

SUSTAINABILITY REPORT 2025



INPASA DEL PARAGUAY S.A.



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Presentation

About this Report

Message from Senior Management



About this Report

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This Sustainability Report of INPASA del Paraguay S.A. presents the organization's economic, environmental, and social performance for the period from January 1 to December 31, 2025.

This report has been prepared with reference to the GRI 2021 Standards of the Global Reporting Initiative (GRI), considering the disclosures and indicators relevant to the organization's management and impacts. In addition, the determination of the material topics considered the guidelines of the GRI 13: Agriculture, Aquaculture and Fishing 2022 Sector Standard.

The reported information covers the operations of INPASA del Paraguay S.A., including:

- The corporate office located in Ciudad del Este;
- The commercial office located in Asunción;
- The industrial facility in Laurel, Canindeyú Department; and
- The Toro Pirú industrial facility, San Pedro Department.

Unless otherwise indicated, the information presented relates exclusively to the operations of **INPASA del Paraguay S.A.** in Paraguay and does not include the operations of the INPASA Group in other countries.

This report constitutes the first edition of the Sustainability Report of INPASA del Paraguay S.A., and it will be published on an annual basis. As this is the first edition of the report, there are no restatements or updates of information reported for previous periods.

As part of the continuous improvement process and the strengthening of sustainability management, some indicators and disclosures may be adjusted or expanded in future editions as the organization's internal methodologies for data collection, control, and traceability continue to be consolidated.

The content of this report was developed with the participation of various areas of the organization responsible for providing and validating the reported information, with the aim of ensuring its accuracy, coherence, and consistency with the GRI Standards. The final validation of the results was carried out by Senior Management, while the technical and methodological review of the content and its alignment with the requirements of the GRI Standards was supported by the Chilean consulting firm Econtrolling SpA, represented in Paraguay by European Consulting Group. The results of this verification process are presented in the "Assurance Report" section. For inquiries regarding this report, the company provides the following contact point:



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Message from Senior Management

GRI 2-22

At INPASA del Paraguay S.A., we understand that sustainability is a fundamental element for the long-term growth and continuity of our business. During 2025, we continued to strengthen our management model with positive economic, environmental, and social results, reaffirming our commitment to creating value for our stakeholders.

The reporting period was marked by favorable performance, with growth in sales volumes and an expanded presence of our products in domestic and international markets. We achieved significant results in the commercialization of biofuels, such as ethanol and biodiesel, as well as co-products intended for animal nutrition and other industrial sectors. Our products reached markets across the Americas, Europe, Asia, and the Middle East, strengthening the company's position as a benchmark in the production of renewable solutions.

We also made progress in structural and technological improvements aimed at increasing operational efficiency, process automation, and the strengthening of our control systems. These advances were accompanied by social initiatives and programs focused on the development of our employees and the communities where we operate.

The transition to a low-carbon economy represents both an opportunity and a responsibility for our organization. Our biofuels play a significant role in reducing greenhouse gas emissions, achieving savings of more than 90% compared to conventional fossil fuels. In addition, we promote the circular economy through the recovery and valorization of industrial waste and co-products, transforming them into new sources of energy and raw materials for other production processes.

Our environmental commitment is also reflected in the procurement of raw materials from producers committed to sustainable practices and the protection of natural resources. Through internationally recognized certification schemes, we promote responsible supply chains that help prevent deforestation and encourage sustainable land use.

In terms of environmental management, we continued to strengthen our initiatives related to energy efficiency, in-house energy generation through cogeneration, industrial water reuse, and waste valorization. At the same time, we promoted training and awareness programs for employees and contractors, fostering an organizational culture focused on sustainability and compliance with best practices.



People development is one of the fundamental pillars of our strategy. We recognize that human capital is essential to the success of our organization, and we continuously work to provide safe working conditions, as well as training and professional development opportunities. The results achieved in occupational health and safety reflect the commitment of our employees and the effectiveness of our preventive actions. We also promote a culture based on respect, inclusion, and equal opportunities, strengthening the participation of women in leadership positions and consolidating non-discrimination practices at all levels of the organization.

Our contribution to local economic development is based on strong integration with the national productive sector. All the raw materials used for ethanol production are sourced from Paraguayan producers, strengthening agricultural value chains and creating opportunities for thousands of families connected to the sector. In addition, we maintain close relationships with suppliers, customers, communities, authorities, and other relevant stakeholders, promoting partnerships that contribute to the sustainable development of the territories where we operate.

The challenges remain significant. Human talent management, the availability of raw materials and biomass, as well as the effects of climate conditions on supply chains, represent issues that require constant attention. In response to this scenario, we continue to strengthen our management systems, operational capabilities, and adaptation mechanisms.

Looking ahead, we aim to advance the integration of our Environmental, Social, and Governance (ESG) strategy by establishing indicators, targets, and monitoring mechanisms that will enable us to assess our performance and drive continuous improvement in environmental, social, and governance matters. We will also promote the creation and strengthening of management structures and specialized committees that contribute to embedding sustainability at all levels of the organization.

The results achieved during 2025 are the outcome of the commitment of our employees, suppliers, customers, shareholders, and other stakeholders. We express our sincere gratitude to all of them for accompanying us on this journey. Their trust and commitment are essential for INPASA del Paraguay S.A. to continue growing, innovating, and contributing to sustainable development, food security, and the decarbonization of the economy.

We invite our stakeholders to learn more about our progress, challenges, and future outlook through this Sustainability Report.



Jose Lopes

President



Eder Lopes

Vice President

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Who We Are

Our Journey

Mission, Vision and Values

Our Products

Our Business Model

Institutional and National Relations



Who We Are

GRI 2-1, 2-6

We are INPASA del Paraguay S.A. (Corporation), an agribusiness company dedicated to the production of biofuels, sugar, and co-products derived from the processing of cereals and sugarcane, with operations in Paraguay since 2008.

We are part of the INPASA Group, one of the leading cereal ethanol producers in South America.

Our activities are primarily focused on the production of hydrous and anhydrous ethanol, biodiesel, sugar, and value-added co-products, using agricultural raw materials such as corn, sorghum, sugarcane, and vegetable oils. As part of our integrated resource utilization and circular economy model, we also produce DDGS (Distillers Dried Grains with Solubles), glycerin, and oils intended for various industrial and agricultural applications.

Our corporate office is located in Ciudad del Este, Paraguay, and our main operational locations are:

- Laurel Industrial Facility (Operational Headquarters) in the Department of Canindeyú
- San Pedro Industrial Facility in the Department of San Pedro; and
- Asunción Commercial Office, primarily dedicated to serving customers and suppliers in the country's capital.

Likewise, the INPASA Group has international offices in Brazil, Switzerland, and the Netherlands. However, these operations and offices are not part of the scope of this Sustainability Report.

Through our operations, we supply both the domestic and international markets, contributing to the development of renewable energy solutions and the valorization of co-products derived from agribusiness.

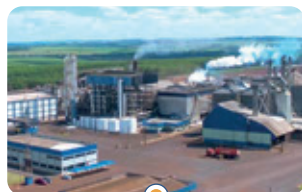
During 2025, we maintained operations aimed at strengthening our production capacity, operational efficiency, and commercial expansion, consolidating our participation in the regional biofuels and agribusiness products value chain

Our Journey

Since our beginnings, at INPASA we have driven sustained growth, marked by the expansion of our operations, innovation, and the strengthening of our international presence. Our history reflects our commitment to the energy transition, sustainability, and the development of the biofuels sector. To provide an understanding of the evolution and growth context of the INPASA Group, this section includes significant milestones associated with both the operations of INPASA del Paraguay S.A. and the development of the Group's operations in Brazil. However, unless otherwise indicated, the operations located in Brazil are not included within the scope of this Sustainability Report.



Our Journey



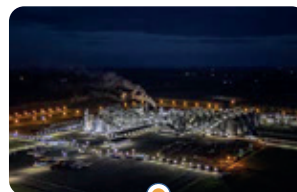
2006

Start of the construction of the Laurel – Canindeyú (Paraguay) facility.



2008

Start of operations in Nueva Esperanza (Paraguay).



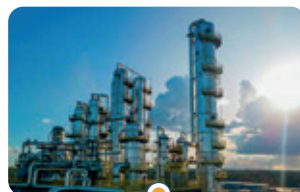
2018

Start of operations in San Pedro (PY), the second facility in Paraguay. Construction of the Sinop (MT) facility, the first facility in Brazil.



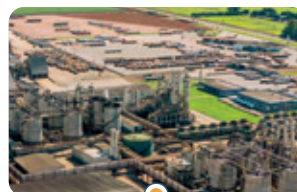
2019

Inauguration of the Sinop (MT - BR) facility.



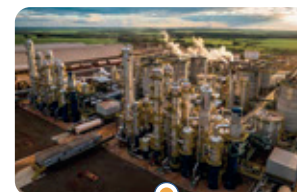
2020

Inauguration of the Nova Mutum (MT) biorefinery, the second facility in Brazil.



2021

Inauguration of the second phase of Sinop (MT - BR).



2022

Inauguration of the Dourados biorefinery, the first facility in Mato Grosso do Sul (Brazil).



2023

Inauguration of the second phase of Nova Mutum (MT - BR).



2024

Expansion of the Sinop (MT - BR) facility, which became the world's largest grain ethanol biorefinery. Inauguration of the Sidrolândia (MS - BR) facility.



2025

Inauguration of the Balsas (MA - BR) facility. Start of the construction of the Luís Eduardo Magalhães (BA - BR) and Rio Verde (GO - BR) biorefineries.



2026

Announcement of the Rondonópolis (MT - BR) facility.

Mission, Vision and Values



Mission

At INPASA, we strive to provide clean and sustainable solutions to meet the world's growing energy demand by promoting the development of biofuels and co-products that contribute to a more efficient and low-carbon energy matrix.



Vision

Our vision is to be globally recognized for the sustainability, quality, and technologies applied in our products and processes, establishing ourselves as a benchmark in innovation, efficiency, and sustainable development within the agribusiness and energy sectors.



Values



Ethics

We act with integrity, honesty, and respect for the law, promoting responsible and transparent conduct in all our activities and relationships.



Professionalism

We promote the continuous pursuit of excellence by valuing the development of skills, commitment, and mutual respect among our employees.



Teamwork

We value the diversity of ideas and capabilities, fostering collaboration and the development of people to achieve shared goals.



Dynamism

We pursue continuous growth driven by innovation, continuous improvement, and a long-term sustainable vision.



Credibility

We work to strengthen trust in our organization by promoting the quality of our products, respect for our customers and suppliers, and a responsible relationship with the community and the environment.



Simplicity

We maintain close and straightforward relationships, combined with high standards of technology and innovation in our processes and products.



Transparency

We promote clear, truthful, and honest communication with our employees, customers, suppliers, and other stakeholders

Our Products

At INPASA, we develop a portfolio of products and co-products focused on renewable energy, agribusiness, animal nutrition, and various industrial applications. Through our operations, we promote the efficient use of resources, the valorization of co-products, and the development of solutions that support the energy transition and the circular economy.

Production Volume	2025
Hydrous Ethanol	17.704 m ³
Anhydrous Ethanol	442.107 m ³
Biodiesel	50.302 m ³
Sugar	42.915 T
DDGS	250.584 T
Glycerin	5.003 T
Emulsifiable Oil (IOP and IOM)	2.851 m ³

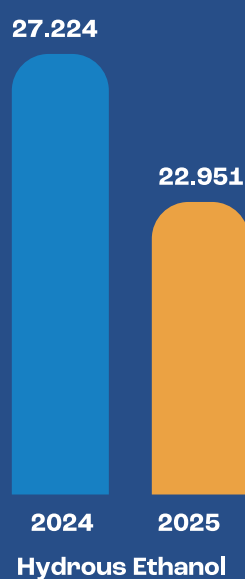
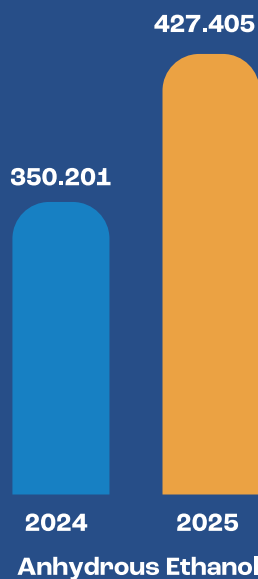


Ethanol

Ethanol is one of our main products and is a renewable biofuel produced from the processing of grains. Its use contributes to reducing carbon dioxide (CO₂) emissions compared to conventional fossil fuels.

During 2025, we achieved a record production of 459,811 m³, reflecting the sustained growth of our operations and our ability to supply both domestic and international markets.

Sales Volume (m³)



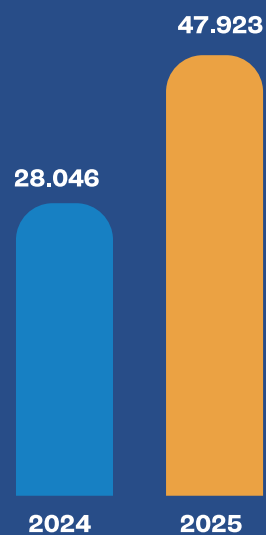
Biodiesel



The vegetable biodiesel produced by INPASA is a renewable alternative to petroleum-based fuels. Our production uses raw materials derived from industrial co-products and waste, such as TCO (Technical Corn Oil) and UCO (Used Cooking Oil), promoting the efficient use of resources and the valorization of waste.

This biofuel is marketed in both domestic and international markets.

Sales Volume (m³)

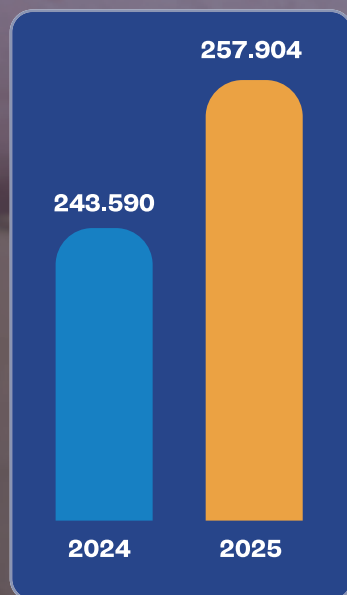


DDGS

DDGS (Distillers Dried Grains with Solubles) are a high-value nutritional co-product obtained from the ethanol production process. They are characterized by their high protein content, energy value, and digestibility, making them an efficient alternative for animal feed.

Our DDGS are marketed in both domestic and international markets, supplying value chains associated with food production.

Sales Volume (t)



Vegetable Oils



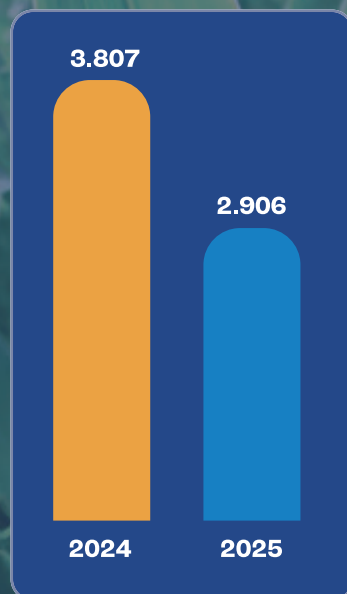
We produce different types of vegetable oils intended for both internal processes and agricultural applications.

The crude vegetable oil produced at the San Pedro facility is used entirely for biodiesel production, strengthening the internal valorization of resources and supporting the circular economy. Meanwhile, the emulsifiable oil (IOP) produced at the Laurel facility is marketed for agricultural use.

IOP and IOM are adjuvant oils formulated from corn and sorghum vegetable oil and high-performance additives, designed to improve the application and distribution of agricultural treatments. Their use contributes to greater operational efficiency, enhancing plant vigor and crop productivity.

During 2025, 24,138 tonnes of crude oil and fatty acids were produced and consumed internally.

Sales Volume (m³)



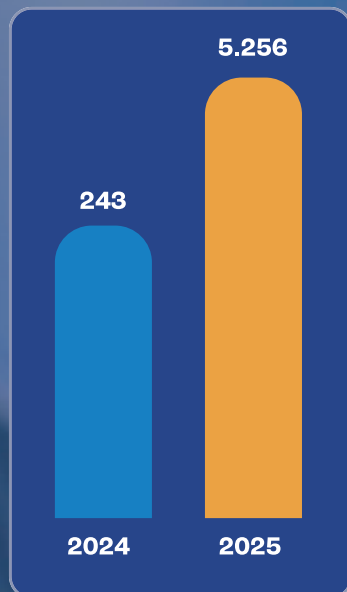
Glycerin



The crude glycerin produced at our San Pedro facility is a co-product generated during the biodiesel production process. This product is primarily intended for refining processes and industrial applications in sectors such as the pharmaceutical, cosmetics, food, and chemical industries.

Its production incorporates operational efficiency and resource reuse principles within the industrial process.

Sales Volume (t)



Sugar

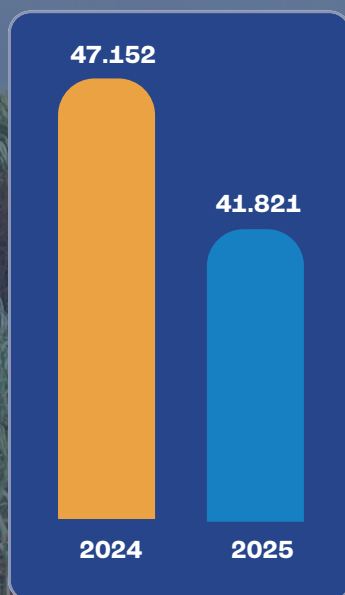


The sugar we produce is obtained from sugarcane. The process begins with the reception of the raw material, which undergoes preparation stages, including chopping and shredding, before being milled to extract its juice.

The juice is then processed through various industrial stages until Crystal refined sugar, characterized by a color of 100 RBU, is obtained.

Sugar production is an integral part of the company's industrial operations, incorporating the efficient use of sugarcane within its production process. In addition, the company holds certifications for the production of organic sugar intended for the United States and European Union markets.

Sales Volume (t)





Markets We Serve

Through our portfolio of products and co-products, we serve a wide range of domestic and international markets related to renewable energy, agribusiness, human food, animal nutrition, and industrial applications.



Biofuels

We participate in the biofuels market through the production and commercialization of hydrous and anhydrous ethanol, biodiesel, and vegetable oils used as feedstock for renewable fuels.



Animal Nutrition

We supply the animal nutrition sector with DDGS intended for feeding ruminants, poultry, swine, fish, horses, and pets.



Chemical and Pharmaceutical Industry

We produce crude glycerin for refining processes and the manufacture of higher value-added products for various industrial applications.



Agricultural Industry

We supply vegetable oils and emulsifiable oils used primarily as adjuvants for herbicides, insecticides, fungicides, and fertilizers.



Human Food

We serve the human food sector through the production and commercialization of sugar derived from sugarcane. This product is used as a raw material in various industries, including beverage, juice, dairy, ice cream, and confectionery manufacturers.

INPUTS



Financial Capital

- Financing
- Investors
- Capital resources



Manufactured Capital

- Industrial facilities
- Storage
- Logistics infrastructure



Intellectual Capital

- Certifications
- Continuous process improvement
- Technological development



Human Capital

- Diversity
- Training and capacity building
- Occupational health, well-being, and safety
- First employment programs and industry associations



Social and Relationship Capital

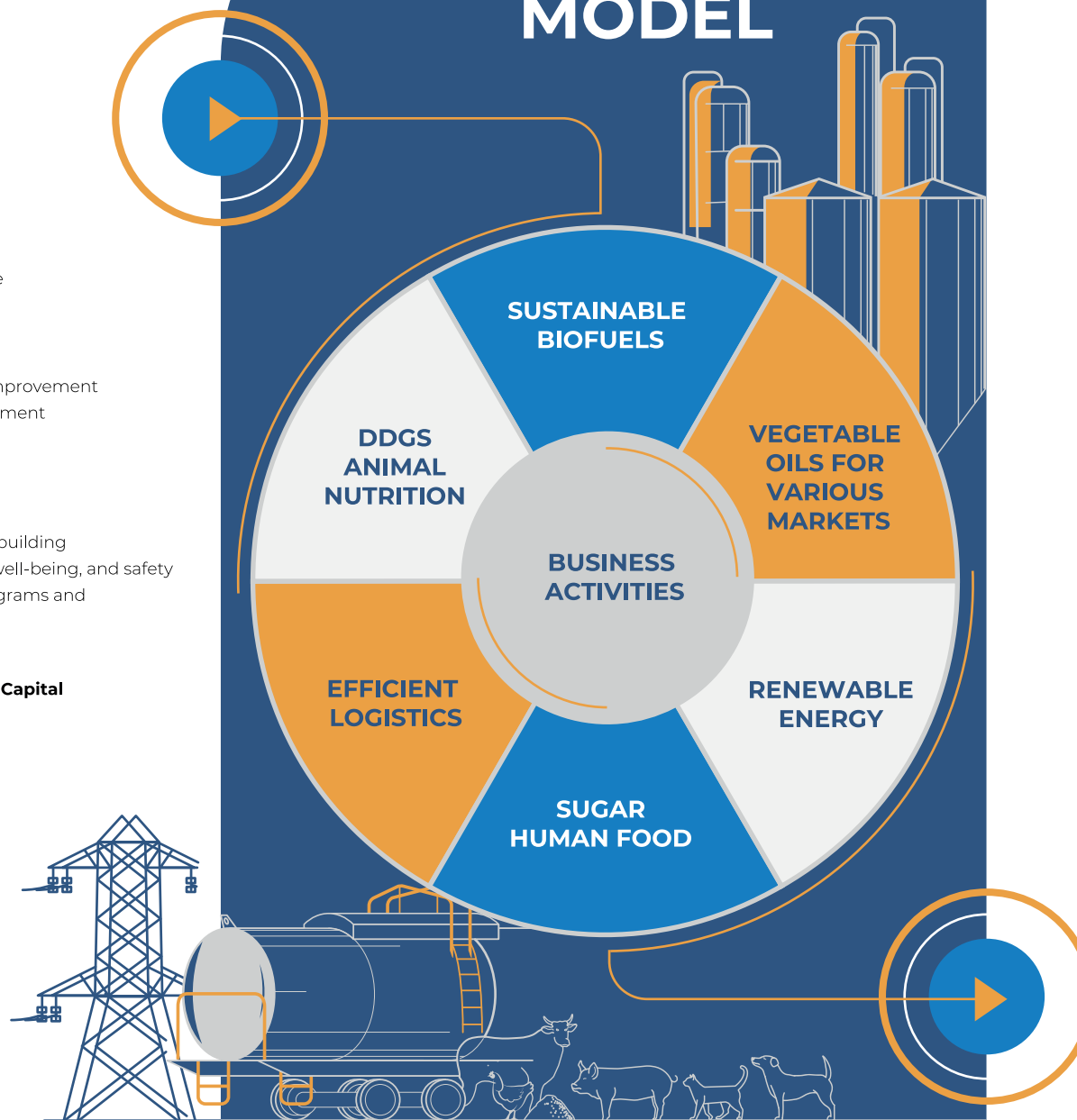
- Customers
- Suppliers
- Community
- Public authorities and regulatory bodies



Natural Capital

- Corn
- Sorghum
- Biomass
- Waste
- Sugarcane

BUSINESS MODEL



OUTPUTS



Financial Capital

- Economic stimulus
- Diversified revenue
- Exposure to regulatory risks
- Agricultural market fluctuations



Manufactured Capital

- Large-scale production
- Sustainable production models
- Electricity generation



Intellectual Capital

- Access to new markets
- Advanced biotechnology
- Adaptation to technological risks



Human Capital

- Professional development
- Strong interregional diversity
- Training and improvements in occupational health and safety
- Talent retention challenges



Social and Relationship Capital

- Local development
- Social commitment
- Stakeholder engagement
- Strengthening of local suppliers



Natural Capital

- Integrated utilization of grains
- Waste generation and valorization
- Management and sustainable use of natural resources

Sustainability Integrated into Our Business Model

At INPASA, we integrate sustainability as a strategic component of our business model, promoting the creation of long-term economic, environmental, and social value. As a company engaged in the production of biofuels, food for human consumption, and agribusiness co-products, we work to contribute to the development of more sustainable energy solutions by promoting the efficient use of resources, the valorization of co-products, and the incorporation of continuous improvement principles into our processes.

Value creation is based on the integration of financial, manufactured, intellectual, human, social, and natural capital, enabling us to drive operational efficiency, technological innovation, the integrated use of resources, and the valorization of co-products. As a result, the organization contributes to economic development, job creation, the strengthening of supply chains, and the production of renewable solutions for various markets.

Environmental Commitments

We promote initiatives aimed at minimizing environmental impacts and fostering more efficient operations. We operate our own energy generation systems through cogeneration, enabling us to supply our industrial operations while reducing the consumption of external energy. We also promote the efficient use of water, the reuse of industrial water, and the valorization of waste and co-products generated through our production processes.

In addition, we promote environmental awareness and training initiatives for our employees and contractor companies, fostering an organizational culture focused on environmental stewardship and compliance with best operational practices.

Social Management Commitments

We seek to contribute to the economic and social development of the communities where we operate by promoting job creation, strengthening local suppliers, and developing technical and productive capabilities.

We prioritize the procurement of raw materials and inputs from the domestic market, primarily corn and sorghum produced in different regions of Paraguay, thereby contributing to the local economy and strengthening agribusiness value chains.

We also promote training and development opportunities for employees and stakeholders associated with our operations, fostering safe working conditions and opportunities for professional growth.

Our Certifications

As part of our commitment to quality, sustainability, and continuous improvement, we hold internationally recognized certifications and standards that support our processes and products:



ISCC (International Sustainability and Carbon Certification):

An international certification that promotes the sustainable production and traceability of biomass and biofuels, including carbon emissions reduction criteria.



2BSvs (Biomass Biofuel Sustainability Voluntary Scheme):

A voluntary scheme recognized by the European Union for the sustainability certification of biomass and biofuels.



ISO 9001: An international quality management standard designed to ensure continuous improvement and compliance with applicable requirements for products and services.



FSSC 22000: An international food safety management certification aimed at ensuring the safety of products intended for human consumption through the control of risks associated with production and commercialization processes.



Kosher: A certification demonstrating compliance with applicable requirements for the manufacture of food and products under specific quality standards.



BPF

GMP (Good Manufacturing Practices): A certification related to the safe, hygienic, and consistent production of products in accordance with sanitary and export requirements.



ISO 17025: An international standard establishing technical and management requirements for testing and calibration laboratories, ensuring reliable and internationally recognized results.



Organic (USDA Organic, Organic EU, and Canada Organic Equivalency): Certifications that ensure compliance with the requirements for the production and processing of organic products intended for international markets such as the United States, the European Union, and Canada.

Through these certifications, we seek to strengthen the confidence of our customers and stakeholders by promoting high standards of quality, sustainability, and traceability throughout our operations.

Innovation and Technology

Innovation and the adoption of technology are integral to our strategy for strengthening the efficiency, reliability, and sustainability of our operations. At INPASA, we promote technological solutions aimed at optimizing industrial processes, improving resource management, and enhancing operational continuity, contributing to increasingly efficient and competitive operations.

Our innovation approach includes the integration of automation tools, real-time monitoring, predictive analytics, and process digitalization, enabling improved decision-making and the anticipation of operational risks associated with our production and logistics activities.

We also promote a culture of continuous improvement based on data analysis, the strengthening of technical capabilities, and the progressive adoption of new technologies applied to industrial operations.

Monitoring and Predictive Maintenance

As part of our technological transformation strategy, we have incorporated online monitoring and predictive maintenance tools based on smart sensors and real-time data analytics. These technologies enable the monitoring of variables such as vibration, temperature, and energy consumption of industrial equipment, facilitating the early identification of operational deviations and maintenance requirements.

Through these initiatives, we seek to strengthen asset availability, reduce operational failures, and advance toward a more efficient and proactive management of our industrial processes.

Energy Efficiency and Operational Automation

During 2025, we continued strengthening automation and monitoring systems aimed at optimizing energy consumption and improving the operational stability of our industrial facilities.

These tools enable real-time monitoring of variables related to energy consumption, steam generation, and the operation of critical equipment, facilitating more efficient operational responses and reducing the risk of unplanned interruptions. The implementation of automated systems also contributes to the more efficient use of resources and enhances the reliability of our operations.

Innovation Applied to Logistics and Traceability

We also promote technological tools aimed at strengthening logistics management and the monitoring of transportation operations. Through satellite tracking and geolocation systems, we monitor in real time the logistics operations associated with product transportation, enhancing the traceability and coordination of services provided by third-party transportation companies.

These initiatives contribute to improving operational efficiency, strengthening logistics control, and optimizing the management of our value chain.

Information Security

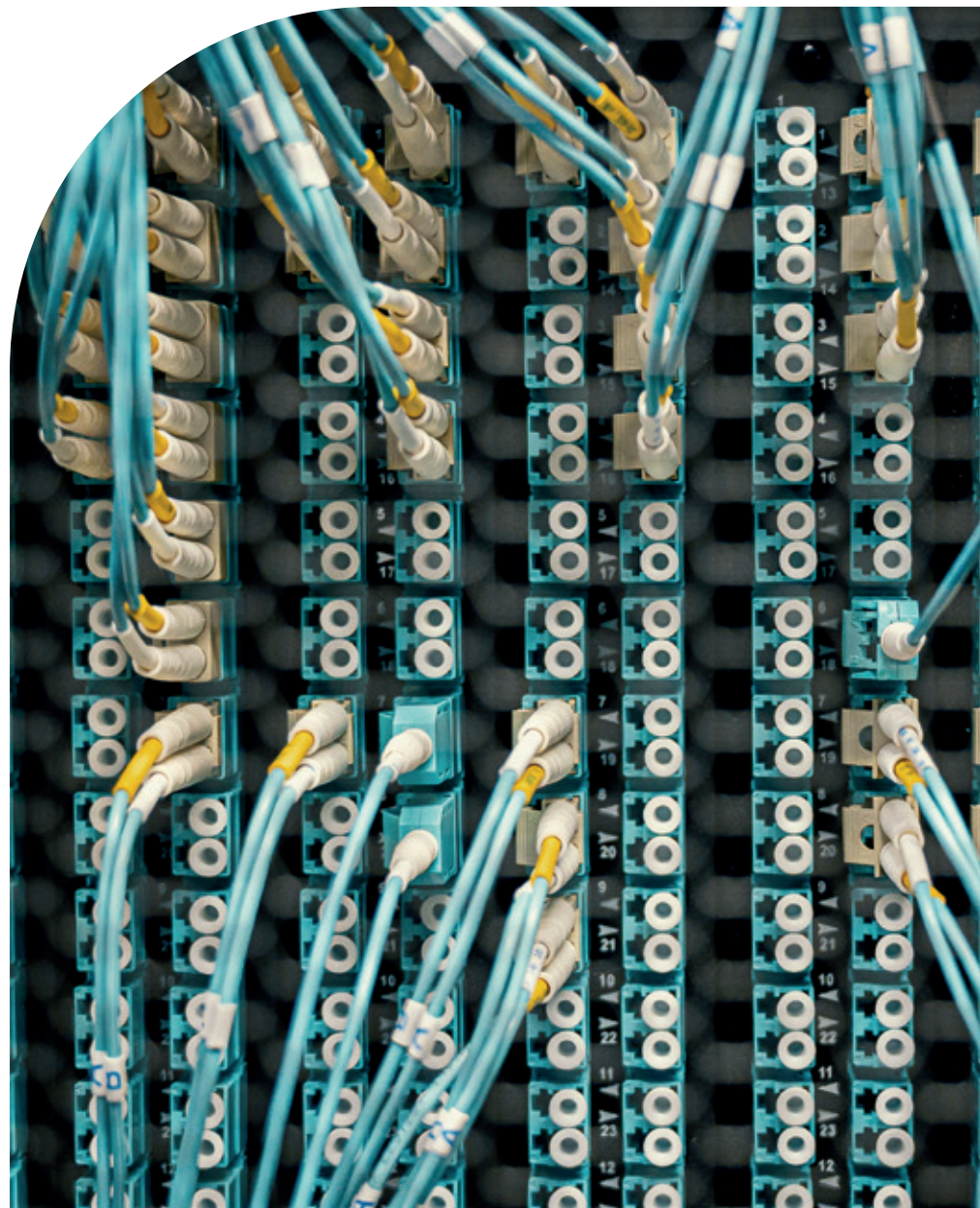
We ensure the continuity of our operations and the security of our information through a technological infrastructure designed to respond to potential incidents at any of our facilities. We are currently implementing a new infrastructure that optimizes the performance and continuity of the CompuSoftware system across the entire Group, ensuring greater stability, availability, and resilience for all branches that rely on remote access to the central database.

The main improvements implemented include:

- **ODA (Oracle Database Appliance):** Serves as the primary database server, providing enhanced performance and stability.
- **VMware Cluster:** Currently operates as Backup 1, providing redundancy at the headquarters in the event of an ODA failure.
- **Dell R660:** Currently being configured at the Laurel facility and intended for the Ciudad del Este office, where it will operate as Backup 2, ensuring system continuity even in the event of a complete failure at the headquarters.

This model reduces operational risks and improves system availability across all facilities.

To strengthen cybersecurity awareness, we distribute security bulletins containing security alerts, provide educational materials on information security, and conduct phishing simulations to identify vulnerabilities and reinforce a preventive security culture among our employees.



Technology and Automation Systems

The implementation of Robotic Process Automation (RPA) is generating a tangible impact on operational efficiency by enabling the management of a significant volume of repetitive tasks and measurably reducing the workload of the Information Technology (IT) team. Although its initial adoption has focused on specific processes, the results achieved provide a foundation for greater optimization and scalability.

In the administrative area, process automation enables the efficient management of a high volume of invoices, processing an average of 150 invoices per month with a significant reduction in errors. This robot verifies purchase orders and automatically records the information, minimizing manual errors and improving process accuracy.

In the IT area, an automation robot successfully handled 200 specific service requests, representing a 7% reduction in the overall volume of incidents. Out of a total of 1,921 service requests received, the robot processed 200 cases related to "CS permission changes," reducing the operational workload of the team and allowing it to focus on higher-value strategic tasks. Currently, automation covers 35% of the requests in this category, with further opportunities for improvement, as some users continue to submit requests manually.

In addition, initiatives such as the electronic invoicing robot, the permissions app, and the FI Mobile application have helped reduce operational limitations related to accuracy, response times, and document management, without generating external costs and while delivering measurable impacts.

The value chain generated by these initiatives is clear: reduced operational workload, fewer human errors, and optimized time management. These results have been supported through training sessions, user manuals, and internal communications designed to encourage adoption.

As a challenge, we have identified the need to strengthen initiative-level monitoring, consolidate performance metrics, close adoption gaps, and manage risks related to data security in industrial and logistics monitoring solutions.





Business Continuity Management

At INPASA, we continuously strengthen our response capability and operational resilience through initiatives focused on business continuity and the availability of critical processes in the event of contingencies, operational disruptions, or technological incidents.

Our approach integrates technological infrastructure, process automation, continuous monitoring, and management tools aimed at reducing operational risks and enhancing the stability of our industrial, logistics, and administrative operations.

As part of this process, we promote technological solutions that enable us to:

- Reduce dependence on manual tasks;
- Minimize operational errors;
- Strengthen the availability of critical information; and
- Ensure the continuity of essential business functions.

In addition, the implementation of backup systems, monitoring tools, and automation enhances our ability to respond to disruptive events, strengthening operational reliability and the long-term resilience of our operations.

Our Value Chain

GRI 2-6

At INPASA, we operate an integrated value chain focused on the production of biofuels, sugar, and agribusiness co-products, bringing together sourcing, industrial processing, co-product valorization, and commercialization activities for domestic and international markets.

Sourcing and Raw Materials

Our value chain begins with the sourcing of raw materials and strategic inputs for our industrial processes, primarily corn, sorghum, sugarcane, biomass, and oils used in the production of ethanol and biodiesel.

As part of our commitment to local economic development, we prioritize suppliers located in the regions where we operate. We also incorporate raw materials derived from waste recovery and industrial residue valorization processes, including:

- . TCO (Technical Corn Oil), derived from processes associated with ethanol production; and

- . UCO (Used Cooking Oil), used as a feedstock for biodiesel production.

These raw materials contribute to strengthening circular economy practices and the efficient use of resources within our operations.

As part of our sourcing strategy, we promote the diversification of raw materials through the incorporation of sorghum, a cereal crop with high adaptability and production efficiency. Sorghum represents an important alternative for areas with climatic constraints and water availability conditions that are less favorable for corn cultivation, contributing to regional agricultural development and strengthening the resilience of our supply chain.

Suppliers and Business Relationships

Our value chain involves coordinated collaboration with strategic suppliers, transportation companies, logistics operators, industrial customers, and other key stakeholders that support the development of our operations.

Supplier Selection and Evaluation

- Social criteria, legal compliance, operational regulations, performance, and sustainability-related aspects.
- Strategic partnerships with suppliers to improve their business performance.

Local Sourcing and Area of Influence

- During 2024, approximately 90% of agricultural raw material receipts came from suppliers located within the area of influence of our industrial operations (primarily in the Departments of San Pedro, Concepción, Caaguazú, and Alto Paraná).

2BSVs and Industry Participation

- 2BSVs Certification: Our producers operate under principles of no deforestation and sustainability.
- Producers receive a premium for the certified raw materials they deliver.
- We actively participate in CAPECO, promoting dialogue and coordination to support the sustainable sourcing of raw materials for the industry.



90%

of agricultural raw material receipts came from suppliers located within our area of influence.

Commercialization and Markets

Our products and co-products are marketed in domestic and international markets, supplying key sectors associated with the energy transition, food production, and industrial applications.

Markets and Countries

- We market our products in domestic and international markets.
- Countries: Switzerland, Uruguay, Singapore, Germany, United Arab Emirates, Brazil, the United Kingdom, and Belgium.
- TCO (Technical Corn Oil) was primarily exported to the Singapore market.
- We export sugar, primarily to Canada.

Sectors We Supply

- Biofuels and the energy transition.
- Food and industrial applications.
- Beverages and juices.
- Animal nutrition.
- Agricultural applications (adjuvants).

Key Products and Co-products

- Biofuels: Blends of fossil fuels and biofuels for subsequent commercialization.
- Sugar: Exports of organic sugar to Canada.
- Vegetable Oils: Feedstock for the biofuels industry and agricultural applications.
- DDGS: A key co-product for animal nutrition generated during ethanol production.

Circular Economy and Resource Valorization

One of the key attributes of our business model is the integrated use of raw materials and the valorization of industrial co-products.

Through our processes, we:

- Transform sugarcane and cereals into biofuels, sugar, and co-products;
- Reuse industrial co-products and waste;
- Valorize waste oils; and
- Promote the efficient use of resources throughout our operations.

This approach enables us to strengthen circular economy practices, reduce material losses, and create new value opportunities within our production value chain.



Our Workforce and Employment Structure

Our Employees

GRI 2-7

At INPASA, we recognize that our employees are a fundamental pillar of the development and sustainability of our operations. Our growth is built on the commitment, knowledge, and experience of the people who are part of our organization, fostering a work environment focused on professional development, safety, collaboration, and continuous improvement.

As of the end of 2025, we had a total workforce of 677 direct employees distributed across our industrial operations and administrative offices in Paraguay. Most of our workforce is employed at the Laurel and San Pedro industrial facilities, where the company's production activities are concentrated. All of our direct employees are permanent, full-time workers.

Workforce by Gender and Region

			2025
	Men	Women	total
Northwest	375	50	425
North-Central	195	13	208
East	21	22	43
Central (Asunción)	0	1	1
Total	591	86	677



The data presented were obtained from the internal CompuSoftware (CS) personnel management system and correspond to the information in effect as of December 31, 2025. For this first reporting cycle, it was not possible to present information disaggregated by employment category due to limitations in the classification structure and data availability within the system. The organization plans to strengthen its information management and data collection mechanisms in order to improve the level of detail of these indicators in future reports.

The composition of our workforce primarily reflects the operational characteristics and geographic location of our industrial facilities, where the company's production processes and operational activities in the agribusiness and biofuels industry are concentrated. In particular, the operations carried out at the Laurel and San Pedro industrial facilities have a higher proportion of technical and operational positions that have historically been dominated by male workers in the labor markets of the regions where we operate.

The location of some of our operations outside the country's main urban centers also influences the availability of local labor and the composition of our workforce. Nevertheless, women are represented across operational, administrative, technical, and management functions, performing roles in various areas of the organization.

During 2025, we continued to strengthen our operational and technical capabilities through the recruitment of new talent and the development of internal competencies, promoting opportunities for professional growth and continuous learning across different areas of the organization.



Third-Party Services

GRI 2-8

During the reporting period, operational and support activities were carried out by personnel employed by contractor companies and external service providers engaged in specific services associated with our operations.

As of the end of 2025, we recorded approximately 110 external workers, primarily engaged in industrial maintenance, construction, and the installation of new structures within our facilities.

However, these workers are not part of our direct workforce and do not have an employment relationship with INPASA. The activities performed by this personnel are managed and supervised by representatives appointed by the respective contractor companies, while INPASA is responsible only for the validation and acceptance of the work performed through the corresponding requesting departments.

For this reason, these external workers are not considered non-employee workers under the direct operational control of INPASA for the purposes of this report.

The reported information was obtained from facility access records in effect as of December 31, 2025.



Corporate Organization

Our Corporate Governance

GRI 2-9, 2-10, 2-12

Board of Directors and Management Structure

Our management structure consists of an Executive Board of Directors and a General Manager, who lead the strategic and operational management of the organization together with the managers of the various business areas.

The Board of Directors is constituted in accordance with the national legislation applicable to corporations through an Annual Ordinary General Shareholders' Meeting, at which shareholders appoint its members.

Our Board of Directors is composed of:

- **José Odvar Lopes, Full Director / Chairman, Executive and shareholder of the company.**
- **Eder Odvar Lopes, Full Director / Vice Chairman, Executive and shareholder of the company.**
- **Enzo German Olmedo, Executive / Full Director.**

The **Executive Board** actively participates in the strategic management of the business and, among other responsibilities, has the authority to:

- Appoint one or more Managers.
- Hire administrative, technical, economic, financial, and other personnel required by the company.
- Approve bonuses or profit-sharing arrangements for employees.
- Grant special or general powers of attorney.

In exercising these responsibilities, the Board appoints the company's General Manager.

Luis Biselli, General Manager, Executive.

The General Manager is responsible for the administration, operational management, and commercial management of the organization, coordinating the work of the different management teams and functional areas.

The selection of the Executive Board reflects the company's shareholding structure, while the General Manager is appointed based on criteria including experience in similar positions, industry background, and management and leadership capabilities. All members of the Executive Board perform executive functions within the organization. Although the current nomination process does not yet include specific sustainability-related experience as a selection criterion, the company is committed to progressively strengthening its corporate governance and integrating Environmental, Social, and Governance (ESG) criteria into its management processes and decision-making.

Sustainability Oversight and Impact Management

GRI 2-12 / 2-13 / 2-14

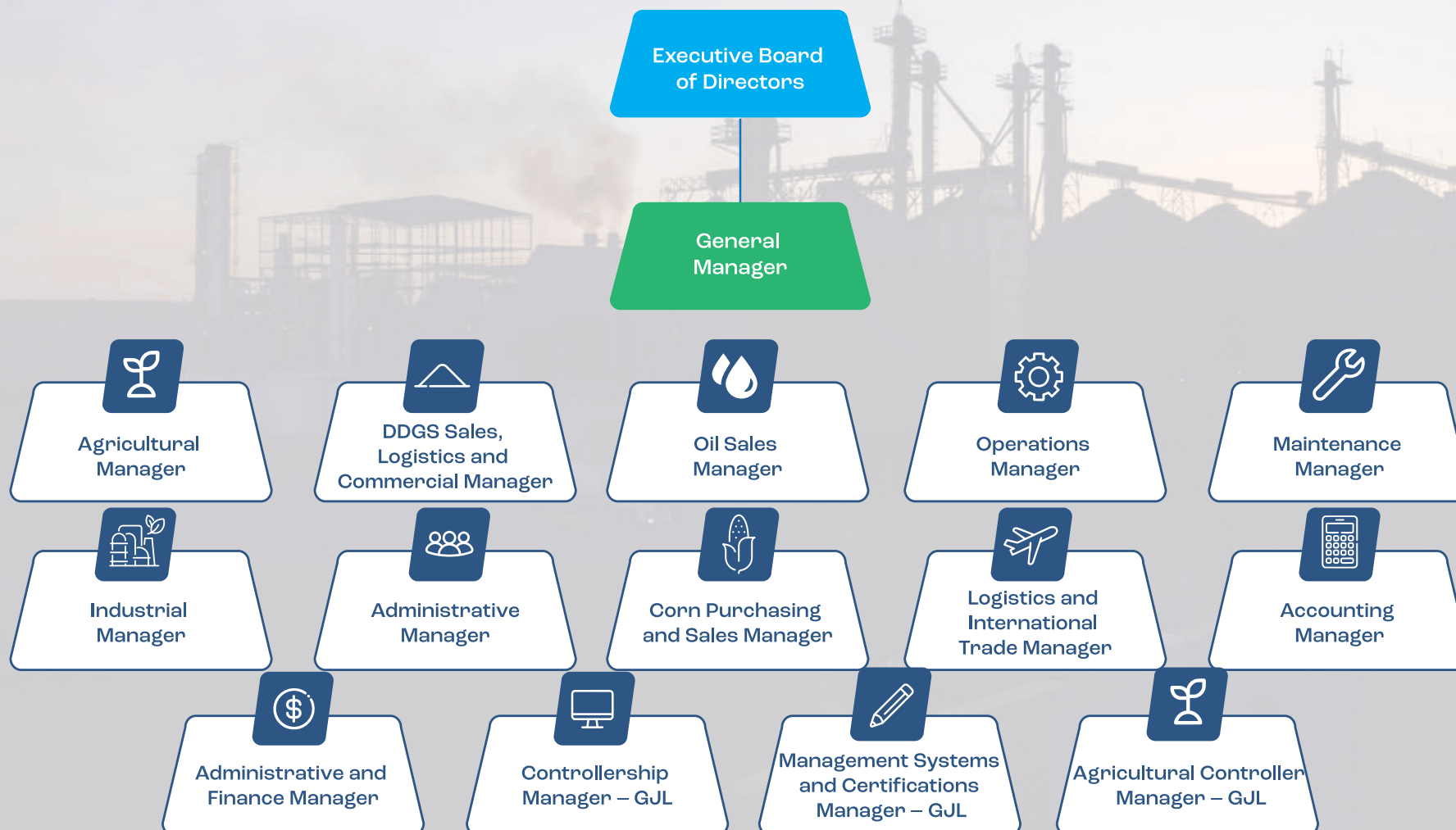
At INPASA del Paraguay, the oversight and management of economic, environmental, and social impacts are carried out across the organization through the coordinated efforts of different departments. The Sustainability, Environmental, and Legal departments are responsible for managing and monitoring environmental impacts. Social impacts are addressed by the administrative team in coordination with the Human Resources, Administration, and Occupational Health and Safety departments. Matters related to governance, compliance, internal control, and risk management are overseen by a dedicated Internal Controls and Risk Management department.

As part of this approach, the responsible departments monitor indicators, risks, regulatory compliance, and opportunities for improvement within their respective areas of responsibility, establishing action plans and corrective measures whenever appropriate.

Managers from the different departments report regularly to the General Manager through monthly follow-up meetings and participate in formal annual management review processes. During these meetings, results, performance indicators, improvement opportunities, and strategic guidelines related to the organization's performance are reviewed, including matters associated with sustainability, quality, safety, compliance, and operational efficiency.



Organizational Structure



Our Committees

As part of our management structure and internal coordination, we have established several committees and multidisciplinary teams responsible for overseeing matters related to quality, food safety, and occupational health and safety.

The main committees and teams currently operating within the organization are:

- Quality Committee;
- HACCP / Food Safety Team;
- Internal Commission for Accident Prevention (CIPA).

These bodies strengthen coordination among operational, technical, and administrative areas, while also facilitating the monitoring of performance indicators, the follow-up of action plans, and the continuous improvement of internal processes.

The various committees report through regular meetings and participate in the annual management review processes.

Quality Committee

The Quality Committee is responsible for overseeing the implementation, maintenance, and continuous improvement of INPASA's Integrated Quality Management System, aligned with the requirements of the ISO 9001 standard. It is a multidisciplinary committee composed of representatives from various operational, production, administrative, commercial, logistics, environmental, and management areas, including managers, deputy managers, supervisors, and personnel responsible for the organization's critical processes.

Its main responsibilities include:

- Overseeing the implementation of the Quality Management System;
- Conducting periodic reviews of system performance;
- Establishing quality objectives;
- Monitoring performance indicators and corrective actions; and
- Promoting continuous improvement initiatives aimed at strengthening the organization's processes and products.

The committee meets monthly and serves as a key coordination and monitoring body for the company's quality management.



Food Safety Team (HACCP)

As part of the implementation of our Food Safety Management System, we have established a multidisciplinary HACCP Team in accordance with the requirements of ISO 22000, the FSSC 22000 scheme, and Good Manufacturing Practices (GMP).

The team is composed of representatives from the quality, management, production, microbiology, process control, and organizational development departments, who are responsible for leading, developing, and maintaining the company's food safety management system.

Its main responsibilities include:

- Identifying hazards and risks associated with production processes;
- Establishing control measures;
- Monitoring compliance with food safety standards; and
- Promoting the continuous improvement of the HACCP system throughout the various stages of production and operations.

The team meets annually or whenever significant changes occur in processes, products, or applicable requirements.



Internal Commission for Accident Prevention (CIPA)

The Internal Commission for Accident Prevention (CIPA) was established in accordance with Law No. 5804/17 and the regulations of the Ministry of Labor, Employment and Social Security (MTESS), with the objective of promoting safe and healthy working conditions throughout the organization.

The commission is composed of representatives of both the employer and the employees, including primary and alternate members, encouraging the active participation of employees in occupational health and safety matters.

Its main responsibilities include:

- Identifying and assessing occupational risks;
- Proposing preventive and connective measures;
- Conducting periodic inspections;
- Investigating workplace incidents and accidents;
- Coordinating training and awareness activities; and
- Collaborating with Senior Management and labor authorities on occupational health and safety matters.

In addition, the CIPA maintains periodic accountability mechanisms with Senior Management, the Corporate Deputy Manager for Safety and Environment, and the relevant government authorities, including the Ministry of Labor, Employment and Social Security (MTESS), through the submission of technical reports and the monitoring of implemented actions.

Corporate Policies, Integrity and Ethics

GRI 2-23 y 2-24

We promote a management approach based on the principles of ethics, integrity, safety, quality, sustainability, and continuous improvement. As part of this commitment, we have formally established internal policies and corporate guidelines that govern our operations, labor relations, business relationships, and decision-making processes.

Our corporate policies and ethical guidelines are approved by the Board of Directors and apply to all individuals and related parties involved in our operations, including employees, contractors, suppliers, third parties, and all other persons associated with our activities and business relationships.

These policies and guidelines are intended to contribute to:

- Compliance with legal and regulatory requirements;
- The protection of the organization's people and assets;
- The quality and safety of our products;
- Risk prevention;
- The promotion of ethical conduct and integrity;
- The strengthening of responsible relationships with third parties; and
- The consolidation of an organizational culture based on continuous improvement and sustainability.



Corporate policies are communicated and made available to our employees and other related parties through various internal and external communication channels. To support this process, we have established a General Internal and External Communication Procedure, which defines the guidelines for communicating matters related to the Quality Management System, Food Safety, Environmental Management, and other organizational functions, including complaints, suggestions, and communications directed to stakeholders.

In addition, corporate policies and internal guidelines applicable to employees are presented during the onboarding process, and records are maintained of the topics covered. We also conduct annual training sessions for employees and third parties involved in our operations, according to their roles and responsibilities. These sessions include the review of corporate policies, corporate commitments, and other topics related to compliance and internal management.

Corporate policies are reviewed and updated in accordance with the organization's needs and applicable operational, regulatory, and management requirements. Updates are coordinated by members of the Quality Committee together with the corresponding responsible departments.

Key Corporate Policies

Occupational Health and Safety Policy*: Establishes the organization's commitment to protecting the health and safety of employees, contractors, and all other individuals performing activities at INPASA's facilities. It addresses risk prevention, legal compliance, continuous improvement, and employee participation in occupational health and safety matters.



Code of Business Ethics: Establishes principles related to ethical conduct, integrity, equal treatment, non-discrimination, respect for individuals, the prevention of child labor and forced labor, freedom of association, the prevention of fraud and bribery, confidentiality, corporate compliance, and responsible conduct in labor and business relationships.



Employee Code of Conduct*: Establishes principles of conduct, ethics, respect, safety, and good labor practices applicable to all employees, including guidelines related to human rights, the prevention of discrimination, confidentiality, integrity, and occupational safety.



*During the reporting period, these documents were not developed as publicly disclosed policies for external publication, nor were they specifically updated for distribution to suppliers, customers, or other external stakeholders.

Key Corporate Policies II

Quality, Food Safety and Sustainability Policy:

Defines guidelines focused on compliance with quality, food safety, sustainability, and continuous improvement requirements, promoting customer and stakeholder satisfaction, regulatory compliance, and the development of sustainable practices.



Compensation Policy*:

Establishes the criteria and procedures related to salary administration, promotions, salary increases, and compensation scales, promoting fairness, regulatory compliance, and internal transparency.



Asset Security Policy*:

Establishes guidelines aimed at protecting physical, technological, human, and information assets, including access controls, monitoring, risk management, emergency response, and security training.



Quality Control Laboratory Policy:

Establishes commitments related to quality, impartiality, technical competence, and continuous improvement in the laboratory's testing and quality control services, in accordance with the requirements of the ISO/IEC 17025 standard.



*During the reporting period, these documents were not developed as publicly disclosed policies for external publication, nor were they specifically updated for distribution to suppliers, customers, or other external stakeholders.

Policy Management, Communication, and Monitoring

These policies form part of our internal management framework and are primarily intended for employees and third parties providing services associated with our operations.

As part of our approach to ethics and integrity, we promote an organizational culture based on the principles of transparency, respect, compliance, and corporate responsibility.

Through our Code of Business Ethics, we establish guidelines related to:

- Ethical conduct and integrity;
- Equal treatment and non-discrimination;
- Respect for individuals and human rights;
- Confidentiality and the responsible management of information;
- Prevention of child labor and forced labor;
- Freedom of association and collective bargaining;
- Prevention of fraud and bribery;
- Environmental protection;
- Compliance with legal requirements; and
- The promotion of safe and healthy workplaces.

We also promote responsible practices in our labor and business relationships, based on principles of respect for communities, protection of natural resources, and compliance with the regulations applicable to our operations.

As part of our internal processes, we conduct evaluations and verifications of suppliers and third parties during procurement and business relationship processes. In addition, we carry out supervision and monitoring activities coordinated by the Quality Management System, complemented by internal verifications and first-, second-, and third-party audits.

The monitoring of compliance with internal policies and procedures is coordinated by the Quality Management System together with the departments responsible for each process. The various teams and management areas participate in monitoring, control, and continuous improvement activities related to corporate and operational compliance.

In cases of non-compliance or non-conformity, internal assessments are conducted, and corrective measures and improvement actions are implemented as appropriate. The results and progress of these reviews are addressed through periodic meetings and annual management review processes.

Through these mechanisms, we seek to strengthen an organizational culture based on ethics, compliance, continuous improvement, and the responsible management of our operations and business relationships.



Legislative and Regulatory Compliance

GRI 2-27

Regulatory compliance is a fundamental component of operational continuity and the responsible management of our activities. In this context, we have developed mechanisms aimed at ensuring compliance with the environmental, labor, health, tax, and operational regulations applicable to our industrial and administrative operations.

Our compliance management approach includes preventive activities designed to identify and mitigate regulatory risks, supported by internal controls, corporate guidelines, operational procedures, and monitoring mechanisms established throughout the organization.

Oversight of this area primarily involves the Management System, the operational departments, and the Legal Department, which participate in monitoring regulatory requirements and overseeing processes related to regulatory compliance.

We also conduct monthly verifications, internal controls, and both internal and external audits to assess compliance with organizational and regulatory requirements. These activities are complemented by periodic reviews and validation processes carried out by Senior Management.



The organization also has control and monitoring mechanisms associated with risk analysis, enabling the identification of improvement opportunities and the definition of preventive actions related to compliance with legal and regulatory obligations. These processes are supported by internal procedures and documentation that strengthen the management of operational and regulatory risks.

In addition, we maintain internal and external communication channels for receiving inquiries, suggestions, and reports related to organizational compliance matters. These are initially managed through the **Quality Management System**.

During the reporting period, we did not identify any significant regulatory non-compliance associated with our operations. Likewise, we did not report any material fines, significant legal proceedings, or sanctions related to environmental, labor, tax, or operational non-compliance.

During 2025, we continued strengthening our internal control, monitoring, and oversight mechanisms, promoting a management approach focused on regulatory compliance, organizational integrity, and the continuous improvement of our operations.

Institutional and National Relations

Engagement with Our Stakeholders

GRI 2-29

We maintain continuous, transparent, and strategic relationships with our stakeholders by promoting dialogue, coordination, and communication aimed at strengthening the responsible management of our operations and creating shared value.

Our stakeholders are identified and prioritized through internal analyses conducted as part of the Quality Management System, taking into account their needs, expectations, requirements, and level of interaction with the organization.

Our main stakeholder groups include:

- Suppliers and strategic partners;
- Customers;
- Regulatory authorities;
- Employees;
- Business associations and chambers of commerce;
- Certification bodies and internal and external auditors;
- Non-governmental organizations;
- Communities and people with special needs; and
- Intercompany entities within the Lopes Group.

Engagement with these stakeholder groups is carried out through various communication and participation mechanisms established in our General Internal and External Communication Procedure. These mechanisms include meetings, assessments, interviews, complaint and suggestion records, employee climate surveys, internal and external communications, as well as site visits and activities related to our operations.

Interactions with our various stakeholder groups take place on an ongoing basis as part of our regular operational activities, while stakeholder analyses and reviews are conducted annually.



Stakeholder Engagement Management

Stakeholder Group	Main Engagement Mechanisms	Responsible Area
Suppliers and Strategic Partners	Meetings, operational coordination, evaluations, and ongoing communication	Commercial / Biomass
Customers	Commercial meetings, direct customer service, logistics coordination, and events	Commercial, Logistics, and Finance
Regulatory Authorities	Meetings, regulatory compliance, reporting, and administrative processes	Board of Directors and Legal Department
Employees	Onboarding, training, employee surveys, internal meetings, and suggestion and complaint channels	Human Resources
Business Associations and Chambers of Commerce	Participation in meetings, industry forums, and sector activities	Board of Directors and Commercial
Certification Bodies and Internal and External Auditors	Audits, certification processes, and compliance monitoring	Management System
Non-Governmental Organizations (NGOs)	Communication and coordination according to specific needs and requirements	Legal Department
Communities and People with Special Needs	Communication, response to requests, and institutional engagement	Board of Directors and Legal Department
Intercompany Companies – Lopes Group	Operational and commercial coordination	Board of Directors and Commercial

We also maintain communication channels through which employees and external stakeholders can submit suggestions, inquiries, and complaints, contributing to stronger communication and the continuous improvement of our processes.

Participation in Associations

GRI 2-28

We actively participate in business associations, industry chambers, and trade organizations related to industry, commerce, agribusiness, and biofuels, with the objective of strengthening sector dialogue, promoting industrial development, and contributing to the exchange of best practices and experiences relevant to our operations.

Our participation in these organizations enables us to strengthen institutional relationships, contribute to initiatives related to the country's economic and productive development, and support collaborative efforts focused on competitiveness, sustainability, international trade, industrialization, and the energy transition.



Association / Chamber	Level of Participation	Purpose and Contribution
CCPB PARAGUAY–BRAZIL CHAMBER OF COMMERCE 	Active participation as a corporate member and representation on the Board of Directors	We promote bilateral trade, exports, and integration between Paraguay and Brazil. Our General Manager serves on the 2025–2026 Board of Directors as Alternate Director (2nd).
CAPECO PARAGUAYAN CHAMBER OF EXPORTERS AND TRADERS OF CEREALS AND OILSEEDS 	Member company	We support initiatives related to agricultural production, grain marketing, and exports.
AMCHAM PARAGUAY PARAGUAYAN–AMERICAN CHAMBER OF COMMERCE 	Corporate member	We participate in business networking, investment, and business development initiatives.
CEMAP CHAMBER OF MAQUILA COMPANIES OF PARAGUAY 	Active participation and industry representation	We promote the development of the maquila regime and export competitiveness. Our Executive Director serves on the 2026–2028 Board of Directors as Second Vice President.
UIP PARAGUAYAN INDUSTRIAL UNION 	Institutional participation	We contribute to strengthening industry, innovation, and sustainability.
BIOCAP PARAGUAYAN CHAMBER OF BIOFUELS AND RENEWABLE ENERGY 	Significant industry participation	We support the development of biofuels, the energy transition, and the sustainability of the sector.
AHK PARAGUAY PARAGUAYAN–GERMAN CHAMBER OF COMMERCE AND INDUSTRY 	Member company	We promote business, industrial, and technological cooperation.
APS ASSOCIATION OF SOYBEAN, OILSEED, AND CEREAL PRODUCERS OF PARAGUAY 	Active participation	We strengthen collaboration with producers and support the sustainable development of the agribusiness value

3

Materiality Assessment

Determination of Material Topics

List of Material Topics



Materiality

GRI 3-1

Materiality reflects the topics that are most relevant to INPASA and that significantly impact our sustainability strategy and long-term value creation.

Our Approach



Dialogue

We listen to our stakeholders to understand their expectations and challenges.



Identification

We identify the economic, environmental, and social topics that are most relevant to the business and society.



Prioritization

We assess the impact on the business and the importance of each topic to our stakeholders.



Validation

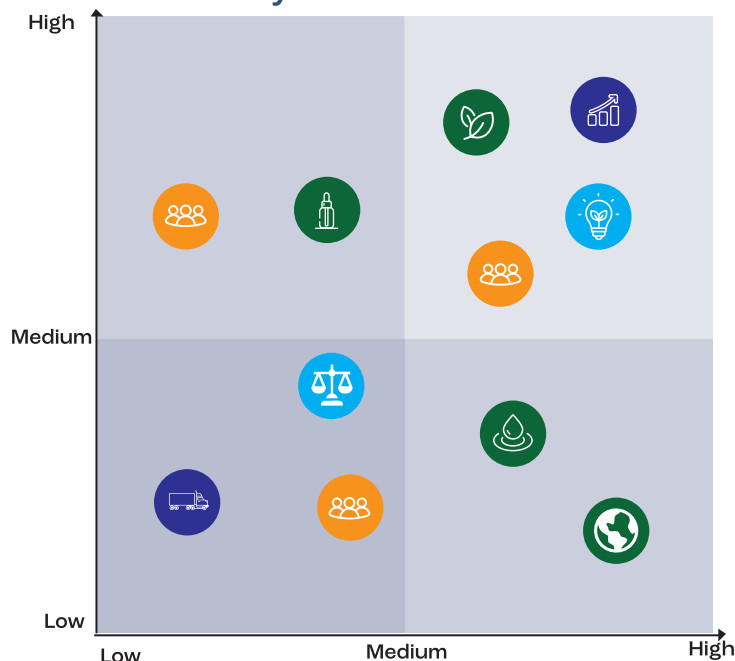
We validate the results with Senior Management to determine the material topics.



Management and Reporting

We integrate material topics into our strategy and report our performance.

Materiality Matrix



Our Material Topics



ECONOMIC

- Economic Performance
- Innovation and Operational Efficiency



ENVIRONMENTAL

- Environmental Management
- Water Management
- Climate Change



SOCIAL

- Talent and Development
- Occupational Health and Safety
- Community Relations
- Diversity, Inclusion, and Equity



GOVERNANCE

- Ethics and Transparency
- Responsible Supply Chain

Determination of Material Topics

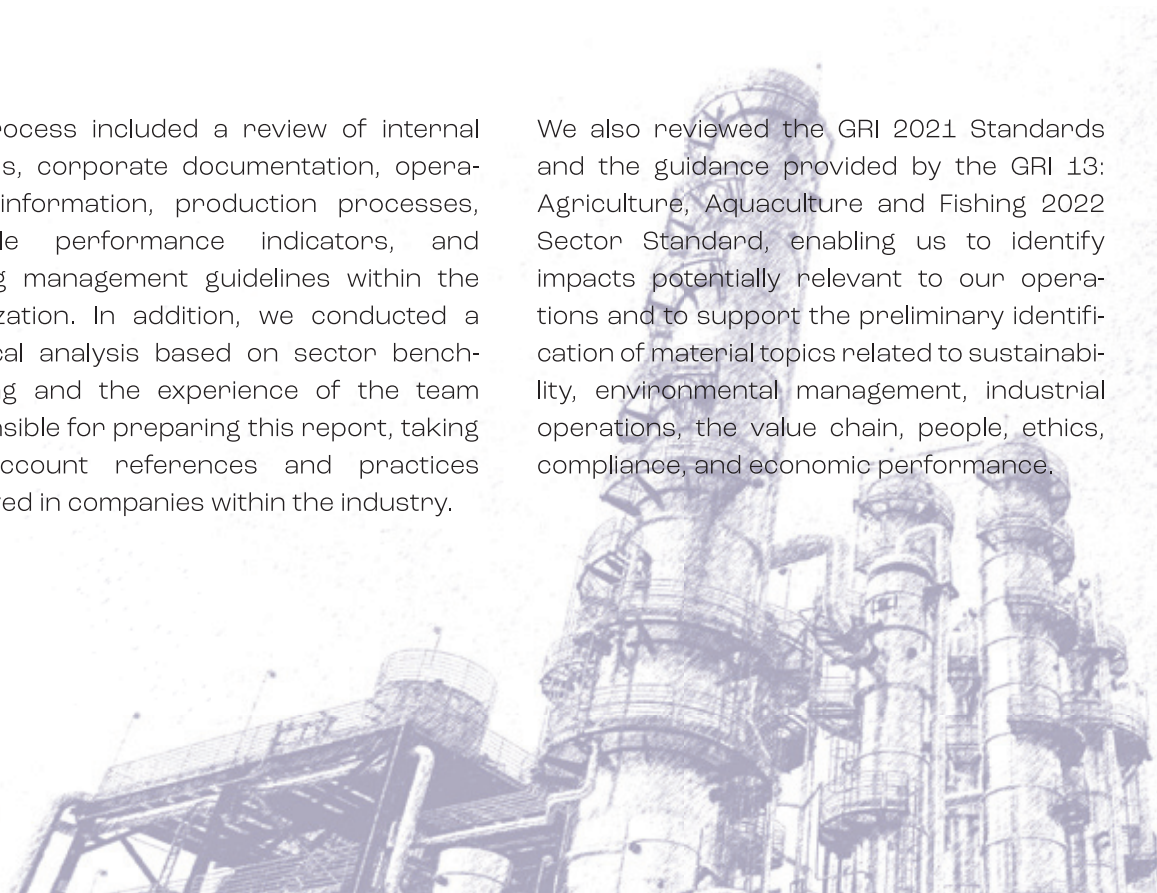
GRI 3-1

The identification of impacts and the prioritization of material topics were carried out through a technical and operational analysis process designed to understand the main economic, environmental, and social impacts associated with our activities. To achieve this, we considered INPASA's operating context, the nature of our industrial processes, our value chain, the characteristics of the biofuels and agribusiness co-products sector, as well as the risks and challenges associated with our operations.

The process included a review of internal records, corporate documentation, operational information, production processes, available performance indicators, and existing management guidelines within the organization. In addition, we conducted a technical analysis based on sector benchmarking and the experience of the team responsible for preparing this report, taking into account references and practices observed in companies within the industry.

We also reviewed the GRI 2021 Standards and the guidance provided by the GRI 13: Agriculture, Aquaculture and Fishing 2022 Sector Standard, enabling us to identify impacts potentially relevant to our operations and to support the preliminary identification of material topics related to sustainability, environmental management, industrial operations, the value chain, people, ethics, compliance, and economic performance.

As part of the process, we carried out internal information gathering, review, and validation activities, strengthening our understanding of the risks, opportunities, and impacts relevant to the business. We also considered information and analyses generated through existing internal coordination and monitoring bodies within the organization, including the Quality Committee, the Food Safety Team (HAOCP), and the Internal Commission for Accident Prevention (CIPA), which hold regular monthly and annual meetings depending on the nature of the topics addressed.



These committees serve as forums for analysis, monitoring, and decision-making support, enabling the review of operational performance, the monitoring of objectives, the assessment of risks, and the definition of improvement actions across the company's different management areas.

Although we do not currently have a dedicated corporate sustainability committee, various aspects related to economic, environmental, social, operational, and compliance performance are addressed across these internal coordination bodies. In this context, the Management System and Sustainability team plays an important role in the collection, coordination, and monitoring of matters related to the Sustainability Report, supporting information consolidation, cross-functional coordination, and the progressive strengthening of ESG management throughout the organization.

The methodology used included the analysis and assessment of impacts based on ESG criteria, grouping the identified impacts into environmental, social, and governance dimensions in order to facilitate their evaluation and prioritization. The process considered criteria related to the magnitude, scope, likelihood, and potential significance of the identified impacts on the economy, the environment, and people, as illustrated below.

ESG PILLARS	IDENTIFIED AND PRIORITIZED IMPACTS
 ENVIRONMENTAL	• Impact on protected areas • Loss or alteration of biodiversity • High energy consumption • Operational energy management • High water consumption • Generation of effluents and discharges • Generation of operational waste • Inadequate waste management
 SOCIAL	• Engagement with local communities • Discrimination and workplace inequality • Occupational accidents and risks • Occupational illnesses and health impacts • Lack of preventive occupational health and safety (OHS) training • High employee turnover • Dependence on external suppliers • Local procurement and sourcing
 GOVERNANCE	• Economic value generation • Economic value distribution • Government incentives and financial support

List of Material Topics

GRI 3-2

In accordance with the methodology established under the GRI Standards, we structured our material topics into environmental, social, and governance dimensions, facilitating their alignment with the reporting requirements and the key management areas associated with our operations. The main topics identified include:

Material Topics by GRI Dimension

 ENVIRONMENTAL	 SOCIAL	 ECONOMIC
 Biodiversity and the Natural Environment	 Community Engagement	 Economic Performance and Value Creation
 Energy Management	 Diversity and Non-Discrimination	 Corporate Ethics and Compliance
 Water and Effluent Management	 Occupational Health and Safety	
 Waste Management	 Supplier Management	
	 Workforce Stability, Development, and Retention	

Material Topics by Dimension – Part 2

We also included climate change and emissions as relevant topics for our operations. Although, during the reporting period, we had not yet developed a consolidated corporate greenhouse gas (GHG) emissions inventory using standardized methodologies, we considered this topic to be material due to the nature of our operations, our participation in the biofuels value chain, and the international sustainability and traceability certifications associated with our activities, such as ISCC and 2BSvs.

As this is our first Sustainability Report, the process for identifying and prioritizing material topics was primarily based on an internal technical and operational assessment. Consequently, during the reporting period we did not conduct formal structured consultation processes, surveys, or systematic perception-gathering mechanisms with external stakeholder groups as part of the materiality determination process.

Nevertheless, we maintain ongoing engagement with various stakeholders connected to our operations, including customers, suppliers, employees, communities, industry associations, and regulatory authorities. The information, requirements, and general expectations identified through these engagement activities were considered as complementary inputs in the analysis undertaken.



4

Economic Management

Economic Performance and Value Creation
Supply Chain and Responsible Sourcing
Corporate Ethics, Integrity, and Regulatory compliance

We create value responsibly and sustainably, driving the development of our operations, our people, our communities, and society.



WE CREATE VALUE

Through efficient and sustainable management.



WE CONTRIBUTE TO THE FUTURE

Through responsible decisions that generate a positive impact.



WE DRIVE DEVELOPMENT

For our people and communities.



WE STRENGTHEN RELATIONSHIPS

With our suppliers and stakeholders.

Economic Management

Economic value creation is a fundamental pillar of the development and growth of our operations. Through our industrial and agribusiness activities, we participate in the production of biofuels, food for human consumption, animal nutrition products, and other co-products, fostering a value chain that involves agricultural producers, suppliers, employees, customers, communities, and investors.

During 2025, we continued strengthening our production capabilities through investments, operational improvements, and infrastructure expansion, reinforcing our position within the biofuels and agribusiness co-products industry. This growth enabled us to increase our processing capacity, create jobs, strengthen relationships with suppliers, and contribute to the economic development of the regions where we operate.

Our economic management is based on the continuous monitoring of production, commercial, and financial performance, enabling us to track the evolution of the business and support informed decision-making. To achieve this, we regularly monitor indicators related to production, sourcing, sales, investments, and budget compliance, contributing to the sustainability and continuity of our operations.



Economic value creation is also closely linked to the strengthening of our supply chain, which is primarily composed of agricultural producers, suppliers of goods and services, transportation companies, and other stakeholders involved in the development of our activities. The timely supply of raw materials, the quality of inputs, and the availability of logistics services are fundamental elements for the operation of our business and for the production of ethanol, biodiesel, sugar, and other industrial co-products.

As part of this approach, we maintain long-term relationships with producers and strategic suppliers, promoting evaluation, monitoring, and capacity-building mechanisms that contribute to strengthening operational continuity and the sustainability of our value chain. These actions are complemented by initiatives focused on traceability, raw material quality, and compliance with sustainability criteria applicable to specific products and markets.

Economic management primarily involves the ****Finance, Procurement, Logistics, Operations, Commercial, and Management System**** departments, which participate in monitoring economic performance, investment planning, raw material sourcing, and the management of relationships with suppliers and other stakeholders throughout our value chain.

The main stakeholder groups associated with this topic include shareholders, employees, suppliers, customers, agricultural producers, financial institutions, and the communities connected to our operations.

The results related to economic performance, value generation and distribution, responsible sourcing, and the strengthening of our supply chain are presented in the following sections of this report.



Economic Performance and Value Creation

GRI 3-3 y 201-1

Economic performance and value creation are fundamental elements for the sustainability and continuity of our operations. This material topic is directly related to our ability to generate economic results that support the growth of INPASA, enable investments, strengthen the competitiveness of our business, and create value for our key stakeholders.

During 2025, we consolidated our position as one of Paraguay's leading grain biorefineries, driving the growth of our operations through investments in infrastructure, industrial expansion, and the optimization of production processes. The performance achieved during the reporting period was associated with the strengthening of our production capabilities, operational efficiency, and the growing demand for biofuels and agribusiness co-products.

Our economic management is supported by the continuous monitoring of production, commercial, and financial variables, enabling us to assess business performance and support decision-making. To this end, we monitor indicators related to production, sales, and budget compliance, which form part of our economic viability and operational management plan.

We also conduct regular monitoring of production targets, operational performance indicators, and the annual budget, allowing us to track the evolution of our operations and support the organization's growth and investment plans.

The generation and distribution of economic value involve shareholders, employees, suppliers, customers, and communities, all of whom participate directly or indirectly in the development of our operations and the strengthening of our value chain.

In this context, economic performance is a key element in ensuring business continuity, strengthening our production capabilities, and contributing to the development of the various stakeholders connected to our operations and production activities.

Key Financial Indicators – 2025



USD **520** million.

Total revenue



USD **96** million.

EBITDA



18,47%

EBITDA margin



USD **532,2** million.

Gross economic
value generated



USD **435,9** million.

Economic value
distributed



USD **96,2** million.

Economic value
retained

Strong economic performance during 2025, with USD 532.2 million in economic value generated and USD 96.2 million retained to strengthen the sustainability and continuity of the business.

Source: Internal Information, 2025 reporting period.

Direct Economic Value Generated and Distributed

GRI 201-1

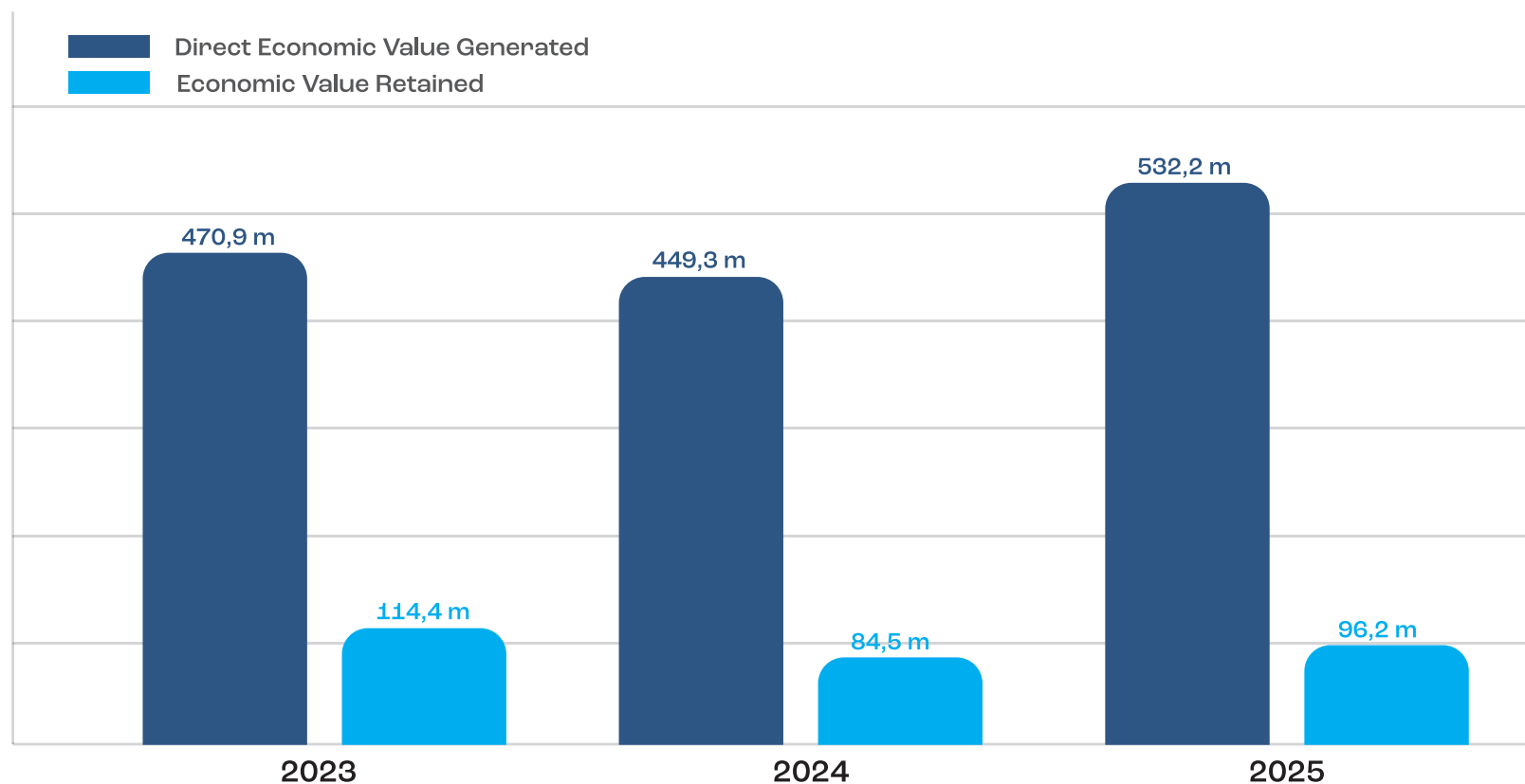
During 2025, we generated USD 532,214,313 in direct economic value, reflecting the sustained growth of our industrial and commercial operations, as well as the strengthening of our production capacity over recent years.

Of the economic value generated, USD 435,970,218 was distributed among our key stakeholders through operating costs, employee salaries and benefits, payments to government, payments to providers of capital, and investments in the community, contributing to the development of our operations and the strengthening of the value chain associated with our business.

The economic value retained amounted to USD 96,244,095 during the reporting period. These resources contribute to sustaining the growth of our operations, supporting new investments, and strengthening the future development of INPASA.

Evolution of Economic Value Generated, Distributed, and Retained (USD)

Evolution 2023–2025



The comparative information for 2023 and 2024 is included to provide a more comprehensive view of the economic evolution of our organization and to establish a baseline for monitoring performance indicators in future reporting periods.

Definition

Retained economic value corresponds to direct economic value generated minus economic value distributed..

Distribution of Economic Value Generated (USD)

Distributed	2023	2024	2025
Operating costs	337.076.817,23	344.709.226,64	418.157.214,39
Depreciation and amortization	1.806.896,79	1.067.528,18	1.643.102,39
Employee salaries and benefits	2.505.725,13	3.072.818,70	3.452.164,75
Payments to government	9.493.237,65	8.786.136,89	6.285.531,24
Payments to providers of capital	5.606.384,02	7.058.395,44	6.316.490,81
Community investments	34.969,69	104.962,97	115.714,55
TOTAL DISTRIBUTED	356.524.030,51	364.799.069,82	435.970.218,13

These figures represent the distribution of the economic value generated by INPASA among our stakeholders during the 2023–2025 reporting period.



During 2025, the largest component of our economic value distribution corresponded to operating costs, which represented approximately 95.9% of the total economic value distributed, reflecting the operational and production intensity of our industrial activities. We also allocated USD 115,714 to community initiatives, including social support actions, infrastructure projects, and other contributions aimed at promoting the development of the communities connected to our operations.

INPASA operates under Paraguay's Maquila Regime, which provides a special tax incentive framework for export-oriented companies. Under this regime, we pay a single tax equivalent to 1% of the value added within Paraguay or 1% of the export invoice value, whichever results in the higher taxable base. The regime also provides benefits including exemptions from Corporate Income Tax (IRE), the Tax on Dividends and Profits (IDU), and the Non-Resident Income Tax (IRN), as well as customs duty suspensions on the import of inputs used in our production operations.



Supply Chain and Responsible Sourcing

GRI 3-3 y 204

Our supply chain plays a fundamental role in our operations due to its direct connection with the sourcing of agricultural raw materials, biomass, industrial inputs, transportation, and logistics services required for the production of ethanol, biodiesel, sugar, and other industrial co-products. The continuity and efficiency of our operations depend on the timely availability of raw materials, the quality of the inputs used, and the effective performance of the logistics network that supports our production activities.

The main impacts associated with this material topic relate to operational continuity, the availability of agricultural raw materials, product quality and safety, and the challenges associated with logistics and the sourcing of strategic inputs. These aspects are directly linked to agricultural producers, transportation companies, logistics operators, input suppliers, and contractors involved in different stages of our value chain.

The sourcing of raw materials is a strategic element for the development of our operations. For this reason, we maintain mechanisms aimed at strengthening relationships with agricultural suppliers and ensuring the availability of the inputs required to support the growth and continuity of our production.



As part of this process, we implement a Supplier Evaluation Procedure for suppliers of raw materials, inputs, and services that may influence the quality and safety of our products. This process includes the evaluation, classification, and, where appropriate, reclassification of suppliers based on the results obtained, enabling us to strengthen controls associated with our sourcing activities.

We also implement initiatives aimed at strengthening the production capabilities of suppliers associated with our operations. These initiatives include financial support for facility expansions, the acquisition of machinery, trucks, and production inputs, including fuel and other resources necessary for the development of their activities. The agreements related to these initiatives are formalized through contracts that establish supply commitments for defined periods.

In addition, we apply the Supplier Advance Payment Procedure, which establishes guidelines for this type of transaction and enables us to support the development of production activities within our supply chain.

Supplier monitoring is carried out through the evaluation processes established by the organization. Furthermore, for certain agricultural raw materials, such as corn and sorghum, we implement classification processes based on criteria related to no deforestation, environmental aspects, and greenhouse gas (GHG) emissions at the farm level. These actions contribute to the progressive strengthening of traceability and sustainability mechanisms throughout our supply chain.

The management of this material topic primarily involves the Procurement, Logistics, Operations, and Management System departments, as well as agricultural producers, input suppliers, transport companies, logistics operators, and contractors involved in the development of our operations.



Key Initiatives Implemented During 2025

- Evaluation and classification of suppliers of raw materials, inputs, and services.
- Implementation of the Supplier Evaluation Procedure to support the quality and safety of our products.
- Implementation of the Supplier Advance Payment Procedure.
- Financial support for expanding production capacity and the acquisition of machinery, trucks, and production inputs.
- Formalization of supply agreements associated with productive investments.
- Classification of corn and sorghum suppliers based on criteria related to no deforestation, environmental aspects, and greenhouse gas (GHG) emissions.

Proportion of Spending on Local Suppliers

GRI 204-1

At INPASA, local sourcing continues to be a key component of our operations. During 2025, 100% of our purchases of strategic agricultural raw materials, including soybeans, corn, and sugarcane, were sourced from domestic suppliers.

These raw materials form the foundation of our production processes and play a fundamental role in the production of ethanol, biodiesel, sugar, and other industrial co-products. The participation of domestic suppliers strengthens our supply chain, supports the development of the agricultural sector, and fosters close relationships with producers and other stakeholders connected to our operations.

2025 Key Indicator

In 2025, 100% of the purchases of strategic raw materials (soybeans, corn, and sugarcane) were made from domestic suppliers.



Corporate Ethics, Integrity, and Regulatory Compliance

GRI 3-3, 205 y 206

Corporate ethics, integrity, and regulatory compliance are key aspects of our operations due to their direct relationship with organizational transparency, compliance with legal and regulatory obligations, responsible business conduct, and the generation of trust among our stakeholders.

The main impacts associated with this material topic relate to the prevention of improper practices, conflicts of interest, regulatory non-compliance, conduct inconsistent with our organizational principles, and situations that could affect our reputation, operational continuity, or relationships with employees, customers, suppliers, authorities, and communities.

The management of this topic is based on the principles established in our Code of Business Ethics, which includes guidelines related to integrity, transparency, environmental commitment, responsible information management, respect for human rights, the prohibition of child labor and forced labor, non-discrimination, and the expected conduct of employees and third parties associated with our operations.

As part of this approach, we implement control processes related to organizational compliance, including compliance assessments for specific transactions, evaluations of suppliers, recipients of donations and sponsorships, and audit and verification activities aimed at monitoring compliance with internal and external requirements. These activities are complemented by second-party audits and external audits conducted in accordance with the organization's established procedures.



During 2025, the implementation of these guidelines was supported by the Compliance, Risk Management, Audit, Quality Management System, and Legal departments, which participated in monitoring controls, reviewing processes, conducting internal investigations, and addressing situations that could affect compliance with our corporate guidelines.

We also continued strengthening the communication of ethical and compliance principles through training sessions, internal communications, emails, onboarding processes, and digital management tools. Our corporate commitments and guidelines are communicated to both employees and business partners, as well as other stakeholders, through various organizational communication channels, including the Qualiex platform.

In addition, we maintain mechanisms for receiving inquiries, suggestions, feedback, and reports related to organizational compliance, enabling us to identify and address matters that may require analysis or follow-up by the responsible departments.

The management of this material topic is based on a prevention, detection, and response approach, promoting the identification of opportunities for improvement and their progressive integration into internal procedures, controls, and corporate guidelines.

The main stakeholder groups associated with this topic include employees, customers, suppliers, regulatory authorities, supervisory bodies, shareholders, and the communities connected to our operations.



Key Actions Implemented During 2025

- Communication of the guidelines established in the Code of Business Ethics.
- Implementation of internal controls related to organizational compliance.
- Execution of internal audits, second-party audits, and external audits.
- Compliance assessments related to suppliers, donations, and sponsorships.
- Communication of corporate policies and guidelines through training sessions, emails, onboarding processes, and the Qualiex platform.
- Management of inquiries, suggestions, and reports through corporate channels available to employees and third parties.
- Monitoring of improvement opportunities identified through control and review activities.

During the reporting period, we managed this material topic through corporate guidelines, control activities, communication mechanisms, and oversight processes aimed at strengthening organizational integrity and compliance with the obligations applicable to our operations

As this is INPASA's first Sustainability Report, we do not currently have specific targets associated with this material topic for the reporting period.

Anti-Corruption

GRI 205-1, 205-2 and 205-3

The prevention of corruption, fraud, and bribery is an integral part of the integrity principles promoted by our organization and is aligned with the guidelines established in our Code of Business Ethics. This document defines the expected conduct of employees and third parties associated with our operations, promoting responsible behavior, transparency, and compliance with our organizational principles.

During 2025, we continued strengthening the communication of these principles through onboarding processes, training sessions, corporate communications, and management tools used to communicate policies, procedures, and internal guidelines. In addition, content related to ethics, integrity, and compliance is made available to employees and other stakeholders through the corporate communication channels established by the organization.

As part of our compliance management, we carry out monitoring and control activities to verify the proper implementation of our organizational guidelines. These activities include audits, internal controls, and verification processes related to specific transactions, suppliers, donations, and sponsorships, contributing to greater transparency and the strengthening of our existing oversight mechanisms.



As this is our first Sustainability Report, during the reporting period we did not develop specific methodologies for the formal assessment of corruption risks on structured processes for evaluating operations under anti-corruption criteria. Nevertheless, the principles established in our Code of Business Ethics guide the prevention of conduct contrary to integrity and transparency and form part of the control and oversight mechanisms implemented by the organization.

2025 Key Indicators

During the reporting period, we did not maintain quantified records regarding the scope of specific anti-corruption training or the formal communication of these topics to employees or third parties. We have identified this as an opportunity for improvement in future reporting processes.

- No confirmed cases of corruption were reported during the reporting period.
- No disciplinary actions related to corruption were identified.
- No legal proceedings related to corruption or bribery were recorded.

Legal Actions Related to Unfair Competition, Monopolistic Practices, and Anti-Competitive Behavior

GRI 206-1

Our regulatory compliance management also includes the prevention of situations that could result in regulatory non-compliance or disputes related to business conduct. To this end, we carry out control, audit, and monitoring activities aimed at ensuring compliance with the regulations applicable to our operations and with the internal guidelines established by the organization.

These oversight activities include audits, internal reviews, and other control mechanisms that enable us to verify compliance with organizational and regulatory requirements, contributing to the proper conduct of our operations and strengthening relationships based on the principles of integrity and transparency.

During 2025, we did not record any legal actions related to unfair competition, monopolistic practices, or anti-competitive behavior. Likewise, we did not report any legal proceedings, sanctions, or regulatory decisions related to these matters.

2025 Key Indicators

- We did not record any legal actions related to unfair competition.
- We did not report any monopolistic practices or anti-competitive conduct.
- We did not identify any sanctions, regulatory decisions, or legal proceedings related to these matters during the reporting period.



5

Environmental Management

Energy Management and Operational Efficiency

Water and Effluent Management

Biodiversity and the Natural Environment

Waste Management and Resource Valorization



RESPONSIBLE USE OF RESOURCES

We optimize the consumption of water, energy, and raw materials throughout our operations.



CLIMATE ACTION

We work to reduce our emissions and contribute to climate change mitigation.



WASTE MANAGEMENT

We promote the reduction, reuse, and recycling of waste, maximizing the recovery and valorization of materials.



BIODIVERSITY PROTECTION

We conserve ecosystems and promote biodiversity in the areas where we operate.

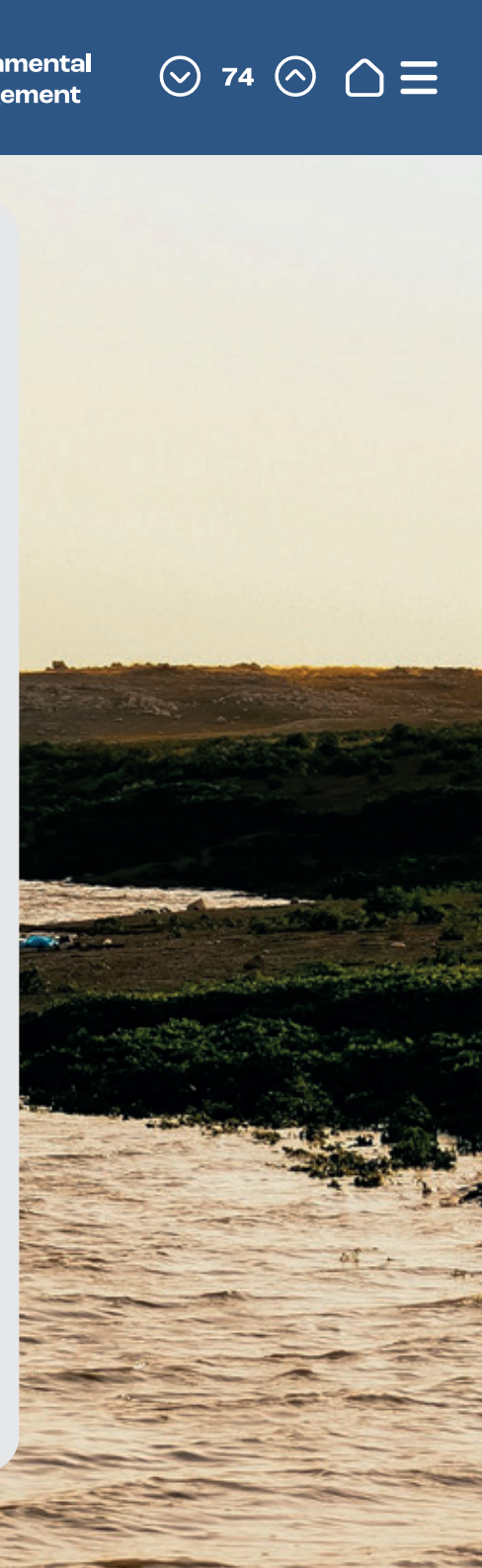
We protect the environment and promote the responsible use of natural resources, contributing to the creation of a more sustainable future for all.

Environmental Management

Environmental management is an integral part of our operations and is closely linked to the efficient use of natural resources, compliance with applicable regulatory requirements, and the development of production processes aligned with sustainability principles. Due to the nature of our industrial and agribusiness activities, we maintain control and monitoring mechanisms related to water consumption, effluent management, waste generation and valorization, energy performance, protection of the natural environment, and other environmental aspects associated with our operations.

During the reporting period, our environmental management focused on monitoring and controlling the main environmental aspects of our industrial operations, including water consumption and utilization, effluent treatment and reuse, waste management, co-product valorization, renewable energy generation and consumption, as well as compliance with environmental criteria applicable to the agricultural supply chain and to the sustainability certifications associated with specific products. These activities are carried out primarily by the Environmental, Operations, Production, and Management System departments, with the participation of other areas involved in the management and control of production processes.

We also hold internationally recognized sustainability certifications, including ISCC EU and 2BSvs, for selected products such as ethanol, biodiesel, and oils classified as industrial residues. These certification schemes are recognized by the European Union to demonstrate compliance with sustainability requirements applicable to biofuels. They verify aspects related to raw material traceability, mass balance, feedstock origin, compliance with environmental criteria, the absence of deforestation, and the calculation of greenhouse gas (GHG) emissions throughout the value chain. Compliance with these requirements is assessed annually through external audits conducted by independent certification bodies.



Environmental Management

Although, during the reporting period, we did not have a consolidated corporate greenhouse gas (GHG) emissions inventory developed under corporate reporting methodologies, the applicable certification schemes enable the quantification of the environmental performance of certain biofuels marketed by our organization and verify the greenhouse gas emission savings achieved compared with conventional fossil fuels. These certifications also demonstrate compliance with the sustainability requirements established by international markets for the commercialization of certified biofuels.

During 2025, ethanol produced from corn certified under the 2BSvs scheme recorded emissions associated with the agricultural, processing, and transportation stages that resulted in greenhouse gas emission savings of more than 90% compared with the fossil fuel reference value. Similarly, biodiesel produced from industrial residues and waste, such as TCO (Technical Corn Oil) and UCO (Used Cooking Oil), achieved greenhouse gas emission reductions exceeding 90%, based on the calculations verified within the scope of the applicable certification schemes.

It should be noted that these certifications apply exclusively to our San Pedro Industrial Facility, which is registered under the certification schemes as a Point of Origin for industrial waste and residues and as the First Gathering Point for agricultural feedstocks and waste used in biofuel production. The approved values may vary depending on factors such as the origin of the raw materials, emissions associated with the agricultural stage, and the transportation distances considered in each calculation. Nevertheless, the results obtained demonstrate the contribution of our certified biofuels to reducing greenhouse gas emissions compared with conventional fossil fuels. The results related to water and effluent management, energy management, biodiversity, waste management, and other environmental aspects relevant to our organization are presented in the following sections of this report.

Energy Management and Operational Efficiency

GRI 3-3 y 302

Energy is an essential input for our operations and is directly linked to the production of ethanol, biodiesel, DDGS, and other industrial processes carried out at our production facilities. Due to the nature of these activities, the availability of energy and its efficient use are critical factors for operational continuity and the performance of our operations.

The main impacts associated with this material topic relate to the energy consumption required by our industrial processes, the use of biomass as our primary energy source, the efficiency of our energy generation systems, and the utilization of thermal resources within our operations. In addition, energy generation from biomass and the use of industrial cogeneration systems contribute to strengthening the internal energy supply of our production facilities.

Energy management is also closely connected to our value chain, primarily through the sourcing of biomass, agricultural feedstocks, recovered oils, and the logistics activities associated with the transportation and distribution of our products.

We operate under a model based on the use of biomass and on-site energy generation through industrial cogeneration systems. This approach enables us to supply a significant portion of the energy required for our industrial processes while reducing our dependence on external energy sources.



During 2025, we generated **180,814,706 kWh** of electricity through our cogeneration systems, equivalent to **650,932.94 GJ**. All of this energy was used for the self-consumption of our industrial processes.

As part of this approach, we recover and reuse the heat and steam generated by our boilers, optimizing the use of thermal energy within our facilities. In addition, our ash combustion boiler utilizes biomass residues to support steam generation, contributing to greater operational efficiency.

The management and monitoring of this material topic primarily involve the Operations, Engineering, Production, and Maintenance departments. Energy performance is continuously monitored through operational controls that track biomass consumption, energy generation, energy consumption, and other operational indicators. These activities are coordinated by our Integrated Operations Center.

The main stakeholder groups associated with this topic include customers, regulatory authorities, communities, suppliers, and employees. During the reporting period, we did not have formal, quantified energy reduction or energy efficiency targets. Nevertheless, we maintain continuous monitoring and control mechanisms for our energy performance indicators with the objective of optimizing operational performance and progressively strengthening the management of this material topic.





As part of the approach described in the previous pages, during 2025 we implemented the following actions:

- On-site energy generation through biomass-based cogeneration systems.
 - Recovery and reuse of heat and steam generated by the boilers.
 - Utilization of biomass residues through ash combustion boilers.
 - Continuous monitoring of energy consumption and operational performance.
 - Monitoring of biomass consumption and the energy efficiency of industrial processes.
- 

Energy Consumption Within the Organization

GRI 302-1

The primary energy sources consumed in our operations are biomass, electricity purchased from the public grid, and diesel used in operational processes. In addition, we generate electricity internally through industrial cogeneration using biomass. This electricity is reported separately to avoid double counting.

During 2025, biomass was our primary energy source, used in boilers and industrial cogeneration processes. Total biomass consumption reached 12,144,627.89 GJ, including wood chips, rice briquettes, rice husks, and bagasse.

We also consumed 154,263.60 GJ of electricity purchased from the public grid and 659.52 GJ associated with diesel use. Considering biomass, purchased electricity, and diesel, the total energy consumption reported for 2025 amounted to 12,299,551.01 GJ.

For comparison, total energy consumption reported in 2024 was 12,659,379.72 GJ, consisting of 12,553,525.43 GJ of biomass, 104,709.60 GJ of purchased electricity, and 1,144.69 GJ of diesel.

Electricity generated internally through cogeneration is reported separately because it is produced from biomass already included in the reported energy consumption. During 2025, we generated 180,814,706 kWh of electricity, equivalent to 650,932.94 GJ, with 100% of this electricity used for self-consumption in our industrial operations.

The reported energy values refer exclusively to our industrial facilities and do not include energy consumption associated with our administrative offices in Asunción and Ciudad del Este.



Biomass

12,144,627,89 GJ
Primary energy source.



Purchased Electricity

154,263,60 GJ
Purchased from the public grid.



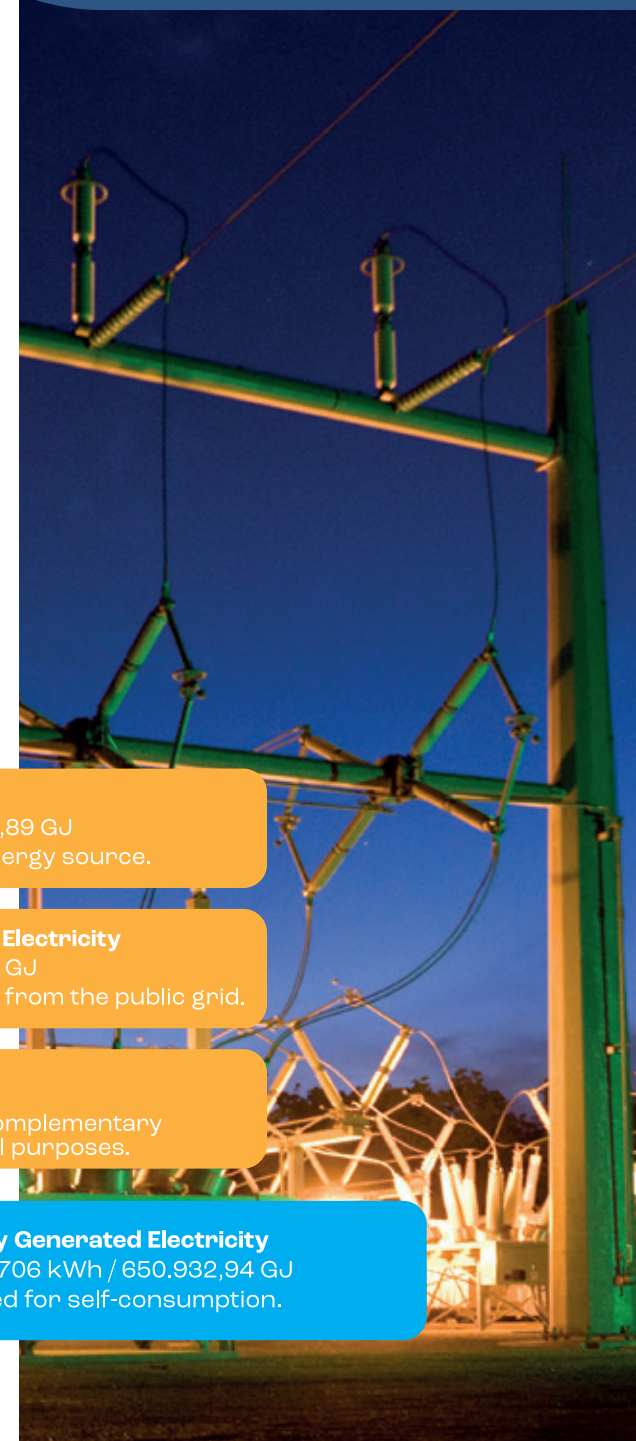
Diesel

659,52 GJ
Used for complementary operational purposes.



Internally Generated Electricity

180.814.706 kWh / 650.932,94 GJ
100% used for self-consumption.



Internally Generated Electricity for Self-Consumption

Indicator	2024	2025
Internally generated electricity (kWh)	150.202.038	180.814.706
Internally generated electricity (GJ)	540.727,34	650.932,94
Destination of generated electricity	Self-consumption	Self-consumption
Sale of surplus energy	Not applicable	Not applicable

The reported energy values refer exclusively to our industrial facilities and do not include the energy consumption associated with our administrative offices in Asunción and Ciudad del Este.



Energy Consumption Outside the Organization

GRI 302-2

We recognize that, in addition to the direct energy consumption of our industrial facilities, there is energy consumption associated with activities throughout our value chain, primarily related to the transportation of biomass, agricultural feedstocks, industrial inputs, and the distribution of finished products.

As this is our first reporting cycle, we did not have sufficient consolidated information during the reporting period to quantify these indirect energy consumption figures. Therefore, this disclosure is presented qualitatively, and we have identified this topic as an area to be progressively strengthened in future data collection and reporting cycles.



Energy Intensity

GRI 302-3

We continuously monitor various indicators related to the energy performance of our operations, including biomass, electricity, and diesel consumption, as well as internal energy generation.

As this is our first Sustainability Report, we do not yet have a consolidated energy intensity indicator established under a specific methodology. Therefore, no energy intensity ratio is reported for 2025.

As part of the progressive strengthening of our energy management, we will evaluate the development of energy intensity indicators based on traceable operational variables, such as the production volume of ethanol, biodiesel, DDGS, or other representative production units.



Reduction in Energy Consumption

GRI 302-4

During the reporting period, we recorded a reduction in total reported energy consumption, decreasing from 12,659,379.72 GJ in 2024 to 12,299,551.01 GJ in 2025. This represents a reduction of 359,828.71 GJ, equivalent to approximately 2.8% compared with the previous year.

This variation was primarily driven by a decrease in biomass consumption used in our operations, which declined from 12,553,525.43 GJ in 2024 to 12,144,627.89 GJ in 2025. Diesel consumption also decreased from 1,144.69 GJ to 659.52 GJ over the same period. In contrast, electricity purchased from ANDE increased from 104,709.60 GJ to 154,263.60 GJ.

As part of our operational practices, we recover and reuse heat and steam generated by our boilers, utilize biomass residues, and operate industrial cogeneration systems, contributing to improved energy utilization throughout our production processes.

However, during the reporting period, we did not have a consolidated methodology that would allow us to attribute this reduction to specific energy efficiency initiatives. Therefore, the reported decrease reflects the observed variation in total energy consumption between 2024 and 2025, rather than a quantified reduction measured against a formal energy efficiency baseline.



2025 Reported Results

Total energy consumption (2024): 12.659.379,72 GJ

Total energy consumption (2025): 12.299.551,01 GJ

Variation: -359.828,71 GJ / -2,8%

Note: This variation is not attributable to a formal energy efficiency target.

Reduction of Energy Requirements of Products and Services

GRI 302-5

The biofuels produced by INPASA contribute to a more diversified energy matrix with lower greenhouse gas emission intensity compared with conventional fossil fuels. In this context, ethanol and biodiesel represent renewable energy alternatives that support the energy transition and the potential reduction of greenhouse gas emissions.

As this is our first Sustainability Report, we do not yet have a consolidated methodology to quantify specific reductions in the energy requirements associated with our products or services. Therefore, no quantified reduction is reported for 2025 under this disclosure. This topic may be progressively assessed in future reporting periods as we develop appropriate methodologies and measurement criteria.



Water and Effluent Management

GRI 3-3 y 303

Water is an essential resource for our operations and is primarily used in steam generation, cooling systems, industrial production, and other activities associated with our agribusiness operations. Due to the nature of our activities, the efficient management of water resources and the proper treatment of effluents are among the most significant environmental aspects of our organization.

The main impacts associated with this material topic relate to the water required for our operations, the generation of industrial effluents, and the potential risks to water resources in the event of inadequate management. In addition, our agricultural supply chain may generate indirect impacts related to water use and water resource management in the cultivation areas associated with our raw materials.

The management of this topic is integrated into our environmental and operational processes. To support this, we operate wastewater treatment systems designed to reduce organic load and control contaminants, enabling the subsequent reuse of treated effluents through fertigation systems in authorized agricultural areas. These practices allow us to utilize the nutrients contained in treated effluents and promote their reintegration into the production cycle under controlled environmental conditions.

During 2025, we continued implementing initiatives focused on the operational control of water consumption, effluent monitoring, wastewater treatment system operation, and water reuse. These activities are primarily carried out by the Operations, Production, and Environmental departments, which are responsible for monitoring the performance indicators associated with this material topic.

Our monitoring activities include operational records related to water consumption, effluent generation, and compliance with applicable environmental parameters. The main stakeholder groups associated with this topic include regulatory authorities, environmental agencies, communities located near our operations, and our employees.

At present, we do not have formally reported targets for water efficiency or effluent reduction for the reporting period. Nevertheless, we maintain continuous monitoring and control mechanisms to ensure compliance with the environmental requirements applicable to our operations.



Water Withdrawal

GRI 303-3

During 2025, all water used in our operations was withdrawn exclusively from groundwater wells authorized to supply our industrial facilities. Total water withdrawal during the reporting period amounted to 3,101,162.02 m³..

Water Discharge

GRI 303-4

During 2025, we recorded a total effluent discharge of 1,987,790.94 m³. Of this volume, 1,777,872.68 m³ corresponded to our Main Facility, while 209,918.26 m³ originated from our San Pedro Facility. The reported figures refer exclusively to our industrial operations and do not include our administrative offices in Asunción and Ciudad del Este.

The effluents generated are conveyed to wastewater treatment systems, where the corresponding operational and environmental parameters are monitored. Once the required treatment conditions have been achieved, the treated effluents are reused through fertigation systems in agricultural areas located within our properties, allowing the nutrients contained in the treated effluent to be utilized as inputs for agricultural production.

This approach integrates wastewater treatment with its reuse in productive activities, supporting a resource-efficient management approach within our operations.



Water Consumption

GRI 303-5

During 2025, our total water consumption amounted to 3,101,162.02 m³, considering exclusively our two reported industrial facilities. This figure does not include water consumption associated with our administrative offices in Asunción and Ciudad del Este.

As part of monitoring our water performance, we calculated a water consumption intensity of 6.74 m³ per m³ of ethanol produced during the reporting period, based on a total ethanol production of 459,811.36 m³. This indicator enables us to monitor the relationship between water use and industrial

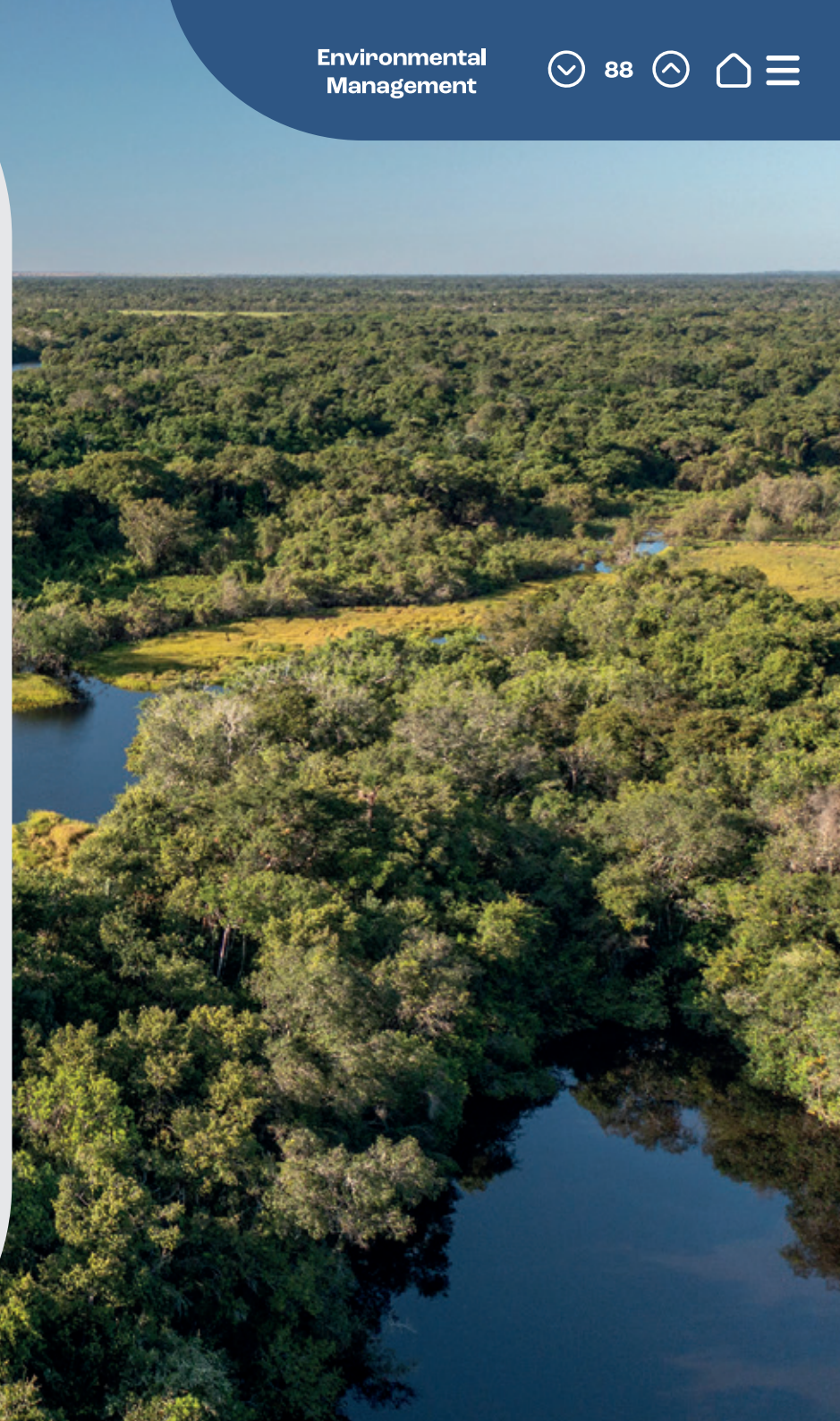
Biodiversity and the Natural Environment

GRI 3-3 y 304

Biodiversity and the natural environment are important aspects of our operations due to the interaction of our activities with natural resources, agricultural feedstocks, water, land, and the ecosystems located in the areas where we operate. The production of biofuels, sugar, and industrial co-products depends on a supply chain closely linked to the agricultural sector. Therefore, the responsible management of environmental aspects associated with land use, water resources, and ecosystems forms an integral part of our operational context.

The main impacts associated with this material topic relate to the use of natural resources, the generation of effluents, waste, and emissions, as well as the potential effects on ecosystems and natural habitats. In addition, our agricultural supply chain may present indirect risks related to land use change and potential deforestation associated with the production of feedstocks for the biofuel industry.

The management of this topic incorporates operational sustainability criteria and environmental compliance requirements applicable to our activities. In this context, biodiversity-related aspects form part of our environmental management processes, including the preparation of environmental impact assessments required for obtaining and renewing the environmental permits for our industrial facilities. These studies include the evaluation of biodiversity, ecosystems, and the natural environment within the areas influenced by our operations.



Biodiversity and the Natural Environment

In addition, we implement initiatives aimed at preventing and mitigating potential environmental impacts through operational control measures, effluent treatment and reuse, environmental education activities, and afforestation and reforestation programs. These actions are intended to strengthen environmental management in line with applicable regulatory requirements and our environmental commitments.

With respect to our supply chain, we maintain verification mechanisms under the 2BSvs certification scheme, through which we assess compliance with the environmental criteria applicable to agricultural feedstock producers. These processes include evaluations related to deforestation, legal compliance, and the sustainability of agricultural production. Compliance with these requirements is periodically verified through independent external audits and specialized geomatic analyses.

The management and oversight of this material topic primarily involve the Environmental and Legal departments, which are responsible for implementing environmental controls, monitoring regulatory compliance, and managing requirements related to biodiversity and the natural environment. The principal stakeholder groups associated with this topic include communities, environmental authorities, regulatory agencies, employees, agricultural producers, and other stakeholders connected to our value chain.





Key Actions Implemented During 2025

- Assessment of biodiversity aspects through environmental impact assessments and environmental permitting processes.
- Application of environmental criteria associated with international sustainability certification schemes for agricultural feedstocks.
- Treatment and reuse of industrial effluents as a measure to prevent environmental impacts.
- Delivery of environmental education and awareness programs for employees.
- Distribution of 32,000 forest seedlings and ant control supplies to small-scale producers in the region under a cooperation agreement with the National Forestry Institute of Paraguay (INFONA), contributing to afforestation and reforestation initiatives.

At present, we do not have specific indicators or formally established targets for biodiversity management. Nevertheless, we monitor this material topic through our environmental management systems, operational controls, environmental studies, and regulatory compliance processes.

Operations Located Within, Adjacent to, or Near Protected Areas and Areas of High Biodiversity Value



GRI 304-1

Our operations are located in the Eastern Region of Paraguay, within the Upper Paraná Atlantic Forest (BAAPA) ecosystem, which is internationally recognized for its high biological diversity and the wide variety of flora and fauna it supports.

Our Main Industrial Facility is not located within a protected area. However, several environmentally significant areas are situated nearby, including a private nature reserve adjacent to the property, the Mbaracayú Forest Biosphere Reserve located approximately 19.5 km away, the Limoy Biological Reserve approximately 32 km away, and the Pozuelo conservation area approximately 37 km from the facility. In addition, the plant is located within the Itaipú Biosphere Reserve, designated by UNESCO as a biosphere reserve to promote the balance between biodiversity conservation and sustainable development.

Similarly, our San Pedro Industrial Facility is not located within a protected area. Environmentally significant areas in its surroundings include Estero Yetyty and Villa Josefina, both located approximately 12 km from the facility. Laguna Blanca and Ita Poty are situated approximately 52 km away, while the Mbaracayú Forest Biosphere Reserve is located approximately 62 km from the site.

Based on these distances, our operations are not located within protected areas or immediately adjacent to their boundaries, maintaining a significant buffer from the principal conservation areas located within the regions influenced by our operations.

Significant Impacts of Activities, Products, and Services on Biodiversity

GRI 304-2

Potential impacts associated with this material topic may occur both directly through our operations and indirectly throughout our agricultural supply chain.

Potential direct impacts include those related to land use, the generation of effluents, waste, and emissions resulting from our industrial activities. In addition, inadequate management of chemicals or effluents could potentially affect soils, water resources, and ecosystems located within the areas influenced by our operations.

During the reporting period, we did not identify any alterations to natural ecological processes associated with our operations. Nevertheless, we recognize the existence of potential contamination risks in areas surrounding our industrial facilities, which are managed through preventive measures and environmental controls.

From an indirect perspective, the principal potential impacts may be associated with the conversion of native forests and natural grasslands for the expansion of agricultural areas used to supply raw materials. Such situations could result in habitat loss, ecosystem fragmentation, declines in native species, and reduced ecological connectivity.



Furthermore, the expansion of agricultural activities could result in impacts associated with increased agrochemical use, alterations to wetlands, effects on water resources, and changes to the natural characteristics of the landscape. Likewise, the development of rural roads and infrastructure related to production and transportation could contribute to soil compaction and changes in local hydrological processes.

In addition, logistics activities associated with the transportation of raw materials, production inputs, and finished products may generate indirect impacts related to atmospheric emissions and, under certain circumstances, the introduction of invasive species.

As part of our mitigation measures, we implement initiatives focused on the treatment and reuse of effluents, environmental education, compliance with environmental criteria established under international sustainability certification schemes, and afforestation and reforestation programs aimed at strengthening the conservation and restoration of areas with native vegetation.

Through these actions, we seek to prevent environmental impacts and progressively strengthen sustainability practices throughout our operations and supply chain.





Waste Management and Resource Valorization

GRI 3-3 | 306

Waste generation is an inherent part of our industrial and agribusiness activities. Operations related to the production of biofuels and sugar, storage, maintenance, laboratory activities, logistics, and support services generate various types of waste that require appropriate management to prevent environmental impacts and ensure compliance with applicable requirements.

The main impacts associated with this material topic relate to the generation of operational waste, the management of special and hazardous waste, and the potential effects on soil, water, and air in the event of inadequate waste management. In addition, certain industrial by-products and waste streams present opportunities for recovery and valorization within our production processes, contributing to a more efficient use of resources.

Waste-related impacts may occur throughout our operational cycle. During the construction and maintenance phases, waste is generated primarily from civil construction and industrial maintenance activities. During routine operations, the main waste streams include chemical and reagent containers, cleaning materials, industrial maintenance waste, and waste associated with lubrication and operational processes.

Furthermore, operational failures, process deviations, equipment calibration activities, or non-conforming products may also generate waste that requires appropriate management to prevent environmental impacts.

Operational Waste Management

Waste management is an integral part of our environmental and operational processes. In this context, we implement practices for waste segregation at the source, temporary storage, reuse, by-product valorization, and final disposal through authorized waste management providers, in accordance with applicable regulations.

During the reporting period, we implemented initiatives aimed at reducing waste generation at the source through the optimization of production processes and the recovery of industrial waste. Waste streams with recovery potential are reused within our operations or directed to recycling and material recovery processes, while waste that cannot be recovered is managed by authorized external service providers for treatment and final disposal.



Key Actions Implemented during 2025

- Waste segregation at the source.
- Selective classification of municipal and special waste.
- Reuse and recovery of waste with valorization potential.
- Utilization of industrial waste within our production processes.
- Transfer of waste to authorized service providers for treatment and final disposal.
- Monitoring of waste generation points and temporary waste storage areas.

Waste Generated

GRI 306 - 3

During 2025, we generated a total of 153,908.96 kg of waste, considering exclusively our two reported industrial facilities. The reported figures do not include waste generated at our administrative offices in Asunción and Ciudad del Este.

The waste generated was managed by authorized external service providers for treatment, recovery, or final disposal, depending on the nature of each waste stream.

The principal waste streams associated with our operations include chemical and reagent containers, cleaning materials, waste generated from industrial maintenance activities, and waste related to lubrication and operational processes.

Waste Diverted from Disposal

GRI 306 - 4

As part of our resource recovery and circular economy approach, we implement initiatives to recover and valorize selected industrial waste streams and by-products generated during our production processes. Among the most significant are the recovery of TCO (Technical Corn Oil) and other residual oils used as feedstocks for the production of biofuels and biodiesel.

In addition, our internal waste classification system enables us to identify materials with recycling or recovery potential through specialized waste management providers, promoting more efficient resource utilization and reducing the volume of waste sent for final disposal.



Waste Directed to Disposal

GRI 306 - 5

Waste generated within our facilities is segregated at the source, allowing it to be classified as either municipal waste or special waste. Municipal waste is placed in designated containers and subsequently collected by authorized waste collection companies.

Special waste is temporarily stored in designated areas and transferred to authorized specialized waste management providers for treatment and final disposal in accordance with applicable environmental regulations.

Both hazardous and non-hazardous waste are managed by authorized external service providers. In addition, pathological waste is transferred to the appropriate specialized facilities under the agreements established for this type of waste.

Final disposal is carried out in accordance with the regulations in force in Paraguay, using specialized service providers authorized by the competent authorities. Hazardous and non-hazardous waste is managed according to its classification and characteristics, ensuring its treatment, recovery, or disposal through authorized and controlled management processes.



Waste Management

As this is our first Sustainability Report, we disclose the total volume of waste generated and describe the principal practices implemented for waste segregation, temporary storage, resource recovery, and management through authorized waste service providers.

The detailed breakdown of waste by type, hazardousness classification, recovery methods, and final treatment or disposal routes will be progressively enhanced in future reporting periods as we continue to strengthen our environmental data collection, traceability, and information management systems.



Waste Generated

153.908,96 kg

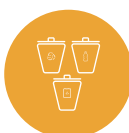
Total waste generated in 2025 at our industrial facilities.



Reporting Scope

Laurel Facility and San Pedro Facility

Does not include the administrative offices in Asunción and Ciudad del Este.



Waste Segregation at Source

Implemented across our industrial facilities.



Waste Recovery

Recovery of TCO (Technical Corn Oil) and other operational waste streams with potential for reuse.



A quantified breakdown of waste diverted from disposal (GRI 306-4) is not yet available.



Final Disposal

Managed through authorized waste service providers in accordance with applicable regulations.



A quantitative breakdown by waste type, treatment method, or final disposal route (GRI 306-5) is not yet available.



Our waste management approach includes segregation at the source, the recovery of operational waste streams such as TCO (Technical Corn Oil) and other materials with reuse potential, and final disposal through authorized waste management providers.

For 2025, we report the total volume of waste generated. A more detailed breakdown of waste diverted from disposal and waste directed to disposal will be incorporated in future reporting cycles as our reporting processes continue to mature.

Social Management

Community Engagement

Occupational Health and Safety

Workforce Stability, Development, and Retention

We promote the well-being of the people who are part of INPASA and of the communities where we operate, building relationships based on respect, inclusion, and shared development.



OUR PEOPLE

We care for our people by promoting health, safety, professional development, and overall well-being.



RELATIONSHIPS THAT CREATE VALUE

We foster ethical and transparent relationships with our suppliers and contractors.



COMMUNITIES THAT INSPIRE US

We support initiatives that create shared value and strengthen local development.



DIVERSITY AND INCLUSION

We value diversity and promote an inclusive, respectful, and equitable workplace for everyone.



Social Management

People and communities are fundamental to the development of our operations. The growth of INPASA, the continuity of our production processes, and the creation of sustainable value depend on the commitment of our employees, the establishment of safe working environments, and responsible engagement with the various stakeholders connected to our activities.

During 2025, our social management focused on strengthening working conditions, promoting occupational health and safety, developing employee competencies, providing training, and maintaining long-term relationships with the communities located in the areas where our industrial facilities operate.

We implemented a range of initiatives aimed at promoting employee well-being and professional development, including training programs, employee benefits, team integration activities, performance evaluations, and actions designed to strengthen the technical and professional capabilities of our workforce. These initiatives contribute to the development of human talent, the reinforcement of our organizational culture, and the continuous improvement of our operations.

Occupational health and safety remain a priority within our industrial activities. In this context, we maintain procedures, operational controls, training activities, and preventive mechanisms aimed at reducing risks, promoting safe working conditions, and strengthening a preventive safety culture throughout the organization.

We also maintain ongoing engagement with communities, educational institutions, social organizations, and other stakeholders located in the areas where we operate. These activities include community support initiatives, educational programs, local development projects, and participation in activities that strengthen our relationships with surrounding communities.

The management of this material topic primarily involves the Human Resources, Occupational Health and Safety, Management System, Operations, and Social Responsibility departments, which are responsible for implementing and monitoring the initiatives carried out during the reporting period.

The main stakeholder groups associated with this topic include employees, contractors, communities, educational institutions, local authorities, and organizations involved in the development of the regions where we operate.

The results related to occupational health and safety, working conditions, people development, training, employee well-being, and community engagement are presented in the following sections of this report.



Community Engagement

GRI 3-3 | 413

Our operations maintain an ongoing relationship with the communities located in the regions where we conduct industrial, agricultural, and logistics activities. In this context, we promote initiatives aimed at contributing to social development and improving the well-being of communities surrounding our operations through educational, social, cultural, and community support programs. We recognize that building positive relationships with our neighboring communities is an important element in ensuring the sustainability of our operations and supporting the development of the regions where we operate.

The principal positive impacts associated with this material topic include support for education, the strengthening of community infrastructure, improvements in social well-being, and contributions to the territorial development of the communities surrounding our operations. This topic is also closely connected to various stakeholders throughout our value chain, reflecting the continuous interaction among agricultural activities, transportation, suppliers, contractors, and local communities within our areas of influence.

During 2025, we continued implementing initiatives designed to address the needs identified in communities surrounding our operations by supporting projects primarily related to education, infrastructure, and social well-being. These initiatives enabled us to channel resources to educational institutions, social organizations, and other entities that play an important role within local communities.

The management of these initiatives is based on the receipt and evaluation of requests submitted by communities, educational institutions, social organizations, and other local stakeholders. Requests are received through our communication channels available to both internal and external audiences and are subsequently assessed to determine their scope, relevance, and feasibility. Following this review, the proposals are submitted to the Board's designated representative for consideration and approval.



Community Engagement Approach

Our community engagement approach is primarily driven by the needs and requests expressed by local communities and institutions in the areas where we operate. At present, we do not have a formal community engagement management system or structured social needs assessment processes to guide community investment decisions.

Nevertheless, the initiatives implemented during the reporting period enabled us to provide support for educational, social, and community projects that addressed specific needs identified within the communities where we maintain a presence.

The monitoring of these initiatives includes the internal review of requests received, the actions implemented, and the needs identified by beneficiary communities. Although we have not yet established formal mechanisms to evaluate social or community impacts, the experience gained through these initiatives has enabled us to identify opportunities to progressively strengthen our monitoring, evaluation, and impact measurement processes related to social investment.

The main stakeholder groups associated with this topic include local communities, schools, municipalities, social organizations, healthcare centers, sports organizations, and employees, with whom we engage through a variety of social and community initiatives.

During the reporting period, we did not have formally established targets or objectives related to social investment or community engagement. Nevertheless, the initiatives implemented were aimed at responding to the needs identified in communities surrounding our operations and contributing to the development of the regions where we operate.



Operations with Local Community Engagement, Impact Assessments, and Development Programs

GRI 413-1

During 2025, we implemented a range of social and community initiatives aimed at contributing to the well-being of the communities located within our areas of influence. These initiatives focused primarily on strengthening education, supporting children, improving community infrastructure, and promoting local development in response to needs identified by local institutions and stakeholders in the communities where we operate.

The initiatives carried out during the reporting period primarily benefited educational institutions, students, children, and families living in communities surrounding our operations, contributing to the strengthening of local capacities and the improvement of living conditions in the regions where we conduct our activities.

Key Initiatives Implemented During 2025

- Donation of 1,000 school supply kits to educational institutions in Laurel and Guayaibí.
- Construction and donation of two classrooms with separate restroom facilities at a school in Toro Pirú, San Pedro Department, including the distribution of 200 school supply kits to students in the local community.
- Distribution of 2,000 toys and sweets during Children's Day celebrations, benefiting approximately 2,600 children.
- Implementation of social and educational support initiatives aimed at strengthening community well-being and promoting local development.

2025 Key Indicators



+1.000

School supply kits distributed to educational institutions.



2

Classrooms constructed and donated to strengthen educational infrastructure



2.000

Toys and sweets distributed during community activities.



2.600

Children benefited through initiatives implemented by the organization.

Committed to the Development of Our Communities

Through educational, recreational, and social initiatives, we contribute to the well-being and development of children in the communities where we operate.

Community Initiatives

The community initiatives implemented during the reporting period were primarily focused on strengthening education and addressing the needs identified within the communities surrounding our operations. Through these initiatives, we contributed to the social and regional development of the areas where we operate by supporting education, community well-being, and local infrastructure in response to requests and priorities identified by beneficiary communities and organizations.

During the reporting period, our efforts were directed mainly toward enhancing educational opportunities and responding to the needs of communities located near our operations, thereby contributing to social well-being and the sustainable development of the regions in which we maintain a presence.

The initiatives implemented were largely driven by requests and needs expressed by local stakeholders, enabling us to provide support to educational institutions, social organizations, and other groups within local communities.

Through these initiatives, we seek to contribute to the social and regional development of the communities where we operate by promoting education, well-being, and community infrastructure, in alignment with the needs identified in our surrounding communities.



Occupational Health and Safety

GRI 3-3 | 403

Occupational health, well-being, and safety are priority topics for our organization due to the industrial nature of our operations and the presence of activities involving production, maintenance, equipment operation, thermal processes, logistics, and support services. Our occupational health and safety management aims to prevent workplace accidents, occupational illnesses, and other work-related risks, thereby protecting the well-being of our people and ensuring appropriate conditions for the safe and efficient performance of our operations.

The principal impacts associated with this material topic relate to workplace accidents, occupational illnesses, and risks arising from industrial activities, maintenance work, equipment operation, and support services. Effective management of these aspects contributes to strengthening operational continuity, reducing exposure to risks, and promoting safe working conditions for everyone involved in our operations. Occupational health and safety management primarily applies to individuals performing activities within our operations, including employees engaged in production, maintenance, logistics, and support services.

We implement a preventive management approach based on hazard identification, risk assessment, the implementation of operational controls, employee training, preventive health surveillance, and compliance with occupational health and safety requirements. These actions are designed to prevent incidents, strengthen our safety culture, and promote safe and healthy workplaces.





Occupational Health and Safety Management System and Preventive Monitoring

We maintain an Occupational Health and Safety Management System that covers all of our reported industrial facilities and administrative offices.

The management of occupational health and safety is led by the Industrial Safety and Environment Department, with support from the Quality Management System and the various operational departments involved in our production activities.

Occupational health and safety performance is monitored through accident records, preventive monitoring activities, operational controls, workplace inspections, incident investigations, performance indicators, and periodic reviews of the actions implemented. In addition, we conduct critical reviews of results and implement initiatives aimed at the continuous improvement of our preventive management system.

We have established occupational health and safety objectives and performance indicators as part of our annual planning process. Their implementation is monitored through the periodic review of performance indicators, the tracking of implemented actions, performance evaluations, and the identification of opportunities for continuous improvement of our management system.

The principal stakeholder groups associated with this material topic include employees, contractors, regulatory authorities, and operational departments, all of whom participate in or are directly affected by the management of occupational health, safety, and well-being.

Occupational Health and Safety Management System

GRI 403-1

We maintain an Occupational Health and Safety Management System designed to prevent and control the operational risks associated with our activities. The system covers 100% of our reported industrial facilities, as well as our administrative offices. Risk assessments are conducted across all areas within this scope, including both industrial and administrative operations.

The management of occupational health and safety is led by the Industrial Safety and Environment Department, with support from the Quality Management System and the various operational departments involved in our production activities.

We also maintain an Occupational Health and Safety Policy, an Occupational Health and Safety Management System Manual, an Occupational Risk Prevention Plan, and workplace risk assessment mechanisms designed to ensure compliance with applicable legal and regulatory requirements.

As part of the continuous improvement of our management system, during the reporting period we conducted management system audits, reviewed documentation, updated procedures, established performance indicators and objectives, and implemented initiatives aimed at strengthening the preventive competencies and capabilities of our workforce.



Hazard Identification, Risk Assessment, and Incident Investigation.

GRI 403-2

Hazard identification and risk assessment are integral components of the preventive measures implemented throughout our operations. To support this process, we prepare Technical Reports on Workplace Environmental Conditions, ergonomic assessments, hazard evaluation reports, and occupational risk assessments that enable us to identify hazards, evaluate their potential consequences, and establish appropriate preventive measures.

In addition, we maintain an Accident Investigation Matrix that guides the investigation of incidents, the identification of root causes, the definition of corrective actions, and the monitoring of action plans implemented to prevent recurrence.

Workplace safety inspections are carried out to identify and correct hazardous conditions within our operations. When corrective actions require specific interventions, they are assigned to the responsible operational departments for implementation and follow-up.

Our employees also have mechanisms to report hazardous situations to their supervisors or to the Occupational Safety team. In addition, a dedicated whistleblowing/reporting channel is available for reporting health and safety concerns.





Occupational Health Services

GRI 403-3

We maintain an Occupational Health and Safety Department composed of a Deputy Manager, occupational health nursing technicians, and an occupational physician, who are responsible for coordinating occupational medical examinations, providing medical and nursing care, responding to emergency situations, and supporting the preventive management of occupational health.

Our occupational health management includes the performance of occupational medical examinations, medical surveillance, monitoring of the Occupational Health Medical Control Program (PCMSO), and health monitoring activities associated with the risks identified within our operations.

In addition, we conduct monthly reviews of occupational health and safety performance indicators, including accident frequency and severity rates, where applicable.



Worker Participation and Consultation

GRI 403-4

Worker participation is promoted through internal communication mechanisms, working groups, and preventive activities related to occupational health and safety.

The Internal Commission for the Prevention of Accidents and Harassment (CIPA) is one of our principal participation forums, holding monthly meetings to strengthen our preventive safety culture.

In addition, we promote employee engagement through awareness and participation initiatives such as the Internal Week for the Prevention of Occupational Accidents (SIPAT), encouraging active involvement in occupational health and safety matters.

Our Emergency Response Brigade also plays an active role in hazard identification, monitoring compliance with established procedures, and responding to emergency situations, thereby strengthening our preventive management practices throughout our operations.



Worker Training

GRI 403-5

We implement ongoing training programs designed to strengthen the technical, operational, and preventive competencies of our employees, contractors, new hires, and emergency response brigade members.

Training activities cover topics including the Internal Commission for Accident Prevention (CIPA), Personal Protective Equipment (PPE), the Occupational Health Medical Control Program (PCMSO), Good Agricultural Practices (GAP), Good Manufacturing Practices (GMP), safe forklift operation, chemical handling safety, fire prevention and firefighting, heavy equipment operation, leadership, conflict management, confined space entry, and working at heights.

In addition, we provide internal training on work instructions, permit-to-work procedures, preliminary risk assessments, and safety procedures applicable to the various activities carried out throughout our organization.



Key Occupational Health and Safety Training Conducted During 2025

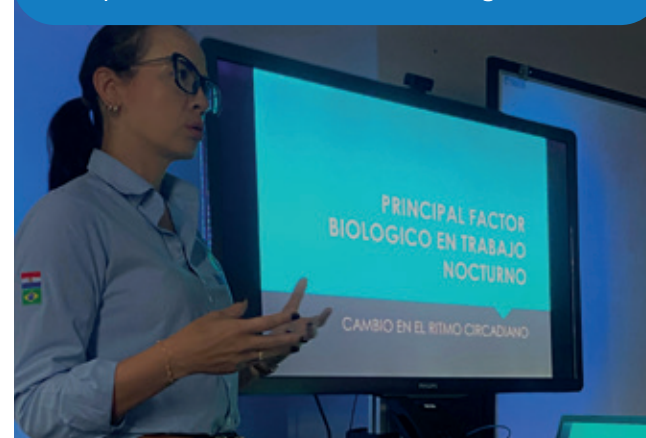
Internal Commission for
Accident Prevention (CIPA)



Personal Protective Equipment (PPE)



Occupational Health Medical Control Program (PCMSO)



Safe Handling of Chemicals



Good Manufacturing Practices (GMP)



Safe Forklift Operation



Key Occupational Health and Safety Training Conducted During 2025

Fire Prevention and Firefighting



Confined Space Entry



Working at Heights

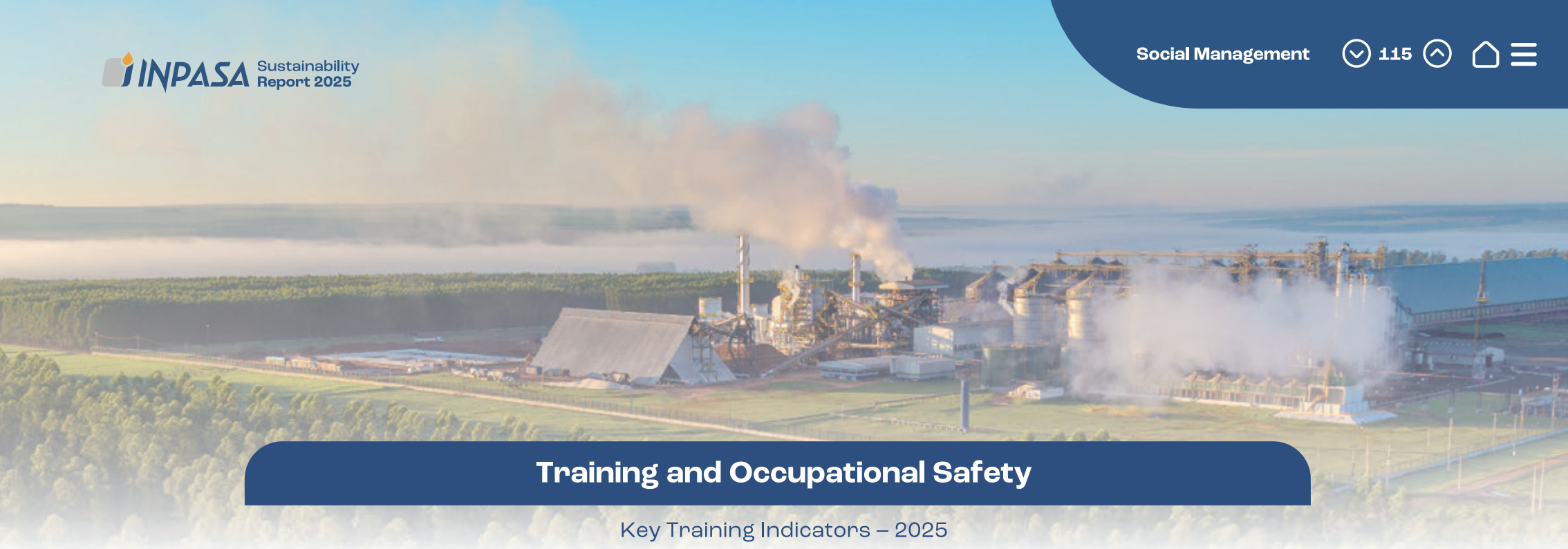


Leadership and Conflict Management



Preliminary Risk Assessment (PRA)





Training and Occupational Safety

Key Training Indicators – 2025



539

Employees trained

Number of individuals who participated in training activities during the reporting period.



6.776 h / 35 min

Total training hours

Cumulative time dedicated to employee training and development.



16

Occupational health and safety training sessions

Training activities focused on prevention and workplace safety.



9.215

Cumulative participations in safety training

Total attendance records across all occupational health and safety training activities.

Employee recognition programs.



Sports and recreational activities.



Health and quality-of-life campaigns.



Promotion of Employee Health and Well-being

GRI 403-6

We implement preventive activities and monitoring measures aimed at protecting the health of our employees. In addition, we maintain programs focused on health promotion, vaccination campaigns, medical surveillance, and preventive initiatives addressing physical, chemical, biological, and ergonomic risks.

We also promote awareness campaigns on mental health, alcohol abuse prevention, and other topics related to the overall well-being of our workforce. During 2025, we implemented a variety of initiatives designed to enhance employee well-being, engagement, and quality of life. These included sports activities, health promotion campaigns, employee recognition programs, recreational events, team-building initiatives, and programs encouraging healthy lifestyle habits.

Key Employee Well-being Initiatives Implemented During 2025

Employee engagement and team integration initiatives.



Promotion of healthy lifestyle habits.



Mental health awareness and alcohol abuse prevention campaigns.



Contractor and Third-Party Management

GRI 403-7

Our preventive management approach also encompasses the activities carried out by contractors and third parties working at our industrial facilities. These activities include supplier documentation reviews, work supervision, training, awareness initiatives, and workplace safety inspections, promoting compliance with occupational health and safety standards equivalent to those required for our direct employees.

Coverage of the Occupational Health and Safety Management System

GRI 403-8

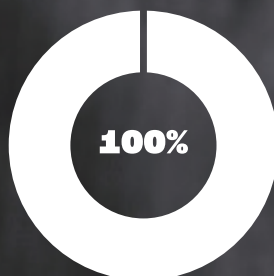
All of our direct employees are covered by the Occupational Health and Safety Management System (OHSMS) implemented throughout our organization.

- 100% of our industrial facilities and administrative offices were covered by the Occupational Health and Safety Management System (OHSMS).
- 100% of our direct employees were covered by our Occupational Health and Safety Management System.
- During the reporting period, the system covered 620 employees and 41 apprentices.

Key Performance Indicators – Reporting Period

Occupational Health and Safety Management System Coverage

Percentage of industrial facilities and administrative offices covered by the Occupational Health and Safety Management System during 2025.



Covered by the OHSMS

Work-Related Injuries

GRI 403-9

We implement preventive measures aimed at minimizing risks associated with crushing incidents, impacts with objects, falls from height, and other hazards present in our industrial operations. These measures include ongoing training, operational supervision, work procedures, permit-to-work systems, monitoring of operational conditions, and preventive controls based on the hierarchy of controls.

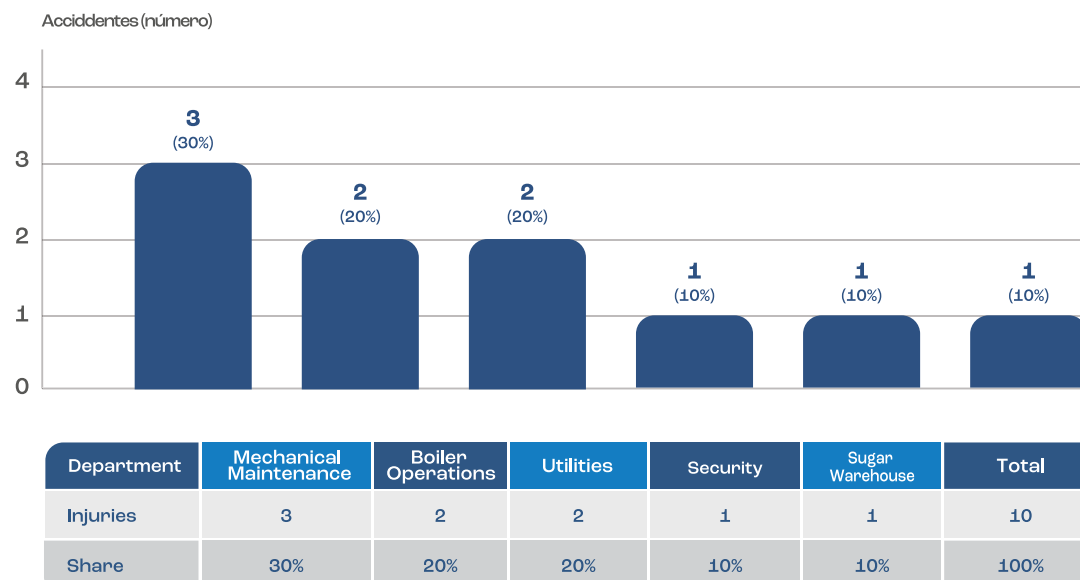
During 2025, we further strengthened our prevention initiatives through the implementation of the Red Zone (Safety Zone) program, designed to clearly identify critical areas and reduce pedestrian exposure to hazardous zones within our operations.

During the reporting period, we recorded 10 work-related injuries and 0 fatalities, all of which occurred at our Main Industrial Facility. The departments with the highest number of reported injuries were Mechanical Maintenance (3), Boiler Operations (2), and Sugar Mill Operations (Trapiche) (2).

The information reported covers work-related injuries involving direct employees who are included within the scope of our Occupational Health and Safety Management System.

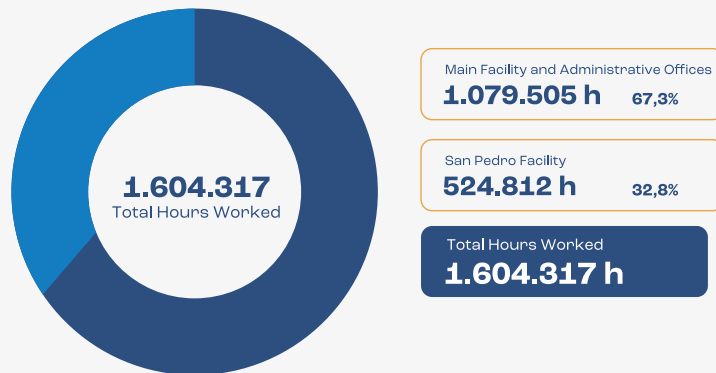
Work-Related Injuries by Department

2025



During 2025, we recorded a total of 1,604,316.78 hours worked, covering our Main Industrial Facility, administrative offices, and the San Pedro Industrial Facility. During the reporting period, our occupational safety performance resulted in a Lost Time Injury Frequency Rate (LTIFR) of 8.71 and a Severity Rate of 34.16.

Work-Related Injuries by Department



The distribution is based on the total hours worked and reported for the Main Facility and Administrative Offices, and the San Pedro Facility.
Source: INPASA internal information, reporting period 2025.

Occupational Health and Safety Indicators



Note: The indicators are presented in accordance with INPASA's internal calculation methodology.
Source: INPASA internal information, reporting period 2025.

Occupational Diseases

GRI 403-10

Occupational diseases are determined by the Social Security Institute (IPS), the authority responsible for administering Paraguay's mandatory social security system. During the reporting period, no occupational diseases were recorded.

Through our preventive measures, operational controls, and monitoring mechanisms, we continue to strengthen the management of risks associated with our industrial operations, promoting safe working conditions, protecting the health of our employees, and supporting the continuous improvement of occupational health, well-being, and safety performance.



Workforce Stability, Development, and Retention

GRI 3, 401 and 404

Our people are fundamental to the development and continuity of our operations. The industrial, logistics, administrative, and support activities we carry out depend directly on the skills, experience, and commitment of the individuals involved throughout our production processes.

The principal impacts associated with this material topic relate to workforce stability, employee well-being, working conditions, our ability to attract and retain talent, competency development, and the continuous training of our employees. These aspects directly influence operational performance, the continuity of organizational knowledge, and the creation of a work environment that supports both professional and personal growth.

During the reporting period, we implemented initiatives aimed at strengthening employee capabilities, supporting professional development, promoting workplace well-being, and recognizing the contributions of our workforce. These initiatives were complemented by training programs, employee benefits, team-building activities, family support initiatives, and mechanisms designed to promote suitable working conditions.

Given the industrial nature of our operations, continuous learning plays an important role in strengthening technical, operational, preventive, and management competencies. Accordingly, during 2025 we delivered training programs covering industrial safety, security, food safety, good operational practices, and other topics necessary for the effective performance of activities across our industrial facilities.

Key Initiatives Implemented During 2025

- Delivery of training programs and competency development initiatives.
- Implementation of employee benefits and workforce support programs.
- Promotion of employee well-being and team integration activities.
- Performance evaluation of employees.
- Monitoring of workforce turnover and staffing stability indicators.
- Development of educational support, employee recognition, and internal engagement initiatives.
- Implementation of institutional, commercial, and healthcare partnership programs to promote employee well-being.
- Delivery of technical, operational, and preventive training programs.
- Implementation of the annual training plan.
- Induction programs for employees, contractors, and third parties.
- Training on industrial safety, food safety, and good operational practices.

New Hires and Employee Turnover

GRI 401-1

Recruiting and retaining employees are essential to the development of our operations and the continuity of organizational knowledge. For this reason, we monitor indicators related to new hires, employee departures, and workforce turnover, enabling us to track changes in our workforce and support effective people management.

During the reporting period, we recorded 155 new hires, primarily in operational, technical, and administrative positions associated with the growth and consolidation of our operations.

As of the end of **2025**, our total workforce comprised **677 direct employees**.





New Hires by Age Group

Age Group	New Hires
Under 30 years	85
30–40 years	47
40–50 years	16
Over 50 years	7
Total	155

New Hires by Gender

Gender	New Hires
Men	144
Women	11
Total	155

These new hires correspond to employees engaged under permanent employment contracts. The reported figures are based on employment records as of 31 December 2025.

In addition, during the harvesting season (zafra) at our Laurel Facility, we hired 189 temporary employees under fixed-term contracts, of whom 4 were women. This distribution is primarily related to the nature of the seasonal activities, which require a high level of operational intensity and increased demand for personnel performing industrial and production-related tasks.

These temporary contracts lasted approximately four to five months and were associated with the operation of our sugar factory, which requires additional personnel during the sugarcane harvesting and processing season, generally between June and October.

At the end of the harvest season, these temporary employees complete their employment as the sugar production operations are suspended due to the seasonal availability of sugarcane feedstock.

The reported turnover figures refer exclusively to employees with permanent employment contracts. The reported data are based on employment records as of 31 December 2025.

The highest turnover rates are primarily observed in our industrial operations, mainly due to factors related to the geographical location of our production facilities and their operational characteristics. Our industrial sites are located away from major urban centers, which can present challenges in terms of labor availability and employee retention in certain operational roles.

Another factor contributing to employee turnover is our Trainee Program, which is largely implemented at our industrial facilities. A significant proportion of participants join the program for a defined period of training and practical experience; therefore, the completion of the program is reflected in the employee separation figures reported during the reporting period.

New Hires and Employee Turnover

2025 Workforce Indicators Summary



155

New Hires
Overall hiring rate: 22.9%



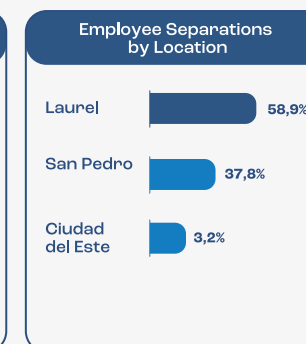
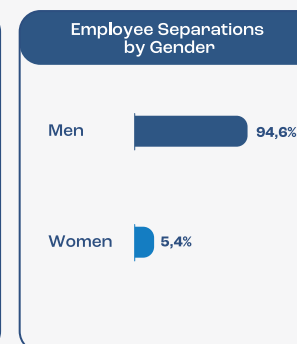
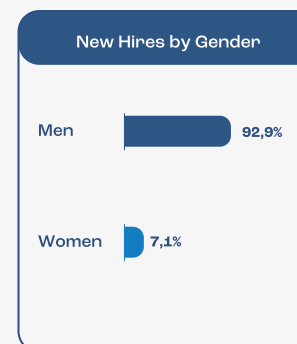
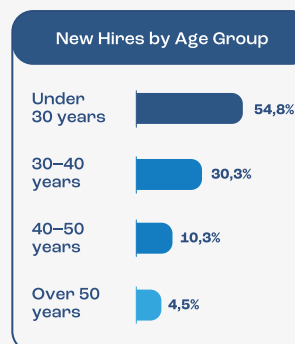
185

Employee Separations
Overall turnover rate: 27.3%



677

Total Workforce
Employees as of the end of 2025



Category	Subcategory	Description
Financial and Logistical Support	Financial support and economic assistance	Salary advances, loans, discounts, travel allowances, financing, and account settlement
	Transportation and logistical assistance	Transportation services and taxi assistance in emergency
Health and Well-being	Health coverage and medical assistance	Medical care, on-site medical services, medications, ambulance services, health insurance, psychological assistance, and medical leave
	Well-being and quality-of-life programs	Healthy lifestyle initiatives, active breaks, hydration programs, cafeteria services, and rest areas.
	Employee meals and support services	Healthy lifestyle initiatives, active breaks, hydration programs, cafeteria services, and rest areas.
Development and Recognition	Educational benefits and professional development	University assistance, educational support, training programs, trainee programs, and internal promotion opportunities.
	Leave and special permits	Certified sick leave, academic leave, and special work-related leave.
	Recognition and employee appreciation	Employee recognition initiatives and emotional well-being benefits.
Work Environment and Organizational Culture	Organizational culture and employee engagement	Corporate events, Workers' Day celebrations, family activities, friendship events, sports, and recreational activities.
	Working conditions and work organization	Defined working schedules and administrative Saturdays off.
	Workplace infrastructure and facilities	Restrooms, rest areas, cafeteria, access improvements, and workplace furnishings
	Provision of work equipment and supplies	Uniforms, rain gear, and other equipment required to perform work safely and effectively.
Family Support and Partnership Programs	Family and social	Daycare services, lactation room, and child support administration
	Institutional partnerships	Universidad Americana, Instituto Técnico Santa María, Instituto Interamericano, SNPP, and Infobanc
	Commercial partnerships	Farmacia San Roque, Rodopar, Italian, Credisoluciones, Comercial San Antonio, Complejo Fortaleza, Complejo DG, and TG Gym.

Benefits Provided to Employees

GRI 401-2

We provide a range of benefits designed to support the well-being, development, and quality of life of our employees. These benefits complement existing employment conditions and include initiatives related to health, financial support, professional development, employee engagement, recognition, family support, and access to a variety of institutional and commercial partnership programs.

During the reporting period, we continued implementing initiatives aimed at enhancing employee well-being and creating favorable conditions for professional performance. These initiatives include financial and logistical support, medical assistance, well-being and quality-of-life programs, training and development opportunities, employee engagement and recognition activities, family support initiatives, institutional and commercial partnership programs, and improvements to the workplace environment, as presented in the following table.

Employee Benefits



9 Benefit Categories

A comprehensive portfolio of benefits designed to support the overall well-being of our employees.



16 Types of Benefits

Initiatives that address a wide range of employees' personal, family, and professional needs.



2 Health and Well-being

Medical coverage and programs that support the physical and emotional well-being of our



1 Education and Development Program

Initiatives that promote professional growth and career development.



3 Institutional and Commercial Partnership

Strategic partnerships that create value and provide additional benefits for employees and their families.



3 Benefits Related to Working Conditions

Improvements in workplace infrastructure, equipment, and work organization to promote a safe and efficient working environment.



We promote the overall well-being of our employees through financial benefits, health and well-being programs, professional development opportunities, family support initiatives, external partnership programs, and the continuous improvement of working conditions.



Employee Value Proposition

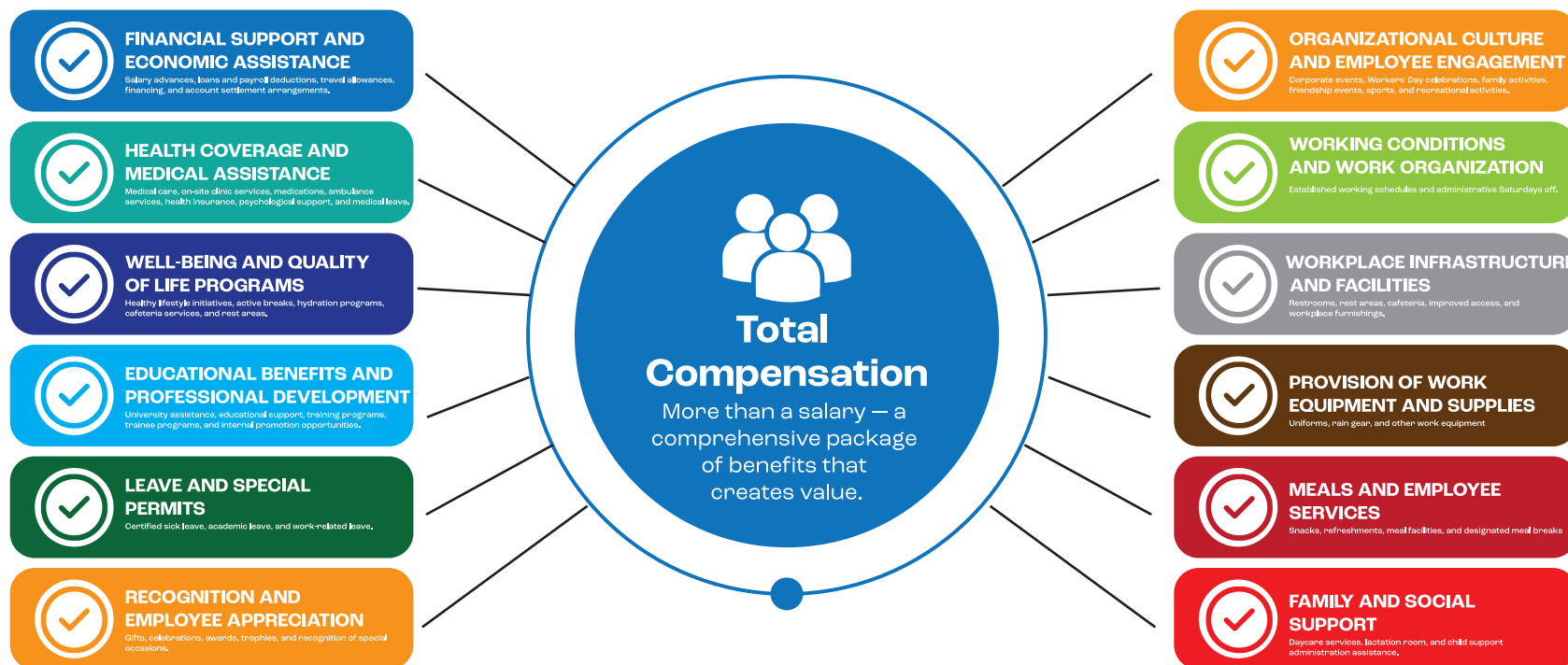
(Complementary non-GRI information)

Beyond financial compensation, we seek to provide a comprehensive employee experience through a value proposition that combines benefits, development opportunities, recognition, well-being, and support for our employees and their families.

Our employee value proposition encompasses initiatives related to health, learning and development, organizational culture, quality of life, social support, and professional growth, contributing to a stronger sense of belonging and the creation of a positive and engaging work environment.

Through these initiatives, we promote opportunities for personal and professional development, employee well-being, and workplace integration, with the aim of strengthening employee commitment and supporting their growth within the organization.

The following figure summarizes the main components of the employee value proposition offered to our workforce during 2025.



Training Hours

GRI 404-1

During 2025, we delivered a total of 6,776 hours and 35 minutes of training, covering employees across our two industrial facilities and administrative offices.

These training activities addressed technical, operational, preventive, and management topics, based on the needs identified within the different business areas and the requirements associated with the development of our operations.

The training provided during the reporting period focused on strengthening technical and operational competencies, industrial safety, risk prevention, quality, food safety, and compliance with internal procedures, contributing to the professional development of our employees and the enhancement of our organizational capabilities.

Training Indicators



Total Training Hours

6.776 hours
and 35 minutes



Participating Employees

652



Laurel Facility

95%
(404 employees)



San Pedro Facility

98%
(204 employees)



Ciudad del Este Office

100%
(43 employees)



Asunción Office

100%
(1 employee)



Continuous learning strengthens our employees' capabilities, fosters professional growth, and supports our commitment to operational excellence and workplace safety.

Programs for Enhancing Employee Skills and Transition Assistance Programs

GRI 404-2

We promote the development of technical, operational, and preventive competencies through continuous learning initiatives designed to strengthen employee capabilities, operational safety, and overall performance. These training activities aim to enhance the knowledge, skills, and competencies required for the effective performance of roles across the various areas of our organization.

Training activities are delivered in accordance with our Annual Training Plan and include topics such as industrial safety, security, food safety, good operational practices, the 9S Philosophy, and other subjects aligned with the specific needs of our business areas.

In addition, our induction programs for employees, contractors, and third parties include content designed to facilitate integration and provide an understanding of the key policies, procedures, and practices applicable to our operations.

We also implement initiatives that support professional growth and workforce capability development, helping employees strengthen their technical, operational, and management skills throughout their careers within our organization.





Performance Evaluations and Professional Development

(Complementary non-GRI information)

We conduct performance evaluations to support the development of our employees and identify opportunities to strengthen competencies and foster professional growth. These evaluations are carried out at least once a year for every employee.

In addition, when employees change positions or during the first three months in a new role, we conduct supplementary performance evaluations to support their integration and the development of the competencies required for their new responsibilities.

Responsibility for these evaluations rests with each employee's direct supervisor, who plays an active role in monitoring performance and identifying opportunities for continuous improvement and professional development.

GRI Content Index

Statement of Use

INPASA del Paraguay S.A. has reported the information cited in this GRI Content Index for the reporting period from 1 January to 31 December 2025, with reference to the GRI Standards.

GRI 1 Used

GRI 1: Foundation 2021

GRI Standard	Disclosure	Location
General Disclosures		
GRI 2: General Disclosures 2021	2-1 Organizational details	8
	2-2 Entities included in the organization's sustainability reporting	4
	2-3 Reporting period, frequency and contact point	4
	2-4 Restatements of information	4
	2-5 External assurance	4
	2-6 Activities, value chain and other business relationships	8
	2-7 Employees	29
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	2-9 Governance structure and composition	32
	2-10 Nomination and selection of the highest governance body	32
	2-12 Role of the highest governance body in overseeing the management of impacts	32
	2-22 Statement on sustainable development strategy	5
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GRI Standard	Disclosure	Location
General Disclosures		
	2-27 Compliance with laws and regulations	43
	2-28 Membership associations	46
	2-29 Approach to stakeholder engagement	44
Materiality Assessment		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	49
	3-2 List of material topics	52
Economic Management		
Economic Performance and Value Generation		
GRI 3: Material Topics 2021	3-3 Management of material topics	57
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	59
Responsible Supply Chain and Procurement		
GRI 3: Material Topics 2021	3-3 Gestión de los temas materiales	63
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	66
Corporate Ethics, Integrity, and Regulatory Compliance		
GRI 3: Material Topics 2021	3-3 Management of material topics	67
	205-1 Operations assessed for risks related to corruption	70
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	70
	205-3 Confirmed incidents of corruption and actions taken	70
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti trust, and monopoly practices	72

GRI Standard	Disclosure	Location
General Disclosures		
Environmental Management		
Energy Management and Operational Efficiency		
GRI 3: Material Topics 2021	3-3 Management of material topics	76
GRI 302: Energy 2016	302-1 Energy consumption within the organization	79
	302-2 Energy consumption outside of the organization	81
	302-3 Energy intensity	82
	302-4 Reduction of energy consumption	83
	302-5 Reductions in energy requirements of products and services	84
Water and Effluents Management		
GRI 3: Material Topics 2021	3-3 Management of material topics	85
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	86
	303-4 Water discharge	86
	303-5 Water consumption	87
Biodiversity and Natural Environment		
GRI 3: Material Topics 2021	3-3 Management of material topics	88
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	91
	304-2 Significant impacts of activities, products, and services on biodiversity	92
Waste Management and Recovery		
GRI 3: Material Topics 2021	3-3 Management of material topics	94

GRI Standard	Disclosure	Location
General Disclosures		
GRI 306: Waste 2020	306-3 Waste generated	96
	306-4 Waste diverted from disposal	96
	306-5 Waste directed to disposal	97
Social Management		
Community Engagement		
GRI 3: Material Topics 2021	3-3 Management of material topics	101
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	103
Occupational Health and Safety		
GRI 3: Material Topics 2021	3-3 Management of material topics	106
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	108
	403-2 Hazard identification, risk assessment, and incident investigation	109
	403-3 Occupational health services	110
	403-4 Worker participation, consultation, and communication on occupational health and safety	111
	403-5 Worker training on occupational health and safety	112
	403-6 Promotion of worker health	116
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	117
	403-8 Workers covered by an occupational health and safety management system	117
	403-9 Work-related injuries	118
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GRI Standard

Disclosure

Location

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Workforce Stability, Development and Retention

GRI 3: Material Topics 2021	3-3 Management of material topics	121
	401-1 New employee hires and employee turnover	123
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	126
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	130
	404-2 Programs for upgrading employee skills and transition assistance programs	131

Technical Report

External Verification



INFORME TÉCNICO DE VERIFICACIÓN EXTERNA METODOLÓGICA

A la Administración de INPASA del Paraguay S.A

Se ha realizado una verificación externa de carácter metodológico sobre la aplicación de los Estándares GRI en el proceso de elaboración del Reporte de Sostenibilidad 2025 de INPASA del Paraguay S.A. El alcance del trabajo estuvo orientado a revisar la consistencia del proceso seguido para vincular los impactos identificados, los temas materiales definidos, los contenidos GRI aplicables y la estructura general del índice de contenidos GRI.



Conclusión

Con base en los procedimientos realizados y la documentación revisada, no se indentifican aspectos que indiquen que la metodología utilizada para la elaboración del Reporte de Sostenibilidad 2025 de INPASA del Paraguay S.A. no se encuentre alineada, en sus aspectos metodológicos relevantes, con los Estándares GRI aplicables al proceso de reportabilidad de sostenibilidad.

Esta conclusión se refiere exclusivamente a la verificación externa metodológica de la aplicación de los Estándares GRI, considerando la estructura del reporte, la identificación de impactos, la definición de temas materiales, el cruce con los contenidos y requerimientos de los estándares GRI referenciados y la trazabilidad general del índice de contenidos.



Base para la conclusión

La revisión fue realizada tomando como referencia los Estándares GRI aplicables, en su calidad de marco internacional para la reportabilidad de impactos económicos, ambientales y sociales.

El trabajo desarrollado tuvo como propósito revisar si el proceso aplicado por INPASA del Paraguay S.A. permitió establecer una relación consistente entre los impactos identificados, los temas materiales definidos y los contenidos GRI incorporados en el Reporte de Sostenibilidad 2025.

La revisión se efectuó sobre la base de la información proporcionada por INPASA del Paraguay S.A. en el Reporte de Sostenibilidad 2025.



Alcance de la revisión

- Estructura general del reporte.
- Identificación de impactos y temas materiales.
- Cruce entre temas materiales y contenidos GRI.
- Revisión del cumplimiento de los requerimientos de los Estándares GRI referenciados y de la coherencia general entre narrativa, tablas e información reportada.



Limitaciones

El presente informe corresponde a una verificación externa de carácter metodológico y no a un proceso de aseguramiento externo de la información reportada.

Por lo tanto, este informe no incluye auditoría financiera, aseguramiento limitado o razonable sobre datos, verificación independiente de indicadores cuantitativos, revisión de sistemas internos de control, confirmaciones externas con terceros ni validación legal, tributaria, contable o regulatoria.



Declaración final

En virtud del trabajo realizado, Econtrolling SpA, en su calidad de verificador externo metodológico, deja constancia de que la metodología utilizada para la elaboración del Reporte de Sostenibilidad 2025 de INPASA del Paraguay S.A. presenta una estructura, trazabilidad y cruce metodológico consistentes con la aplicación de los Estándares GRI como marco de referencia para la reportabilidad de sostenibilidad.

Santiago, Chile, 01 de julio de 2026


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Our sincere appreciation to all employees who contributed to the preparation of this report.



