

2024 Sustainability Report

Borkar Tapetes Automotivos Ltda.
Itapecerica da Serra - SP



www.borkar.com.br



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About this Report

GRI 2-2 | GRI 2-3 | GRI 2-5

This Sustainability Report reflects our commitment to the ESG agenda (Environmental, Social, and Governance), dedicated to the well-being of society and the planet. We believe that sustainability goes beyond production; it is present in daily choices as well as in the major projects shaping the company's future.

In this report, we share our learnings, initiatives, and progress across economic, environmental, social, and governance dimensions.

As this is Borkar's first Sustainability Report, we have followed the recommendations of the sector-specific GRI Standards and the SASB Auto Parts Standard (TR-AP). This report has not been externally verified.

The scope covers the period from January 1, 2024, to December 31, 2024. We thank our employees, clients, suppliers, and partners who share this journey of transformation with us. May this reading inspire connections, reflections, and new commitments toward a more responsible, resilient, and sustainable future.

Enjoy your reading!



Letter from the Directors

GRI 2-22

Dear partners, clients, suppliers, and industry leaders,

We are proud to present Borkar's first Sustainability Report, a strategic milestone that consolidates our progress and reaffirms our commitment to a responsible and innovative future. This document represents more than a balance of actions: it is a public statement of how we view our role within the automotive value chain and society at large.

The mobility industry is experiencing a moment of transformation. Energy transition, climate challenges, the growing value of diversity, and the demand for transparency require companies not only to adapt, but to lead. At Borkar, we have chosen to walk this path with courage, consistency, and collaboration.

We are proud of the progress we have achieved: we expanded circular economy practices with clients and partners, strengthened our governance, invested in employee training and well-being, and launched initiatives to build a transversal ESG culture. We also enhanced our supplier processes, understanding that sustainable impact can only be achieved when the entire value chain advances together.

Our commitment to sustainability is real, measurable, and evolving. We recognize there is still much to build, and we invite our stakeholders to join us on this journey.

This report is the first step of many to come, always guided by respect for the environment, for people, and for innovation as the engine of transformation.

We continue working together for a cleaner, safer, and more collaborative automotive sector.

We are also proud to be recognized as a reference in circular economy, with well-established practices that generate value across the chain while reducing social and environmental impacts. This path is strengthened through strategic partnerships with clients and other stakeholders who share our vision for the future.

We are establishing our New Business Laboratory, an environment dedicated to the development of low-carbon, high-performance solutions. At the same time, we are moving forward in strengthening our ethics policies, monitoring the supply chain, and providing continuous training for our teams.

This first Borkar Sustainability Report is more than a document, it is an invitation to transparency and dialogue with our key stakeholders. We have clarity about where we are and where we want to go. Sustainability is a long-term project, and we are ready to lead it.

We remain committed to building a more sustainable, inclusive, and resilient future.

Sergio Wellichen e Stylianos Panteliou
Sócios-diretores



Message from the Head of Sustainability

GRI 2-22

Over the past few years, I have closely followed the transformation of both the automotive industry and Borkar. What was once a complementary agenda has now become central to the strategy of companies that aim to remain relevant, responsible, and competitive. This report reflects our progress along that journey.

We are living a moment of reinvention in the automotive industry. Regulatory requirements, global climate commitments, and, above all, the growing awareness of consumers challenge us to rethink models, processes, and products. Sustainability is no longer a differentiator; it has become a prerequisite for competitiveness.

At Borkar, we understand the importance of this scenario and have embraced the leadership role it demands. We adhere to international standards such as ISO 14001, conduct performance evaluations using methodologies like EcoVadis and the Supplier Assurance Questionnaire (SAQ), and adopt frameworks including GRI and SASB. More than operational guidelines, ESG strategies are now shaping our investment decisions, innovation agenda, organizational culture, and stakeholder relationships.

We are proud to be recognized as a reference in circular economy, with established practices that add value to the chain and reduce social and environmental impacts. This trajectory is strengthened by strategic partnerships with clients and other partners who share our vision for the future.

We are creating our New Business Laboratory, an environment dedicated to developing low-carbon, high-performance solutions. At the same time, we are advancing in strengthening our ethics policies, monitoring the supply chain, and providing continuous training for our teams.

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Ramatis Radis



Products

Carpets



PVC Mats



TPE Mats



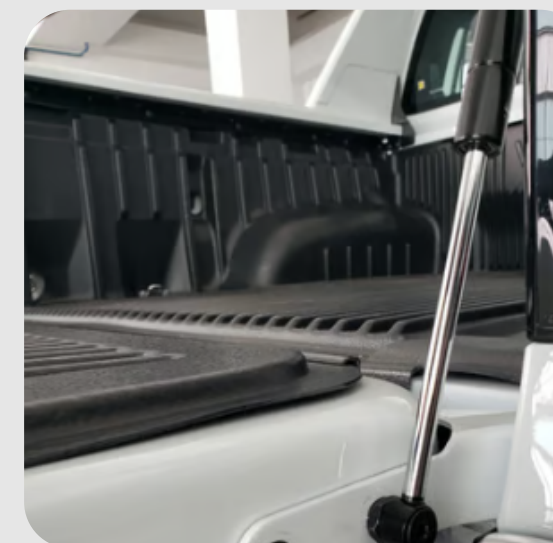
Floor Tray Mats



Trunk Trays



Accessories



About Borkar

GRI 2-1 | GRI 2-6 | GRI 2-7 | GRI 301-1 | GRI 301-2 | SASB TR-AP-000.C

Borkar is a leading reference in the manufacturing of original automotive mats in Latin America. The company has consolidated its position as a strategic supplier to the sector by combining quality, safety, innovation, and sustainability in its products.

Headquartered in Itapecerica da Serra (São Paulo, Brazil), with a production area of approximately 10,000 m² and a team of around 250 direct employees, the company designs, develops, and manufactures mats in PVC, HDPE, TPE, and carpet (PET, PA, and others), in addition to thermoplastic components and customized accessories tailored to meet the technical and aesthetic requirements of automakers. Borkar works in partnership with the industry's main manufacturers, standing out for its ability to integrate technology, functional performance, and socio-environmental responsibility across the entire production chain.

The continuous application of circular economy principles and sustainable efficiency enables Borkar to transform waste into raw materials, redesign products, and reformulate processes with reduced environmental impact.

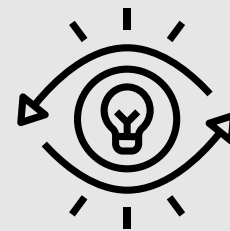
The company builds relationships guided by transparency, innovation, and a commitment to future generations, strengthening its role as a supplier dedicated to reducing impacts while creating shared value.



Mission, Vision, and Values



To exceed customer expectations through innovation, service excellence, and continuous improvement, always with environmental responsibility.

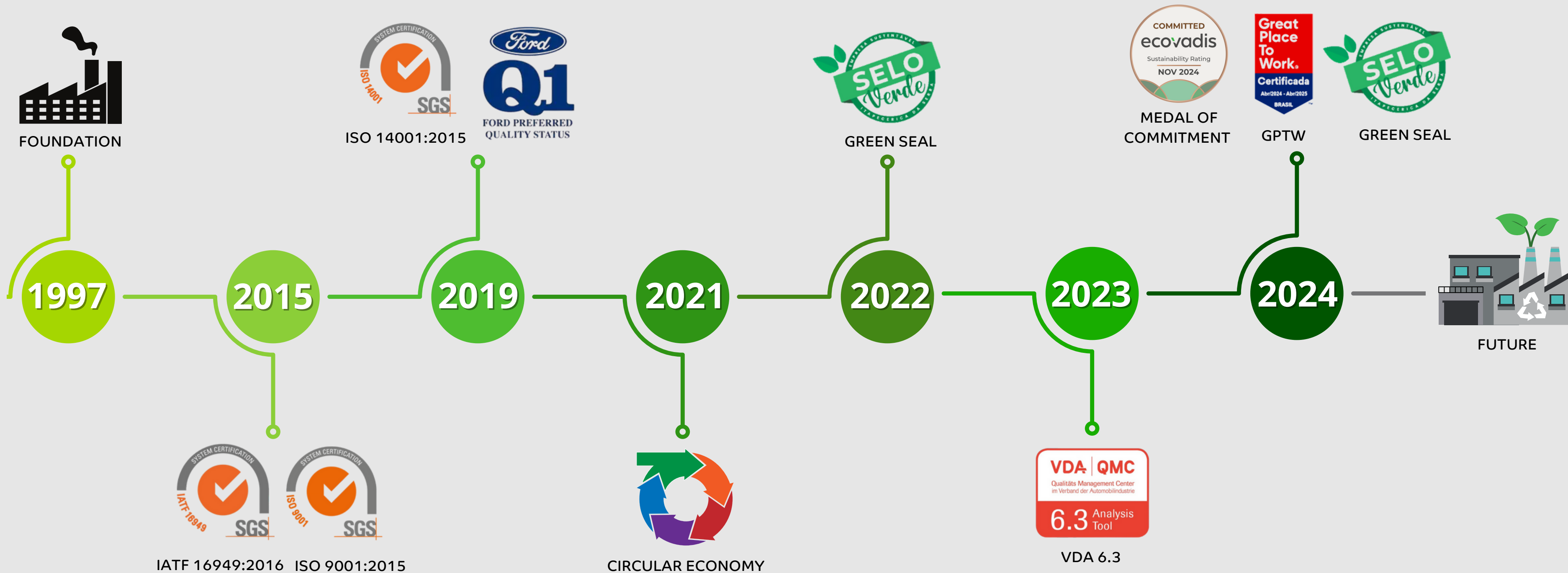


To be a global reference in quality and innovation in the automotive sector.



Social and environmental responsibility, ethics, professionalism, appreciation of employees and focus on customer satisfaction.

Our Journey



Economic Performance



GRI 2-1 | GRI 3-3 | GRI 201-1 | SASB TR-AP-000.A

In 2024, the Brazilian automotive sector produced more than 2.5 million vehicles, according to FENABRAVE (National Federation of Automotive Vehicle Distribution), representing a 9.7% increase compared to 2023.

This high level of production and sales makes the sector one of the greatest challenges for ecological transition, given the intense demand for natural resources, the generation of industrial waste, and the significant greenhouse gas emissions throughout the value chain.

As part of this chain, Borkar maintained its position as a qualified supplier, focusing on low-carbon products.

In 2024, the company reached the milestone of approximately 1.2 million mats produced, a substantial increase compared to the previous year.

This performance was directly linked to the expansion of commercial partnerships and higher industrial productivity.

The generation of economic value during the period enabled the company to sustain its capacity for investment in innovation, workforce qualification, and continuous improvement of its manufacturing infrastructure, while ensuring full compliance with tax, labor, and environmental obligations.

Source: FENABRAVE (2024)



Environmental Performance

GRI 301 | GRI 303 | GRI 306

At Borkar, we believe that the efficient management of natural resources and the mitigation of environmental impacts are not only ethical commitments but also essential conditions for the competitiveness and longevity of our business. Our environmental strategy is grounded in reliable data, technological innovation, and an organizational culture oriented toward efficiency and the responsible use of resources.

Based on this approach, we have adopted concrete practices such as the exclusive use of energy from renewable sources, intelligent monitoring of water consumption, and the continuous implementation of solutions that reduce our environmental footprint. This commitment also takes shape through robust circular economy initiatives, the reformulation of production processes, and the constant search for materials with lower environmental impact.

Guided by a systemic and long-term vision, we continue to enhance our indicators, processes, and structures to ensure increasingly sustainable operations, aligned with stakeholder expectations and the global challenges of ecological transition.



Energy

GRI 3-3 | GRI 302-1 | GRI 302-3 | 305-1 | GRI 305-2 | GRI 305-4 | SASB TR-AP-130a.1

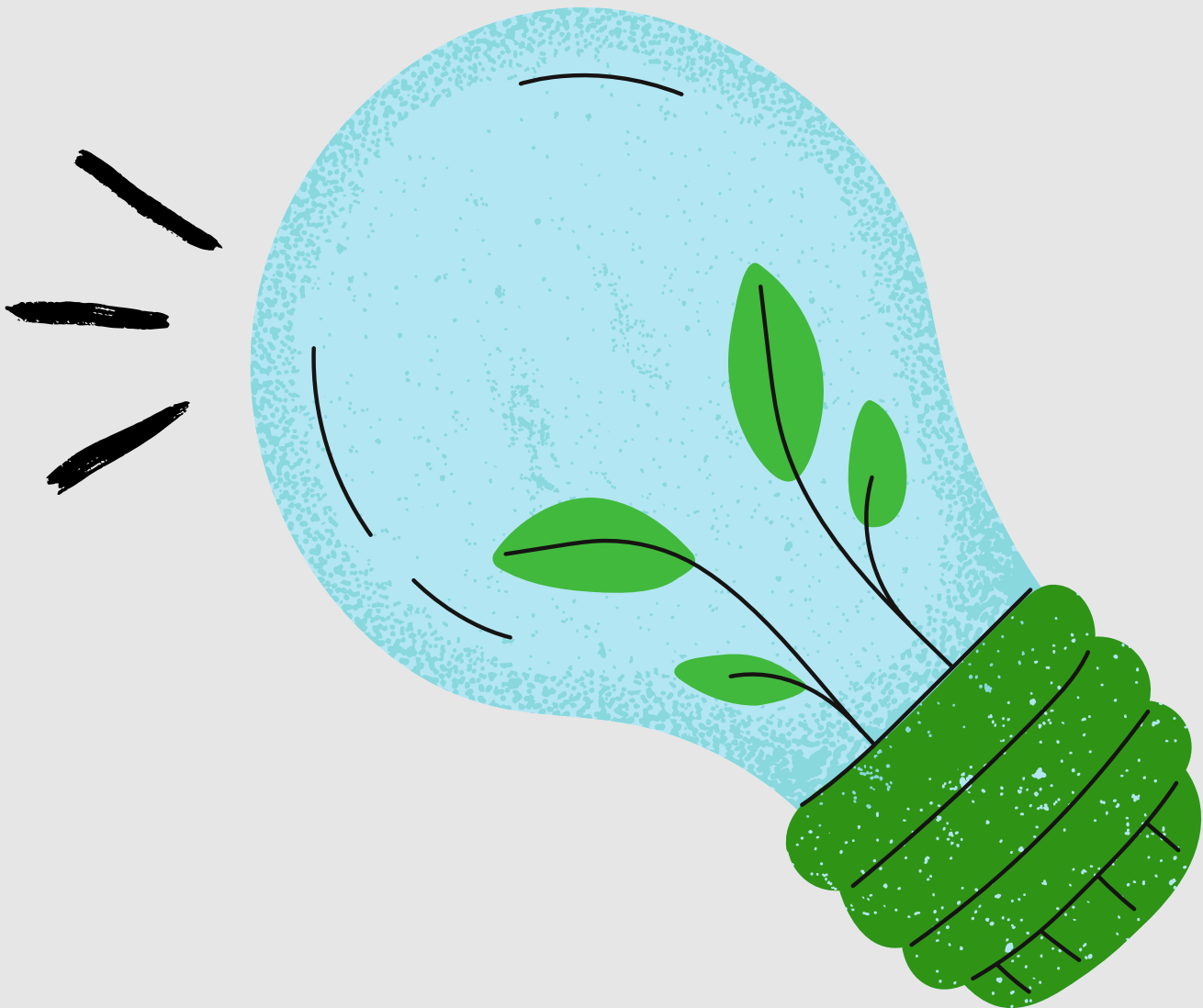
At Borkar, as part of our sustainability commitment strategy, we source electricity exclusively from renewable sources. In addition, we remain dedicated to continuously optimizing our energy consumption.

Year	Total energy consumption (MWh)	Source
2023	2,246	ENEL
2024	971	ENEL
	1,517	AUREN ENERGIA

Between 2023 and 2024, total electricity consumption increased from 2,246 MWh to 2,488 MWh, representing growth of approximately 11%. During the same period, production increased by 13%, highlighting a relative efficiency gain, since productivity advanced at a faster pace than energy consumption.

This result also reflects indirect factors, such as the expansion of our workforce and the consequent increase in support, administrative, and operational infrastructure, which collectively influenced energy consumption.

This performance reinforces Borkar’s commitment to energy efficiency, supported by management practices that reduce waste, optimize consumption, and strengthen our Scope 2 emissions reduction goals.



GHG Emissions

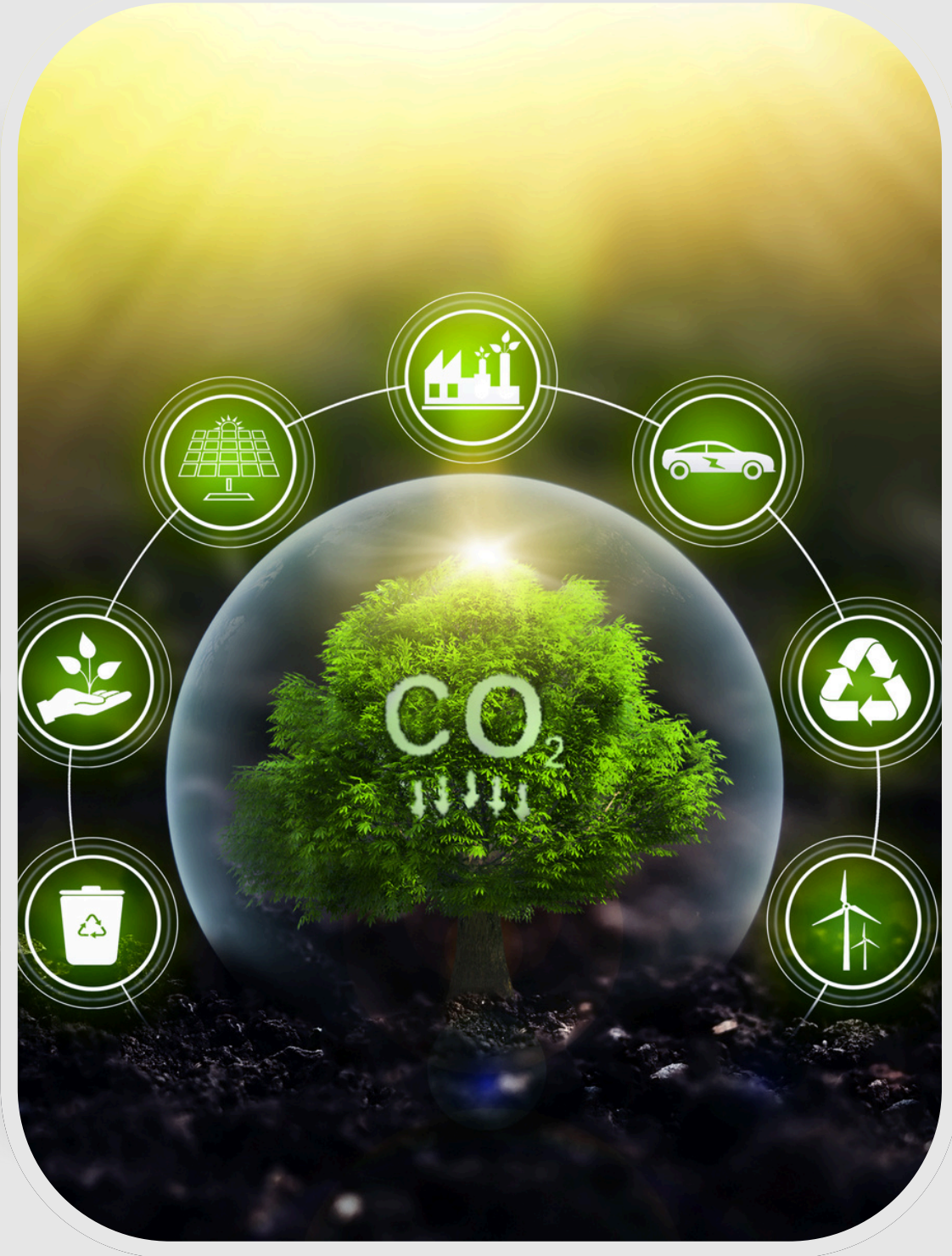
GRI 3-3 | GRI 302-1 | GRI 302-3 | 305-1 | GRI 305-2 | GRI 305-4

Borkar uses its Annual Greenhouse Gas (GHG) Emissions Inventory as one of the key tools for monitoring the company’s climate performance. The use of traceable energy sources with lower emission factors is part of the environmental strategy adopted, reinforcing our commitment to the transition toward a low-carbon economy.

In 2024, Scope 2 emissions were significantly reduced due to the adoption of renewable energy, while Scope 1 showed a slight reduction associated with more efficient resource management. Scope 3 emissions, however, increased, mainly in the waste category, as new materials were introduced into production.

Emissions by Scope (tCO ₂ e)		
Year	2023	2024
Scope 1	71	70
Scope 2	88	61
Scope 3	41	42
Total Emissions	200	173

Currently, Scope 3 data cover only waste management, while transportation and logistics are being gradually incorporated. Emission measurement follows recognized practices and is based on the criteria of the Greenhouse Gas Protocol (GHG Protocol).



Water

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

Water resource management at Borkar is fully integrated into industrial processes, with continuous monitoring of consumption and campaigns aimed at improving efficiency. Consumption is tracked monthly, with corresponding analyses carried out to ensure accuracy and reliability.

Part of the water used is drawn from a semi-artesian well and directed to the cooling system, which operates in a closed loop. This model allows for resource reuse and helps reduce direct consumption, ensuring greater efficiency in water use.

Year	Water Consumption (m ³)
2023	3,570
2024	5,292

Between 2023 and 2024, water consumption increased by 48%. This result was directly associated with the expansion of the workforce, industrial growth, and maintenance operations in production processes.



Waste

GRI 3-3 | GRI 306 | SASB TR-AP-150a.1

Between 2023 and 2024, the total volume of waste generated increased in line with the growth of production activity. Around 57% of this waste is still sent to landfills, but consistent efforts have been directed toward reducing this percentage through waste valorization and the search for more sustainable solutions.

Year	Total Waste (t)	Hazardous Waste (t)	Recycled Waste (t)
2023	195	6	37
2024	243	16	40

The proportion of materials sent for recycling increased by 8% compared to the previous year, reflecting progress in Borkar’s internal circular economy policy, which prioritizes reuse, reintegration of waste into the production chain, and loss reduction.

Borkar remains committed to continuously reducing the percentage of waste generation and disposal, prioritizing circular economy practices, recycling, reuse, and other technological solutions.

Our goal is to add value to the waste generated, which we consider secondary raw materials with the potential to re-enter the production chain.

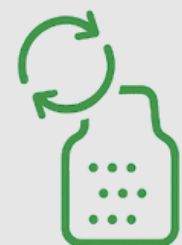


Innovation and Circular Economy for a Sustainable Future

GRI 3-3 | GRI 301-1 | GRI 301-3 | GRI 305-5 | GRI 306-2 | GRI 306-4 | SASB TR-AP-410a.1

Sustainability is at the heart of Borkar's innovation. We develop solutions based on circular economy principles, reprocessing automotive plastic waste such as PVC and TPE to reintegrate it into new products. This model reduces waste, lowers the demand for virgin raw materials, and contributes to the decarbonization of the sector.

In line with this strategy, in 2024 Borkar reused 216.60 tons of residual materials from the automotive supply chain that would otherwise have been disposed of (in landfills and/or through co-processing). By reintroducing them into new products, we strengthened the circular economy, reduced costs across the entire value chain, and directly contributed to mitigating CO₂ emissions in the automotive sector.



PVC reinserted:

216.60 t



CO₂ emissions avoided:

238.40 t de CO₂e



Reduction in crude oil
consumption:

309.74 t/oil (≈ 2,270.38 barrels of oil)



References:

On average, 1 ton of PVC requires 1.43 tons of oil equivalent.

- Source: PlasticsEurope (2023); PVC Europe

Each ton of crude oil corresponds to approximately 7.33 barrels

- Source: U.S. Energy Information Administration (EIA)

Each barrel of oil produced emits an average of 105 kg CO₂e (Scopes 1 + 2).

- Source: International Energy Agency (IEA, 2022)

Innovation and Circular Economy for a Sustainable Future

GRI 3-3 | GRI 301-1 | GRI 302-4 | GRI 305-5 | GRI 306-4 | GRI 306-2

Este compromiso se tradujo en el procesamiento de aproximadamente 6.000 toneladas de residuos de PVC provenientes de diversas fuentes industriales en 2024. El material fue reintroducido en el proceso productivo, reduciendo la dependencia de materias primas vírgenes y fortaleciendo la economía circular en Brasil.

A través de alianzas estratégicas, también desarrollamos proyectos que amplían la reutilización de materiales y promueven el cierre de ciclos productivos, reduciendo los residuos y los impactos ambientales.

Estas iniciativas fomentan prácticas más limpias y sostenibles en distintos sectores de la industria.

La inversión en el área de Nuevos Negocios y en el Laboratorio de Desarrollo marca un paso decisivo para seguir ampliando esta actuación, impulsando soluciones innovadoras que combinan eficiencia industrial, responsabilidad ambiental y el uso de materiales de bajo carbono.

De esta manera, Borkar reafirma su compromiso con la producción responsable, la reducción de residuos y la construcción de un futuro más limpio.



Voices that Transform

Hyundai Partnership

- **In your view, what is the main differentiator of the partnership with Borkar in terms of sustainability and socio-environmental responsibility?**

“The possibility of developing pioneering solutions focused on vehicle circularity, bringing national and international recognition as benchmarking.”

- **Which joint initiatives best reflect the principles of circular economy promoted by Hyundai?**

1. Repurposing of four different types of sealant waste for the production of new PVC mats;
2. Repurposing of leather seat scraps for the production of new PVC mats;
3. Return of empty packaging after the disposal of sealant waste for sale and recycling;
4. Opportunity to use of airbag and seatbelt waste for the production of school backpacks;
5. Increase in the zero-waste index and the circularity indicator created by Hyundai.

- **How do you evaluate the evolution of the partnership with Borkar in recent years regarding innovation and strategic alignment with Hyundai's values?**

“Very positive and promising. We hope to have the opportunity to work with more initiatives related to vehicle recycling, with a focus on the MOVER Program, in addition to other projects involving the Industrial Waste Management Program.”

Davi Costa Marques
SHES Strategy Manager
Environmental, Health and Safety



Social Performance

GRI 2-6 | GRI 3-3

At Borkar, we believe that the company's growth is directly linked to the well-being and development of people. In 2024, we strengthened our commitment to a safe, inclusive, and continuous learning-oriented work environment, reinforcing the central role of human capital in our sustainability strategy.

Thanks to the engagement of our employees, who actively participated in the organizational climate survey, Borkar received the GPTW (Great Place to Work) certification. This recognition reflects a people-centered organizational culture, promoting relationships based on trust, active listening, and appreciation of human capital at all hierarchical levels.

This acknowledgment reaffirms that sustainability is also built through valuing people and the quality of internal relationships, which are strategic pillars for the company's growth.

A remarkable example of this culture is the journey of Mr. Joel, Borkar's first employee, whose story reflects the relationship of care, respect, and trust we foster with our teams.



Voices that Transform

The First Voice

Borkar's first employee, Mr. Joel Ferreira, is now 67 years old and his journey is marked by perseverance, resilience, and gratitude.

Born in Porto Seguro, Bahia, he began working very early, at just 10 years old, learning from a young age the value of effort and responsibility. At the age of 37, he decided to start over in São Paulo in search of better opportunities. The move brought many challenges, but good people crossed his path, offering support and friendship at moments when he needed them most. One milestone during this period was securing his first job as a caretaker of a property, referred by a friend, where he dedicated himself to growing vegetables, tending plants, and maintaining the space.

Life took a different turn when the owner sold the property. It was then that Mr. Joel met Mr. Stylianos and Mr. Sergio, the founding partners of Borkar.

In 2015, he was officially hired by Borkar as an employee. Since then, Mr. Joel has witnessed every step of the company's growth. With dedication and care for the organization and cleanliness of the factory, he has seen Borkar transform from a fledgling operation into a consolidated structure that today employs around 250 people. He proudly cherishes the fact that he was the company's very first employee, someone who saw its story begin and prosper alongside his own



Voices that Transform

More than fulfilling his role, Mr. Joel has a special way of brightening the workplace. He enjoys walking through the halls sweeping and singing, spreading his simple and genuine joy to everyone around him. His greatest wish is that everyone may be happy and always have dignified conditions to work and earn their “little money.”

The bond built over the years has gone beyond the professional sphere, thanks to his loyalty and friendship. For him, Borkar means much more than a workplace. It represents a mother that welcomed him, gave him opportunities, and stood by his side.

With emotion, Mr. Joel emphasizes that he has always received his salary on time, was supported in moments of need, and, above all, respected throughout his journey.

His story proves that Borkar is more than a company. It is a community of people united, who transform challenges into achievements and walk together toward the same purpose.



Borkar's First Employee



Capacity Building

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

The continuous development of people is one of Borkar's strategic pillars. Believing that technical knowledge, combined with the appreciation of human capital, drives innovation, safety, and process quality, the company maintains structured programs for both technical and behavioral training.

In 2024, a total of 7,696 training hours were recorded. Standardized records reflect both recurring actions and specific training sessions in each area, such as safety, quality, and the environment.

The main topics covered included:

- Onboarding of new employees
- Operational instructions by department
- Client-specific requirements
- Regulatory Standards (NRs)
- Development and Engagement Programs (DDE)
- Software and spreadsheet training
- Ethical conduct, environmental responsibility, and quality culture

These initiatives contribute to strengthening organizational culture, promoting alignment with the principles of decent work, sustainable growth, and equal opportunities. Encouraging formal education and technical development is also part of the strategy to retain and value internal talent.



Health, Safety, and Well-being

GRI 3-3 | GRI 403-1 | GRI 403-2 | GRI 403-5 | GRI 403-7 | GRI 403-9

At Borkar, the health and safety of employees are treated with the highest priority and managed through a structured system. Our Occupational Health and Safety Management System includes accident prevention programs, monitoring of key indicators, ergonomic assessments, and mandatory training such as Regulatory Standards (NRs), all with a focus on risk mitigation and the promotion of a safe and healthy work environment.

In 2024, Borkar recorded zero accidents resulting in leave longer than 15 days and a total of six accidents during the period. All cases are subject to systematic investigations, resulting in the preparation of formal reports and action plans aimed at correcting root causes and preventing recurrence.



Health, Safety, and Well-being

GRI 3-3 | GRI 403-1 | GRI 403-2 | GRI 403-5 | GRI 403-7 | GRI 403-9

As part of our commitment to comprehensive health, we are promoting the Internal Week for the Prevention of Accidents at Work and the Environment (SIPATMA) from June 3rd to 7th.

The event featured guest speakers such as Luiz Fidelis, Beatriz Fonda Feronatto, Dinoélia, Fiori Zamproni, and Anna, a representative of FECAF College, who addressed topics essential to the physical, mental, and social well-being of employees.

Among the topics worked on throughout the week were:

Workplace Safety Culture

Mental Health in the Workplace;

- Strategies for Stress Management;
- Sexually Transmitted Infections (STIs)
- Types of Drugs: Legal and Illegal and Effects on the Body and Mind
- Integral Health: Body and Mind
- Healthy Eating

The action strengthened employee awareness and engagement with the well-being agenda.

In addition to its internal environment, Borkar also works to prevent health and safety-related impacts in its relationships with suppliers and partners, encouraging practices aligned with the principles of compliance and well-being at work.



SIPATMA

Diversity and Equity

GRI 3-3 | GRI 405-1

We foster a diverse and respectful work environment, monitoring diversity indicators to promote equality in opportunities for professional development and growth. Fostering a diverse, inclusive, and respectful environment is part of Borkar's commitment to valuing people.

In 2024, a voluntary mapping of the team's profile was conducted based on various diversity markers. The main results were:

Gender

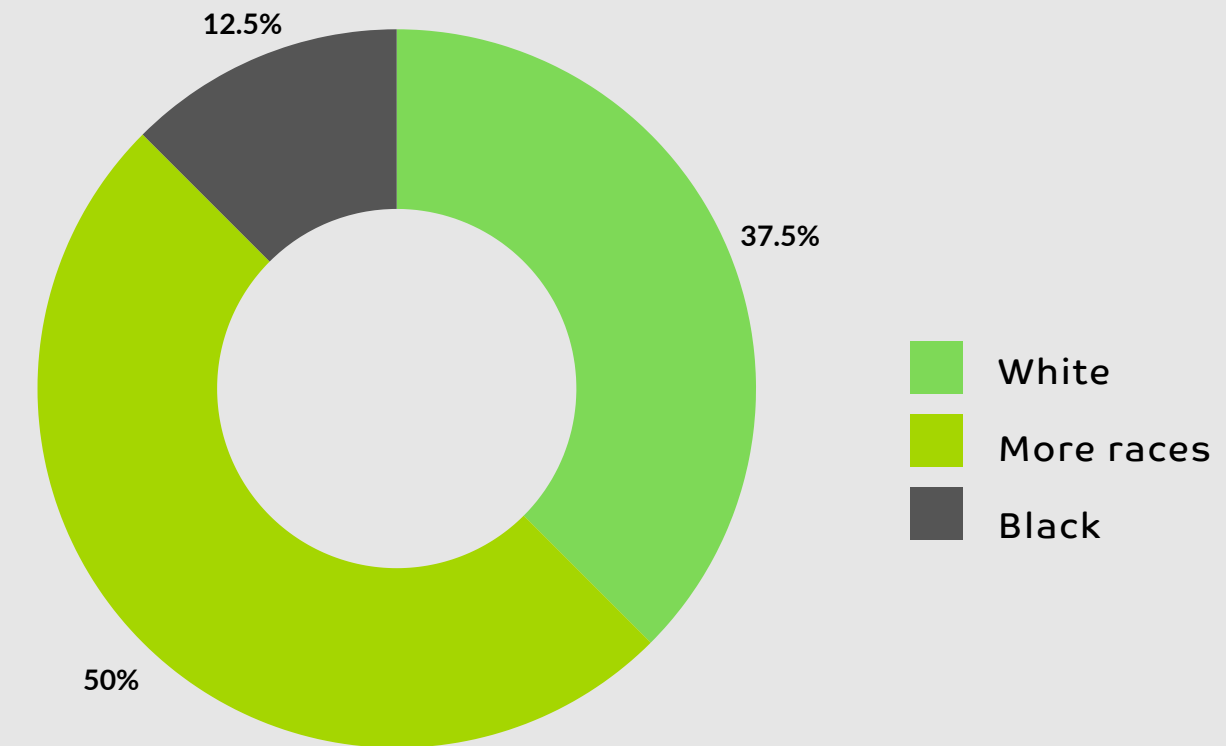
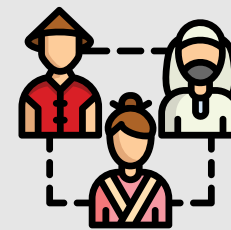
43,3%



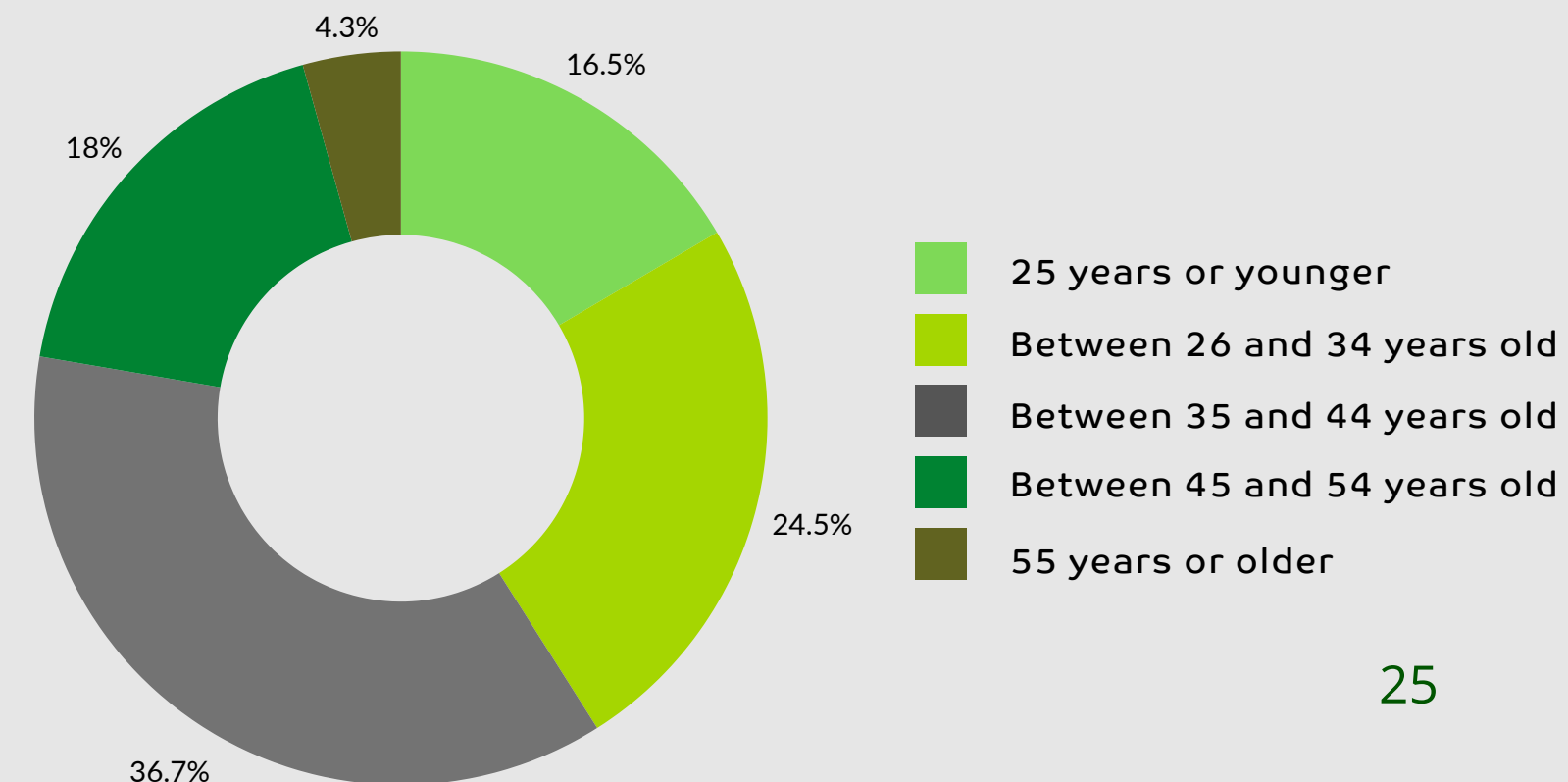
56,7%



Color and ethnicity



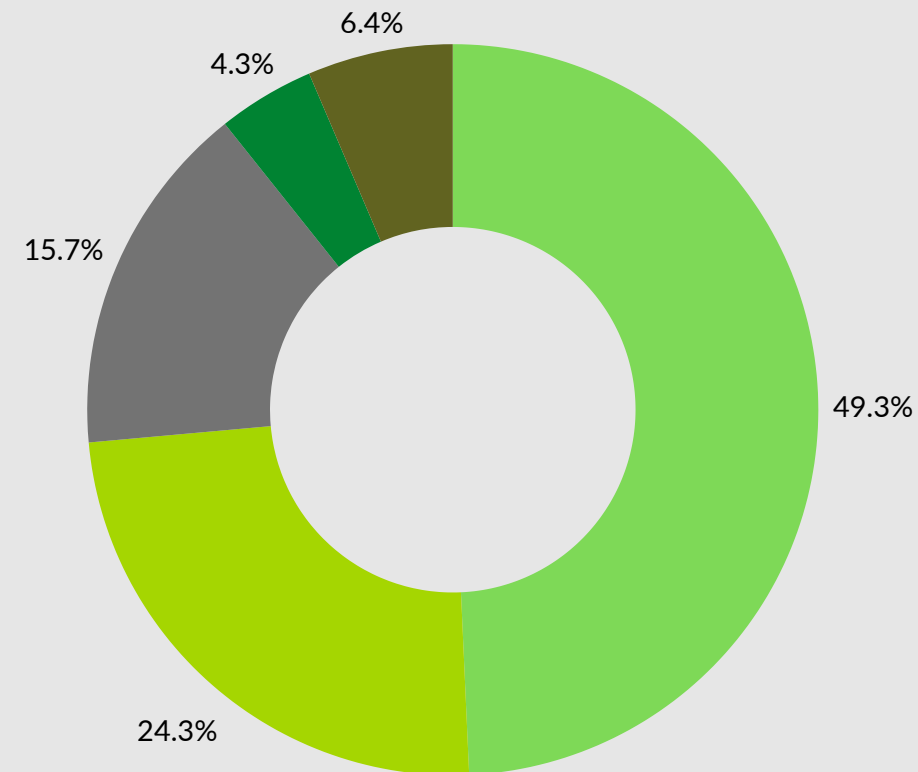
Age Range



Diversity and Equity

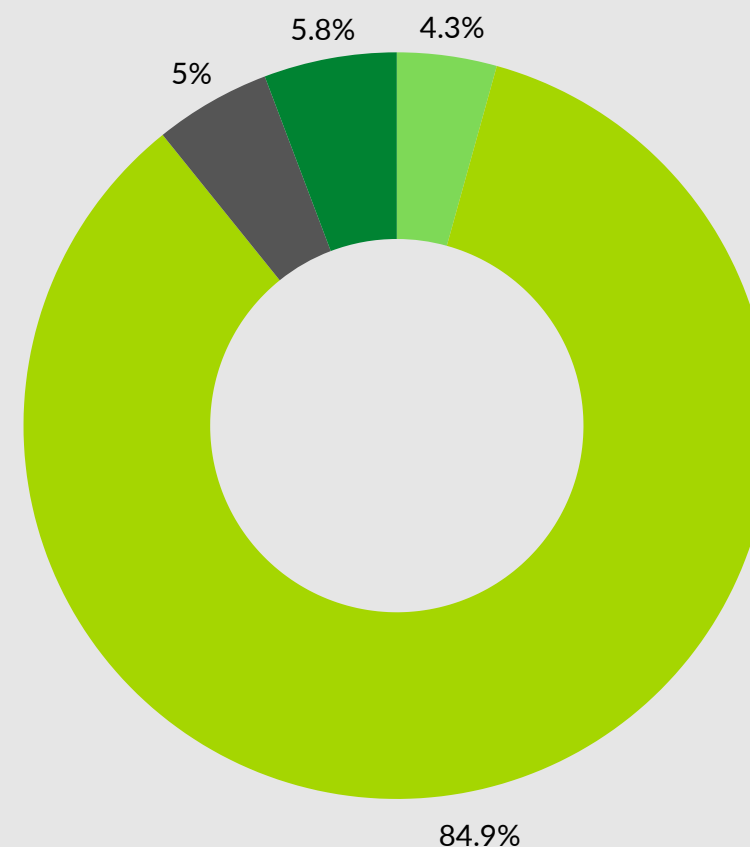
GRI 3-3 | GRI 405-1

Education



- High School Diploma or Less
- Incomplete or ongoing higher education
- Complete Higher Education
- Incomplete or ongoing postgraduate studies
- Complete Postgraduate Degree

Sexual Orientation



- Bisexual
- Heterosexual
- Homosexual
- I prefer not to answer

Source: Climate Survey - GPTW Respondents (2024)

Relationship with the Value Chain

GRI 3-3 | GRI 2-6 | GRI 2-24 | GRI 414-1

Borkar holds quarterly workshops with its suppliers to raise awareness about quality, safety, and the environment. These meetings promote technical and regulatory alignment, as well as the exchange of best practices and the presentation of results, strengthening the joint commitment to responsible and sustainable practices and encouraging continuous improvement throughout the value chain.

In addition to formal assessment processes, Borkar encourages collaborative initiatives that reduce environmental impacts and strengthen social and environmental well-being. This approach broadens the reach of our actions and engages partners in a network that is increasingly ethical, transparent, and committed to the future.

An example of this integrated vision is the partnership with the NGO Ecopatas, which supports the neutering of vulnerable animals through the collection and recycling of plastic bottle caps, an initiative that generates social and environmental benefits in conjunction with the community.

Following this perspective, we expanded our engagement in socio-environmental and circular economy initiatives with different partners, reinforcing our commitment to innovation, reducing impacts, and building a more sustainable value chain.

By promoting an ethical, responsible, and collaborative network, we reaffirm our role as a company that goes beyond legal compliance, encouraging a culture of sustainability that is reflected in every link of our partners.



Voices that Transform

Partnership with NGO ECOPATAS

- **How would you describe Ecopatas?**

"Ecopatas is an association born from the desire of its founders, Lúcia Fragoso, Nathália Fragoso, and Flávia Monteiro, to reduce the suffering and abandonment of animals who cannot find a home through spaying and neutering. For us, this is one of the only effective ways to resolve the sad and cruel situation of stray animals. The other is adoption."

- **What positive impacts do you see on the environment from this collaboration?**

"It's common knowledge that plastic pollution worldwide has become a problem of enormous proportions. It's important that everyone does something, that they change their habits, to try to reverse the damage already caused. Collecting plastic bottle caps and allocating 100% of them for recycling is a positive move by the industry, which is no longer purchasing new plastics and is now seeing recycling as a fully viable solution in many production processes. More than 400 tons of bottle caps have already been recycled, and this cannot stop."

- **How would you describe the partnership between Ecopatas and Borkar?**

"Our partnership with Borkar fills us with pride and satisfaction, as it demonstrates that there's a concern beyond business, one that involves environmental care and animal protection. It's urgent and necessary for businesspeople to get involved in these issues so that we can all live in a healthier and more balanced environment."

Lucia Fragoso
CEO of ECOPATAS

ECOpatas



Governance and Ethics

GRI 3-3 | GRI 2-9 | GRI 2-12 to 2-16 | GRI 2-23 to 2-26

Borkar's management is led directly by its partners, Sergio Wellichen and Stylianos Panteliou, who actively participate in the company's strategic and operational decisions. Governance is guided by a culture of integrity, accountability, and transparency, reflected in internal practices that ensure alignment between values, ethical conduct, and long-term objectives.

The company's organizational structure includes an Ethics and Compliance Committee, responsible for investigating misconduct and ensuring compliance with internal policies. The Sustainability and ESG department is led by Head Ramatis Radis, promoting the integration of environmental, social, and governance principles into business decisions.

Borkar has a current Code of Ethics and Conduct, available on the internal network, which guides the behavior of all employees and

partners on issues such as mutual respect, combating discrimination, integrity in business relationships, and corruption prevention. Furthermore, it provides an independent Whistleblower Channel, accessible through the website www.borkar.com.br/ouvidoria, which guarantees confidentiality and protection for whistleblowers.

Anti-corruption policies are formalized in internal manuals and operational procedures, reinforcing the company's commitment to legal compliance, procedural integrity, and respect for human rights. The company also adopts risk prevention measures throughout the value chain, prioritizing partnerships with suppliers who share the same ethical and environmental principles.



GRI Summary

Usage Statement: Borkar Tapestes Automotivos LTDA reported in compliance with GRI Standards for the period 01/01/2024 to 12/31/2024.

GRI used: GRI 1: Fundamentals 2021

GRI Standard/Other Source	Disclosure	Omission			Explanation	SDG
		Location	Requirement(s) omitted	Reason		
General Disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	7, 8,9	-	-	-	-
	2-2 Entities included in the organization’s sustainability report	3	-	-	-	-
	2-3 Reporting period, frequency, and contact point	3	-	-	-	-
	2-4 Restatements of information	-	-	-	-	-
	2-5 External assurance	3	-	-	-	-
	2-6 Activities, value chain, and other business relationships	7, 18, 19, 27	-	-	-	8, 12
	2-7 Employees	7	-	-	-	8, 10
	2-8 Workers who are not employees	-	-	Not available.	-	-
	2-9 Governance structure and composition	29	-	-	-	5, 6
	2-10 Nomination and selection of the highest governance body	29	-	-	-	5, 6
	2-11 Chair of the highest governance body	4	-	-	-	16
	2-12 Role of the highest governance body in overseeing the management of impacts	29	-	-	-	16

GRI Standard/Other Source	Disclosure	Omission			Explanation	SDG
		Location	Requirement(s) omitted	Reason		
GRI 2: General Disclosures 2021	2-13 Delegation of responsibility for managing impacts	29	-	-	-	16
	2-14 Role of the highest governance body in sustainability reporting	29	-	Not available.	-	16
	2-15 Conflicts of interest	29	-	-	-	16
	2-16 Communication of critical concerns	29	-	-	-	16
	2-17 Collective knowledge of the highest governance body	-	-	Not available.	-	-
	2-18 Evaluation of the highest governance body's performance	-	-	Not available.	-	-
	2-19 Remuneration policies	-	-	Confidentiality restrictions.	Borkar chose not to disclose the requested information.	-
	2-20 Process to determine remuneration	-	-	Confidentiality restrictions.	Borkar chose not to disclose the requested information.	-
	2-21 Annual total compensation ratio	-	-	Confidentiality restrictions.	Borkar chose not to disclose the requested information.	-
	2-22 Statement on sustainable development strategy	4, 5	-	-	-	-
	2-23 Policy commitments	29	-	-	-	16
	2-24 Embedding policy commitments	24, 27	-	-	-	16
	2-25 Processes to remediate negative impacts	24, 27	-	-	-	16
	2-26 Mechanisms for seeking advice and raising concerns	24, 27	-	-	-	16

GRI Standard/Other Source	Disclosure	Omissão			Explanation	SDG
		Location	Requirement(s) omitted	Reason		
GRI 2: General Disclosures 2021	2-27 Compliance with laws and regulations	9	-	-	-	16
	2-28 Membership in associations	-	-	Not available.	-	-
	2-29 Approach to stakeholder engagement	-	-	Not available.	-	-
	2-30 Collective bargaining agreements	-	-	Not available.		
Material Topics						
GRI 3: Material Topics 20211	3-1 Process to determine material topics	7	-	-	-	9, 12, 13
	3-2 List of material topics	7	-	-	-	9, 12, 13
Governance and Ethics						
GRI 3: Material Topics 2021	3-3 Management of material topics	29	-	-	-	16
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	10	-	-	-	8, 9
Material Topics						
Environmental Performance						
GRI 3: Material Topics 2021	3-3 Management of material topics	12, 13, 14, 16	-	-	-	6, 7, 12, 13, 15, 17
GRI 301: Materials 2016	301-1 Materials used by weight or volume	7, 16,17	-	-	-	12
	301-2 Recycled input materials used	7	-	-	-	12, 13
	301-3 Reclaimed products and their packaging materials	7, 16	-	-	-	12, 17

GRI Standard/Other Source	Disclosure	Omissão			Explanation	SDG
		Location	Requirement(s) omitted	Reason		
GRI 302: Energy 2016	302-1 Energy consumption within the organization	12	-	-	-	7, 8, 12, 13
	302-2 Energy consumption outside the organization	-	-	Not available	-	-
	302-3 Energy intensity	12	-	-	-	7, 8, 12, 13
	302-4 Reduction of energy consumption	12	-	-	-	7, 8, 12, 13
	302-5 Reductions in energy requirements of products and services	-	-	Not available	-	-
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	14	-	-	-	6
	303-2 Management of water discharge-related impacts	14	-	-	-	6
	303-3 Water withdrawal	14	-	-	-	6
	303-4 Water discharge	-	-	Not available	-	-
	303-5 Water consumption	14	-	-	-	6
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	13	-	-	-	3, 12, 13, 14, 15
	305-2 Energy indirect (Scope 2) GHG emissions	13	-	-	-	3, 12, 13, 14, 15
	305-3 Other indirect (Scope 3) GHG emissions	13	-	-	-	-
	305-4 GHG emissions intensity	13	-	-	-	3, 12, 13, 14, 15
	305-5 Reduction of GHG emissions	13, 16	-	-	-	3, 12, 13, 14, 15

GRI Standard/Other Source	Disclosure	Omissão			Explanation	SDG
		Location	Requirement(s) omitted	Reason		
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	15, 16	-	-	-	12
	306-2 Management of significant waste-related impacts	16	-	-	-	12
	306-3 Waste generated	15	-	-	-	12
	306-4 Waste diverted from disposal	15, 16, 17	-	-	-	12
Material Topics						
Diversity & Equity						
GRI 3: Material Topics 2021	3-3 Management of material topics	25, 26	-	-	-	5, 8, 10
GRI 405: Diversity and Equal Opportunity 2016	GRI 405-1 Diversity of governance bodies and employees	-	-	Not available	-	-
	GRI 405-2 Ratio of basic salary and remuneration of women to men	25	-	-	-	5, 8, 10
Material Topics						
Occupational Health & Safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	23, 24	-	-	-	3, 8
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	22, 23	-	-	-	3, 8
	403-2 Hazard identification, risk assessment, and incident investigation	23	-	-	-	3, 8
	403-3 Occupational health services	22, 23, 24	-	-	-	3, 8
	403-5 Worker training on occupational health and safety	22, 24	-	-	-	3, 8

GRI Standard/Other Source	Disclosure	Omission			Explanation	SDG
		Location	Requirement(s) omitted	Reason		
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	23, 24	-	-	-	3, 8
	403-9 Work-related injuries	23	-	-	-	3
Material Topics						
Training						
GRI 3: Material Topics 2021	3-3 Management of material topics	19, 22	-	-	-	8
GRI 404: Capacitação e Educação 2016	404-1 Average hours of training per year, per employee	22	-	-	-	8
	404-2 Programs for upgrading employee skills and transition assistance programs	22	-	-	-	8
Material Topics						
Value Chain Engagement						
GRI 3: Material Topics 2021	3-3 Management of material topics	18, 20, 27, 28	-	-	-	12, 17
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	27, 28	-	-	Partnership with NGO Ecopatas	12, 17
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	27	-	-	-	5, 8, 16

SASB Summary

Topic	Code	Metrics requested by SASB	Page or Response
Energy Management	TR-AP-130a.1	(1) Total energy consumed	12
		(2) percentage grid electricity and	Not available
		(3) percentage renewable	12
Waste Management	TR-AP-150a.1	(1) Total amount of waste from manufacturing	15
		(2) percentage hazardous	15
		(3) percentage recycled	15
Product Safety	TR-AP-250a.1	Number of vehicles recalled	In 2024, no recall cases were recorded involving vehicles equipped with Borkar products.
Design for Fuel Efficiency	TR-AP-410a.1	Revenue from products designed to increase fuel efficiency or reduce emissions	16
Materials Sourcing	TR-AP-440a.1	Description of the management of risks associated with the use of critical materials	Borkar manages risks associated with the use of critical materials through laboratory analyses, technical monitoring, research into sustainable alternatives, and inclusion of the user manual with the mats.
Materials Efficiency	TR-AP-440b.1	Percentage of products sold that are recyclable	Borkar does not yet have a systematized control of the percentage of products sold that are recyclable.
	TR-AP-440b.2	Percentage of input materials from recycled or remanufactured content	Borkar controls input materials by item, quantity, and value, with the ability to identify recycled inputs, although it does not calculate the corresponding percentage. However, in 2024 it processed 6,000 tons of recycled PVC (Page 17).
Competitive Behaviour	TR-AP-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behaviour regulations	In 2024, Borkar was not involved in any legal proceedings related to unfair competition, anticompetitive practices, antitrust, or monopoly.

Topic	Code	Metrics requested by SASB	Page or Response
Number of parts produced	TR-AP-000.A	Number of units produced	10
Weight of parts produced	TR-AP-000.B	Weight of parts produced	Borkar has a quality analysis in place to meet automotive sector requirements.
Area of manufacturing plants	TR-AP-000.C	Area of manufacturing facilities	

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This report had the active and collaborative participation of all areas of Borkar.

