

INTEGRATED REPORT 2025

Braskem Idesa 

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MESSAGE FROM VICE PRESIDENT STEFAN LANNA LEPECKI

2-22

The year 2025 marked a milestone in our strategic and operational consolidation. Through agile, forward-looking management, we transformed global challenges into competitive advantages and opportunities for sustainable growth. Confident that we have strengthened our organization for the future, we are pleased to present the most significant achievements of Braskem Idesa, which provide a solid foundation for continued value creation and strengthen our leadership in the industry.



Stefan Lanna Lepecki
Vice president

Throughout the year, we made decisive progress toward a more resilient and competitive operation, aligned with the environmental, social, and economic challenges facing our industry.

Operational Milestones

One of the most significant achievements of 2025 was the successful execution of the first Major Turnaround of our petrochemical Complex after nine years of continuous operation. This milestone reflected our operational discipline and the professionalism of our teams.

The planning and execution of the Turnaround represented a valuable technical and organizational learning opportunity, made possible through the collaboration of multidisciplinary teams, contractors, and strategic partners. All activities were carried out under rigorous safety and quality standards, strengthening our operational expertise and strengthening the reliability of our facilities.

Strategic Investment and Infrastructure

In May 2025, we inaugurated the Puerto México Chemical Terminal, a strategic project that strengthens feedstock supply security and reinforces the operational reliability of our petrochemical complex.

We invested nearly US\$500 million in the development of this ethane import infrastructure, a key investment that enhances our operational flexibility, strengthens the continuity of our operations, and supports the long-term sustainability of our business.

The commissioning of this terminal represents a significant step forward in our competitiveness by securing a reliable source of feedstock and contributing to the strengthening of Mexico’s petrochemical value chain. This investment reflects our confidence in Mexico, in the potential of the petrochemical industry, and in our ability to continue creating value by driving industrial development and contributing to the country’s economic growth.

Environment

We continued advancing our sustainability agenda through initiatives focused on energy efficiency, resource optimization, and the reduction of environmental impacts. Our strategy recognizes that industrial growth must be accompanied by concrete actions that contribute to environmental stewardship and sustainable development.

During the year, we achieved an 11.30% reduction in total greenhouse gas emissions compared to the previous year, driven by operational optimization initiatives and the execution of the Major Turnaround.

We also strengthened our water efficiency by increasing the use of recycled water in our operations, with 12.33% of the water consumed supplied through recycled sources.



In addition, we conducted three sensitivity analyses to strengthen the assessment of our carbon footprint and global warming potential.

We reaffirmed our commitment to the circular economy as one of the fundamental pillars of our business transformation. Through innovation, the development of sustainable solutions, and collaboration across the value chain, we continued advancing initiatives that promote more responsible resource management and a new vision to plastic materials. As a result of these efforts, in 2025 we marketed 12,230 metric tons of post-consumer recycled (PCR) resin, contributing to resource recovery, the closing material loops, and the transition toward a more circular economy and the broad environmental and economic benefits it generates.

Our People and Communities

Our people are the driving force behind our performance, which is why occupational health and safety remained our highest priorities. Through rigorous standards, continuous training, and robust management and monitoring tools, we further strengthened a culture of prevention built on shared responsibility, risk awareness, and mutual care.

Our organizational culture continued to guide the way we operate, make decisions, and engage with our stakeholders. Grounded in integrity, collaboration, excellence, and safety, we foster an inclusive and respectful workplace free from harassment, discrimination, and any form of exclusion.

From a social perspective, we maintained a close and responsible relationship with the communities where we operate by promoting dialogue, social development, and collaborative initiatives. We firmly believe that our growth should generate shared value and make a positive contribution to the social and economic development of the regions where we operate.

As a result of these efforts, during 2025 we directly benefited 46,706 people through our social investment and community development programs.

Governance

In a global environment shaped by challenges for the petrochemical industry, elevated feedstock costs, and demanding financial conditions, we strengthened our position as a strategic asset for Braskem's growth. Changes in the ownership structure of our parent company reflect investors' confidence in the long-term potential of the business, while the initiatives implemented to reinforce our financial and operational management reaffirm our commitment to maintaining a strong, resilient, and competitive operation. As a result of these developments, Braskem Idesa is now better positioned financially to support sustainable growth and create long-term value.

At Braskem Idesa, we remain focused on creating sustainable value, advancing the development of the petrochemical industry, and contributing to the economic growth of the communities where we operate. The following pages highlight our most significant achievements in 2025, which provide a solid foundation for continued value creation and for strengthening the competitiveness of our industry.



2025 HIGHLIGHTS



The inaugurated the **Puerto México Chemical Terminal**, strengthening the security of our feedstock supply and the operational reliability of our **petrochemical complex**.

Invested **US\$500 million** in the construction of the **Puerto México Chemical Terminal** to enhance feedstock supply security and operational reliability.



797 employees comprised our workforce during the year.



Achieved a **major operational milestone** with the successful execution of our **first Major Turnaround**.



175.6 MW of installed capacity at our cogeneration plant, supporting energy efficiency and operational competitiveness.



9.21% increase in recycled water utilization compared to the previous year.



Achieved an **11.30% reduction in total greenhouse gas emissions** compared to the previous year through operational optimizations and the Major Turnaround Maintenance.



12.33% of the water used in our operations came from recycled sources.



Completed **three sensitivity analyses** to strengthen the assessment of our carbon footprint and global warming potential.



Marketed **12,230 metric tons** of post-consumer recycled (PCR) resin, advancing the **circular economy**.



Successfully completed **our first SMETA audit in 2025**, reaffirming our commitment to ethical trade practices.



46,706 people directly benefited from **our social programs and initiatives** during the year.



166 volunteers participated in social investment and community initiatives.



1

WE ARE
BRASKEM
IDESA

2

VALUE
CHAIN

3

MATERIALITY

4

SUSTAINABLE
VALUE
CREATION

5

ENVIRONMENTAL
STEWARDSHIP

6

OUR
TEAM

7

COMMUNITY
CONTRIBUTION

8

CORPORATE
GOVERNANCE

9

COMPLIANCE

10

ECONOMIC
PERFORMANCE

11

ABOUT THIS
REPORT

REPORTE INTEGRADO 2025

Braskem Idesa

01

WE ARE BRASKEM IDESA

OUR CULTURE

OPERATIONS

CERTIFICATIONS AND RECOGNITIONS



Jorge Alfonso García Mascareñas
Industrial director



OUR CULTURE

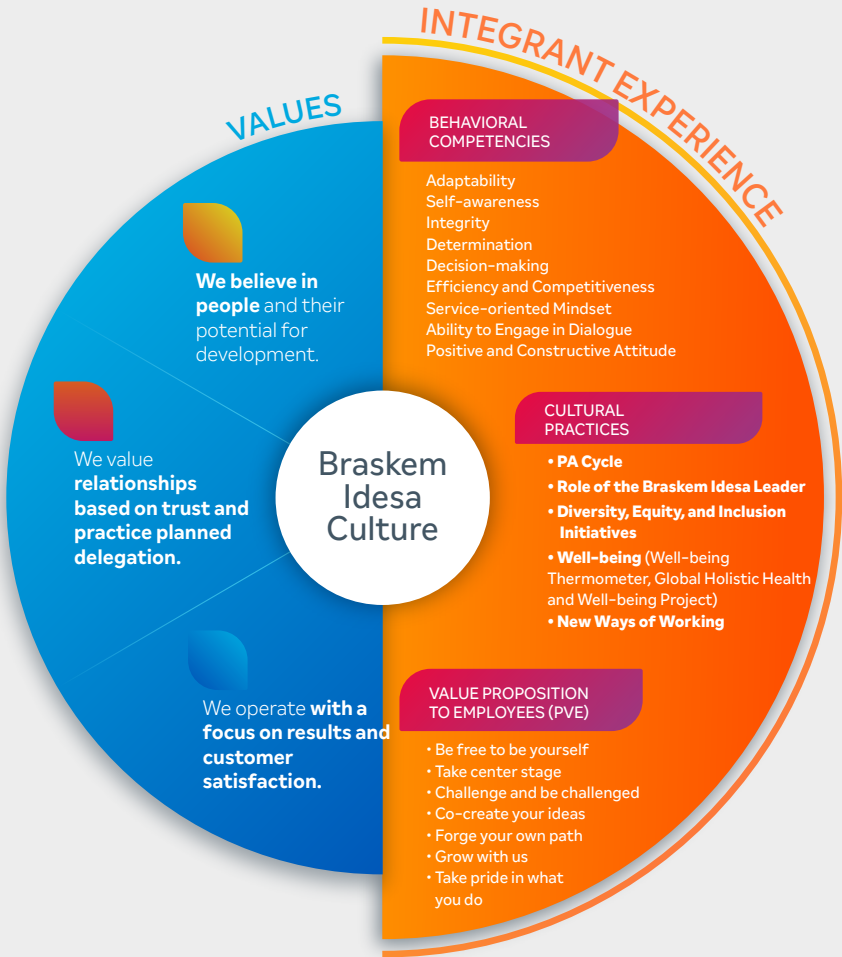
At Braskem Idesa, we understand that our organizational culture is the foundation that guides each of our decisions and actions, giving meaning to the way we operate in a dynamic and challenging global environment. Throughout 2025, we strengthened this cultural framework based on our values, promoting a collaborative, ethical, and focused on sustainable results.

We recognize our Team Members as the core of every operation and place their overall well-being as an essential condition for achieving our objectives and strengthening our commitment to sustainable development, while actively encouraging their participation in innovation, safety, operational excellence, and responsible development.



Ana Fabiola Solórzano
Organizational development and training

Our organizational culture combines our values with the experience of our Team Members:





BRASKEM IDESA PRINCIPLES



Trust in people and in their ability and desire to improve.



Responsibility to shareholders and respect for their investment.



Self-development of people; we promote learning primarily through work experience to ensure the continuity, growth, and long term continuity of Braskem Idesa.



Customer satisfaction through high-quality products manufactured with social, economic, and environmental responsibility.



Collaboration among Team Members in the planning and execution of the business, as well as in the results generated at Braskem Idesa.



Reinvestment of results achieved into the creation of new employment opportunities and the promotion of community development.





OPERATIONS

2-1, 2-6

At Braskem Idesa, operations represent the foundation that enables us to generate value efficiently, safely, and sustainably. Therefore, we maintained a disciplined focus on operational excellence, strengthening the reliability of our processes and optimizing the performance of our assets in a challenging and rapidly evolving environment.

Our Petrochemical Complex, located in Nanchital, Municipality of Lázaro Cárdenas del Río, Veracruz, Mexico, consists of three industrial plants and a cracker that form the core of our production operations. Our corporate headquarters are located in Mexico City.

We operate a fleet of 1,530 railcars that enable deliveries throughout the country within an average of 72 hours. In addition, our logistics platform includes a rail terminal with capacity for more than 400 hopper railcars and 30 tank railcars for chemical products, all connected to Mexico’s main railway concession.

Our annual polyethylene production capacity is 1,050,000 tons. Operational management in 2025 focused on the safety of people, the integrity of our facilities, and the responsible use of resources, incorporating continuous improvements for the maintenance and enhancement of our operations.

During 2025, we successfully executed the first Major Maintenance Turnaround of the complex after nine years of operation, coordinating peak workforce levels of more than 2,500 people per day under strict safety protocols.

Strategic Location

We have designed an integrated logistics network that reduces lead times, optimizes resources, and ensures reliable deliveries. Thanks to our strategic location and rail network connectivity, we are able to deliver our products anywhere in the country, strengthening efficiency and reducing transportation-related impacts.

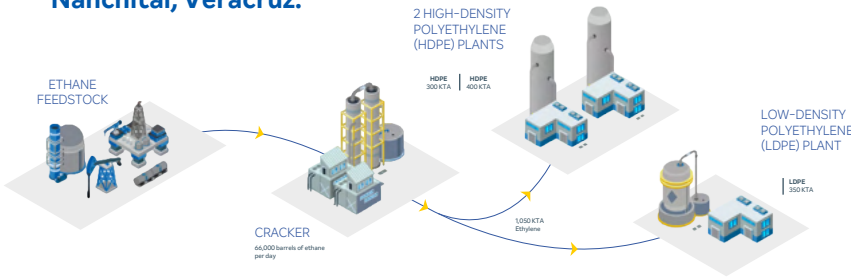
Logistics Capacity

- 979 railcars in operation
- Terminal with capacity for more than 400 hopper railcars

Storage Infrastructure

- 21 silos with a capacity of 500 tons each
- 3 packaging lines
- 215,000-square-foot warehouse
- 300,000-square-foot outdoor yard for polyethylene storage

3 Industrial Plants in Nanchital, Veracruz.



2025 MAJOR MAINTENANCE TURNAROUND

During the year, Braskem Idesa carried out the Major Maintenance Turnaround of its petrochemical Complex.

In addition, we maintained a comprehensive risk management strategy for our various stakeholders through the following initiatives: ongoing communication with shareholders, banks, customers, suppliers, and Team Members; people management; health and industrial safety assurance campaigns; socio-environmental risk management; and cost management.





2-1

We export to more than 25 countries, including Belgium, Brazil, Chile, China, Colombia, Costa Rica, Ecuador, El Salvador, Spain, the United States, Guatemala, Haiti, Honduras, England, Italy, Nicaragua, Peru, Portugal, Puerto Rico, the Dominican Republic, Trinidad and Tobago, and Uruguay.

MORE THAN 60
EXPORT CUSTOMERS
WORLDWIDE



Nanchital,
Veracruz, México





CERTIFICATIONS AND AWARDS

2-28

At Braskem Idesa, the certifications and recognitions we obtain reflect a continuous commitment to operational excellence, continuous improvement, and the adoption of international standards across all our activities, as a result of the joint efforts of our Team Members and management aligned with sustainability principles.

During 2025, we obtained various certifications, as well as recognition from external organizations that validate our practices and results, supporting the strength of our processes and reinforcing the trust of our stakeholders.

Our recognitions are evidence of our commitment to operating with integrity, transparency, and a long-term perspective.

Awards, Certifications, and Accreditations

- NSF audit certification (HDI2061, HDP3049LS, and HDP3049)
- PE100 renewal for pipe-grade resin by PPI, valid through 2030
- ASTM accreditation of laboratory techniques at the global level
- First place nationally in the Corporate Integrity Index 500 (IC500) by Expansión magazine
- Operation Clean Sweep® (OCS), granted by ANIPAC through 2026
- ISO 9001 Recertification – Quality Management System
- ESR® Socially Responsible Company Distinction awarded by the Mexican Center for Philanthropy (CEMEFI)
- Responsible Care Certification: Environment, Safety, and Responsible Care – ANIQ-SARI
- Distintivo H Certification – Mexican Standard NMX-F-605-NORMEX-2018 Hygienic Food Handling

We participate in various industry associations and chambers that promote knowledge sharing and the implementation of best practices:

- National Association of the Chemical Industry (ANIQ)
- National Association of Plastics Industries (ANIPAC)
- Latin American Petrochemical and Chemical Association (APLA)
- Association of Industries of the State of Veracruz (AIEVAC)
- ANIQ Plastics Industry Commission for Responsibility and Sustainable Development (CIPRES)
- Coatzacoalcos Local Mutual Aid Committee (CLAM)
- Private Sector Commission for Sustainable Development Studies of the Mexican Business Council (CESPEDES)
- Engineering Pipe Industries Association (ITIAC)
- Organization for the Circular Economy (OFEC)



02 VALUE CHAIN

BUSINESS, PRODUCTS, AND MARKET SEGMENTS

SUPPLIERS

Alejandro Castellanos Santos
Commercial and supply chain director





BUSINESS, PRODUCTS, AND MARKET SEGMENTS

2-6, 3-3, 301-1

Our business model is based on the production and commercialization of petrochemical solutions that meet the needs of various industrial sectors, while maintaining a focus on efficiency, quality, and sustainability. In this way, we strengthen our market presence and adapt to the changing dynamics of the industry.

Our portfolio is centered on polyethylene resins developed to serve multiple applications, ranging from packaging and consumer goods to specialized industrial uses. This diversity allows us to participate in different market segments, generating value for our customers through reliable, innovative solutions aligned with the highest standards.

301-1

We continuously drive innovation in the development and improvement of high-density polyethylene (HDPE) and low-density polyethylene (LDPE) resins, as well as in the distribution of polypropylene (PP). At the same time, we strengthen our portfolio with sustainable solutions that promote the circular economy, including polyethylene and polypropylene resins containing post-consumer recycled (PCR) material, with the objective of efficiently meeting the needs of diverse market segments.

As a result of these efforts, during the year we commercialized 12,230 t of post-consumer recycled (PCR) resin, representing 1.6% of annual sales. In 2024, this share was similar, accounting for 1.6% of annual sales.

Production decreased compared to 2024 as a result of the major maintenance turnaround of the Complex carried out in 2025.

We promote a circularity-based model that seeks to maximize resource efficiency and reduce the environmental impacts of our operations through the development of sustainable solutions supported by innovation and the continuous improvement of our processes. This enables us to offer responsible alternatives that contribute to waste reduction.



Brenda Lagunas Hernández
Domestic and international
market manager



PRODUCT PORTFOLIO AND SOLUTIONS

3-3

Rigid

Injection

Used in final injection molding processes (caps, toys, etc.).

Pipeline

Pipeline Certified pressure pipes.

CONDUIT (Protection and conduction of electrical/telecommunications wiring).

Corrugated pipes (Storm drainage, wastewater, sanitary sewer).

Energy systems (Natural gas, LPG, propane gas).

Municipal and industrial (drinking water, mining, chemical industries), and municipal and industrial (drinking water, mining, chemical industry).

Blow Molding

A broad portfolio of monomodal and bimodal resins available in both small and large volumes, designed for the manufacture of containers ranging from 0.2 to 1,000 liters, including:

- Food and beverage containers
- Household cleaning and industrial chemical containers
- Healthcare and personal care packaging
- Agrochemical containers

Flexible

Film

Low-density and high-molecular-weight resins serving various sectors:

- Agribusiness.
- Geomembranes.
- Foaming applications.
- Bubble film.
- High-molecular-weight film.
- Shrink film.
- Medium-strength film.
- Monofilament.
- Roll bags and T-shirt bags for general use.
- Boutique bags.

Polypropylene

We offer a broad product portfolio. Its ethylene content is high. We have production facilities in various geographic locations.

Polyethylene resin with post-consumer recycled (PCR) content

Resin manufactured in Mexico for packaging applications. It is polyethylene resin containing high-quality post-consumer recycled material, produced under stringent process control standards to deliver high performance and generate environmental and social value.

Collection of post-consumer materials through strategic partnerships with leading recyclers in Mexico.

Our product catalog is available on the **Braskem Idesa website**



We offer innovative solutions to serve different market segments across the industry while meeting our customers' expectations, enabling us to provide the highest quality service through the innovation and development of our product portfolio.

Our commitment is to provide our customers with sustainable products and solutions that advance the transition toward a circular economy.



3-3

At Braskem Idesa, we conduct a comprehensive analysis of the Post-Consumer Recycled Plastic (PCR) market to mitigate risks and capitalize on growth opportunities. The main risks associated with PCR and their mitigation measures are presented below::

1. Commercial Risk. PCR Demand

The development of the post-consumer recycled resin (PCR) market presents challenges associated with demand evolution, which may be influenced by factors such as price sensitivity relative to virgin resins, the availability of certified applications, and changes in customer preferences. This commercial risk highlights the need to anticipate variations in consumption and strengthen the value proposition to ensure the sustained placement of these materials across different segments, including local commercial channels in the U.S. and Europe.

To mitigate this risk, Braskem Idesa promotes strategies aimed at encouraging PCR adoption through collaboration with customers and partners in application development, promotion of the material’s environmental benefits, and the strengthening of circular economy initiatives. We also work to ensure consistent quality standards, diversify markets, and foster strategic partnerships that contribute to building stable and growing demand.

2. PCR Price Does Not Cover Costs

A key challenge in the development of post-consumer recycled resin (PCR) lies in the pressure on profitability, as under certain market conditions the selling price may not offset the costs associated with collecting, sorting, cleaning, and processing the material. This situation may be exacerbated by volatility in virgin resin prices and inefficiencies in the waste supply chain, representing a risk to the economic viability of these solutions.

To address this scenario, we promote operational efficiency and cost reduction throughout the recycling value chain while strengthening strategic partnerships and the development of higher-value products, thereby fostering the adoption of sustainable solutions.

3. Technological Risk

The development of PCR presents technological challenges arising from variability in waste quality, the complexity of transformation processes, and compliance with increasingly demanding technical specifications. These factors may affect the consistency of the final product, limit its applications, and require continuous investment in technology and specialized expertise.

To address this risk, we promote the incorporation of advanced recycling technologies, including solutions that perform similarly to virgin resin in blow molding, pipe, injection, and film applications, while strengthening our research and development capabilities with a focus on improving PCR quality, traceability, and performance. We also encourage collaboration with technology partners, innovation centers, and customers to optimize processes, standardize solutions, and ensure compliance with market requirements.



Luis Javier Salinas Aguilar
PCR manager



Market

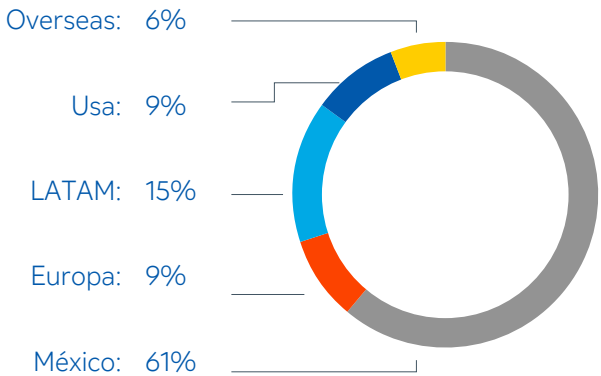
2-6

The market environment in which Braskem Idesa operated during 2025 was characterized by changing dynamics, influenced by global economic factors, fluctuations in demand, and the evolution of the petrochemical industry. In response to this context, the Company maintained a strategic focus aimed at strengthening its competitive position, adapting with agility to market conditions and customer needs.

Our market participation is supported by the reliability of our products, the efficiency of our operations, and our close relationship with customers, enabling us to serve diverse industrial segments with solutions aligned to their requirements. In addition, we continued to promote initiatives that support sustainability and innovation, which are key elements in responding to current and future industry trends.

Domestic market sales represented 61% of our total sales.

We strengthened our complementary Polypropylene (PP) operations and our Polyethylene and Polypropylene resins containing Post-Consumer Recycled (PCR) material. In terms of volume, we commercialized 31 thousand tons of PP and 12.2 thousand tons of PCR resins.



Alan Avalos Oviedo
Customer experience manager

Suppliers

3-3, 414-1, 414-2, 204-1

At Braskem Idesa, we continue strengthening an integrated value chain that efficiently connects every stage of our operations, from raw material sourcing to product delivery to our customers. This approach enables us to maintain operations aligned with the principles of efficiency, quality, and sustainability, while remaining consistent with our long-term strategy.

During 2025, we advanced the optimization of our processes and collaboration with strategic partners, reinforcing the resilience and competitiveness of our value chain in a dynamic environment.

The supply of goods and services for the Company is supported by a diverse network of suppliers that includes both domestic and international providers, ensuring operational continuity and the availability of strategic inputs.

It is important to note that most of our procurement is concentrated among domestic suppliers, who represented nearly three-quarters of the total, reflecting the Company's commitment to strengthening national economic development through structured sourcing processes that prioritize local suppliers whenever established technical and economic criteria are met.

The Company's operations are concentrated in two key locations that support its structure and functioning: the corporate headquarters in Mexico City and the petrochemical complex in Nanchital, Veracruz, where the Company's production activities are carried out.

Based on this geographic distribution, the Company manages its supply network by considering both suppliers located near its operational areas and those with a presence in different regions of the country, enabling it to efficiently meet business needs.

In this regard, supplier selection is not limited solely to proximity but also responds to the scope and specialization of the services provided, integrating local and national capabilities to ensure a robust and flexible operation.

OUR SUPPLIERS ARE...

76% Domestic
24% International



3-3, 308-1, 308-2, 414-1, 414-2

Our Supplier Evaluation and Prequalification Process is based on organizational guidelines and defined control mechanisms. Following the incorporation, in June 2024, of sustainability criteria (environment, corporate social responsibility, ethics, and sustainable supply chain) into both processes, significant progress has been achieved.

Thirty-three percent of prequalified suppliers (40 companies ready to be integrated, although currently outside the supplier portfolio) have sustainability-oriented initiatives. In the Supplier Evaluation process, these criteria account for 5% of the final score. Between June 2024 and December 2025, 380 suppliers were evaluated.

91% of suppliers presented sustainability-focused plans.

This tool contributes to strengthening our responsible management by integrating sustainability criteria into corporate processes, promoting practices that reinforce our environmental and social performance in line with international standards.



Jaime Flores
Procurement manager,
materials and energy

For 2025, the 19 suppliers previously enrolled remained active:

- ARKEMA SA (GROUP)
- BISCHOF + KLEIN SE & CO KG (GROUP)
- BRENNTAG SE (GROUP)
- CHEMICAL & SCHUTZ HIGH PERFORMANCE LUBRICANTS SA DE CV
- CHEVRON PHILLIPS CHEMICAL CO LLC (GROUP)
- CRYOINFRA SA DE CV
- GULBRANDSEN INC (GROUP)
- INDUSTRIA QUIMICA DEL ISTMO SA DE CV
- IQUISA SANTA CLARA SA DE CV
- MADERERIA NASA SA DE CV
- NOURYON CHEMICALS HOLDING BV (GROUP)
- POCHTECA MATERIAS PRIMAS SA DE CV (GROUP)
- QUIMICA APOLLO SA DE CV
- SI GROUP INC (GROUP)
- SIGNODE BELGIUM SRL
- SOLENIS LLC (GROUP)
- ED FORWARDING SAPI
- PROVEEDORA DE SEGUIRDAD INUDSTRAL (GRUPO VALEN)
- MADERERIA NASA SA DE CV

3-3

In line with our risk management approach, we have a protocol that details the steps to be followed in the event of an incident that could compromise product integrity.

This protocol is shared with transportation providers, who describe in a report the measures they adopt to prevent or mitigate such events and avoid environmental impacts. As additional support, and when required, we provide the contact information for the Emergency Transportation System for the Chemical Industry (SETIQ) and the Chemical Transportation Emergency Center (CHEMTREC) so that transportation companies may request assistance in the event of product spills.



03

MATERIALITY

MATERIALITY MATRIX AND MATERIAL TOPICS

STAKEHOLDER ENGAGEMENT



Claudia Culebro
Industrial performance management



MATERIALITY

3-1

Through our materiality assessment, we identify the priority issues for both Braskem Idesa and its stakeholders, facilitating effective risk management and a strong strategic orientation that generates value for all involved. Here, we present the progress and continuity of the actions initiated in 2022 across environmental, social, economic, and governance dimensions.

MATERIALITY MATRIX AND MATERIAL TOPICS

Through the materiality matrix, we clearly and consistently monitor progress toward organizational objectives over time by integrating environmental, social, economic, and governance dimensions. This allows us to prioritize the most relevant topics and strategically focus our efforts with greater precision.

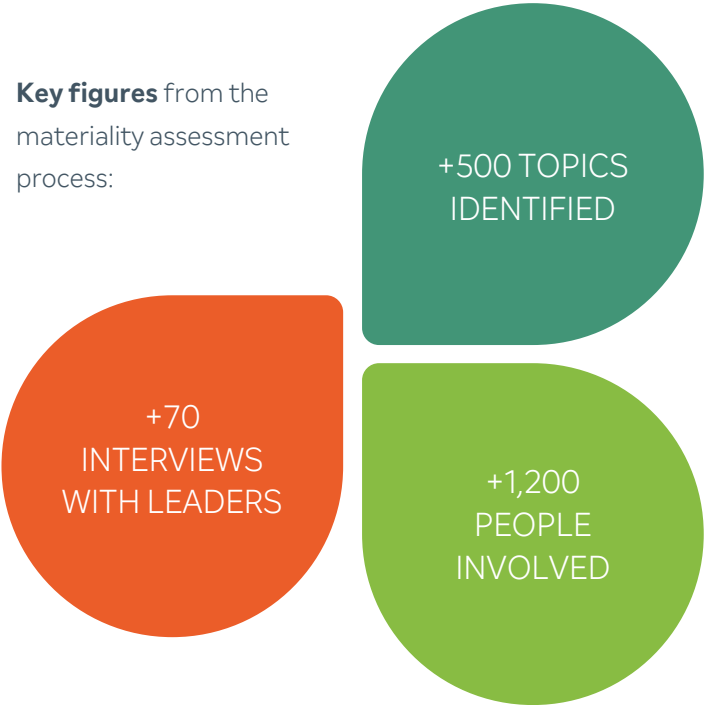
The most recent update was conducted in 2022 under a five-year review cycle, ensuring its relevance and alignment with a constantly evolving environment.

Its development followed a double materiality approach, which considers both the impacts of the Company's activities on social and environmental matters and the effects of these factors on business performance, including financial aspects.

We updated our materiality assessment through the following **methodological steps**:

- Identification of ESG topics (review and use of external international references: GRI Standards, SASB, WBCSD, and the UN Sustainable Development Goals (SDGs))
- Engagement with internal and external stakeholders
- Risk and opportunity analysis and assessment
- Analysis and voluntary alignment with sectoral and global commitments
- Benchmarking against companies within the same sector
- Prioritization of material topics
- Materiality matrix development, definition, and classification

Key figures from the materiality assessment process:





CLASSIFICATION OF MATERIAL TOPICS

Value Protection

These are strategic factors that, when managed effectively, protect both tangible and intangible assets over time, strengthening the organization’s reputation and reducing operational and financial risks.

Value Creation

These are the elements that drive lasting benefits, both tangible and intangible, fostering the creation of key partnerships and new business opportunities that strengthen the organization’s competitive position.

The materiality matrix presents the assessment of the topics identified through the analysis, where those receiving scores above three are considered of greater importance to Braskem Idesa.

The priority topics included in this matrix can be found in the corresponding list presented below.

LIST OF MATERIAL TOPICS

3-2

As a result of the final stage of this analysis, we identified 21 material topics, which are presented below in list format and organized according to their corresponding category:

Environmental		Economic
	1. Climate Change 2. Post-Consumer Plastics 3. Water and Effluent Management 4. Air Pollution 5. Energy Efficiency 6. Raw Material Impacts 7. Biodiversity and Land Use 8. Waste Management	14. Economic and Financial Performance 15. Supplier Chain Management 16. Innovation, Technology, and Digitalization 17. Product Stewardship 18. Responsible Production and Consumption
Social		Governance
	9. Health, Safety, and Well-being 10. Human Rights 11. Communities and Social Investment 12. Diversity, Equity, and Inclusion 13. Employment, Development, and Retention	19. Governance, Ethics, and Compliance 20. Risk and Opportunity Management 21. Stakeholder Engagement Management



STAKEHOLDER ENGAGEMENT

3-3, 2-29

We promote ongoing, transparent, and two-way dialogue with our stakeholders, enabling us to understand their needs, identify areas for improvement, and strengthen long-term relationships. Through formal channels and feedback mechanisms, we gather key information that is integrated into decision-making processes and the promotion of responsible practices aligned with our organizational culture.

Stakeholder Group	Description	Expectations	Communication Channels
Creditors and Investors	Financial entities and institutions that are part of the global capital markets, including commercial banks, development banks, and creditors in general.	Ensure the delivery of clear, accurate, and high-quality information that enables investors and creditors to adequately assess the Company's credit profile.	• Investor Relations (IR) website. • Earnings Release. • Email.IR Mailbox. • IR Hotline. • Management Calls. • Consolidated Financial Statements. • Virtual site visits to the complex. • Ethics Hotline.
Team Members	Our Team Members are an essential factor in achieving the Company's objectives. At the same time, we promote their development and value the diversity of capabilities they bring.	• Positive work environment. • Talent attraction and retention. • Career development. • Diversity and workplace equality. • Professional growth opportunities. • Performance recognition. • Attractive compensation and benefits. • Integration among work teams.	• Email. • Newsletters. • Braskem Idesa TV. • Communication boards. • Quarterly Company Results Meeting. • Suggestion boxes. • Intranet. • Ethics Hotline.

Stakeholder Group	Description	Expectations	Communication Channels
Associations (Industry Chambers)	Associations, organizations, business chambers, and stakeholder groups related to the sector, focused on promoting social and economic benefits for the industry's value chain and the private sector in Mexico.	Partnerships to address climate change challenges, the Emissions Trading System (ETS), circular economy initiatives, environmental protection, and ecological balance. Development of agreements to promote a sustainable plastics culture. Support in developing public policies based on scientific evidence, economic viability, and dialogue among value chain participants, government, and civil society.	- Internal meetings and meetings with authorities. - Events. - Committees. - Working groups to review bills, regulations, and Official Mexican Standards (NOMs).
Community	We maintain an open and responsible relationship with communities located near our operations, contributing to their development and promoting the protection and sustainable use of natural resources.	- Social support. - Contributions to community development. - Donations	- Telephone calls. - Videoconferences and instant messaging. - Suggestion boxes. - Email. - Community hotline. - Semiannual reports. - Informational videos. - Institutional letters and communications. - Virtual site visits to the complex. - Ethics Hotline. - Reputation and Image Survey. - Community visits and meetings. - Grievance and Complaint Mechanism (GCM). - Community engagement events. - Community newsletter. - Braskem Idesa Social Media.



Stakeholder Group	Description	Expectations	Communication Channels
Authorities	Includes public entities at the local, federal, and international levels that are directly related to our activities and operations.	• Compliance with applicable regulations and legislation. • Development partnerships. • Opportunity analysis and risk prevention for operations and business continuity. • Cooperation in information exchange.	• Meetings. • Events. • Working groups. • Management and execution of institutional meetings. • Preparation of institutional letters. • Provision of scientifically and economically supported information. • Ethics Hotline. • Internal Compliance platform for tracking engagement with authorities. • Braskem Idesa website. • Visits. • Information Requests.
Media	We consider all information channels and content creators, from both the public and private sectors, that may influence or impact the development of our activities.	• Clear, accurate, and timely information. • Relevant public information for analysis. • Coverage of current issues. • Management of potential crises and contingencies. • Ongoing engagement with journalists and key media outlets.	• Interviews. • Information exchange via email. • Sponsored articles. • Press releases. • Ethics Hotline. • Braskem Idesa website. • Social Media.
Customers	Companies that purchase Braskem Idesa products for transformation and commercialization to end consumers. They are identified as a key stakeholder due to their direct relationship with product quality, business continuity, and the Company's reputation.	• Reliable and consistent supply. • Consistent product quality. • On-time delivery performance. • Competitive pricing. • Timely and efficient service. • Innovation in products and solutions. • Clear and accessible product information. • Responsible business practices.	Satisfaction, reputation, and image surveys; engagement events; meetings and visits; trade fairs and exhibitions; email; suggestion boxes; Ethics Hotline; corporate website; and key communication messages for specific situations.

Stakeholder Group	Description	Expectations	Communication Channels
Suppliers	Individuals and legal entities that provide resources, raw materials, and services essential to operations. They are considered strategic partners due to their influence on operational performance, responsible sourcing, and the sustainability strategy.	- Fair business practices. - Fair competition. - Responsible sourcing. - Transparent evaluation processes.	Audits, surveys, evaluations, email, suggestion boxes, Ethics Hotline, official website, and key communication messages for specific situations.
Organizations and Institutions	Organized groups within society with which Braskem Idesa collaborates to promote social development, knowledge sharing, and growth in the communities where it operates. They are identified by their connection to the social and community environment.	Partnerships to promote sustainable and social development.	Meetings, site visits, suggestion boxes, email, Ethics Hotline, and website.



04 SUSTAINABLE VALUE CREATION

COMPREHENSIVE VALUE STRATEGY

INNOVATION

SUSTAINABILITY STRATEGY





SUSTAINABLE VALUE CREATION

Comprehensive Value Strategy

Building on the strategic direction updated in previous years, we maintain a vision that integrates the performance of our petrochemical business with the advancement of sustainability-focused initiatives, reinforcing the balance between economic growth, social responsibility, and environmental stewardship.

We continue to embed sustainable development as a guiding principle across our operations, advancing the implementation of our macro-objectives and aligning decision-making with medium- and long-term goals. This approach has enabled us to focus our efforts on key priorities such as reducing plastic waste, addressing climate change, and strengthening responsible practices related to human rights and community engagement, while maintaining a more conscious management of the business's impacts and opportunities.

We continue to strengthen operational discipline and drive efficiencies throughout the value chain by advancing projects that support productivity, resilience, and value creation for our stakeholders. This continuous improvement process enables us not only to consolidate our position within the petrochemical industry, but also to progress toward a more balanced, innovative, and future-ready growth model aligned with global challenges.

Strategic Pillars



Productivity and Competitiveness



Sustainability



Growth and Diversification



Innovation

Foundations



Safety



People



Governance

Growth Pathways



Core Business



Recycling



Strategic pillars

Our strategic pillars strengthen our long-term vision by driving continuous improvements in the productivity and competitiveness of our operations and assets, while promoting sustainability within the petrochemical industry. They also support business growth and diversification, the development of new feedstocks, and sustainable innovation to ensure the Company's long-term resilience and evolution.



Productivity and Competitiveness: Advance toward industry leadership by promoting decarbonization initiatives and high-value strategic projects.



Sustainability: Become a global benchmark in sustainable development within the chemicals and plastics sector.



Growth and Diversification: Expand our portfolio of circular products and solutions.



Innovation: Develop high-impact sustainable solutions through innovation applied to plastic products.

Foundations

Our strategy is built upon fundamental principles that guide our actions and support progress toward achieving our objectives through various strategic pillars and growth opportunities.



Safety: We uphold safety as an essential and top priority across all our operations.



People: We place people at the center of our approach, promoting diversity, inclusion, and respect for human rights.



Governance: We operate under a governance and compliance model grounded in recognized market standards and best practices.

Growth pathways



Core Business: We will continue strengthening our petrochemical operations through initiatives focused on increasing profitability and creating greater value through strategic investments. Among these, the Puerto México Chemical Terminal (TQPM) stands out, alongside projects aimed at enhancing the productivity and competitiveness of our operations. At the same time, we will continue advancing decarbonization initiatives that support our goal of reducing Scope 1 and Scope 2 emissions by 15% by 2028 and progressing toward our global commitment to achieve carbon neutrality by 2050.



Recycling: We will continue strengthening and diversifying our portfolio of circular solutions by advancing mechanical recycling initiatives, with the global objective of reaching the production of 1 million metric tons of recycled-content materials by 2030.



PUERTO MÉXICO CHEMICAL TERMINAL (TQPM)

In May 2025, the construction project of Mexico's ethane import terminal was completed through Terminal Química Puerto México (TQPM), a joint venture between Braskem Idesa and Advorio, with each shareholder holding a 50% ownership interest. The terminal has the capacity to import up to 80,000 barrels of ethane per day, equivalent to 120% of Braskem Idesa's ethane requirements to operate at full capacity. The connection between the terminal and the Mexico Petrochemical Complex is provided through pipelines specifically built for this operation and designed to meet enhanced safety standards.

(9) Compared to the fast-track solution implemented in 2020 for importing ethane from the United States to the Complex via ships and trucks.



(9) The terminal also features two storage tanks with a combined ethane storage capacity of 54,000 m³, equivalent to approximately 12 days of inventory.



The TQPM project generates a positive impact through job creation during the construction phase, support for neighboring communities through its social responsibility plan, and the protection of regional biodiversity. It has been recognized as one of the most modern and significant infrastructure projects in the Mexican chemical and petrochemical industry.



ETHANE CARRIER VESSELS

Braskem Trading & Shipping (BT&S) has acquired two ethane carrier vessels, Brilliant Future and Brave Future. These vessels are dedicated to supporting the feedstock requirements of the Mexico Petrochemical Complex and transporting ethane to the Terminal, strengthening supply reliability and operational continuity throughout the value chain.



The Puerto México Chemical Terminal (TQPM) contributes to a more sustainable operation through modern infrastructure and technologies designed to improve logistics and energy efficiency. The project also incorporates environmental protection initiatives, community engagement programs, and maritime solutions that help reduce CO₂ emissions, supporting sustainable development and strengthening the efficiency and resilience of the value chain.



INNOVATION

3-3

At Braskem Idesa, we drive the development of technologies, processes, and applications aimed at strengthening sustainability throughout the plastics value chain by advancing alternatives that support recycling, reuse, and material optimization. In doing so, we foster a culture of continuous improvement built on creativity, collaboration, and the ongoing pursuit of solutions that generate positive impacts for customers, communities, and other stakeholders.

Likewise, our Development and Technical Service Laboratory continued to play a strategic role in driving applied innovation by strengthening technical capabilities and promoting projects aligned with industry trends and challenges.

During 2025, we advanced a product development project designed to reduce risks associated with supplier availability, thereby strengthening operational continuity. We also renewed our PE100 certification for the piping segment, maintaining our products listed through 2030 and ensuring compliance with the quality, durability, and performance standards required by our customers.

We promoted development projects focused on optimizing the use of plant inputs and maximizing the utilization of installed capacity. In addition, we fostered the development of new specialty grades with greater added value, aligned with our business strategy and aimed at enhancing our competitiveness and profitability in the marketplace.

Innovation remains a hallmark of our Company and is reflected in solutions such as 100% post-consumer recycled polypropylene, used in injection molding processes and contributing to the advancement of the circular economy.

Innovation Recognition Achieved in 2025

- NSF audit accreditation, under which the HDI2061, HDP3049LS, and HDP3049 grades are certified
- PE100 certification renewal for pipe-grade products through PPI, valid through 2030
- Accreditation of laboratory techniques through participation in ASTM global interlaboratory testing programs



Alejandra Domínguez Olan
Laboratory, development, and technical
service coordinator





SUSTAINABILITY STRATEGY

2-28

Our strategy is grounded in the belief that sustainability must be integrated across all areas of the business, driving initiatives related to the circular economy, climate action, innovation, community development, human rights, and the strengthening of an ethical and inclusive organizational culture. In 2025, we continued to develop innovative plastics solutions aimed at reducing environmental impacts and optimizing resources, while strengthening relationships with our stakeholders and reinforcing a management approach based on continuous improvement and transparency.

We also strengthened collaboration with strategic partners, customers, universities, associations, and international initiatives that promote sustainable solutions for the petrochemical and plastics industries, fostering knowledge exchange, technological innovation, and the development of projects with a positive impact.

We reaffirm our commitment to contributing to sustainable development by strengthening our competitiveness and generating shared value for communities, the environment, and society.

Iniciativas y estándares globales a los que nos alineamos:

Alliance to End Plastic Waste (AEPW): Brings together more than 30 companies working collaboratively to promote solutions aimed at reducing and responsibly managing plastic waste, strengthening recycling initiatives and material recovery through reuse.

International Finance Corporation (IFC) Performance Standards on Social and Environmental Sustainability: Establish mandatory requirements for managing, avoiding, and mitigating social and environmental risks and impacts in business operations.

Operation Clean Sweep® (OCS): A voluntary initiative based on international guidelines that seeks to prevent the release of plastic pellets into the environment by promoting responsible practices to avoid their dispersion and environmental contamination.

Life Cycle Assessment (LCA): A standardized methodology governed by ISO 14040 and ISO 14044 standards that enables the quantification and evaluation of the environmental impacts of a product or service throughout its entire life cycle, from raw material extraction to end-of-life.

Green Bond Principles (GBP) of the International Capital Market Association (ICMA): Guidelines for green bond issuers regarding the financing and disclosure of environmentally responsible and sustainable projects that promote a net-zero economy and environmental protection.

ISO 59000®: Standard designed to accelerate the transition toward a Circular Economy.

Quality Management System (QMS): ISO 9001 – Quality Management System requirements for implementing and consistently ensuring that our products and services meet customer needs and comply with applicable regulations.
Responsible Care® (SARI): A voluntary global initiative of the chemical industry aimed at continuously improving performance in health, safety, environmental protection, and social responsibility.

GRI Sustainability Reporting Standards: International guidelines for sustainability reporting that promote corporate transparency in communicating social, environmental, and economic impacts and performance.

Task Force on Climate-related Financial Disclosures (TCFD): Provides a framework that helps organizations clearly communicate how they identify, assess, and manage climate-related financial risks and opportunities.

Sustainability Accounting Standards Board (SASB): A standards-setting organization that develops industry-specific standards for the disclosure of sustainability-related risks and opportunities.

Sustainable Development Goals (SDGs): A United Nations initiative for private-sector sustainability. We hold the UN mandate to act as a catalyst for the efforts of companies and organizations.

Universal Declaration of Human Rights (United Nations): A landmark document in the history of human rights. Drafted by representatives from all regions of the world with different legal and cultural backgrounds, it was proclaimed by the United Nations General Assembly and establishes the fundamental human rights that must be protected worldwide.

Paris Agreement: A legally binding international treaty on climate change that establishes the goal of limiting global temperature increase to well below 2°C, and preferably to 1.5°C, compared with pre-industrial levels.

Sedex Members Ethical Trade Audit (SMETA): A methodology based on the ETI (Ethical Trading Initiative) Base Code and local legislation. It is the world's most widely used social and ethical trade audit, developed by Sedex to assess supply chains in key areas such as labor rights, health and safety, environment, and business ethics, promoting responsible practices and improving corporate transparency.



Mariana Albarrán Flores
Sustainability manager

We work to consolidate a business model that contributes to sustainable development, promotes the circular economy, strengthens the responsible management of resources, and fosters relationships based on ethics, transparency, and respect for human rights.

OUR ALIGNMENT WITH THE SDGs

Through the SDG Compass methodology, we continue to identify the Sustainable Development Goals (SDGs) to which our operations and value chain contribute most significantly, both directly and indirectly. This approach enables us to further integrate environmental, social, and governance priorities into our planning and decision-making processes.

We have a direct contribution on ten SDGs and an indirect influence on five additional SDGs through our supply chain. Based on these results, the following are our priority SDGs, which guide the implementation of various initiatives across our business.

Our Priority SDGs

Direct Impact



Indirect Impact



We reaffirm our vision of advancing toward a business model that is more resilient, responsible, and aligned with current and future global needs.

SUSTAINABLE DEVELOPMENT POSITIONING

During this reporting period, we continued to participate in international dialogues and initiatives aimed at promoting agreements and strategies that contribute to preventing plastic waste pollution and strengthening responsible practices throughout the value chain.

For us, the circular economy represents a key tool for maximizing resource efficiency, advancing recycling, and promoting more sustainable production and consumption models.

We continued collaborating with organizations and industry associations across Latin America to advance initiatives focused on strengthening regulatory frameworks, developing waste management infrastructure, and promoting technological innovation applied to sustainability.

We are part of a regional alliance supported by ANIQ, ANIPAC, and CCE–CESPEDES, dedicated to promoting technological innovation, strengthening infrastructure, and advancing an effective regulatory framework.

Through these alliances, we reaffirm our commitment to actively contributing to the development of collective solutions that support sustainable development and the responsible evolution of the plastics industry.



BRASKEM IDESA MACRO-OBJECTIVES

Our Macro-Objectives guide decision-making and the development of initiatives aligned with the Company's environmental, social, and governance commitments. They serve as a framework for driving innovation, operational efficiency, and value creation for our stakeholders.

1



Health and Safety

2



Economic and Financial Performance

3



Plastic Waste Elimination

4



Climate Change Mitigation

5



Operational Eco-Efficiency

6



Social Responsibility and Human Rights

7



Sustainable Innovation

ALIGNMENT WITH GLOBAL SUSTAINABILITY STANDARDS

At Braskem Idesa, we manage our practices and processes in accordance with global frameworks that encompass Environmental, Social, and Governance (ESG) criteria. These frameworks guide the identification of risks, the measurement of impacts, and the definition of long-term sustainability goals, while also supporting the management of our performance across these areas.

This report has been prepared in accordance with the GRI Standards, a leading international sustainability reporting framework. This enables us to communicate our progress toward our sustainability commitments in a clear and transparent manner, while allowing readers to monitor our initiatives and performance on an annual basis.

In addition, we report in alignment with other international frameworks, including SASB Standards and the TCFD Recommendations, which provide valuable support for our sustainability management and climate-related risk governance.

Likewise, we comply with the Mexican Financial Reporting Standards (NIF) and the Mexican Sustainability Reporting Standards (NIS), enabling us to strengthen the transparency, comparability, and reliability of both our financial and non-financial information.*

The adoption and implementation of these standards allow us to advance toward a more robust and consistent management approach, aligned with stakeholder expectations and global challenges related to climate change, the circular economy, human rights, corporate transparency, and sustainable development.

The following table presents the relationship between our material topics and the methodologies used:

Environmental	Material Topics		GRI Disclosures	Braskem Idesa Macro-Objectives	SDGs	SDGs	Framework NIS	
	1	Climate Change	3-3	4	13		A.1 Scope 1 GHG Emissions, A.2 Scope 2 GHG Emissions, A.4 Energy Consumption	
	2	Post-Consumer Plastics	3-3, 301-1, 301-2, 301-3	3	8, 12		A.14 Waste Generated, A.15 Waste Diverted from Disposal	
	3	Water and Effluent Management	3-3, 303-1, 303-2, 303-3, 303-4, 303-5	5	6, 12	RT-CH-140a.1 RT-CH-140a.2 RT-CH-140a.3	A.7 Water Withdrawn, A.8 Water Reused, A.9 Wastewater Discharges,	A.11 Water Withdrawn from Water-Stressed Areas
	4	Air Pollution	3-3, 305-2, 305-6, 305-7	5	3, 12, 13, 14, 15	RT-CH-110a.1 RT-CH-110a.2 RT-CH-120a.1	A.1 Scope 1 GHG Emissions, A.2 Scope 2 GHG Emissions,	A.13 Dependence on Ozone-Depleting Substances and Products
	5	Energy Efficiency	3-3, 302-1, 302-3, 302-4	5	7, 8, 12, 13		A.4 Energy Consumption	
	6	Feedstock Impacts	3-3	3, 4			A.1 Scope 1 GHG Emissions A.14 Waste Generated	A.15 Waste Diverted from Disposal A.16 Hazardous Waste
	7	Biodiversity and Land Use	3-3, 101-2, 101-4	3, 4	6, 14, 15		A.12 Land Use Within or Adjacent to Biodiversity Risk Areas	
	8	Waste Management	3-3, 306-1, 306-2, 306-3, 306-4, 306-5	5	3, 6, 12, 14, 15	RT-CH-150a.1a	A.14 Waste Generated A.15 Waste Diverted from Disposal A.16 Hazardous Waste	

Social	Material Topics		GRI Disclosures	Braskem Idesa Macro-Objectives	SDGs	SDGs	Framework NIS	
	9	Health, Safety, and Well-being	3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10	1	3, 8, 16	RT-CH-320a.1 RT-CH- 540a.1	B.5 Occupational Health and Safety Management	B.6 Work-related Injuries and Ill Health Resulting in Disability or Fatality
	10	Human Rights	3-3, 410-1	6	16		C.6 Code of Integrity and Ethics	
	11	Communities and Social Investment	3-3, 413-1, 413-2	6	1, 2	RT-CH-210a.1	C.5 Sustainability Strategy	
	12	Diversity, Equity, and Inclusion	3-3, 202-1, 401-3, 405-1, 405-2	6	1, 5, 8, 10		C.6 Code of Integrity and Ethics	
	13	Employment, Development, and Retention	3-3, 202-2, 401-1	6	5, 8, 10		B.3 Training Hours B.4 Employee Performance and Professional Development Evaluations	
	14	Economic and Financial Performance	3-3, 201-1, 201-2, 203-1, 203-2	2	1, 3, 5, 8, 9, 11, 13		C.4 Risk Management Policy	
	15	Supplier Chain Management	3-3, 204-1, 308-1, 308-2, 414-1, 414-2	2, 4, 6	5, 8, 16		C.5 Sustainability Strategy	
	16	Innovation, Technology, and Digitalization	3-3	7	9		C.5 Sustainability Strategy	
	17	Project Management	3-3	1, 3, 4	17		C.5 Sustainability Strategy	
Governance	18	Responsible Production and Consumption	3-3	3, 4, 5, 6	12		C.5 Sustainability Strategy	
	Material Topics		GRI Disclosures	Braskem Idesa Macro-Objectives	SDGs	SDGs	Framework NIS	
	19	Governance, Ethics, and Compliance	3-3, 205-1, 205-2, 205-3, 406-1, 415-1				C.6 Code of Integrity and Ethics	
	20	Risk and Opportunity Management	3-3	1, 2, 3, 4, 5, 6, 7	8	RT-CH-210a.1	C.4 Risk Management Policy C.6 Code of Integrity and Ethics	
	21	Stakeholder Engagement Management	3-3	1, 2, 3, 4, 5, 6, 7	17		C.5 Sustainability Strategy	



Alignment of Our **Macro-Objectives** with **Priority SDGs** and Material Topics



COMMITMENTS
2020-2030

7 MACRO
OBJECTIVES

21 MATERIALS
TOPICS

Health and Safety

Material Topic: 9
(Social)

Economic and
Financial
Performance

Material Topic: 14
(Economic)

Plastic Waste
Elimination

Material Topic: 2
(Social, Economic,
Environmental)

Climate Change
Mitigation

Material Topic: 1, 6 and 7
(Social, Economic,
Environmental)

Operational
Eco-Efficiency

Material Topic: 3, 4 and 5
(Economic, Environmental)

Social
Responsibility and
Human Rights

Material Topic:
10, 11 and 12
(Social)

Sustainable
Innovation

Material Topic: 16
(Economic,
Environmental)



05

ENVIRONMENTAL STEWARDSHIP

- CLIMATE CHANGE
- ENERGY AND OPERATIONAL EFFICIENCY
- RESPONSIBLE WATER USE
- BIODIVERSITY CONSERVATION
- CIRCULAR ECONOMY
- WASTE MANAGEMENT





ENVIRONMENTAL STEWARDSHIP

Environmental performance represents a central pillar of Braskem Idesa’s operations, reflecting our ongoing commitment to reducing impacts and responsibly managing natural resources. Therefore, during 2025, we strengthened our environmental management systems and consolidated practices focused on operational efficiency and compliance with applicable regulations.

During this period, we maintained a strong focus on optimizing the use of resources such as water and energy, together with the control of emissions and waste generated by our operations. In addition, we continued permanent monitoring efforts and the incorporation of technologies that contribute to the continuous improvement of environmental performance.

3-3

Through the following mechanisms, we identify and manage environmental impacts and minimize potential risks:

- 1

Global Sustainability Policy.
- 2

Quality, HSESR, and Social Responsibility Policy.
- 3

Environmental Risk Matrix.
- 4

Efficient Cogeneration Certification.
- 5

Responsible Care Certification (SARI).
- 6

Emissions Trading System Program.



ENVIRONMENTAL RISK MANAGEMENT

3-3
Each year, we conduct a comprehensive assessment of factors that may affect our operations, providing a solid foundation for strategic decision-making through a broader understanding of the operating environment. The resulting topics are organized into different categories to facilitate analysis and management, including financial, reputational, social, environmental, operational, and regulatory factors.

The management of these factors is carried out through a systematic approach aligned with international frameworks such as COSO–Enterprise Risk Management. Through periodic reviews, we identify and assess potential threats based on their likelihood of occurrence and level of impact. The results are integrated into tools such as risk maps, which are presented to the Board of Directors for validation and subsequently addressed by the corresponding committees to prevent and mitigate potential impacts.

3-3

Proactive approaches are adopted to identify and address potential environmental impacts at an early stage, including those related to biodiversity. This enables the strengthening of preventive measures and reinforces our commitment to environmental protection through a structured assessment tool that organizes and manages risks across defined stages.

1

Diagnostic Phase (includes assessment)

- 1.1

Internal environment.
- 1.2

Climate scenario.
- 1.3

Risks and opportunities.

2

Planning Phase (also includes assessment)

- 2.1

Adaptation options.
- 2.2

Adaptation plans.
- 2.3

Agreements, partnerships, and resources.

3

Implementation Phase

- 3.1

Establishment of actions and monitoring.
- 3.2

Validation of adjustments.
- 3.3

Communication of actions and process results.

In response to environmental issues arising from the inadequate management of plastic waste, as well as increasing regulatory and social pressure regarding its use, we promote circular economy approaches, including the production of materials containing post-consumer recycled content, the strengthening of collaborations with different participants across the value chain, and the development of awareness initiatives that encourage responsible practices in the sorting and recovery and recycling of these materials.



Environmental and Social Aspects

We recognize that industrial operations can generate impacts on both the social and environmental environment. Therefore, we act proactively and in strict compliance with applicable regulations, supporting our management approach through continuous oversight of activities that enables the timely identification and effective management of potential impacts.

To achieve this, we apply comprehensive controls aimed at both protecting people and ensuring infrastructure reliability, incorporating safe operational practices, specialized maintenance programs, and a robust corporate governance structure that supports responsible decision-making and strengthens the sustainable continuity of operations, as well as relationships with communities.

Petrochemical Industry Cycle

The petrochemical industry operates in a challenging environment characterized by constant fluctuations between oversupply and supply constraints, resulting in unpredictable price movements. In response to this dynamic landscape, companies in the sector tend to strengthen their financial structures to address uncertainty and mitigate potential financial impacts.

Under these conditions, companies commonly adopt prudent financial management approaches, maintaining high levels of liquidity and favoring long-term debt structures. This strategy provides greater operational flexibility and helps sustain performance during abrupt market changes.

Information Security and Cybersecurity

Information protection and cybersecurity have become critical elements for companies, as digital risks can compromise the confidentiality of strategic data, disrupt processes, and generate negative impacts on corporate reputation. In this context, it is essential to maintain robust measures that reduce exposure to such threats.

To address these risks, preventive frameworks are implemented that include system segmentation, continuous monitoring and surveillance of internal activities, and the periodic execution of technical assessments. These actions enable the early identification of vulnerabilities and strengthen response capabilities in the event of potential incidents.

Macroeconomic and Geopolitical Factors

To reduce exposure to international market volatility, mechanisms have been established for analysis and adaptation that enable a timely response to changes in the global environment. These actions include the continuous monitoring of global economic and political developments, as well as the assessment of regulatory changes and industry dynamics, ensuring the timely supply of essential feedstocks and the continuity of operations.

CLIMATE CHANGE

3-3

Climate change represents one of the most significant challenges for the petrochemical industry and society as a whole. Therefore, Braskem Idesa maintains an active and structured approach to understanding, managing, and reducing its impacts. During 2025, the Company continued the efforts reported in 2024, strengthening the integration of climate-related criteria into operational and strategic decision-making.

During this period, progress was made in consolidating initiatives focused on emissions mitigation, improving energy efficiency, and monitoring risks associated with climate-related events. These initiatives are developed under a continuous improvement approach aligned with international standards and evolving regulatory and market expectations.

We promote initiatives aimed at reducing environmental impacts by focusing on improving plant operational performance, with the objective of reducing CO₂ equivalent emissions and consistently advancing toward the targets established for 2028. This approach reflects our commitment to embedding sustainability into the core of our operations.

As part of this strategy, in 2025 a comprehensive assessment was conducted to identify climate-related risks and opportunities, enabling the definition of clear targets with horizons extending to 2028 and 2050. This exercise considered both the impacts of natural phenomena and challenges associated with regulatory changes and market dynamics, facilitating better preparedness under different scenarios.

We adopted guidelines aligned with the TCFD to assess potential impacts on our operations, including the analysis of physical climate risks based on facility locations and scenarios projecting a global temperature increase of up to 2°C by the end of the century.

Emissions

3-3

Emissions management is a key component of our environmental strategy, as it is directly linked to climate change mitigation and operational efficiency.

During 2025, initiatives focused on optimizing operational performance, improving energy efficiency, and promoting the responsible use of resources were consolidated, contributing to the reduction of atmospheric emissions. These actions are supported by continuous monitoring systems and the adoption of best practices that enable more precise and transparent management.

We comply with the environmental regulations established by SEMARNAT and SENER.



Total GHG Emissions (Ton CO2e)

305-1, 305-2

	2023	2024	2025
Total Emissions	1,757,848	1,757,848	1,582,466.53
Scope 1 (includes stationary and mobile fuel combustion) Gases Included: CO ₂ , CH ₄ , N ₂ O, HFCs	1,726,209	1,749,233	1,559,288.53
Scope 2 (refers to the Company's electricity consumption) Gases Included: CO ₂	31,639	34,898	23,178

Emissions by Gas Type

305-4, 305-6, 305-7

Parameter	2023(t)	2024(t)	2025(t)
NOx	248.3	717.4	456.49
SO2	4.3	0.79	1.50
Volatile Organic Compounds (VOCs)	126	369	418.20
Particulate Matter (PM)*	9.5	8.8	37.58
Other Categories (Cr)	0.0002	0.0001	0.001

Carbon Neutrality

3-3

We have integrated sustainability principles into our financial strategy through the issuance of a sustainability-linked financial instrument to environmental performance, reinforcing the Company's commitment to emissions reduction, efficient resource use, and ecosystem protection.

In turn, the ICMA has established an internationally recognized framework for this type of instrument with the objective of promoting transparency and best practices in the markets. These guidelines help generate greater confidence among investors and foster economic development that incorporates environmental and social considerations into its evolution.

The following SLBP pillars guide our Sustainability-Linked Bond:

- 1
- Selection of Key Performance Indicators (KPIs)
- 2
- Calibration of Sustainability Performance Targets (SPTs)
- 3
- Sustainability-Linked Bond Characteristics
- 4
- Reporting
- 5
- Verification

The following action pillars form part of our sustainability strategy:

- 1

Improvement of energy performance through initiatives aimed at reducing resource consumption and strengthening energy management across operations.
- 2

Carbon footprint neutralization through the identification of investments in the development of petrochemical materials and products derived from sustainable sources.
- 3

Adoption of CO₂ capture initiatives with the objective of integrating captured carbon into commercialization schemes within the domestic market, generating economic benefits while reducing environmental impacts.

	2017	2022	2023	2024	2025
Intensity Ratio	1.00	1.14	1.08	1.08	1.17
CO ₂ e Emissions (k tons, Scope1 and Scope 2)	1,854	1,744	1,757	1,784	1,582

3-3

Through a Marginal Abatement Cost Curve (MACC) , we conducted an analysis of greenhouse gas emissions, and the results have enabled us to redirect our strategy and actions toward specific opportunities, allowing us to improve operational efficiency and enhance our performance.

We hold certification under the National Emissions Registry (RENE) and the Emissions Trading System.

ENERGY AND OPERATIONAL EFFICIENCY

3-3, 302-3, 302-4

Managing energy properly and efficiently is an essential component of our sustainability approach. We do so by promoting solutions that enable more efficient use of energy resources and strengthen operational reliability through the incorporation of advanced technologies and optimized operating schemes.

Through our energy infrastructure, which includes proprietary generation and distribution systems, we ensure a continuous energy supply for our processes while optimizing the use of surplus energy and maintaining a strategic connection to the national power grid, allowing us to ensure operational stability.

Energy Consumption and Sale of Surplus Electricity:

302-1

	Electricity Consumed	Electricity Exported	Energy Intensity Ratio*
2023	680, 865 MWh	33,790.6 MWh	14 GJ
2024	690,047 MWh	43,648.6 MWh	13.79 GJ
2025	664,868 MWh	17,782.9 MWh	16.65 GJ

*The energy intensity ratio is calculated based on tons of production.

Between 2024 and 2025, we recorded a reduction in electricity consumption, decreasing from 690,047 MWh to 664,868 MWh. This result reflects the strengthening of energy efficiency initiatives, operational optimization measures implemented across our processes, and the impact of the Major Maintenance Turnaround, reaffirming our commitment to more efficient resource management and increasingly sustainable operations.

We continuously review consumption patterns and implement measures aimed at optimizing energy use across our activities. As part of this ongoing evolution, we have promoted a reduction in the use of traditional fuels through operational optimization and the adoption of more efficient alternatives, reflecting a transition toward more sustainable consumption models that contribute to reducing environmental impacts and improving energy efficiency throughout our processes.

302-1

	Diesel	Gasoline	LPG (Liquefied Petroleum Gas)	Natural Gas
2023	211,581 L	100,452 L	180,340 L	14,939,582 GJ
2024	377,304 L	89,132.15 L	179,850 L	15,483,740.30 GJ
2025	626, 690.97 L	94,199.74 L	126,751 L	14,612,487.65 GJ

Between 2024 and 2025, we consolidated significant progress in our energy management, achieving a reduction in the consumption of natural gas and LPG.



Efficient Cogeneration Plant

3-3

Braskem Idesa operates a cogeneration plant and obtained the corresponding permit in 2015 from the former Energy Regulatory Commission (CRE), now the National Energy Commission (CNE). The Company is also aligned with the Electricity Industry Law (LIE).

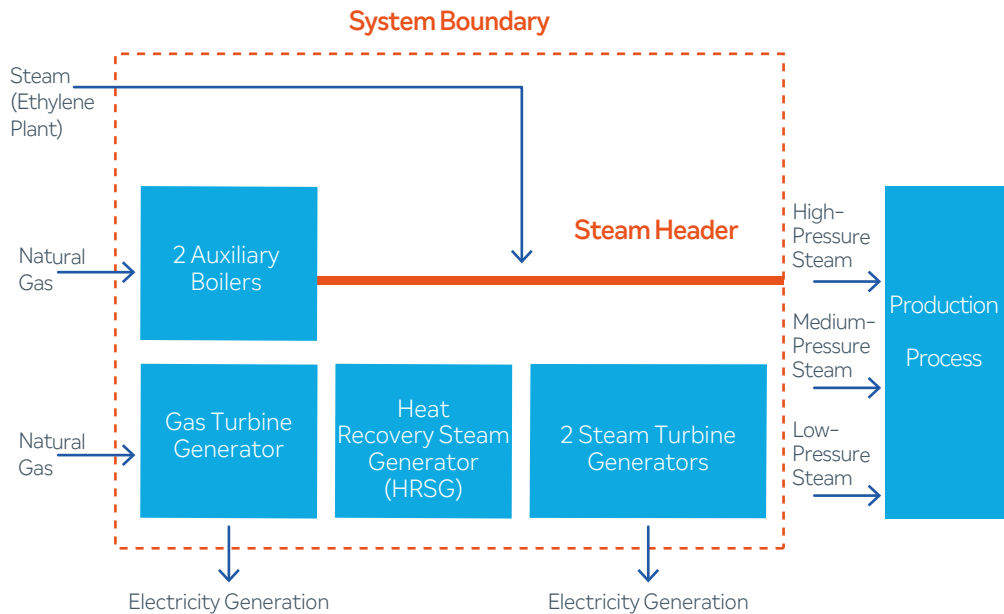
The steam and electricity generation system at the Braskem Idesa plant is based on a Combined Cycle Cogeneration Process. Electricity is generated through a power station composed of one 85.6 MW gas turbine generator and two 45 MW steam turbine generators.

The plant's installed design capacity is 175.6 MW, with an estimated annual electricity generation of 1,344 GWh and self-consumption of 95 to 96 MW, with the capability to sell surplus electricity averaging between 35 and 40 MW.

Our electricity cogeneration process consists of generating electricity through a gas turbine generator, whose exhaust gases are directed to a heat recovery unit for steam production. The steam is then supplied to the two steam turbine generators, while the residual steam is used in the production processes of the facilities, resulting in cogeneration.

The steam and electricity generation system is based on a Combined Cycle Cogeneration process consisting of the following main equipment and systems:

- One Gas Turbine Generator (GTG).
- One Heat Recovery Steam Generator (HRSG) coupled to the GTG.
- Two Steam Turbine Generator (STG) units.
- A Process Return Thermal Stream derived from the outlet of a turbine within the Cracker unit.



In 2025, annual natural gas consumption totaled 383,037,900 m³, in a scenario characterized by high production during the first half of the year and the scheduled Major Maintenance Turnaround during the second half. Throughout this period, the cogeneration plant remained operational without self-consumption and exported up to 60 MW, generating revenue of US\$2.04 million from electricity sales and US\$1.4 million from capacity sales to the CENACE grid, demonstrating both environmental and economic sustainability.



Braskem Idesa is an authorized entity before the CRE for the use of the Clean Energy Certificates and Compliance Management System (S-CEL) platform.



Uriel Martínez Torres
Strategic Raw Material
and Energy.



Although the Company does not currently hold an Efficient Cogeneration Certification from the CNE, strategies will be pursued in 2026 through cost-benefit assessments and diagnostic evaluations to obtain efficient generation certification. In the future, opportunities to participate in the new electricity market through the commercialization of Clean Energy Certificates (CELs) will also be evaluated.



RESPONSIBLE WATER USE

3-3, 303-1, 303-2

Responsible water management continues to be a strategic priority for Braskem Idesa, particularly in a global context characterized by increasing pressure on water resources and the need to strengthen operational resilience. Therefore, in 2025, we consolidated the progress reported in 2024 and further advanced our focus on efficiency, process optimization, and the reduction of freshwater consumption across our operations.

We continued implementing initiatives aimed at circular water use, prioritizing water reuse and the proper treatment of effluents, thereby minimizing environmental impacts and ensuring operational continuity in an environment where water availability is increasingly constrained.

We also strengthened our monitoring and control systems, enabling more accurate management of key indicators and facilitating data-driven decision-making.

Our comprehensive approach is complemented by collaboration with authorities, communities, and other stakeholders, recognizing that sustainable water management requires coordinated actions that extend beyond our own operations.

Strategic Initiatives:

303-1, 303-2, 303-3

- Prior to the construction of the Complex, we analyzed hydrological conditions to plan water resource management; we established six key runoff points and a discharge scheme directed to the Gopalapa stream.
- We implemented a wastewater discharge model that respects the carrying capacity of the receiving water body and supports its natural regeneration in accordance with applicable regulations.
- We conduct two annual reviews of the water system in nearby surface and groundwater sources, ensuring continuous monitoring of surrounding areas.
- We operate a water intake facility from the Uxpanapa River, where water is conditioned for use in industrial processes such as cooling and steam generation.
- We perform quarterly effluent assessments to confirm compliance with established environmental limits.
- We carry out participatory monitoring initiatives with neighboring communities, including sampling of wells and local watercourses to monitor water quality.
- We promote water recirculation and optimization initiatives across different operational areas, improving the efficiency of our water systems.

3-3, 303-4

In 2025, the volume of water used decreased by 1,344,709 m³ compared to the previous year, primarily as a result of the Major Turnaround at the Petrochemical Complex. This trend reflected operational demand and represents an effort to optimize the use of our local water resources.

We work with suppliers of chemical treatment products, which enabled us to ensure the continuous availability of water under appropriate operating conditions, contributing to the stability and efficiency of our operations.

303-3, 303-4, 303-5

We ensure the collection of accurate data through technical assessments conducted in collaboration with specialized independent entities certified by recognized environmental authorities. This approach enables continuous verification of compliance with applicable environmental regulations.

	Total Water Consumption (m³)	Wastewater (m³)	Recycled Water (m³)	Percentage of Recycled Water
2023	8,789,718	1,221,824	972,199	11.06%
2024	9,383,398	1,210,900	1,059,074	11.29%
2025	8,038,689	1,104,504	994,860	12.37%

Biodiversity Conservation

3-3, 101-2

Throughout the year, we strengthened initiatives aimed at responsible environmental management, promoting conservation, monitoring, and species protection programs, particularly for those in vulnerable conditions. These actions reflect a corporate vision that seeks to balance industrial development with the preservation of natural capital, fostering a more harmonious relationship between our operations and the environment.

101-1

Conservation efforts carried out within the Community Protection and Development Area (APDC) have shown positive results, evidenced by a greater diversity of species present in the area.

The presence of endangered wildlife highlights the effectiveness of our initiatives to protect and strengthen local biodiversity.

At Braskem Idesa, we operate a Wildlife Conservation Management Unit (UMA) known as “Ecozamia,” which is registered with SEMARNAT and the Veracruz State Ministry of Environment and is dedicated to biodiversity protection and conservation.

A total of 317 specimens representing different species are registered within the Ecozamia Reserve. The group with the greatest diversity is birds, with 124 records, followed by 51 mammals (26 medium-sized mammals and 25 bats), 49 ant species, 47 reptiles (25 snake species, 14 lizard species, 7 turtle species, and 1 crocodile species), 22 amphibian species (18 frogs, 3 salamanders, and 1 caecilian), 15 dung beetle species, and 9 lepidopteran species.

It is also important to highlight that since the beginning of 2024, the species accumulation curve has remained stable, indicating that no new wildlife species have been recorded during this period.



Yuriana Suárez García
Environmental and Legal
Requirements.





3-3

During the 2025 reporting period, monitoring activities were conducted within the UMA in accordance with the methodology established in the Management Plan. In general terms, the following activities were carried out:

- For wildlife monitoring and recording, different specialized methodologies were implemented according to each species group. In the case of mammals, visual and auditory observations were conducted, complemented by camera-based monitoring to identify and document species presence within the area.
- For flying mammals, primarily bats, specialized techniques were used to monitor them safely. For reptiles and amphibians, time-constrained visual encounter survey techniques were applied.
- Bird monitoring was conducted to identify the diversity and abundance of species present within the study area.

101-3

According to NOM-059-SEMARNAT-2010, 55 species subject to conservation measures have been recorded within the Ecozamia Reserve. Of these, 20 are classified as Threatened (A), 28 are under Special Protection (Pr), and 7 are classified as Endangered (P), including bird, reptile, mammal, amphibian, and plant species.

The monitoring activities conducted periodically (three times per year) have confirmed the continued presence of a wide diversity of wildlife, demonstrating the importance of the Ecozamia Reserve as a conservation area and natural refuge for numerous species.

Among the most notable species classified as Threatened are the jaguarundi, river otter, toucan, and boa constrictor. Species under Special Protection include the Morelet’s crocodile, green iguana, emerald toucanet, and various salamander species. Likewise, species classified as Endangered include the spider monkey, howler monkey, giant anteater, ocelot, Muscovy duck, and alligator snapping turtle.



101-4

In 2025, the documentation required to update the name of the extensive and intensive UMA was formally submitted to the Ministry of Environment and Natural Resources (SEMARNAT), officially adopting the designation “Ecozamia” Reserve.

Since 2024, in southern Veracruz, where our main operations are located, we have implemented a project focused on ecosystem restoration through the planting of native regional species within a protected area in Ixhuatlán del Sureste. This initiative was carried out in collaboration with various industrial sector stakeholders committed to environmental stewardship.

101-2

As part of this effort, hundreds of native plants were introduced, selected for their long-term carbon sequestration capacity, thereby contributing to a broader strategy aimed at offsetting emissions and advancing climate sustainability objectives. In subsequent stages, the project continued through vegetation growth monitoring and the generation of knowledge via biodiversity studies and monitoring activities within the area.

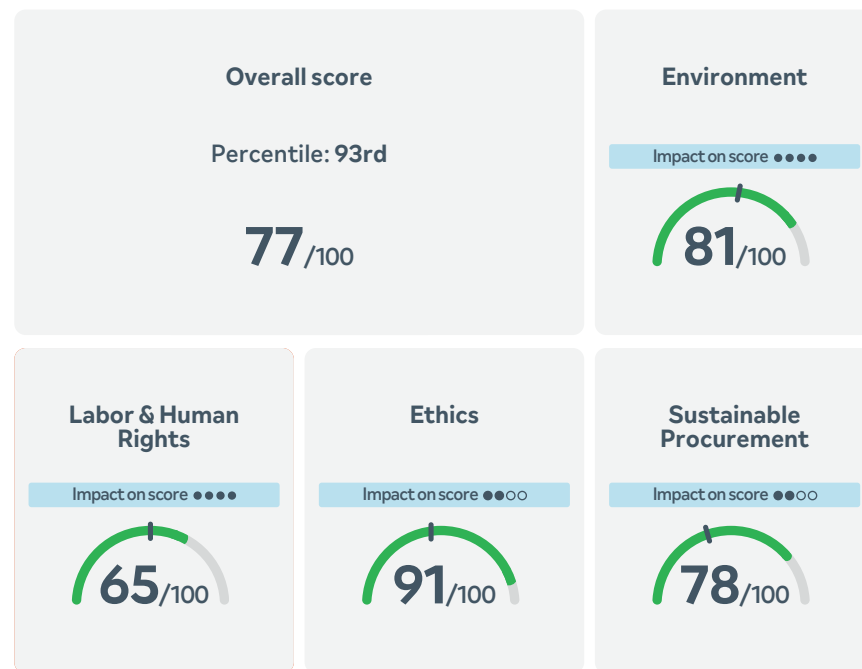
These types of initiatives are particularly relevant in southeastern Mexico, a key region for the expansion of the chemical industry in Latin America, where Braskem Idesa remains committed to promoting responsible growth by collaborating with strategic partners to support the well-being of neighboring communities and foster more balanced and sustainable development.





Sustainability Performance Across the Supply Chain

As part of our commitment to sustainability, we have globally adopted the ECOVADIS program, which enables us to systematically assess and manage environmental and social risks within our operations. In 2025, we reported a Global Scorecard rating of 77/100.



Across the Braskem Group (United States, Brazil, Mexico, and Europe), we achieved an ECOVADIS Scorecard rating of 77/100 at the global level during 2025.

CIRCULAR ECONOMY

3-3

Building on the progress achieved, the Company consolidated initiatives aimed at optimizing resource use, reducing waste generation, and promoting the reintegration of materials into production processes, while strengthening innovation and the development of solutions that address current environmental challenges.

During the year, we promoted initiatives focused on circular design, increased recycling, and collaboration with strategic partners, with the objective of expanding the positive impact of these practices and advancing a more efficient model that considers the entire product life cycle.

Some of our main initiatives include:

- Promoting a circular industrial model that transforms plastic waste into reusable feedstock for the manufacture of new high-quality products.
- Incorporating post-consumer recycled materials as part of our raw material inputs, reducing dependence on virgin resources.
- Driving training programs, infrastructure improvements, and specialized guidance to optimize responsible waste management.

- Establishing partnerships with recyclers, companies, and customers to expand the impact of sustainable practices.
- Providing support for the implementation of strategies such as eco-design and life cycle-based environmental assessment tools.
- Promoting a more responsible, innovative plastics industry focused on reducing its environmental impact.

Life Cycle Assessment

During the year, we conducted three studies focused on evaluating the sensitivity analysis of Global Warming Potential ("Carbon Footprint"), reporting updated CO₂ equivalent indicators.





Studies Conducted in 2025:



I'm green™ bio-based, a compound consisting of bio-based high-density polyethylene (HDPE) resin combined with PCR HDPE resin, as a low-carbon circular solution.

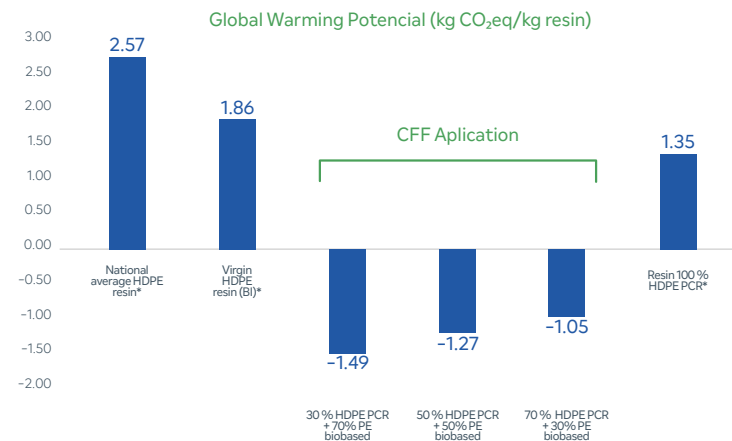


Wenew polypropylene (PP) resin with post-consumer recycled (PCR) content.
high-density polyethylene (HDPE) resin with post-consumer recycled (PCR) content.

Results of the Carbon Footprint Assessment for HDPE PCR Resin, PP PCR Resin, and the HDPE PCR + Bio-based Compound:

An updated sensitivity analysis was conducted for the carbon footprint of high-density polyethylene (HDPE) resin, Braskem America polypropylene (PP) resin, and the HDPE PCR + bio-based compound. The assessment included a comparison against average national consumption resin, Braskem Idesa virgin resin, and Wenew Recycled PCR resin at 30%, 50%, 70%, and 100% post-consumer recycled content levels, reporting the following results.

Global Warming Potencial: national average resin, virgin resin BI, PEAD PCR resin (30 %, 50 %, 70 % & 100 % PCR)

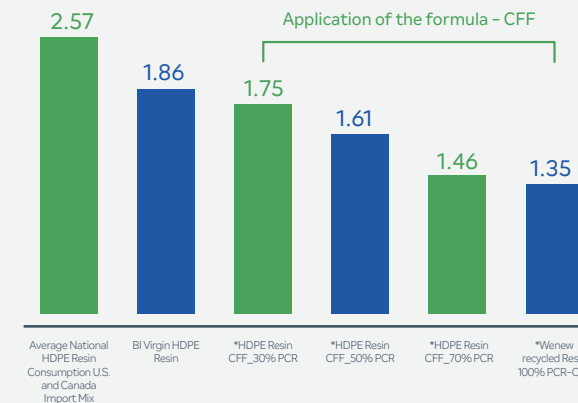


Carbon Footprint

National average resin PP, virgin resin of Braskem Idesa and PCR Wenew Recycled

Grades of PCR PEAD 30%, 50%, 70% y 100%

Climate Change (GWP) (kg CO₂ eq/kg resin PEAD)

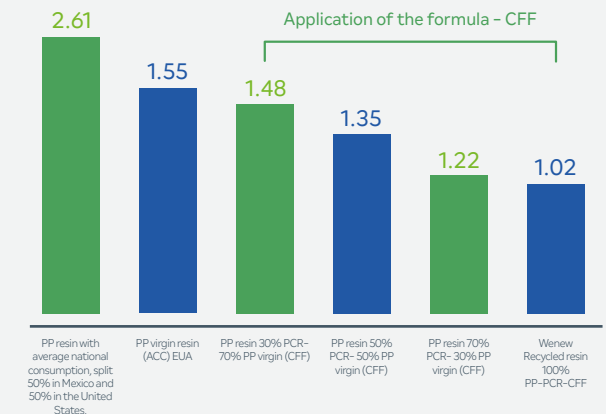


Carbon Footprint

National average resin PP, virgin resin of Braskem America (ACC) and PCR Wenew Recycled

Grades of PCR PEAD 30%, 50%, 70% y 100%

Climate Change (GWP) (kg CO₂ eq/kg resin PP)



The sensitivity analyses were conducted in accordance with ISO 14040:2006 (Principles and Framework) and ISO 14044:2006 (Requirements and Guidelines), considering a cradle-to-gate system boundary. This study was developed using primary data from Braskem Idesa and Braskem America, indicators from the American Chemistry Council (ACC), as well as data from Braskem Brazil and Alcamare. The study was subjected to both International and National critical review processes in accordance with ISO 14071.

Likewise, the Circular Footprint Formula (CFF) was applied (the rule for allocating the environmental burdens or benefits of recycling, reuse, or energy recovery between the material producer and the material user).

Values were updated in 2025 using SimaPro software (version 9.6.0.1), the Ecoinvent 3.10 database, SP 9.6, and the impact assessment method Environmental Footprint 3.1 (adapted) [Braskem] V1.00 / EICV EF 3.1 normalization and weighting set.



Carbon Footprint of PP PCR Resin:

Our Commitments

- Plastic Waste Elimination.
- Our ambition is to be globally recognized for developing the recycling supply chain in our operating regions and for leading recycling efforts across the Americas.
- Our Global Target.
- Expand sales of products containing recycled content to 1 million tonnes by 2030.

Our Performance

- Plastic Waste Elimination.
- Our transition strategy toward a circular economy supports the development of mechanical and chemical recycling solutions globally to increase the collection of post-consumer plastic waste.

We collaborate with recyclers, enabling us to overcome technical and logistical barriers and supply high-quality recycled resins for a variety of high-density polyethylene and polypropylene applications. Our relationship with customers is centered on the technological expertise and support provided by Braskem Idesa.

We will be recertified under the Operation Clean Sweep® (OCS) Blue program, granted by ANIPAC and valid through 2026.



Evelyn Hernández Reyes
Commercial Product and Recycling

2-28

We also collaborate with various organizations to strengthen these commitments, promote more sustainable and innovative production models, and advance initiatives aimed at improving the management of plastic waste after its use.

Our Partnerships:



National Association of the Chemical Industry (ANIQ).



National Association of Plastics Industries (ANIPAC).



Business Council for Sustainable Development Studies Commission (CESPEDES).



Engineering Pipe Industries Association (ITIAC).



Innovation for Sustainability: Products and Solutions

3-3

We created Wenew, an integrated system designed to promote the circular economy, through which we develop projects that help transform established practices and accelerate the adoption of circularity.

Closing the Plastic Loop

- **Beginning:** Product Design
- **Manufacturing:** Capacity and Efficiency
- **Use:** Efficient Consumption
- **Collection:** Plastic Value Chain Commitment
- **Recycling:** Waste Recovery and Reuse

Wenew is built upon three fundamental pillars that together drive initiatives focused on generating a lasting positive impact:

1 Education and Awareness

In the areas where we operate, we promote initiatives aimed at the responsible use of plastics and their proper management after use, through programs designed to encourage more sustainable environmental habits and generate positive benefits for communities.

Programs



2 Development of Technological Solutions with High Impact Potential

We strengthen the circular economy through our strategic collaboration with Alcamare International Recycling Group, which facilitates the integration of high-quality recycled materials into our product portfolio, complementing the production of virgin resins and expanding the availability of more sustainable solutions.

3 Circular Design

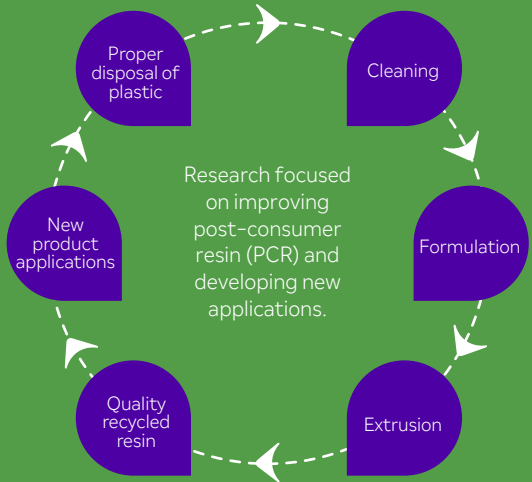
The Company has consolidated circular design as a central pillar of its sustainability strategy, integrating environmental criteria from the product design stage to optimize material use, facilitate recyclability, and reduce impacts throughout the entire product life cycle. At the same time, we have promoted innovation to improve the performance and safety of recycled materials and rethought each phase of the product life cycle to ensure products are more sustainable from their conception through their reuse.

Investment in Recycling

In 2025, we strategically advanced investments in recycling with the objective of strengthening the circular economy and reducing our environmental footprint. Resources were allocated to infrastructure modernization, the adoption of innovative technologies, and the development of partnerships with key industry stakeholders, while maintaining a strong focus on mechanical recycling in Mexico. These efforts enabled us to increase the recovery and reintegration of materials into our production processes and improve resource-use efficiency.

Mechanical Recycling

This approach focuses on optimizing the quality of recycled materials—including odor, color, and performance characteristics—while developing new applications for recycled content.



WASTE MANAGEMENT

3-3, 306-4, 306-5

At Braskem Idesa, we maintain a sustainable waste management approach through the adoption of practices focused on reducing environmental impacts and maximizing the efficient use of materials. This includes consolidating source segregation processes, safe handling practices, and temporary storage controls to ensure that waste is delivered to authorized service providers responsible for its treatment or final disposal in accordance with applicable regulations. We also operate a comprehensive control and traceability system that enables continuous monitoring of waste generation, facilitating data-driven decision-making and promoting ongoing improvements in operational efficiency and environmental performance.

Waste Generation

306-1, 306-2, 306-3

- A. As part of the preventive measures implemented in our operations, we promote the proper segregation and disposal of waste generated on-site, contributing to responsible management practices and compliance with our environmental standards.
- B. Braskem Idesa manages the entire waste handling process, from proper classification and temporary storage to shipment to authorized companies that carry out final disposal under professional supervision.
- C. We maintain detailed records of the waste generated in order to continuously monitor and analyze trends on a monthly basis, including information such as waste type, volume, dates, and point of origin.

Waste Management

Disposal Method	Total Hazardous Waste (t)	Total Non-Hazardous Waste (t)*	Total Waste (t)
2023	1,347	2,022	3,369
2024	1,341	2,129	3,470
2025	1,476	2,218	3,694

Hazardous Waste

Disposal Method	Recycling (t)	Reuse (t)	Energy Recovery (t)	Composting (t)	Landfill (t)	Others	Total (t)
2023	161.6	13.6	0	0	0	1,172.2	1,384
2024	164.0	31.4	0	0	0	1,145.6	1,341
2025	184.3	22.3	0	0	0	1,269.3	1,476

Non-hazardous waste

Disposal Method	Recycling (t)	Reuse (t)	Energy Recovery (t)	Composting (t)	Landfill (t)	Others	Total (t)
2023	552.1	0	0	18	489.9	961.3	2,021
2024	542.7	0	0	20.5	469.1	0	1,032.3
2025	483.8	0	0	16.8	485.1	1232.4	2,218



06

OUR TEAM

BRASKEM IDESA TEAM MEMBERS

EMPLOYMENT, RETENTION, AND CAREER DEVELOPMENT

HEALTH, SAFETY, AND WELL-BEING

DIVERSITY, EQUITY, AND INCLUSION

HUMAN RIGHTS DUE DILIGENCE



Mónica Cervantes Amézquita
People & communication (P&C)
director



OUR TEAM

3-3

Each and every person who is part of our team is the foundation that drives Braskem Idesa’s growth and development. For this reason, we work to provide a safe, inclusive, and collaborative work environment that promotes well-being, professional development, and equal opportunities, while fostering a culture based on respect, integrity, and teamwork.

This culture guides the way we operate, make decisions, and engage with our team members , supported by values and principles that strengthen their commitment and contribute to the sustainable achievement of our strategic objectives.



Essential Values

We trust people and their potential for growth

We believe that every person is capable of continuous, limitless learning, developing their talents, contributing to the company's growth, and pursuing their own development through Education by and for Work, becoming the driving force behind their own future.

We consistently strive to build relationships based on trust in an increasingly human-centered, healthy, safe, diverse, and inclusive environment.

We practice planned delegation

Discipline generates respect, which strengthens trust.

Through the relationship between leaders and team members, we follow a disciplined PA Cycle (Action Program). This enables us to act with autonomy and accountability, exceeding our goals with determination, dialogue, creativity, and commitment.

We focus on results and customer satisfaction

We are focused on identifying, winning, and satisfying customers, acting in an innovative and sustainable manner, while fulfilling our corporate, social, and environmental responsibility.

We constantly seek to surpass tangible and intangible results.

We generate material and moral wealth for society, customers, shareholders, and members.

BRASKEM IDESA TEAM MEMBERS

2-7, 405-1

Our workforce consisted of 797 Team Members

Women at Braskem Idesa	2023	2024	2025
Mexico City Corporate (CDMX)	80	75	63
Veracruz Complex	135	131	109
Total	215	206	172

Men at Braskem Idesa	2023	2024	2025
Mexico City Corporate (CDMX)	96	84	70
Veracruz Complex	611	581	555
Total	707	665	625

401-1

Team Members by Employment Contract Type.

Permanent Contract		
Location	Man	Women
Mexico City Corporate (CDMX)	70	63
Veracruz Complex	555	109

Turnover rate

401-1

Female Team Members	Terminations	Turnover Rate	New Hires	Hiring Rate
Under 30 years old	14	8.14%	9	5.23%
Between 30 and 50 years old	36	20.93%	5	2.91%
Over 50 years old	2	1.16%	0	0.00%
Total	52	30.23%	14	8.14%

Men Team Members	Terminations	Turnover Rate	New Hires	Hiring Rate
Under 30 years old	9	1.44%	9	1.44%
Between 30 and 50 years old	51	8.16%	17	2.72%
Over 50 years old	17	2.72%	2	0.32%
Total	77	12.32%	28	4.48%

In 2025, the turnover rate was **15.1%**



3-3

At Braskem Idesa, we continuously monitor amendments to Mexico’s Federal Labor Law to ensure timely compliance.

2-30

45.3% of our workforce is covered by a collective bargaining agreement, reflecting our commitment to our Team Members and their right to collective bargaining.

2-19

Compensation and Benefits

The compensation and benefits framework offered to Braskem Idesa Team Members are designed to recognize performance, attract talent, and strengthen engagement through practices aligned with the market and global corporate guidelines that ensure fairness and competitiveness.

- Competitive salaries
- Future Savings Plan (with voluntary contributions and an additional Company contribution)
- Reimbursements (in accordance with the Travel Policy guidelines)
- Statutory termination and retirement benefits in accordance with applicable laws

2-20

At Braskem Idesa, the definition of salaries, benefits, and bonuses is managed at the Global Corporate level based on annual labor market studies and surveys conducted in Mexico, enabling the analysis of chemical industry trends and ensuring a competitive compensation framework.

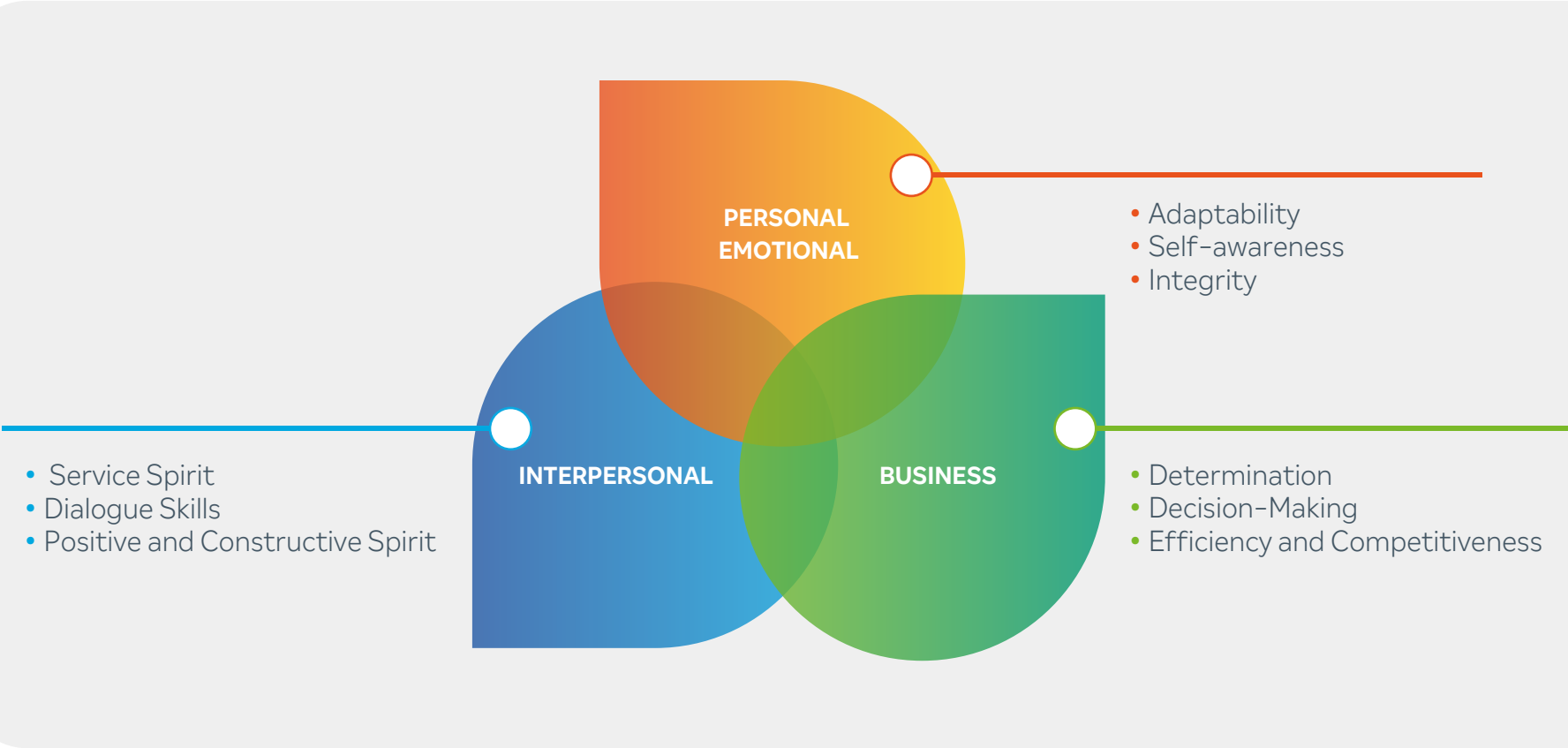
EMPLOYMENT, RETENTION AND CAREER DEVELOPMENT

3-3

We recognize that the comprehensive development of our Team Members is a fundamental element for the sustainable growth of the organization. The people who make up our workforce strengthen our organizational culture and contribute to the achievement of our strategic objectives.

We promote the continuous development of our team members through training programs and initiatives that strengthen their knowledge, skills, and professional growth.

That enables the identification and strengthening of each Team Member’s competencies according to the responsibilities and requirements of their position within the Company. This model considers three main dimensions:



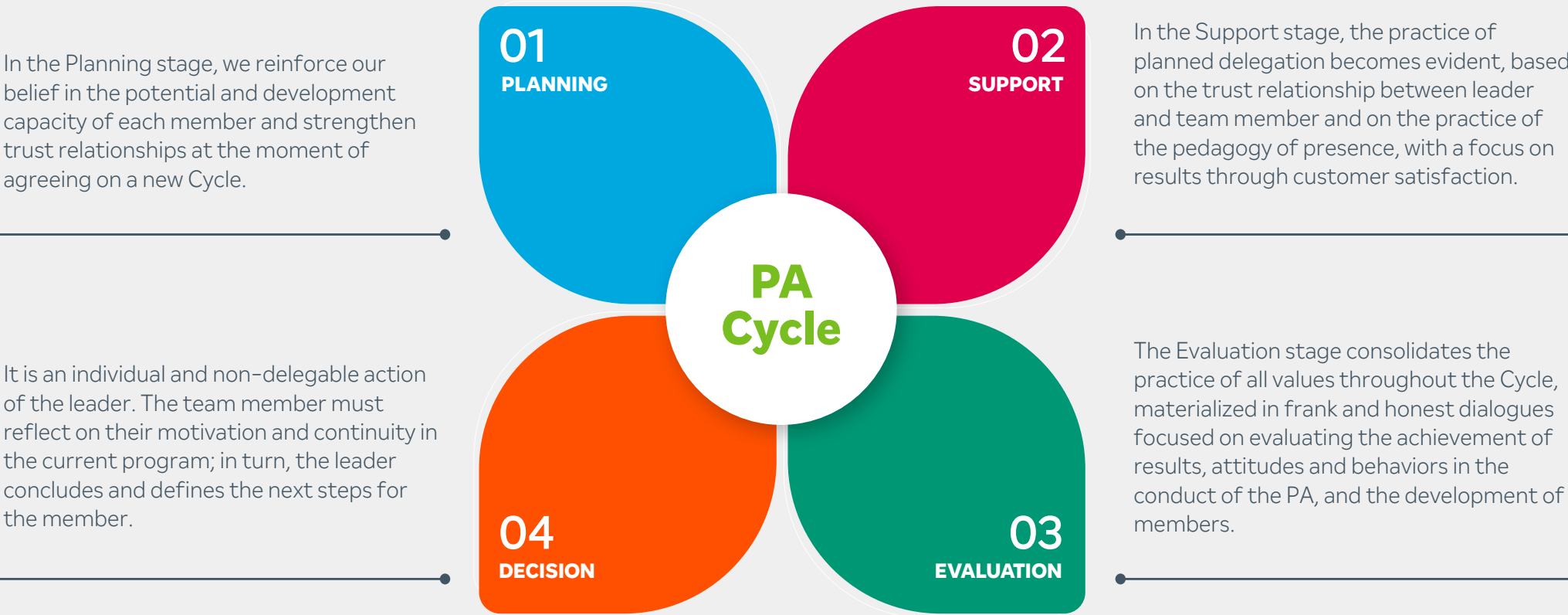


Planning and Alignment (PA) Cycle

3-3

The Planning and Alignment (PA) Cycle establishes a structured framework for translating organizational strategy into measurable individual and collective objectives. During 2025, this cycle strengthened the connection between business priorities and people performance, fostering a culture of clarity, accountability, and continuous improvement.

The PA Cycle maintains a comprehensive approach and promotes professional development and talent engagement.





HEALTH, SAFETY, AND WELL-BEING

3-3

Well-being, health, and safety are essential pillars for us. We operate guided by our commitment to the comprehensive protection of employees, contractors, and communities. Therefore, in 2025, we strengthened our preventive approach and culture of self-care through the integration of practices and programs aimed at anticipating risks, promoting safe work environments, and fostering physical, mental, and emotional well-being.

Through the implementation of rigorous standards, continuous training, and the use of management and monitoring tools, we build a health and safety culture based on shared responsibility, focusing on incident reduction, risk awareness, and mutual care.

We strengthened a safer and more resilient operation, aligned with industry best practices in the chemical and petrochemical sectors.

Health, Safety, Environment and Social Responsibility (HSESR) Policy

Principles

1. Customer Focus

Consistently meet the needs and expectations of our customers.

2. Supplier Relationships

Strengthen collaboration and build strategic partnerships with our suppliers.

3. Stakeholder Development

Promote the growth and overall well-being of our stakeholders groups.

4. Risk Prevention and Management

Anticipate and mitigate risks related to health and quality of life, the safety of people, processes and facilities, the environment, the responsible use of natural resources, and the quality of products and services.

5. Continuous Improvement and Innovation

Continuously optimize processes, products, and services through innovation while ensuring compliance with the regulatory framework.

6. Community Engagement

Foster positive and trusting relationships with neighboring communities.

Intelius

The Intelius system is a strategic component of Braskem Idesa’s well-being, health, and safety approach, integrating risk management, operational monitoring, and data-informed decision-making.

Through this system, incident prevention and process standardization are more efficient. It also supports alignment with certifications such as ISO 9001 and ISO 14001 certifications, contributing to quality management and operational efficiency, while supporting the continuity of our environmental performance.

403-1

Our Occupational Health and Safety Management System is aligned with national and international standards that ensure employee well-being and operational continuity.

403-8

Through Intelius, we support our entire workforce by providing protection and well-being through safe working conditions.

Foundations of the Intelius System

- 1 Continuous improvement and sharing of best practices
- 2 Performance management

These two foundations are further supported by three pillars: HSESR (Health, Safety, Environment, and Social Responsibility), Quality, and Industrial Effectiveness, as shown in the diagram below:





Functions of Occupational Health Services

3-3, 403-3

1. Risk Identification and Assessment

- Medical surveillance for the early detection of occupational risks.
- Periodic occupational health assessments based on exposure to specific substances and processes.

2. Medical Care and Emergency Response

- On-site medical services for immediate care.
- Coordination with hospitals and emergency services for specialized treatment.

3. Training and Health Promotion

- Training in first aid, use of Personal Protective Equipment (PPE), and handling of hazardous substances.
- Wellness programs: medical check-ups, vaccination campaigns, and comprehensive health initiatives.
- Specific initiatives: support during pregnancy and breastfeeding, care for chronic diseases, and obesity management with specialized follow-up.
- Promotion of physical activity in sedentary work environments.
- Assurance of quality and accessibility of health services for workers.



José Luis Vela Barradas
SSMA manager



3-3, 403-1

We ensure optimal working conditions and reduce risks by focusing on the quality and accessibility of health services, which are key to the well-being of Braskem Idesa Team Members. Therefore, we place priority focus on the following areas:

Regulatory Compliance and Certifications

Alignment with ISO 45001 and Mexican Ministry of Labor and Social Welfare (STPS) regulations s.
Periodic audits of occupational health performance.

Monitoring and Continuous Improvement

Implementation of KPIs to assess the effectiveness of health and safety actions.

Facilitating Access to Services

Medical infrastructure at the complex with accessible operating hours.
Direct communication channels for health reporting and immediate medical guidance.



Below, we present **our Safety Pillar**, which consists of 11 elements:
3-3

1. General HES Risk Management

We identify and appropriately manage risks, while also recognizing opportunities for improvement and strengthening achieved results, thereby ensuring safe and efficient operations.

2. Environmental Management

We implement environmental management strategies focused on complying with applicable regulations, reducing environmental risks, and strengthening corporate profitability and reputation.

3. Occupational Health, Industrial Hygiene, and Well-being Management

We ensure safe working conditions and promote a healthy work environment for all Team Members through preventive measures against occupational illnesses and compliance with occupational health regulations.

4. Personal Safety Management

We promote actions to strengthen operational safety by reducing risks arising from human error and preventing incidents that could affect the integrity of employees and external collaborators.

5. Process Safety Management

We implement preventive actions to ensure safer operations by reducing the likelihood of accidents and limiting their impact on industrial processes should they occur.

6. Contractor Management

We establish rigorous measures and protocols to ensure that suppliers operate under safe conditions that protect their well-being and reduce risks in their work environment.

7. Product Stewardship and Product Regulatory Management

We promote a comprehensive management approach aimed at reducing impacts on health, safety, and the environment by responsibly considering every stage of the material life cycle, from raw materials to waste and final products.

8. Logistics Management

We implement preventive and corrective actions within logistics processes to appropriately manage risks associated with the handling of hazardous and non-hazardous substances, prioritizing people’s safety and environmental protection.

9. Asset Protection Management

We protect the integrity of our operations through actions that safeguard physical assets, supply chain continuity, and digital security, while implementing strict controls to regulate access to and exit from our facilities.

10. Crisis and Emergency Management

We respond quickly and efficiently to critical situations, prioritizing employee safety, supplier relationships, community well-being, and the protection of our corporate image and reputation.

11. HES Aspects for Engineering, Procurement, and Projects

We ensure that all phases of the life cycle of facilities and equipment are carried out under strict safety standards, regulatory compliance requirements, and environmental responsibility, maintaining continuous alignment with health, safety, and environmental policies to ensure sustainable and responsible practices at all times.



3-3, 403-2

12 Life-Saving Rules aligned with our processes and safety management:



1. General Safety Responsibility

The protection and well-being of all Braskem Idesa Team Members is a non-negotiable value and part of our daily commitment. Therefore, we act proactively and promptly in response to any unsafe condition identified.



2. Work Permit

We authorize field work by ensuring that hazards and risks are understood and properly managed.



3. Hazardous Energy Control

We ensure the isolation and control of hazardous energy through verification of zero energy before starting any work.



4. Opening of Lines and Equipment

We ensure that risks associated with opening lines and equipment are understood and controlled before execution.



5. Lifting and Moving Loads

We ensure that risks related to lifting and moving loads with cranes and lifting equipment are understood and controlled before execution.



6. Fall Protection and Working at Heights

We ensure the control of risks associated with working at heights through the proper use of fall protection systems and safe work practices.



7. Hot Work

We ensure the removal or proper protection of flammable and combustible materials from potential ignition sources such as open flames, welding, or grinding activities.



8. Personal Protective Equipment (PPE)

We ensure the identification and proper use of personal protective equipment to prevent occupational injuries and illnesses.



9. Line of Fire

We remain out of the line of fire during tasks involving potential hazardous energy, such as mechanical or chemical exposure, to prevent harm and injury.



10. Bypass Controls

We ensure that interventions involving safety instrumented systems and alarms are carried out only after formal review and authorization.



11. Critical Operational Activities

We ensure compliance with procedures and instructions during critical or high-risk activities, such as start-ups and shutdowns, to maintain safe operations.



12. Incident Reporting

We record, analyze, and communicate undesired events to prevent recurrence and strengthen organizational learning.



3-3

At Braskem Idesa, we view safety as a comprehensive approach that prioritizes the human factor beyond technical aspects. We rely on the Intelius system to integrate technological tools, administrative processes, and a conscious organizational culture that ensures compliance with applicable regulations and relevant standards, while promoting continuous learning and operational improvement through the analysis of incidents and losses. This approach incorporates the human factor into occupational safety management, industrial hygiene, and well-being, strengthening the protection of both people and processes.

403-4

In compliance with NOM-019-STPS-2011, whose purpose is to analyze the causes of occupational accidents and illnesses, propose preventive actions, and monitor their implementation, our Safety and Hygiene Committee is composed equally of employee and Company representatives. Through this structure, we ensure compliance with applicable regulations while promoting and strengthening safe working environments.

Key Functions of the Safety and Hygiene Committee

- **Risk Identification**

Identify hazardous factors, unsafe conditions, and risk-related behaviors within the workplace.

- **Promotion of Preventive Authority**

Promote the authority of all personnel, including third parties (contractors, suppliers, etc.), to stop work when faced with situations involving imminent danger.

- **Incident Analysis**

Investigate the causes of accidents, operational interruptions caused by risks, and occupational illnesses, using available information and any additional information deemed relevant.

- **Proposal of Preventive Measures**

Recommend actions to management to prevent occupational risks in accordance with applicable regulations.

- **Follow-up on Corrective Actions**

Verify the implementation and compliance of proposed preventive measures.

3-3, 403-5

We seek to ensure that all individuals involved fully understand operational processes and procedures, including the proper use of personal protective equipment, thereby strengthening incident prevention and compliance with safety standards in every activity.

We provide specialized technical training to both employees and contractors performing activities within our facilities, covering critical topics such as working at heights, hot work, interventions on energized electrical lines, hazardous energy isolation, as well as hydrojetting (high-pressure water cleaning) and blasting processes (abrasive cleaning), with the objective of ensuring safe performance in high-risk tasks and minimizing risks.

Notable activities carried out in 2025 as part of our preventive culture:

- Management of the Preventive Index (PI) across the organization, integrating a discipline indicator
- Human Reliability, human factors, and behaviors associated with events or near misses
- Lockout/Tagout (LOTO) Hazardous Energy Isolation Certification
- Certification of Area Managers and Work Supervisors

3-3

To develop high-quality programs aligned with the safety requirements of our Team Members, we also maintain a Work Permit Audit System aligned with the requirements of the Ministry of Labor and Social Welfare (STPS) and the principles of our Intelius System.

403-6

At Braskem Idesa, we promote a comprehensive occupational health approach focused on disease prevention and the protection of our workforce's well-being through awareness campaigns and continuous training programs that encourage healthy habits and contribute to risk reduction in the workplace.





In addition, we provide medical services within both the plant and corporate offices to deliver timely care for general illnesses, incident-related injuries, and the monitoring of chronic diseases, ensuring a prompt and efficient response, as well as referral to specialized services when required.

We train our workforce on the prevention of non-occupational illnesses through monthly awareness campaigns and annual training programs.



403-7

We promote a comprehensive occupational health strategy focused on preventing illnesses and strengthening people's well-being through compliance with the 12 Life-Saving Rules and the daily application of the 11 elements of our Safety Pillar.

In addition, we provide medical care within our facilities to promptly address general illnesses, accident-related injuries, and the monitoring of chronic diseases, ensuring agile and efficient service as well as referral to specialized care whenever required.

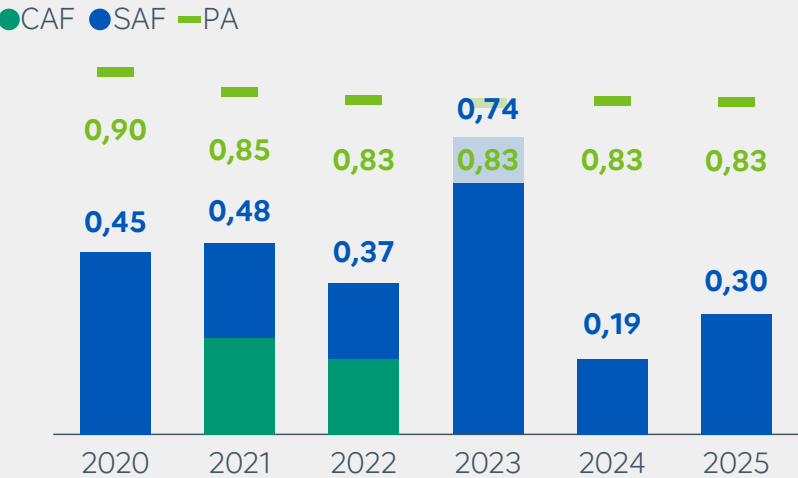
3-3, 403-9

Industrial Safety Indicators and Accident Rates

Through key metrics, we analyze the frequency and severity of incidents, as well as the effectiveness of the actions implemented to strengthen a safe work culture.

These indicators not only reflect compliance with applicable standards and guidelines, but also serve as the basis for decision-making aimed at continuous improvement, incident reduction, and the strengthening of safety practices across all our operations.

Accumulated results



In 2025, no fatalities were recorded; therefore, the fatality rate was 0. During the preparation phase for the Major Maintenance Turnaround, only 2 Lost-Time Injury Cases (LTI) were recorded. No other recordable incidents (TRI) occurred. The accident rate in 2025 was 0.30 per million hours worked.

2030 Target: Reduce the accident rate, with and without lost time, to 0.25 accidents per million hours worked.

Process Safety

We report the 2025 Process Safety Rate, a key indicator used to assess the operational integrity and reliability of our facilities. Through the analysis of this indicator, we improve the management of potential risks within our industrial processes.

Frequency Rate Process Safety (TIER 1 + TIER 2):

Process Safety	
TIER 1 Rate	0.00
TIER 2 Rate	0.00
TIER 1 + TIER 2 Rate	0.00

403-10

As of the end of 2025, no fatalities resulting from occupational illnesses or work-related diseases were reported, and no occupational illnesses or work-related diseases were identified among either Team Members or contractors.

3-3

Psychosocial Risk Factors in the Workplace

The management of psychosocial risk factors at Braskem Idesa is aligned with NOM-035-STPS-2018. Through this framework, we strengthen the identification, assessment, and prevention of conditions that may affect the emotional well-being and performance of each Team Member, with the objective of promoting healthy, safe, and productive work environments.

We continuously manage workplace risks and adapt to changes in the regulatory environment, ensuring compliance with applicable regulations.

DIVERSITY, EQUITY, AND INCLUSION

3-3

We continue strengthening our initiatives focused on promoting equal opportunities and consolidating an organizational culture based on inclusion, respect, and diversity. During 2025, we continued implementing actions aimed at ensuring equitable conditions for the professional and personal development of our Team Members, fostering work environments free from discrimination and open to the participation of diverse perspectives.

We firmly believe that diverse talent and equity are fundamental elements for the Company's sustainable growth. Therefore, we continued our Diversity, Equity, and Inclusion initiatives, highlighted by the message “You Are Free to Be Yourself,” which is aligned with our BeUx framework.

We implement practices that strengthen integration, well-being, and the creation of more collaborative and inclusive workplaces.

Our Commitments:

- To Be Recognized as a Human-Centered Company
- Promote a safe, respectful, and trust-based work environment in which equal opportunities prevail
- Zero tolerance for any form of discrimination, prejudice, or inappropriate conduct

- To Be a Benchmark in Promoting Inclusion and Equal Opportunities
- Provide equitable conditions that guarantee equal opportunities for all individuals
- Promote a culture of dialogue and active listening in which different perspectives are considered in decision-making
- Value and promote differences



Diversidad
Equidad
Inclusión



3-3, 401-3

At Braskem Idesa, we believe that people’s well-being also depends on having time and space for their personal and family lives. Therefore, we promote a work environment that supports a healthy balance between professional responsibilities and life outside of work, guaranteeing parental leave for all Team Members and supporting them during a fundamental stage of their family lives.

During 2025, 27 Team Members exercised their right to parental leave. Currently, 26 remain actively employed by the Company; only one female employee left the organization nine months after completing her maternity leave.

The return-to-work and retention rates of Team Members who took parental leave during the year were 100% for men and 88.8% for women.

Maternity Leaves	Paternity Leaves	Total
9	18	27

We have lactation rooms at our facilities in Mexico City and Veracruz.

405-1

We recognize that diversity and inclusion strengthen our organizational culture and contribute to the Company's sustainable growth. Therefore, we promote spaces for participation and development where different perspectives, experiences, and capabilities are valued, both within our work teams and our governance bodies.



Distribution of individuals in the Company's governance bodies by gender as of year-end 2025:

Board of Directors: 100% male

Compliance and Audit Committee (CAC): 100% male

Finance and Investment Committee (FIC): 100% male

Operations and ESG Committee (OESGC): 33.33% female, 66.67% male

***CPOIC:** 33.33% male, 66.67% female

*The Committee held only one session in 2025; therefore, the percentages presented are derived from that session and do not reflect the actual year-end composition, as changes were made to the Committee's structure during the year.

Team Members by Generation:

- 0.3% Baby Boomers (1946–1963)
- 21.7% Gen X (1964–1979)
- 67.6% Millennial (1980–1995)
- 10.4% Gen Z (1996–2010)





HUMAN RIGHTS DUE DILIGENCE

3-3

We maintain an ongoing commitment to respecting and protecting the Human Rights of all individuals connected to our operations. We promote a work environment based on inclusion, respect, equal opportunity, and overall well-being, strengthening a people-centered organizational culture.

In addition, we monitor risks related to labor, social, environmental, ethical trade, and community issues, promoting preventive actions and continuous improvement initiatives that contribute to protecting the dignity, well-being, and rights of all individuals associated with our activities.

One of our key actions is maintaining spaces for dialogue and engagement with different stakeholder groups to strengthen the timely identification of risks and the development of relationships based on trust and transparency.

Since 2021, we have aligned our approach with the United Nations Universal Declaration of Human Rights and its Guiding Principles.



As part of our Human Rights due diligence process, we identified the following risks:

Social, Environmental, and Community Aspects:

Given the potential impact of our operations on the quality of life of neighboring communities, the natural environment, and public perception, we maintain processes for the identification, assessment, and monitoring of impacts, as well as stakeholder dialogue and engagement mechanisms. These efforts aim to anticipate potential adverse effects, strengthen community trust, and ensure that our activities are conducted with respect for human rights, applicable regulations, and sustainability principles.

Supply Chain:

We implement supplier evaluation, selection, and monitoring mechanisms that incorporate human rights, safety, and sustainability criteria in order to prevent adverse impacts, promote responsible practices throughout the value chain, and ensure business relationships based on integrity, transparency, and respect for people. In addition, suppliers are required to be familiar with and comply with a Code of Conduct.

Equal Opportunity:

We maintain policies and guidelines aimed at preventing any form of discrimination, strengthening recruitment and promotion processes based on merit and competencies, and fostering an inclusive organizational culture that guarantees fair conditions for all individuals, thereby contributing to a respectful, diverse work environment aligned with human rights principles.

Occupational Health:

We safeguard the health and safety of our Team Members through a comprehensive incident prevention management approach that includes hazard identification, risk assessment, and the implementation of control measures. These efforts are complemented by training programs, medical surveillance, and the promotion of a safety culture, all with the objective of ensuring safe working conditions and meeting the highest industrial safety standards.

Plastic Waste Management:

We ensure the proper disposal, recovery, and recycling of the materials used in our processes through practices focused on waste reduction, valorization, and responsible management throughout their life cycle. In coordination with partners and circular economy initiatives, we prevent environmental impacts and associated social effects while reinforcing our commitment to sustainability.

As part of our sustainability strategy and our commitment to responsible operations, we have established a goal for 2030 to manage 100% of Human Rights risks classified as high and medium.

410-1

We continuously work to strengthen Human Rights management within the Company. As part of this commitment, during 2025 all administrative and supervisory personnel received Human Rights training, reaching 10 Team Members. In addition, all 70 members of the operational security staff participated in their annual training, while new hires received this training as part of their onboarding process. As a result, we achieved 100% training coverage.



07 COMMUNITY CONTRIBUTION

COMMUNITY IMPACT STRATEGY
PROGRAMS



Cecilia Lorméndez López
CSR manager

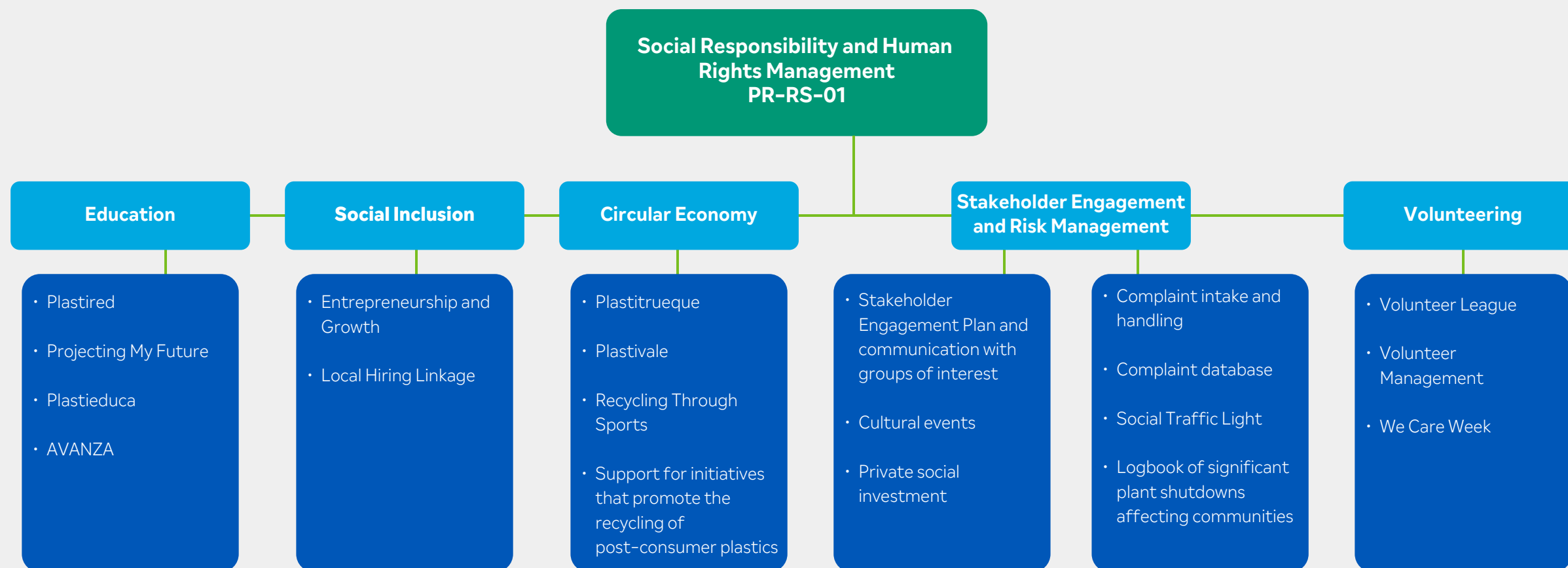


COMMUNITY CONTRIBUTION

413-1, 3-3

Throughout this year, we reaffirmed our conviction that industrial progress must go hand in hand with strengthening the communities in our area of influence surrounding the complex. We promoted opportunities that contribute to improving quality of life and building more resilient communities. To this end, we consolidated initiatives aimed at generating shared value, fostering inclusion, well-being, and sustainable growth, in line with the lessons learned and progress previously achieved.

We focused on the evolution of our community programs, integrating innovation, collaboration, and a long-term approach that prioritizes close dialogue with our stakeholders.





Social Responsibility and Human Rights Management

3-3

Education

We promote the development of highly qualified talent by supporting learning in disciplines such as science, technology, engineering, and mathematics, while also offering professional development programs focused on strengthening the petrochemical industry and its entire value chain.

Activities:

- Plastired
- Shaping My Future (named "Proyectando Mi Futuro")
- Plastieduca
- AVANZA

Social Inclusion

We seek to bring meaningful benefits to society through the creative use of chemistry and plastic materials, fostering entrepreneurial initiatives that promote social integration and improve quality of life and economic opportunities within communities.

Activities:

- Entrepreneurship and Growth Program
- Local Hiring Initiative

Circular Economy

We promote a more sustainable future by encouraging responsible consumption and management of plastics. Our work focuses on strengthening mechanical recycling through education as a fundamental pillar of the circular economy, while actively contributing to helping mitigate the social impacts of climate change.

Educational activities promoting responsible plastic consumption and management:

- Plastitrueque
- Plastivale
- Recycling Through Sports
- Support for initiatives that promote the recycling of post-consumer plastic waste

Stakeholder Engagement and Risk Management

We implement mechanisms for dialogue, monitoring, and engagement with stakeholders, as well as tools to identify and manage risks. Through these efforts, we promote responsible performance aligned with our sustainability and human rights commitments.

- Stakeholder Engagement and Communication Plan
- Cultural Events
- Private Social Investment
- Complaint Reception and Resolution
- Complaints Database
- Community Risk Traffic-Light System
- Log of Significant Plant Shutdowns with Community Impact

Volunteering

We foster a culture of social responsibility by encouraging team members, customers, and partner organizations to actively participate in volunteer initiatives that support civil society organizations aligned with the Sustainable Development Goals.

Activities:

- Volunteer League
- Social, Educational, Environmental, and Health Actions
- We care week

413-1

Social Responsibility Activities

Through various initiatives focused on education, inclusion, community development, circular economy, and volunteering, we seek to generate a positive impact that contributes to the social, economic, and environmental development of our communities.

Collaboration and shared responsibility are key elements in building more resilient, inclusive, and sustainable communities.





3-3

During 2025, we promoted long-term projects aimed at improving quality of life, fostering community participation, and supporting economic development and income-generation opportunities.

46,706 people directly benefited from the social programs implemented in 2025.

Braskem Idesa was awarded the ESR® Distinction for the ninth consecutive year by the Mexican Center for Philanthropy (CEMEFI).

413-1

Education

Programs were developed to strengthen the knowledge and skills of young people, helping them build competencies aligned with industry needs. At the same time, science fairs and innovation challenges were promoted to encourage creativity, talent, and participation among high school and university students.

Social Inclusion

Training programs were delivered to community members with the aim of strengthening skills and competencies that support economic development and income-generation opportunities.

- Bakery Course (Nahualapa)
- Haircutting Course – Lesson 2 (Nahualapa)
- Pastry-Making Course (Nahualapa)
- Aluminum Fabrication Course (Lázaro Cárdenas)
- Haircutting Course – Lesson 1 (Pollo de Oro)
- Acrylic Nail Application Course



112 total beneficiaries.

Education for a Circular Economy

Our institutional collection and recycling program focuses on promoting environmental education initiatives that encourage responsible plastic waste management practices. Through these efforts, we promote proper waste separation, material recovery, and the reintegration of plastics into recycling processes and the circular economy.

Plastic Waste Collection and Recycling Education Programs:

- **Plastivale:** 19 tons
- **Plastitruque in Veracruz, Guadalajara, and Mexico City:** 129 tons
- **Plastideporte:** 1 Ton
- **Total:** 149 Tons





Stakeholder Engagement and Risk Management

3-3, 413-2

A fundamental pillar of our commitment to neighboring communities is the management of social risks. To this end, we implement a variety of tools to identify, monitor, and address potential impacts, including communication channels to listen to community concerns, community alert systems, and monitoring mechanisms related to operational impacts such as vibrations, noise, and flare usage associated with our industrial activities.

Identified risks, including comments, rumors, community observations, complaints, and legacy social issues, are assessed through a social traffic light methodology that measures their probability and severity. This approach enables preventive and proactive actions aimed at mitigating significant impacts while preserving trust and our social license to operate.

Socio-Environmental Risk

3-3

We continued strengthening our monitoring, dialogue, and stakeholder engagement mechanisms, as well as management tools designed to anticipate risks and promote responsible, transparent conduct aligned with our sustainability and human rights commitments.

During the Major Turnaround carried out in 2025, we identified and assessed risks related to neighboring communities in order to anticipate potential impacts, implement preventive measures, and maintain close and transparent relationships with our stakeholders. We carried out the following activities:

- Community Meetings
- Community Visits
- Local Hiring
- Health Fair
- Community Health and Safety

During this process, we recorded only one indirect risk associated with the activities carried out during the Major Turnaround. Nevertheless, we promptly implemented a range of preventive and mitigation measures to address the situation and reduce its potential impact.

To maintain transparent communication and strengthen relationships with communities, we implemented the following actions:

Community Communication

- We conducted community meetings to strengthen communication, enabling us to address concerns, maintain active listening, and promote harmonious coexistence with our operations. A total of 55 people participated in these activities.
- We strengthened the Connecting with Communities (Conectando con Comunidades in Spanish) Facebook page, which reached a community of 400 members.

Environmental Monitoring

- We maintained a noise and vibration monitoring system operating continuously, 24 hours a day, 7 days a week.

Local Hiring

- We participated in kick-off meetings with community representatives.

- We held two job fairs to promote employment opportunities in the region.
- We hired 38 individuals from our community database.

As a result, we achieved zero social conflicts affecting the work plan or impacting the company's image and reputation.

Additionally, we have a risk management procedure that includes:

Complaint Management: Receipt, handling, and follow-up of complaints related to Braskem Idesa's operations.

Social Risk Traffic-Light System: Quarterly monitoring of potential risks.

Noise and Vibration Studies: Assessment of noise and vibration impacts.

Sessions with Operational Areas: Sharing monitoring data related to vibrations and other operational impacts.

To strengthen close and ongoing communication with communities, Braskem Idesa has established several engagement mechanisms that facilitate the receipt of comments, concerns, and reports related to our operations. These include suggestion boxes installed in local community agencies, the community service hotline **(+52) 921 123 5680**, and the email address **quejascomunitarias@braskem.com**.

Braskem Idesa maintains its Social License to Operate in the region.



3-3

Braskem Idesa's Area of Influence:



F1 Communities:

Pollo de Oro, Nahualapa, Lázaro Cárdenas.

F2 Communities:

Democracia y Libertad, Los Coquitos, El Chapo, 05 de mayo.

F3 Communities:

Coatzacoalcos, Mundo Nuevo, Nanchital de Lázaro Cárdenas, Ixhuatlán del Sureste.

Volunteering

Throughout the year, volunteering was consolidated as a space for collaboration, empathy, and teamwork, enabling us to combine capabilities and build closer relationships with social organizations, educational institutions, and local communities. These activities not only helped address priority needs but also strengthened the sense of belonging and shared responsibility within our organization.

14 volunteer initiatives

59 BI employee volunteers

8 BI leaders

107 external volunteers

166 volunteers participated in community-focused activities.

WeCARE Week basic food basket products:

The Plastitruque event was held in the community of Villa Allende, in the city of Coatzacoalcos. More than 5 tons of plastic waste were collected and exchanged for basic household goods. The event was carried out in collaboration with Terminal Química Puerto México.

8 BI volunteers

27 external volunteers

8 volunteer hours per volunteer

In collaboration with: TQPM





08

CORPORATE GOVERNANCE

GOVERNANCE STRUCTURE



Alonso Gómez del Campo Estrada
Legal Director and Corporate governance



CORPORATE GOVERNANCE

2-9, 3-3

At the Company, we promote governance supported by a robust regulatory framework that guides the actions of senior leadership and enables responsible decision-making. The Board of Directors and its Committees are responsible for ensuring the periodic disclosure of clear and timely information regarding the Company's performance.

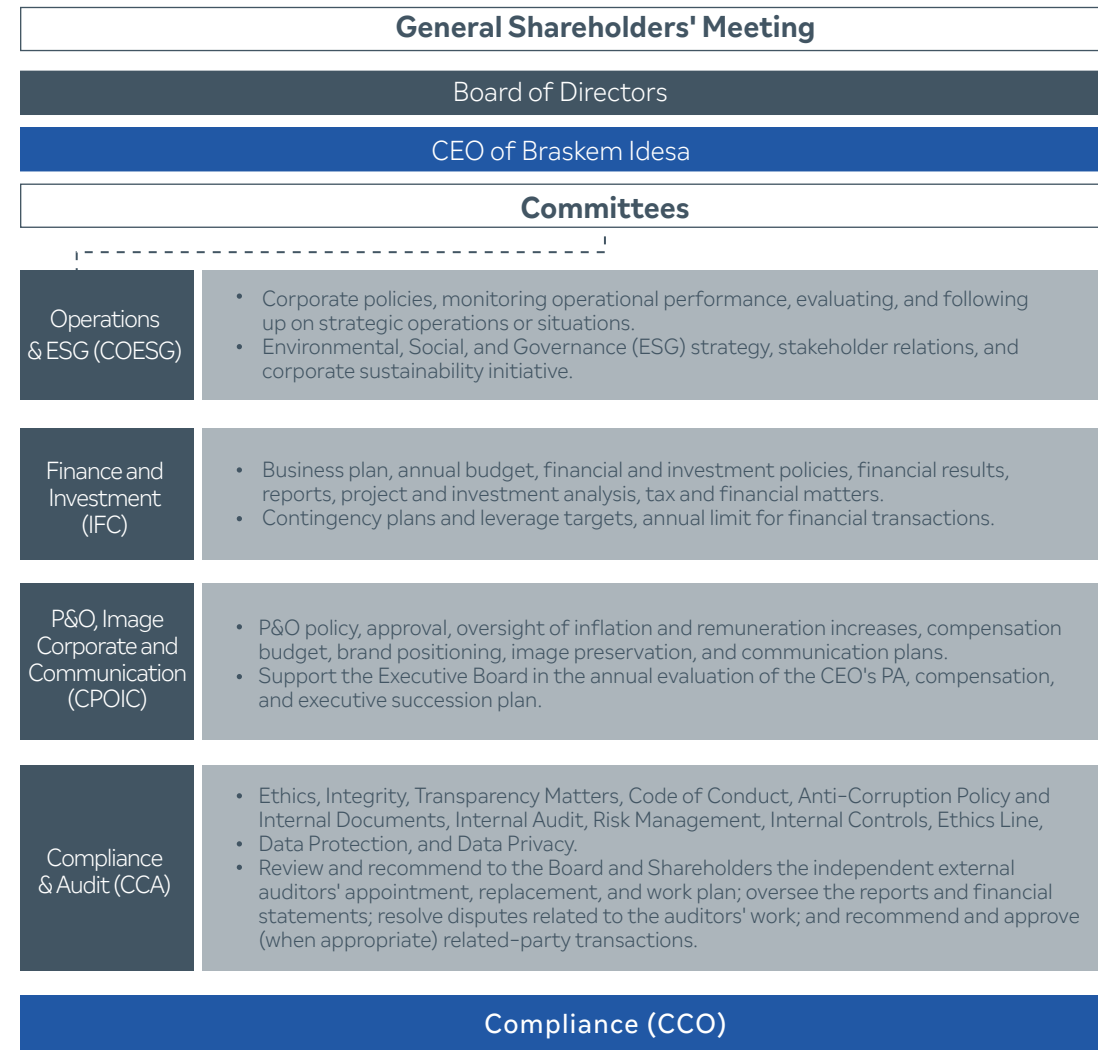
We foster a culture of continuous improvement that strengthens organizational efficiency and promotes the active participation of governing bodies in key processes.

2-12

The Chief Executive Officer leads the execution of the business strategy, maintains ongoing communication with the Board of Directors, and submits the most relevant matters for its consideration. The Board, in turn, is supported by standing committees that provide technical analysis and strategic insight, meeting periodically to strengthen the quality and soundness of decision-making, always aligned with our values.

In accordance with Mexican legislation, the General Shareholders' Meeting is the highest governing body of the Company. However, the Board of Directors is the corporate governance body responsible for the management of the business.

Corporate structure





2-9 3-3

At Braskem Idesa, we have a Business Plan monitored by the Board of Directors and aligned with our ESG framework, in which we establish our environmental, social, and governance objectives.

3-3

We promote management based on integrity, accountability, and the adoption of corporate governance best practices in our decision-making processes. We do so through supervision and control mechanisms:

1. Legal Support and Decision-Making

Provide legal assurance to Executive Management, operational areas, and governing bodies, ensuring decisions are ethical, responsible, and properly supported.

2. Shareholder Relations and Corporate Governance

Strengthen transparent relationships between governing bodies and shareholders, ensuring respect for their rights and fulfillment of their obligations.

3. Strategic Analysis and Definition

Conduct corporate evaluations of business operations, including investments, incorporation of legal entities, and the definition of corporate guidelines.

4. Continuous Improvement in Corporate Governance

Promote the adoption of corporate governance best practices, strengthening the active participation and performance of governing body members.

5. Change Management and Institutional Coordination

Efficiently coordinate different levels of governance during change processes or the implementation of new requirements, ensuring orderly and timely execution.

6. Monitoring of Corporate Resolutions

Track compliance with resolutions approved by governing bodies, ensuring their implementation in accordance with approved agreements.

7. Regulatory Compliance and Corporate Ethics

Promote adherence to the regulatory framework and internal policies by the organization, its employees, and third parties, with particular attention to the management of conflicts of interest.

8. Transparency and Accountability

Ensure transparency and reliability in the actions of the Board of Directors and Executive Management before shareholders and oversight bodies.

9. Executive Oversight and Performance

Establish supervisory mechanisms that contribute to the effective performance of Executive Management and the proper execution of the approved business plan.

Our Corporate Governance model promotes ethical, transparent, and integrity-based governance in its relationships with stakeholders and includes four standing Committees that advise and support the Board of Directors in its decision-making process.



María Aguirre
Legal area



Board of Directors

2-9, 2-12, 3-3

The Braskem Idesa Board of Directors defines the Company's strategic direction and oversees its overall performance. It operates under internal regulatory frameworks that promote transparency, informed decision-making, and adherence to corporate governance standards, ensuring responsible management aligned with the organization's objectives and principles.

The Board is composed of eight members who are not part of Company management, all experts in the chemical, petrochemical, and plastics industries, who meet at least four times per year.

2-10

In accordance with the Shareholders' Agreement and our Bylaws, Directors are appointed by the Ordinary Shareholders' Meeting as follows:

- Five members appointed by Braskem, including the Chairman of the Board.
- Two members appointed by Idesa, including the Vice Chairman of the Board.
- Two alternate members appointed by each shareholder, who may act on behalf of any Director with the same rights and obligations.
- One additional independent member appointed by mutual agreement of both shareholders.

In carrying out their duties, members of the Board of Directors act in accordance with Braskem Idesa's mission, values, bylaws, shareholders' agreement, internal regulations, and corporate governance best practices. Board decisions are approved by a simple majority vote, while the Chief Executive Officer (CEO) is responsible for implementing the Business Plan and executing resolutions in accordance with the Company's policies, values, and principles.

In terms of sustainability, the Board of Directors establishes strategic guidelines and, with the support of the Operations & ESG Committee, oversees compliance with standards and projects aligned with the strategic objectives of the Business Plan.

Board Responsibilities:

- a Administration and legal representation of the Company.
- b Submit matters within its authority to the Shareholders' Meeting and issue recommendations regarding such matters.
- c Approve matters within its authority submitted by the Chief Executive Officer (CEO).
- d Oversee and evaluate the execution and implementation of the Business Plan.
- e Ensure the adoption of a Corporate Governance system and compliance with market best practices.



2-9, 2-11

The Chairman of our Board of Directors is not an executive of the Company and has the same authority as any other Board member. His role is to serve as the link between the Chief Executive Officer (CEO) and the Board, which is responsible for overseeing the management of the Company.

2-12, 2-14, 3-3

In terms of sustainability, the Board of Directors approves the policies, strategies, and initiatives that guide the Company's actions, with support from the Operations & ESG Committee, which is responsible for analyzing, evaluating, and monitoring standards and actions related to sustainable development, aligned with the Company's strategic vision and Action Plan.

2-17

As is the case every year, the Board received timely and sufficient information regarding the Company's performance and initiatives in this area, enabling effective oversight and informed decision-making. It is worth noting that, in 2025, members of the Board of Directors participated in various training sessions on sustainability and social responsibility.

2-18

The Board of Directors is evaluated periodically to ensure its proper functioning and compliance with applicable regulations and corporate best practices. In addition, the Committees maintain quarterly interactions with senior management, allowing them to monitor progress, review the achievement of objectives, and align strategies on key topics, including sustainability and the circular economy.

2-13

During the periodic meetings of the Operations & ESG Committee, senior management, together with the Chief Executive Officer, provides reports on the progress of social responsibility initiatives and strategies, covering the following topics: environmental protection and carbon footprint reduction, circular economy, social programs and their impact on communities, health and safety, sustainability practices and operational eco-efficiency, and waste management. This enables Committee members to remain informed, strengthen stakeholder engagement, and ensure continuous and effective oversight of these matters.

2-16

Through our compliance system, we foster ongoing communication between the Compliance team and the Committee designated by the Board of Directors. This strengthens organizational transparency and ensures the timely reporting and escalation of relevant matters and key concerns for appropriate review and action.

In 2025, all quarterly meetings of the Compliance and Audit Committee (CCA) were held with the participation of its members, including the Compliance Officer and the Company's Chief Executive Officer. During these meetings, strategic Compliance matters, Ethics Line reports, and key results from Compliance processes, as well as internal and external audit activities, were reviewed, strengthening oversight and risk management across the organization.

Additionally, quarterly investor briefings were held during which the status of the financial statement audit and the unaudited financial statements were presented.

3-3

At Braskem Idesa, we have a strict related-party transaction approval process designed to ensure transparency and fairness in decision-making. This mechanism includes the independent participation of governance bodies and the recusal of Directors affiliated with the shareholder involved, ensuring objectivity and preventing conflicts of interest.





09

COMPLIANCE

COMPLIANCE SYSTEM

GUIDELINES

CODE OF CONDUCT

ENTERPRISE RISK MANAGEMENT

ETHICAL TRADE – SEDEX MEMBERS' ETHICAL

TRADE AUDIT (SMETA)



Mariela Orozco Herrera
Compliance NAMEA



COMPLIANCE MANAGEMENT SYSTEM

2-23, 2-24, 3-3

At Braskem Idesa, ethics and transparency are supported by a comprehensive Compliance System focused on the prevention, detection, and correction of potential compliance deviations. Oversight of this system is continuously carried out by the Compliance and Audit Committee in coordination with the Chief Compliance Officer, who are responsible for timely identification and proper management of risks.

As part of this commitment, in 2025 a global transformation of compliance processes was carried out to strengthen agility and efficiency. Through these efforts, we continue to conduct our operations and engage with stakeholders under a framework of ethics, integrity, and transparency, guided by the following principles:

- **Integrity:** Ensure that ethical integrity permeates all corporate governance systems and the Company's internal and external relationships.
- **Transparency:** Provide transparent information and promote open, accurate, and effective communication.
- **Ethics:** Act in accordance with regulatory requirements, whether legal, statutory, or regulatory in nature.
- **Continuity:** Monitor all operational processes and require compliance from the different areas of the organization.
- **Responsibility:** Ensure that the Board of Directors safeguards the Company's long-term continuity and resilience by incorporating a broader business strategy perspective and considering the principles of sustainable development.
- **Equality:** Provide fair and equitable treatment to our stakeholders.

For the second consecutive year, we achieved first place nationally in *Expansión's Corporate Integrity Index 500 (IC500)*.

205-2

We implemented a mandatory e-learning program on the Compliance System, covering topics such as anti-bribery, anti-corruption, and conflicts of interest, among others. This program is assigned to 100% of our employees to keep them informed of current content, guidelines, and newly established directives, reinforcing our commitment to ethics and responsible conduct across all operations.

For our organization, ethical issues are fundamental not only to ensure legal compliance but also as an essential part of our organizational culture. Therefore, we continuously promote the dissemination of policies and procedures, as well as training on anti-corruption and compliance matters, helping to strengthen a culture of integrity throughout the organization.



GUIDELINES

3-3

At Braskem Idesa, internal guidelines establish the foundation for consistent, responsible conduct aligned with the organization's values. We provide ongoing training to ensure awareness and understanding of these guidelines, fostering trust-based relationships and sustainable operations through ethical practices, regulatory compliance, and transparent decision-making.

In 2025, we updated certain Global Guidelines within our Compliance System with the objective of simplifying processes, without making any conceptual changes. These updates were communicated and reinforced through training sessions, institutional emails, and other internal communication channels.

2-15

In 2025, we developed a Related-Party Transactions Policy and communicated it through our internal communication channels to ensure awareness and compliance with its provisions.

Code of Conduct

2-15

Our Code of Conduct establishes the principles and guidelines that govern the ethical behavior of all employees and third parties associated with the Company. It serves as the foundation for responsible decision-making and regulatory compliance while promoting an organizational culture based on integrity, respect, and transparency.



2-23, 2-24

This document reflects our commitment to strict compliance with applicable national and international anti-corruption legislation, including Mexico's National Anti-Corruption System (SNA), the United States Foreign Corrupt Practices Act (FCPA), and the United Kingdom Bribery Act, incorporating these relevant regulatory frameworks into our internal guidelines.

In 2025, we updated the Code of Conduct to ensure greater clarity. Following this update, 100% of Braskem Idesa employees received training on its contents.

Braskem Idesa promotes respect for human rights in accordance with international standards and encourages compliance throughout all its operations. Likewise, the Company requires third parties to adhere to the Global Third-Party Code of Conduct in order to reinforce this shared commitment.

We promote ethical, integrity-driven, and transparent conduct across all operations.

Our Code of Conduct establishes that all third parties are subject to due diligence processes as part of their evaluation and ongoing monitoring. In addition, this process is updated every three years to ensure its continued validity and compliance.

Conflict of Interest Guideline

2-15

Its purpose is to ensure ethical, transparent, and responsible conduct throughout the organization by establishing the principles and criteria that guide the behavior of employees and third parties, as well as the mechanisms for identifying, preventing, and managing situations that may compromise objectivity in decision-making.

Conflicts of interest are addressed during our onboarding training and are also delivered to all employees on a biennial basis.

We monitor, assess, and implement appropriate measures for every reported conflict-of-interest event through our Compliance team, thereby continuing to strengthen our culture of ethics and integrity.

We have an Ethics Committee responsible for promoting a culture based on integrity and adherence to corporate principles. This Committee oversees the proper application of guidelines, analyzes relevant cases, and ensures the appropriate management of potential conflicts of interest, contributing to and fostering objective and transparent decision-making.

406-1, 3-3

As of the end of 2025, we had not received any complaints related to ethical issues, discrimination, or any other misconduct. This reflects our commitment to human rights and to the integrity of our employees and the people with whom we engage.

205-3

No confirmed cases of corruption were reported during the year.

Reporting Mechanisms

2-25, 2-26

To reinforce our commitment to the prevention, detection, and timely response to irregularities, we maintain channels that allow employees, suppliers, and third parties to safely and confidentially report potential conduct that is inconsistent with the Code of Ethics or internal policies, thereby fostering an environment of trust and corporate responsibility.

Our Ethics Line is available to all stakeholders and the general public 24 hours a day, 7 days a week, via telephone or the Internet. Reports may be submitted anonymously if preferred. It is managed by an independent third party, providing greater objectivity and helping prevent conflicts of interest in the handling of reports.

All reports received are addressed through independent and confidential investigation processes, ensuring appropriate handling and follow-up. To support this, we maintain an external reporting channel that protects the anonymity of whistleblowers and reinforces confidence in its use. We also uphold a zero-tolerance policy toward any form of retaliation or obstruction related to the reporting process.

OUR REPORTING CHANNELS:

Telephone: 800 681 6940
<https://canalconfidencial.com.br/lineadeeticabraskemidesa/>

Risk Management

3-3

Risk and opportunity management is a fundamental pillar in building a resilient, competitive, and sustainable business. In an environment characterized by constant economic, social, and environmental changes, proactively identifying challenges and growth opportunities enables us to strengthen decision-making and create long-term value.

We identify both actual and potential impacts, whether positive or negative.



Positive Impacts

3-3

- **Economic:** Strengthening legal certainty in strategic decisions, reducing legal and regulatory risks, and increasing shareholder and investor confidence.
- **People:** Protecting the integrity and accountability of executives, directors, and employees, while promoting ethical practices, transparency, and accountability.
- **Human Rights:** Strengthening compliance mechanisms, preventing conflicts of interest, and promoting fair relationships with third parties.

Negative Impacts

- **Risk of regulatory** non-compliance or corporate decisions with adverse legal consequences due to inadequate controls.
- **Reputational risks** arising from governance deficiencies, lack of transparency, or improper management of conflicts of interest.
- **Indirect impacts** on people and the environment when strategic decisions do not fully consider applicable legal and regulatory frameworks.

Braskem Idesa seeks to prevent and mitigate these negative impacts through continuous oversight of its corporate activities and close coordination with its governance bodies. During 2025, this management included monitoring:

- Decisions made by the Board of Directors and senior management.
- Corporate transactions, investments, and corporate restructuring activities.
- Relationships with related parties, external advisors, and authorities.

In 2025, Risk and Opportunity Management was guided by the following commitments:

- Ensure integrity, accountability, and legal certainty in decision-making.
- Maintain clear and transparent relationships between shareholders and governance bodies
- Promote compliance with regulations and internal policies related to ethics, conflicts of interest, and related-party transactions.
- Strengthen transparency and accuracy in the actions of the Board of Directors and executive management.

Measures Adopted to Manage Impacts

Prevention and Mitigation

- Legal and corporate assessments prior to strategic decision-making.
- Strengthening Corporate Governance rules and practices.
- Ongoing legal counsel to governance bodies and key business areas.

Response and Remediation

- Timely follow-up on regulatory observations and audit findings.
- Implementation of corrective actions for identified deviations.

Management of Actual and Potential Impacts

- Ongoing coordination with Corporate Governance bodies to ensure the effective implementation of agreements.
- Monitoring compliance with approved resolutions.
- Establishment of controls and best practices related to executive management and the business plan.

Monitoring the Effectiveness of Measures

Monitoring Processes

- Periodic review of compliance with agreements and resolutions.
- Legal and corporate oversight of strategic operations.
- Internal reporting to governance and oversight bodies.

Goals and Indicators

- Timely implementation of Board of Directors resolutions.
- Absence of significant legal or regulatory sanctions.
- Implementation of Corporate Governance best practices.
- Compliance with regulations and corporate policies.

Results Achieved

The measures implemented enabled us to:

- Provide greater legal certainty to senior management and governance bodies.
- Maintain stable institutional relationships with shareholders.
- Strengthen transparency and oversight of executive management.

Lessons Learned

- The importance of early and structured coordination with governance bodies.
- The need to maintain flexible and practical approaches to strengthen Corporate Governance.
- These lessons learned were incorporated into the continuous improvement of corporate and legal procedures.



RISK MANAGEMENT DURING THE MAJOR MAINTENANCE TURNAROUND

During the Major Turnaround carried out in 2025, a risk management strategy was implemented for our various stakeholders through the following initiatives: ongoing communication with shareholders, banks, customers, suppliers, and employees; people management; health and industrial safety assurance campaigns; socio-environmental risk management; and cost management.

Stakeholder Engagement

The participation of shareholders, the Board of Directors, oversight bodies, and external advisors directly influenced the definition and adjustment of the measures implemented in 2025. Feedback obtained through Board meetings, committee sessions, legal reviews, and institutional communications strengthened governance, compliance, and transparency processes.

205-1

Braskem Idesa has a global Enterprise Risk Management (ERM) structure that conducts risk assessments based on internationally recognized frameworks, including ISO 31000 and COSO – Enterprise Risk Management. Among the risks assessed are those associated with potential acts of corruption in the Company's interactions with customers, suppliers, public authorities, society, and communities within its area of influence.

Corruption risk is considered a Compliance risk and, therefore, is embedded across all organizational processes.

3-3

In 2025, no Compliance-related risks were identified, and processes remained aligned with international standards and best practices. Nevertheless, given the dynamic nature of Compliance, a global transformation of the Compliance Program was undertaken to strengthen its preventive approach and further establish it as a strategic business enabler, while reinforcing internal prevention, control, and protection mechanisms throughout the organization.

ETHICAL TRADE – SEDEX MEMBERS' ETHICAL TRADE AUDIT (SMETA)

3-3

In 2025, Braskem Idesa joined SEDEX and conducted its first audit of the petrochemical complex under the SMETA social audit protocol, a four-pillar assessment covering labor standards, health and safety, environment, and business ethics, based on ILO and UN human rights standards.

The audit was conducted in April and included a two-day assessment of the four pillars under a semi-announced audit methodology. The audit resulted in five minor findings, which were addressed through action plans. A follow-up audit is planned for 2026 to verify that the improvements have been effectively implemented.

Through initiatives such as this, the Company seeks to meet the highest standards expected by its customers, brand owners, and international markets.

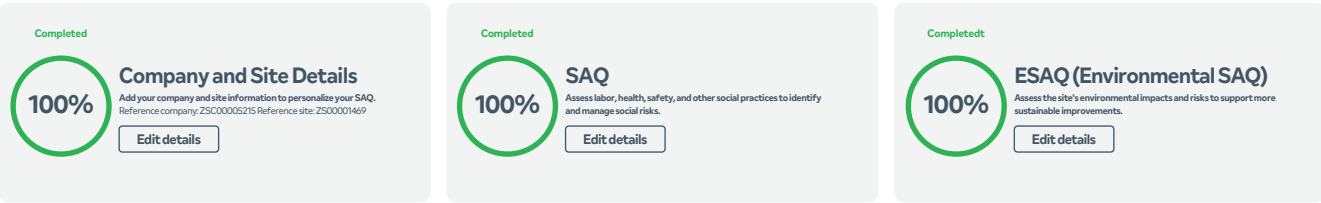
Braskem Idesa successfully completed its first SMETA ethical trade audit in 2025.

SMETA is a reporting audit that evaluates a company's maturity in ethical trade practices. Sedex serves more than 95,000 clients across the chemical, petrochemical, plastics, agricultural, livestock, and other industries.

Braskem Idesa SAPI

Keep track of your site details, manage findings, and ensure your SAQ responses remain up to date.

Reference company: ZC5000052125 / Reference site: ZS1000061469





10 ECONOMIC PERFORMANCE

ECONOMIC AND INDUSTRY CONTEXT

ECONOMIC RISK MITIGATION STRATEGIES

ECONOMIC RESULTS

INVESTMENTS AND STRATEGIC PROJECTS





ECONOMIC PERFORMANCE

3-3

ECONOMIC AND INDUSTRY CONTEXT

201-2

The economic and petrochemical environment in 2025 was marked by significant global challenges that impacted industry performance and dynamics. For Braskem Idesa, this period represented a year of both significant challenges and adaptation opportunities for the petrochemical sector, characterized by a dynamic market environment, increasing international competition, and changes in the global economic landscape.

During 2025, the international petrochemical cycle experienced a slower-than-expected recovery, extending a scenario of global oversupply. This situation created an increasingly competitive environment across various markets, particularly in regions with significant production and export capacity.

One of the main factors influencing this environment was the increase in supply from North America, where expanded installed capacity and the availability of competitively priced feedstocks continued to exert pressure on international petrochemical product prices.

Against this backdrop, Mexico remained an attractive market due to its strategic location, industrial capacity, and demand for petrochemical products. However, it also faced strong pressure resulting from considerably low international prices, creating additional challenges for the competitiveness and profitability of the domestic industry.

Throughout the year, issues related to international trade and industrial policy gained prominence, particularly concerning the United States-Mexico-Canada Agreement (USMCA), whose evolution and potential review processes began to generate expectations and uncertainty for various productive sectors across the region.

In this context, 2025 was considered a preparatory year for discussions and decisions that could shape the economic and commercial direction of North America in the coming years, while 2026 is expected to be a decisive period for the evolution of trade agreements, tariff conditions, and industrial strategies throughout the region.

Potential changes related to tariffs, trade renegotiations, and adjustments in the international geopolitical environment will continue to represent key factors affecting the performance of the petrochemical industry, particularly in terms of competitiveness, supply chains, and market access.

Against this backdrop, Braskem Idesa continued strengthening its long-term vision through strategic investments, infrastructure projects, and initiatives aimed at increasing operational reliability, logistics integration, and the sustainability of our operations, building capabilities that enable us to better address the challenges of the global environment.

Through a strategy focused on efficiency, innovation, and responsible growth, we reaffirm our commitment to maintaining a competitive and resilient operation, prepared to adapt to changes in the economic landscape and support the development of the petrochemical industry in Mexico and across the region.

ECONOMIC RISK MITIGATION STRATEGIES

3-3

In 2025, Braskem Idesa maintained a strategic approach focused on strengthening the Company's financial and operational resilience in response to a global economic environment characterized by high volatility, competitive pressure, and changing conditions in the petrochemical market. In this context, we continued implementing initiatives focused on efficient resource management, cost optimization, and the strengthening of our operational capabilities to mitigate potential economic impacts and safeguard long-term business sustainability in such a challenging industry environment.

As part of this strategy, we reinforced initiatives aimed at improving the reliability and efficiency of our operations through maintenance programs, infrastructure modernization, and optimization of production processes, enabling greater operational stability and strengthening our ability to respond to market fluctuations and logistical challenges.

We also advanced the consolidation of strategic projects focused on strengthening feedstock supply security and reducing risks associated with the supply chain, highlighting the development of logistics and energy infrastructure that contributes to improving the integration and long-term competitiveness of our operations.

201-2

We maintained financial discipline focused on the continuous assessment of risks and opportunities, promoting responsible investment management and strategic planning aligned with changing economic and commercial scenarios, including factors related to international markets, tariff conditions, and regional trade dynamics.



Elsa Cecilia López Mejía
Processes & SAP project



Jorge Alejandro Ruiz Suárez
Treasury

ECONOMIC RESULTS

3-3, 201-1

In a dynamic and challenging global environment for the petrochemical industry, Braskem Idesa maintained initiatives focused on optimizing operations, strengthening competitiveness, and generating long-term value for its stakeholders.

The Company's economic results reflected progress in initiatives aimed at improving productivity, strengthening operational resilience, and capturing market opportunities, while maintaining a vision aligned with sustainability and innovation principles. We also continued advancing strategic projects that contribute to strengthening the integration of our value chain and improving the Company's logistics and operational efficiency.



Economic Value	2023 (k US\$)	2024 (k US\$)	2025 (k US\$)
Direct Economic Value Generated (Revenue)	890,373	957,405	733,063
Economic Value Distributed	998,704	932,072	1,119,434
Economic Value Retained	-108,331	25,333	-386,371

i. Direct economic value generated: revenues.

i. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to governments (by country), and community investments.

iii. Retained economic value: “direct economic value generated” less “economic value distributed.”

US\$ 733 million in net revenue
EBITDA loss of US\$248 million

Financial Overview (US\$ millions)

3-3

	Net Revenue	COGS (Cost of Goods Sold)	Gross Profit	Gross Margin	SG&A Expenses	Other Operating Income (Expenses)	EBITDA	Operating EBITDA Margin*
2023	890	(874)	16	2%	(128)	(40)	99	11%
2024	957	(839)	118	12%	(99)	(5)	209	22%
2025	733	(1,118)	385	-53%	(122)	(81)	(248)	-34%

*Other includes: Other Variable Expenses, Fixed Costs, Energy, PP Resale, Sales Freight, and Inventory Adjustments.



INVESTMENTS AND STRATEGIC PROJECTS

203-2

CAPEX

US\$ 90 million corresponding to Braskem Idesa's capital investments in 2025.*

*Capital investments related to the Major Maintenance Turnaround amounted to US\$ 55 million.



Fani Medrano Vázquez
Corporate controlling and financial planning



203-2, 3-3

The Company maintained a strategic focus on investments related to the Major Maintenance Turnaround, successfully executing one of the most significant operational projects since the start of operations. This planned turnaround lasted 35 days and mobilized more than 3,000 people, standing out for its comprehensive planning, cross-functional coordination, and high safety standards throughout its execution.

The activities carried out enabled the correction of design deviations, the renewal of strategic equipment, and the optimization of operational processes, contributing to the consolidation of the complex's efficiency, reliability, and performance, achieving results equal to or exceeding the original design parameters.



Highlights

After nine years of operation, the Company successfully executed the first Major Maintenance Turnaround of the Complex, resulting in outstanding outcomes in the management and maintenance of its facilities, as well as the ability to extend the operating cycle beyond the original design standard. This achievement strengthened operational continuity, productivity, and business competitiveness.

203-1

The Puerto México Chemical Terminal (TQPM) has become one of Braskem Idesa's most strategically significant projects, strengthening the energy and petrochemical infrastructure necessary to ensure the long-term continuity and competitiveness of our operations.

As part of this development, an investment of approximately US\$500 million was made for the construction and commissioning of the ethane import terminal, a key initiative aimed at strengthening feedstock security and improving the operational reliability of the petrochemical complex.

TQPM represents an important step within our sustainable growth strategy, as it enables the diversification of ethane supply sources and reduces risks associated with feedstock availability, supporting a more stable, efficient, and resilient operation in response to energy and petrochemical market conditions.

The project incorporates modern infrastructure and specialized technology designed under high international standards of safety and operational performance, enabling more efficient and secure ethane receiving, storage, and handling activities.

Through this infrastructure, Braskem Idesa strengthens its ability to operate more competitively and efficiently, ensuring conditions that contribute to maintaining reliable polyethylene production and reinforcing its position within the petrochemical industry in Mexico and Latin America.

TQPM has also generated significant economic and social benefits for the region by creating direct and indirect employment opportunities during both the construction and operational phases, while promoting the

participation of suppliers, contractors, and specialized service providers involved in the project's development.

From a sustainability perspective, the terminal integrates solutions and processes focused on strengthening energy and logistics efficiency, supporting more modern and resilient operations that help optimize resources and reduce impacts associated with the transportation and handling of raw materials.

The project also includes initiatives aimed at environmental protection and strengthening relationships with neighboring communities through biodiversity conservation efforts, social programs, and community engagement and dialogue mechanisms aligned with our social responsibility and sustainability commitments.

TQPM reflects the importance of strategic collaboration among industrial, logistics, and energy stakeholders in advancing high-impact infrastructure projects that contribute to strengthening Mexico's competitiveness and industrial development.

Through the Puerto México Chemical Terminal, Braskem Idesa reaffirms its long-term vision and commitment to sustainable growth by promoting investments that strengthen operational resilience, foster innovation, and contribute to building a more efficient, safer, and future-ready petrochemical industry.



11

ABOUT THIS REPORT

CONTENT INDEX GRI, SASB AND TCFD

ALIGNMENT WITH THE NIS

VERIFICATION LETTER





ABOUT THIS REPORT

2-1, 2-2, 2-3, 2-5

As part of its commitment to transparency and accountability, Braskem Idesa S.A.P.I. and Braskem Idesa Servicios S.A. de C.V. publish an annual Sustainability Report. TThis edition presents the Company's results and achievements for the period from January 1 to December 31, 2025, during which we continued to strengthen our ESG management and create value for our stakeholders.

To ensure the transparency, comparability, and quality of the information disclosed, this report has been prepared in accordance with internationally recognized reporting frameworks and standards, including the GRI Universal Standards 2021, the SASB Standards for the Chemicals industry, and the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). For the first time, this report incorporates a methodological reference to the Mexican Sustainability Information Standards (NIS), issued by the Mexican Council for Financial and Sustainability Reporting Standards (CINIF), as part of our efforts to strengthen our disclosure approach.

The adoption of these reporting frameworks reaffirms our commitment to transparent and responsible management by integrating climate-related risks and opportunities into our strategy and decision-making processes. This report explains how Braskem Idesa creates sustainable value and monitors its economic, environmental, social, labor, and governance performance based on the 21 material topics identified through our materiality assessment.

To further enhance the reliability and transparency of the information presented, the 2025 Sustainability Report underwent a comprehensive internal



review and an independent assurance process conducted by Redes Sociales en Línea Timberlan. This process provides additional confidence in the quality and consistency of the reported information, supports the credibility of our environmental, social, and governance disclosures, and strengthens the trust of our stakeholders.

Contact
sustentabilidad@braskem.com

GRI CONTENT INDEX

Statement of Use: Braskem Idesa S.A.P.I. (Sociedad Anónima Promotora de Inversión) and Braskem Idesa Servicios S.A. de C.V. have prepared this report in accordance with the GRI Standards for the period from January 1 to December 31, 2025.

GRI 1 Used: GRI 1: Foundation 2021
Applicable GRI Sector Standard(s): Not applicable.

For the GRI Content Index – Essentials Service, GRI Services reviewed that the GRI Content Index has been presented in a manner consistent with the requirements for reporting with reference to the GRI Standards and that the information in the index is presented in a clear and accessible manner for stakeholders. The GRI Content Index – Essentials Service was performed on the Spanish-language version of the report.



GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			OMISSION REQUIREMENT(S)	REASON	EXPLANATION
GRI 2: General Disclosures 2021	2-1 Organizational details	p. 9, 10, 87			
	2-2 Entities included in the organization's sustainability reporting	p. 87			
	2-3 Reporting period, frequency and contact point	p. 87			
	2-4 Restatements of information	No restatements of information were reported.			
	2-5 External assurance	p. 87, 110-112			
	2-6 Activities, value chain and other business relationships	P. 9, 13, 16			
	2-7 Employees	P. 53	b. v. Part-time employees, by gender and by region	Not applicable.	We do not have part-time employees.
	2-8 Workers who are not employees	All individuals directly involved in the operation or maintenance of our Petrochemical Complex were employed as Braskem Idesa employees.			
	2-9 Governance structure and composition	p. 72-75			
	2-10 Nomination and selection of the highest governance body	p. 74			

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			OMISSION REQUIREMENT(S)	REASON	EXPLANATION
GRI 2: General Disclosures 2021	2-11 Chair of the highest governance body	p. 75			
	2-12 Role of the highest governance body in overseeing the management of impacts	p. 72, 74-75			
	2-13 Delegation of responsibility for managing impacts	p. 75			
	2-14 Role of the highest governance body in sustainability reporting	p. 75			
	2-15 Conflicts of interest	p. 77-78 The Compliance department is primarily responsible for assessing conflicts of interest. In the realm of corporate governance, conflicts of interest may arise—particularly during transactions with the Company's Related Parties or in the event of a change in shareholder control (though the latter has not occurred). These scenarios are addressed in the Company's Bylaws and Articles of Association, which establish a specific procedure for resolving any conflicts that may arise. Regarding transactions with Related Parties, and in accordance with current corporate documents, conflicts of interest are avoided by requiring approval for the transaction, as Board members linked to the involved shareholder do not participate in the vote.			
	2-16 Communication of critical concerns	p. 75			
	2-17 Collective knowledge of the highest governance body	p. 75			
	2-18 Evaluation of the performance of the highest governance body	p. 75 b. At present, performance evaluations are conducted internally rather than independently. In addition, an update on the Company's performance is presented every three months. c. Actions taken in response to performance evaluations may include: 1. Changes to the Highest Governance Body: - Restructuring the governing body to include members with greater diversity and specialized expertise. - Establishing specialized committees to strengthen oversight. 2. Organizational Improvements: - Updating policies and procedures to enhance transparency. - Implementing a performance management system based on key performance indicators (KPIs). - Adopting new management technologies and tools. - Strengthening training in critical areas such as risk management and regulatory compliance.			



GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			OMISSION REQUIREMENT(S)	REASON	EXPLANATION
GRI 2: General Disclosures 2021	2-19 Remuneration policies	p. 54			
	2-20 Process to determine remuneration	p. 54			
	2-21 Annual total compensation ratio		Items a, b, and c.	Confidentiality restrictions apply.	Due to confidentiality, personal data protection, and internal company guidelines, the total annual compensation ratio is not disclosed. We appreciate the understanding of our stakeholders.
	2-22 Statement on sustainable development strategy	p. 3-4			
	2-23 Policy commitments	p. 77-78			
	2-24 Embedding policy commitments	p. 77-78			
	2-25 Processes to remediate negative impacts	p. 78			
	2-26 Mechanisms for seeking advice and raising concerns	p. 78			
	2-27 Compliance with laws and regulations	Braskem Idesa has not incurred any fines or non-monetary sanctions for non-compliance with social or economic laws and regulations.			
	2-28 Membership associations	p. 11, 31, 48			
	2-29 Approach to stakeholder engagement	p. 21			
	2-30 Collective bargaining agreements	p. 54			
MATERIAL TOPICS					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	p. 19			
	3-2 List of material topics	p. 20			



GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			OMISSION REQUIREMENT(S)	REASON	EXPLANATION
GRI Topic-specific Standards					

1. Climate change

GRI 3: Material Topics 2021	3-3 Management of material topics	p. 39-41
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2. Post-consumer plastics

GRI 3: Material Topics 2021	3-3 Management of material topics	46, 49
GRI 301: Materials 2016	301-1 Materials used by weight or volume	13
	301-2 Recycled input materials used	No recycled input materials were used in the manufacturing process during 2025.
	301-3 Reclaimed products and their packaging materials	Rigid Applications (primarily blow-molded bottles): 12,080 metric tons sold (7,410 metric tons of PCR resin used). Flexible Applications (primarily film): 150 metric tons sold (102 metric tons of PCR resin used).

3. Water and effluents

GRI 3: Material Topics 2021	3-3 Management of material topics	p. 43-44
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	p. 43
	303-2 Management of water discharge-related impacts	p. 43
	303-3 Water withdrawal	p. 43-44
	303-4 Water discharge	p. 44
	303-5 Water consumption	p. 44

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			OMISSION REQUIREMENT(S)	REASON	EXPLANATION
4. Air pollution					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 40-42			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	p. 40			
	305-2 Energy indirect (Scope 2) GHG emissions	p. 40			
	305-4 GHG emissions intensity	p. 40			
	305-6 Emissions of ozone-depleting substances (ODS)	p. 40			
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	p. 40			
5. Energy efficiency					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 41-42			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	p. 41			
	302-3 Energy intensity	p. 41			
	302-4 Reduction of energy consumption	p. 41			
6. Raw material impacts					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 69-70			
7. Biodiversity and land use					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 44-45			
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	p. 44			

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			OMISSION REQUIREMENT(S)	REASON	EXPLANATION
	101-2 Management of biodiversity impacts	p. 44-45			
	101-3 Access and benefit-sharing	p. 45			
	101-4 Identification of biodiversity impacts	p. 45			
8. Waste management					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 50			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	p. 50			
	306-2 Management of significant waste-related impacts	p. 50			
	306-3 Waste generated	p. 50			
	306-4 Waste diverted from disposal	p. 50			
	306-5 Waste directed to disposal	p. 50			
9. Health, safety and well-being					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 56-62			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	p. 56, 57			
	403-2 Hazard identification, risk assessment, and incident investigation	p. 59			
	403-3 Occupational health services	p. 57			
	403-4 Worker participation, consultation, and communication on occupational health and safety	p. 60			
	403-5 Worker training on occupational health and safety	p. 60			

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			OMISSION REQUIREMENT(S)	REASON	EXPLANATION
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	p. 60			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p. 61			
	403-8 Workers covered by an occupational health and safety management system	p. 56			
	403-9 Work-related injuries	p. 61 f. No employees were excluded.			
	403-10 Work-related ill health	p. 62 f. No employees were excluded.			
10. Human rights					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 64			
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	p. 64			
11. Communities and social					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 66-70			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	p. 66-68			
	413-2 Operations with significant actual and potential negative impacts on local communities	p. 69			
12. Diversity, equity and inclusion					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 62-63			
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	None of the members receives the minimum wage.			

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			OMISSION REQUIREMENT(S)	REASON	EXPLANATION
GRI 401: Employment 2016	401-3 Parental leave	p. 63			
13. Employment, development and retention					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 54-55			
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	a. During 2025, 100% of senior management vacancies at significant locations of operation were filled through local hires. b. Definition of "senior management": Managers and Directors c. Organization's definition of "local": Mexico City: individuals born in Mexico City; Coatzacoalcos: individuals born in the State of Veracruz. d. Definition of "significant locations of operation": Mexico City (Corporate Headquarters) and Coatzacoalcos (Petrochemical Complex).			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	p. 53			
14. Economic and financial performance					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 82-85			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	p. 83			
	201-2 Financial implications and other risks and opportunities due to climate change	p. 82-83			
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	p. 85			
	203-2 Significant indirect economic impacts	p. 84-85			
15. Supply chain management					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 16-17			

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			OMISSION REQUIREMENT(S)	REASON	EXPLANATION
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	p. 16			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	p. 17			
	308-2 Negative environmental impacts in the supply chain and actions taken	p. 17			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	p. 16-17			
	414-2 Negative social impacts in the supply chain and actions taken	p. 16-17			
16. Innovation, technology and digitalization					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 30			
17. Product management					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 13-15			
18. Responsible production and consumption					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 13, 30, 67			
19. Governance, ethics and compliance					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 72-75, 77-80			
GRI 205: Anti-corruption 2016	205-1 Operations assessted for risks related to corruption	p. 80			
	205-2 Communication and training about anti-corruption policies and procedures	p. 77			
	205-3 Confirmed incidents of corruption and actions taken	p. 78			



GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			OMISSION REQUIREMENT(S)	REASON	EXPLANATION
GRI 405: Diversity and Equal Opportunities 2016	405-1 Diversity of governance bodies and employees	p. 53, 63			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	p. 78			
GRI 415: Public Policy 2016	415-1 Political contributions	Interactions with public officials were managed in accordance with the Public Officials Engagement Guideline DE 1110-00003 MX. Compliance with this guideline was overseen by a committee composed of the Legal, Corporate Governance, and Institutional Relations departments, together with the Compliance Department. The committee met quarterly throughout 2025 and monitored the corresponding internal control system. Braskem Idesa's Compliance and Corporate Governance policies and guidelines remained publicly available through the Company's institutional website. a. Total monetary value of political contributions During 2025, Braskem Idesa did not make any political contributions, whether financial or in-kind, directly or indirectly, to political parties, politicians, or candidates for public office in any country or to any recipient or beneficiary. Accordingly, the total monetary value of political contributions made during 2025 was US\$0 (zero). This position is consistent with the Company's Lobbying and Political Contributions Procedure, which expressly prohibits promising, offering, authorizing, or making political contributions using Company resources or on behalf of the organization. b. Estimated monetary value of in-kind contributions Braskem Idesa made no in-kind political contributions during 2025; therefore, no monetary valuation was required.			
20. Risk and opportunity management					
GRI 3: Temas Materiales 2021	3-3 Management of material topics	p. 30, 38, 69, 78-80, 82			
21. Stakeholder relationship management					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 21-24			

SASB INDEX

Sasb Topic	Code	Description	Unit of Measure	Page Number / Direct Response
Greenhouse Gas Emissions	RT-CH-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Metric tons (t) CO ₂ -e, Percentage (%)	Greenhouse gas emissions generated (tCO₂e) 202320242025
				Total emissions1,757,8481,784,1311,582,466
				Scope 1 (includes stationary and mobile fuel combustion) Gases Included: CO2, CH4, N2O, HFC1,726,2091,749,2331,559,288
				Scope 2 (includes the Company's purchased electricity consumption) Gases Included: CO231,63934,89823,178
	RT-CH-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	N/A	Climate change management is an integral part of our sustainability strategy and is aligned with Macroobjective 04 – Climate Change. Within this framework, we promote initiatives that contribute responsibly and proactively to climate change mitigation while maintaining our commitment to complying with applicable regulatory requirements established by SEMARNAT and SENER. To strengthen the monitoring and management of our emissions, we apply a Material and Energy Balance Methodology, which enables the systematic tracking of our environmental performance. Our regulatory compliance framework includes the following requirements: • General Law on Climate Change (Ley General de Cambio Climático). • Regulations to the General Law on Climate Change regarding the National Emissions Registry (RENE). • Annual Operating Report (Cédula de Operación Anual – COA), including GHG emissions reporting. • Methodologies for greenhouse gas (GHG) emissions calculations. • Methodology for the direct measurement of CO₂ emissions. • Annual GHG emissions reporting and third-party verification for the National Emissions Registry (RENE). • Emissions Trading System (Sistema de Comercio de Emisiones – ETS). As part of our commitments, we have established a target to reduce greenhouse gas (GHG) emissions by 5% by 2030. To achieve this objective, we focus our efforts on: • Identifying projects for CO₂ emissions reduction, mitigation, or carbon capture. • Increasing the energy efficiency of our operations. • Improving waste management practices. • Evaluating opportunities to incorporate renewable energy sources. • Participating in the Emissions Trading System (ETS). • Assessing the implementation of an Energy Efficiency Certificate. In addition, we maintain global commitments to reduce greenhouse gas emissions by 15% by 2028 and to achieve carbon neutrality by 2050. During 2025, combined Scope 1 and Scope 2 greenhouse gas emissions decreased by 11% compared with 2024, reflecting the progress achieved through our operational improvements and emissions management initiatives.

Sasb Topic	Code	Description	Unit of Measure	Page Number / Direct Response				
Air Quality	RT-CH-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N ₂ O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs).	Metric tons (t)	Air Emissions by Pollutant				
				Parameter	2023(t)	2024(t)	2025(t)	
				NOx	248.3	717.4	456.49	
				SO2	4.3	0.79	1.50	
				Volatile Organic Compounds (VOCs)	126	369.2	418.20	
				Particulate Matter (PM)*	9.5	8.8	37.58	
				Other Categories (Cr)	0.0002	0.0001	0.001	
Energy Management	RT-CH-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy	Gigajoules (GJ), Percentage (%)	1)Total energy consumed in 2025: 23,644,614 GJ. 2)Percentage of grid electricity: 12.49% of total energy consumption was supplied by grid electricity. 3)Percentage of renewable energy: The Company did not consume electricity generated from renewable energy sources during the reporting period. 4) Total self-generated energy: We operate a natural gas-fired cogeneration plant that supplies energy to our Petrochemical Complex while contributing to improved environmental performance. During 2025, the plant generated 599,574 MWh of electricity.				
				Electricity Consumed	Electricity Sold	Energy Intensity Ratio*		
				2023	680,865 MWh	33,790.6 MWh	14 GJ	
				2024	690,047 MWh	43,648.6 MWh	13.79 GJ	
				2025	664,868 MWh	17,782.9 MWh	16.65 GJ	
				Water Management	RT-CH-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Thousand cubic meters (m³), Percentage (%)	1) Total Water Withdrawn We withdraw surface water from the Uxpanapa River. i) Surface water: xxxx m³ ii) Groundwater: 0 m³ iii) Seawater: No seawater is used. iv) Produced water: No produced water is generated. v) Third-party water: No third-party wastewater is treated. (2) Total Water Consumed and Percentage in Regions with High or Extremely High Baseline Water Stress Most of our water demand originates from our production processes, particularly cooling systems and steam generation.
								Total Water Consumed (m³)
2023	8,789,718 m³	1,221,824 m³	972,199 m³					11,06%
2024	9,383,398 m³	1,210,900 m³	1,059,074 m³					11.29%
2025	8,068,608.23 m³	1,158,501.00 m³	994,860.34 m³					12.33 %
Note: Based on publicly available information from the National Water Commission (CONAGUA), the area where water is withdrawn and consumed is not classified as a region with High or Extremely High Baseline Water Stress.								

Sasb Topic	Code	Description	Unit of Measure	Page Number / Direct Response							
Water Management	RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations.	Number	Braskem Idesa reported no incidents of non-compliance associated with water quality permits, standards, or regulations during the reporting period.							
	RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	N/A	1)Description of Water Management Risks Our risk management approach is based on periodic assessments conducted with the participation of senior management and in accordance with the COSO Enterprise Risk Management (COSO ERM) framework. This process enables the identification and evaluation of risks and opportunities across financial, operational, regulatory, and reputational categories. Each risk is assessed based on its likelihood and potential impact, and the results are reflected in a heat map approved by the Board of Directors. Key risks evaluated include climate change, public perception of plastics, environmental and social issues, petrochemical industry cycles, information security, cybersecurity, and a range of macroeconomic and geopolitical factors. 2) Strategies and Practices to Mitigate Water Management Risks • We conduct semiannual water quality monitoring in the communities surrounding our Petrochemical Complex, evaluating both surface water and groundwater. • We perform quarterly monitoring of wastewater discharges to verify compliance with applicable regulatory requirements. • We ensure compliance with the conditions established in the 2018 Coatzacoalcos River Declaration regarding wastewater discharges, preventing excessive pollutant loading and supporting the natural degradation and recovery processes of the water body. • We withdraw surface water from the Uxpanapa River, which is conveyed from the reservoir to our Petrochemical Complex through our pumping station. • The withdrawn water undergoes chlorination, clarification, and filtration before distribution and is primarily used as make-up water for the cooling water system and for steam generation.							
Hazardous Waste Management	RT-CH-150a.1	Amount of hazardous waste generated, percentage recycled	Metric tons (t), Percentage (%)	Hazardous Waste							
				Disposal Method	Recycle (t)	Reuse (t)	Energy Recovery (t)	Composte (t)	Landfilled (t)	Other	Total(t)
				2023	161.6	13.6	0	0	-	1,172.2	1,348
				2024	164.0	31.4	0	0	0	1,145.6	1,341
				2025	184.3	22.3	0	0	0	1,291.6	1,476
Community Relations	RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests.	N/A	Our sustainability and social responsibility approach is grounded in internationally recognized frameworks, including the IFC Performance Standards, the OECD Guidelines, and the Inter-American Development Bank (IDB) Guidelines. This approach is complemented by our voluntary adherence to the CEMEFI Socially Responsible Company (ESR) standards. Aligned with our corporate values, this framework enables us to manage stakeholder impacts in an ethical, transparent, and structured manner while strengthening trust and maintaining our social license to operate over the long term. Since 2011, we have maintained a stakeholder engagement program that has continuously evolved in response to business needs and the changing social environment. The program incorporates a variety of communication and engagement mechanisms, including a grievance mechanism with multiple reporting channels such as suggestion boxes, telephone hotlines, email, and community visits. We also use a Social Traffic Light tool, which is updated periodically to support the early identification of emerging social risks.							

Sasb Topic	Code	Description	Unit of Measure	Page Number / Direct Response
Workforce Health & Safety	RT-CH-320a.1	(1) Total Recordable Incident Rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Rate	(1) Total Recordable Incident Rate (TRIR) During 2025, we recorded 2 recordable incidents, resulting in a Total Recordable Incident Rate (TRIR) of 0.061. (2) Fatality Rate a. Direct employees. No work-related fatalities resulting from occupational injuries or illnesses were recorded among direct employees during 2025. b. Contract employees. No work-related fatalities resulting from occupational injuries or illnesses were recorded among contract employees during 2025.
	RT-CH-320a.2	Discussion of initiatives to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks.	N/A	All contractors and employees performing work at our Petrochemical Complex are required to complete training covering the following topics: • SSMA (Health, Safety, and Environmental) Induction • Hazard Identification • Hazardous Substances Management • Personal Protective Equipment (PPE) • Hazard Communication System (GHS) • Waste Management • Emergency Response Plan • Work Permit System and Job Safety Analysis (JSA) In addition, personnel receive job-specific training based on the activities they perform, which may include: • Confined Space Entry • Working at Heights • Hot Work • Hazardous Energy Isolation (Lockout/Tagout) • Work on Energized Electrical Systems • High-Pressure Water Jetting (Hydrojetting) • Abrasive Blasting • Excavation Safety • Other specialized operational training, as required We maintain a Work Permit Audit System that includes Job Safety Analyses (JSAs), Work Permits, and Preliminary Hazard Analyses (PHAs) for service activities. Through this system, we continuously evaluate and improve our Occupational Health and Safety Management System, which is aligned with the standards established by Mexico's Ministry of Labor and Social Welfare (STPS). As part of the management system evaluation process, we actively engage both employees and contractors to obtain feedback through: 1)Monthly safety inspections. 2)Communication of lessons learned. 3)Contractor training programs.
Management of Chemicals in Products	RT-CH-410b.1	Percentage of products by revenue that contain Globally Harmonized System (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, and percentage of such products that have undergone a hazard assessment	Percentage (%) by revenue, Percentage (%)	This topic is not material to Braskem Idesa based on the results of the Company's materiality assessment.

Sasb Topic	Code	Description	Unit of Measure	Page Number / Direct Response
Management of Chemicals in Products	RT-CH-410b.2	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/o environmental impact	N/A	This topic is not material to Braskem Idesa based on the results of the Company's materiality assessment.
Operational Safety, Emergency Preparedness & Response	RT-CH-540a.1	Process Safety Incident Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	Number, Rate	Industrial Safety Performance (2025) 1.Recordable Incident Rate (CAF + SAF): 0.30 2.CAF Rate: 0.30 3.Severity Rate: 38.38 Process Safety Performance (2025) 1.Process Safety Tier 1 Incident Rate: 0 2.Process Safety Tier 2 Incident Rate: 0 3.Process Safety Incident Severity Rate (PSISR): 0 4.Process Safety Incident Count (PSIC): 0
				Accum. 2025
				Recordable Rate (SAF + CAF)0.30
			Industrial Safety	LTI Rate (LTI - CAF)0.30
				Severity Rate38.38
				TIER 1 Rate0.00
			Process Safety	TIER 2 Rate0.00
				TIER 1 + TIER 2 Rate0.00
				MHRS BI2,136,324
			Man Hours	MHRS Contractor4,455,676
				MHRS BI + Contractor6,592,000
	RT-CH-540a.2	Number of transport incidents	Number	Non-hazardous transportation incident rate (No. per 10,000 shipments): 3.17 Hazardous transportation incident rate (No. per 10,000 shipments): 0.0

Climate-related Disclosures under IFRS S1 and IFRS S2, and Alignment with the TCFD Recommendations

As part of the evolution of our climate-related disclosures, we are transitioning from a disclosure approach based on the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) to a framework aligned with IFRS S1 and IFRS S2 for disclosing climate-related risks and opportunities. While IFRS S1 establishes the general requirements for disclosing sustainability-related financial information, IFRS S2 provides specific disclosure requirements for climate-related risks and opportunities.

Because the core elements of the TCFD recommendations are embedded within the standards issued by the International Sustainability Standards Board (ISSB), the following climate disclosure cross-reference table facilitates comparison across these reporting frameworks.

TCFD Pillar	Cross-reference with IFRS S1	Cross-reference with IFRS S2
Governance	Governance of sustainability-related risks and opportunities.	Governance of climate-related risks and opportunities.
Strategy	Strategy, business model, and connectivity with financial reporting.	Climate-related strategy, resilience, risks, and opportunities.
Risk Management	Processes to identify, assess, prioritize, and monitor sustainability-related risks and opportunities.	Management of climate-related risks and opportunities.
Metrics and Targets	Metrics and targets related to material sustainability-related risks and opportunities.	Climate-related metrics and targets, including GHG emissions and applicable industry-based metrics.

TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES (TCFD) RECOMMENDATIONS

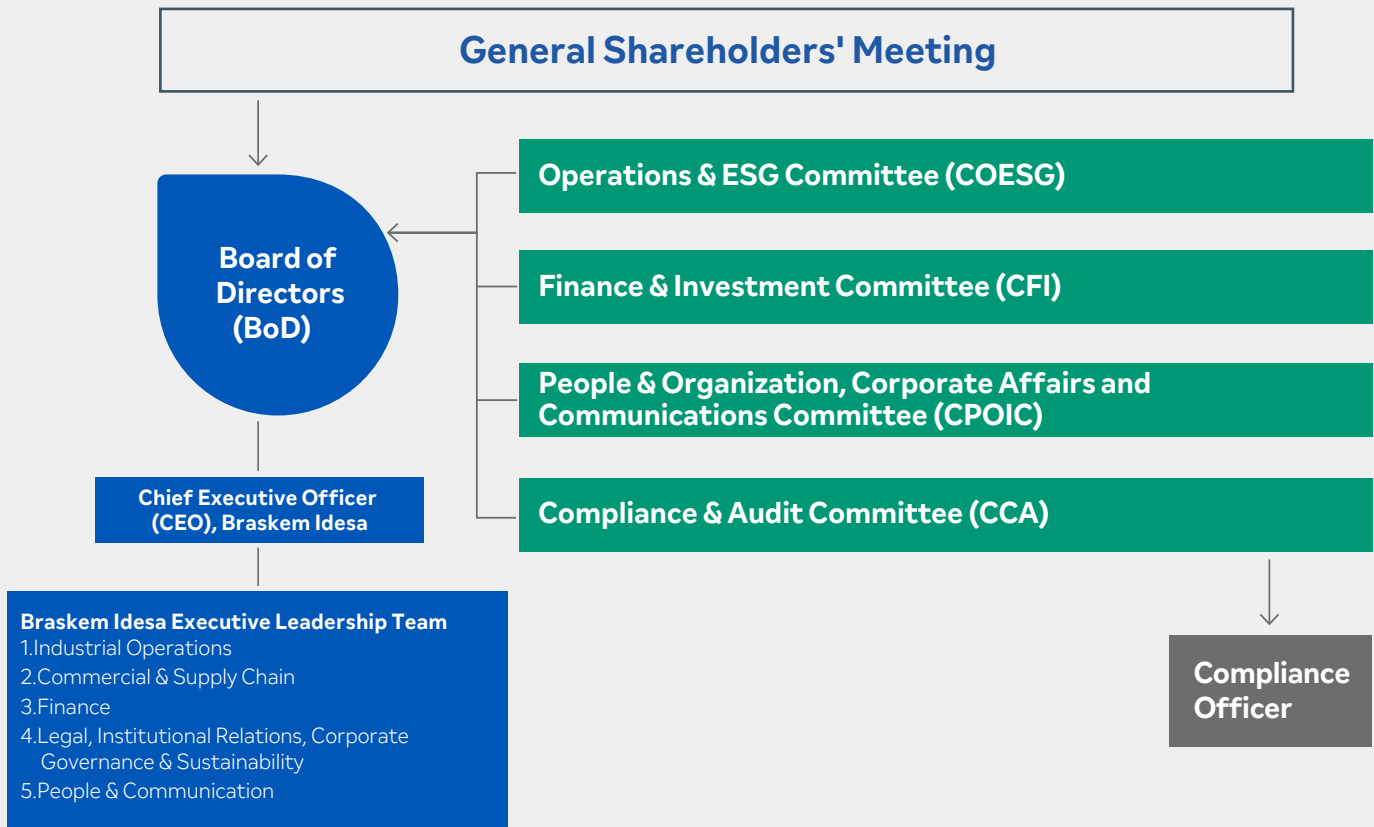
To comprehensively manage climate-related risks and opportunities, we have aligned our approach with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). In this context, we present our principal actions and initiatives, structured around the four core pillars of this internationally recognized climate disclosure framework.

GOVERNANCE

A) Describe the Board's oversight of climate-related risks and opportunities.

Governance provides the foundation for advancing our sustainability strategy and climate action. The Board of Directors oversees and guides decision-making related to climate change, ensuring that climate-related risks and opportunities are integrated into our long-term strategy, governance, and business planning.

This leadership is reinforced through the involvement of specialized committees that continuously review, assess, and enhance our ESG strategy. Through this governance model, we have established clear objectives to advance toward decarbonization by 2050 while promoting effective management of climate-related risks and opportunities, strengthening our long-term resilience, and creating long-term sustainable value for our stakeholders.



Key topics addressed by the Operations & ESG Committee:

- Environmental management and carbon footprint
- Circular economy
- Social programs and community impact
- Health
- Sustainability
- Waste treatment and management
- Quality
- Productivity

B) Describe management's role in assessing and managing climate-related risks and opportunities.

Sustainability is embedded in our corporate management through a robust organizational structure that enables the coordination of climate-related initiatives across the Company. This governance model brings together leaders and subject matter experts who work collaboratively to ensure the consistent implementation of our climate strategy throughout the organization.

Within this framework, we assess the impacts of climate change on our business by jointly evaluating climate-related risks and opportunities. To support this process, we apply recognized methodologies, including the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), complemented by enterprise risk management tools. Based on these assessments, we establish strategic objectives that guide our performance and transparently communicate our progress through sustainability reports and other disclosure channels.

Globally, our sustainability governance is supported by a network of sustainability committees composed of technical specialists and operational leaders across Brazil, the United States, Europe, and Mexico. These committees strengthen the execution of our sustainability strategy, foster collaboration across business units, and facilitate the adoption of best practices that create value for our stakeholders.

The Operations & ESG Committee plays a central role in overseeing the Company's activities, ensuring the implementation of policies aligned with environmental, social, and governance (ESG) principles. The Committee also promotes compliance with recognized sustainability standards, supporting Braskem Idesa's position as a company committed to sustainable business practices.

Among its primary responsibilities, the Committee supports the Board of Directors in evaluating strategic risks, with particular emphasis on environmental and climate-related risks, as well as other matters associated with the Company's ESG agenda.



This governance structure is supported by specialized subcommittees focused on key topics such as decarbonization, circular economy, and human rights, among others. In addition to promoting the integration of sustainable practices throughout the organization, these groups monitor progress and report their results to the Board of Directors, ensuring alignment with our long-term strategy and reinforcing the resilience and long-term success of the business.

STRATEGY

A) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.

The climate-related risks and opportunities identified by Braskem Idesa are described in detail in the section addressing our Long-term Objectives, presented in the Value Creation chapter of this report.

Our sustainability strategy is built around these long-term objectives, which establish specific targets to be achieved by 2030. This strategic approach has enabled us to achieve strong performance in process safety and occupational safety, positioning the Company above the industry average.

At the same time, we have implemented a broad range of initiatives focused on environmental management and social well-being, including actions related to climate change adaptation, water consumption reduction and reuse in industrial processes, biodiversity conservation, and the strengthening of relationships with the communities where we operate.

Since the start of our operations in 2016, sustainability has been embedded in the way we conduct business. We have incorporated practices such as the circular economy and achieved significant milestones, including becoming one of the first companies to market

recycled resin products in Mexico and establishing a robust compliance framework. In 2020, we further strengthened our global commitment by updating our long-term objectives and aligning them with the United Nations Sustainable Development Goals (SDGs) for 2030.

Our current sustainability priorities were defined through a structured and collaborative process involving hundreds of employees across our global operations through workshops and interviews. This process was complemented by an assessment of global trends and an evaluation of risks affecting both our business and our supply chain.

Today, we have a sustainability roadmap endorsed by senior management that focuses on the following strategic priorities:



Health and Safety

We contribute to Sustainable Development Goal (SDG) 8 – Decent Work and Economic Growth by continuously strengthening occupational health, workplace safety, and process safety, with the objective of eliminating incidents that could affect people, their well-being, or our industrial operations. Through this ongoing commitment, we aim to be recognized as a benchmark for best practices within the global chemical and petrochemical industry.



Plastic Waste

As part of our contribution to SDG 11 – Sustainable Cities and Communities, SDG 12 – Responsible Consumption and Production, and SDG 14 – Life

Below Water, we promote a circular economy model focused on the production and commercialization of recycled products. Through this strategy, we seek to establish ourselves as a leader in developing a sustainable recycling ecosystem, helping reduce the environmental impacts of plastics while promoting more efficient use of resources.



Operational Eco-efficiency

We strive to become a global leader in eco-efficiency within the petrochemical industry through the continuous improvement of our processes and the efficient management of water and energy resources, contributing to SDGs 6, 8, 11, and 12.

We operate a cogeneration plant originally authorized in 2015 by the Energy Regulatory Commission (CRE) and conduct our operations in accordance with Mexico's Electric Industry Law.



Sustainable Innovation

We contribute to social and economic progress through the development of sustainable and innovative solutions, with the objective of strengthening our position as an industry leader. Innovation lies at the core of our business strategy, enabling us to deliver on our commitments while adapting to the challenges of industrial development and infrastructure in alignment with Sustainable Development Goal (SDG) 9 – Industry, Innovation and Infrastructure.



Financial and Economic Performance

Our commitment to responsible financial management and sustainable development drives us to strengthen our position as a market leader. Through long-term value creation and the integration of ESG principles into our business strategy, we reinforce our engagement with financial markets and contribute to Sustainable Development Goal (SDG) 8 – Decent Work and Economic Growth, which promotes sustained, inclusive economic growth and productive employment.



Climate Change

Our approach to climate change focuses on reducing and managing environmental impacts by integrating climate-related considerations into operational and strategic decision-making. Our primary objectives include reducing CO₂ equivalent (CO₂e) emissions, improving energy efficiency, and advancing toward our climate targets for 2028 and 2050. The management of greenhouse gas emissions is supported by continuous monitoring and the implementation of best operational practices to improve environmental and operational performance.



Social Responsibility and Human Rights

Across all our operations, we promote respect for and the advancement of human rights through a people-centered approach that contributes to the economic and social development of the communities where we operate. This commitment supports our aspiration to be recognized as a

leading company in the industry. Our initiatives also contribute to Sustainable Development Goal (SDG) 5 – Gender Equality and Sustainable Development Goal (SDG) 8 – Decent Work and Economic Growth.

B) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.

Additional information is available in the Innovation and Products section of this report, which expands upon and complements the information presented here. Climate-related risks and opportunities inform our business strategy through initiatives focused on operational eco-efficiency, energy management, emissions reduction, circularity, and sustainable innovation. These priorities support long-term planning by helping us identify potential operational impacts, investment needs, efficiency opportunities, and areas for value creation across our portfolio.

C) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.

We conduct a comprehensive assessment of climate-related risks by evaluating multiple climate scenarios, including those that assume a global temperature increase limited to 2°C or below by the end of the century. This assessment considers both 2030 and 2050 time horizons, providing a more robust understanding of potential future impacts and strengthening the resilience of our long-term strategy.

RISK MANAGEMENT

For a comprehensive understanding of our climate-related risk management approach, the information presented below should be reviewed together with the Environmental Risk Matrix section of this report.

A) Describe the organization's processes for identifying and assessing climate-related risks.

We conduct a comprehensive assessment of the potential impacts of climate change on our operations, considering both medium- and long-term time horizons. This process includes the identification of physical and transition risks, as well as climate-related opportunities. In addition, we review our existing risk mitigation strategies and continuously strengthen the Company's climate adaptation plan.

B) Describe the organization's processes for managing climate-related risks.

As part of our environmental management framework, we use an Environmental Risk Matrix to identify, assess, and manage potential environmental impacts, with particular attention to factors that may affect biodiversity. Additional information is available in the Environmental Risk Matrix section of this report.

C) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.

The ongoing assessment of environmental risks is an integral component of Braskem Idesa's enterprise risk management strategy. These assessments are conducted by local and global leaders using risk heat maps as a key tool to evaluate the likelihood and potential impact of identified risks. The results, which are reviewed and validated by the Board of Directors, support the continuous monitoring of the Company's principal risks, with particular emphasis on those related to environmental and climate matters.



Perception of Plastics	Climate Change	Environmental and Social Risks
Promote education and awareness to transform society's perception of plastics.	Promote emissions reductions and optimize the use of energy and water, as well as waste management.	Ensure the well-being, health, and safety of our employees, with particular attention to the risks associated with chemical and petrochemical activities.
Petrochemical Industry Cycle.	Data Protection and Cybersecurity.	Macroeconomic and Geopolitical Factors.
Economic issues associated with fluctuations in feedstock prices and costs within the petrochemical sector.	Issues related to the protection, safeguarding, and secure management of data and information.	Events arising from geopolitical conflicts, international instability, or economic slowdown scenarios.

To minimize our environmental footprint, we adopt practices aligned with internationally recognized sustainability frameworks, including the SASB Standards. This approach guides our actions toward global objectives related to efficient water management, climate change mitigation, emissions reduction, and the protection of marine ecosystems, thereby contributing to a more sustainable society.

Meanwhile, we strengthen our business strategy by identifying and advancing opportunities with significant value creation potential, defining specific initiatives to maximize their benefits. In parallel, we integrate climate-related risks into our risk management processes, enabling us to anticipate potential impacts, strengthen our resilience, and transform climate-related challenges into opportunities to enhance our competitiveness.

METRICS AND TARGETS

A) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.

Information related to these topics is presented in the Climate Change, Carbon Neutrality, Energy, and Water Management sections of this report.

B) Disclose Scope 1, Scope 2, and, where applicable, Scope 3 greenhouse gas (GHG) emissions and the related risks.

The corresponding information is available in the Climate Change section of this report.

C) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against those targets.

The information presented below should be reviewed together with the Environmental Performance chapter to provide a comprehensive understanding of our performance.

As part of our sustainable finance strategy, we have established a target to reduce greenhouse gas emissions by 15% by 2028, in line with the Sustainability-Linked Bond issued in 2021.

In addition, this Sustainability-Linked Bond establishes greenhouse gas emissions reduction targets for Braskem Idesa, covering both direct and indirect emissions based on the 2017 greenhouse gas inventory. These targets are intended to improve operational efficiency, foster innovation, and create new business opportunities.

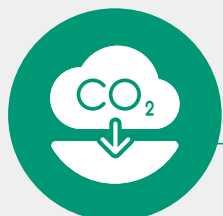


Our Solutions Portfolio:



Reduction

- Optimize energy efficiency across current operations, including Scope 1 emissions (stationary and mobile fuel combustion) and Scope 2 emissions (purchased electricity consumption).
- Increase the use of renewable and low-carbon energy sources in existing operations.
- Evaluate and invest in process technologies with lower carbon intensity.



Carbon Capture

- Capture carbon emissions through research and development activities to enable their use as feedstock.
- Monitor advances in carbon capture and storage (CCS) technologies, considering them as a potential response to future carbon pricing mechanisms.
- Strengthen research and development (R&D) efforts and promote investments in technologies capable of converting CO₂ into high-value chemical products.



Portfolio Transformation and Offsetting

- Support portfolio transformation through additional investments in chemicals, polymers, and post-consumer recycled (PCR) polymers produced from renewable feedstocks.
- Assess the cost-benefit of carbon offsetting through nature-based solutions and reforestation projects.





ALIGNMENT WITH NIS

For the first time, this report incorporates a methodological reference to the Mexican Sustainability Information Standards (NIS), issued by the Mexican Council for Financial and Sustainability Reporting Standards (CINIF), as part of our efforts to strengthen our disclosure approach and enhance traceability in relation to relevant national and international frameworks. This reference helped us structure and review the report’s contents using recognized transparency criteria, contributing to a more consistent, comparable, and useful presentation of information.

We also strengthened the identification, management, and communication of information associated with our material topics, promoting greater integration between our sustainability

strategy and our reported performance. This allows us to provide a clearer and more coherent view of how we create value and manage the matters that are relevant to our stakeholders.

These standards are intended to provide a reference framework for the identification, management, and disclosure of sustainability-related information, including the impacts, risks, and opportunities that are relevant to organizations.

This exercise reaffirms our commitment to continuous improvement, accountability, and the transparent communication of our sustainability performance.



Carta de Verificación del Reporte Integrado 2025

Al Consejo de Administración de Braskem Idesa S.A.P.I. y Braskem Idesa Servicios S.A. de C.V.:

Sean informados que Redes Sociales en Línea Timberlan fue contratada para llevar a cabo una verificación limitada e independiente de una muestra Contenidos GRI e indicadores del sector de Sustancias Químicas del Sustainability Reporting Standards Board ("SASB"), publicados en el Reporte Integrado 2025 de Braskem Idesa S.A.P.I. y Braskem Idesa Servicios S.A. de C.V., el alcance de nuestra verificación abarcó los resultados correspondientes al periodo del 1º de enero al 31 de diciembre de 2025.

La Gerencia de Sustainability es responsable de la preparación y publicación de la información contenida en el Reporte Integrado 2025 y de aquella presentada durante el proceso de verificación, lo que implica de manera enunciativa más no limitativa, la identificación de temas materiales, la publicación de Contenidos GRI y tópicos SASB, así como de proveer evidencia documental y/o visual verdadera y suficiente para llevar a cabo la verificación de la muestra seleccionada.

Nuestro cometido es emitir opiniones imparciales y objetivas acerca de la calidad de los datos incluidos en la muestra validando la certeza, trazabilidad y fiabilidad. Los criterios tomados en cuenta para nuestro trabajo son los siguientes:

- **Garantía externa de los informes de sostenibilidad** de GRI
- La **Norma Internacional sobre Trabajos de Aseguramiento (ISAE) 3000**, emitida por el Consejo de Normas de Internacionales de Auditoría y Aseguramiento (IAASB)
- Los requisitos metodológicos de conformidad con los **Estándares GRI y tópicos SASB**

Entre las **actividades** llevadas a cabo durante el proceso de verificación fueron:

- Entendimiento de los sistemas de gestión interna (políticas, procesos, herramientas, documentos origen, etc.)
- Análisis de información cualitativa y cuantitativa por medio de evidencia visual, documental y pública de la muestra a verificar
- Comprobación de información cualitativa y cuantitativa por medio de evidencia visual, documental y pública de la muestra a verificar.
- Comparación de data para validar la razonabilidad.
- Validación de cumplimiento metodológico de los criterios anteriormente mencionados.

Conclusiones: Como resultado de nuestro trabajo y de la revisión del Reporte Anual Integrado 2025, no encontramos factor alguno que nos haga considerar que:

- La evidencia de la muestra seleccionada no cumplió con los principios de certeza, trazabilidad y razonabilidad.
- Los datos de la muestra seleccionada contienen errores significativos y materiales.
- Los requerimientos metodológicos de los criterios antes mencionados no se cumplieron.

Recomendaciones: Se entrega por separado un reporte exclusivo para el cliente que incluye áreas de oportunidad para un futuro Informe.

Rosa María Barojas Vargas
Consultora de Sustentabilidad
rosy@redsociales.com

Declaración de independencia y competencia de Redes Sociales en Línea Timberlan.

Los colaboradores de Redes Sociales en Línea Timberlan cuentan con el nivel de competencia necesario para verificar el cumplimiento de estándares utilizados en la elaboración de Informes de Sustentabilidad, por lo que pueden emitir una opinión profesional de los reportes de información no financiera, cumpliendo los principios de independencia, integridad, objetividad, competencia y diligencia profesional, confidencialidad y comportamiento profesional. En ningún caso nuestra declaratoria de verificación puede entenderse como un informe de auditoría por lo que no se asume responsabilidad alguna sobre los sistemas y procesos de gestión y control interno de los que se obtiene la información. Esta Carta de Verificación se emite el 03 de julio del dos mil veintiséis y es válida siempre que no se efectúen modificaciones posteriores y sustanciales al Reporte integrado 2025 de Braskem Idesa S.A.P.I. y Braskem Idesa Servicios S.A. de C.V.

Contenidos GRI		Dato verificado 2025													
SASB: RT-CH: Sustancias Químicas															
2-1 Detalles organizacionales		Braskem Idesa opera a través de las entidades Braskem Idesa S.A.P.I. y Braskem Idesa Servicios, S.A. de C.V., cuya sede corporativa se localiza en la Ciudad de México. La compañía mantiene una presencia comercial internacional mediante la exportación de sus productos a más de 25 países de América, Europa y Asia, incluyendo Estados Unidos, Brasil, China, España, Italia, Colombia, Perú, Chile y República Dominicana, entre otros.													
2-2 Entidades incluidas en la presentación de informes de sostenibilidad		Braskem Idesa S.A.P.I (Sociedad Anónima Promotora de Inversión) y Braskem Idesa Servicios S.A de C.V.													
2-3 Periodo objeto del informe, frecuencia y punto de contacto		1 de enero al 31 de diciembre de 2025. Reporte anual Contacto: sustentabilidad@braskem.com													
2-4 Actualización de la información		No se registraron actualizaciones.													
3-1 Proceso de determinación de los temas materiales		Los temas materiales fueron determinados mediante un proceso de identificación, evaluación y priorización de asuntos ESG, considerando el diálogo con grupos de interés, el análisis de riesgos y oportunidades, referencias internacionales, benchmarking sectorial y un enfoque de doble materialidad, cuyos resultados se consolidaron en una matriz de materialidad.													
3-2 Lista de temas materiales		Lista de temas materiales (Consultar página 20)													
Ambiental															
301-2 Insumos reciclados utilizados		En 2025 no se uso material reciclado en la fabricación de insumos.													
302-1 Consumo de energía dentro de la organización		<table><tr><td>Energía eléctrica utilizada</td><td>664,868 MWh</td></tr><tr><td>Energía eléctrica exportada</td><td>17,782.9 MWh</td></tr><tr><td>Diésel</td><td>626, 690.97 L</td></tr><tr><td>Gasolina</td><td>94,199.74 L</td></tr><tr><td>Gas LP</td><td>126,751 L</td></tr><tr><td>Gas Natura</td><td>14,612,487.65 GJ</td></tr></table>		Energía eléctrica utilizada	664,868 MWh	Energía eléctrica exportada	17,782.9 MWh	Diésel	626, 690.97 L	Gasolina	94,199.74 L	Gas LP	126,751 L	Gas Natura	14,612,487.65 GJ
Energía eléctrica utilizada	664,868 MWh														
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Diésel	626, 690.97 L														
Gasolina	94,199.74 L														
Gas LP	126,751 L														
Gas Natura	14,612,487.65 GJ														
RT-CH-130a.1 Gestión de la energía															
(1) Energía total consumida,															
(2) porcentaje de electricidad de la red,															
(3) porcentaje renovable y															
(4) energía total autogenerada															
303-15 Consumo de agua		<table><tr><td>Consumo total de agua</td><td>8,068,609 m³</td></tr><tr><td>Agua residual</td><td>1,104,504 m³</td></tr><tr><td>Agua reciclada</td><td>994,860 m³</td></tr></table>		Consumo total de agua	8,068,609 m ³	Agua residual	1,104,504 m ³	Agua reciclada	994,860 m ³						
Consumo total de agua	8,068,609 m ³														
Agua residual	1,104,504 m ³														
Agua reciclada	994,860 m ³														
RT-CH-140a.1: Gestión del agua															
(1) Agua total extraída,															
(2) agua total consumida															
305-1 Emisiones directas de GEI (alcance 1)															
RT-CH-110a.1 Emisión de gases de efecto invernadero		1, 559, 229 (Ton CO ₂ e)													
a) Emisiones brutas globales de Alcance 1															
305-2 Emisiones indirectas de GEI asociadas a la energía (alcance 2)		23,178 (Ton CO ₂ e)													

Contenidos GRI		Dato verificado 2025																									
SASB: RT-CH: Sustancias Químicas																											
Ambiental																											
306-2 Gestión de impactos significativos relacionados con los residuos	La gestión de residuos de Braskem Idesa comprende la segregación y disposición adecuada de los residuos generados en sus operaciones, su clasificación y almacenamiento temporal, así como su envío a empresas autorizadas para su tratamiento o disposición final. Adicionalmente, la organización mantiene un registro detallado de los residuos generados, incluyendo información sobre su tipo, volumen, fecha y origen, con el fin de monitorear su evolución y apoyar la toma de decisiones en materia ambiental.																										
306-3 Residuos generados	<table><tr><th>Metodos de eliminación</th><th>Residuos peligrosos</th><th>Residuos no peligrosos</th></tr><tr><td>Reciclaje</td><td>184.3</td><td>483.8</td></tr><tr><td>Reuso</td><td>22.3</td><td>0</td></tr><tr><td>Recuperación</td><td>0</td><td>0</td></tr><tr><td>Compostaje</td><td>0</td><td>16.8</td></tr><tr><td>Vertedero</td><td>0</td><td>485.1</td></tr><tr><td>Otra</td><td>1,269.30</td><td>1,232.40</td></tr><tr><td>Total</td><td>1,476</td><td>2,218</td></tr></table>			Metodos de eliminación	Residuos peligrosos	Residuos no peligrosos	Reciclaje	184.3	483.8	Reuso	22.3	0	Recuperación	0	0	Compostaje	0	16.8	Vertedero	0	485.1	Otra	1,269.30	1,232.40	Total	1,476	2,218
Metodos de eliminación	Residuos peligrosos	Residuos no peligrosos																									
Reciclaje	184.3	483.8																									
Reuso	22.3	0																									
Recuperación	0	0																									
Compostaje	0	16.8																									
Vertedero	0	485.1																									
Otra	1,269.30	1,232.40																									
Total	1,476	2,218																									
Social																											
2-6 Actividades, cadena de valor y otras relaciones comerciales	Braskem Idesa se dedica a la producción y comercialización de resinas de polietileno. Sus operaciones se realizan en un complejo petroquímico ubicado en Nanchital, Veracruz, México, con una capacidad de producción anual de 1,050,000 toneladas de polietileno, mientras que su sede corporativa se encuentra en la Ciudad de México. La compañía atiende mercados nacionales e internacionales, representando el mercado interno el 61 % de sus ventas totales en 2025.																										
2-7 Empleados	<table><tr><th></th><th>Mujeres</th><th>Hombres</th></tr><tr><td>Corporativo CDMX</td><td>63</td><td>70</td></tr><tr><td>Complejo Veracruz</td><td>109</td><td>555</td></tr><tr><td>Total</td><td>172</td><td>625</td></tr></table>				Mujeres	Hombres	Corporativo CDMX	63	70	Complejo Veracruz	109	555	Total	172	625												
	Mujeres	Hombres																									
Corporativo CDMX	63	70																									
Complejo Veracruz	109	555																									
Total	172	625																									
2-28 Afiliación a asociaciones	Lista de afiliación de asociaciones (Consultar página 11)																										
2-29 Enfoque para la participación de los grupos de interés	Braskem Idesa promueve la participación activa de sus grupos de interés mediante mecanismos formales de diálogo y retroalimentación. La organización interactúa regularmente con inversionistas, colaboradores, clientes, proveedores, comunidades, autoridades, asociaciones sectoriales y organizaciones de la sociedad civil a través de reuniones, encuestas, eventos, canales digitales y líneas de comunicación institucionales.																										
2-30 Convenios de negociación colectiva	Al cierre de 2025, el 45.3 % de la plantilla laboral se encontraba cubierta por un contrato colectivo de trabajo.																										
202-2 Proporción de altos ejecutivos contratados de la comunidad local	En 2025, el 100 % de las vacantes de altos ejecutivos fueron cubiertas mediante contrataciones locales. La organización considera como altos ejecutivos a los niveles de Gerencia y Dirección. Para este indicador, la comunidad local corresponde a personas nacidas en la Ciudad de México para el corporativo y en Veracruz para el complejo petroquímico. Las ubicaciones de operación significativas son la Ciudad de México y Coatzacoalcos, Veracruz.																										

Contenidos GRI	Dato verificado 2025																	
SASB: RT-CH: Sustancias Químicas																		
Social																		
401-1 Contrataciones de nuevos empleados y rotación de personal	En 2025, la tasa de rotación fue de: 15.1%																	
	<table><tr><th>Mujeres</th><th>Tasa de rotación</th><th>Nuevas</th></tr><tr><td>Menores de 30</td><td>8.14%</td><td>9</td></tr><tr><td>Entre 30 y 50 años</td><td>20.93%</td><td>5</td></tr><tr><td>Mayores de 50 años</td><td>1.16%</td><td>0</td></tr><tr><td>Total</td><td>30.23%</td><td>14</td></tr></table>			Mujeres	Tasa de rotación	Nuevas	Menores de 30	8.14%	9	Entre 30 y 50 años	20.93%	5	Mayores de 50 años	1.16%	0	Total	30.23%	14
	Mujeres	Tasa de rotación	Nuevas															
	Menores de 30	8.14%	9															
	Entre 30 y 50 años	20.93%	5															
	Mayores de 50 años	1.16%	0															
	Total	30.23%	14															
	<table><tr><th>Hombres</th><th>Tasa de rotación</th><th>Nuevas</th></tr><tr><td>Menores de 30</td><td>1.44%</td><td>9</td></tr><tr><td>Entre 30 y 50 años</td><td>8.16%</td><td>17</td></tr><tr><td>Mayores de 50 años</td><td>2.72%</td><td>2</td></tr><tr><td>Total</td><td>12.32%</td><td>28</td></tr></table>			Hombres	Tasa de rotación	Nuevas	Menores de 30	1.44%	9	Entre 30 y 50 años	8.16%	17	Mayores de 50 años	2.72%	2	Total	12.32%	28
	Hombres	Tasa de rotación	Nuevas															
	Menores de 30	1.44%	9															
	Entre 30 y 50 años	8.16%	17															
Mayores de 50 años	2.72%	2																
Total	12.32%	28																
403-9 Lesiones por accidente laboral																		
RT-CH-320a.1 Salud y seguridad de la fuerza laboral																		
1) Tasa total de incidentes registrables (TRIR)																		
2) Tasa de mortalidad para: a) empleados directos																		
En 2025, la tasa de fatalidad fue de 0 al no registrarse fallecimientos relacionados con el trabajo. Durante el mismo periodo se registraron dos casos de accidentes con tiempo perdido (CAF) y ningún otro evento registrable (SAF), resultando en una tasa de accidentabilidad de 0.30 por millón de horas trabajadas.																		
403-1 Dolencias y enfermedades laborales																		
Durante 2025 no se registraron fallecimientos asociados a enfermedades o dolencias laborales. Asimismo, la organización no identificó casos de enfermedades o dolencias laborales entre sus integrantes ni entre el personal contratista.																		
406-1 Casos de discriminación y acciones correctivas emprendidas																		
Al cierre de 2025, Braskem Idesa no recibió quejas relacionadas con aspectos éticos, discriminación u otras conductas contrarias a sus políticas internas.																		
415-1 Operaciones con programas de participación de la comunidad local, evaluaciones del impacto y desarrollo																		
Programas de participación de la comunidad (Consultar página 68)																		
Gobernanza																		
2-9 Estructura de gobernanza y composición	Consejo de Administración																	
	- Comité de Operaciones & ESG																	
	- Comité de Finanzas e Inversión																	
	- Comité de P&O, Imagen Corporativa y Comunicación																	
	- Comité de Compliance & Auditoría																	
2-23 Compromisos y políticas	Braskem Idesa cuenta con un sistema integral de cumplimiento supervisado por el Comité de Compliance y Auditoría y el Chief Compliance Officer. La organización opera bajo principios de integridad, transparencia, ética, responsabilidad, continuidad e igualdad, establecidos en su Código de Conducta y demás políticas corporativas. Asimismo, mantiene mecanismos para la gestión de conflictos de interés, procesos de debida diligencia para terceros y compromisos en materia de derechos humanos y anticorrupción. Durante 2025, el Código de Conducta fue actualizado y el 100 % de los integrantes recibió capacitación sobre su contenido.																	

Contenidos GRI		Dato verificado 2025							
SASB: RT-CH: Sustancias Químicas									
Gobernanza									
2-26 Mecanismos para solicitar asesoramiento y plantear inquietudes		Braskem Idesa dispone de una Línea de Ética accesible a colaboradores, proveedores y demás grupos de interés para reportar posibles incumplimientos al Código de Conducta o a las políticas corporativas. El canal opera de forma permanente, permite reportes confidenciales o anónimos y es administrado por un tercero independiente. Las denuncias recibidas son investigadas mediante procedimientos confidenciales y bajo una política de cero tolerancia a represalias. Vía Telefónica: 800 681 6940 https://canalconfidencial.com.br/lineadeeticabraskemidesa/							
2-27 Cumplimiento de la legislación y las normativas		Braskem Idesa no ha tenido sanciones ni multas por incumplimiento de normativas en temas sociales o económicos.							
201-1 Valor económico directo generado y distribuido		<table><tr><td>Valor Económico Directo Generado</td><td>733,063</td></tr><tr><td>Valor Económico Distribuido (VED)</td><td>1,119,434</td></tr><tr><td>Valor Económico Retenido (VER)</td><td>-386,371</td></tr></table>		Valor Económico Directo Generado	733,063	Valor Económico Distribuido (VED)	1,119,434	Valor Económico Retenido (VER)	-386,371
Valor Económico Directo Generado	733,063								
Valor Económico Distribuido (VED)	1,119,434								
Valor Económico Retenido (VER)	-386,371								
204-1 }Proporción de gasto en proveedores		76% de proveedores nacionales.							
205-1 Operaciones evaluadas en función de los riesgos relacionados con la corrupción		Evaluación de los riesgos de corrupción mediante un sistema global de gestión de riesgos empresariales (ERM), alineado con los marcos ISO 31000 y COSO Enterprise Risk Management. El riesgo de corrupción se considera un riesgo de Compliance y forma parte de la evaluación de todos los procesos de la organización.							
205-2 Comunicación y formación sobre políticas y procedimientos anticorrupción		Durante 2025, el 100 % de los integrantes de Braskem Idesa recibió capacitación sobre el Sistema de Compliance de la organización, incluyendo temas de anticorrupción, antisoborno y conflictos de interés. Adicionalmente, la compañía mantuvo mecanismos de comunicación y difusión de políticas y procedimientos relacionados con la ética y el cumplimiento.							
205-3 Incidentes de corrupción confirmados y medidas tomadas		No se identificaron ni confirmaron casos de corrupción en las operaciones de Braskem Idesa.							
415-1 Contribución a partidos y/o representantes políticos		Braskem Idesa no realizó contribuciones políticas, financieras ni en especie, de manera directa o indirecta, a partidos políticos, representantes políticos o candidatos a cargos públicos. En consecuencia, el valor monetario total de las contribuciones políticas efectuadas durante el periodo fue de \$0.							

CREDITS

Braskem Idesa

Sustainable Development
Health, Safety and Environment (HSE)
Industrial & Process Engineering
Finance, Controlling & Risks
Corporate Governance and Compliance
Institutional Relations
Commercial & Supply Chain
People Corporate Communication (P&C)
Social Responsibility
Corporate Communications

Consulting

McBride SustainAbility

Review and Verification of GRI

Standards, TCFD and SASB:

Online Social Networks Timberlan

Photography

Jagos Producciones SAS
Brand Center Braskem Idesa

Design

Agency tApp