, total nitrogen, residual chlorine, and fecal coliforms. The rigorous control of these parameters is essential **to prevent eutrophication, protect aquatic biodiversity, and ensure that the water returned to the environment is within appropriate standards** to maintain ecological balance.

In the places where we operate, we actively participate in debates and deliberations regarding the use, granting, and preservation of water resources.

We are part of River Basin Committees (CBHs, acronym in Portuguese), contributing to the integrated water management and collaborating with other users, environmental authorities, and civil society representatives in building sustainable solutions for regional water challenges. In addition, we carry out Source Vulnerability Assessments (SVA) every five years, ensuring that our water withdrawals are conducted responsibly and that water security is preserved for future generations.





## River Basin Committees in which we participate

### RECIFE (PE)

#### **CBH of the Capibaribe River**

Listener category, without voting rights.

### MACAÍBA/ NATAL (RN)

#### **CBH of the Pitimbu**

User category, with voting rights.

#### **CBH of the Potengi River**

User category, with voting rights.

### MACEIÓ (AL)

#### **CBH of the Pratagy**

Private industry user category, with voting rights.

### MACEIÓ CAF (AL)

#### **CBH of the Pratagy**

Private industry user category, without voting rights (listener).

### MANAUS (AM)

#### **CBH of the Tarumã-Açu**

Private company category, listener, without voting rights.

### MARACANAÚ/ FORTALEZA (CE)

#### **Committee of the Metropolitan Basins of Fortaleza**

Executive board, with voting rights.

#### **Management Commission of the Acarape do Meio Dam**

User category, with voting rights.

### PORTO VELHO (RO)

#### **CBH of the Jamari**

User category, with voting rights.

### SANTA IZABEL DO PARÁ (PA)

#### **CBH of the Marapanim River**

Executive Secretariat of the CBH, with voting rights.

### SUAPE (PE)

#### **CBH Metropolitan South**

User category, holding the presidency for the 2021–2027 term.





Our commitment to water efficiency is reflected in continuous investments in innovation.

**In 2024, we allocated R\$53 million to modernize our facilities and acquire more efficient bottle washers, reducing the volume of water used in the cleaning of containers.**

For 2025, we plan to invest an additional R\$84 million in expanding these improvements and implementing new technologies that will allow us to continue reducing our water demand without compromising the quality of our products and processes.





FRESHWATER COLLECTION (TOTAL DISSOLVED SOLIDS ≤1,000 MG/L) BY SOURCE (IN ML) GRI 303-3

|                   | 2022            |                      | 2023            |                      | 2024            |                      |
|-------------------|-----------------|----------------------|-----------------|----------------------|-----------------|----------------------|
|                   | All areas       | Water-stressed areas | All areas       | Water-stressed areas | All areas       | Water-stressed areas |
| Surface water     | 400.09          | 0                    | 423.44          | 0                    | 1,559.50        | 1,119.99             |
| Groundwater       | 2,306.37        | 995.79               | 2,391.88        | 1,001.42             | 2,195.56        | 929.11               |
| Third-party water | 1,556.52        | 1,556.52             | 1,676.15        | 1,676.15             | 906.66          | 906.66               |
| <b>Total</b>      | <b>4,262.98</b> | <b>2552.31</b>       | <b>4,491.47</b> | <b>2,677.57</b>      | <b>4,661.72</b> | <b>2,955.76</b>      |

WATER DISPOSAL BY TYPE OF DESTINATION (IN ML) GRI 303-4

|                          | 2022            | 2023            | 2024            |
|--------------------------|-----------------|-----------------|-----------------|
| Surface water            | 1,530.97        | 1,651.71        | 1,796.88        |
| Groundwater <sup>1</sup> | 51.20           | 49.65           | 0               |
| Third-party water        | 104.87          | 12.45           | 14.47           |
| <b>Total</b>             | <b>1,687.04</b> | <b>1,713.80</b> | <b>1,811.36</b> |

<sup>1</sup> In previous years, the disposal of treated effluent in Vitória da Conquista was considered groundwater, since the destination was soil infiltration. However, in 2024, we began to adopt Coca-Cola's same guideline, according to which, if treated wastewater is applied to the soil, the facility must report it as "discharged into surface waters". [GRI 2-4]

WATER DISPOSAL BY CATEGORY (IN ML)

GRI 303-4

|   | 2022            |                      | 2023            |                      | 2024            |                      |
|---|-----------------|----------------------|-----------------|----------------------|-----------------|----------------------|
|   | All areas       | Water-stressed areas | All areas       | Water-stressed areas | All areas       | Water-stressed areas |
| Freshwater (total dissolved solids ≤1,000 mg/L)           | 666.23          | 328.34               | 706.87          | 162.15               | 869.53          | 385.00               |
| Other types of water (total dissolved solids >1,000 mg/L) | 1,020.81        | 763.95               | 994.49          | 994.49               | 927.35          | 846.75               |
| Undetermined <sup>1</sup>                                 | 0.00            | 0.00                 | 12.45           | 12.45                | 14.47           | 10.99                |
| <b>Total</b>  | <b>1,687.04</b> | <b>1,092.29</b>      | <b>1,713.80</b> | <b>1,169.08</b>      | <b>1,811.36</b> | <b>1,242.75</b>      |

<sup>1</sup> Volume of effluents treated externally by third parties who do not provide data for Total Dissolved Solids (TDS).



## Preservation of ecosystems and water replenishment

One of our main initiatives is the **Environmental Recovery Project of Fazenda Raposa**, carried out in partnership with Associação Caatinga and with the support of The Coca-Cola Foundation. Located in Maracanaú, Ceará, this area of 136 hectares plays a fundamental role in the conservation of biodiversity and in the water recharge of the region. We estimate that the environmental recovery of this territory contributes to the infiltration and storage of 688 million liters of water per year in the local watershed, ensuring a sustainable flow of water for the community and reducing the impacts of water stress.



A highlight project is **Águas do Algodóais**, carried out by Cáritas Brasileira Regional Nordeste 2 (CBNE2) in partnership with Coca-Cola Brasil, Solar Coca-Cola, and the Suape Complex in Pernambuco. The project promotes participatory governance for the management and environmental conservation of the Algodóais River. It includes the implementation of agroforestry systems (SAFs), the preservation of 1,752.52 hectares, and educational processes on the importance of water. In the first phase, in 2024, five out of the fifty planned families received the SAFs.



Another project of great impact is **Mangue Vivo**, developed in partnership with Instituto Biota and Coca-Cola Brasil. This initiative protects the mangroves of the Pratagy River Basin, in Alagoas, an ecosystem essential for marine and terrestrial life. Currently, we monitor 363 hectares of mangroves, distributed across 14 selected areas in the municipalities of Barra de Santo Antônio, Paripueira, and Maceió. In addition to preserving this natural nursery, the project strengthens the fight against deforestation and promotes environmental education, transforming participants into true guardians of this habitat.



# ENERGY

GRI 3-3 Climate change and energy efficiency, 302-1, 302-3, 302-4

We constantly seek to optimize energy consumption and expand the use of renewable sources, ensuring a **balance between operational efficiency and the reduction of environmental impact**. In 2024, our total energy consumption within the organization was 1,411,926,517.38 MJ, distributed among electricity, fossil fuels, and biofuels. The energy intensity, calculated based on the volume of beverages produced, was 0.48 MJ/liter of beverage produced. **All the electricity used in our operations is 100% renewable**, certified through International Renewable Energy Certificates (i-RECs). This commitment to clean energy strengthens our decarbonization strategy and significantly reduces our carbon footprint.



Throughout the year, we invested in the modernization of equipment and in the utilization of more efficient solutions, promoting continuous improvements in our industrial processes. We also **certified five more plants in ISO 50001, totaling seven certified units**, four of which are in the Amazon Region, an important step in strengthening our energy efficiency practices, aligned with COP30.



In the previous year, we had already obtained certification for two plants. This certification is extremely relevant to our energy consumption reduction strategy, as it provides us with a **more efficient management of energy resources**, contributing to the reduction of environmental impacts and the strengthening of our journey toward sustainability.



Fossil fuels are mainly used in the vehicle fleet, electric generators, boilers, and other industrial equipment. Among the fuels employed are diesel, gasoline, natural gas, and LPG, with liquid fuels already incorporating renewable percentages.

The pursuit of energy efficiency has led us to implement modernization projects,

which resulted in savings of 2,004,083.7 MJ throughout the year. Among the main initiatives, we highlight the replacement of compressed air compressors with more efficient equipment, resulting in savings of 859,456.5 MJ; and the modernization of the refrigeration system and installation of frequency inverters at the São Luís (MA) plant, reducing consumption by 1,144,627.2

MJ. These changes were implemented in the last four months of the year and reflect our commitment to optimizing energy consumption, increasing operational efficiency, and reducing costs and emissions.

**ENERGY CONSUMPTION WITHIN THE ORGANIZATION (IN MJ)** GRI 302-1

|                                | 2023 <sup>1</sup>  | 2024                      |
|--------------------------------|--------------------|---------------------------|
| <b>(+) Non-renewable fuels</b> | 286,762,507        | 610,088,515               |
| <b>(+) Renewable fuels</b>     | 37,796,477         | 107,809,695               |
| <b>(+) Electricity</b>         | 672,272,261        | 694,028,308               |
| <b>Total</b>                   | <b>996,831,248</b> | <b>1,411,926,517.3837</b> |

<sup>1</sup> The separation of fuel and electricity consumption data began in 2023. For this reason, we do not provide data for 2022. It is worth noting that in the 2023 accounts, fleet fuels (scope 1) had not been included.

**ENERGY INTENSITY<sup>1</sup>** GRI 302-3

|   | 2024                  |
|---|-----------------------|
| <b>Energy intensity rate (energy consumption within the organization)</b> | 122.65                |
| <b>Denominator: volume of beverages produced (in liters)</b>              | 2,930,506,734.99199 L |

<sup>1</sup> Energy intensity began to be considered as of this reporting cycle. Therefore, there is no historical database.



# GHG EMISSIONS

GRI 3-3 Climate change and energy efficiency

We know that facing climate change requires concrete and well-structured actions. That is why we closely monitor our greenhouse gas (GHG) emissions and constantly seek ways to reduce our environmental impact. Our main tool in this process is the **GHG Emissions Inventory**, prepared in accordance with the best global practices and aligned with the goals of the Paris Agreement, which aims at limiting global warming to 1.5 °C above pre-industrial levels. In 2024, for the first time, our inventory was audited by an external and independent company, which validated all our information, ensuring transparency and accuracy of our data.





The data collection is carried out with technical rigor and transparency. Our factories, distribution centers, and closed warehouses fill out standardized forms, developed by a specialized consultancy, ensuring that all information is collected accurately. **Since 2021, we have followed the guidelines of the GHG Protocol, a global reference for the calculation and accounting of emissions.** In addition, we use the emission factors and Global Warming Potential (GWP) indices defined by the United Nations Intergovernmental Panel on Climate Change (IPCC), ensuring that our data reflects the most up-to-date methodologies.

Our journey towards decarbonization is guided by a global commitment: to reduce the company’s Scope 1, 2, and 3 emissions in line with the 1.5° trajectory by 2035, considering

the year 2019 as the baseline. We know that achieving this goal requires a strategic approach, which is why we are taking the first steps toward the development of our Decarbonization Plan. Additionally, we are working on the modernization of processes, the use of cleaner energy sources, and the pursuit of innovative solutions to minimize our impact.

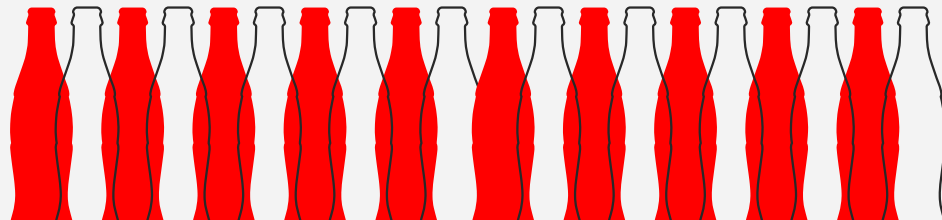
The main gases resulting from our operations include carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), and hydrofluorocarbons (HFCs). To make the data more accessible and comparable, we present the results in carbon dioxide equivalent (CO<sub>2</sub>e), the internationally used unit to measure the impacts of emissions on global warming.

**GHG EMISSIONS BY SCOPE** GRI 305-1, 305-2

|  | <b>2024</b> |
|--|-------------|
| <b>Direct emissions (Scope 1) of GHG in tCO<sub>2</sub>e</b>   | 50,164.7    |
| <b>Biogenic emissions (Scope 1) of GHG in tCO<sub>2</sub>e</b> | 9,736.2     |
| <b>Direct emissions (Scope 2) of GHG in tCO<sub>2</sub>e</b>   | 10,547.3    |

**GHG EMISSIONS INTENSITY** GRI 305-4

|   | <b>2024</b>  |
|---|--------------|
| <b>Intensity of greenhouse gas emissions (Scopes 1 and 2) (kg CO<sub>2</sub>e/m<sup>3</sup> of beverage produced)</b> | 17.12        |
| <b>Denominator: volume of beverages produced (in m<sup>3</sup>)</b>   | 2,930,506.73 |





# WASTE

GRI 3-3 Circular Economy and Waste, 306-1, 306-2

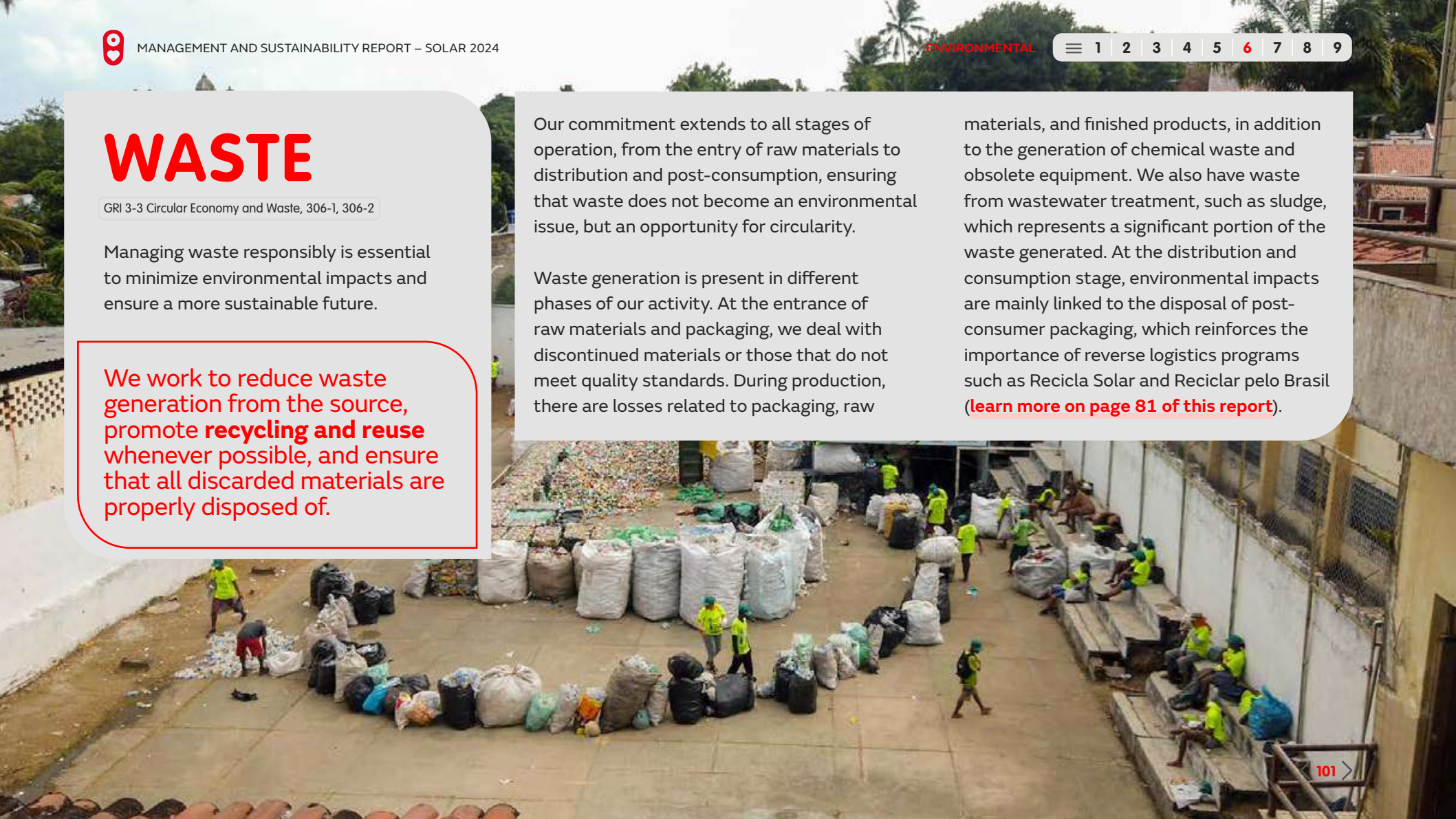
Managing waste responsibly is essential to minimize environmental impacts and ensure a more sustainable future.

We work to reduce waste generation from the source, promote **recycling and reuse** whenever possible, and ensure that all discarded materials are properly disposed of.

Our commitment extends to all stages of operation, from the entry of raw materials to distribution and post-consumption, ensuring that waste does not become an environmental issue, but an opportunity for circularity.

Waste generation is present in different phases of our activity. At the entrance of raw materials and packaging, we deal with discontinued materials or those that do not meet quality standards. During production, there are losses related to packaging, raw

materials, and finished products, in addition to the generation of chemical waste and obsolete equipment. We also have waste from wastewater treatment, such as sludge, which represents a significant portion of the waste generated. At the distribution and consumption stage, environmental impacts are mainly linked to the disposal of post-consumer packaging, which reinforces the importance of reverse logistics programs such as Recicla Solar and Reciclar pelo Brasil ([learn more on page 81 of this report](#)).



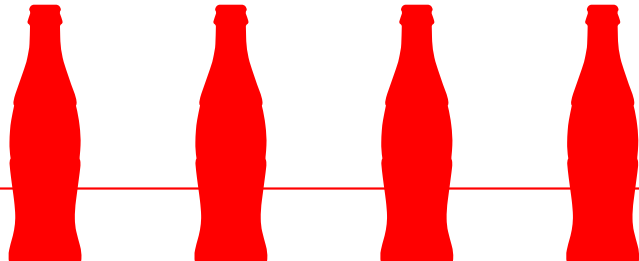
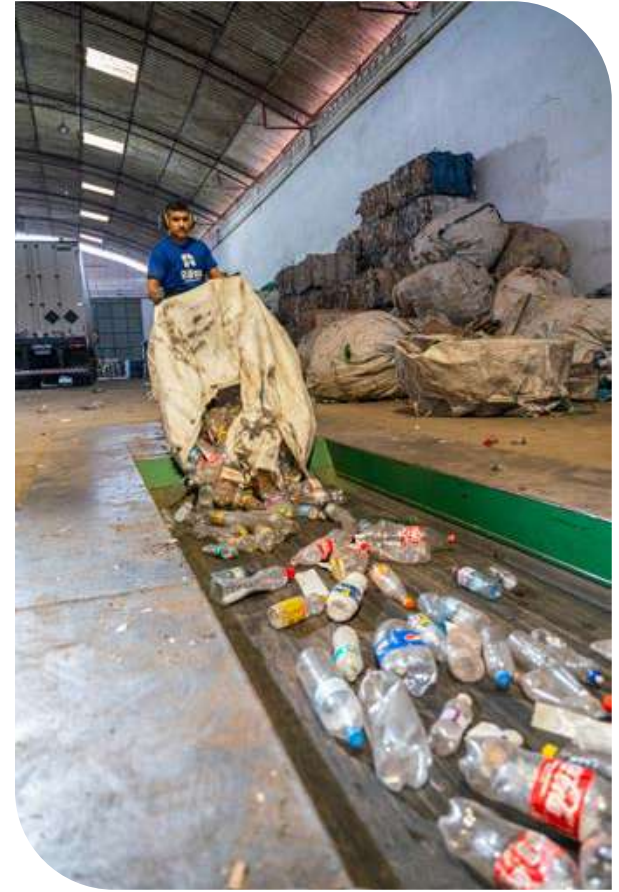


We know that completely avoiding waste generation is not possible, but we can minimize its impact through efficient management and strict compliance with environmental legislation. We adopt several strategies **to ensure that our waste is treated safely and sustainably**, including proper segregation, correct disposal, continuous monitoring, and partnerships for material reuse.

To reduce waste generation, we invest in continuous improvements in industrial processes, including input optimization and waste reduction. An example is the **lightweight project, which reduces the weight of PET packaging**, minimizing raw material consumption without compromising product quality.

Beyond prevention, we encourage **recycling and reuse of materials**. Most of the solid waste generated in our operations is sent to certified recyclers, who undergo periodic audits. All industrial units operate under the zero-landfill policy, ensuring that 100% of waste is diverted from landfills and incinerators.

The recognition of our waste management practices is reinforced by environmental certifications. **All 13 of our factories are Zero Waste certified**, granted by the Zero Waste Institute, in addition to the Zero Waste certification from Coca-Cola Latin America. All industrial units are also certified by ISO 14.001, the international norm that ensures effective environmental management practices.





Each of our operational units monitors waste generation and disposal indicators monthly. All disposals are recorded on the MTR/Sinir platform of the Ministry of the Environment and Climate Change, **ensuring traceability and compliance with legislation**. We also carry out regular audits to evaluate performance and identify opportunities for improvement.

Waste management is carried out in partnership with specialized companies, which operate in two ways: inside factories and distribution centers, where waste managers store and prepare materials for disposal; and in transport and final disposal, carried out by qualified companies. Before contracting, all service providers undergo an environmental evaluation process, which includes on-site or remote audits, license verification, and proof of registration in the MTR/Sinir.

We invest in partnerships to expand material reuse and reduce waste sent to landfills. Among our initiatives, we highlight the **use of sludge from the wastewater treatment plant in ceramic production and as input for sugar mills**, ensuring a sustainable destination for this waste. We also return sugar big bags, separator sheets, and eucatex to suppliers, extending the life cycle of these materials and reducing the need for new inputs.

Another fundamental pillar of our strategy is education and awareness. We promote **continuous training for our teams, reinforcing the importance of proper waste separation and disposal**. We believe that a sustainable culture starts from within and that every action counts in building a more responsible business model.

Efficient waste management is an ongoing commitment. **We continue to improve our processes, strengthening partnerships, and investing in innovation to reduce waste and transform it into opportunities.**

With this approach, we move increasingly towards a more circular and sustainable operation, contributing to the preservation of natural resources and to a future with less environmental impact.





**MATERIALS USED IN PACKAGING (IN THOUSAND METRIC TONS)** GRI 301-1, 301-2, 301-3

| Materials                | 2022           |                 |                   |                | 2023           |                 |                   |                | 2024           |                 |                   |                |
|--------------------------|----------------|-----------------|-------------------|----------------|----------------|-----------------|-------------------|----------------|----------------|-----------------|-------------------|----------------|
|                          | Materials used | Recycled inputs | % recycled inputs | Returned waste | Materials used | Recycled inputs | % recycled inputs | Returned waste | Materials used | Recycled inputs | % recycled inputs | Returned waste |
| <b>Renewable</b>         |                |                 |                   |                |                |                 |                   |                |                |                 |                   |                |
| <b>Cardboard box</b>     | 4.4            | 0               | 0%                | 0              | 2.4            | 2.3             | 95%               | 0              | 3.6            | 3.6             | 99.4%             | 0              |
| <b>Non-renewable</b>     |                |                 |                   |                |                |                 |                   |                |                |                 |                   |                |
| <b>PET</b>               | 34.9           | 5.9             | 16.8%             | 8.01           | 44.0           | 9.3             | 21.1              | 14.07          | 42.9           | 13.2            | 30.7%             | 16.1           |
| <b>Glass<sup>1</sup></b> | 11.8           | 1.4             | 12.0              | 1.5            | 10.0           | 1.9             | 18.6              | 1.07           | 13.6           | 3.2             | 23.4%             | 1.9            |
| <b>Can</b>               | 12.3           | 8.0             | 64.9              | 0              | 13.7           | 12.4            | 90.0              | 0              | 13.2           | 9.4             | 70.6%             | 0              |
| <b>Crate</b>             | 1.2            | 0.9             | 65%               | a              | 1.8            | 1.6             | 89%               | Not available  | 2.1            | 2.1             | 100%              | 1.4            |

<sup>1</sup> In 2023, it was not possible to compile supplier Veralia's data, which represents about 21% of the total glass volume.



**WASTE GENERATED (IN THOUSAND METRIC TONS)<sup>1</sup>** GRI 306-3

|  | 2023            | 2024          |
|--|-----------------|---------------|
| <b>Hazardous waste<sup>2</sup></b>               | <b>1,097.66</b> | <b>289.78</b> |
| <b>Miscellaneous hazardous waste:</b>            |                 |               |
| <b>Electronics</b>                               | 76.87           | 56.90         |
| <b>Chemicals</b>                                 | 1.77            | 0.63          |
| <b>Lamps<sup>3</sup></b>                         | 1.76            | 0.00          |
| <b>Contaminated packaging</b>                    | 0.94            | 0.26          |
| <b>Paint waste</b>                               | 18.32           | 40.00         |
| <b>Materials contaminated by hazardous waste</b> | 9.57            | 21.43         |
| <b>Hazardous oily waste</b>                      | 11.23           | 15.19         |
| <b>Batteries</b>                                 | 94.10           | 62.91         |
| <b>Laboratory and healthcare service waste</b>   | 4.63            | 4.90          |
| <b>Hazardous construction waste</b>              | 7.96            | 2.33          |
| <b>Hazardous liquids</b>                         | 2.93            | 64.60         |
|  | 867.58          | 20.63         |

<sup>1</sup> Waste quantities were calculated based on Waste Movement Declarations (DMR, acronym in Portuguese) recorded in MTR/Sinir. Since control occurs at the waste exit, we consider that the generated quantity equals the disposed quantity.

<sup>2</sup> In 2024, we did not consider as solid waste the amounts recorded in waste transport manifests (MTRs, acronym in Portuguese) treated as “wastewater treatment” in factories, since

|   | 2023             | 2024             |
|---|------------------|------------------|
| <b>Non-hazardous waste</b>                        | <b>53,369.93</b> | <b>47,127.97</b> |
| <b>Wood</b>                                       | 10,099.17        | 11,395.23        |
| <b>Metals</b>                                     | 1,414.13         | 1,481.23         |
| <b>Organics</b>                                   | 756.06           | 569.55           |
| <b>Paper/cardboard</b>                            | 2,480.25         | 2,656.66         |
| <b>Plastic</b>                                    | 3,928.85         | 4,433.52         |
| <b>Common waste</b>                               | 13,265.38        | 10,561.47        |
| <b>Glass</b>                                      | 4,945.09         | 5,661.61         |
| <b>Non-hazardous construction waste</b>           | 1,509.91         | 2,881.29         |
| <b>Sludge from water and wastewater treatment</b> | 14,638.31        | 7,023.16         |
| <b>Aluminum</b>                                   | 0.00             | 117.88           |
| <b>Unusable tires</b>                             | 29.00            | 37.47            |
| <b>Paint waste</b>                                | 0.45             | 0.58             |
| <b>Electronic waste</b>                           | 303.33           | 308.32           |
| <b>Total</b>                                      | <b>54,467.59</b> | <b>47,417.75</b> |

wastewater treatment was already being recorded under item 303-4, and including them also in item 306-3 could result in a risk of double reporting.

<sup>3</sup> For lamps, we used the conversion factor of 0.13 kg/unit (0.00013 t/unit), since their record on the platform is made in number of units.


**WASTE NOT DESTINED FOR FINAL DISPOSAL BY COMPOSITION**
GRI 306-4

|  | 2023            | 2024          |
|--|-----------------|---------------|
| <b>Hazardous waste</b>                           | <b>1,028.12</b> | <b>194.19</b> |
| <b>Miscellaneous hazardous waste</b>             | 51.58           | 53.82         |
| <b>Electronics</b>                               | 1.77            | 0.63          |
| <b>Chemicals</b>                                 | 0               | 0.00          |
| <b>Lamps<sup>2</sup></b>                         | 0.86            | 0.26          |
| <b>Contaminated packaging</b>                    | 7.28            | 29.08         |
| <b>Paint waste</b>                               | 6.83            | 19.94         |
| <b>Materials contaminated by hazardous waste</b> | 1.16            | 8.77          |
| <b>Hazardous oily waste</b>                      | 90.30           | 61.06         |
| <b>Batteries</b>                                 | 3.69            | 4.23          |
| <b>Laboratory and healthcare service waste</b>   | 0               | 0.36          |
| <b>Hazardous construction waste</b>              | 0.02            | 0.36          |
| <b>Hazardous liquids</b>                         | 864.63          | 15.69         |

|   | 2023             | 2024             |
|---|------------------|------------------|
| <b>Non-hazardous waste</b>                        | <b>51,745.36</b> | <b>45,943.04</b> |
| <b>Wood</b>                                       | 10,010.52        | 11,362.79        |
| <b>Metals</b>                                     | 1,413.87         | 1,480.92         |
| <b>Organics</b>                                   | 542.07           | 507.19           |
| <b>Paper/cardboard</b>                            | 2,476.25         | 2,642.59         |
| <b>Plastic</b>                                    | 3,927.02         | 4,422.79         |
| <b>Common waste</b>                               | 12,233.48        | 9,583.20         |
| <b>Glass</b>                                      | 4,933.63         | 5,658.24         |
| <b>Non-hazardous construction waste</b>           | 1,420.32         | 2,802.59         |
| <b>Sludge from water and wastewater treatment</b> | 14,461.75        | 7,023.16         |
| <b>Aluminum</b>                                   | 0                | 116.98           |
| <b>Unusable tires</b>                             | 23.26            | 34.28            |
| <b>Paint waste</b>                                | 0.04             | 0                |
| <b>Electronic waste</b>                           | 303.15           | 308.32           |
| <b>Total</b>                                      | <b>52,773.48</b> | <b>46,137.23</b> |



**WASTE NOT DESTINED FOR DISPOSAL IN  
METRIC TONS BY RECOVERY OPERATION**

GRI 306-4

|   | 2023             | 2024             |
|---|------------------|------------------|
| <b>Hazardous waste</b>  | <b>1,028.14</b>  | <b>194.19</b>    |
| Preparation for reuse   | 0.00             | 0.00             |
| Recycling   | 6.52             | 22.20            |
| Other recovery operations<br>(co-processing, lamp<br>decontamination, effluent treatment)                                 | 1,021.62         | 171.99           |
| <b>Non-hazardous waste</b>  | <b>51,745.37</b> | <b>45,943.04</b> |
| Preparation for reuse   | 0.00             | 0.00             |
| Recycling   | 22,763.36        | 30,095.37        |
| Other recovery operations<br>(composting, co-processing, effluent<br>treatment, agricultural use,<br>sorting for storage) | 28,982.01        | 15,847.67        |
| <b>Total<sup>1</sup></b>  | <b>52,773.51</b> | <b>46,137.23</b> |

<sup>1</sup> All amounts are treated outside the organization.

**WASTE NOT DESTINED FOR DISPOSAL IN  
METRIC TONS BY RECOVERY OPERATION**

GRI 306-5

|   | 2023            | 2024          |
|---|-----------------|---------------|
| <b>Hazardous waste</b>                    | <b>69.52</b>    | <b>95.58</b>  |
| Incineration (without<br>energy recovery) | 28.89           | 63.55         |
| Landfill confinement                      | 40.43           | 32.02         |
| <b>Non-hazardous waste</b>                | <b>1,624.56</b> | <b>815.82</b> |
| Incineration (without<br>energy recovery) | 525.82          | 369.12        |
| Landfill confinement                      | 1,098.74        | 369.12        |
| <b>Total<sup>1</sup></b>                  | <b>1,694.08</b> | <b>911.4</b>  |

<sup>1</sup> All amounts are treated outside the organization.



**WASTE DESTINED FOR FINAL DISPOSAL BY COMPOSITION** GRI 306-5

|  | 2023         | 2024         |
|--|--------------|--------------|
| <b>Hazardous waste</b>                           | <b>69.55</b> | <b>95.58</b> |
| <b>Miscellaneous hazardous waste</b>             | 25.30        | 53.82        |
| <b>Electronics</b>                               | 0            | 0            |
| <b>Chemicals</b>                                 | 1.76         | 0            |
| <b>Lamps<sup>2</sup></b>                         | 0.07         | 0.0026       |
| <b>Contaminated packaging</b>                    | 11.05        | 10.91        |
| <b>Paint waste</b>                               | 2.74         | 1.50         |
| <b>Materials contaminated by hazardous waste</b> | 10.08        | 6.41         |
| <b>Hazardous oily waste</b>                      | 3.80         | 1.85         |
| <b>Batteries</b>                                 | 0.94         | 0.67         |
| <b>Laboratory and healthcare service waste</b>   | 7.96         | 1.97         |
| <b>Hazardous construction waste</b>              | 2.91         | 64.24        |
| <b>Hazardous liquids</b>                         | 2.94         | 4.94         |

|   | 2023            | 2024            |
|---|-----------------|-----------------|
| <b>Hazardous waste</b>                            | <b>1,624.55</b> | <b>1,184.94</b> |
| <b>Wood</b>                                       | 88.65           | 32.44           |
| <b>Metals</b>                                     | 0.26            | 0.31            |
| <b>Organics</b>                                   | 213.99          | 62.37           |
| <b>Paper/cardboard</b>                            | 4.00            | 14.08           |
| <b>Plastic</b>                                    | 1.83            | 10.73           |
| <b>Common waste</b>                               | 1,031.89        | 978.26          |
| <b>Glass</b>                                      | 11.46           | 3.37            |
| <b>Non-hazardous construction waste</b>           | 89.59           | 78.70           |
| <b>Sludge from water and wastewater treatment</b> | 176.55          | 0               |
| <b>Aluminum</b>                                   | 0               | 0.91            |
| <b>Unusable tires</b>                             | 5.74            | 3.19            |
| <b>Paint waste</b>                                | 0.41            | 0.58            |
| <b>Electronic waste</b>                           | 0.18            | 0               |
| <b>Total</b>                                      | <b>1,694.1</b>  | <b>1,280.52</b> |



# 7 GOVERNANCE

CORPORATE GOVERNANCE

ETHICS AND INTEGRITY

RISK MANAGEMENT AND INTERNAL CONTROLS



# CORPORATE GOVERNANCE

GRI 3-3 Ethics, Integrity and Anti-Corruption

We believe that efficient, ethical, and transparent management is fundamental to ensuring the longevity of our business, generating sustainable value, and strengthening stakeholder trust. With this commitment, **we adopt the best practices of corporate governance, aligned with the guidelines of the Brazilian Institute of Corporate Governance (IBGC) and the international standards of The Coca-Cola Company.**

Our governance is structured on principles of ethics, integrity, transparency, and compliance. Strategic decisions are guided by a solid regulatory framework, consisting of policies, rules, and internal regulations, which guide the conduct of our employees and representatives in all interactions with clients, partners, suppliers, and investors.



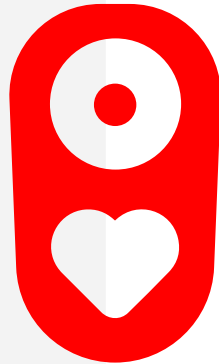


Among the main documents that support this model are the **Code of Ethics and Conduct, the Anti-Corruption Policy, the Related Party Transactions Policy, and the Risk Management Policy**. These guidelines are periodically reviewed considering risk analyses, legislative changes, internal and external audits, compliance investigations, and relevant events. In 2025, the review and development of new corporate policies are planned, aiming at the continuous improvement of our governance system.

With the IPO at the Brazilian Securities and Exchange Commission (CVM, acronym in Portuguese), carried out in 2022, we strengthened our internal control mechanisms, transparency in the disclosure of information, and investor relations. Although we have not carried out an initial public offering of shares, we follow the requirements of B3's Level 1 corporate governance, which demonstrates our commitment to management excellence.

Among the best practices adopted, the following stand out:

- ▶ **No overlap of positions between the CEO and the Chairman of the Board of Directors**, ensuring independence in decision-making. [GRI 2-11]
- ▶ **Independent internal audit**, reporting directly to the Audit, Risk and Compliance Committee.
- ▶ **Compliance area with autonomous operation and dual reporting:** functional to the Board of Directors and administrative to the External Relations Department.
- ▶ **External and independent ethics channel**, managed by a specialized company, ensuring confidentiality, impartiality, and proper handling of reports.
- ▶ **Integrity Program** that consolidates our commitment to compliance and ethical conduct in all areas of the business.
- ▶ **Presence of independent members in our governance bodies**, especially on the Board of Directors, ensuring plural views and decisions aligned with best market practices.

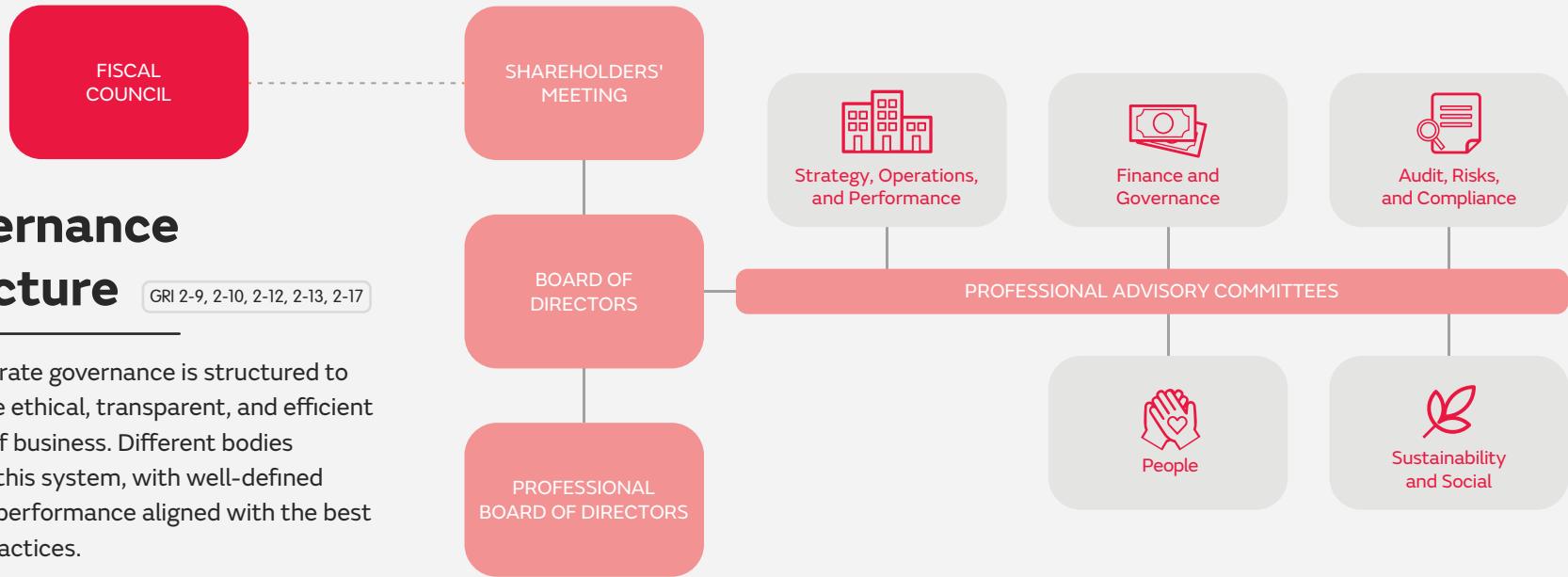




# Governance structure

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

Our corporate governance is structured to ensure the ethical, transparent, and efficient conduct of business. Different bodies integrate this system, with well-defined roles and performance aligned with the best market practices.



## BEST PRACTICES

- Separate functions of the CEO and Chairman of the Board
- Internal audit, reporting to the Audit Committee
- Independent Ethics and Compliance Channel
- Internal policies aligned with Novo Mercado standards, B3 category, the Brazilian stock exchange



The **General Shareholders' Meeting** is the main decision-making body, responsible for strategic decisions such as the approval of financial statements, the election of members of the Board of Directors, and the definition of executive compensation. Meetings are held annually, with the possibility of extraordinary meetings as needed.

The **Board of Directors** is responsible for the overall direction of the business and for monitoring the execution of corporate strategy, in accordance with governance and sustainability principles. Its duties include electing and dismissing members of the Executive Board, supervising management performance, and approving corporate policies, including the Integrity Program guidelines. The Board is also the final decision-making body for cases of misconduct.

Board decisions are made by an absolute majority of the votes of those present, except when the Bylaws or current corporate law require a qualified quorum. The Board consists of 11 members, shareholders or not, residents in Brazil or abroad, elected by the General Shareholders' Meeting for two-year terms, with the possibility of reelection. In accordance with the Bylaws, at least 20% of directors must be independent. In 2024, the Board had two independent members.

To strengthen strategic performance and decision-making quality, the Board of Directors is supported by **thematic committees**, which deepen analyses, assess risks, and contribute with recommendations based on good governance practices.

► **Strategy, Operations and Performance Committee:** Our growth requires long-term planning and vision. This committee monitors the best practices of the Coca-Cola System, tracks market trends, and analyzes macroeconomic scenarios that may impact the business. In addition, it supports the definition of strategic plans, expansion projects, and product portfolio. The committee also monitors operational profitability, proposing actions to continuously improve our results. It is composed of four members, with the right of reelection.





▶ **Audit, Risks and Compliance Committee:**

Responsible for overseeing the integrity of financial statements, internal and external audit, risk management, compliance, and internal controls, promoting independence and reliability of processes. The committee also approves the annual audit plan, periodically reviews risk mitigation mechanisms, and monitors the operation of the Ethics Channel, with bimonthly monitoring of the number of complaints and the status of investigations. The committee is also responsible for deliberating on misconduct related to the Code of Ethics and internal standards, applying appropriate sanctions. It is composed of three members, the majority independent, with at least one having proven experience in corporate accounting.

▶ **Finance and Governance Committee:**

Financial balance is one of the pillars of our management model. This committee monitors our financial structure, analyzing risks, recommending adjustments, and proposing preventive measures to ensure compliance with goals established in strategic planning. It also advises the Board of Directors in decisions on dividend policy, debt refinancing, loans, and capital strategies, ensuring that our financial governance is solid and aligned with sustainable business growth. The committee has four members, with the right of reelection.

▶ **Sustainability and Social**

**Committee:** Our ESG journey requires structured management aimed at positive impact. This committee is responsible for supervising and improving our social and environmental strategies, ensuring that sustainability is increasingly integrated into our culture and business model. It monitors market trends, identifies critical issues and best practices, and proposes initiatives that strengthen our value creation for society. The committee is composed of five members, with the right to reelection.





► **People Committee:** The success of our company begins with people. This committee supports the Board of Directors in defining strategic guidelines for talent management, ensuring that our employees have access to opportunities for growth and development. It is also responsible for evaluating recruitment policies, talent retention and succession, as well as monitoring the evolution of organizational culture and recommending actions to strengthen team engagement and performance. Composed of five members, this committee plays an essential role in building an increasingly innovative and collaborative work environment.

► **Ethics Committee:** Formed by three members of our executive board, the Ethics Committee is responsible for ensuring the implementation and effectiveness of the Compliance Program, ensuring compliance with internal standards and applicable legislation. The Committee plays an essential role in monitoring ethical practices and analyzing incidents related to violations of the Code of Ethics and Conduct. Its responsibility includes analyzing and deliberating on deviations, monitoring compliance with the Code of Ethics, and monthly monitoring of complaints received through the Ethics Channel, as well as investigations and disciplinary actions adopted.





**DIVERSITY IN GOVERNANCE BODIES,  
BY GENDER**

GRI 405-1

|                           | Female | Male   |
|---------------------------|--------|--------|
| <b>Committees</b>         | 20.00% | 80.00% |
| <b>Board of Directors</b> | 9.09%  | 90.91% |

**DIVERSITY IN GOVERNANCE BODIES,  
BY AGE GROUP**

GRI 405-1

|                           | 30 to 50 years | Over 50 years |
|---------------------------|----------------|---------------|
| <b>Committees</b>         | 31.82%         | 68.18%        |
| <b>Board of Directors</b> | 27.27%         | 72.73%        |

The daily management of the business is the responsibility of the **Executive Board**, which ensures the execution of the strategy defined by the Board of Directors. With extensive experience in the beverage sector and in the Coca-Cola System, our directors lead their respective areas with a focus on innovation, efficiency, and sustainable growth.

The Board is composed of at least five and at most 15 members, all residents in Brazil and with specific knowledge in their areas of expertise. They are elected by the Board

of Directors, with two-year terms and the possibility of unlimited reelection. Currently, the Executive Board is composed of:

- ▶ **1 (one) Chairman;**
- ▶ **1 (one) Chief Financial Officer and Investor Relations Officer;**
- ▶ **1 (one) Legal and External Relations Officer;**
- ▶ **1 (one) Chief Operating Officer;**

- ▶ **1 (one) Supply Chain Officer;**
- ▶ **1 (one) Marketing Officer;**
- ▶ **1 (one) Human Resources Officer.**

In addition to these functions, the Board of Directors may appoint other officers, as necessary, to meet the strategic demands of the business.

To ensure strict monitoring of administrative and financial activities, we also have a **Fiscal Council** that can be installed according to shareholder needs. This body is independent and acts autonomously in relation to our management and external auditors. When installed, it is composed of three to five members and an equivalent number of alternates, all elected by the General Shareholders' Meeting. The term ends at the first Annual General Meeting after its installation, with the re-election of its members permitted.



## Executive Compensation

GRI 2-19, 2-20, 2-21

Our executive compensation strategy aims to align leadership objectives with our operational plans, focusing on business sustainability and value creation for shareholders, employees, and society.

**We have structured a competitive model, based on best market practices, to attract, retain, and motivate highly qualified professionals, ensuring we are prepared for present and future challenges.**

Every two years, we conduct market studies with specific reference groups for each position, carried out by independent consultancies. These studies allow us to define adequate levels of salary competitiveness and to structure a balanced combination between fixed and variable compensation – short, medium, and long term.

We follow a humanized termination policy aligned with good market practices. In cases of dismissal without cause initiated by the company, professionals in management and executive positions receive between one and two additional salaries, as well as six months of medical assistance and access to the outplacement program, as provided in our policy and in accordance with current legislation.

Our Long-Term Incentive Program (ILP, acronym in Portuguese), designed for directors, includes the MALUS clause, which allows adjustments in variable compensation in situations involving, among other factors, non-compliance with internal guidelines, including aspects of our ESG policies.

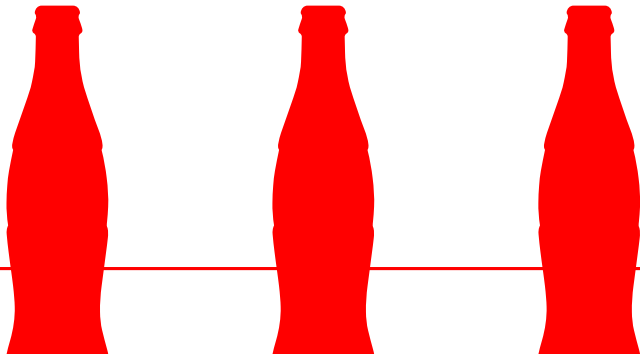
For the senior leadership team (SLT), we have structured a compensation mix directly linked to business performance. Between 60% and 70% of compensation is tied to short- and long-term goals – of which, between 50% and 60% is linked to long-term indicators, reinforcing the commitment to sustainable results.





We also offer private pension plans for all our employees. We make a matching input, contributing the same amount paid by the employee, up to a limit of 6.7% of the nominal salary, according to criteria defined in internal policy.

Our compensation strategy is reviewed periodically, following a fair, transparent model aligned with our long-term purpose and market competitiveness, aiming to retain and attract the best talents. In line with the retention strategy, we have *Sócio Solar* (Partner Solar), a Program aimed at valuing talents with high performance and potential.





# ETHICS AND INTEGRITY

GRI 2-16, 2-23, 2-24, 2-26, 3-3 Ethics, Integrity and anti-corruption

More than complying with the laws and regulations to which we are subject, we seek to go further, acting with ethics, transparency, and responsibility in all our fronts. This commitment to integrity is reflected in our relations with employees, customers, suppliers, business partners, and society, reinforcing our organizational culture and our purpose.

Our **Integrity Program** is the foundation that sustains the ethical and transparent conduct of our operations, ensuring compliance with national and international legislation, as well as with internal regulations. It is a strategic instrument aimed at preventing, detecting, monitoring, and responding to inappropriate conduct, including harmful acts foreseen in Law No. 12,846/2013 (Corporate Anti-Corruption Law), as well as related regulations and guidelines established by multilateral organizations, such as the OECD and the UN.



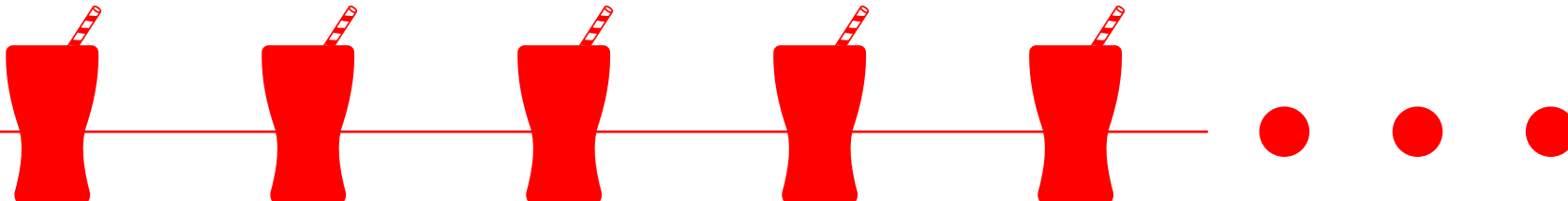


We understand that ethics and integrity are non-negotiable principles for building sustainable and long-term growth. For this reason, the Integrity Program is structured to reach all teams, from Board members and executive management to employees and third-party partners. Ethical conduct is a shared responsibility and integrated into everyone’s daily routine.

The Program is supported by integrity mechanisms and procedures that encompass prevention, detection, and remediation of deviations, fraud, and unlawful acts, aligning with our risk profile.

Among the main instruments that make up our integrity framework, the following stand out:

- ▶ **Code of Ethics and Conduct**, consolidated on our values, mission, and vision, guides the expected behavior of all, serving as a reference for daily activities and the resolution of ethical dilemmas.
- ▶ **Anti-Corruption Policy**, regulates the conduct of our company and our representatives with public authorities and private initiative, in compliance with applicable legislation, such as Laws no 12.846/2013, no 8.666/1993, no 8.429/1992, no 9.613/1998, no 13.165/2015, no 12.813/2013, and other federal and state legal provisions.
- ▶ **Information Security Policy**, establishes guidelines for the protection of data and strategic information, promoting a secure environment aligned with best security practices.
- ▶ **Policy on Gifts, Presents, Entertainment and Hospitality**, regulates corporate interactions, ensuring that all relationships are guided by legality, transparency, fairness, and respect for competitive principles.
- ▶ **Related Party Transactions Policy**, ensures that relationships with shareholders, administrators, and other associated parties are conducted ethically, preventing conflicts of interest and promoting fairness.



All these documents are widely available to employees through the intranet and the corporate website, allowing continuous access and permanent consultation. In 2025, the review and development of new corporate policies are planned, further strengthening our regulatory framework.

We also invest heavily in education, training, and awareness actions, promoting in-person and distance learning sessions, workshops, campaigns, and lectures that reinforce integrity principles. Our goal is to ensure that ethics is a value lived and practiced at all hierarchical levels.

The Integrity Program is the shared responsibility of everyone, from top management to employees and third parties. Its governance is robust and involves the following structures:

- ▶ **Board of Directors:** approves and oversees the program, deliberates on critical cases, and defines sanctions when applicable.
- ▶ **Audit, Risks and Compliance Committee (ARCC):** monitors risk management, compliance, and internal controls, in addition to monitoring the volume and status of investigations of the Ethics Channel.
- ▶ **Ethics Committee:** composed of executive directors, responsible for analyzing incidents and applying disciplinary measures.
- ▶ **Compliance Management:** leads the program's management, ensures compliance with laws and internal policies, coordinates internal investigations, and promotes a culture of integrity.

To ensure impartiality and independence in the performance of Compliance Management, the area has dual reporting: administratively to the External Relations Department and functionally to the Board of Directors.

Another essential pillar of our integrity program structure is the **Ethics Channel**, an independent, free, and confidential tool, accessible 24 hours a day, seven days a week. The Channel allows the reporting of inappropriate conduct, violations of internal policies, ethical deviations, and unlawful practices, either anonymously or identified, without risk of retaliation. It can be accessed through the website [www.canaldeetica.com.br/solarcocala/](http://www.canaldeetica.com.br/solarcocala/), by phone at 0800 591 7187, or through internal platforms.

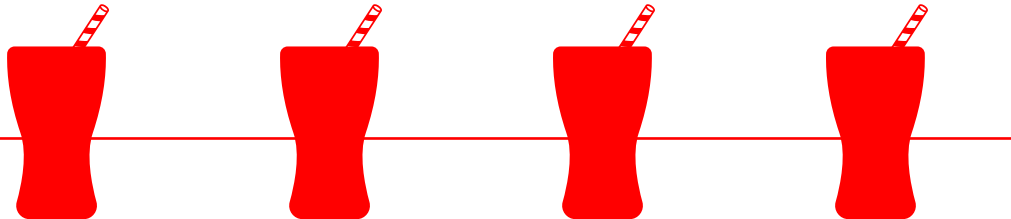




The management of the Channel is carried out by an external specialized company, ensuring impartial and confidential handling of reports, with total independence. All reports are registered, screened, and analyzed using a rigorous methodology by the Compliance area, respecting the principles of confidentiality, impartiality, and prohibition of retaliation. The Ethics Committee, the Audit, Risks and Compliance Committee (CARC, acronym in Portuguese), and the Board of Directors deliberate on the cases, ensuring the adoption of appropriate corrective and disciplinary measures.

In 2024, four cases with critical impact and 14 with high impact were recorded, all handled with rigor, responsibility, and in accordance with the precepts of our Integrity Program.

We remain **committed to the continuous improvement of our governance, compliance, and risk management mechanisms**, focusing on promoting a strong and transparent ethical culture in line with best market practices.





## Management of Conflicts of Interest

GRI 2-15

We conduct our activities based on **principles of integrity, transparency, and responsibility**, ensuring that all decisions are aligned with the collective interest and free from undue interference. In this sense, we maintain an institutional commitment to the prevention and management of conflicts of interest, adopting structured measures to identify, assess, and mitigate risks that may compromise impartiality and ethics in corporate relations.

A conflict of interest is characterized by any situation in which personal interests of employees, suppliers, or partners may, in a real or perceived way, negatively influence

judgment or decision-making to the detriment of corporate interests. To deal with these situations, we encourage transparent communication and have formal channels for reporting and proper investigation of potential conflicts.

The Compliance area is responsible for analyzing the reports received and, when necessary, forwarding them to the competent governance bodies, such as the Ethics Committee, the Audit, Risks and Compliance Committee (CARC), or the Board of Directors. This structure ensures a technical and impartial approach, aligned with best governance practices.

Additionally, we have adopted a **Related Party Transactions Policy**, which establishes strict guidelines to ensure that such

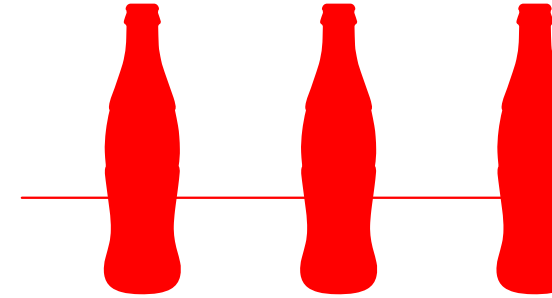
operations are conducted with independence, under fair conditions, and based on objective criteria. Transactions are subject to internal approval processes, considering risk profile and applicable governance parameters, to preserve transparency and the trust of our stakeholders.

By reinforcing our institutional controls and policies, we reaffirm our **commitment to an ethical organizational culture**, with decisions based on legality, respect for standards, and the promotion of an upright and sustainable business environment.



# RISK MANAGEMENT AND INTERNAL CONTROLS

GRI 2-23, 2-24



The Risk and internal control management is an essential element of our governance and is directly linked to our commitment to sustainability and the ethical, responsible, and transparent conduct of business, always anchored in our purpose and values.

We adopt a proactive and preventive approach in identifying, assessing, and mitigating the risks to which we are exposed, through a solid, multidisciplinary governance structure, based on the Three Lines model:

# 1

**The first line** is composed of our employees and managers, who deal directly with risks in daily operations. They are responsible for identifying situations that may compromise the safety and integrity of processes and for adopting immediate measures to minimize impacts.

# 2

**The second line** involves areas such as: the Risk Management, Internal Controls, Compliance, QSE (Quality, Occupational Safety and Environment), and Sustainability areas, which monitor and support the implementation of mitigation strategies, ensuring that the established guidelines are effectively followed.



# 3

**The third line** is carried out by our Internal and External Audits, which act independently to assess the effectiveness of governance and internal controls.

Aiming at ensuring robustness and effectiveness in our risk management process, we implement consistent due diligence practices, involving the systematic identification of real and potential risks in our operations and throughout the value chain. This approach considers economic, social, environmental, and reputational variables, as well as regulatory and integrity aspects.

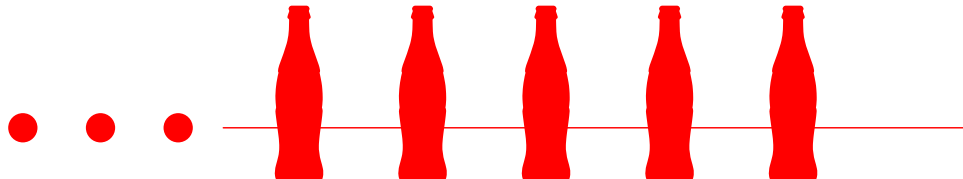
Recognizing the importance of an efficient response to critical events, we maintain a dedicated **Incident and Crisis Management (IMCR)** structure, responsible for coordinating mitigating actions and ensuring agile, integrated, and strategic decision-making.

To deal with potential crises, we rely on a structured response plan that defines procedures to be followed in different scenarios, from operational issues to events of greater impact. This structure enables agile and coordinated action, ensuring strategic decision-making to protect our business, our customers, and society.

Our commitment to sustainability is reflected in the adoption of preventive and corrective measures, in the constant pursuit of

excellence, and in strengthening the risk and compliance culture at all hierarchical levels, ensuring that all employees are aware of the importance of their role in the ethical and transparent conduct of our business. Senior management actively monitors this process through the **Audit, Risks and Compliance Committee (CARC)**, reporting directly to the Board of Directors, ensuring alignment between corporate strategy and best market practices.

In addition, **we act in a structured way to anticipate, mitigate, and respond to the challenges of our sector**, ensuring that our decisions are based on technical criteria and aligned with our sustainability and long-term value creation agenda.





## Risks and opportunities arising from climate change

GRI 201-2

Looking at risks and opportunities seeks to assess how we should adapt to new realities imposed by climate change. It means understanding how the transition to a low-carbon economy and the greater incidence of extreme events and climate change affect our entire value chain.

Among the main physical risks identified so far, we highlight those related to temperature, precipitation, and drought, whose impacts, if they occur, can generate substantial challenges in several areas.

**This analysis is a crucial tool for efficient climate management and helps us anticipate possible scenarios.**

The temperature risk is directly linked to its capacity to affect the productivity and quality of agricultural ingredients essential for our production. High temperatures may compromise the cultivation of oranges and other crops, reducing their resilience. In addition, intense heat overloads refrigeration and storage systems, increasing operating costs. This scenario implies economic impacts, such as reduced availability of raw

materials and increased costs with thermal infrastructure. The supply chain may also be interrupted, causing stock losses and affecting delivery capacity.

The precipitation risk represents a significant threat due to financial losses caused by floods and stock losses in distribution centers. The flooding of warehouses and logistics routes, especially in large urban centers, can hinder the transportation of inputs and finished products, resulting in emergency costs with alternative transportation and infrastructure damage. This risk can directly affect our operational efficiency, causing delivery delays and increasing production costs.





Drought, another relevant physical risk, directly impacts the availability of water, essential for the beverages production and agricultural inputs. Water scarcity reduces the operational capacity of factories and can restrict production, compromising our ability to meet market demand. Costs increase, not only due to the higher price of inputs but also due to the need to invest in water reuse technologies and in the adaptation of our industrial plants, which raises maintenance and modernization expenses.

Despite the risks, we also identified opportunities associated with climate change. In the case of temperature, we can take advantage of the increased demand for refreshing beverages in regions with hotter climates. This motivates us to invest in more efficient refrigeration systems,

reducing operating costs in the long term and improving our market competitiveness. Regarding precipitation, we see opportunities in partnerships for rainwater management solutions and the use of drainage systems to protect our infrastructure and reduce flood-related costs. Implementing these solutions can bring us economic benefits, in addition to strengthening our reputation.

Drought also offers opportunities for the development of production technologies that reduce water consumption. Investing in industrial plants optimized for low water consumption and adopting water reuse technologies places us in an advantageous position in the market, demonstrating our concern for sustainability and ensuring continuity of operations in scarcity scenarios.

We are preparing a more comprehensive assessment of climate risks, whose financial and operational impacts will be detailed in future reporting cycles. However, **we have already taken measures to mitigate the identified risks**, aligning our strategy with a more sustainable and climate-resilient future.



# Processes to repair negative impacts

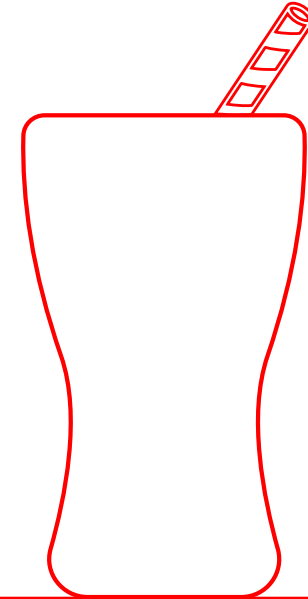
GRI 2-25

Our commitment to safety, integrity, and transparency extends to all aspects of the operation. We recognize the **importance of an efficient response to critical events** and maintain a dedicated **Incident and Crisis Management (IMCR)** structure, responsible for coordinating remedial and mitigating actions and for ensuring agile, integrated, and strategic decision-making.

**Risk and Crisis Management** is responsible for coordinating preventive and reactive processes, ensuring the protection of people, assets, and our reputation.

When a negative impact materializes, we act quickly and in a structured manner to mitigate its effects and implement effective corrective measures. Our commitment to corporate responsibility guides us to minimize damage, protect affected stakeholders, and, whenever applicable, repair potential losses caused.

We have defined **protocols for incident and crisis response**, which follow guidelines established in our Risk and Crisis Management Policy, as well as in Coca-Cola Latam’s KORE procedure, and are conducted by a multidisciplinary team composed of the Incident Analysis Team (EAI, acronym in Portuguese), which operates corporately, and the Incident Management Team (EGI, acronym in Portuguese), which operates directly in our factories.



The coordinated action of this team defines the immediate decisions to be taken and monitors the execution of remediation measures, ensuring agile response and repair processes.





8

# PERFORMANCE AND RESULTS

OPERATIONAL PERFORMANCE

FINANCIAL RESULTS

TAX MANAGEMENT



# OPERATIONAL PERFORMANCE

GRI 3-3 Infrastructure and Digital Transformation

In 2024, we continued strengthening our market presence with solid and consistent growth, driven by a strategy that combines **operational efficiency, portfolio innovation, and proximity to clients and consumers**. We maintained our expansion trajectory, even in the face of macroeconomic challenges and commodity price fluctuations, delivering significant results in volume and market execution.

Throughout the year, we recorded a significant increase in total sales volume, especially in the non-alcoholic beverages segment, particularly soft drinks, energy drinks, and isotonic beverages. This growth reflects our strategy of enhancing the profitability of the product mix, prioritizing individual packages, low-calorie options, and premium brands. In the alcoholic

segment, we consolidated our operations by expanding strategic partnerships and launching products aimed at the Brazilian consumer, which have boosted sales of spirits and beers.





The expansion of production capacity and the improvement of the supply chain were fundamental to support this evolution. **We invested in the modernization of factories, with process automation and operational efficiency improvement**, reducing waste and increasing productivity. In logistics, we adopted predictive models for delivery routing and artificial intelligence for network optimization. These initiatives ensured greater agility and predictability, minimizing seasonality impacts and operational challenges in our extensive operating territory.

In addition to technological advances, **we strengthened our returnable packaging strategy**, an essential pillar to increase competitiveness and reduce environmental impacts. The revaluation of this model contributed to cost efficiency and to strengthening the product portfolio, providing more options for consumers and increasing repurchase frequency.

Our market execution also evolved with the **improvement of demand management**. By using sophisticated data analysis and integrated planning platforms, we optimized point-of-sale supply, ensuring greater inventory accuracy and minimizing losses. The growth of digital revenue, driven by the Solar+ App, was another differential that enhanced our clients' experience and increased efficiency in managing orders and supply for business partners.

The operational advances achieved in 2024 demonstrate our ability to adapt and innovate to face challenges and seize opportunities. We remain focused on strengthening our structure, improving processes, and expanding our presence, always seeking efficiency, excellence in execution, and proximity to the consumer.





# FINANCIAL RESULTS

Em 2024, mantivemoIn 2024, we maintained a solid trajectory of financial growth, driven by a **consistent strategy of portfolio profitability, operational efficiency, and disciplined capital allocation**. Adjusted net revenue for the year was R\$11.5 billion, representing 19.49% growth compared to 2023, when we ended the year with R\$9.7 billion. This growth was driven by the solid performance of soft drinks, as well as several factors such as disciplined price execution across all channels and regions; a favorable mix, boosted by the greater presence of individual packages and low-calorie products in the soft drinks category; and the strategy of transformation in the service model in the areas of authorized distributors.

**Adjusted EBITDA totaled R\$ 2.4 billion**, an increase of 22% compared to the same period of the previous year, when we recorded R\$1.9 billion. **Adjusted EBITDA margin also increased, from 20.5% in 2023 to 20.9% in 2024**, due to fixed cost dilution resulting from volume growth and productivity gains, offsetting additional impacts from the new service model.

**Our adjusted net income reached R\$1.3 billion**, an increase of 31.8% compared to the R\$1.0 billion recorded in the previous year. This growth reflects increased sales profitability and productivity gains achieved throughout the year.

**The operating cash flow reached R\$2.3 billion in the year**, registering a 1.8% increase compared to 2023. During 2024, we recognized tax credits in the amount of R\$ 509.2 million, due to the exclusion of ICMS from the PIS/Cofins calculation base, which negatively affected Operating Cash Flow. Excluding this effect, Operating Cash Flow grew 24.1% compared to the same period of the previous year. The utilization of these credits (cash effect) will occur over the coming years.



Adjusted net revenue in 2024:  
**R\$ 11,5 billion**



We maintained a solid and disciplined financial profile throughout the year, closing 2024 with balanced indebtedness: 15% of debt in the short term and 85% in the long term, which reflects our ability to manage financial commitments effectively. In addition, we maintained a healthy debt profile, evidenced by the net debt over Adjusted EBITDA of the last twelve months, which reached 0.24x.

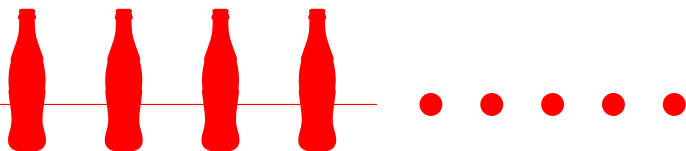
We also remained committed to creating value for our shareholders, distributing R\$ 1.1 billion in dividends, with a payout of 67%. This result reflects our capacity for cash generation and our financial discipline, ensuring consistent returns to our investors.

To sustain our growth, we continued evolving in our investment plan, focused on increasing the production capacity of our factories and expanding our distribution centers. This investment cycle strengthens our operations

and guarantees that we are prepared to capture opportunities in the market, driving the growth of our operations in the coming years.

**DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED (R\$)** GRI 201-1

|   | 2022             | 2023             | 2024               |
|---|------------------|------------------|--------------------|
| <b>Revenue</b>  | 11,089,549,984.7 | 13,377,563,322.0 | 16,454,137,418.20  |
| <b>Operating costs</b>  | -7,029,198,204.6 | -8,378,597,226.3 | -10,120,303,071.03 |
| <b>Salaries and employee benefits</b>   | -955,094,505.1   | -1,096,438,477.1 | -1,266,266,168.83  |
| <b>Payments to capital providers</b>  | -518,297,732.2   | -578,571,174.6   | -595,904,686.56    |
| <b>Payments to government</b>   | -1,854,267,546.2 | -2,328,035,270.9 | -2,825,167,338.00  |
| <b>Investments in the community</b>   | -6,783,387.9     | -3,098,545.3     | - 3,664,711.81     |
| <b>Retained economic value (Direct economic value generated – Distributed economic value)</b> | 725,908,608.8    | 995,921,173.21   | 1,642,831,441.97   |





# TAX MANAGEMENT

GRI 3-3 Ethics, Integrity, and Anti-Corruption, 201-4, 207-1, 207-2, 207-3, 207-4

We act with transparency, ensuring that our practices are aligned with current legislation and that they contribute to a fair tax environment. **Our approach seeks to balance compliance with tax obligations with the efficient management of tax incentives and credits**, ensuring competitiveness and sustainability over time.

Our Tax and Fiscal Strategy is conducted by a robust governance structure, coordinated by the Tax area, which works in synergy with the financial, legal, and technology areas. This integration allows for continuous monitoring of tax risks, tax compliance, and interaction with regulatory bodies and external stakeholders.

The Finance and Governance Committee receives support from specialized teams to provide input for its analyses and decisions, ensuring that tax management is aligned with the best market practices. In addition, our reports, based exclusively on operations carried out in Brazil, are submitted to independent external audits, reinforcing our commitment to transparency and integrity in tax practices. Periodic monitoring also involves the Audit and Risk Committee and the Board of Directors, which oversee and monitor the tax aspects of the operation.





In the area of tax compliance, we provide accurate calculations of taxes, proper responses to audits, and management of tax litigation processes, guaranteeing that all our operations are in full compliance with Brazilian legislation.

In addition to complying with all legal obligations, we strategically take advantage of available tax incentives, which contribute to financial efficiency and to expanding our investment capacity. We use presumed credits and deferral of the Tax on the Circulation of Goods and Services (ICMS, acronym in Portuguese) in our operations, in addition to benefiting from the 75% reduction in Corporate Income Tax on Exploration Profit (IRPJ, acronym in Portuguese), granted

through the Superintendence for the Development of the Amazon (SUDAM, acronym in Portuguese) and the Superintendence for the Development of the Northeast (SUDENE, acronym in Portuguese).

We are also moving forward with projects focused on technological innovation, submitting proposals within the scope of tax incentives for research and development. These initiatives contribute to strengthening our operations, enabling new investments and promoting tax efficiency gains.



9

# ANNEXES

GRI CONTENT SUMMARY

CREDITS





# GRI CONTENT INDEX

|  |   |
|--|---|
| <b>Statement of use</b>                  | The Solar Brasil S/A reported in accordance with the GRI Standards. |
| <b>GRI used</b>                          | GRI 1: Foundation 2021  |
| <b>Applicable GRI Sector Standard(s)</b> | None.   |

| GRI Standard                           | Content  | Response                 | Omission             |        |               |
|--|--|--------------------------|----------------------|--------|---------------|
|  |  |                          | Omitted requirements | Reason | Justification |
| <b>GRI 2: General Disclosures 2021</b> | 2-1 Organization details   | Page 09.                 |                      |        |               |
|  | 2-2 Entities included in the organization's sustainability reporting | Pages 04 and 16.         |                      |        |               |
|  | 2-3 Reporting period, frequency and contact point                    | Page 04.                 |                      |        |               |
|  | 2-4 Restatements of information                                      | None.                    |                      |        |               |
|  | 2-5 External verification  | Page 04.                 |                      |        |               |
|  | 2-6 Activities, value chain and other business relationships         | Pages 09, 13 and 16.     |                      |        |               |
|  | 2-7 Employees  | Pages 41, 45, 46 and 47. |                      |        |               |
|  | 2-8 Workers who are not employees                                    | Page 41.                 |                      |        |               |



| GRI Standard  | Content  | Response          | Omission             |                         |   |
|---|--|-------------------|----------------------|-------------------------|---|
|   |  |                   | Omitted requirements | Reason                  | Justification   |
| <b>GRI 2: General Disclosures 2021</b>                            | 2-9 Governance structure and its composition                                     | Page 112.         |                      |                         |   |
|   | 2-10 Nomination and selection for the highest governance body                    | Page 112.         |                      |                         |   |
|   | 2-11 Chair of the highest governance body  | Page 111.         |                      |                         |   |
|   | 2-12 Role of the highest governance body in overseeing the management of impacts | Page 112.         |                      |                         |   |
|   | 2-13 Delegation of responsibility for managing impacts                           | Pages 29 and 112. |                      |                         |   |
|   | 2-14 Role of the highest governance body in sustainability reporting             | Pages 04 and 33.  |                      |                         |   |
|   | 2-15 Conflicts of interest   | Page 123.         |                      |                         |   |
|   | 2-16 Communication of critical concerns  | Page 119.         |                      |                         |   |
|   | 2-17 Collective knowledge of the highest governance body                         | Page 112.         |                      |                         |   |
| 2-18 Evaluation of the performance of the highest governance body |  |                   | All.                 | Information unavailable | Currently, we do not have a mechanism for evaluating the performance of the Board of Directors and its advisory committees. |



| GRI Standard                              | Content  | Response               | Omission             |        |               |
|---|--|------------------------|----------------------|--------|---------------|
|   |  |                        | Omitted requirements | Reason | Justification |
| <b>GRI 2: General Disclosures 2021</b>    | 2-19 Compensation policies   | Page 117.              |                      |        |               |
|   | 2-20 Process to determine compensation   | Page 117.              |                      |        |               |
|   | 2-21 Annual total compensation ratio   | Page 117.              |                      |        |               |
|   | 2-22 Statement on sustainable development strategy   | Page 05.               |                      |        |               |
|   | 2-23 Policy commitments  | Pages 29, 119 and 124. |                      |        |               |
|   | 2-24 Embedding policy commitments  | Pages 29, 119 and 124. |                      |        |               |
|   | 2-25 Processes for negative impacts repair   | Page 128.              |                      |        |               |
|   | 2-26 Mechanisms for seeking advice and raising questions   | Pages 72 and 119.      |                      |        |               |
| 2-27 Compliance with laws and regulations | In 2024, there were no fines for non-compliance with laws and regulations. However, R\$ 48,415.81 were paid due to 21 infraction notices issued by the Ministry of Labor in inspections carried out between 2021 and 2023. The notices involved issues related to labor regulations, with corrective actions implemented and monitored by the responsible areas. |                        |                      |        |               |



| GRI Standard  | Content  | Response   | Omission             |        |               |
|---|--|--|----------------------|--------|---------------|
|   |  |  | Omitted requirements | Reason | Justification |
| <b>GRI 2: General Disclosures 2021</b>                      | 2-28 Participation in associations   | Page 27.   |                      |        |               |
|   | 2-29 Approach to stakeholder engagement  | Pages 27, 42, 73 and 75.   |                      |        |               |
|   | 2-30 Collective bargaining agreements  | Currently, 95% of employees are covered by collective agreements. Specialists, coordinators, managers and directors are not included in these agreements, as they are part of the meritocracy program. The salary adjustment for these positions is based on performance evaluations, with no automatic adjustment mechanism according to the collective labor agreements and conventions. |                      |        |               |
| <b>GRI 3: Material Topics 2021</b>                          | 3-1 Process for determining material topics  | Page 33.   |                      |        |               |
|   | 3-2 List of material topics  | Page 33.   |                      |        |               |
| <b>Material theme: Climate change and energy efficiency</b> |  |  |                      |        |               |
| <b>GRI 3: Material Topics 2021</b>                          | 3-3 Management of material topic   | Pages 97 and 99.   |                      |        |               |
| <b>GRI 201: Economic Performance 2016</b>                   | 201-2 Financial implications and other risks and opportunities due to climate change | Page 126.  |                      |        |               |
| <b>GRI 302: Energy 2016</b>                                 | 302-1 Energy consumption within the organization                                     | Pages 97 and 98.   |                      |        |               |



| GRI Standard                       | Content   | Response         | Omission             |                          |   |
|------------------------------------|---|------------------|----------------------|--------------------------|---|
|                                    |   |                  | Omitted requirements | Reason                   | Justification   |
| <b>GRI 302:<br/>Energy 2016</b>    | 302-2 Energy consumption outside the organization                             |                  | All.                 | Information unavailable. | The information on energy consumption outside the organization is not available in this report due to the revision of the methodology, which aims to ensure accuracy and reliability of the data in future disclosures.   |
|                                    | 302-3 Energy intensity  | Pages 97 and 98. |                      |                          |   |
|                                    | 302-4 Reduction of energy consumption   | Page 97.         |                      |                          |   |
|                                    | 302-5 Reductions in energy requirements of products and services              |                  | All.                 | Not applicable.          | There are no significant changes in the energy requirements of the products and services we offer. Our operation does not involve direct modifications to products or services that result in a substantial reduction in energy consumption. Thus, although we constantly seek to improve our energy efficiency in our internal operations, there are no records of changes that would justify the application of this indicator. For future reporting purposes, we will seek to understand whether any changes in the products and services offered make the indicator applicable. |
|                                    | 305-1 Direct greenhouse gas (GHG) emissions (Scope 1)                         | Page 100.        |                      |                          |   |
| <b>GRI 305:<br/>Emissions 2016</b> | 305-2 Indirect greenhouse gas (GHG) emissions (Scope 2) from purchased energy | Page 100.        |                      |                          |   |



| GRI Standard                   | Content   | Response | Omission             |                          |  |
|--------------------------------|---|----------|----------------------|--------------------------|--|
|                                |   |          | Omitted requirements | Reason                   | Justification  |
| <b>GRI 305: Emissions 2016</b> | 305-3 Other indirect (Scope 3) greenhouse gas (GHG) emissions   |          | All.                 | Information unavailable. | This year, we disclosed only the results of scopes 1 and 2 due to the complexity of calculating scope 3. However, a preliminary analysis of the 2023 emissions inventory indicated that most of the scope 3 emissions come from category 1 (Purchased Goods and Services), and we intend to revisit this category and develop an agenda to drive its decarbonization in the future.  |
|                                | 305-5 Reduction of greenhouse gas (GHG) emissions               | None.    |                      |                          |  |
|                                | 305-6 Emissions of ozone-depleting substances (ODS)             | None.    |                      |                          |  |
| <b>GRI 305: Emissions 2016</b> | 305-7 Emissions of NOx, SOx and other significant air emissions |          | All.                 | Information unavailable. | Currently, the requested indicators are measured only in isokinetic analyses of boilers, in accordance with applicable legislation, especially CONAMA Resolution no. 382/2006. As the boilers use different fuels, the parameters required by the legislation vary, and therefore most plants do not measure all the items requested by this indicator. We intend to better understand the formation of this indicator and reassess our processes to ensure the most correct calculation method, enabling its publication in future reports. |



| GRI Standard                                      | Content  | Response          | Omission             |                          |  |
|---|--|-------------------|----------------------|--------------------------|--|
|   |  |                   | Omitted requirements | Reason                   | Justification  |
| <b>Material topic: Water</b>                      |  |                   |                      |                          |  |
| <b>GRI 3: Material Topics 2021</b>                | 3-3 Management of material topic                       | Page 90.          |                      |                          |  |
| <b>GRI 303: Water and Effluents 2018</b>          | 303-1 Interactions with water as a shared resource     | Page 90.          |                      |                          |  |
|   | 303-2 Management of impacts related to water discharge | Page 90.          |                      |                          |  |
|   | 303-3 Water collection                                 | Pages 90 and 95.  |                      |                          |  |
|   | 303-4 Water discharge                                  | Pages 90 and 95.  |                      |                          |  |
|   | 303-5 Water consumption                                | Page 90.          |                      |                          |  |
| <b>Material topic: Circular Economy and Waste</b> |  |                   |                      |                          |  |
| <b>GRI 3: Material Topics 2021</b>                | 3-3 Management of material topic                       | Pages 80 and 101. |                      |                          |  |
| <b>GRI 301: Materials 2016</b>                    | 301-1 Materials used, by weight or volume              | Page 104.         |                      |                          |  |
|   | 301-2 Recycled input materials used                    | Page 104.         |                      |                          |  |
|   | 301-3 Reclaimed products and their packaging materials | Page 104.         | All.                 | Information unavailable. | The information on returned crate scraps for 2022 and 2023 could not be retrieved in time for reporting. |



| GRI Standard                              | Content   | Response   | Omission             |        |               |
|---|---|--|----------------------|--------|---------------|
|   |   |  | Omitted requirements | Reason | Justification |
| <b>GRI 306:<br/>Waste 2020</b>            | 306-1 Waste generation and significant waste-related impacts        | Page 101.  |                      |        |               |
|   | 306-2 Management of significant waste-related impacts               | Page 101.  |                      |        |               |
|   | 306-3 Waste generated   | Page 105.  |                      |        |               |
|   | 306-4 Waste not intended for final disposal                         | Pages 106 and 107.   |                      |        |               |
|   | 306-5 Waste directed to final disposal                              | Pages 107 and 108.   |                      |        |               |
| <b>Material topic: Working conditions</b> |   |  |                      |        |               |
| <b>GRI 3: Material Topics 2021</b>        | 3-3 Management of material topic                                    | Page 41.   |                      |        |               |
| <b>GRI 201: Economic Performance 2016</b> | 201-3 Defined benefit plan obligations and other retirement plans   | Page 54.   |                      |        |               |
| <b>GRI 202: Market Presence 2016</b>      | 202-1 Ratio of the lowest wage to the local minimum wage, by gender | There is no unit in which we practice values below the established minimum floor. Therefore, the ratio is 1:1. |                      |        |               |



| GRI Standard  | Content  | Response  | Omission             |        |               |
|---|--|---|----------------------|--------|---------------|
|   |  |   | Omitted requirements | Reason | Justification |
| <b>GRI 401: Employment 2016</b>                     | 401-1 New employee hires and employee turnover   | Pages 50, 51, 52 and 53.  |                      |        |               |
|   | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | Page 54.  |                      |        |               |
|   | 401-3 Parental leave   | Page 55.  |                      |        |               |
| <b>GRI 402: Labor/ Management Relations 2016</b>    | 402-1 Minimum notice periods regarding operational changes   | Changes resulting from negotiations that impact employees are implemented within up to four weeks after the approved decision. The timeframe in collective negotiations is not recorded in the agreements, except for the reference date, with the communication period being tacit and agreed upon with the union. |                      |        |               |
| <b>GRI 403: Occupational Health and Safety 2018</b> | 403-1 Occupational health and safety management system   | Page 66.  |                      |        |               |
|   | 403-2 Hazard identification, risk assessment, and incident investigation                                 | Page 66.  |                      |        |               |
|   | 403-3 Occupational health services   | Page 66.  |                      |        |               |



| GRI Standard  | Content   | Response         | Omission             |        |               |
|---|---|------------------|----------------------|--------|---------------|
|   |   |                  | Omitted requirements | Reason | Justification |
| <b>GRI 403:<br/>Occupational Health and Safety 2018</b> | 403-4 Worker participation, consultation, and communication on occupational health and safety                       | Page 66.         |                      |        |               |
|   | 403-5 Worker training on occupational health and safety   | Page 66.         |                      |        |               |
|   | 403-6 Promotion of worker health  | Pages 54 and 66. |                      |        |               |
|   | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships | Page 66.         |                      |        |               |
| <b>GRI 403:<br/>Occupational Health and Safety 2018</b> | 403-8 Workers covered by an occupational health and safety management system  | Page 66.         |                      |        |               |
|   | 403-9 Work-related injuries   | Page 69.         |                      |        |               |



| GRI Standard  | Content  | Response  | Omission             |        |               |
|---|--|---|----------------------|--------|---------------|
|   |  |   | Omitted requirements | Reason | Justification |
| <b>GRI 403: Occupational Health and Safety 2018</b>                   | 403-10 Occupational diseases   | No risks related to occupational diseases were identified, nor were any deaths linked to such diseases, based on the monitoring of CATs (Work Accident Reports) registered in the FAPonline system and the analysis of the evolution of the number of CATs filed.   |                      |        |               |
| <b>GRI 407: Freedom of Association and Collective Bargaining 2016</b> | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | None. We strictly follow union negotiation legislation. The form of negotiations is defined by the union's prerogative, and after the approval of the request, the documentation is forwarded for signatures and processing of the agreements. In case of impasse, the Ministry of Labor is called for mediation.   |                      |        |               |
| <b>GRI 408: Child Labor 2016</b>                                      | 408-1 Operations and suppliers at significant risk of incidents of child labor                                       | We understand that several operations and suppliers may present significant risks of child labor, such as in agricultural activities, manufacturing production, night work, and unhealthy environments. However, we did not identify reports of child labor in our supply chain. The factories undergo social responsibility audits (Supplier Guiding Principles – SGP), a global requirement of Coca-Cola, and large suppliers are also audited, assessing compliance with legislation and respect for human rights. In addition, the factories and the largest distribution centers are audited on legal requirements by third-party companies. |                      |        |               |



| GRI Standard                                      | Content   | Response  | Omission             |                 |   |
|---|---|---|----------------------|-----------------|---|
|   |   |   | Omitted requirements | Reason          | Justification   |
| <b>GRI 409: Forced or Slave-Like Labor 2016</b>   | 409-1 Operations and suppliers at significant risk of cases of forced or slave-like labor | We understand that several operations and suppliers may present significant risks of forced or slave-like labor, characterized by forced labor or exhaustive working hours, subjecting workers to degrading conditions, such as in agricultural activities, manufacturing production, night work, and unhealthy environments. However, we did not identify any practice of forced or slave-like labor in our supply chain. The factories undergo social responsibility audits (SGP - Supplier Guiding Principles), a global requirement of Coca-Cola, and large suppliers are also audited, assessing compliance with legislation and respect for human rights. In addition, the factories and the largest distribution centers are audited on legal requirements by third-party companies. |                      |                 |   |
| <b>GRI 410: Security Practices 2016</b>           | 410-1 Security personnel trained in human rights policies or procedures                   |   | All.                 | Not applicable. | Currently, we do not have specific training material for this. During the integration process, these professionals receive training conducted by the SESMT team, which ensures their competence to perform their duties according to our protocols, in addition to undergoing periodic recycling. |
| <b>Material topic: Consumer Health and Safety</b> |   |   |                      |                 |   |
| <b>GRI 3: Material Topics 2021</b>                | 3-3 Management of material topic  | Page 76.  |                      |                 |   |
| <b>GRI 416: Consumer Health and Safety 2016</b>   | 416-1 Assessment of the health and safety impacts of product and service categories       | Currently, we conduct health and safety impact assessments for 100% of our products, seeking continuous improvement.  |                      |                 |   |



| GRI Standard  | Content   | Response   | Omission             |        |               |
|---|---|--|----------------------|--------|---------------|
|   |   |  | Omitted requirements | Reason | Justification |
| <b>GRI 416:<br/>Consumer<br/>Health and<br/>Safety 2016</b> | 416-2 Cases of non-compliance concerning the health and safety impacts of products and services | <p>In this reporting cycle, five cases of non-compliance with laws were recorded, which resulted in fines or penalties. There were no cases of non-compliance with laws that resulted in warnings, nor cases of non-compliance with voluntary codes.</p> <p>Regarding the 14 cases of non-compliance reported in the last reporting cycle that were still under judgment, we obtained the following outcomes:</p> <p>11 cases were definitively closed;<br/>2 cases involved payments related to expert fees;<br/>1 case awaits approval of a settlement.</p> <p>In terms of health and safety, all stages of the life cycle of products and services are evaluated with specific criteria to ensure compliance with applicable standards, always prioritizing the safety and well-being of those involved. The analyses are conducted according to procedures established by The Coca-Cola Company, which include all the necessary data for the evaluation of the products. These procedures detail the reagents and equipment used, the monitoring methodology, and the specifications of the maximum and minimum parameters to be observed. In addition, reports of the main analyses are sent to The Coca-Cola Company.</p> |                      |        |               |



| GRI Standard  | Content   | Response  | Omission             |                 |   |
|---|---|---|----------------------|-----------------|---|
|   |   |   | Omitted requirements | Reason          | Justification   |
| <b>GRI 417:<br/>Marketing and<br/>Labeling 2016</b> | 417-1 Requirements for product and service information and labeling                   | We maintain a procedure for label management and approval, defined directly by The Coca-Cola Company, with our responsibility being to ensure the acquisition of valid labels. Our labels include symbols for selective collection, type of material used, and the 100% recycled bottle seal (for the water product). All product categories are covered by these procedures and assessed for compliance with the established guidelines. |                      |                 |   |
|   | 417-2 Cases of non-compliance concerning product and service information and labeling | None.   |                      |                 |   |
|   | 417-3 Cases of non-compliance concerning marketing communication                      |   | All.                 | Not applicable. | We do not report cases of non-compliance related to marketing communication, as this activity is not under our direct responsibility. The management of marketing communication for the brands of products we market is conducted by Coca-Cola Brazil, which is responsible for the development, execution, and monitoring of all communication campaigns and guidelines in the national territory. Therefore, any complaints or questions related to marketing communication are directed to and handled exclusively by Coca-Cola Brazil, and it is not our role to act directly in the preparation, approval, or resolution of demands related to this topic. For this reason, we consider the GRI 417-3 indicator as not applicable to our scope of operation. |



| GRI Standard   | Content  | Response                | Omission             |                          |  |
|--|--|-------------------------|----------------------|--------------------------|--|
|  |  |                         | Omitted requirements | Reason                   | Justification  |
| <b>Material topic: Ethics, Integrity and Anti-Corruption</b> |  |                         |                      |                          |  |
| <b>GRI 3: Material Topics 2021</b>                           | 3-3 Management of material topic   | Pages 110, 119 and 134. |                      |                          |  |
|  | 205-1 Operations assessed for risks related to corruption                            |                         | All.                 | Information unavailable. | We have not yet developed a risk matrix focused on corruption, but this activity is planned to be carried out between the second half of 2025 and the first half of 2026.  |
| <b>GRI 205: Anti-Corruption 2016</b>                         | 205-2 Communication and training on anti-corruption policies and procedures          |                         | All.                 | Information unavailable. | By the end of 2025, the Anti-Corruption Policy will be reviewed. After the review, the document will be submitted to the Board of Directors for approval. Once approved, a training program for employees will be implemented. |
|  | 205-3 Confirmed cases of corruption and actions taken                                | None.                   |                      |                          |  |
| <b>GRI 206: Anti-Competitive Behavior 2016</b>               | 206-1 Legal actions for anti-competitive behavior, anti-trust and monopoly practices | None.                   |                      |                          |  |
| <b>GRI 207: Tax 2019</b>                                     | 207-1 Tax approach   | Page 134.               |                      |                          |  |
|  | 207-2 Governance, control and fiscal risk management                                 | Page 134.               |                      |                          |  |



| GRI Standard   | Content  | Response  | Omission  |                          |   |
|--|--|-----------|---|--------------------------|---|
|  |  |           | Omitted requirements                                  | Reason                   | Justification   |
| <b>GRI 207: Tax 2019</b>                             | 207-3 Stakeholder engagement and management of their concerns related to tax               | Page 134. |   |                          |   |
|  | 207-4 Country-by-country reporting   | Page 134. |   |                          |   |
| <b>Material topic: People development and growth</b> |  |           |   |                          |   |
| <b>GRI 3: Material Topics 2021</b>                   | 3-3 Management of material topic   | Page 56.  |   |                          |   |
|  | 404-1 Average hours of training per year, per employee                                     | Page 60.  | Average training hours by gender and by job position. | Information unavailable. | Currently, we do not monitor training hours by gender and functional level. However, we track the total training hours applied to our employees, which allows us to calculate the average hours of training per employee. |
|  | 404-2 Programs for upgrading employee skills and assistance for career transition          | Page 56.  |   |                          |   |
|  | 404-3 Percentage of employees receiving regular performance and career development reviews | Page 62.  |   |                          |   |



| GRI Standard   | Content  | Response  | Omission                        |                                 |               |
|--|--|---|---------------------------------|---------------------------------|---------------|
|  |  |   | Omitted requirements            | Reason                          | Justification |
| <b>Material topic: Diversity</b>                                 |  |   |                                 |                                 |               |
| <b>GRI 3: Material Topics 2021</b>                               | 3-3 Management of material topic                                     | Page 63.  |                                 |                                 |               |
| <b>GRI 202: Market Presence 2016</b>                             | 202-2 Proportion of senior management hired from the local community | There are no members of senior management hired from the local community. |                                 |                                 |               |
| <b>GRI 405: Diversity and Equal Opportunity 2016</b>             | 405-1 Diversity in governance bodies and employees                   | Pages 65 and 116.   |                                 |                                 |               |
|  |  |   | Female                          | Male                            |               |
|  | 405-2 Ratio of basic salary and remuneration of women to men         | Directors:<br>Managers:<br>Coordinators:<br>Supervisors:<br>Operational:  | 85%<br>89%<br>87%<br>82%<br>68% | 86%<br>87%<br>86%<br>79%<br>65% |               |
| <b>GRI 406: Non-Discrimination 2016</b>                          | 406-1 Incidents of discrimination and corrective actions taken       | None.   |                                 |                                 |               |
| <b>Material topic: Infrastructure and Digital Transformation</b> |  |   |                                 |                                 |               |
| <b>GRI 3: Material Topics 2021</b>                               | 3-3 Management of material topic                                     | Pages 20, 22, 78 and 130.   |                                 |                                 |               |
| <b>GRI 201: Economic Performance 2016</b>                        | 201-1 Direct economic value generated and distributed                | Page 133.   |                                 |                                 |               |
|  | 201-4 Financial assistance received from government                  | Page 134.   |                                 |                                 |               |



| GRI Standard                                   | Content   | Response | Omission             |        |               |
|--|---|----------|----------------------|--------|---------------|
|  |   |          | Omitted requirements | Reason | Justification |
| <b>GRI 203: Indirect Economic Impacts 2016</b> | 203-1 Investments in infrastructure and support for services  | Page 78. |                      |        |               |
|  | 203-2 Significant indirect economic impacts   | Page 78. |                      |        |               |
| <b>GRI 413: Local Communities 2016</b>         | 413-1 Operations with engagement, impact assessments, and development programs aimed at the local community | Page 78. |                      |        |               |
|  | 413-2 Operations with significant actual or potential negative impacts on local communities                 | Page 78. |                      |        |               |
| <b>Material topic: Cybersecurity</b>           |   |          |                      |        |               |
| <b>GRI 3: Material Topics 2021</b>             | 3-3 Management of material topic  | Page 25. |                      |        |               |
| <b>GRI 418: Customer Privacy 2016</b>          | 418-1 Substantiated complaints concerning breaches of customer privacy and loss of customer data            | Page 25. |                      |        |               |



| GRI Standard   | Content  | Response   | Omission             |        |               |
|--|--|--|----------------------|--------|---------------|
|  |  |  | Omitted requirements | Reason | Justification |
| <b>Material topic: Value Chain and Logistics</b>       |  |  |                      |        |               |
| <b>GRI 3: Material Topics 2021</b>                     | 3-3 Management of material topic   | Page 72.   |                      |        |               |
| <b>GRI 204: Procurement Practices 2016</b>             | 204-1 Proportion of spending on local suppliers                            | Page 73.   |                      |        |               |
| <b>GRI 308: Supplier Environmental Assessment 2016</b> | 308-1 New suppliers selected based on environmental criteria               | 100%   |                      |        |               |
|  | 308-2 Negative environmental impacts in the supply chain and actions taken | No suppliers causing negative impacts were identified. |                      |        |               |
| <b>GRI 414: Supplier Social Assessment 2016</b>        | 414-1 New suppliers selected based on social criteria                      | 100%   |                      |        |               |
|  | 414-2 Negative social impacts in the supply chain and actions taken        | No suppliers causing negative impacts were identified. |                      |        |               |



# CREDITS

## EXECUTIVE BOARD

**General Director:**

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**Financial Director:**

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**Strategy & Marketing Director:**

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**Supply Chain Director:**

Orlando Fiorenzano

**External Relations Director:**

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S O L A R<sup>BR</sup> *Coca-Cola*<sup>®</sup>

**Passion** that transforms  
**A thirst** that drives us forward