

2024



A company within the SIMPAR Group





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ABOUT THE REPORT GRI 2-1, GRI 2-2, GRI 2-3, GRI 2-5, GRI 2-27

Welcome to JSL's 2024 Integrated Annual Report!

JSL is a publicly traded company incorporated under Brazilian law, with administrative headquarters in the city of Mogi das Cruzes (Sao Paulo) and operations in eight countries, including Brazil.

For the fifth consecutive year, we present in this report concise and measurable information for all our stakeholders, considering JSL's contributions to the achievement of the United Nations (UN) Sustainable Development Goals (SDGs). In addition, this document encompasses relevant subsequent events, such as JSL's continued presence in the Corporate Sustainability Index (ISE) of B3 S.A. – Brasil, Bolsa, Balcão (B3) for the second consecutive year.

Our 2024 Integrated Annual Report was prepared in accordance with Brazilian Securities Commission (CVM) Resolution No. 14/2020, which establishes the adoption of CPC 09 – Integrated Reporting by publicly traded companies. Aligned with international standards, the document complies with the Integrated Reporting Framework (IIRC), the requirements of the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB), the Value Reporting Foundation (VRF), as well as the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and the Carbon Disclosure Project (CDP) for information on climate change and management processes. The 2024 Integrated Report¹ was submitted to limited assurance conducted by the independent audit firm KPMG, reinforcing the reliability of the information disclosed.

1. Except for GRI indicators 305-1, 305-2, 305-3, 305-4, and 305-5 (Greenhouse Gas Emissions), as per contractual terms. These indicators are audited by a specialized consulting firm and published in the Public Emissions Registry.
2. Indicators presented in this report reflect consolidated data, and footnotes will clarify any entities that have been disregarded.



This document covers the period from January 1 to December 31, 2024. It covers our eight subsidiaries² – Fadel, Transmoreno, TPC, Rodomeu, Marvel, TruckPad, IC Transportes and FSJ Logística – in line with the consolidation of information in the Financial Statements (FS), and its content was submitted for analysis and approval by the Sustainability Committee, an advisory body to the Board of Directors.

At the end of this edition, we also provide additional information (Appendices, GRI, SASB, and TCFD Contents), which bring together the Company's quantitative performance indicators and other results, in line with best practices in governance and sustainability.

Enjoy the read!



Questions, suggestions, and comments can be sent to ri@jsl.com.br.



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MATERIALITY PROCESS GRI 3-1, GRI 3-2

At JSL, we consider the materiality process to be fundamental in defining our strategic priorities. In 2022, a detailed review of this process was carried out in accordance with GRI standards and Integrated Reporting Framework guidelines, incorporating with the **double materiality** perspective.

The main objective of this exercise was to evaluate and prioritize the most relevant topics for JSL's business, considering our corporate strategy, information gathered through stakeholder engagement channels, national and international industry benchmarks, market expectations, and social and environmental trends and challenges.

Continuous analysis of material topics enables the Company to direct its efforts toward strengthening its competitiveness, mitigating risks, and generating positive impacts for society and the environment. At JSL, we review the Materiality Matrix every two years.

Applied methodology

The process covered the Company's internal and external context, taking into account strategic documents, industry benchmarks, and global sustainability references.

To ensure a broad and representative view, JSL conducted interviews with executives, board members, and industry experts, as well as an extensive online questionnaire survey with other stakeholders. This survey involved the participation of **1,281 representatives from various stakeholders**, including employees, suppliers, customers, third-party drivers and associates, shareholders, board members, investors and financiers, communities, civil society organizations, students and companies in the sector.

WORKFLOW



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**TRIPLED OUR
REVENUE AND
QUADRUPLED
EBITDA SINCE
THE IPO IN 2020.**

MESSAGE FROM MANAGEMENT GRI 2-22

Dear readers,

The year 2024 was marked by solid and significant growth for JSL, consolidating our position as one of the leading logistics companies Brazil. Amid a challenging economic environment, we achieved strategic milestones that reinforce our commitment to innovation, sustainability, and value creation for our customers, employees, shareholders, and all our stakeholders.

Our performance in 2024 reflected JSL's ability to adapt to market dynamics. Since our initial public offering (IPO) in 2020, we have tripled our revenue and quadrupled our EBITDA, with a margin expansion of 3.2 percentage points, reflecting the resilience of our business model. In 2024, we recorded net revenue of R\$9.1 billion, an increase of approximately 20% compared to 2023, with highlights in the urban distribution, storage, and dedicated operations segments.

Our growth is underpinned by sector diversification and long-term customer relationships. In 2024, we ended the year with R\$5.4 billion in new contracts, which ensure the expansion of JSL's business in the short term and the continuity of our operations in the coming years. Sectors such as gas products and e-commerce were among the key drivers of this evolution, highlighting the versatility of our strategy.

Technology is a fundamental pillar of our ongoing transformation. We launched JSL Digital, our new business model focused on delivering 100% digital logistics solutions. Another important step towards the Company's digitalization was the implementation of Torre Ativa, a logistics management system that brings more technology and intelligence to transport management, resulting in greater agility and operational efficiency. The system connects companies and independent drivers, optimizing routes, reducing fleet idleness, and digitizing transport management.

In 2024, for the first year¹, we were selected to join the B3 Corporate Sustainability Index (ISE), one of the main indicators of corporate sustainability in the Brazilian market.

This recognition demonstrates our commitment to environmental, social and governance (ESG) best practices in our businesses, in the value chains in which we participate and in the communities where we operate. In addition, we were recognized by Time magazine as one of the World's Most Sustainable Growth Companies, which highlights companies for their balance between financial performance and environmental practices. We also earned the GHG Protocol Gold Seal for the fifth consecutive year and maintained a B rating in the Carbon Disclosure Project (CDP).

1. Considering results for the 2023–2024 cycle.



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JSL continues to advance its ESG agenda. Over the past year, we diversified our energy matrix by incorporating vehicles powered by compressed natural gas (CNG) and electricity. In partnership with customers, we promoted eco-efficient driving training based on telemetry data, and reduced fleet idling with intelligent routing technologies. We are committed not only to adopting new technologies, but also to continuously improving fleet management to minimize our impact on the environment.

Our **social commitment** also gained new dimensions in 2024, with training and capacity-building programs to develop local talent, strengthening productive inclusion and expanding our hiring capacity, especially in regions with limited access to skilled labor.

We believe that a diverse and inclusive work environment is essential to achieving consistent results.

OUR EFFORTS RESULTED IN A 29% INCREASE IN THE ABSOLUTE NUMBER OF WOMEN IN OUR WORKFORCE AND A 36% INCREASE IN THE NUMBER OF WOMEN IN LEADERSHIP POSITIONS¹, CONSIDERING THE TOTAL NUMBER OF LEADERS IN THE COMPANY.

1. Considers supervisory, coordination, management, and executive positions.

Our **Mulheres na Direção (Women Behind the Wheel)** program was expanded and stands as a strong example of our commitment to diversity and inclusion. With this expansion, we reached the 13th edition of the initiative, which included three new versions: Mulheres na Manutenção (Women in Maintenance), Mulheres na Mineração (Women in Mining), and Mulheres no Fretamento (Women in Fleet). As a result, we have hired 202 women across six Brazilian states since 2021, reinforcing that there is space for them in all areas of the sector.

Conectando Fronteiras (Connecting Borders) program was another major highlight of the year. This initiative, focused on promoting employability for immigrants and refugees, is a source of pride for our Company. In 2024, we joined the United Nations’ Business with Refugees Forum, an initiative led by the United Nations High Commissioner for Refugees (UNHCR), further reinforcing our commitment to inclusion. We graduated our first class through the program, and currently have nine employees at JSL who were hired as a direct result of this initiative.

We also announced the **Programa de Formação de Motoristas Carreiros (Truck Driver Training Program)**, which provides training and certification for individuals with no prior experience in the field. Scheduled to launch in 2025, the program aims not only to qualify new drivers but also to strengthen their connection with the Company and support long-term retention.



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**COMMITMENT TO
THE FUTURE: TALENT
DEVELOPMENT,
SOCIAL IMPACT,
AND OPERATIONAL
EXCELLENCE.**

In addition, we strengthened initiatives such as the **Cerrado Project**, developed in partnership with Suzano to support the implementation of the world's largest single pulp production facility located in Ribas do Rio Pardo (MS). We contribute to the training of professionals and the generation of employment in the region. More than 1,000 employees were hired, including 685 drivers – 340 of whom were trained with support from the Social Transport Service and the National Transport Apprenticeship Service (Sest/Senat) – and 85 women in vulnerable situations were placed in operational roles through the Mulheres na Direção program.

In addition, we invested in cutting-edge technology and introduced Hexatrem, a vehicle with expanded logistics capacity, which has generated savings of almost 8,000 tons of CO₂ equivalent per year. These actions reaffirm our commitment to the socioeconomic and environmental development of the region.

Safety also remains a priority for us. Over the past few years, we have invested in technology, strengthened our governance, improved procedures, and intensified training. Even so, in 2024, we recorded an increase in the number of accidents with and without time off work, which reinforces the need to continue improvement.

In response, we have intensified training, expanded the Occupational Health and Safety team, reviewed indicators and processes in new operations, and strengthened the integration of JSL standards across our subsidiaries. Our current focus is on improving risk and incident management and standardizing practices and behaviors to ensure increasingly effective and safe operations in a work environment that is a safe, healthy, and respectful work environment for all our employees.

JSL is prepared to move forward with responsibility and consistency. We combine operational efficiency, financial discipline, and management excellence to sustainably deliver long-term value creation.

I thank our People, customers, and shareholders for their trust.

Ramon Alcaraz
CEO of JSL



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HIGHLIGHTS OF 2024



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JSL AT A GLANCE

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CAPITALS  INTELLECTUAL  ORGANIZATIONAL



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WHO WE ARE GRI 2-1, GRI 2-6

JSL S.A. is a Brazilian logistics company with 68 years of experience and has been listed on the São Paulo Stock Exchange (B3) since 2020.

Controlled by SIMPAR, JSL has eight independent subsidiaries: Fadel, Transmoreno, TPC, Rodomeu, Marvel, TruckPad, IC Transportes, and FSJ.

We are leaders in the logistics sector in Brazil. With the country's largest logistics platform for the past 19 years and a diversified portfolio across sectors and services, we currently operate in over 16 sectors of the economy – including as consumer goods, food and beverages, automotive, chemical, paper and pulp, steel, mining, and agribusiness, among others – valuing long-lasting relationships with our customers.

With a **significant geographical presence**, our operations are spread across 372 branches, covering Brazil and extend to eight other countries: Argentina, Bolivia, Chile, Ghana, Uruguay, Peru, Paraguay, and South Africa.

JSL IN NUMBERS



+ 36,000
employees.



1,500,000
m² of storage space.



55,000
registered independent truck drivers.



+ 34,000
assets.



R\$250 bi
of total value transported.



372
branches.

8



acquisitions since the IPO in 2020.

Mission, vision, and values



Mission

To offer logistics services and solutions, with committed people, creating value for customers and shareholders and contributing to the development of the communities where we operate.



Vision

Remain the leading **logistics operator in the market**, with the widest range of innovative services and solutions, recognized for their quality and aligned with customer needs; be recognized for the professionalism of its management; and become a benchmark in the use and commercialization of assets.

Values



Owner attitude
If it were mine and for me, would I do it that way?



People
It is our greatest differentiator.



Simplicity
Be simple to be agile.



Customer
It is the reason for our business existence.



Profit
A mission for everyone.



Sustainability
Every action counts.



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OUR SERVICES GRI 2-6

We offer an **integrated portfolio** of customized services with long-term contracts and unique operational base coverage. Our services include: integrated logistics, freight transportation, internal logistics, warehousing, urban distribution, inventory management, and distribution. This ensures the continuity of our operations with two logistics business models:

- **Asset-light:** light operations on its own assets. In transportation, it has a network of outsourced and affiliated drivers, prioritizing driver loyalty. In customer asset management, such as warehouses, it prioritizes technology to maximize efficiency. The expertise, technology, and flexibility of the model are key differentiators in meeting market demands.
- **Asset-heavy:** operations are asset-intensive. The model relies on specialized and dedicated services and requires a higher level of investment. Assets are acquired upon signing the contract and have a robust resale structure in place for sale upon termination. The scale of input purchases and discipline in service pricing are key differentiators. The resilience of the model is supported by long-term contracts and relationships.

The complementary nature of the models enables JSL to be resilient to economic cycles, given the combination of stable and predictable flows from the asset-heavy model and seasonality with operational scalability from the asset-light model.

 *Please click on the tracks below and learn more about our services.*



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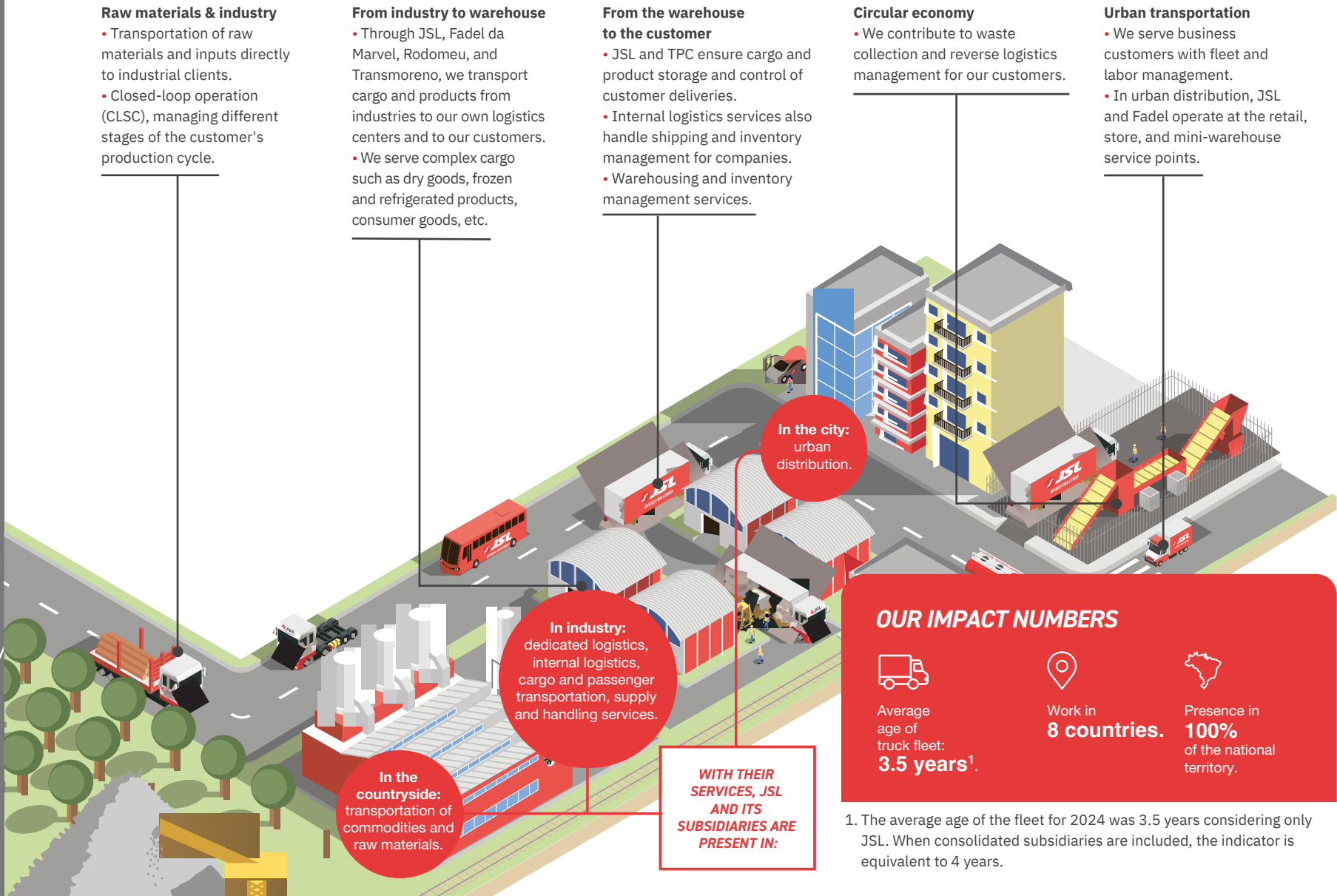
VALUE CHAIN GRI 2-6

We are a benchmark in the logistics sector, offering a wide range of services that strengthen our presence in the value chain. Focused on serving different segments of the economy, we develop customized strategies to optimize the flow of goods, ensuring efficiency, reliability, and high quality standards in our deliveries.

JSL STANDS OUT FOR ITS PRESENCE IN THE FIELD, IN THE INDUSTRY, AND IN THE CITY, WITH PRESENCE AND RELEVANCE IN ALL LINKS OF THE LOGISTICS CHAIN.

PRESENCE AND RELEVANCE ACROSS ALL STAGES OF THE LOGISTICS CHAIN

Through our portfolio of businesses and companies, we are able to meet the needs from industry to urban retail.



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HUMAN CAPITAL

+36,000 employees.
7,551 company drivers.
+55,000 registered independent truck drivers.
21% of total workforce are women.

FINANCIAL CAPITAL

Robust capital structure.
 High capacity to acquire assets and companies.
 Creation of value for shareholders.

NATURAL CAPITAL

7.1 million GJ of energy consumed.
153.6 ML of water used.
40% increase in energy consumption from renewable sources.

MANUFACTURED CAPITAL

+34,000 operational assets.
367 branches.
Electric fleet, CNG and electric axle semi-trailers.

SOCIAL AND RELATIONSHIP CAPITAL

58.7% of purchases made with local suppliers
R\$1,075,000 allocated to the Julio Simões Institute.

INTELLECTUAL AND ORGANIZATIONAL CAPITAL

Launch of JSL Digital.
 Implementation of Torre Ativa.
 Health and Safety Application.

BUSINESS MODEL GRI 2-6

Our business model stands out for its broad presence across our customers' logistics chain, offering complete solutions that include integrated logistics, specialized cargo transportation, warehousing, inventory management, and urban distribution for large shippers. This approach strengthens the Company's resilience, supports balanced results, and expands new growth opportunities.

SERVICES OFFERED



Freight transport



Commodity logistics



Internal logistics

BUSINESS AND MANAGEMENT DIFFERENTIALS

The largest integrated logistics operator in the country, with approximately 2% of the Brazilian market share, still well below the main global markets.

Operates in the transportation of raw materials to product storage and distribution, serving more than 16 sectors of the economy.

Controlled with independent management and a focus on business and activities.

Logistics leadership with the largest integrated portfolio of logistics solutions and services in Brazil.

Present in all Brazilian states, South America, and Africa.



Storage services



Chartering and fleet management with labor



Dedicated logistics operations



Urban distribution

HUMAN CAPITAL

+200,000 hours of training provided.
16,160 employees trained by JSL University.
9 new employees who are refugees or migrants hired through the Conectando Fronteiras program.
86 women hired through the Mulheres na Direção program (+200 since 2021).

FINANCIAL CAPITAL

R\$9.1 billion in net revenue.
R\$1.7 billion in EBITDA with a margin of 19.4%.
2.63x leverage (net debt/adjusted EBITDA)
14.6% profitability.
R\$5.4 billion in new contracts.

NATURAL CAPITAL

Reduction of **8.4 tCO₂e/R\$ million** in total emissions intensity (scope 1 + 2 + 3) per net revenue.

MANUFACTURED CAPITAL

Savings of 8,000 tCO₂e with Hexatrem.
 Logistics operations with increased efficiency through digitization.

SOCIAL AND RELATIONSHIP CAPITAL

+30,000 people benefited from projects run by the Julio Simões Institute¹.

1. Considers all SIMPAR Group investments in the Institute.

INTELLECTUAL AND ORGANIZATIONAL CAPITAL

Enhanced logistics efficiency via Torre Ativa.
 JSL Digital operates without its own fleet (scalable model).
 Projects with AI, fault prediction, and intelligent routing are active.
 Reduction in fleet idleness.



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PUBLIC COMMITMENTS AND ESG TARGETS

In 2023, JSL's Sustainability management prepared a diagnosis of corporate activities related to social and environmental aspects to review actions and goals focused on sustainable development. The work considered the material issues raised and the commitment to progress on environmental, social, and governance (ESG) issues, endorsing the goals already in place.

ENVIRONMENTAL PILLAR



Theme: Climate Change

- Target:** reduce greenhouse gas (GHG) emissions intensity by 15% by 2030, covering Scopes 1, 2, and 3. The target is linked to the Sustainability-Linked Bond of the SIMPAR holding company and considers the Group's consolidated net revenue as the denominator. The indicator includes Scope 1 and 2 emissions and Scope 3 categories 4 and 13.
- Actions in 2024:** in 2024, the Company expanded its initiatives aimed at operational efficiency and fuel consumption reduction. Fuel-efficient driving practices were intensified with the support of telemetry, elimination of empty trips, route optimization, and adjustment of load capacity to improve fleet utilization. Progress was also made in the monthly monitoring of natural gas vehicles (NGVs) and electric vehicles, in the measurement of emissions per customer and contract, and in the inclusion of CO₂ emissions as a variable in the evaluation of projects in the structuring phase. In addition, a specific study on emissions intensity was conducted.
- Results in 2024:** for the fifth consecutive year, the Company achieved a reduction in emissions intensity relative to net revenue, with a 6.2% decrease compared to 2023 and a cumulative reduction of 24.5% over the last four years.
- Next steps:** initiatives will continue to focus on meeting the 2030 target, with an emphasis on strengthening economic driving training, advancing telemetry-based consumption analysis, beginning testing with electric axle bitrailers, and strengthening support for customers on their decarbonization journeys.

SOCIAL PILLAR



Theme: Diversity and Inclusion

- Goal:** expand inclusion and increase female representation through the Mulheres na Direção (Women Behind the Wheel) program.
- Actions in 2024:** seven new editions of the Mulheres na Direção program were held, with more than 100 positions exclusively for female drivers. For the first time, the program was extended to the charter and mining segments. The Women in Maintenance initiative was also created, expanding the scope of operations to new areas.
- Results in 2024:** since the first edition in 2021, 15 classes have been held, with more than 202 women hired. Female participation in the Company reached 20.9% in all positions. In three years, there was a 46% increase in the presence of women at JSL and 29% in the consolidated total with controlled companies.
- Next steps:** new editions of the program are planned, with a focus on increasing the participation of women in the Company, as well as actions to retain and develop female professionals already hired through inclusion programs.

Theme: Productive Inclusion

- Goal:** prepare vulnerable young people for the job market through the Você Quer? Você Pode! (You Want It? You Can Do It!) program.
- Actions in 2024:** the program trained and hired young people as apprentices, focusing on residents of areas where the Company operates and also through employee referrals. The development path included technical and behavioral content, promoting training aligned with operational reality.
- Results in 2024:** more than 620 apprentices were hired and 910 young people participated in the development track. The total number of young apprentices at JSL grew by 8% compared to 2023 and 83% compared to 2021.
- Next steps:** maintain 5% of apprentices at the Company with young people trained by the Você Quer? Você Pode! program.

Theme: Health and Safety

- Goal:** reduce the accident rate and the rate of accidents resulting in lost time.
- Actions in 2024:** the Company continued to implement the Zero Accident Safety Culture Program through prevention, risk assessment, training, and structured incident handling. It also invested in prevention technologies, including fatigue sensors, driving simulators, daily work release systems, fitness tests, and others.
- Results in 2024:** there was progress in leadership performance on safety issues and in the adoption of technological tools for risk mitigation. However, there was an increase in the absolute number of accidents with lost time at JSL. The consolidated figure with the subsidiaries also showed more significant growth.
- Next steps:** the goal for the next cycles is to reduce the number of accidents with lost time by 10%. Actions are planned to consolidate the management system, strengthen the preventive culture, and improve the handling of deviations.

GOVERNANCE PILLAR



Topic: ESG Goals

- Goal:** maintain variable compensation linked to the achievement of ESG goals.
- Actions in 2024:** the bonus program (ICP) linked to the achievement of individual goals focused on issues such as climate change, productive inclusion, health and safety, among other ESG commitments relevant to the strategy, was maintained.
- Results in 2024:** all Company executives, including the CEO, CFO, Vice President, and Directors, now have formal and specific goals related to ESG performance.
- Next steps:** the Company will continue to promote alignment between variable compensation and ESG commitments, ensuring that social and environmental performance remains an integral part of strategic management.

Note: Scope 1: Emissions from mobile, stationary, and fugitive combustion, solid waste, and industrial processes. Scope 2: Emissions from purchased energy. Scope 3: Emissions in the upstream value chain (category 4: transportation and distribution) and from leased assets (category 13: leased assets).



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ASSOCIATIONS AND PARTNER ENTITIES

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We strengthen our performance in the logistics sector through partnerships that foster the adoption of best practices, innovation, and sustainability. To broaden our positive impact, we participate, together with our subsidiaries, in associations, institutes, and initiatives focused on sustainable development:


 JSL Group companies.
20.... Year of joining.



Global Compact, United Nations (UN):
 2020,  2022




Global Compact Platform for Action on Human Rights:



Na Mão Certa (On the Right Track) Program:
 2007,  ,
 2015


Empresa Cidadã (Citizen Company) Program:


Movimento Vez e Voz (Voice and Visibility Movement):
 2023,  2023

Programa de Mentoria Rota Feminina Move (Women's Route Mentoring Program Move):
 2022

A Voz Dela (Her Voice) program, institutional support:
 2022,  2021,  2022

Empresa Limpa (Clean Company program – Integrity and Anti-Corruption Work):



Brazilian Association of Logistics Operators (Abol):
 2019


Transport Social Service and National Transport Apprenticeship Service (Sest/Senat):
 2022

Business Development Agency (AGFE):
 2021

Brazilian Association of Transportation and Logistics of Dangerous Goods (ABTLP):
 2012

Brazilian Logistics Association (Abralog):
 2007



Brazilian Association of International Transporters (ABTI):
 2011


Union of Freight Transport Companies in the Chapecó Region (Sitran):
 2018





Brazilian GHG Protocol Program and Public Emissions Registry:


Carbon Disclosure Project (CDP):


Position Statement by Business Leaders for Climate Action, Brazilian Business Council for Sustainable Development (CEBDS):
 2021

Signing of the Climate Action Commitment, in partnership with the client:
 2023,  2023

Ethnic and Racial Diversity Seal, awarded by the City of Salvador:
 since 2009, renewed for the 2023/2024 edition

Despoluir (Pollution Reduction) Program:
 ,  ,  , 



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AWARDS AND RECOGNITION

 JSL received the **Best Logistics Supplier in Brazil** award from General Motors for the second consecutive year.

 Recognized as one of the **100 most innovative companies** in the use of IT, in an award ceremony held by the IT Forum.


 **Best company of the year** in the logistics sector – Exame magazine's 2024 Biggest and Best Award.

 Recognition by TPC in the **Amazing Places to Work Award**, which highlights companies with the highest levels of employee satisfaction.


 TPC Award **For incredible places**, considered one of the 100 best companies.

 **GPTW Seal 2023** – Best Companies to Work For by Fadel Paraguay.

 Fadel and TPC certificate in organizational climate from FEEX, FIA Employee Experience.

 **The One** Award in the Service, Quality, and Innovation category from Volkswagen.

 **Golden Helmet** Award for our Safety Culture by Vale.

 Recognition by Fadel as **best logistics operator**.

 **OTM Biggest and Best Road Freight Transport Award**.

 The Lençóis Paulista (SP) unit achieved a perfect score of **100% in the SLA Assessment** for the second consecutive time.

 TPC and JSL won the awards for **Best Logistics Operator** and **Best Carrier of 2022**.

 JSL wins the **gold seal in the Brazilian GHG Protocol** program for the fourth consecutive year.

 JSL has a **B rating**, above the market average of C, in the **CDP assessment**.



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STRATEGY

Logistics plays an **essential role in the movement of goods** throughout Brazil, especially in strategic sectors such as consumer goods. The road freight market, which is still fragmented and composed mainly of small and medium-sized carriers, offers opportunities for business expansion and strengthening.

OUR STRATEGY AIMS TO CONSOLIDATE OUR LEADERSHIP IN THE BRAZILIAN LOGISTICS SECTOR BY COMBINING ORGANIC GROWTH WITH ACQUISITIONS TO EXPAND OUR PORTFOLIO AND STRENGTHEN OUR PRESENCE ACROSS SEGMENTS.

Our business model, based on resilience and operational flexibility, combined with the incorporation of other companies, enables us to efficiently serve multiple sectors of the economy, ensuring the expansion of our business.

As a logistics operator, we promote sustainable solutions across production chains, supporting practices that strengthen our customers' environmental, social, and governance (ESG) agenda as we advance our results. To this end, we have made **public commitments to embed sustainability into our business strategy**, ensuring its application in all our operations through priority themes defined with the involvement of our stakeholders. In addition, we develop programs and projects, establish corporate policies, and continue to drive socioeconomic development in the regions where we operate, prioritizing local hiring and contributing to the generation of jobs and income.

From a financial standpoint, we maintain **disciplined resource allocation**, prioritizing investments based on long-term contracts with disciplined pricing, which results in robust operating cash flow. This commitment to efficiency and financial predictability allows us to continue expanding profitably at different phases of the economic cycle.

Thus, **we remain well positioned** to pursue organic and inorganic growth, with financial resilience and portfolio diversification, and strengthening projects and programs that enhance the value generated by the business through more efficient and sustainable logistics services.



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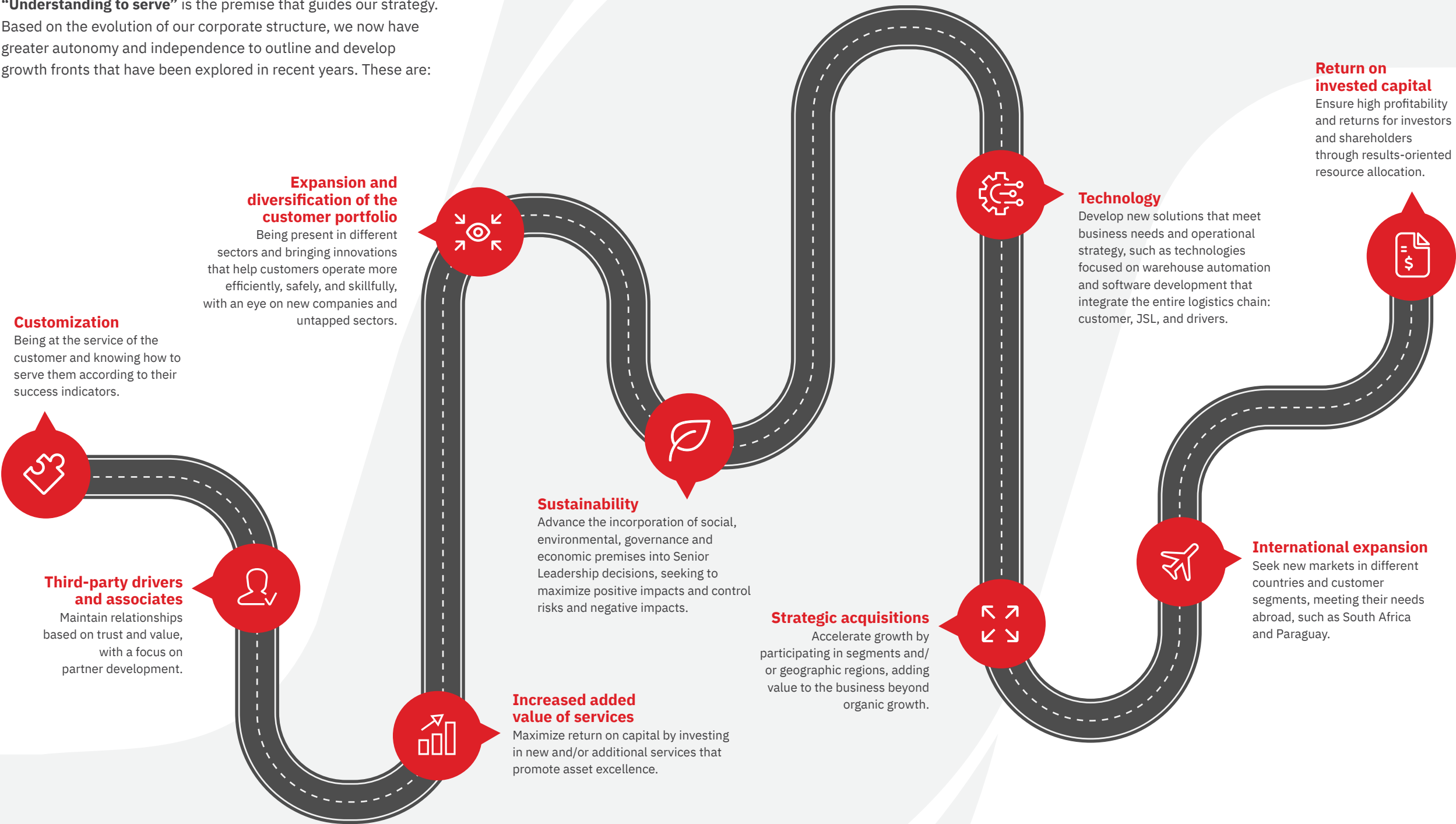
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“Understanding to serve” is the premise that guides our strategy. Based on the evolution of our corporate structure, we now have greater autonomy and independence to outline and develop growth fronts that have been explored in recent years. These are:



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Growth avenues

Our **expansion and growth strategy** has been driven by two main pillars: **organic expansion**, through winning new contracts, and **inorganic expansion**, through new acquisitions. Since 2020, we have acquired eight companies that complement our logistics services portfolio, expanding our operations in sectors where we had a smaller presence, adding new skills or incorporating specific customer bases.

OVER THE LAST FOUR YEARS, JSL'S AVERAGE ANNUAL REVENUE GROWTH HAS BEEN 36%.

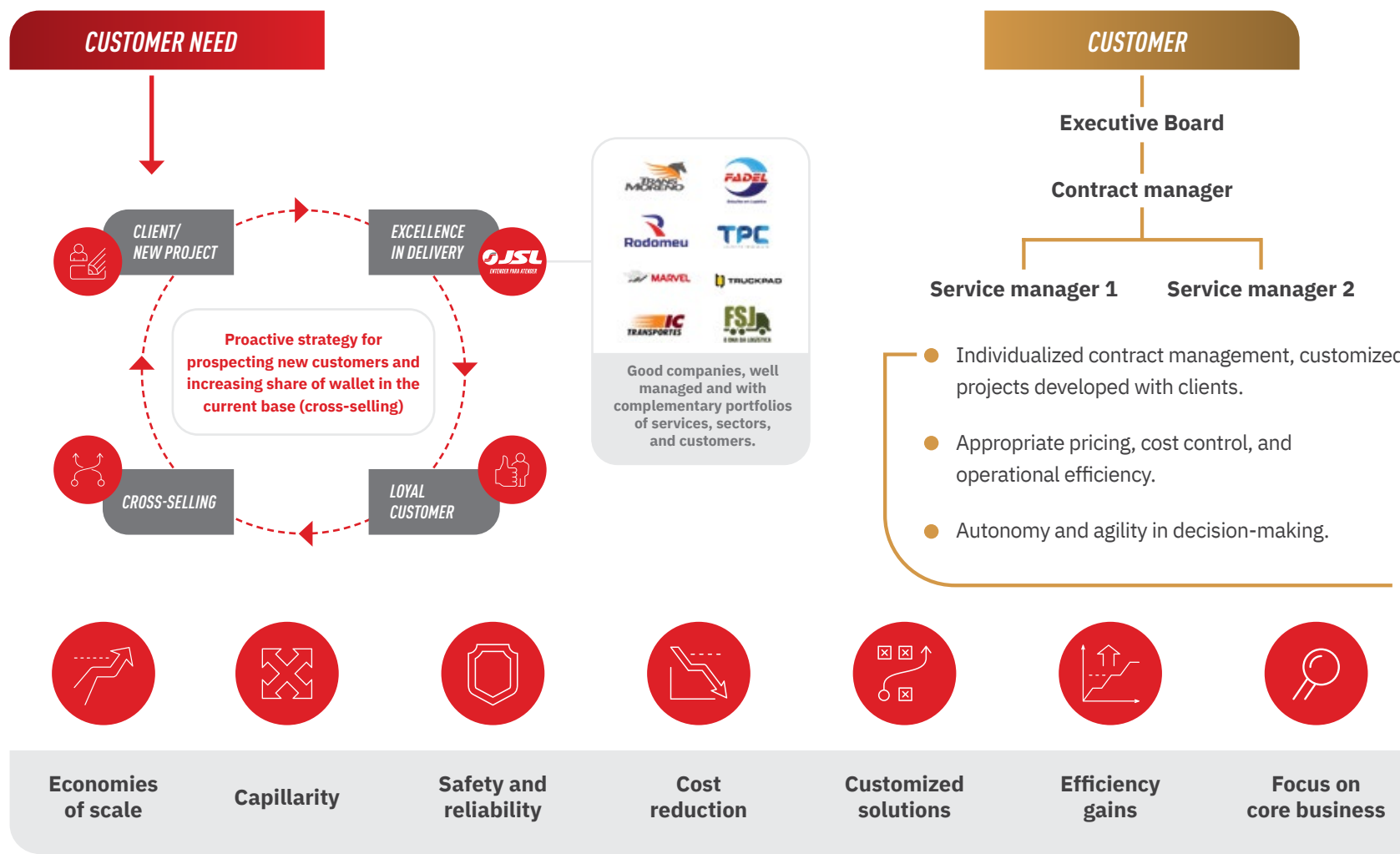
In addition to revenue growth, our strategy also generated **significant gains in operating efficiency and profitability**. Our operating margins improved, and return on invested capital (ROIC) doubled in the period. Despite this progress, our market share is still not significant, which demonstrates enormous **potential for consolidation** in the market, regardless of the economic scenario.

Looking ahead, our **strategy remains focused on market consolidation**. After investing heavily to build solid foundations, we now seek to optimize capital allocation and **increase profitability for our shareholders**. The idea is to continue growing, taking advantage of market opportunities, but with greater operational and financial efficiency, maximizing results based on the scale already achieved.



Organic growth through expansion of the customer base and cross-selling

Our organic growth is driven by actively seeking new customers and offering integrated solutions. With a dedicated team, we identify opportunities in various sectors, understanding the specific needs of each customer. In addition, our wide range of services allows us to offer complementary solutions, creating a growth cycle that benefits customers, truck drivers, and JSL.



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Lead the consolidation of the logistics market in Brazil

The Brazilian logistics market, especially road transport, is highly fragmented, which opens up opportunities for consolidation. As the industry leader, we use our capillarity and scale to identify and integrate companies that complement our services or expand our presence, thereby ensuring synergies and strengthening our market position.



Continuously improve the technology platform to enhance the network effect generated by the connection between truck drivers and customers

We constantly invest in technology to improve processes and strengthen the connection between our customers and truck drivers. Our digital platforms bring greater operational efficiency, more competitive pricing, and greater driver loyalty. By connecting customers and suppliers in a smart way, we drive operational efficiency and strengthen our competitiveness.



Continue to build loyalty among truck drivers by offering benefits

Truck driver loyalty is central to our strategy. Through the **Amigo Caminhoneiro (Trucker Friend)** card, we offer fuel discounts and freight credits, helping to reduce costs and improve their working capital. In addition, we have developed financial, psychological, and social support programs that benefit not only truck drivers but also their families. These initiatives strengthen our relationship with service providers, building loyalty and attracting new partners to our expansion cycle.



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COMPETITIVE ADVANTAGES

Our competitive advantages support the organic expansion of our business.

INVESTMENT CAPACITY

Efficient capital allocation generates **disciplined growth**.

- Ample access to capital.
- Strong operating cash flow.
- Access to adequate sources of financing.
- Adequate credit ratings.
- Scale, profitability, and financial discipline.

QUALITY AND KNOW-HOW

Essential services add value for customers and drive our growth.

- Efficiency and execution capacity.
- Solid, long-term relationships with customers.
- Customized solutions tailored to customers needs.
- Disciplined execution anchored in profitability, efficiency gains, and diversification.

DIVERSIFICATION

Logistics operator with an **integrated service portfolio** and experience in various sectors.

- A broad portfolio and diversification of sectors and services strengthen customer relationships and bring resilience to the business.
- Operations in more than 17 sectors of the economy.
- Expansion of international operations in line with customer demand.

SCALE

Brazil's largest logistics platform, **leading** in asset-light and asset-heavy models.

- Leader in road freight transport.
- Largest logistics portfolio in the country.
- Operates throughout Brazil, six countries in South America, South Africa, and Ghana.
- Eight strategic acquisitions with solid returns that add expertise and quality of services, bringing complementary customers and industries to the portfolio.
- Purchase of assets and inputs.
- Experience in various links of the chain brings efficiency.



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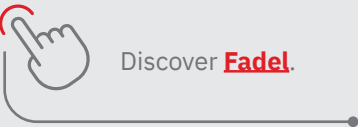
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CONTROLLED COMPANIES



About Fadel

Acquired by JSL in 2020, Fadel operates in urban distribution, logistics dedicated to road freight, and internal logistics in the beverage, food, and consumer goods sectors. The company, founded in Tatuí (SP), began its operations in the Northeast of the country, where it started to carry out urban beverage distribution for AmBev. Over the years, the company has expanded its operations to other areas of logistics, expanding its services and winning new customers. Currently, Fadel has more than 6,100 employees and 3,100 pieces of equipment. In Brazil, it is present in 12 states, with 41 branches in operation. Abroad, it has five units in Paraguay, nine operations in South Africa, and one in Ghana.



In 2024, Fadel consolidated its position and expanded its operations into new markets. One example was the partnership with Mercado Livre, which enabled Fadel to implement last mile¹ deliveries with its own fleet and drivers², a model that reinforces its focus on the customer and responsibility towards its employees.

In the second half of the year, Fadel resumed its operations in the Northeast, implementing five new operations on a significant scale in just 45 days. This move had a positive financial impact, representing approximately 10% of the company's monthly revenue. In the same period, Fadel also expanded its international presence by entering Ghana, strengthening JSL's global operations.

Fadel has also made progress in its ESG practices. In 2024, the company implemented initiatives such as:

- **Electric fleet:** expansion of the use of electric vehicles, especially in the Northeast, where 22 electric cars operate, contributing to the reduction of greenhouse gas (GHG) emissions.
- **Armored Car Project:** in partnership with BAT Brasil³, Fadel developed trucks with advanced safety and traceability technologies for product transportation. The initiative significantly reduced accident rates and was recognized in sustainability awards.
- **Energy neutralization:** 100% neutralization of electricity consumption in its offices through the purchase of IREC certificates.
- **Social engagement:** conducting various social campaigns, such as collecting bottle caps to exchange for wheelchairs and donating chocolate to local institutions, strengthening its ties with the communities where it operates.

With the aim of reducing turnover and absenteeism, Fadel has implemented the PDCA (Plan, Do, Check, Act) method throughout the company, with a strategic focus on continuous training and employee well-being. The initiative includes the creation of training programs, such as the Leadership Academy, actions to improve the organizational climate, and systematic monitoring of results, promoting a healthier, more engaged, and productive work environment. In this way, Fadel reinforces its commitment to human development and talent retention, aligning people management with best practices for continuous improvement.

Fadel is an example of how JSL integrates its subsidiaries into a single strategy focused on sustainable growth, innovation, and valuing people.

1. Refers to the final stage of the goods delivery process: products are transported from a distribution center to the end customer's address.
2. Drivers hired under the Consolidated Labor Laws (CLT).
3. Formerly Souza Cruz. Currently a British American Tobacco group company.



Awards and recognition

GETrans
First place as AmBev's best logistics operator.

Firjan
Recognition for the Armored Car project in the sustainability category.

Great Place to Work (GPTW)
GPTW certification in Brazil and 8th place in Paraguay.



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About Transmoreno

Acquired in 2021, with 47 years of history, Transmoreno is a leading Brazilian company in the transportation of new vehicles. Its portfolio includes two of the country's main automakers, operating throughout Brazil and Mercosur. In addition, it has dedicated operations in the automotive sector, providing its customers with diversified logistics solutions.



Discover [Transmoreno](#).

In 2024, Transmoreno achieved the best financial performance in its history. The result reflects the recovery of the national automotive sector, which, after a period of stagnation caused by the COVID-19 pandemic, returned to growth. The Brazilian market registered sales of 2.6 million vehicles in the year, a volume close to the 2019 level.

Throughout the year, Transmoreno expanded its operations by optimizing the use of its 300,000 m² yard located in São José dos Pinhais (PR), in the metropolitan region of Curitiba. The facility began operating as a multi-client logistics condominium, serving not only JSL, but also other SIMPAR Group companies, such as CS Brasil and Movida. The initiative strengthened synergies between the Group's businesses and generated new revenues, contributing to operational efficiency and strategic asset utilization.

In its customer relations, Transmoreno renewed three of its four main contracts, reinforcing the trust it has earned even in a challenging economic environment.



With regard to ESG practices, the main initiatives for 2024 are as follows:

- **Modern fleet:** requirement that trucks be no more than eight years old, maintaining an average fleet age of five years, which contributes to reducing pollutant emissions.
- **Workday and speed control:** implementation of a system that monitors drivers' workdays and speeds, ensuring safety and compliance with labor regulations.
- **Social engagement:** active participation in social projects, fundraising campaigns, and volunteer work, strengthening ties with the communities in which it operates.

With regard to its employees, Transmoreno invests in team building activities, training programs, and development plans, focusing on talent retention and continuous improvement of operational processes.



Awards and recognition

In 2024, Transmoreno was recognized by its largest customer for full compliance with quality SLAs (Quality Assurance) and for excellence in operational performance, reaffirming its strategic role in the automotive sector.



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About Rodomeu

Acquired in 2021, Rodomeu is a national benchmark in the road transport of highly complex cargo, such as gases and chemicals, machinery, equipment, and general cargo. Headquartered in Piracicaba (SP) and with over 50 years of experience, it operates throughout Brazil with high standards of safety and efficiency.



Discover [Rodomeu](#).

In 2024, Rodomeu stood out for its resilience and adaptability in the face of a challenging economic environment, especially due to the recession in the agro-industrial sector and the downturn in the chemical segment. In this context, Rodomeu started a new fuel transportation operation, leveraging new growth opportunities for the company. In addition, it improved the logistics of transporting machinery for civil construction and agribusiness and invested in technological innovation, incorporating artificial intelligence solutions to optimize fleet management and ensure greater safety in operations.

Rodomeu reinforced its commitment to sustainability on several fronts:

- **Energy efficiency and emissions reduction:** implementation of practices to optimize fuel consumption and reduce carbon footprint, with monthly GHG emissions reports.
- **SASSMAQ certification:** maintenance of certification, which reflects the company's high standards of safety and sustainability.
- **Pequenos Guardiões do Trânsito (Little Traffic Guardians)**
Project: development of educational activities in public schools, impacting more than 2,000 children and promoting awareness of traffic safety.
- **ESG Committee:** creation of the ESG Committee and active engagement of employees in JSL's Integrity Trail.

Rodomeu remains committed to innovation, sustainability, and operational excellence, in line with the strategic objectives of the JSL Group.



Awards and recognition

1st place in Acid Transportation

Mosaic (Best Suppliers 2024).

1st place – GLP Innovation and Technology Award

Technical description of the solution using AI to support safe bulk LPG operations.

2nd place – GLP Innovation and Technology Award

Traffic education, training children as little guardians for a safe future.

2nd place in the Traction Program – Cia Ultragaz S/A

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About TPC

Acquired in 2021, TPC is a company founded in Salvador (BA) with a presence in 24 Brazilian states, 140 operations, and more than 12,000 employees. Its structure includes 850,000 m² of storage area, 600,000 pallet positions, and an annual average of 3 million deliveries. It operates with excellence in bonded and non-bonded warehouses, dedicated in-house logistics, cross docking, and integrated distribution management—including last mile and reverse logistics. It is mainly involved in the cosmetics, fashion, retail, electronics, telecommunications, pharmaceutical, hospital equipment, consumer goods, oil and gas, and petrochemical sectors.



Discover **TPC**.

Over the past three years, TPC has doubled in size, both financially and operationally. In addition, it has expanded its operations, taking over one of its customers' largest distribution centers and signing new contracts. TPC has also expanded its operations to new regions, such as the interior of Minas Gerais and the city of São Carlos.



TPC adopts sustainable practices, such as the **use of solar energy, water reuse, and waste recycling** to prevent it from reaching water sources. The company also monitors sustainability indicators for its customers, reporting metrics on emissions reduction and material reuse. In addition, it has made progress in **implementing technological innovations** in its processes, such as the use of drones for inventory and an artificial intelligence platform to increase productivity and operational efficiency.

One of the challenges posed by TPC's rapid growth is human resources management (the number of employees has doubled in the last three years) and talent retention. In this regard, the company has invested in projects such as Casa TPC, which offers training and hiring of local labor in the regions where it operates, and the Academia de Líderes (Leadership Academy) program, which aims to develop leadership to reduce turnover and promote internal growth.



Awards and recognition

In 2024, TPC was recognized for its ability to execute complex implementations and quickly hire large volumes of labor, such as the seamless transition at one of its customers' largest distribution centers.



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THE COMPANY ACHIEVED 100% OF ITS FINANCIAL AND OPERATIONAL TARGETS.

About Marvel

Acquired in 2021, Marvel operates throughout Mercosur and Chile with international temperature-controlled cargo transportation. It has an efficient logistics team, promotes simple and safe solutions for optimized cargo transportation, and has a fleet of more than 1,200 of its own vehicles, which makes it the largest company with refrigerated transportation assets in Latin America.



Discover [Marvel](#).

In 2024, Marvel consolidated its position as one of Brazil's leading refrigerated food transporters. The company currently operates throughout Brazil and Mercosur, including Chile, Argentina, Uruguay, Paraguay, and Peru.

Last year was a remarkable one for Marvel. **The company achieved 100% of its financial and operational goals.** In addition, gross revenue was 5% above expectations, and net income exceeded expectations by 42%. This performance was driven by increased food consumption, the expansion of its operations to new regions, such as Manaus, and operational efficiency, especially in cost control and productivity management.

Marvel adopted several sustainable practices in 2024, including:

- **Waste recycling:** sale of used tires for reuse and proper disposal of oil and other waste, with documentation proving proper disposal.
- **Solar energy:** installation of 200 solar panels in a pilot project, with plans for expansion by 2025.
- **Electric refrigeration:** investment in electric refrigeration equipment, which reduces the emission of polluting gases.
- **Motorista Aprendiz (Apprentice Driver) Program:** training of 200 drivers in partnership with the Fabet school, contributing to workforce qualification and social inclusion.
- **Distance learning (EAD) for high school completion:** program that enabled 64 drivers to complete high school, improving their qualifications and career opportunities.



From an innovation standpoint, the company has also made progress in implementing the use of cameras, fatigue sensors, and tracking systems to increase the safety and efficiency of its operations.



Awards and recognition

In 2024, Marvel received four customer recognition awards for the level of service it provides. Among the customers that recognized the company are Fini, Colgate, Martin Brawer, and Minerva Foods. These awards reinforce Marvel's commitment to responsible refrigerated food transportation.



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About TruckPad

Acquired by JSL in 2022, TruckPad is Brazil's first and largest logistics digitization platform, founded over 10 years ago. This logtech connects shippers, logistics operators, and truck drivers through an app and manages transport flows to make operations more efficient, safe, and sustainable.



Discover **TruckPad**.



The year 2024 marked an important milestone for TruckPad, which consolidated its position as a company committed to sustainability, **relevant operating results, and strategic advances in the consolidation of its digital model**. The company launched new solutions and improved existing ones. It also expanded its customer base, including JSL subsidiaries, increasing synergy between businesses, which contributed to its growth and maturity.

The company contributes to sustainability in the following ways:

- **Social:** improving truck drivers' quality of life by increasing cargo supply, reducing waiting times, facilitating freight payments, and promoting the formalization and predictability of trips.
- **Environmental:** using technology to reduce empty trips and increase asset utilization, contributing to lower emissions and more efficient logistics.
- **Economic:** support in complying with regulations and reducing operating costs for carriers and shippers.

**IN 2024, TRUCKPAD
ADVANCED ITS DIGITAL
MODEL, EXPANDED ITS
CUSTOMER BASE, AND
STRENGTHENED ITS
SUSTAINABLE OPERATIONS.**

In 2024, TruckPad developed innovative projects:

JSL Digital

A new business venture offering fully digital transportation services without its own fleet, exploring new markets and expanding growth opportunities.

Torre Ativa (Active Tower)

System that uses predictive technology to anticipate operational problems, optimize freight efficiency, reduce empty trips, and improve route management.

Another solution was the creation of the **Toll Hub**, which helps carriers comply with the new regulations, minimizing operational impacts. In addition, it provides an **app** that facilitates connections between independent truck drivers, carriers, and shippers, offering digital solutions for payments and freight management.



Learn more about **JSL Digital** and **Torre Ativa Project** in the chapter **Technological and sustainable innovation**.

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About Transportes

Acquired in 2023, IC Transportes has been operating for 43 years in the road transport market for solid, liquid, gas, and chemical products. It has 15 units distributed across nine states in Brazil and also operates in other South American countries (Argentina, Uruguay, and Paraguay).



Discover [IC Transportes](#).

In 2024, IC Transportes consolidated its position as one of the leading logistics operators in the hazardous cargo and fuel transportation sector. The fuel segment was a positive highlight, with revenue growth of over 30%, driven by the expansion of operations with strategic customers such as Raízen, Inpasa, and FS. In addition, it expanded its fleet in the air gas sector, investing in new cryogenic and CO₂ trailers to meet growing demand with safety and quality.

Due to the challenging economic scenario in the agribusiness sector, the company closed branches in low-profitability regions to focus on areas with better margins.

Among IC Transportes' main ESG initiatives in 2024, the following stand out:

- **Environmental sustainability:** strict monitoring of CO₂ emissions; and adoption of a governance model to ensure practices aligned with environmental requirements.
- **Social responsibility:** participation in the Na Mão Certa (On the Right Track) program, run by Childhood Brasil, which combats child exploitation on highways; donation of basic food baskets to the Pira Sem Fome project; and actions aimed at inclusion and diversity in the workplace.
- **Safety and compliance:** SASSMAQ certification, ensuring excellence in the transportation of chemical products; partnership with Ambipar for prompt response in cases of environmental incidents; and trucks equipped with state-of-the-art safety technology, such as fatigue cameras and presence sensors, ensuring maximum protection, with continuous monitoring by the Risk Management team and a control tower on each journey.



IN 2024, IC TRANSPORTES WAS CERTIFIED FOR THE FOURTH CONSECUTIVE YEAR AS ONE OF THE BEST COMPANIES TO WORK FOR BY GREAT PLACE TO WORK (GPTW).



Voted best transport company

In 2024, IC Transportes was recognized as Best Carrier by Mosaic and maintained high-level certifications in audits conducted by strategic customers, reinforcing its commitment to quality, safety, and compliance.

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About FSJ

Acquired in 2023, FSJ (Fazenda São Judas – São Judas Farm) Logística specializes in full truckload road transport, serving retail and e-commerce customers in both asset-light and asset-heavy models. The company operates fixed daily routes from São Paulo to various Brazilian cities, including Belém, Maceió, Aracaju, Campo Grande, Cuiabá, Teresina, Salvador, Rio de Janeiro, Varginha, Belo Horizonte, Goiânia, Brasília, Vitória, Alhandra, Pinhais, and Esteio.



Discover **FSJ**.

FSJ has been a benchmark since 2015 in middle mile cargo transfer, a segment that connects distribution centers, warehouses, and other intermediate points in the logistics chain. Its operation has a fleet of more than 600 vehicles on the roads. In addition, the company has the second largest fleet of armored vehicles in Brazil, ensuring safety and efficiency in every transport.

At FSJ Logística, we understand that the future of logistics depends not only on operational efficiency, but also on environmental and social responsibility. The company's commitment to sustainability is reflected in all its actions, from the management of polluting gas emissions to active support for local communities.



Among FSJ's main ESG results and initiatives, the following stand out:

- **Emissions reduction:** 30% of the fleet consists of CNG trucks, B-trains, and Euro 6 trucks, in line with the company's commitment to innovation and sustainability. Designed to reduce emissions and optimize fuel consumption, these vehicles are essential to transforming freight transport into a cleaner operation.
- **Waste management:** 50 tons of tires per year are sent for recycling. In addition, the company has a practice of retreading tires twice before they are considered for recycling.
- **Diversity and inclusion:** 32% of leadership positions are held by women.



Outstanding Award FOB FARMA

In 2024, FSJ Logística was recognized as the Best FOB Operation Carrier – Highlight 2024 for its operational excellence and quality of services provided, reinforcing its commitment to efficiency and customer and partner satisfaction.



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- ▶ Compliance and ethics
- ▶ Anti-corruption
- ▶ Risk management
- ▶ Stakeholder management

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CORPORATE GOVERNANCE

JSL's corporate governance is based on transparency, ethics, and responsibility, ensuring the creation of value for its shareholders and other stakeholders.

The Company adopts best market practices and is listed on the **Novo Mercado of B3**, a segment that requires high standards of governance. In addition, it follows the Code of Best Corporate Governance Practices of the Brazilian Institute of Corporate Governance (IBGC), with rules, instances, and processes registered in the **Bylaws**.

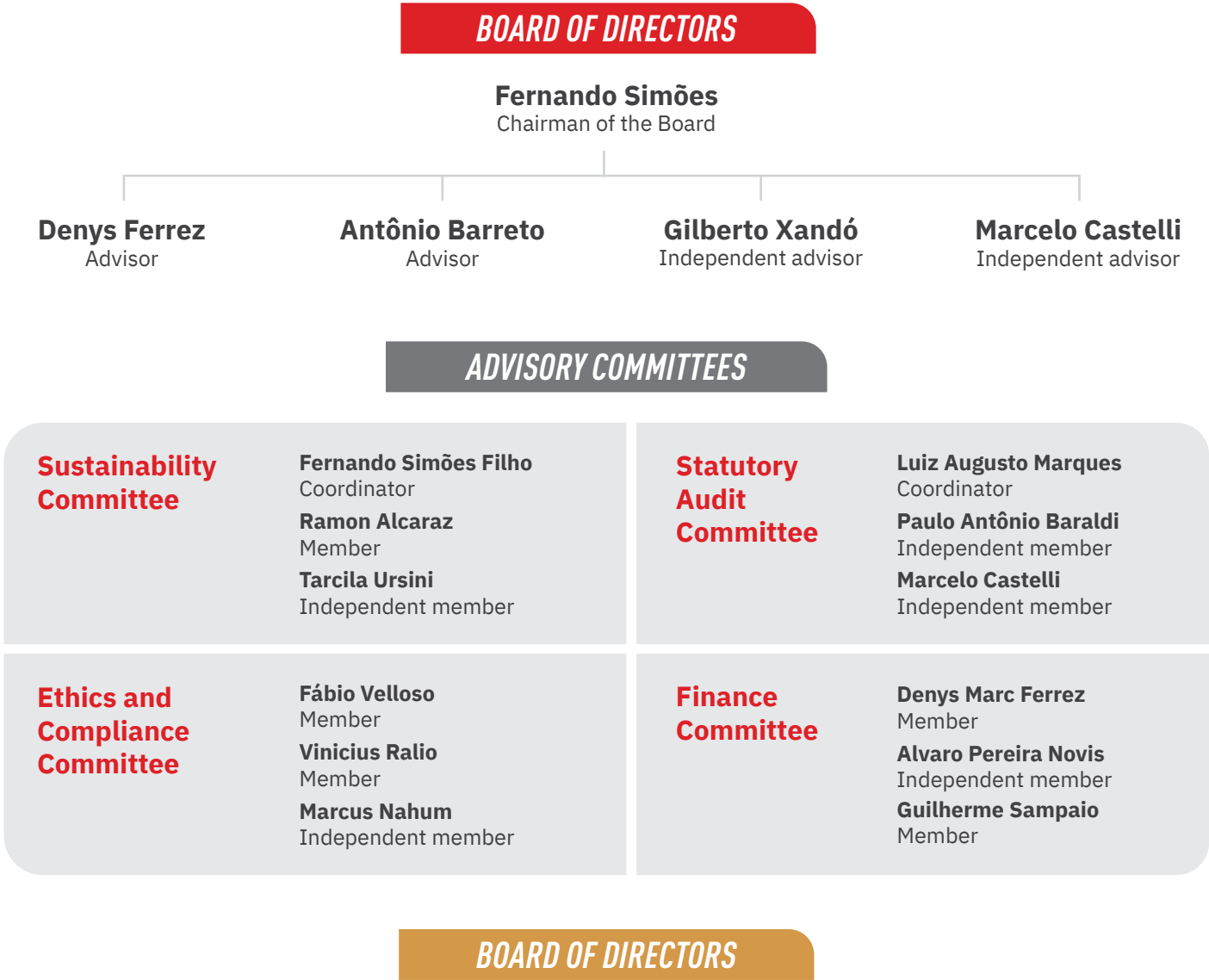
JSL's corporate governance structure is headed by the **General Shareholders' Meeting**, which is responsible for deciding on matters in accordance with the law, based on shareholder participation. The Board of Directors is responsible for defining the strategic guidelines that guide the company's business. To this end, it has advisory committees that, based on their areas of expertise, recommend strategic and well-founded actions. In turn, the Executive Board is responsible for the direct management of the company and its operations.

 Discover our **[Nomination Policy for Members of the Board of Directors, Committees, and Statutory Executive Board](#)**.

 Learn more about **[the composition and resumes of the members of the Board of Directors, Executive Board, and committees](#)**.

Governance structure

GRI 2-9



Eight directors (statutory and non-statutory) and six general managers of acquired companies.



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Board of Directors


GRI 2-10, GRI 2-11, GRI 2-12, GRI 2-17

Currently, JSL's Board of Directors is composed of **five members, two of whom are independent**. Members are elected and may be removed by the General Shareholders' Meeting, with a unified two-year term, and reelection is permitted. In line with best governance practices, the chairman of the Board of Directors does not perform any executive functions at the Company.

The composition of the Board of Directors is diverse, which allows for a plurality of ideas and perspectives and a decision-making process with greater quality and safety. In 2024, the directors had experience in sectors such as transportation and logistics, pulp and paper, chemicals, metallurgy, ports, hospitals, banking, construction, retail, oil and gas, and electricity.

Among its duties, the Board of Directors is responsible for ensuring the continuous generation of value for the company and its shareholders. To this end, **it meets four times a year** and holds extraordinary meetings whenever necessary to ensure the continuous generation of value.

The main duties of the Board of Directors include supervising economic, social, and environmental performance, defining business policies and strategies, driving growth, approving financial operations, setting goals and compensation for the Executive Board, overseeing management, and analyzing reports and balance sheets.

 Learn more about the duties of the Board of Directors at **Internal Regulations of the Board of Directors**.



Board competency matrix

Skills	Fernando Simões Chairman of the Board	Denys Ferrez Advisor	Antonio Barreto Advisor	Gilberto Xandó Independent advisor	Marcelo Castelli Independent advisor
Economy and geopolitical scenario		☑			☑
Climate emergency and environmental management		☑			☑
Strategies	☑	☑	☑	☑	☑
Finance and accounting		☑	☑	☑	☑
People, culture, and talent	☑		☑	☑	☑
Corporate governance in publicly traded companies	☑	☑	☑	☑	☑
Social impact, diversity, equity, and inclusion	☑				
Innovation, entrepreneurship, and new business models	☑		☑		☑
M&A and capital allocation	☑	☑	☑		☑
Logistics operations and mobility	☑		☑		☑
Risks, compliance, and integrity culture		☑			☑
Retail, marketing, and customer service	☑			☑	



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Advisory committees

GRI 2-13, GRI 2-14, GRI 2-16, GRI 2-25

The advisory committees have an advisory role and assist the Board of Directors on specific matters to ensure more robust decisions.

Ethics and Compliance Committee

The Ethics and Compliance Committee is an advisory body that advises the Audit Committee and the Executive Board. It is primarily responsible for maintaining the Compliance Program in a manner appropriate to the Company's business structure, based on applicable legislation, best market practices, and sustainability. In 2024, the committee met 12 times.

Among the committee's main responsibilities, the following stand out:

- Ensure compliance with the Code of Conduct standards and guidelines by supporting leadership and teams responsible for internal controls, risks, and compliance.
- Monitor preventive actions to mitigate or minimize cases of violation and non-compliance.
- Ensure the application of anti-corruption policies.
- Monitor indicators related to the Compliance Program.



Access the [Internal Regulations of the Ethics and Compliance Committee](#).

Finance Committee

The Finance Committee is non-deliberative and aims to analyze financial operations, recommend actions to improve financial management, and monitor the implementation of these measures. The committee responds and reports on its activities directly to the Board of Directors, through the committee coordinator. In 2024, the committee met twice.

Your main responsibilities will be:

- Analyze operations and financial results.
- Evaluate risks related to the Administrative-Financial area.
- Contribute to the creation of internal policies related to financial matters and corporate governance practices.
- Recommend actions to improve financial management and monitor the implementation of these measures.



Access the [Internal Regulations of the Finance Committee](#).

Statutory Audit Committee

The Company has a **Statutory Audit Committee**, which reports to the Board of Directors. The committee's purpose is to advise the Board of Directors on the supervision of the quality and integrity of financial reports, compliance with legal, statutory and regulatory standards, the adequacy of risk management processes and the activities of independent auditors. In 2024, the committee met 11 times.

The duties of this committee are:

- Supervise the quality of financial reports and their compliance with legal, statutory, and regulatory standards.
- Monitor the Compliance Program, risk management, and actions taken based on reports received through the Whistleblower Channel, in order to ensure the ethics and compliance of these processes.



Access the [Internal Regulations of the Statutory Audit Committee](#).



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Sustainability Committee

We have structured our sustainability governance based on formal bodies that ensure ethical and responsible business conduct, reconciling social, environmental, and economic performance. This structure is geared toward generating and sharing value with our stakeholders.

In this context, we have adopted the **Sustainability Policy** as a central reference, reinforcing our commitment to practices aligned with our values and guiding decisions and actions throughout the Company.

The **Sustainability Committee**, which is advisory in nature and directly linked to the Board of Directors, is composed of three executives: a holding company advisor, an independent member, and the CEO of JSL, in addition to the recurring participation of invited executives. Its main responsibilities include: advising the Board of Directors on social, environmental, economic and governance issues; monitoring the implementation of policies, strategies and projects related to sustainable development; supervising climate-related issues at a strategic level; and evaluating reports issued by regulatory agencies.



Fernando Simões Filho
Coordinator

Skills

- Climate emergency and environmental management.
- Social impact, diversity, equity, and inclusion.
- Innovation, entrepreneurship, and new business models.
- Strategies.
- Logistics operations and mobility.



Ramon Alcaraz
Executive member

Skills

- Strategy
- Culture, people, and talent.
- Logistics and mobility.
- Risk, compliance, and integrity culture.
- Customer service.
- Finance and accounting.
- M&A and capital allocation.



Tarcila Ursini
Independent member

Skills

- Climate emergency and environmental management.
- Social impact, diversity, equity, and inclusion.
- People, culture, and talent.
- Corporate governance in publicly traded companies.
- Innovation, entrepreneurship, and new business models.

To support the implementation of the guidelines defined by the Committee, we have **working groups** dedicated to ESG issues, formed by managers from different areas. These groups work to transform strategic guidelines into concrete practices, promoting the integration of ESG principles into JSL's business model and value chain.

In addition, since 2019, we have maintained the **Executive Sustainability Academy**, focused on training Senior Leadership on the most relevant topics for business sustainability, expanding strategic alignment and strengthening the corporate culture around these commitments.



Access the [Internal Regulations of the Sustainability Committee](#).

In 2024, the committee met five times. It currently consists of **three members**:

SUSTAINABILITY GOVERNANCE STRUCTURE

BOARD OF DIRECTORS

- ✔ Defines the sustainability strategy and positioning of the Company and its subsidiaries, aligned with the business vision.

SUSTAINABILITY COMMITTEE

- ✔ Advises the Board of Directors with recommendations and guidelines for promoting sustainability in business.
- ✔ Facilitates the integration of the topic in various areas and in relations with stakeholders.
- ✔ Monitors the execution of projects and the Company's social and environmental performance, proposing improvements.
- ✔ Reviews the Sustainability Policy every two years.

SUSTAINABILITY WORKING GROUPS

- ✔ They break down the guidelines into projects and actions.
- ✔ They propose initiatives to improve the Company's social and environmental performance.

EXECUTIVE ACADEMY FOR SUSTAINABILITY

- ✔ Promotes alignment between SIMPAR Group companies.
- ✔ Presents best practices, experiences, topics, and trends in the sector.



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Executive Board

The Executive Board consists of **six executives**. Members are elected by the Board of Directors for a two-year term and may be re-elected. Any director may hold more than one position, with the following designations: Chief Executive Officer, Chief Financial Officer, Chief Investor Relations Officer, and other directors without specific designations.

The Executive Board is responsible for managing the business in accordance with formally established guidelines and considering the definitions of strategic planning, prioritizing best practices in the operational, economic, social, and environmental areas.

Assessment of the effectiveness of the Board of Directors GRI 2-18

The Board of Directors conducts periodic assessments to improve its effectiveness and contribute to the improvement of the body. The assessment process occurs at least once during the term of office and is one of the responsibilities of the chairman of the Board of Directors. In the last term, the Company hired the services of Exec Consultoria em Recursos Humanos Ltda. to assist in the procedure. In turn, the effectiveness of the Advisory Committees was assessed internally.

The main criteria used in both assessments were: (i) collegial dynamics; (ii) strategic alignment; (iii) cultural alignment; (iv) alignment with management; and (v) digital awareness.



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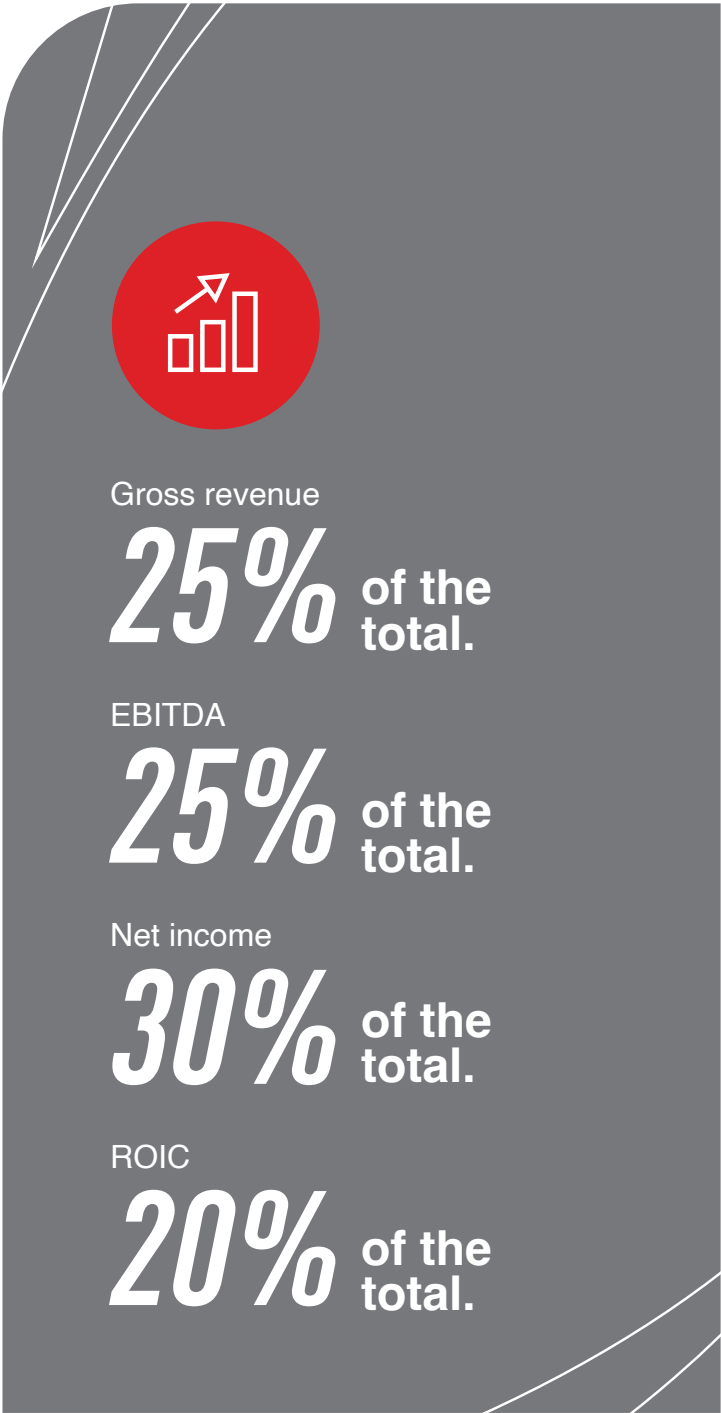
Remuneration of directors and senior management

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

JSL has an **Executive and Board Member Compensation Policy** approved by the Board of Directors.


Members of the **Board of Directors, committees and executive officers** receive a monthly compensation defined in accordance with previously established rules and conditions. Board members and committee members are not eligible to receive bonuses and do not participate in the stock option plan. JSL also establishes a fixed monthly remuneration for executives, defined based on individual negotiation and salary surveys.

THE VARIABLE COMPENSATION OF EXECUTIVES AND MEMBERS OF THE EXECUTIVE BOARD IS LINKED TO THE COMPANY'S ECONOMIC, FINANCIAL, AND OPERATIONAL PERFORMANCE, BASED ON PRE-ESTABLISHED TARGETS. FINANCIAL RETURN TARGETS INCLUDE SPECIFIC KEY PERFORMANCE INDICATORS (KPIs):



JSL adopts the best practice of linking sustainability targets to the Senior Leadership variable compensation program, reinforcing the alignment between ESG performance and long-term value creation. Last year, we expanded the scope of these goals: the CEO, CFO, Vice President, and Directors now have specific objectives related to the Company's ESG commitments. Among the topics covered are the evolution of the climate strategy, productive inclusion programs, health and safety, among other fronts that drive sustainability in operations.

In addition, at JSL, severance payments are calculated and paid in accordance with legal requirements, within the time frame established by law. If any variable or bonus has a vesting period, the amount is returned upon termination, net of taxes. We do not have a recurring practice of paying retirement benefits.

 [Learn more about our Compensation Policy.](#)



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COMPLIANCE AND ETHICS

GRI 3-3 CORPORATE
GOVERNANCE, ETHICS AND COMPLIANCE, GRI 2-15, GRI 2-23, GRI 2-24, GRI 2-25

At JSL, we prioritize an organizational culture based on ethics and compliance, guided by our values and principles at all levels of the hierarchy. To this end, we have structures dedicated to this topic, such as the Internal Controls, Risk and Compliance (CRC) area and the Ethics and Compliance Committee.

The CRC area aims to ensure compliance with laws, regulations, self-regulations, internal rules, and ethical standards. The area is responsible for providing guidance and raising awareness about the prevention of risky activities, protecting the Company and its stakeholders, and enabling sustainable growth and continuous improvement of the business.

Policies and conduct

JSL adopts policies to ensure governance, ethics, and social responsibility. These include:

- **Policy for Transactions with Related Parties:** establishes procedures for transactions with related parties, mitigating risks and conflicts of interest.
- **Policy for Interaction with Public Authorities:** defines rules for relations with public authorities and representatives.
- **Human Rights Policy:** guides JSL's actions to provide decent working conditions and a diverse, inclusive, safe, and healthy environment.
- **Anti-Corruption Policy:** establishes guidelines for effectively combating corruption.



Access all documents at
[Bylaws, Policies, and Agreements.](#)



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Compliance Program

GRI 2-23, GRI 2-24, GRI 2-25, GRI 2-26


JSL's Compliance Program reflects the Company's commitment to ethics, transparency, and integrity in all its operations. Structured based on best corporate governance practices, the program establishes guidelines for the conduct of its employees, suppliers, and business partners, ensuring a safe work environment aligned with the Company's principles.



Learn more about our practices at [Compliance and LGPD.](#)

JSL has a **Code of Conduct** that guides internal and external relations, and a robust **Internal Control, Risk, and Compliance structure**, including mechanisms to prevent conflicts of interest and continuously monitor risks. The program also includes periodic training for employees and accessible communication channels, such as the Transparency Line, a channel for clarifying doubts or requesting guidance on the Compliance Program, internal rules, and applicable legislation.

We also highlight the **Whistleblower Channel**, a channel for reporting any actions that are not in accordance with internal policies, procedures, and regulations or that violate current legislation.



Learn more about our [Code of Conduct.](#)



Learn more about our [Third-Party Code of Conduct.](#)


The program applies to all controlled companies and aims to **prevent, detect, and remedy** occurrences of misconduct, fraud, irregularities, and illegal acts, mainly in the public environment, as well as to strengthen ethical principles and transparency standards. We believe that compliance drives long-term value creation and reinforces the trust of customers, investors, and other stakeholders in the Company's operations.

Commitments made



CLEAN COMPANY SEAL – ETHOS INSTITUTE

The seal aims to promote a more ethical and honest market. At the heart of this initiative is the **Business Pact for Integrity and Against Corruption**, which presents a set of guidelines and commitments to be adopted by signatory companies and entities. The principles of the pact are based on the Charter of Social Responsibility, the United Nations (UN) Convention against Corruption, the 10th principle of the Global Compact, and the guidelines of the Organization for Economic Cooperation and Development (OECD).



Access the [signed letter](#) by JSL.



SIGNATORY TO THE UN GLOBAL COMPACT

Launched in 2000, the Global Compact is a call for companies to align their strategies and operations with Ten Universal Principles in the areas of Human Rights, Labor, Environment, and Anti-Corruption, developing actions that contribute to addressing society's challenges.



Access the [Letter of Commitment](#) signed by JSL.



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PREVENT

- ✓ Identification of risks and controls.
- ✓ Code of Conduct.
- ✓ Anti-corruption policies.
- ✓ Policies and procedures.
- ✓ Training and communication.
- ✓ Third-party approval.
- ✓ Handling of conflicts of interest.
- ✓ Evaluation of donations and sponsorships.
- ✓ Transparent Line Channel.

DETECT

- ✓ Whistleblower Channel.
- ✓ Monitoring.
- ✓ Auditing.
- ✓ Process mapping.
- ✓ Internal investigation process.

REMEDY

- ✓ Disciplinary measures.
- ✓ Recycling of training and communications.
- ✓ Monitoring of action plans.

STRENGTHEN

- ✓ Continuous improvement (e.g., review or definition of processes/controls, system updates).



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Ethical channels GRI 2-25

WHISTLEBLOWER CHANNEL

Available 24 hours a day, seven days a week, via website and telephone. Both means of communication are managed by an outsourced company, ensuring anonymity for whistleblowers acting in good faith, as well as the possibility of independently monitoring the progress of the complaint through a case number.

📞 0800 726 7111
✉ contatoseguro.com.br/jsl

TRANSPARENT LINE

This is a free channel designed to answer questions and provide guidance on topics related to the Compliance Program, Code of Conduct, Anti-Corruption Policies, and other internal JSL rules. It is available to internal and external audiences, Monday through Friday, from 8:00 a.m. to 5:48 p.m.

📞 0800 726 7250
✉ conformidade@jsl.com.br

FIGHT AGAINST CORRUPTION

GRI 2-24, GRI 205-1, GRI 205-3

As a way to reinforce a responsible organizational culture, we have established a **Code of Conduct**, an **Anti-Corruption Policy**, and a **Compliance Program** to encourage a culture of integrity and good practices among our partners, suppliers, and customers. At JSL, we maintain a risk and control matrix to evaluate and mitigate illegal and non-compliant acts in the provision of public or private services, in addition to **evaluating corruption-related risks in our operations**.

Learn about our policies aimed at combating corruption:

- Policy on [Interaction with Public Authorities](#).
- [Donations and Sponsorships](#) Policy.
- [Bidding Participation](#) Policy.
- [Gifts, Presents, Entertainment, and Hospitality](#) Policy.

As part of our efforts to combat corruption, we promote ongoing risk assessment, audits, and training for our employees, especially in strategic areas, to remove any practices involving corruption, bribery, offering undue advantages, among others, from the business environment. In 2024, more than 21,000 professionals were trained, including leaders and advisors.

Corruption cases

	No.
Total confirmed cases of corruption	7
Total confirmed cases in which employees were dismissed or sanctioned due to corruption	5
Total confirmed cases in which contracts with business partners were terminated or not renewed due to corruption-related violations	3



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RISK MANAGEMENT

GRI 2-12, GRI 2-16, GRI 2-25

At JSL, we maintain a structured management process focused on the main impacts identified in our operations. To this end, our **Risk Management Policy** establishes the guiding principles and responsibilities of this process in order to ensure the fulfillment of our objectives and minimize the Company's exposure to potential losses.

The **risk management structure** is based on the COSO¹ (2017) methodology of the Committee of Sponsoring Organizations of the Treadway Commission, integrated with ISO² 9001 and ISO 31000³ standards, and aligned with Control Objectives for Information and Related Technologies (COBIT)⁴. Based on this, we identify the risks to which we are exposed through self-assessment and process mapping by managers and directors of each business line. We then analyze their impacts and probability of occurrence, classifying each one into the following categories: strategic, operational, market, liquidity, credit, image, compliance, and socio-environmental. Based on the definition of the impact and probability matrix, risks are prioritized and the treatment and monitoring of the most significant ones are defined, delimited through our internal control structure aligned with JSL's objectives.

Risk Management Policy

In 2024, following approval by the Board of Directors, we published the **Risk Management Policy** revised. Our employees also had access to new risk management training, consisting of three modules, focusing on the Company's three lines of defense, the role of the CRC area and Internal Audit in the process, and the responsibility of managers in acculturating the topic.

The Board of Directors plays a fundamental role in governance and risk management, since it is responsible for periodically evaluating the risks to which the Company is exposed and the effectiveness of the risk management system, internal controls, and compliance. Furthermore, with support from the CRC area, the Board of Directors is responsible for defining how risks are handled, monitored, and communicated. It is also responsible for ensuring that the Executive Board has internal mechanisms and controls to manage risks and integrate them into the company's strategy.

Main risks monitored

Category	Definition
Operational	Arising from failures, inadequacies, or fraud in internal processes and technology, including cyberattacks and systemic failures.
Strategic	Associated with the Company's strategic decisions or its inability to protect itself and adapt to changes.
Image	Internal and external factors that may affect stakeholder perceptions, damaging reputation, credibility, and brand.
Compliance	Caused by non-compliance with laws and regulations, which may result in fines, indemnities, and damage to JSL's image and credibility.
Market	Refers to losses arising from changes in market values, such as transactions subject to exchange rate fluctuations, interest rates, stock prices, and costs.
Credit	Linked to the default of counterparties in financial contracts, impacting JSL's accounts receivable, deposits, and investments, as well as access to financing lines.
Liquidity	Linked to insufficient resources to meet financial obligations without impacting operations or generating significant losses to the business.
Social and Environmental	Referring to relevant social and environmental problems and processes; potential damage to the environment, social relations, and communities related to the economic activities of subsidiaries.

1. Framework of guidelines for integrated corporate risk management, developed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
2. ISO standard that defines criteria for a quality management system, focusing on process efficiency and customer satisfaction.
3. ISO standard that provides generic principles and guidelines for risk management.
4. Control Objectives for Information and Related Technologies.



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STAKEHOLDER MANAGEMENT

GRI 2-25, GRI 2-29

A transparent, close, and ongoing relationship with our stakeholders is a fundamental pillar of our strategy and is present in our business decisions. Our [Stakeholder Engagement Policy](#) guides these interactions, which may be focused on investments, expansions, product and service launches, and corporate communications. These relationships are monitored by performance indicators and guided by JSL's culture, values, policies, and ethical principles.

We know that aligning our strategies with our stakeholders' expectations is essential to building a more sustainable and responsible future. That is why we conduct formal consultations every two years or whenever significant changes occur in our operations.

Stakeholder	Description	How we engage	Engagement channels
Government	Institutional relations are guided by high standards of compliance, ethics, and transparency, further contributing to the formalization of the sector.	<ul style="list-style-type: none">Compliance with legal requirements to which the Company is subject.Participation in advocacy forums and associations.	<ul style="list-style-type: none">Interactions with the public sector are guided by the Code of Conduct and anti-corruption policies.
Customers	JSL seeks to maintain long-term relationships with its clients, listening to and understanding their needs in order to provide them with tailor-made solutions, with agility and excellence.	<ul style="list-style-type: none">CRM (Customer Relationship Management).Semi-annual satisfaction surveys.	<ul style="list-style-type: none">24-hour customer service.Digital channels.Reclame Aqui and other institutions.
Investors	Transparency and ethics are fundamental principles in the Company's relationships, which takes into account various market perspectives to facilitate investors' assessment of its business and performance.	<ul style="list-style-type: none">Participation in conferences.Targeted events such as quarterly earnings calls and JSL Day.Shareholders' Meeting.	<ul style="list-style-type: none">Digital channels.Investor relations mailing.Disclosure of results reports.Meetings (1:1 or group).
Employees	With a view to long-term relationships, JSL invests in the professional development of its employees and in actions to promote health, safety, and well-being.	<ul style="list-style-type: none">People Cycle (evaluation).Culture Guide.Ligado em Você Channel.Climate Survey.	<ul style="list-style-type: none">Whistleblower Channel.Digital channels.Internal communications.Integrated Annual Report.
Suppliers	Supplier management seeks to prioritize partnerships, foster regional socioeconomic development, and streamline customer service. It also aims to build fair and long-term relationships, with products and services focused on customer satisfaction.	<ul style="list-style-type: none">Third Party Code of Conduct.Approval process.	<ul style="list-style-type: none">Whistleblower Channel.Integrated Annual Report.
Societies	The Company prioritizes actions that mitigate the impacts and risks of operations with innovative and sustainable solutions. In addition to proprietary projects that meet local specificities, it operates in communities through the Júlio Simões Institute.	<ul style="list-style-type: none">Implementation of programs open to the public and involving communities surrounding operations.Private Social Investment.Sponsorships and donations.	<ul style="list-style-type: none">Digital channels.Complaints channel.



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TECHNOLOGICAL AND SUSTAINABLE INNOVATION

- ▶ Innovation and digital solutions
- ▶ Cerrado Project
- ▶ Information safety

CAPITAL  INTELLECTUAL

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At JSL, innovation is a strategic pillar that cuts across all our businesses. We believe that technology is the **path to transformation**, allowing us to deliver real value to our customers through process optimization and increased operational efficiency. Our approach integrates innovation and sustainability, ensuring that each technological advance generates a measurable impact on efficiency, cost reduction, and mitigation of social and environmental risks.

In 2024, we consolidated our commitment to innovation through process digitization, logistics optimization, and the adoption of new technologies. From the implementation of drone inventories to the digitization of transportation with Torre Ativa, we are continuously advancing to transform the experience of our customers and partners.



INNOVATION AND DIGITAL SOLUTIONS

GRI 3-3 TECHNOLOGICAL AND SUSTAINABLE INNOVATION, GRI 2-29

Our innovation strategy is focused on generating **operational efficiency**, optimizing resources, and reducing social and environmental impacts.

Thus, the strategic combination of our operational scale, process optimization, commercial excellence, and investments in innovation enables an integrated and differentiated relationship with our customers and our truck driver base, aiming to meet their demands and contributing to the maintenance and expansion of our business.

Among the technological innovations that enhance operational efficiency, reducing costs and processing time and optimizing or eliminating the use of resources, are the digitization of transport control processes (e-JSL), digital warehouse management, and digital contracting of aggregates.

We also plan to intensify our open innovation activities in 2025, with the aim of identifying and implementing sustainable technologies and process automation. In this context, we have already identified opportunities for collaboration with startups and research centers in the logistics and transportation sector to enable the development of new technological solutions.

WE BELIEVE THAT DIGITAL TRANSFORMATION IS FUNDAMENTAL TO CREATING A SMART ECOSYSTEM THAT BENEFITS EVERY LINK IN THE LOGISTICS CHAIN, NOT JUST OUR INTERNAL OPERATIONS, REINFORCING OUR COMMITMENT TO INNOVATION AND OPERATIONAL EFFICIENCY.



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Learn about the innovation projects prioritized by the Company in 2024

e-JSL Portal

We have continuously invested in digitizing our operations, developing customized systems that ensure greater safety and reliability in supply and logistics management. The **e-JSL portal**, one of our main digital tools, allows for the control and monitoring of operations, as well as the analysis of customer operational trends, facilitating process automation and driving continuous improvements.

The impact of digitization also extends to **outsourced service providers**, especially truck drivers, who, through integration with the e-JSL portal, obtain greater trip predictability and better load optimization. This results in greater operational leverage and more competitive prices, promoting benefits for both customers and transportation providers.

JSL Digital

JSL Digital is a new business venture for the Company, created to offer fully digital logistics solutions with a focus on flexibility, agility, and operational efficiency gains.

Launched in 2024, JSL Digital combines TruckPad technology with JSL's operational know-how, operating as an asset-light model focused on FTL¹ transportation of low value-added cargo. The platform allows customers to contract services in a simplified manner, with real-time access to vehicle location and cargo status.

This solution expands JSL's presence in new market flows, optimizes logistics resources, and generates significant gains in productivity, transparency, and predictability. As a result, it strengthens the Company's value proposition and contributes to smarter and more sustainable transportation.

1. Full Truckload.



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Torre Ativa (Active Tower) Project

In 2024, the Company completed the full digitization of its operations with the launch of Torre Ativa, developed through a combination of JSL's operational knowledge and TruckPad's technology.

Torre Ativa is an integrated logistics intelligence platform that uses technologies such as geolocation, electronic fences, and digital panels to monitor truck locations, cargo status, and compliance with planned flows in real time. This allows load opportunities to be connected to drivers who best match the load and route profile, optimizing fleet utilization and reducing empty trips.

The solution also strengthens predictive analytics capabilities, anticipating risks and promoting faster responses to ensure safety, efficiency, and operational control.

From a sustainability standpoint, Torre Ativa enables gains in productivity and efficiency in cargo handling, with better use of assets and a better balance between demand and operational availability. These advances translate into reduced fuel consumption and greenhouse gas (GHG) emissions, benefiting shippers, logistics operators, and independent or small and medium-sized carriers.

In addition, continuous visibility reinforces transparency with customers, who can track their cargo in real time, increasing the reliability and perceived quality of the service provided by JSL.



Drones for inventory and inspection

In 2024, we innovated in inventory and asset management by adopting drones for inventory and inspection in some operations. This technology increased survey accuracy, reduced the time required for audits, and improved process safety, minimizing operational risks.

Artificial intelligence and predictive analytics

We are investing in artificial intelligence to increase operational efficiency. Using machine learning, we are able to predict and mitigate problems before they impact operations, from predicting mechanical failures to improving fleet management.

One of the projects we have **promoted is the implementation of predictive analytics** to build truck driver loyalty. Based on historical and behavioral data, we have developed a model that aims to reduce driver turnover and improve driver satisfaction.



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Other projects and their contributions to sustainability

Project	Objective	Contribution to sustainability	Indicators
 Hexatrem	Vehicles with greater load capacity, with a configuration of six semi-trailers.	Fewer vehicles serving a given route, with reduced fuel consumption, atmospheric emissions, GHG emissions, and the generation of waste typical of road operations, such as tires.	Reduction in the number of vehicles, fuel consumption, CO ₂ emissions (tCO ₂ e), and waste generation.
 Alternative fuels (electric and CNG)	Replacement of diesel-powered vehicles with lower-emission alternatives, such as electric and CNG vehicles.	Reduction in atmospheric emissions and GHG emissions.	Reduction in CO ₂ emissions (tCO ₂ e).
 Fleet resizing	Adjustment of vehicle load capacity to optimize the necessary fleet and reduce the number of vehicles on the roads.	Fewer vehicles serving a given route, with reduced fuel consumption, atmospheric and GHG emissions, and the generation of waste typical of road operations, such as tires.	Reduction in the number of vehicles, fuel consumption, CO ₂ emissions (tCO ₂ e), and waste generation.
 LDT system	Monitoring of psychological and behavioral conditions to prevent accidents.	Greater safety for logistics workers and improved quality of life and health.	Reduction in the number of accidents; accident frequency rate and number of workers with deviations.
 Health and safety app	Application for leaders to perform daily health and safety routines, acting immediately in any potentially risky situation.	Reduction in accidents and awareness with the support of digitized health and safety indicators.	Evolution of accident frequency rate, number of training courses completed via app.



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CERRADO PROJECT GRI 413-2

The Cerrado Project is the result of a partnership between JSL and Suzano to implement the **largest single pulp production line in the world, in Ribas do Rio Pardo (MS)**, a municipality with approximately 25,000 inhabitants, where 65% of the population has no education or has not completed elementary school. In this context, we play a key role in developing solutions, transporting pulp, and training skilled labor, given the shortage in the region.

A major innovation was the adoption of Hexatrem to replace Tritrem. While Tritrem is widely used to transport wood, Hexatrem can carry twice as many packages, allowing the same volume to be moved with fewer vehicles. This change has increased operational efficiency and reduced input consumption, **resulting in savings of almost 8,000 tons of CO₂e per year**. The rationalization of resources and lower demand for trips reflect our commitment to balancing economic development and sustainability in forestry logistics.

To ensure safety on all fronts, we have implemented behavioral and speed monitoring, aptitude tests capable of gauging drivers' reactions to visual stimuli, onboard checklists, inspections with drones and ADAS¹ onboard technology, as well as applications that record health, safety and environmental routines and supervise daily work releases.

1. ADAS is an advanced safety system that uses a camera and radar installed on the windshield and bumper of the vehicle to improve driver performance and prevent traffic accidents.

CERRADO PROJECT IN NUMBERS

50% transport

via Hexatrem
(25% cost and 15% CO₂ emissions/m³).

1,012 contracted

employees.

685 contracted drivers,

340 of whom were hired through JSL's partnership with Sest/Senat, which promoted the change of the CNH category to “E” and all professional training.

350,000 hours

training.

85 women hired

in vulnerable situations among drivers and machine operators in the Mulheres na Direção (Women Behind the Wheel).

To meet the demand for drivers and mechanics, partnerships were established with the state government, Sest/Senat, Senai, and the municipal development secretariat, which enabled the training of new professionals, including changing their driver's license category to “E.” Aiming to increase female participation, the **Mulheres na Direção program introduced 85 women** in vulnerable situations to roles such as drivers and machine operators, reinforcing JSL's inclusive approach. Another highlight was the **investment of around R\$2 million in a driving simulator**, which enabled intensive training in a safer manner.

Together, these initiatives ensure strict risk control, preserve the integrity of everyone involved in operations, and consolidate JSL's commitment to building more modern, inclusive, and responsible logistics.



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INFORMATION SAFETY GRI 2-24, GRI 2-25, GRI 418-1

Information safety was one of our priorities in 2024. We invested in safety tools, governance, and team training to ensure the protection of our systems and data. New safety tools were acquired, such as Web Application Firewall (WAF), which protects the Company's applications against possible cyber attacks.

In addition to technological investments, we follow strict corporate guidelines for data protection and privacy, in line with SIMPAR's corporate structure. We also maintain a Privacy and **Personal Data Protection Governance Program**, ensuring compliance with the General Data Protection Law (LGPD), the Federal Constitution, and other relevant regulations. This program is constantly updated to keep pace with regulatory changes and ensure the integrity of the information processed.

***TO STRENGTHEN GOVERNANCE,
WE RELY ON SPECIALIZED SUPPORT
TO MANAGE RISKS AND IM-
PLEMENT GOOD DIGITAL
SAFETY PRACTICES.***

Since 2022, the SIMPAR Group has adopted a **Privacy Policy** comprehensive policy that establishes guidelines for the protection of both personal and corporate data. In 2024, the Company began a detailed review of these guidelines to reinforce the safety and efficiency of the processes.

From an operational standpoint, we implemented an information safety training campaign for all employees, with a special focus on technical teams. Safety training tracks were created, covering everything from good software development practices to the identification and correction of vulnerabilities.

In 2024, we also underwent security audits conducted by Pricewaterhouse Coopers (PwC), which evaluated the Company's security governance, including access management and user profile segregation. These audits reinforced the confidence of customers and stakeholders in JSL's ability to protect their information and systems. As a result of these initiatives, **no substantiated complaints regarding privacy violations or data loss have been identified** within the SIMPAR holding company structure in the last three years.

In addition, a specialized privacy management system has been implemented to ensure that all data protection requests are handled promptly and within legal deadlines. These measures reflect our commitment to digital security and the privacy of our customers, partners, and employees.



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- ▶ Corporate structure
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CORPORATE STRUCTURE GRI 2-1



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FINANCIAL PERFORMANCE

GRI 3-3 ECONOMIC AND FINANCIAL PERFORMANCE AND BUSINESS EXPANSION

The year 2024 was marked by another cycle of consistent growth and the consolidation of a new level of scale, profitability, and value creation for JSL.

These results reflect our business model, anchored in efficiency, capillarity, diversification, and deep knowledge of the Brazilian logistics chain.

With a strategy based on capital discipline, active customer portfolio management, and the development of customized logistics solutions, we ended the year with results that exceeded our initial public offering (IPO) targets. **Since then, we have tripled our gross revenue and quadrupled our EBITDA, with significant margin expansion.** Revenue growth, progress in the asset-light model, leverage control, and maintenance of operating margins reinforce the Company's robustness, which continues to expand in a sustainable and resilient manner.

Thus, the effectiveness of our management model continues to generate value for our shareholders, customers, and employees, while we advance our sustainability and innovation agendas. Now, we continue with the analysis of the main financial results, focusing on consolidated revenue, cash generation, liquidity and indebtedness, profitability, investments, and new contracts.

ISEB3

ESG Value: 2nd consecutive year on the ISE B3

For the second consecutive year, **JSL has been selected to join the B3 Corporate Sustainability Index (ISE)**, one of the main indicators of corporate sustainability in the Brazilian market. The ISE brings together companies that stand out for their sustainable, ethical, and transparent practices, and is also a reference for investors seeking to align their portfolios with businesses committed to sustainable development.

In this cycle, **we rose 12 positions in the ranking due to initiatives that place corporate sustainability at the center of our operation:** a more efficient fleet, reduced environmental impact, and programs that transform lives, such as Mulheres na Direção (Women Behind the Wheel) and Conectando Fronteiras. To be included in the portfolio, we were evaluated on aspects such as business ethics, risk management, worker health and safety, diversity and inclusion, environmental management, and climate change.

Being on the ISE is a reflection of our commitment to ESG best practices in our business, in the value chains in which we participate, and in the communities where we operate.

AT JSL, WE BELIEVE THAT IT IS POSSIBLE TO COMBINE ECONOMIC GROWTH WITH SOCIAL AND ENVIRONMENTAL RESPONSIBILITY.



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Financial results

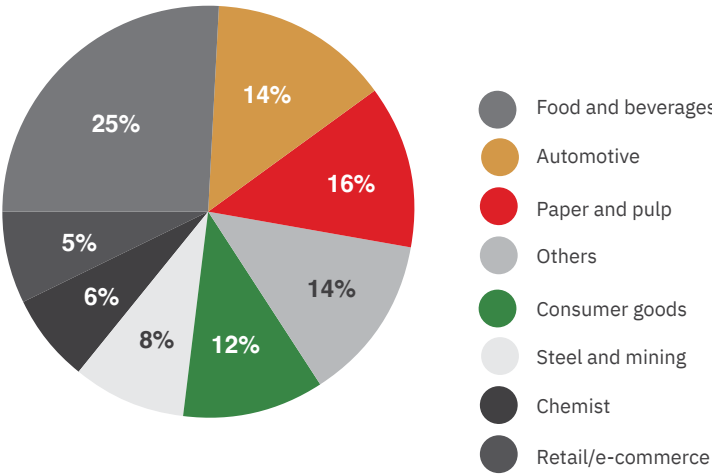
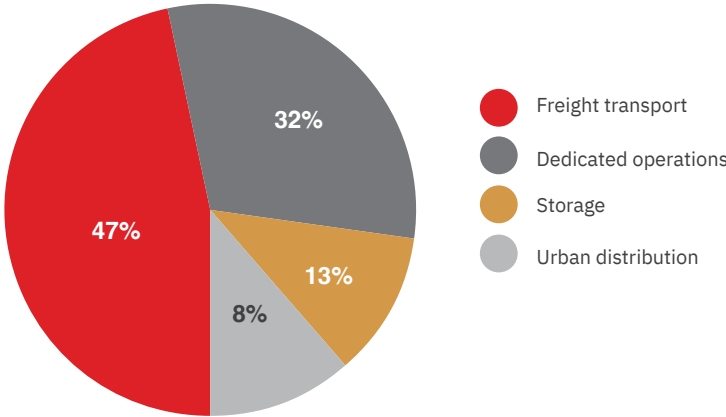
Consolidated revenue

R\$ million	2022	2023	2024
Gross revenue	7,133.7	8,929.8	10,686.0
Net revenue	6,022.4	7,574.6	9,056.3

JSL's consolidated gross revenue reached R\$10.7 billion in 2024, a 20% increase over the previous year. Excluding the acquisitions of IC Transportes and FSJ Logística, organic growth was 16%, reflecting the maturation of contracts signed in recent years and the expansion of new projects closely aligned with the Company's service portfolio.

The revenue mix also showed significant strategic changes. Asset-light operations gained prominence, accounting for 54% of net service revenue in the fourth quarter of 2024 (4Q24), up 18% compared to the same period in 2023. This model favors operational flexibility and lower capital requirements. The asset-heavy model, with 46% of revenue, grew 15% in the year, driven by contracts in the food and beverage, pulp and paper, and e-commerce sectors. This strategic combination offers a balance between operational resilience and expansion with less capital invested.

Net service revenue opening (4Q24)



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Cash generation

We ended 2024 with free cash flow after growth of R\$521.1 million, even after net capital expenditure (Capex) of R\$789 million. This performance reflects discipline in capital allocation and a focus on cash generation as a pillar of the deleveraging strategy.

Adjusted EBITDA was R\$1.7 billion, with a margin of 19.4%, demonstrating consistency in operating results even in the face of cost pressures from inflation in inputs and pre-operating expenses for new projects. This indicator is central to the assessment of operating cash generation and confirms the robustness of the Company's performance.

Liquidity and indebtedness

JSL's capital structure remained solid in 2024. We ended the year with R\$1.9 billion in cash and R\$702 million in undrawn committed credit lines, totaling R\$2.6 billion in available liquidity — sufficient to cover 1.7x short-term debt.

Net debt/EBITDA was 3.04x, and net debt/adjusted EBITDA was 2.63x, within the established covenant limits. The average cost of net debt was 14.6% per year, with an additional reduction of 0.2 percentage points expected in 2025 with the amortization of more expensive instruments. The average term of net debt reached 5.1 years.

Profitability

The running rate (ROIC) for 2024 was 14.6%, impacted by asset-heavy projects that are still in the ramp-up phase. With the maturation of these operations throughout 2025, profitability is expected to expand, sustaining the return on invested capital at levels appropriate to JSL's business profile.

**2024 WAS A YEAR
OF DISCIPLINE
IN CAPITAL
ALLOCATION AND
FOCUS ON CASH
GENERATION.**



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Investments

Investments (net capex) totaled R\$789 million in 2024, a 21.8% decrease compared to 2023. This decline is due to the prioritization of asset-light projects and the asset leasing strategy, which allows for cash preservation and accelerated deleveraging. It also proves the lower need for investments to maintain organic growth due to the profile of new contracts signed in 2024, especially in the second half, in addition to the possibility of operational changes with the leasing of assets for contracts that require capex in our operations. Even with lower capex, the expansion investments made have the potential to generate approximately R\$1.2 billion in additional annual revenue, according to the historical conversion average.

The volume invested still reflects the implementation of large contracts signed throughout the year, with 77% of gross capex earmarked for expansion.

Investments (R\$ million)

	2022	2023	2024
Gross investment by nature	1,630.4	1,293.3	1,092.2
Expansion	1,233.2	1,052.7	833.4
Renovation	337.7	217.5	225.1
Other	59.5	23.2	33.7
Gross investment by type	1,630.4	1,293.3	1,092.2
Trucks	1,025.6	802.1	764.1
Machinery and equipment	147.7	181.6	132.6
Light vehicles	326.4	209.8	79.7
Buses	46.4	19.4	21.3
Other	84.4	80.4	94.5
Revenue from sale of assets	209.7	284.7	303.2
Total net investment	1,420.7	1,008.7	789.0

New contracts

In 2024, we invested R\$5.4 billion in new contracts with an average term of 59 months. Of the total, 89% originated from cross-selling, demonstrating the strength of our ecosystem and our ability to expand services within our own customer base. We added 28 new customers, with highlights in the chemical (26%), food and beverage (19%), and pulp and paper (12%) sectors.


The contracted portfolio reinforces JSL's future organic growth and demonstrates the market's confidence in the quality of delivery and specialization of the services provided.


TAX MANAGEMENT GRI 207-1, GRI 207-2, GRI 207-3, GRI 207-4

Our tax management aims to ensure compliance with tax obligations and full compliance with applicable laws. To this end, we have a dedicated **Tax Management** area responsible for formulating and monitoring our tax strategy, which is approved by senior leadership, including the chief financial officer and the chief executive officer. In addition, we maintain a **Tax Group** composed of internal specialists and external advisors, which guides decisions based on principles of governance and regulatory compliance. The **Fiscal Council** also plays a role in this process, reinforcing our commitment to transparency and control mechanisms.

To reinforce the soundness of our tax governance, we submit our practices to **periodic internal and external audits**. In turn, the Investor Relations (IR) area acts as a direct channel to clarify doubts, forward questions, and communicate quarterly financial and operating results, reinforcing our commitment to transparency.

We also benefit from the support of our holding company, SIMPAR, which centralizes the **Tax Planning and Management** of the subsidiaries. This ongoing work allows us to **identify opportunities to optimize tax burdens, take advantage of benefits and incentives, and reduce risks**. Part of the value generated by JSL's operations returns to society through the payment of taxes, reinforcing our contribution to economic and social development.

 Learn more about JSL's performance at [Results Center](#).

 Please click here to access the [JSL Reference Form](#).



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CLIMATE STRATEGY AND ENVIRONMENTAL MANAGEMENT

GRI 3-3 CLIMATE CHANGE AND ENVIRONMENTAL MANAGEMENT,
SASB TR-RO-110A.2, SASB TR-AF-110A.2

- Climate change
- Greenhouse gas inventory
- Natural resources
- Biodiversity

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Sustainability is a key part of our business strategy and decision-making. We know that managing the environment is super important to reduce the impact of our operations, so we've put in place strict measures to cut emissions, use natural resources wisely, and encourage innovation in sustainable logistics solutions.

Responsibility for decisions related to the climate and environmental agenda lies with the Board of Directors, which has the technical support of the **Sustainability Committee**. This committee monitors the performance of social and environmental projects, analyzes risks and opportunities, promotes integration among subsidiaries and ensures periodic reporting of indicators.

Our **Environmental Management System (EMS)** is structured based on international standards, such as ISO 140011, ensuring compliance with current environmental legislation and the application of sustainable best practices. Our processes are continuously reviewed to ensure greater operational efficiency and lower environmental impact, with emphasis on:

- Adoption of technologies aimed at **reducing emissions** and monitoring environmental indicators.
- Environmental **training and awareness programs for employees** and partners.
- Investments in **more modern fleets**, aligned with stricter environmental standards.



Learn more about our [sustainability governance](#).

Sustainability Policy

JSL's Sustainability Policy guides the integration of environmental, social and governance (ESG) principles into the Company's decisions, strategies and daily practices. It establishes guidelines to reduce negative social and environmental impacts, enhance positive impacts and promote alignment with the Global Compact Principles. It also guides relationships with employees, partners, and other stakeholders, contributing positively to economic, social, and environmental development.



Visit our [Sustainability Policy](#).

1. ISO 14001 is an international standard that establishes the requirements for an Environmental Management System, so that organizations can manage their environmental impacts effectively, seeking continuous improvement in environmental performance.



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CLIMATE CHANGE

Climate change represents one of the main global challenges and a determining factor for business resilience in the logistics sector and in the sectors in which our clients operate. Aware of this scenario, JSL has advanced in the implementation of its strategy to **reduce GHG emissions intensity** and **manage climate risks** for the **development of sustainable solutions**.

Strategy

We recognize that reducing emissions in the road transport sector faces significant structural challenges in Brazil, especially due to the predominance of diesel as the main source of energy. Given this scenario, we have focused our efforts on operational efficiency initiatives, aiming to reduce fuel consumption and, consequently, emissions intensity.

This year, we developed a **CO₂ Emissions Simulation tool** capable of calculating and comparing different operating scenarios based on emissions efficiency and fuel costs, in order to guide our actions and the logistics projects developed for our customers. This innovation allows us to evaluate the environmental impact of new projects from their conception, ensuring greater predictability and a basis for more sustainable choices.

1. The sector's global average rating is C.

IN 2024, JSL ESTABLISHED A CORPORATE GOAL FOR SENIOR LEADERSHIP, INCLUDING THE CEO, ENSURING THAT THE CLIMATE AGENDA IS PRIORITIZED ACROSS ALL STRATEGIC FRONTS.

Another important initiative was the incorporation of the **analysis of our customers' climate commitments into our strategic planning**.

With regard to setting targets, although the Company has used the Science Based Target Initiative (SBTi) tool as a benchmark in its analyses, we still depend on the evolution of factors such as environmental regulations and the availability of sustainable technologies, in a scenario where the national infrastructure is heavily oriented towards the supply of fossil fuels, making it difficult to scale up cleaner solutions.



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Given the opportunities generated by the energy transition, we have started to offer sustainable solutions in BID processes and commercial prospecting. This approach allows us to anticipate the sector's needs and strengthens our evolution towards the best logistics solutions in an energy transition scenario.

JSL MAINTAINED ITS B RATING IN THE CDP CLIMATE, ABOVE THE GLOBAL AVERAGE FOR THE TRANSPORTATION AND LOGISTICS SECTOR.

Continuous monitoring has also been an essential pillar of our climate strategy. We have **implemented monthly monitoring of emissions from natural gas vehicles (NGVs) and electric vehicles in our fleet**, ensuring efficient management of these assets and maximizing the associated environmental and economic benefits. In addition, we now track gross greenhouse gas (GHG) emissions by cost center (customer), providing a detailed view of the environmental impact of each operation and enabling more targeted actions to reduce emissions.

These initiatives reinforce our commitment to the transition to a low-carbon future and support the **plan to contribute to SIMPAR's goal of reducing emissions intensity by 15% by 2030**, which is monitored every two months by the Sustainability Committee by scope 1, 2, and 3 emissions indicators and the emissions per revenue indicator.



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JSL COMMITMENTS



Actively contribute to the holding company's goal of **reducing GHG emissions intensity by 15%** by 2030.



Survey of Aspects and Impacts (LAIA) of operations to map prevention and mitigation measures in case of environmental emergencies.



Conducting **internal and external audits** to assess the Company's results and incorporate improvements into its processes.

In this way, we maintain our commitment to energy transition, balancing economic viability and environmental impact in our strategic decisions, while driving the value chains in which we operate toward the adoption of best practices in sustainability.

Governance in climate change

GRI 2-12, GRI 2-24

We have adopted an integrated climate change governance model, guided by the guidelines established in our **Sustainability Policy** and **Climate Change Policy**. Thus, we seek to align our operations with global best practices in climate management, reinforcing our commitment to sustainability and transparency.

Climate Change Policy

The Climate Change Policy guides the Company in incorporating climate aspects into its strategy and establishes guidelines for climate mitigation, compensation, and adaptation.



Visit our [Climate Change Policy](#).

JSL's corporate governance structure includes a **Sustainability Committee**, which reports directly to the Board of Directors and is responsible for monitoring environmental indicators, promoting the reduction of GHG emissions and ensuring compliance with the principles of the United Nations Global Compact and the recommendations of the Intergovernmental Panel on Climate Change (IPCC).

In turn, **the Board of Directors plays a central role in driving this issue forward**, as it is responsible for overseeing the implementation of environmental policies and ensuring that practices are aligned with the commitments made by the Company.

JSL's governance model is based on the following principles:

- **Transparency and accountability:** regular disclosure of environmental impacts and mitigation strategies.
- **Commitment to reducing emissions:** implementation of clean technologies and continuous monitoring of GHG emissions.
- **Corporate responsibility:** adoption of sustainable practices that consider the social and environmental impacts of operations.
- **Stakeholder engagement:** promotion of dialogue with shareholders, customers, employees, and local communities.

These principles ensure that environmental management is conducted in an integrated manner, considering the specificities of the logistics and transportation sector in which JSL operates.



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Climate risk and opportunity management

GRI 201-2

With regard to climate adaptation and resilience, JSL's actions are based on an analysis of the **physical risks** and **transition risks** to which we are exposed. Conducted in 2022 and maintained in full in 2024, the results of this study are integrated into our risk management process. **These risks are monitored by the Company's executives and the Board of Directors**, ensuring that JSL is prepared to face climate challenges.

WORKFLOW



JSL's climate risk and opportunity assessment considers scenarios of a 1.5°C increase in global temperature, as well as physical risks according to Representative Concentration Pathway (RCP) 4.5 and 8.5, with the aim of evaluating the conditions that are expected to potentially impact the Company's operations.

Transition scenarios

IEA NZE: Net Zero emissions scenario from the International Energy Agency. Some of its characteristics are:

- Electrification of vehicle and truck fleets.
- Use of biomethane and CNG grows until 2030, hydrogen as fuel for road freight transport.

IRENA 1.5 °C pathway: emission scenarios developed by the International Renewable Energy Agency, with the following characteristics:

- Electrification of the vehicle and truck fleet.
- Greater use of biofuels for transportation, but with reservations regarding competition with food production.

Physical scenarios

RCP 4.5: represents one of the IPCC's intermediate stabilization pathways in which radiative forcing is stabilized at approximately 4.5 W/m² after 2100, representing an average increase of up to 2.6 °C.

RCP 8.5: represents the IPCC's high-end pathway, in which radiative forcing reaches more than 8.5 W/m² by 2100 and continues to increase for some time thereafter, representing an average increase of up to 4.8 °C.

The transition risk analysis covered regulatory, legal, reputational, technological, and market aspects. Physical risks were classified as chronic or acute. The final diagnosis mapped 23 risks, identifying **four themes with a high financial impact: emerging regulatory risks** associated with the creation of laws that limit the use of fossil fuels, the establishment of emission limits for the transport sector, requiring investments to reduce and offset emissions, and the payment of fees and/or taxes; and **technological risks** related to the replacement of internal combustion vehicles with electric vehicles.

The **opportunities identified** were: greater access to credit and diversification of financial assets to enable investments; operations, considering the diversification of the energy matrix, investments to prioritize less polluting fuels and clean and renewable energy; products and services, taking into account changes in consumer preferences with new technologies and a possible increase in demand for vehicles.



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Understand JSL's climate risk and opportunity matrix:

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Actions and results

JSL's climate change strategy is based on reducing emissions intensity, technological innovation, and adaptation to environmental impacts. Among the main challenges and commitments undertaken, the following stand out:

- Maintenance of a **low average fleet age**¹ and use of the latest technologies.
- Acquisition of vehicles powered by **alternative fuels**, such as electric and gas, to make the fleet more sustainable.
- Use of **telemetry** for better driver performance, reducing fuel consumption and optimizing the fleet.
- **Route optimization** through systems that reduce travel distance and waiting time.
- Adjustment of vehicle load capacity to optimize the fleet required and **reduce the number of vehicles in circulation**.
- Increased share of **renewable energy sources** in the energy mix to minimize scope 2 emissions.

These initiatives reinforce our commitment to mitigating climate change and reducing the environmental impact of our activities.

1. The average age of the fleet for 2024 was 3.5 years considering only JSL. When consolidated subsidiaries are included, the indicator is equivalent to 4 years.

GREENHOUSE GAS INVENTORY

GRI 305-1, GRI 305-2, GRI 305-3, GRI 305-4, GRI 305-5, GRI 305-7, SASB TR-RO-110A.1, SASB TR-AF-110A.1

JSL's GHG emissions inventory covers 100% of the Company's operations under its operational control. The document covers scope 1, 2, and 3 emissions and is prepared in accordance with the guidelines of The Greenhouse Gas (GHG) Protocol and made available in the Public Emissions Registry (RPE).

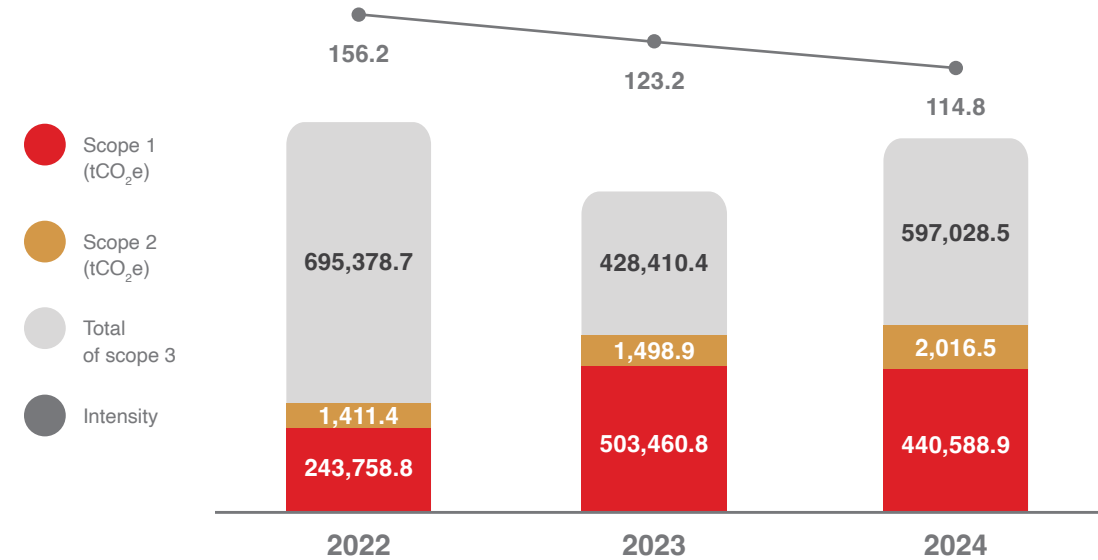
GOLD SEAL FROM THE BRAZILIAN GHG PROTOCOL PROGRAM

For the fifth consecutive year, JSL has been awarded the **Gold Seal of the Brazilian GHG Protocol Program** for its 2023 inventory. The certification recognizes companies that achieve the highest level of qualification and transparency in the verification of their GHG emissions inventory.

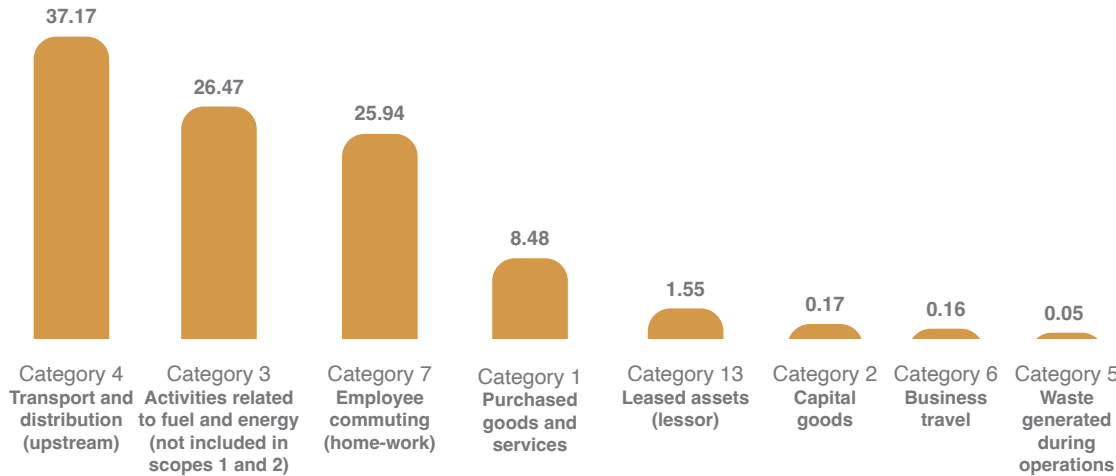


Greenhouse gas emissions¹

GRI 305-1, GRI 305-2, 305-3, SASB TR-RO-110a.1, SASB TR-AF-110a.1



Representation of each category in total scope 3 emissions (%) GRI 305-3



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NATURAL RESOURCES

In line with our Sustainability Policy and applicable environmental legislation, **we adopt eco-efficient practices in our operations**, aiming to minimize environmental impacts by reducing the consumption of natural resources and increasing productivity. In addition, we prioritize the efficient use of energy and natural inputs, avoiding waste and adopting technologies with a lower environmental impact.

To ensure the prevention of non-compliance in our processes and the identification of opportunities, **we monitor key indicators on a monthly basis**, seeking to maximize our results with less use of inputs. We also provide training for all our employees on natural resource conservation and climate action.

We manage our environmental impacts through LAIA, a tool that allows us to identify, evaluate, and monitor risks based on their severity and probability of occurrence. The process is regulated by an internal procedure that defines operational controls for risk mitigation, periodic monitoring, and environmental goals and objectives, aligned with the preservation of the environment and ecosystem services.

To deal with any negative impacts, we maintain an **Environmental Management System Manual**, which includes an environmental emergency plan, communication guidelines for environmental incidents, and a specific system for recording and investigating occurrences and their causes.

Energy

GRI 302-1, GRI 302-2, GRI 302-3, GRI 302-4

JSL's Sustainability Policy prioritizes the **efficient and rational use of energy resources**, focusing on the implementation of innovative technologies that minimize the environmental impacts of our operations. Thus, in 2024, **we advanced in mitigating actions on our environmental impact**, mainly in relation to energy consumption and the rational use of fuels. Our commitment to sustainability is reflected in our ongoing search for a diversified energy matrix, replacing conventional sources with renewable alternatives.

To ensure operational efficiency, we have set a goal of **migrating 100% of our high-voltage operations to the Free Market** and evaluating the technical and economic feasibility of implementing solar energy in low- and medium-voltage operations.

With regard to the continuous monitoring of total energy consumption in our operations, we intensified our management of this issue during the year, combined with agile mechanisms for correcting deviations. As part of this effort, we carried out a diagnosis of our operations, mapping those already integrated into the Free Energy Market and identifying units with competitive potential for migration, which allowed us to target priority actions.

These initiatives strengthen our sustainable energy transition strategy, mitigating risks and increasing the resilience of the logistics chain.

RECOGNITION OF THESE INITIATIVES RESULTED IN THE AWARD OF THE RENEWABLE ENERGY SEAL, A CERTIFICATION THAT RECOGNIZES COMPANIES' ADOPTION OF CLEAN ENERGY.



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Water and effluents

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

As a logistics transport services company, we use water resources for human consumption, cleaning, and vehicle maintenance. The efficient use of water, avoiding waste, and promoting reuse practices are part of the principles that guide our practices through our policies and management system.

At JSL, water is mainly supplied by public utilities. In addition, seven branches have already adopted water reuse and rainwater harvesting systems, which are used in operational processes such as vehicle cleaning and maintenance. To optimize water consumption, we have established reduction targets in units certified by ISO 14001, monitored by the SGI team, in addition to promoting initiatives such as training and awareness campaigns. As for the disposal of effluents, carried out in the public network, there is no specific measurement. JSL's operations comply with local regulations and with Resolution No. 430 of the National Environment Council (Conama). Water-related impacts are identified using the Environmental Aspects and Impacts Survey (LAIA) spreadsheet and evaluated according to severity and probability.

1. In some units, water is supplied via artesian wells.

We also have rainwater collection stations and water treatment plants (WTPs), ensuring efficient use of this resource in our operations.

By 2025, we are committed to conducting an environmental assessment of all our units in order to map opportunities for improvements in our operations.



*WATER CONSUMPTION
IS MONITORED
MONTHLY TO ENSURE
GREATER EFFICIENCY
AND REDUCE WASTE.*



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Waste

GRI 306-1, GRI 306-2, GRI 306-3, GRI 306-4, GRI 306-5

We adopt a responsible and sustainable approach to waste management. For many, our practices are aligned with the **National Solid Waste Policy (PNRS)** and the requirements of standard NBR 12.235, which regulates the storage of hazardous waste, in addition to complying with the internal procedures of the Environmental Management System Manual. These guidelines ensure legal compliance and promote safer and more sustainable practices in the treatment of waste generated.

Operations are responsible for the correct segregation, identification, and storage of waste. Collection, temporary storage, and final disposal are carried out by specialized companies that are certified and hold environmental licenses. To this end, the Supplies area is trained to conduct market analyses when contracting suppliers, complying with the destination hierarchy set out in the PNRS.

In 2023, we set up a working group involving all our companies, dedicated to addressing the issue and sharing good waste management practices. In 2024, the acquired companies were invited to control their waste disposal through waste management software. We also invested in training and communication to boost engagement and a culture of safety among employees and suppliers on the importance of responsible waste management.

AS PART OF OUR EFFORTS, WE PROMOTE INITIATIVES THAT MINIMIZE ANY ENVIRONMENTAL IMPACTS FROM OUR OPERATIONS. AMONG THESE, THE FOLLOWING STAND OUT:



Recycling and reuse
of used lubricating oil.



Shipping **contaminated waste for co-processing.**



Return of batteries
to suppliers.



Program for the **separation and correct disposal of tires**, prioritizing reuse or recycling.



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We adopt sustainable practices for the management of waste specific to our segment, such as **used lubricating oils**, which are recycled and reinserted into the production chain, avoiding environmental impacts. Thus, contaminated waste is sent to processing units (blenders) and subjected to co-processing, ensuring the continuity of its life cycle. **Truck batteries** are returned to suppliers in accordance with current legislation.

In 2024, the **program for the proper disposal of used tires** expanded from five to eleven units. These tires are recycled or co-processed and reintegrated into the market in various applications, such as asphalt, synthetic grass, rubber industries, and cement plants. In addition, in operations carried out at customer premises, the waste generated is identified and disposed of together, ensuring integrated management.

All waste disposal by JSL is supported by a Waste Transport Manifest (MTR) and accompanied by the issuance of a Final Disposal Certificate. When necessary, operations also have a Certificate of Approval for the Disposal of Waste of Environmental Interest (CADRI) or a Special Waste Authorization Certificate (CADRE), ensuring compliance with environmental standards.

In 2024, **we achieved 76% of suppliers approved** by the corporate Environment area, and the program will continue in 2025 to ensure full legal compliance. To mitigate negative impacts associated with waste generation, we also carry out detailed mapping of environmental aspects and impacts, which are monitored and controlled by operations.

With these actions, JSL reaffirms its commitment to sustainability and environmental responsibility, seeking to minimize the negative impacts associated with waste generation.

Atmospheric emissions

GRI 305-7, SASB TR-RO-120a.1, SASB TR-AF-120a.1

The services provided by JSL are largely enabled by large diesel-powered vehicles, which can generate a substantial amount of air pollution due to mechanical failures or improper driving.

In this regard, we have adopted strict practices to **control our air emissions**, aligning our operations to mitigate the impacts caused by our vehicle fleet. To this end, we invest in the **periodic renewal of our fleet**, ensuring that the engines purchased comply with the emission standards established by the competent regulatory agencies.

NOx, SOx, and other significant atmospheric emissions¹ GRI 305-7

	2022	2023	2024
NOx	1,041.8	1,479.3	132.7
Particulate matter (PM)	8.3	12.4	2.6
Carbon monoxide (CO)	136.8	194.4	25.2
Total	1,187.0	1,686.2	160.6

1. The calculation considers the fuels that JSL purchases (scope 1 – category: mobile) and fuel consumption/mileage driven by third-party drivers and affiliates (scope 3 – category 4: upstream transportation). Emissions of SOx gases, persistent organic pollutants (POPs), volatile organic compounds (VOCs) and hazardous air pollutants (HAPs) are not monitored. Emission factors according to the São Paulo State Environmental Company (CETESB).

We are currently **prioritizing the acquisition of vehicles equipped with Euro 6 engines**, which represent a significant advance in pollution control. These engines comply with stricter pollutant emission standards, **contributing significantly to the mitigation of environmental impacts**. Compared to previous technologies, they provide a reduction of approximately 75% in nitrogen oxide (NOx) emissions, 70% in hydrocarbon (HC) emissions, and 50% in particulate matter emissions.

In addition, we maintain our environmental management system, which includes **preventive and corrective vehicle maintenance**, as well as specific training on economical driving, reducing the consumption of fossil fuels such as diesel and gasoline. The **use of modern and efficient technologies** contributes to our activities having a lower environmental impact, meeting society's demands for more sustainable solutions.



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BIODIVERSITY GRI 304-2

We are committed to the sustainable use of ecosystem services and the preservation of biodiversity, as set out in our **Sustainability Policy**. In turn, the **Climate Change Policy** defines as one of its **priorities** ensuring that practices to combat climate change also benefit biodiversity and local and indigenous communities, in addition to reinforcing the **commitment** to preventing illegal deforestation and preserving natural resources.

We recognize that biodiversity loss and ecosystem collapse can impact customers, suppliers, and our own financial stability. For this reason, risks related to this issue are integrated into our matrix, **ensuring that responsible practices are part of our daily operations and strategic decision-making**.

As part of our efforts, we have adopted preventive and corrective measures aimed at reducing the environmental impacts caused by our operations, especially in areas directly affected by logistics and transportation activities. In addition, environmental performance is monitored using specific indicators, and the results are documented to ensure continuous monitoring and improvement of sustainable practices.

Furthermore, as part of our strategy, we are developing improvements to the **environmental accident investigation system**, with the aim of accounting for our impacts and contributions to the preservation of biodiversity, especially with regard to fauna and flora. This initiative reinforces the constant search to improve controls and expand knowledge about the effects of operational activities on the environment.

In addition, we actively participate in environmental debate forums and support initiatives that promote ecological restoration and biodiversity conservation in critical areas. Examples of this are the **vegetation restoration actions in the Mantiqueira Mountains**, which aim to recover degraded areas and promote local biodiversity, and the **voluntary planting carried out in the Atlantic Forest** in Bertioiga (SP), reinforcing our commitment to the conservation of relevant biomes.

With an integrated approach focused on sustainability, we strengthen our role as a transformative agent in environmental preservation, actively contributing to the protection of natural resources and the conservation of biodiversity in our areas of operation.

JSL Commitments

- Preserve and comply with legal requirements, such as the permanent protection area located at the Intermodal unit (Itaquaquecetuba).
- Follow the guidelines of the Internal Land Rights and Use Policy, respecting local communities and refraining from using deforested, irregular, illegally occupied land, and other forms of unauthorized occupation.
- Support projects dedicated to protecting biodiversity, such as the ecological restoration of the Mantiqueira Mountains, ongoing work carried out by partners, and other voluntary compensatory planting initiatives.
- Raise awareness among truck drivers about the impact of roadkill on wildlife mortality.



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RESPECT, DEVELOPMENT AND APPRECIATION OF PEOPLE

- ▶ Employee management
- ▶ Health and well-being

CAPITALS  HUMAN  ORGANIZATIONAL

09



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EMPLOYEE MANAGEMENT

GRI 3-3 RESPECT, EMPOWERMENT, AND PEOPLE DEVELOPMENT, GRI 2-7, GRI 2-19, GRI 404-1, GRI 401-2, GRI 404-2, GRI 404-3, GRI 405-1, GRI 405-2



At JSL, **People are a fundamental value** that drives our excellence in providing logistics services. It is through each person that we fulfill our mission and achieve our strategic objectives. With a staff of more than 36,585 employees, including 7,551 drivers, we generate **job opportunities** throughout Brazil, Argentina, and Paraguay. More than that, we take responsibility for **valuing, developing, and ensuring the well-being** of each one of them.

Thus, people management is a **strategic pillar** for the growth and transformation of our business. We continuously invest in training, development programs, and career plans that prepare each team to lead new operations, develop internal talent, and consolidate the skills that ensure our prominent position in the market.

To this end, we have internal bodies such as the **People Committee**, through which talent management strategy and results are discussed, monitored, and improved, always aiming for the best processes for attraction, development, recognition, and competitive compensation.

The **health** and **well-being** of our employees is essential. At JSL, we offer a benefits package¹ that goes beyond legal obligations, ensuring a balance between personal and professional life: life insurance, extended maternity and paternity leave, and health insurance for employees and their dependents.

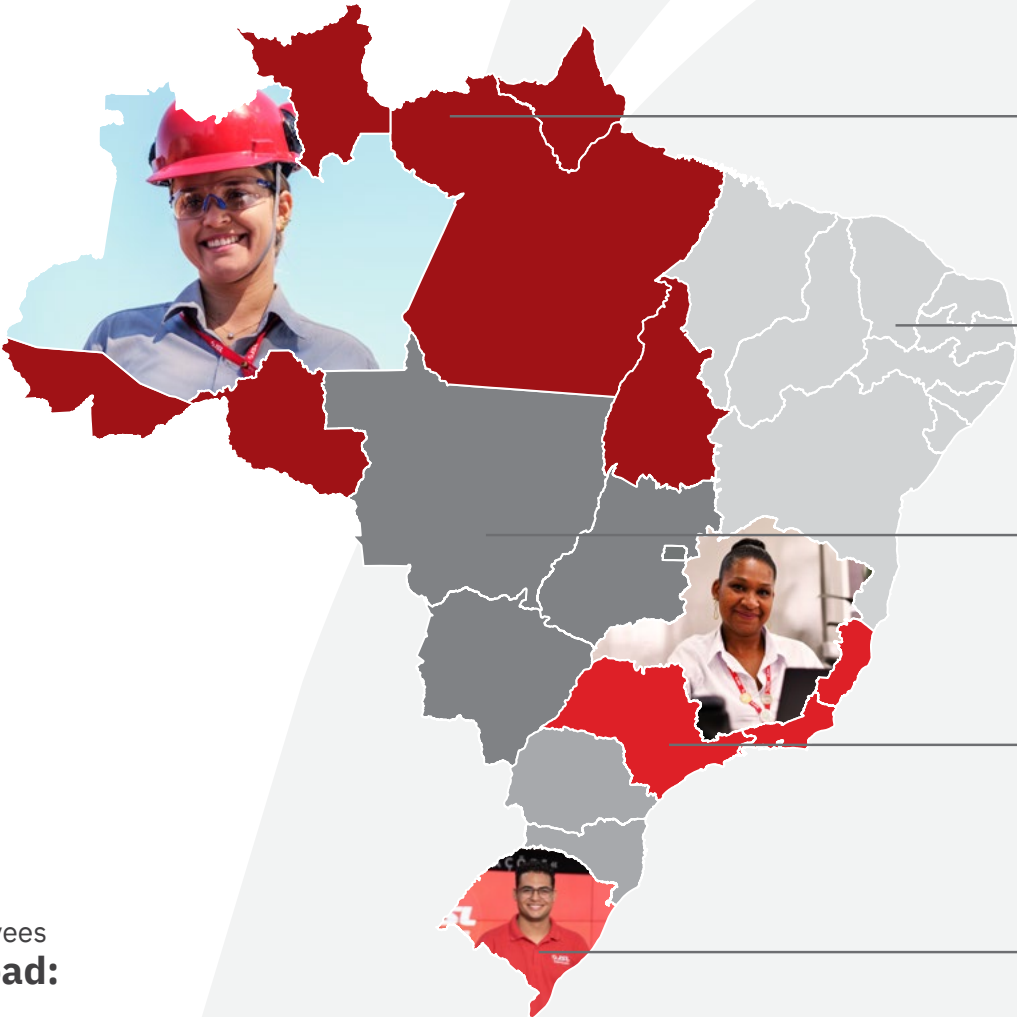
36,585 direct employees in 2024

	 28,956	 7,629
Permanent	28,603	7,247
Temporary	353	382



Permanent employees working abroad:

 **Argentina: 4**
 **Paraguay: 2**



1,758

1,686 permanent
72 temporary

7,044

6,953 permanent
91 temporary

2,074

1,982 permanent
92 temporary

21,470

21,077 permanent
393 temporary

4,235

4,148 permanent
87 temporary

1. There is no disability assistance, private pension plan, or stock purchase plan. At the end of 2024, JSL did not offer these benefits, and, based on analysis and studies, it was understood that they were not applicable given the economic and internal scenarios, which do not favor their implementation and return.



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EMPLOYEE JOURNEY

Our **Employee Journey** is a continuous and integrated path designed to ensure the best experience for each individual. Comprising the pillars presented below, it ranges from strengthening our brand as an employer and attracting new talent to continuous development through programs such as JSL University and the People Cycle, engagement and sense of belonging (such as Tamo Junto com a Liderança), active promotion of inclusion and diversity (with initiatives such as Mulheres na Direção and Conectando Fronteiras), and prioritization of health and safety in the workplace, culminating in the delivery of sustainable results.



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Attraction

At JSL, we understand that attracting the best talent is essential to building a **solid employer brand** on a daily basis, capable of inspiring and engaging professionals who share our values and culture.

To this end, we have strengthened our presence in strategic networking spaces, such as the **Poli-USP Fair**, a recruitment event promoted by Poli Júnior¹, where we welcomed more than 6,800 participants in 2024. Complementing our physical presence, we launched the **Gente que Faz!** (People Who Make Things Happen!) campaign on our social media channels, an initiative aimed at highlighting the real stories of our employees, who, with an **owner's attitude**, transform challenges into results for our customers. In this way, we reinforce the importance of leadership, strengthening our value proposition as an employer.

In addition, we intensified our digital presence, especially on **LinkedIn**, gaining more than 60,000 new followers in 2024, bringing our base to 475,000 connections. This increase reflects not only the relevance of our content on career opportunities and organizational culture, but also the organic interest of professionals in following our debates on mobility, logistics, and sustainability.

To ensure that these efforts translate into **attracting qualified professionals who are aligned with our values**, we continuously invest in social and diversity programs, create professional development paths, and promote a safe and welcoming work environment. In this way, we ensure that everyone who chooses JSL to grow finds conditions for education, recognition, and purpose from the very first contact.

1. Junior enterprise of the Polytechnic School of the University of São Paulo (Poli-USP).

Recruitment and selection

We believe that a diverse environment is transformative and drives good results; that is why JSL invests in recruitment programs that promote an increasingly inclusive environment and, thus, expand opportunities for different professional profiles.

Trainee Program

JSL's 2023 Trainee Program offers a robust development plan that combines technical and behavioral training and provides practical immersion in different areas of the Company through job rotation, ensuring participants concrete opportunities for professional growth. In 2024, 17 young talents were selected from 3,861 applications.



Internship Program

Our Internship Program aims to provide students with practical experience in the corporate environment, complementing their academic training and improving specific skills in their field. In addition, it serves as a channel for discovering and attracting new talent. In 2024, the process was led by SIMPAR, with interns working at JSL in the areas of Finance, Sustainability, and Investor Relations.



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Conectando Fronteiras GRI 2-24

Launched in 2024, **Conectando Fronteiras (Connecting Borders)** is a program that promotes the inclusion of immigrants and refugees in the labor market in partnership with the Social Transport Service and the National Transport Learning Service (Sest/Senat) and offers a total of 160 hours of training, with 28 hours dedicated to theoretical training and 132 hours to practical training.



Learn more about the [Conectando Fronteiras](#) program.



The pilot project of Conectando Fronteiras **formed its first class in 2024** to work as general service assistants in Goiânia (Brazil). The program was responsible for hiring nine employees in refugee or migrant situations, filling positions such as general assistant, machine operator, warehouse assistant, logistics assistant, among others. Most of these professionals are from countries such as Venezuela, Cuba, Haiti, Guinea-Bissau, and Côte d'Ivoire.

JSL is currently a member of the **Business Forum for Refugees**, an initiative of the UN Refugee Agency (UNHCR) and the UN Global Compact. According to UNHCR data, approximately 731,000 refugees from 163 countries live in Brazil, highlighting the importance of initiatives such as Conectando Fronteiras to promote the integration of these people into society and the labor market.

Mulheres na Direção

With 12 editions since 2021, Mulheres na Direção (Women Behind the Wheel) to **promote the inclusion and training of women in operational positions**, including truck drivers, forklift operators, and mechanics. The program opens doors for new professionals, which, in addition to diversity gains, increases the chances of hiring skilled labor to drive the Company's sustainable development and contributes to reducing turnover. Given the relevance of the topic, the program has goals linked to the variable compensation of JSL executives.

IN 2024, THE PROGRAM HAD SEVEN EDITIONS, THREE OF WHICH WERE UNPRECEDENTED: WOMEN IN MAINTENANCE, WOMEN IN MINING, AND WOMEN IN CHARTERING, AND 86 HIRES. IN TOTAL, THERE ARE 202 WOMEN IN SIX STATES IN BRAZIL, TOTALING 13 EDITIONS SINCE 2021.

Você Quer? Você Pode!

The Você Quer? Você Pode! (You Want It? You Can Do It!) program seeks to **promote the inclusion of socially vulnerable young people** through professional training. Lasting two months (60 hours), the educational program combines modules on Human Rights and the World of Work (20 hours), Administration (10 hours), Communication (10 hours), and Life and Career Planning (20 hours), providing self-knowledge, skills development, and connections with the job market. In 2024, more than 120 young people who participated in the program were hired by JSL.



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Development and promotion GRI 403-3

At JSL, we value and develop our people, offering training and development opportunities to align their growth with that of the company.

23% more training hours
in comparison to 2023.

+ 714,000 hours training
and an average of 19.5 hours per employee.

People Cycle

The **Employee Journey** also includes performance evaluations and the development of training programs through initiatives structured in the **People Cycle**. This program aims to analyze the performance, skills, and potential of our employees, allowing us to identify talent and create more assertive plans for career development and succession. The methodology includes self-assessment, the manager's opinion, and analysis by the People Committee, formed by leaders in the area, to identify talent, potential, and development needs. Based on this diagnosis, Individual Development Plans (IDPs) are prepared, focusing on the growth and preparation of professionals for new opportunities within the Company. The process includes structured feedback and guided decisions on promotions and training.

In 2024, the **People Cycle** was improved and achieved 99% participation.



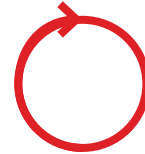
90°

The leader evaluates the operator's performance.



180°

The direct manager evaluates the employee's performance (from analyst level onwards), and the employee evaluates themselves.



360°

Employees (from general manager level upwards) are evaluated by all their superiors and also evaluate themselves.

During the year, we consolidated a series of initiatives aimed at strengthening our relationship with our employees, ensuring an inclusive, safe, and conducive work environment for professional growth.



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JSL University

We implemented JSL University, a training platform for leaders that offers training in safety, leadership, methods, and technical skills. The program is aimed at supervisors, coordinators, managers, and directors with more than one year at the Company.

16,160 LEADERS TRAINED.
128,760 PIECES OF CONTENT CONSUMED.
295,611 HOURS TRAINING COMPLETED.

The pillars of training are:

- ✔ **Innovation Mindset:** develop creative behaviors to identify challenges, generate solutions, make assertive decisions, and implement innovative actions in a structured manner.
- ✔ **Methods and Processes:** comprises the application of tools for process optimization, routine management, and implementation of continuous improvements.
- ✔ **Strategic Leadership:** addresses the development of leadership skills for decision-making and forming high-performance teams to achieve strategic results.

Leadership School

The JSL **Leadership School** is a structured program designed to develop our leadership with the aim of improving their skills as managers. In 2024, 52 leaders from all segments of the Company were selected to participate in training based on three pillars: Strategic Leadership, Method and Innovation, totaling 64 hours of training.

The following eligibility criteria were used to select participants: the People Cycle (leaders who were well evaluated in the cycle), length of service, and recommendation by the segment leader.

Tamo Junto com a Liderança

We also have the Tamo Junto com a Liderança (Together with Leadership) program, in which the chief executive officer (CEO) and the Executive Board visit operating units to promote open and transparent dialogue with employees. This initiative strengthens the sense of belonging and generates concrete action plans to improve working conditions.

Mentoring Program for Women

Launched in 2023, the **Mentoring Program for Women** (formerly Women in Leadership Program) is a mentoring and training initiative aimed at our female employees in coordination and management positions, with the goal of directly supporting their professional development and preparing them for new challenges. In its first year, the program trained 24 professionals, achieving a 100% satisfaction rate among both mentees and mentors. In 2024, the program involved **15 female mentees and 13 mentors from JSL.**



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Engagement

Climate and Engagement Survey

In 2024, after two years, we resumed conducting the Climate and Engagement Survey, an essential channel for listening to our employees.

THE SURVEY RECORDED A SIGNIFICANT PARTICIPATION RATE OF 80%. THIS INDEX DEMONSTRATES THE WILLINGNESS OF OUR EMPLOYEES TO CONTRIBUTE TO BUILDING AN INCREASINGLY BETTER ENVIRONMENT.

Among the 11 dimensions evaluated, eight achieved scores above 8 (on a scale of 0 to 10), signaling significant progress in aspects that are essential to day-to-day corporate life. In comparison to the three dimensions identified as areas for improvement, we developed and implemented action plans focused on strengthening leadership and stimulating innovation. With this, we reinforced our commitment to active listening and to building a solid organizational culture based on trust, dialogue, and continuous improvement.

Guardians of Culture

The **Guardians of Culture** program aims to strengthen and disseminate our corporate culture across all operations. To this end, we invite and train employees who demonstrate attitudes aligned with our values to be multipliers of these principles in their daily lives.

HEALTH AND WELL-BEING

GRI 403-6

We believe that providing well-being and quality of life to our employees is essential to maintaining a healthy and productive work environment.

Launched in 2011, the **Ligado em Você (Connected to You)** program seeks to support professionals both on and off Company premises, meeting diverse needs related to health, well-being, quality of life, and personal satisfaction. The program recorded 4,371 instances of assistance in 2024.

The initiative includes psychological counseling, specialized psychiatric supervision, consultations with general practitioners and comprehensive care, as well as a multidisciplinary team focused on meeting the demands of our employees.

Another important support initiative is **Saúde 360 (Health 360)**, a program originated by SIMPAR and adopted by JSL with a specific focus on leaders. This initiative includes physical health data measurements and questionnaires that evaluate emotional state, enabling medical monitoring for a period of one year. The goal is to promote healthy habits and anticipate possible risks, thereby strengthening the culture of well-being at all levels of the organization.

In addition to these initiatives, there is a corporate health plan for most employees and their dependents, as well as annual prevention campaigns to control chronic diseases and prevalent cancers. Thus, the set of actions of **Ligado em Você** and **Saúde 360**, combined with other health promotion measures, ensures an integrated and comprehensive vision, sustaining the development and satisfaction of each JSL employee.

IN 2024, WE PROMOTED SEVERAL EVENTS AIMED AT ENCOURAGING HEALTHY PRACTICES AMONG OUR EMPLOYEES. HIGHLIGHTS INCLUDE:

- **Wellness Week:** held at our administrative headquarters in Mogi das Cruzes (SP), the initiative included vital sign checks, bioimpedance assessments, quick massage sessions, virtual reality immersion, and workplace exercise, reinforcing the importance of health care.
- **Internal Workplace Accident and Environmental Prevention Week (SIPATMA):** during the initiative, as a way to encourage positive changes in participants' routines, initiatives such as “juice bike” were promoted, along with the distribution of booklets on healthy habits and nutritional guidelines developed in partnership with Occupational Health Nursing students.
- **Blue November:** in partnership with Suzano, awareness actions on prostate cancer prevention were carried out, in addition to campaigns against hypertension and diabetes at three Cummins units, with vital sign checks and distribution of informational materials.



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VALUING TRUCK DRIVERS

► Development and well-being

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DEVELOPMENT AND WELL-BEING

GRI 3-3 RECOGNITION OF TRUCK DRIVERS

Valuing truck drivers is an essential part of JSL's operations. Therefore, understanding that our history is directly linked to these professionals, we are committed to supporting them in various aspects of their daily lives. To this end, we promote actions that ensure their development and well-being, covering technological, social, health, and economic aspects.

With a business model that includes both asset light and asset heavy approaches, we have different profiles of drivers on our staff: from those hired under the CLT regime to professionals and third parties who provide services on an occasional or recurring basis. These drivers can use their own vehicles or assets provided by the Company through loan agreements, **ensuring operational flexibility and transportation efficiency.**

To maintain a **close and transparent relationship with drivers**, we have a specific area dedicated to monitoring these professionals, conducting interviews that help us understand the reasons for any terminations and identify opportunities for improvement in people management processes. This approach values dialogue and reinforces our commitment to retaining professionals and building lasting relationships.

In 2024, we intensified our efforts to value and retain these professionals, recognizing the strategic importance of their work. One of the main challenges we faced was the high turnover rate for truck drivers, which reached 2.1% per month in 2024, impacting our operations. To address this scenario, we

launched the **Truck Driver Training Program**, which offers training and certification for professionals who do not yet have experience in the field. The program, which will be implemented in 2025, aims not only to train new drivers, but also to increase the loyalty of these professionals.

An important differentiator is the **impact of Torre Ativa (Active Tower) on the routine of independent drivers**, which optimizes their routes, promoting efficiency in the use of resources and reducing idle travel. Another strategic resource is **TruckPad**, a digital platform that, in addition to connecting independent drivers to cargo, also functions as a benefits club, offering discounts and benefits on products and services essential to truck drivers, strengthening their autonomy and promoting more comprehensive support.

JSL also offers financial support to affiliated drivers and third parties through **BBC Bank**, the financial arm of the SIMPAR holding company, which was designed to meet the needs of transportation professionals. The bank provides fast and secure financing, facilitating the purchase of vehicles and equipment, in addition to reducing preventive and corrective maintenance costs, including noise and pollutant emission checks. It also offers the **Bem+Cuidado (Well+Care)** service, which provides access to a health and dental care network with special conditions, ensuring support for the driver's family as well.



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Direção Certa program

We know that managing a truck is a complex task that requires rigorous planning. Therefore, we face the challenge of transforming drivers' relationship with their finances, given that, according to the CNT Truck Driver Profile Survey (2019), 36% of independent truck drivers are in debt, and 40% of those have debts exceeding R\$21,000.

To help change this scenario, in the second half of 2024, we launched **Direção Certa (Right Direction)**, an innovative financial education program developed by the Julio Simões Institute in partnership with JSL. The project was created to support independent truck drivers in the **efficient management of their financial resources**, offering practical and accessible content that covers everything from operating cost planning to strategies for optimizing earnings and ensuring greater economic stability.

The program is structured in **four dynamic and objective modules**, totaling 80 minutes of content that combines videos, audio, short texts, and interactive activities. This ensures that the education adapts to the intense routine of the roads, providing continuous and relevant training.

In the pilot phase, we had the participation of **50 truck drivers affiliated with JSL**, who completed the training program with a Net Promoter Score (NPS) of 80, proving the effectiveness and positive impact of the initiative on the daily lives of these professionals.

THESE INITIATIVES DEMONSTRATE
OUR COMMITMENT TO ENSURING
THE DEVELOPMENT AND
WELL-BEING OF TRUCK DRIVERS.



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- ▶ Focus on prevention
- ▶ Digital transformation
- ▶ Occupational health and safety

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HEALTH AND SAFETY

GRI 3-3 PEOPLE'S HEALTH AND SAFETY, GRI 403-1, GRI 403-2, GRI 403-3, GRI 403-4, GRI 403-5, GRI 403-6, GRI 403-7, GRI 403-9, GRI 403-10, GRI 417-1, SASB TR-RO-320A.3, SASB TR-AF-540A.1

This complex scenario is fully covered by our **Occupational Health and Safety Management System**, which covers all our employees and third parties working in our operations and includes measures aimed at continuously improving physical, social and mental well-being, in order to ensure safety, promote health and comply with current legislation. In addition, in line with our system, each of our subsidiaries is responsible for implementing and monitoring health and safety processes in their businesses.

In turn, our **Occupational Health and Safety Policy** guides each stage of the processes, mapping hazards and evaluating risks, communication, engagement and structuring a system for critical cases, including areas of greater operational complexity, such as the forestry segment and heavy cargo transportation. Hazard identification and risk assessment are crucial steps in this process, allowing for the anticipation and mitigation of potential threats. These processes must be carried out on an ongoing basis, including:

1. Management system developed based on the following references: Law No. 6,514; Ordinance 3,214/78 – Regulatory Standards; ABNT NBR ISO 9000 – Quality Management System – Fundamentals and Vocabulary; ABNT NBR ISO 9001 – Quality Management System – Requirements; ABNT NBR ISO 14001 – Environmental Management System – Requirements with guidance for use; and ABNT NBR ISO 45001 – Health and Safety Management System – Requirements with guidance for use.

- Initial assessments to identify hazards and their consequences, as well as evaluate risk.
- Routine monitoring to detect changes or new hazards.
- Reassessments whenever significant changes occur in processes or activities.

We use methods for identifying hazards and consequences, assessing and prioritizing risks, in accordance with NR-01 and other regulations, maintaining guidelines such as the Occupational Health Medical Control Program (PCMSO), the Risk Management Program (PGR) and other documents that ensure a preventive approach.

HEALTH AND SAFETY PROCEDURES

At JSL, we have a series of procedures that guide our health and safety activities, ensuring uniform and comprehensive actions at all operational levels. By standardizing and reinforcing these practices, we promote the well-being of employees, third parties, and partners, as well as the continuous prevention of incidents.

- ✔ Hazard identification and risk assessment.
- ✔ Standardization of activities.
- ✔ Process for managing, communicating, and investigating incidents.
- ✔ Legislation on the transport of dangerous goods.
- ✔ Use of breathalyzers.
- ✔ Safety for working at heights.
- ✔ Safety for working in confined spaces.
- ✔ Program for preventing alcohol abuse.
- ✔ Behavioral audit guidelines.



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FOCUS ON PREVENTION GRI 403-3

Promoting health and safety and preventing accidents is everyone's duty at JSL, regardless of position or function. However, it is up to leaders to guide their teams and incorporate into their routines the responsibility for establishing and maintaining:

Safety Walk
Health, safety and environment (HSE) inspection routine and contact with all employees to identify deviations, analyze activities and workplaces, and encourage a see-and-act behavior.

Management Moment
Space for Daily Safety Dialogues (DSD), which should disseminate a culture of safety and encourage safe behavior.

Behavioral Audit
To establish guidelines and minimum requirements for the implementation, execution, recording, and handling of information from behavioral audits on occupational safety, process safety, the environment, and health.

Weekly SSMA Meeting
Weekly routine for analyzing and handling incidents.

Monthly SSMA Critical Review Meeting
Monthly routine for analyzing and handling incidents.

There is also a **monthly HSE committee**, attended by JSL's CEO, the Human and Organizational Development Department (DHO) and the main leaders of each operation, who are responsible for monitoring indicators and operations, identifying the level of adherence to safety routines. In any situation of potential risk, employees are guaranteed and encouraged to refuse to continue working until the risk is eliminated, as stated in the Company's Code of Conduct, which also protects them against reprisals.

Safety Culture – Zero Accidents

Therefore, to reinforce prevention measures, we have developed the **Safety Culture – Zero Accidents Program**, promoting a mindset that considers accidents preventable and encouraging the direct involvement of leaders in strengthening safety. The program establishes clear objectives:

- Promote the health and safety of our people.
- Eliminate the number of work-related accidents resulting in lost time.
- Eliminate the number of traffic accidents with contributory negligence.
- Improve the rate of work-related accidents without lost time.
- Reduce the number of incidents with material damage.
- Strengthen the safety culture and behavior of employees.
- Encourage the reporting of hazards using existing tools.
- Keep workplaces clean and organized.

+ 82%
OF LEADERS
ADHERING
TO THE
ROUTINE.

+ 82,000
SAFETY
WALKS.

+ 90,000
MANAGEMENT
MOMENTS.

+ 10,000
SAFETY
COMMITTEES.



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Leadership engagement is one of the central pillars. The **Leader's Routine** at JSL consists of three fundamental practices that strengthen the safety culture: the **Safety Walk – See and Act**, which consists of HSE inspections carried out with employees to identify deviations, analyze activities, and record corrective actions through the Company's HSE app; the **Management Moment**, which promotes training and DSD at different times during the employees' workday, reinforcing the leadership's commitment to safe behavior and accident prevention; and the **Behavioral Audit**, in which the leader or a multidisciplinary team evaluates behavioral scenarios and practices in specific activities, contributing to the continuous improvement of safety in operations.

To support the program, monitoring technologies help identify and correct risks, while indicators provide visibility into results, supporting decision-making.

IN ADDITION, THE SAFETY CULTURE COMMITTEE, WHICH BRINGS TOGETHER DIFFERENT LEADERS AND SPECIALIZED TEAMS, SYSTEMATICALLY EVALUATES INDICATORS, PROMOTES COURSE ADJUSTMENTS AND REINFORCES ESTABLISHED COMMITMENTS.

Thus, the **Safety Culture – Zero Accident Program** acts as a framework that brings together procedures, processes, and practices capable of strengthening accident prevention, combining technical, behavioral, and managerial aspects. The result is the creation of a favorable environment for operations, in which each employee understands their responsibility and sees value in acting safely, ensuring the protection of people and the achievement of operational excellence goals..



Learn more about [**Safety Culture – Zero Accident Program**](#).



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Zero Risk Program GRI 403-4

In 2022, we launched the **Zero Risk** program, with the goal of creating a safe and healthy work environment for all our employees, service providers, suppliers, and customers. This program encourages the reporting of risky situations encountered in operations and branches.

CULTURA DE
SEGURANÇA
ZERO
ACIDENTES

**ZERO RISK:
DON'T TAKE ANY
CHANCES, REPORT IT!**

We provide an online channel for our employees to report any risks in their operations, using a QR Code displayed on notice boards at their facilities.

The program consists of four stages:

- 1

**Hazard identification and risk assessment**
The HSE team, leaders, and employees involved in the process identify hazards and evaluate risks in the workplace.
- 2

**Application of the hierarchy of controls**
The Safety team determines the most appropriate strategy to eliminate, mitigate, or control the previously evaluated risks.
- 3

**Continuous monitoring**
After implementing control measures, continuous monitoring is performed to ensure that controls are effective and risks are kept under control.
- 4

**Periodic reviews**
The processes for identifying hazards and applying the hierarchy of controls are reviewed regularly, especially in situations where working conditions change, new risks arise, or legislation evolves.



WITH THE ZERO RISK PROGRAM, WE REAFFIRM OUR COMMITMENT TO OCCUPATIONAL HEALTH AND SAFETY, CREATING A SAFE, HEALTHY, AND PRODUCTIVE WORK ENVIRONMENT FOR EVERYONE.



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Training in occupational health and safety GRI 403-5

Training related to legal and preventive issues is provided to drivers in dedicated operations, who are our own employees. The training takes into account the unit, the type of service provided, and the role performed by the professional, but regardless of the area of operation, all new employees undergo HSE integration.



The main topics covered were:



Defensive driving
Especially for professional drivers, with an emphasis on responsible behavior on the road.



Safe transport of cargo
accident prevention in heavy vehicles, lashing techniques, load checking and inspection.



Occupational health and ergonomics
Including guidelines for preventing injuries, workplace exercises, and good practices in the workplace.



Specific training (legal requirements, NR-12, NR-35, and others)
Suitable for the type of operation of each branch or customer.

In addition to training, we ran **11 campaigns** during 2024. These were:

- | | |
|---|------------------------------|
| 1 Safe Driving. | 6 Safe Workshop. |
| 2 Accident Prevention: Cargo Transportation. | 7 Safe Behavior. |
| 3 Accident Prevention: Transportation of People. | 8 Disease Prevention. |
| 4 Safety Doesn't Take Vacations. | 9 Ergonomics. |
| 5 Operation Safety. | 10 Invisible Risks. |
| | 11 Safety Villains. |



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DIGITAL TRANSFORMATION IN HEALTH AND SAFETY

To strengthen our performance in health, safety and the environment (HSE), we invest in innovative solutions that anticipate and mitigate risks, significantly reducing the likelihood of accidents and providing greater operational efficiency.

Learn about our projects:



**ADAS System
(Advanced Driver Assistance Systems)**



Telemetry



Mobile Radar Monitoring



Virtual Driving Simulators



Drones for Inspection

DESCRIPTION				
Combination of cameras, fatigue and distraction sensors, emergency braking, and lane departure warning, ensuring greater control over risky traffic situations.	Integration of speed, braking, and other variables to detect risky behavior in real time.	Use of mobile radars to monitor speed on critical stretches of road, raising awareness and improving compliance with speed limits.	They replicate real-life scenarios (weather conditions, busy highways, rough terrain), enabling immersive training focused on prevention.	Employees working in forestry operations or in areas that are difficult to access can count on assistance in identifying irregular situations, mapping risks, and quickly mobilizing teams.
EXPECTED RESULTS				
Improved road safety, reduced collisions, driver support in critical situations, and improved operational reliability.	Reduction in speeding and sudden braking, immediate feedback to drivers and teams, and rapid identification of deviations.	Effective flow control, increased driver attention in sensitive areas, and reduction in the number of traffic violations and incidents.	Expansion of drivers' skills, development of appropriate reflexes for challenging scenarios, and reduction of accidents in everyday situations.	Rapid hazard detection, optimized response times, and reduced exposure of teams to potentially hazardous areas.



TRAFFIC SAFETY

To provide greater safety on the roads, JSL's own fleet is equipped with on-board technology, including state-of-the-art telemetry, tracking towers, and front, side, and internal cameras. When excesses are detected, the operations manager intervenes to advise offending drivers. In 2024, the number of recorded road incidents increased by 55% compared to the previous year, due to the inclusion of monitoring of affiliated and third-party drivers.



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WE STRIVE TO PROVIDE
AN INCREASINGLY
SAFE WORKING
ENVIRONMENT FOR OUR
EMPLOYEES.

OCCUPATIONAL HEALTH AND SAFETY

Occupational health and safety (OHS) processes are periodically reviewed through internal and/or external audits to validate and ensure effectiveness and identify both non-conformities and opportunities for improvement. With this focus, communication and risk management channels are also maintained.

At JSL, all incidents, regardless of severity, are rigorously examined and formally recorded in the **Incident Management and Investigation System (SGIO)**. In addition, we have guidelines that instruct such investigations.

Also, through the **Hearing Conservation Program (PCA)**, noise levels are regularly evaluated and measures are adopted to eliminate or minimize impacts. Based on measurements and technical reports, we strictly comply with relevant OHS legislation, mitigating risks to the hearing health of employees and maintaining adequate working conditions.

Occupational accidents GRI 403-9

	2022	2023	2024
Recordable accident rate	3.0	2.9	4.1
Occupational accident fatality rate ¹	0.0	0.0	0.0
Serious occupational accident rate (excluding fatalities)	0.8	1.0	1.9
Mandatory reporting rate for occupational accidents	0.8	1.1	1.9

1. The rate of deaths resulting from occupational accidents was 0.04 in 2023. The reporting standard of one decimal place was followed in the table.

Throughout 2024, although investments in safety increased, there was a rise in accident indicators with and without lost time, concentrated mainly in newly acquired operations and labor outsourcing contracts (where governance depends largely on third parties), as well as a higher incidence among newly hired employees. In response, we intensified training for our leadership, expanded the Occupational Safety team, and reviewed indicators and processes in new operations, strengthening HSE governance and the integration of procedures to ensure standardization and correction of deviations. This approach aims to strengthen the culture of prevention and reinforce our commitment to promoting an increasingly safe work environment for our employees.



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CUSTOMERS

GRI 3-3 CUSTOMER RELATIONS, GRI 3-3 ECONOMIC AND FINANCIAL PERFORMANCE AND BUSINESS EXPANSION, GRI 2-6

At JSL, we believe that it is **necessary to understand our customers' pain points** in order to serve them, a practice that guides our business and strengthens our relationship with our customers. By listening to and understanding their needs, we improve our ability to **offer customized solutions with agility and excellence**. This approach consolidates our leadership and prominence in the markets where we operate, as evidenced by the long-term relationships we maintain with our clients. Currently, we keep an **average partnership of 22 years** alongside the 10 largest clients in our current portfolio.



*HIGHLY DIVERSIFIED
CLIENT BASE, WITH
OVER 600 CUSTOMERS
GENERATING
RECURRING REVENUE.*

We also ensure all necessary support to meet service specifications, both during and after execution, **generating value in a sustainable manner**. This is possible thanks to a team of highly trained professionals, diversification of services, and management guided by responsibility. In addition, we engage our customers in projects aligned with emissions reduction, occupational safety, and community development, **reinforcing our commitment to sustainable and social practices in our business value chain**.

Through customized operations, JSL has built offerings that combine traditional transportation **services with new business models**, such as dedicated services (fixed fleet of trucks available to the customer). This approach was one of the biggest differentiators in 2024, given its ability to ensure cost stability and vehicle availability even in volatile economic scenarios.

We are also intensifying **synergies with acquired companies** (such as Marvel, TPC, Fadel, Rodomeu, and others) so that each one operates in areas where it has greater competitiveness or specialization. This move opens up opportunities for cross-selling and portfolio complementarity, strengthening the logistics solutions offering and reducing the possibility of internal competition. In this context, there were **several gains in integrated services** to sectors such as petrochemicals, chemicals, and e-commerce goods distribution.



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***IN 2024, THE CONTRACT RENEWAL RATE EXCEEDED 90%,
AND NEW CONTRACTS ADDED MORE THAN R\$400 MILLION
IN REVENUE, REFLECTING THE SUCCESSFUL STRATEGY OF
INVESTING IN LONG-TERM PARTNERSHIPS.***

With the aim of strengthening relationships and fostering an environment of trust, the JSL Confraternity was created, a space where clients are invited to meetings in which the Company presents its culture, history, and executive team in a more relaxed manner.

Sustainability has proven to be a commercial differentiator. Thus, our efforts are focused on developing solutions that reduce greenhouse gas (GHG) emissions (such as a natural gas-powered fleet, electric vehicles on short routes, and load optimizations). Initiatives that increase transport capacity (improving efficiency and productivity) also stand out, as they reduce carbon dioxide (CO₂) emissions per tonne moved and, at the same time, generate financial gains for the customer.

These initiatives demonstrate JSL's ability to stay close to the customer, build specific solutions for each demand, and generate shared value throughout the logistics chain.



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SUPPLIERS

GRI 3-3 IMPACTS ON COMMUNITIES AND THE VALUE CHAIN,
GRI 2-6, GRI 204-1, GRI 308-1, GRI 308-2, GRI 408-1, GRI 409-1, GRI 414-1

We seek to **establish solid, long-term commercial relationships with our suppliers**, based on transparency and reciprocity, in order to promote benefits for all involved. In this context, we give preference to suppliers that operate in the regions where we operate, driving local socioeconomic development and expanding the positive impact of our activities.

To foster **best practices in sustainability and governance in our value chain**, we encourage all partners to conduct their business in a sustainable and ethical manner, in line with the guidelines expressed in our **Third-Party Code of Conduct**. The document establishes the set of rules of conduct, principles, and values that must be effectively practiced by our partners; guidelines for maintaining a healthy, transparent, and sustainable relationship; and the appropriate channels for contacting us.

 Discover our **Third-Party Code of Conduct**.

We therefore encourage our partners to improve their management and governance standards. In 2024, 58.7% of our purchases were made from local suppliers.

Proportion of spending on local suppliers GRI 204-1	2022	2023	2024
Expenses with all suppliers (R\$)	2,245,664,444	2,015,749,535	2,153,340,284
Expenses with local suppliers – same location as operation (R\$)	1,176,815,433	1,141,430,037	1,263,861,628
Percentage of expenses with local suppliers (%)	52.4	56.6	58.7

In 2024, the supplier registry had 7,094 active suppliers. Our main contracts are with companies that supply vehicles, machinery and equipment, parts and maintenance, inventory materials, as well as general services and property rentals.

To be selected, suppliers must meet criteria such as location, environmental practices, technical requirements, and quality of services or products offered. Some specific requirements we evaluate are: fleet maintenance, fuel resellers, uniforms and personal protective equipment (PPE), tires, office supplies, and technology. These requirements ensure that the services and products offered meet JSL's quality and safety standards.

We also consider the accounting, tax, environmental, human rights, and labor compliance of suppliers—especially considering the absence of child labor or slave-like working conditions. The approval process takes place through the G-Certifica platform and in accordance with our **Compliance Program**. If the requirements are not met, registration is automatically blocked, in accordance with the **Supplier Registration and Approval Policy**.

To register, suppliers must answer a questionnaire that evaluates the criticality level of their activity. In addition to committing to the guidelines of the Code of Conduct, suppliers must answer a due diligence questionnaire, sign a Declaration of Compliance, and submit to document evaluation and legal consultations.

For active suppliers considered critical, a human rights due diligence may be performed. The most vulnerable operations are outsourced, which provide fleet maintenance services, although there are no legal or administrative proceedings on the subject.



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COMMUNITIES

GRI 3-3 IMPACTS ON COMMUNITIES AND THE VALUE CHAIN, GRI 2-25, GRI 203-1, GRI 203-2, GRI 413-1, GRI 413-2

JSL adopts sustainable strategies to minimize operational impacts and maximize social benefits. In addition to our own initiatives tailored to each location, we strengthen our relationship with communities through the **Julio Simões Institute**. This entity, maintained by JSL and the SIMPAR Group companies, enables projects aligned with sustainability guidelines and encourages social engagement among employees, promoting a positive cycle of mutual impact.

JSL's social investment model is divided into three fronts:



1. Potential negative impacts: noise generation, risk of fuel and oil spills, dust emissions, vibration, road safety/accidents; hiring of suppliers that do not comply with the Group's social and environmental guidelines. Actual negative impacts: emission of polluting gases and GHGs and waste generation. Potential positive impacts: improvement of the local economy; attraction of other companies to the regions where the Company operates. Actual positive impacts: job creation; hiring of local labor/local suppliers; generation of income for the regions where the Company and its subsidiaries operate.

To evaluate the effectiveness of our actions, we monitor indicators such as the number of beneficiaries, investments made, and concrete evidence of results, such as reports and visual records. This continuous monitoring enables strategic adjustments and expands the reach of our initiatives.

Na Mão Certa Program GRI 2-24

JSL is a supporter of the Na Mão Certa (On the Right Track) Program, an initiative by Childhood Brasil that raises awareness among truck drivers to act as agents for the protection of children and adolescents' rights, with a focus on combating sexual exploitation on the roads. Drivers can participate in the training trails available on the training platform, which contains a variety of resources, such as videos, cards, and quizzes.

Pequenos na Direção Program

Once again, JSL carried out the Pequenos na Direção (Little Ones in the Driver's Seat) program, aimed at raising children's awareness about traffic safety. The initiative included educational talks, the distribution of playful learning materials, an educational traffic track, and artistic activities. The actions took place in schools located along the timber transport routes of the operation in Belo Oriente (MG), where we have maintained a strategic partnership with a client since 1995.

JSL's social investment model is divided into three fronts:

- **1 Implementation** of proprietary social and environmental programs and projects, using own and/or incentivized resources.
- **2 Implementation** of social and environmental programs, projects, and actions to comply with legislation.
- **3 Support** for third-party projects through donations, sponsorships, or incentives for initiatives focused on work, education, and social inclusion.



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IN ADDITION, WE HAVE POLICIES THAT GUIDE OUR SOCIAL INVESTMENT PRACTICES AND THEIR IMPACT ON COMMUNITIES. THESE ARE:


Human Rights Policy

Defines the Company's principles for respecting, promoting, and raising awareness of human rights, based on national and international standards. Reinforces the commitment to communities and the management of social, cultural, human, economic, and environmental impacts, adopting measures to prevent and mitigate risks in operations.

 Discover our [Human Rights Policy](#).

Social Investment Policy

Defines guidelines for applying resources to social initiatives, with a view to increasing the positive impact on the communities where we operate.

 Discover our [Social Investment Policy](#).

Stakeholder Policy

It expresses our commitment to the various stakeholders with whom we interact, such as employees, suppliers, consumers, subsidiaries, and communities, promoting dialogue and responsible relationships.

 Discover our [Stakeholder Policy](#).

Internal Health and Safety Policy

Establishes corporate standards and guidelines to ensure safety and health in the workplace, recognizing these aspects as non-negotiable principles of business conduct.



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Investments through the Julio Simões Institute



Founded in 2006 in Mogi das Cruzes (SP), the Julio Simões Institute is a strategic tool for bringing SIMPAR Group companies closer to the communities where they operate. With annual contributions – R\$1,075,000 allocated by JSL in 2024 – the Institute generates social value and encourages employee engagement in structured projects, consolidating a social investment model that benefits everyone involved.

 Learn more about the [activities of the Julio Simões Institute](#).

JULIO SIMÕES INSTITUTE: ALMOST TWO DECADES GENERATING SOCIAL VALUE AND CONNECTING SIMPAR GROUP COMPANIES TO THE COMMUNITIES WHERE THEY OPERATE.



Soup delivery at Praça do Relógio, in Mogi das Cruzes, with the participation of volunteers from the Júlio Simões Institute and the SOPA Institute.

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Supported projects

GRI 203-1, GRI 203-2, GRI 413-1

● **Você Quer? Você Pode!**

A program aimed at young people aged between 16 and 22 that offers technical training and helps participants with their life plans.



Learn more about the project in the chapter **Respect, development, and valuing people.**

● **Casa TPC Murici**

The project, located in Murici (AL), aims to train young people and adults from the local community to work professionally in the field of logistics, preparing them to enter the job market. The program increases local employability, promoting the socioeconomic development of the region.

● **Espetacular Mini Vila – through the São Paulo State Cultural Action Program (ProAC)**

The Spectacular Mini Village is an interactive circuit installed in spaces such as squares, courts, or schoolyards. This environment provides a lighthearted and fun way for children to learn about traffic rules and best practices. In 2024, 2,500 people benefited from this initiative.

● **Night Run – through the São Paulo Sports Incentive Law (LPIE)**

Organization of a night street race in the city of Campinas, democratizing access to sports as a healthy habit among participants, thus confirming the importance of sports in quality of life and its integration with leisure and health in the lives of São Paulo citizens. The race impacted 4,000 people.

● **São Paulo State Symphony Orchestra (OSESF) – through ProAC**

Organization of an art book about OSESF, which aims to preserve the history of classical music and Brazilian culture. The project aims to discover, gather, and preserve documents, images, and testimonials about the orchestra. The project impacted 6,000 people in 2024.

● **Paralympic Future Project – through LPIE**

Parasports initiation project with the following sports: sitting volleyball, athletics, and wheelchair basketball. In 2024, 320 people benefited from the project.

● **Donations for the victims of the tragedy in Rio Grande do Sul.**

● **Winter and Christmas charity campaigns in various regions and cities across the country.**

COMMITMENT TO SOCIAL DEVELOPMENT: INITIATIVES THAT EXPAND OPPORTUNITIES, PROMOTE EMPLOYABILITY, AND STRENGTHEN COMMUNITIES THROUGHOUT BRAZIL.



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MATERIAL TOPICS

GRI 3-2

Based on the consultation, **nine material topics** were defined, reflecting the most significant challenges and opportunities for the Company. All material topics defined were submitted to the JSL Sustainability Committee for analysis and validation. The material topics for JSL are¹:

Material topics	Description	Why it is material	Capital	Stakeholders	SDG
Economic and financial performance and business expansion	<ul style="list-style-type: none">Organic and inorganic business growth.Discipline in capital allocation and financial management of the business.Preparing the business for new development cycles.	Sustainable results in the medium and long term enable value creation in all areas of operation. As a major generator of direct and indirect jobs, JSL contributes to the Brazilian economy, stimulating the prospects for sustainable growth and seeking to establish ethical relationships in an environment marked by consolidation.	Financial.	All stakeholders.	8912
Corporate governance, ethics, and compliance	<ul style="list-style-type: none">Ethics, integrity, and conduct in practices and relationships.Adherence to best governance practices.Risk management and data protection.	Governance, ethics, and compliance are critical issues in all business environments, as they determine the correctness of companies' relationships with their various stakeholders, as well as the solidity necessary for strategic development. These aspects are even more relevant to JSL because it is listed on the Novo Mercado of B3. The volume and complexity of contracts also require attention to transparency in business relationships.	Intellectual, Social and Relationship.	Employees; suppliers; customers; third-party drivers and associates; investors, financiers, shareholders, and advisors; civil society; and industry experts.	16
Climate strategy and environmental management	<ul style="list-style-type: none">Management of emissions and carbon footprint across different scopes.Waste control in work processes.Energy management, with a focus on excellence and efficiency.Impact mitigation and protection of natural resources.	The transportation sector is one of the main contributors to greenhouse gas (GHG) emissions, which are relevant to climate change. JSL is committed to actions to reduce/replace the use of fossil fuels and to efficiently manage environmental factors in order to mitigate the impact of its services, also investing in the renewal and diversification of its fleet. In addition, it transparently communicates its Emissions Inventory.	Natural and Manufactured.	Employees; suppliers; customers; third-party drivers and associates; civil society; and industry experts.	3712131415
Respect, development, and valuing people	<ul style="list-style-type: none">Good labor practices in business unit divisions.Professional development and qualification of employees.Commitment to diversity, equity, and inclusion.Combating all forms of discrimination.	The large number of people employed directly and indirectly demands significant responsibility from JSL in human capital management, which is even more strategic given that it is a service provider. Valuing people and encouraging diversity, equity, and inclusion promote a work environment that is more conducive to productivity and sector leadership.	Human.	Employees; investors, financiers, shareholders, and advisors; civil society; and executives.	58
Customer relations	<ul style="list-style-type: none">Excellence in service and quality.Ensuring transparency in relations.Customer satisfaction.	Promoting customer satisfaction and safety in contract fulfillment are strategic requirements for the growth of JSL's business, which highlights this aspect in its organizational culture.	Social and Relationship.	Suppliers; customers; third-party drivers and associates; investors, financiers, shareholders, and advisors; and executives.	12
People's health and safety	<ul style="list-style-type: none">Guarantee and control of safety-related risks.Protection of the value of life.	Safety and respect for life are principles that guide JSL's strategy. Ensuring the safety and health of employees is a relevant issue, especially given the large number of people involved in the company's operations. Attentive to the management of indicators, JSL is also committed to the emotional health of its employees, especially after the impacts of the Covid-19 pandemic.	Human, Social and Relationship.	Employees; customers; and executives.	3
Technological and sustainable innovation	<ul style="list-style-type: none">Incorporation of incremental and disruptive technologies for the sector.Valuing environmental efficiency and excellence through innovation.Fleet renewal.	The challenges facing the transportation and logistics sector demand ever greater advances in technological and process innovation. This aspect is fundamental both for the development of the company and to help mitigate the impact of operations. As such, JSL continuously invests in identifying and adopting technologies to increase operational efficiency.	Intellectual and Manufactured.	Suppliers; third-party drivers and associates; investors, financiers, shareholders, and advisors; civil society; and industry experts.	9
Valuing truck drivers	<ul style="list-style-type: none">Ensuring the integrity and well-being of road logistics workers.Encouraging financial sustainability among professionals.Promotion and encouragement of fleet renewal.	The value generated by the services provided by JSL is intrinsically linked to the relationships established with truck drivers, whose working conditions must be monitored by the company to ensure trust and quality services, establishing competitive advantages.	Human, Social and Relationship.	Executives; and industry experts.	3810
Impacts on communities and the value chain	<ul style="list-style-type: none">Directing social investment to local needs.Transformative work in education, safety, and other relevant issues.Generating economic impact in the locations where JSL operates.Environmental, social, and governance (ESG) standards in the supply chain.	Manage and mitigate the impact of operations on surrounding communities by encouraging local development and social investment, which generates shared value with society and promotes a social license to operate.	Social and Relationship.	-	12101617

1. Topics are presented in order of relevance.



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This report follows the guidelines of the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB), ensuring that the information is relevant and comparable. The structure of the report also reflects JSL's commitment to international financial reporting and sustainability standards. Below, we present in detail each of the items of content in the JSL 2024 Integrated Annual Report.

CORPORATE GOVERNANCE, ETHICS AND COMPLIANCE

Board of Directors

Member of the Board of Directors	2022	2023	2024
Fernando Antonio Simões	April 27, 2022 – August 2024	27/04/2022 – August/2024	April 29, 2024 – August 2026
Denys Marc Ferrez	April 27, 2022 – August 2024	27/04/2022 – August/2024	April 29, 2024 – August 2026
Antônio da Silva Barreto Júnior	April 27, 2022 – August 2024	27/04/2022 – August/2024	April 29, 2024 – August 2026
Gilberto Meirelles Xandó Baptista	April 27, 2022 – August 2024	27/04/2022 – August/2024	April 29, 2024 – August 2026
Marcelo Strufaldi Castelli	-	-	April 29, 2024 – August 2026

Remuneration of the CEO and other statutory directors (% weighting in final remuneration)¹

Remuneration of the CEO and other statutory directors	2024
Gross revenue	25
EBIT	25
Net income	30
ROIC	20
Total	100

1. Minimum weighted achievement of 90% of the panel. More than one target below 85% resets the annual variable.



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Compliance with laws and regulations **GRI 2-27**

Significant instances ¹ of non-compliance with laws and regulations	2022 ²	2023	2024 ³
Cases in which fines were imposed	1	0	1
Cases in which non-monetary sanctions were imposed	0	0	0
Total	1	0	0

1. For the definition of significant cases, the Company considered the following parameters: (i) cases in which the value of the assessment/fine is individually equal to or greater than R\$5,000,000.00 (five million reais), regardless of its nature; (ii) regardless of the amount, are relevant due to the subject matter and have an impact on the company's operations and/or image; and (iii) cases in which non-monetary sanctions were applied and which have a significant impact on operations. The significant cases reported are of a tax nature.
2. The monetary value (R\$) of the fine imposed for non-compliance with laws and regulations in 2022 was R\$46,174,111.58 (the amount was adjusted for inflation, and the risk was updated according to the Company's management report on December 31, 2024). Process still ongoing at the end of 2024.
- GRI 2-4**
3. The monetary value (R\$) of the fine imposed for non-compliance with laws and regulations in 2024 was R\$17,894,866.7. **GRI 2-4**

Operations evaluated for corruption-related risks **GRI 205-1**

	2022 ¹	2023 ¹	2024 ²
Total Company operations	21	21	1
Number of operations evaluated	21	21	1
Percentage of operations evaluated (%)	100	100	100

1. Until 2023, the number of business lines per SIMPAR Group company was considered “operations,” i.e., 21 business lines of JSL, with operations evaluated as those that underwent an audit and/or risk mapping. In 2023, no risk assessment was performed. For 2024, the SIMPAR Group's towers were considered “operations,” with JSL and its business lines as a single tower; therefore, the total number of operations was 1. **GRI 2-4**
2. 100% of operations were evaluated for corruption risk. In 2024, the presentation of data was adjusted due to methodological changes, as there is uncertainty regarding the methodology considered in 2022 and 2023.



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Employees who have been informed and trained, by region, on anti-corruption policies and procedures GRI 205-2

Region		2022			2023						2024					
					JSL			JSL + acquired companies			JSL			JSL + acquired companies		
		Assets	Informed	Trained	Assets	Informed	Trained	Assets	Informed	Trained	Assets	Informed	Trained	Assets	Informed	Trained
North	Number	2,021	1,790	1,767	1,383	1,382	1,380	1,720	1,382	1,380	1,620	1,619	1,619	1,758	1,619	1,619
	%	-	88.57	87.43	-	99.93	99.78	-	80.35	80.23	-	99.94	99.94	-	92.09	92.09
Northeast	Number	4,879	3,732	3,464	3,393	2,196	2,131	5,225	2,258	2,192	2,202	2,199	2,197	7,044	3,050	3,031
	%	-	76.49	71.00	-	64.72	62.81	-	43.22	41.95	-	99.86	99.77	-	43.30	43.03
Midwest	Number	1,158	1,065	994	1,449	1,165	1,114	1,449	1,165	1,114	2,002	1,999	1,991	2,074	2,001	1,991
	%	-	91.97	85.84	-	80.40	76.88	-	80.40	76.88	-	99.85	99.45	-	96.48	96.00
Southeast	Number	16,331	12,566	11,422	9,213	8,251	7,597	17,302	11,707	10,401	9,900	8,546	7,826	21,470	12,243	11,460
	%	-	76.95	69.94	-	89.56	82.46	-	67.66	60.11	-	86.32	79.05	-	57.02	53.38
South	Number	1,724	1,340	988	1,785	1,488	1,262	2,309	1,534	1,290	1,866	1,846	1,790	4,235	3,352	3,220
	%	-	77.73	57.31	-	83.36	70.70	-	66.44	55.87	-	98.93	95.93	-	79.15	76.03
Abroad	Number	0	0	0	0	0	0	2	2	2	0	0	0	4	1	1
	%	-	-	-	-	-	-	-	100.00	100.00	-	-	-	-	25.00	25.00



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Employees who have been informed and trained, by job category, on anti-corruption policies and procedures¹ GRI 205-2

Functional category		2022			2023						2024					
					JSL			JSL + acquired companies			JSL			JSL + acquired companies		
		Assets	Informed	Trained	Assets	Informed	Trained	Assets	Informed	Trained	Assets	Informed	Trained	Assets	Informed	Trained
Executive Board	Number	26	15	14	13	12	12	28	19	19	15	15	10	37	37	22
	%	-	57.69	53.85	-	92.31	92.31	-	67.86	67.86	-	100.00	66.67	-	100.00	59.46
General Management (Senior Management)	Number	14	12	11	16	16	16	19	17	17	20	20	19	23	23	19
	%	-	85.71	78.57	-	100.00	100.00	-	89.47	89.47	-	100.00	95.00	-	100.00	82.61
Area Management	Number	83	28	27	125	124	120	216	165	157	139	137	133	295	254	213
	%	-	33.73	32.53	-	99.20	96.00	-	76.39	72.69	-	98.56	95.68	-	86.10	72.20
Coordination (Junior Management)	Number	333	260	243	225	221	220	338	280	277	231	215	208	409	319	305
	%	-	78.08	72.97	-	98.22	97.78	-	82.84	81.95	-	93.07	90.04	-	78.00	74.57
Supervision	Number	546	388	374	302	280	273	608	430	416	325	310	303	820	521	509
	%	-	71.06	68.50	-	92.72	90.40	-	70.72	68.42	-	95.38	93.23	-	63.54	62.07
Administrative	Number	5,119	4,052	3,575	1,630	1,536	1,471	2,523	1,764	1,665	1,514	1,447	1,388	2,988	2,003	1,942
	%	-	79.16	69.84	-	94.23	90.25	-	69.72	65.99	-	95.57	91.68	-	67.03	64.99
Operational	Number	19,469	15,369	14,051	14,241	11,735	10,831	23,322	14,801	13,283	14,601	13,388	12,720	30,819	18,374	17,613
	%	-	78.94	72.17	-	82.40	76.06	-	63.46	56.95	-	91.69	87.12	-	59.62	57.15
Apprentice	Number	491	343	315	670	557	540	925	570	544	727	659	624	1,154	716	680
	%	-	69.86	64.15	-	83.13	80.60	-	61.62	58.81	-	90.65	85.83	-	62.05	58.93
Intern	Number	28	22	22	0	0	0	23	1	0	1	1	1	18	2	2
	%	-	78.57	78.57	-	-	-	-	4.35	0.00	-	100.00	100.00	-	11.11	11.11
Trainee	Number	4	4	3	1	1	1	5	1	1	17	17	17	22	17	17
	%	-	100.00	75.00	-	100.00	100.00	-	20.00	20.00	-	100.00	100.00	-	77.27	77.27

1. No data is available for training/communication with other stakeholders.



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Members of the governing body who have been informed and trained in anti-corruption policies and procedures GRI 205-2

		2022			2023			2024		
Functional category		Assets	Informed	Trained	Assets	Informed	Trained	Assets	Informed	Trained
Southeast	Number	21	10	8	17	7	5	18	6	3
	%	-	47.62	38.10	-	41.18	29.41	-	33.33	16.67

Cases of discrimination and corrective measures taken¹ GRI 406-1

	2022	2023	2024
Total number of discrimination cases	14	67	278
Cases analyzed by the organization	14	54	113
Cases with a remediation plan being implemented	0	0	0
Cases with a remediation plan implemented and whose results are analyzed through routine internal management review processes	0	0	18
Cases no longer subject to action (resolved, closed)	14	57	113

1. The numbers refer to complaints related to employees and/or processes carried out by corporate areas that provide shared services to Group companies. The numbers represent the sum of complaints investigated (founded and unfounded) and pending investigation. Regarding the procedures, the following scenario may occur: the complainant classifies their complaint as “moral harassment,” “sexual harassment,” “sexual assault,” or “discrimination”; however, once the investigation is complete, it is determined that it is a case of misconduct by the manager, and not harassment or discrimination, resulting in the reclassification of the complaint. GRI 2-4



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Diversity in governance bodies, by gender GRI 405-1

In %	2022		2023		2024	
	Man	Woman	Man	Woman	Man	Woman
Board of Directors	80.0	20.0	80.0	20.0	100	-
Sustainability Committee	66.7	33.3	66.7	33.3	66.7	33.3
Audit Committee	66.7	33.3	66.7	33.3	100.0	-
Ethics and Compliance Committee	100.0	-	100.0	-	100.0	-
Finance Committee	100.0	-	100.0	-	100.0	-
Executive Board	100.0	-	100.0	-	83.3	16.7
Members of governance bodies (total)	19	3	19	3	21	2



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Diversity in governance bodies, by age group GRI 405-1

In %	2022					2023					2024				
	< 24 years	> 24 and < 30 years	< 30 and < 50 years	< 50 and <55 years	> 55 years	< 24 years	> 24 and < 30 years	< 30 and < 50 years	< 50 and <55 years	> 55 years	< 24 years	> 24 and < 30 years	< 30 and < 50 years	< 50 and <55 years	> 55 years
Board of Directors	-	-	20.0	60.0	20.0	-	-	20.0	20.0	60.0	-	-	20.0	20.0	60.0
Sustainability Committee	-	-	66.7	-	33.3	-	-	66.7	-	33.3	-	-	66.7	-	33.3
Audit Committee	-	-	-	-	100.0	-	-	-	-	100.0	-	-	-	-	100.0
Ethics and Compliance Committee	-	-	33.3	-	66.7	-	-	33.3	-	66.7	-	-	33.3	-	66.7
Finance Committee	-	-	33.3	33.3	33.3	-	-	33.3	33.3	33.3	-	-	33.3	33.3	33.3
Executive Board	-	-	60.0	20.0	20.0	-	-	60.0	20.0	20.0	-	-	66.7	16.7	16.7
Members of governance bodies (total)	0	0	8	4	10	0	0	8	3	11	0	0	9	3	11

Diversity in governance bodies, by race/color GRI 405-1

In %	2022					2023					2024				
	White	Yellow	Black Indigenous	Brown		White	Yellow	Black Indigenous	Brown		White	Yellow	Black Indigenous	Brown	
Board of Directors	100.0	-	-	-	-	100.0	-	-	-	-	100.0	-	-	-	-
Sustainability Committee	100.0	-	-	-	-	100.0	-	-	-	-	100.0	-	-	-	-
Audit Committee	100.0	-	-	-	-	100.0	-	-	-	-	100.0	-	-	-	-
Ethics and Compliance Committee	100.0	-	-	-	-	100.0	-	-	-	-	100.0	-	-	-	-
Finance Committee	100.0	-	-	-	-	100.0	-	-	-	-	100.0	-	-	-	-
Executive Board	100.0	-	-	-	-	100.0	-	-	-	-	100.0	-	-	-	-
Members of governance bodies (total)	22	0	0	0	0	22	0	0	0	0	23	0	0	0	0



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ECONOMIC AND FINANCIAL PERFORMANCE

Direct economic value generated and distributed GRI 201-1

R\$ in thousands	2022	2023	2024
Gross revenue	7,133.7	8,929.8	10,686.0
Deductions	-1,111.3	-1,355.2	-1,629.7
Net revenue	6,022.4	7,574.6	9,056.3
Net service revenue	5,818.8	7,299.0	8,762.4
Net revenue from asset sales	203.6	275.7	293.9
Costs	-4,981.3	-6,182.6	-7,502.4
Service costs	-4,815.9	-5,977.5	-7,226.1
Costs from asset sales	-165.4	-205.1	-276.3
Gross profit	1,041.1	1,392.2	1,553.9
Gross margin (%)	17.3	18.4	17.2
Expenses	-272.2	-110.8	-343.4
EBIT	768.9	1,281.4	1,210.5
Margin (% service net revenue)	13.2	17.6	13.8
Financial result	-602.4	-903.7	-942.1
Taxes	27.8	-26.0	-61.0
Consolidated net profit	194.3	351.8	207.3
Net service margin (%)	3.2	4.6	2.3
EBITDA	1,079.8	1,728.0	1,819.5
Margin (% net revenue)	17.9	22.8	20.6

Distribution of value added GRI 201-1

R\$ in thousands	2022	2023	2024
Personnel and charges, except INSS	1,894.4	2,183.8	2,722.5
Subtotal	1,894.4	2,183.8	2,722.5
Federal	374.2	648.5	821.9
State	353.0	416.6	474.5
Municipal	115.1	120.9	137.7
Subtotal	842.2	1,186.0	1,434.1
Interest and bank expenses	690.8	999.1	1,189.7
Truck, machinery, and equipment/property rentals	90.4	91.5	98.2
Subtotal	781.2	1,090.6	1,287.8
Retained earnings for the fiscal year	161.3	261.6	87.6
Dividends and interest on own capital for the fiscal year	32.9	90.2	119.7
Subtotal	194.2	351.8	207.3
Distribution of added value	3,712.0	4,812.2	5,651.8



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CLIMATE STRATEGY AND ENVIRONMENTAL MANAGEMENT

Energy consumption within the organization¹ GRI 302-1, SASB TR-RO-110a.3, SASB TR-AF-110a.3

GJ	2022	2023	2024
Consumption of fuels from non-renewable sources			
Acetylene	-	1,180.9	855.38
Diesel	5,933,663.2	4,715,601.5	5,902,949.3
Gasoline	46,035.3	56,638.4	44,985.0
Aviation kerosene	-	-	866.8
LPG	24,922.3	22,002.0	14,230.5
GVN	4,775.0	11,559.0	2,731.6
Total non-renewable	6,009,395.8	4,806,981.8	5,966,618.6
Consumption of fuels from renewable sources			
Hydrated ethanol	11,780.8	15,623.1	11,429.2
Anhydrous ethanol	8,775.8	14,494.2	11,539.5
Biodiesel	615,467.2	572,390.7	873,173.8
Total renewable	636,023.8	602,508.0	896,142.5
Consumption of purchased energy ²			
Total electricity	115,245.7	138,825.7	134,799.3
Non-renewable electricity	25,238.8	15,409.7	16,849.9
Renewable electricity	90,006.9	123,416.1	117,949.4
Total purchased energy	115,245.8	138,825.7	134,799.3
Grand total	6,760,665.4	5,548,315.5	6,997,560.3

1. The following references were used for the calculations: GHG Protocol Tool (2025) and Lower Calorific Value data incorporated therein; data from the National Electric Energy Agency (ANEEL), with average national energy tariffs; data from the National Electric System Operator (ONS); data from the National Agency for Petroleum, Natural Gas and Biofuels (ANP), with average fuel prices; and factors from the National Energy Balance (2023). For the percentage of renewable energy, we used information from the ONS. There is no energy consumption for heating, cooling or steam, nor is there any energy sold/exported.

2. The consumption of energy purchased in the categories “Steam,” “Heating,” and “Cooling” was zero in the last three years.



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Energy consumption outside the organization¹ (GJ) GRI 302-2

GJ	2022	2023	2024
Logistics	2,144,535.7	4,512,247.3	4,297,964.3
Total	2,144,535.7	4,512,247.3	4,297,964.3

1. Methodologies aligned with the GHG Protocol (2025) and the Intergovernmental Panel on Climate Change (IPCC) were adopted, along with the Exiobase v3 and Ecoinvent tools. The indicator covers scope 3 categories: 3, 4, 7, and 13.

Energy intensity¹ GRI 302-3

GJ/thousands R\$	2022	2023 ²	2024
Inside (GJ) ³	6,760,665.4	6,345,068.7	6,997,560.3
Outside (GJ)	2,144,535.7	4,512,247.3	4,297,964.3
Net revenue (thousands of R\$)	5,972.2	7,574.6	9,056.3
Energy intensity	1,491.1	1,433.4	1,247.3

1. F1. For the calculation, fuel and electricity consumption inside and outside the organization (used by JSL and its value chain – third-party drivers and aggregates – to carry out its activities) was considered. The GHG Protocol tool was used for the calculation, based on ANEEL (National Electric Energy Agency) data with average national energy tariffs; ONS (National Electric System) data; and ANP (National Petroleum Agency) data with average fuel prices.
2. There was a change in methodology starting in 2023. Some operations previously classified as asset heavy (scope 1) were changed to asset light (scope 3).
3. As a result of the adjustments described in indicator 302-1, data on energy consumption within the organization in 2023 was resubmitted. **GRI 2-4**

Reduced energy consumption¹ GRI 302-4

GJ	2022	2023 ²	2024
Volume of reductions in energy consumption	0.0	-1,212,349.9	0.0

1. Types of energy included in reductions: non-renewable fuel (diesel, gasoline, aviation kerosene, LPG, and CNG); and renewable fuels (hydrated ethanol, anhydrous ethanol, biogas, and biodiesel); renewable and non-renewable electricity (within and outside the organization). GHG Protocol tool adopted (2025); ANEEL database with average national energy tariffs; ONS data; and ANP database with average fuel prices.
2. FSJ, acquired at the end of 2023, was not included as it was undergoing diagnosis and incorporation into sustainability processes. There was a change in methodology from 2023 onwards. Some operations previously classified as asset heavy (scope 1) were changed to asset light (scope 3).

Water withdrawal by font¹ GRI 303-3

ML	2022		2023		2024	
Source	All areas	Area with hydrological stress	All areas	Area with hydrological stress	All areas	Area with hydrological stress ²
Groundwater (total) ²						
Freshwater	9.9	9.9	14.4	14.4	58.1	0.0
Third-party water (total)						
Freshwater	92.7	0.0	161.6	0.0	95.5	0.0
Total	102.6	9.9	176.9	14.4	153.6	0.0

1. Water consumption was calculated based on billing data and conversion of the financial value (R\$) to cubic meters (m³), using the monthly average rates charged by utilities throughout Brazil as a reference. In 2024, the calculation methodology was updated in comparison to the previous year, which limits direct comparability between periods and prevents us from stating a possible reduction in consumption. In addition, the classification of IC Transportes' water consumption was corrected: in 2023, this volume was reported as coming from third-party water sources and was correctly reclassified as groundwater in 2024. Groundwater consumption is concentrated in units that use artesian wells, located in: Intermodal JSL (Itaquaquecetuba), JSL units (Canaã dos Carajás, Parauapebas, and Tucumã), IC Transportes headquarters (Sumaré), Marvel headquarters (Chapecó), Rodomeu headquarters (Piracicaba), and TPC operational unit (Curitiba). For these locations, we conducted a water risk assessment based on the Aqueduct Water Risk Atlas tool developed by WRI. There were no reports of surface water, seawater or own production (nonexistent) water abstraction. **GRI 2-4**
2. All units were classified as “low to medium” or “medium to high”. We consider only areas classified as “high” or “extremely high” to be areas of water stress.

Water consumption¹ GRI 303-5

ML	2022	2023	2024 ²
Total water consumption of all areas with hydrological stress	9.9	14.4	0.0
Total water consumption of all areas	102.6	176.1	153.6

1. Water consumption was calculated based on billing data and conversion of the financial value (R\$) to cubic meters (m³), using the monthly average rates charged by utilities throughout Brazil as a reference. In 2024, the calculation methodology was updated in comparison to the previous year, which limits direct comparability between periods and prevents us from stating a possible reduction in consumption. In addition, the classification of IC Transportes' water consumption was corrected: in 2023, this volume was reported as coming from third-party water sources and was correctly reclassified as groundwater in 2024. Groundwater consumption is concentrated in units that use artesian wells, located in: Intermodal JSL (Itaquaquecetuba), JSL units (Canaã dos Carajás, Parauapebas, and Tucumã), IC Transportes headquarters (Sumaré), Marvel headquarters (Chapecó), Rodomeu headquarters (Piracicaba), and TPC operating unit (Curitiba). For these locations, we conducted a water risk assessment based on the Aqueduct Water Risk Atlas tool developed by WRI. **GRI 2-4**
2. All units were classified as “low to medium” or “medium to high.” We consider only those areas classified as ‘high’ or “extremely high” to be areas of water stress.

Direct emissions (scope 1) of greenhouse gases (GHG)¹ GRI 305-1 GROSS GLOBAL EMISSIONS OF SCOPE 1, SASB TR-RO-110a.1, SASB TR-AF-110a.1

In tCO ₂ e	2022	2023 ²	2024
Mobile combustion	233,665.4	496,735.1	435,534.5
Stationary combustion	1,156.7	733.5	1,543.8
Fugitive combustion	8,250.4	5,583.0	2,916.4
Solid waste and effluents	686.3	407.9	370.0
Industrial process		1.3	224.2
Subtotal	243,758.8	503,460.8	440,588.9
Biogenic emissions	25,624.1	58,933.1	64,723.1

1. The base year is 2021, considering the complete inventory of JSL and its acquired companies, with the exceptions of IC Transportes, acquired in 2023 and allocated to the inventory of the same year, and FSJ, which is undergoing assessment and will be considered in the Public Emissions Registry. CO₂, CH₄, N₂O, and HFCs were considered, converted to CO₂e. The methodologies used are aligned with the GHG Protocol (2025) and IPCC (2013) and the operational control approach. In comparison to emissions from effluents, the calculation methodology is based on the IPCC method and default values (vol. 5, chap. 6 – Wastewater Treatment And Discharge), Tier 1, equation 6.1, a. All JSL operating units were considered.
2. The 2023 data was resubmitted due to the update of the inventory audit, in accordance with the results disclosed in the Public Emissions Registry in August 2024. **GRI 2-4**



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Indirect GHG emissions (scope 2) from energy procurement¹ **GRI 305-2**

In tCO ₂ e	2022	2023 ²	2024
Purchase selection approach	0.0	0.0	0.0
Location approach	1,411.4	1,498.9	2,016.5

1. The emissions factor used was the IPCC Fifth Assessment Report 2013 (AR5 – 100 years), incorporated into the GHG Protocol tool. Calculation tool of the Brazilian GHG Protocol Program, year 2025, used as a methodological basis. Operational control was used as the data consolidation approach. All JSL operating units were considered.
2. 2023 data was resubmitted due to the inventory audit update, in accordance with the results disclosed in the Public Emissions Registry in August 2024. **GRI 2-4**

Other indirect GHG emissions (scope 3)¹ **GRI 305-3**

In tCO ₂ e	2022 ²	2023 ²	2024
Category 1 – Purchased goods and services	134,914.5	87,334.1	50,636.6
Category 2 – Capital goods	29,146.4	29,740.2	1,041.4
Category 3 – Fuel and energy-related activities (not included in scopes 1 and 2)	69,777.8	157,825.5	158,023.9
Category 4 – Transportation and distribution (upstream)	421,955.4	86,214.0	221,939.6
Well to tank	-	21,067.4	58,905.2
Tank to wheel	421,955.4	65,146.6	163,034.4
Category 5 – Waste generated in operations	150.2	2,529.5	294.7
Category 6 – Business travel	300.3	820.2	974.0
Category 7 – Employee commuting (home-work)	39,134.1	40,956.0	154,878.9
Category 13 – Leased assets (lessor)	0.0	22,990.9	9,239.4
Well to tank	-	18,483.4	2,425.2
Tank to wheel	-	4,507.4	6,814.2
Total scope 3	695,378.7	428,410.4	597,028.5
Biogenic emissions	12,173,939.9	18,665.7	54,131.3

1. The emissions factor used was the IPCC Fifth Assessment Report 2013 (AR5 – 100 years), incorporated into the GHG Protocol tool. Calculation tool of the Brazilian GHG Protocol Program, year 2025, used as a methodological basis. Operational control was used as the data consolidation approach. All JSL operating units were considered. The base year is 2021, considering the complete inventory of JSL and its acquired companies, with the exceptions of IC Transportes, acquired in 2023 and allocated to the inventory of the same year, and FSJ, which is under diagnosis and will be considered in the Public Emissions Registry. For 2024, the scope 3 calculation is divided into two phases (figures presented are partial). A complete analysis will be available with the publication of the Public Emissions Register, and the audited data will be reviewed in the next Integrated Annual Report. Categories 1, 3, 4, and 7 are considered for JSL S.A. For the other companies in the JSL Group (Fadel, Transmoreno, TPC, Rodomeu, Marvel, TruckPad, and IC Transportes), categories 3, 4, and 7 are considered. In category 6, JSL, Fadel, Transmoreno, TPC, Rodomeu, Marvel, TruckPad and IC Transportes are considered (except Marvel and Rodomeu). Gases included in the calculation: CO₂, CH₄, N₂O and HFCs.
2. The 2022 and 2023 biogenic emissions data were resubmitted, as were the total emissions for 2023, due to the update of the inventory audit, in accordance with the results disclosed in the Public Emissions Registry in August 2024. **GRI 2-4**



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Intensity of GHG emissions¹ GRI 305-4

tCO ₂ e/R\$ million	2022	2023 ²	2024
Emissions (tCO ₂ e) – scopes 1, 2 and 3	940,548.9	933,370.1	1,039,633.9
Net revenue (R\$ million)	6,022.4	7,574.6	9,056.3
GHG emissions intensity (tCO ₂ e/R\$ million)	156.2	123.2	114.8
Emissions (scopes 1, 2 and categories 4 and 13 of scope 3) (tCO ₂ e)	667,125.6	614,164.6	673,784.3
Intensity: scopes 1, 2 and categories 4 and 13 of scope 3 (tCO ₂ e/R\$ million)	110.8	75.9	73.4

1. Covers scopes 1, 2, and 3 (all categories). For 2024, the scope 3 calculation is divided into two phases (figures shown are partial). A complete analysis will be available with the publication of the Public Emissions Register, and the audited data will be reviewed in the next Integrated Annual Report. Categories 1, 3, 4, and 7 are considered for JSL S.A. For the other companies in the JSL Group (Fadel, Transmoreno, TPC, Rodomeu, Marvel, TruckPad, IC Transportes), categories 3, 4, and 7 are considered. In category 6, JSL, Fadel, Transmoreno, TPC, Rodomeu, Marvel, TruckPad, and IC Transportes (except Marvel and Rodomeu) are considered. Gases included in the calculation: CO₂, CH₄, N₂O, HFCs. The base year is 2021, considering the complete inventory of JSL and its acquired companies, with the exceptions of IC Transportes, acquired in 2023 and allocated to the inventory for the same year, and FSJ, which is under assessment and will be considered in the Public Emissions Registry.
2. The 2023 emissions data (tCO₂e) for scopes 1, 2, and 3 were resubmitted, as well as the GHG emission intensity (tCO₂e/R\$ million) for 2023 due to the update of the inventory audit, in accordance with the results disclosed in the Public Emissions Registry in August 2024. GRI 2-4

Reduction in GHG emissions by scope in comparison to the previous year¹ GRI 305-5

In tCO ₂ e	2021 to 2022	2022 to 2023 ²	2023 to 2024
Scope 1	-171,483.3	259,702.0	-62,871.9
Scope 2	-4,596.2	87.6	517.5
Scope 3	377,140.0	-266,968.3	168,618.1

1. Gases included in the calculation: CO₂, CH₄, N₂O, and HFCs. The GHG Protocol Brazil Tool was used as the methodological basis.
2. The values for 2022 to 2023 were resubmitted after the inventory audit, with the results disclosed in the Public Emissions Registry in August 2024. The base year is 2021, considering the complete inventory of JSL and its acquired companies, with the exceptions of IC Transportes, acquired in 2023 and allocated to the inventory for the same year, and FSJ, which is undergoing assessment and will be considered in the Public Emissions Registry. GRI 2-4

NOx, SOx, and other significant air emissions¹ GRI 305-7, SASB TR-RO-120a.1, SASB TR-AF-120a.1

ton	2022	2023	2024
NOx	1,041.8	1,479.3	132.7
Particulate matter (PM)	8.3	12.4	2.6
Carbon monoxide (CO)	136.8	194.4	25.2
Total	1,187.0	1,686.2	160.6

1. The calculation considers the fuels that JSL purchases (scope 1 – mobile category) and fuel consumption/mileage driven by third-party drivers and affiliates (scope 3 – category 4: upstream transportation). Emissions of SOx gases, persistent organic pollutants (POPs), volatile organic compounds (VOCs), and hazardous air pollutants (HAPs) are not monitored. The calculations were based on emission factors published in accordance with methodologies aligned with the GHG Protocol (2025) and GW P100a (IPCC, 2013) IPCC (2013). All JSL operating units were considered. Emission factors according to CETESB.



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Waste generated¹ (ton) GRI 306-3

Type of waste	2022	2023	2024
Non-hazardous waste			
Used tires	484.1	401.5	1,127.0
Paper/cardboard/plastic	285.0	181.1	519.1
Metals	533.1	392.0	549.7
Wood	0.0	96.5	118.7
Air filters	0.0	0.0	0.0
Domestic/organic	1,750.0	1,158.2	914.5
Sanitary effluent	0.0	0.0	128.9
Biological sludge	0.0	30.7	888.0
Other waste	0.0	1,532.3	370.3
Subtotal	2,263.6	3,792.4	4,616.1
Hazardous waste			
Used lubricating oil (OLUC)	125.5	127.5	212.8
Automotive batteries	18.0	3.3	1.6
Class I waste – contaminated	272.7	170.2	311.9
Light bulbs	0.0	1.3	0.3
Oil filters	0.0	7.2	1.5
Contaminated soil	0.0	0.0	0.7
Electronic scrap	0.0	0.0	0.7
Other waste	857.1	290.8	1,320.5
Subtotal	1,273.4	600.3	1,850.1
Total	6,589.9	4,392.8	6,466.2

1. The indicator covers JSL's operating units and its subsidiaries. In some units, waste management is the responsibility of the customer, and the figures are not included in this indicator. Although there was an expansion of acquired companies and reporting units, there was a decrease in disposal and generation.

Waste not intended for final disposal¹ (ton) GRI 306-4

By type of waste	2022	2023	2024
Non-hazardous waste			
Used tires	479.7	401.4	1,086.2
Paper/cardboard/plastic	285.0	190.0	518.6
Metals	531.5	444.5	528.7
Wood	0.0	96.5	113.7
Domestic/organic	2.1	72.9	43.8
Sanitary effluent	0.0	0.0	128.9
Biological sludge	0.0	30.7	888.0
Other waste	1,005.7	1,023.8	37.4
Subtotal	2,304.0	2,259.9	3,345.3
Hazardous waste			
Used lubricating oil (OLUC)	125.5	147.9	208.3
Automotive batteries	18.0	2.8	1.6
Class I waste – contaminated	2,271.0	125.9	184.5
Light bulbs	0.0	1.2	0.3
Oil filters	0.0	6.6	0.0
Electronic scrap	0.0	0.0	0.7
Other waste	850.7	101.7	1,312.7
Subtotal	1,221.3	386.2	1,708.1
Total	3,525.3	2,646.1	5,053.3

By type of destination	2022	2023	2024
Non-hazardous waste			
Outside the organization			
Preparation for reuse	39.2	5.2	1,012.0
Recycling	1,358.9	1,105.1	2,119.3
Other recovery operations	905.9	1,144.5	214.1
Subtotal	2,304.1	2,254.8	3,353.3
Hazardous waste			
Outside the organization			
Preparation for reuse	56.1	20.5	1,392.7
Recycling	33.0	5.2	19.8
Other recovery operations	1,027.1	365.6	295.5
Subtotal	1,116.3	391.3	1,708.0
Total	3,420.3	2,646.1	3,345.3

1. The indicator covers JSL's operating units and its subsidiaries. In some units, waste management is the responsibility of the customer, and the figures are not included in this indicator. Although there was an expansion of acquired companies and reporting units, there was a decrease in disposal and generation.



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Waste destined for final disposal¹ (ton) GRI 306-5

By type of waste	2022	2023	2024
Non-hazardous waste			
Used tires	4.3	196.8	40.8
Paper/cardboard/plastic	0.0	1.4	0.5
Metals	1.6	0.0	20.9
Wood	0.0	0.0	5.0
Air filters	0.0	0.0	0.0
Domestic/organic	787.4	1,085.4	870.8
Other waste	2,219.1	446.8	332.9
Subtotal	3,012.4	1,730.4	1,270.9
Hazardous waste			
Used lubricating oil (OLUC)	0.0	0.0	4.6
Automotive batteries	0.0	0.1	0.0
Class I waste – contaminated	151.1	75.5	127.4
Light bulbs	0.0	711.0	0.0
Oil filters	0.0	0.5	1.5
Electronic scrap	0.0	0.0	0.0
Contaminated soil	0.0	43.5	0.7
Other waste	6.0	153.3	7.8
Subtotal	157.1	984.3	142.0
Total	3,169.6	2,714.7	1,412.9

By type of destination	2022	2023	2024
Non-hazardous waste Outside the organization			
Incineration with energy recovery	0.0	0.0	0.0
Incineration without energy recovery	1.3	0.0	3.8
Landfill	2,959.9	1,533.5	1,236.8
Other recovery operations	51.3	196.8	30.4
Subtotal	3,012.4	1,730.4	1,270.9
Hazardous waste Outside the organization			
Incineration with energy recovery	0.0	0.0	0.0
Incineration without energy recovery	62.6	778.1	41.1
Landfill	94.5	206.2	99.1
Other recovery operations	0.0	0.0	1.9
Subtotal	157.1	984.3	142.0
Total	3,169.6	2,714.7	1,412.9

1. The indicator covers JSL's operating units and its subsidiaries. In some units, waste management is the responsibility of the customer, and the figures are not included in this indicator. Although there was an expansion of acquired companies and reporting units, there was a decrease in disposal and generation.

Number and aggregate volume of spills and releases into the environment¹ SASB TR-RO-540a.3

	2022	2023 ²	2024 ³
Number of spills	7.0	12.0	6.0
Volume of spills (m³)	29.0	25.1	24.3

- 1. Data considers all JSL operations.
- 2. In 2023, the JSL Group expanded its operations and saw an increase in accidents.
- 3. In 2024, the number of environmental accidents decreased by 50% due to advances in the speed management project, training and awareness with the operational team and, mainly, monitoring vehicle speed during transport, avoiding detours and reducing the risk of accidents. All environmental accidents were handled and remedied in accordance with the law, and their waste was disposed of properly. JSL has no pending issues or non-compliance related to spills and releases into the environment. In addition, JSL maintains an emergency response contract, manuals, and procedures for any type of incident.



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Number of employees and number of truck drivers SASB TR-RO-000.C

Total truck drivers and employees ¹	2022	2023	2024
Number of truck drivers	5,221	7,188	7,551
Number of employees	27,454	31,851	36,585

1. Active employees in SAP were considered (excluding those who left the company or were on leave). The consolidation refers to the end of the period (December 31, 2024).

Number of employees by gender and employment status¹ GRI 2-7

	2022			2023			2024		
	Man	Woman	Total	Man	Woman	Total	Man	Woman	Total
Permanent employees	22,597	4,379	26,976	25,497	5,379	30,876	28,603	7,247	35,850
Temporary employees	231	247	478	450	525	975	353	382	735
Total employees by working hours	22,828	4,626	27,454	25,947	5,904	31,851	28,956	7,629	36,585
Full-time employees	22,297	4,203	26,500	24,759	5,257	30,016	28,433	7,026	35,459
Part-time employees	531	423	954	1,188	647	1,835	523	603	1,126
Total employees	22,828	4,626	27,454	25,947	5,904	31,851	28,956	7,629	36,585

1. Active employees in SAP were considered (excluding those who left or were dismissed). Consolidation refers to the end of the period (December 31, 2024). There are no employees without guaranteed working hours. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and transfers between companies.



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Number of employees by region and employment type¹ GRI 2-7

2022						
	North	Northeast	Midwest	Southeast	South	Total
Permanent employees	1,918	4,508	1,146	16,633	2,771	26,976
Temporary employees	57	117	13	228	63	478
Total employees by working hours	1,975	4,625	1,159	16,861	2,834	27,454
Full-time employees	1,905	4,499	1,138	16,208	2,750	26,500
Part-time employees	70	126	21	653	84	954
Total employees	1,975	4,625	1,159	16,861	2,834	27,454

2023 ²										
	North	Northeast	Midwest	Southeast	South	Argentina	Mexico	Paraguay	Portugal	Total
Permanent employees	1,680	5,266	1,560	18,539	3,825	4	0	2	0	30,876
Temporary employees	65	224	56	538	92	0	0	0	0	975
Total employees by working hours	1,745	5,490	1,616	19,077	3,917	4	0	2	0	31,851
Full-time employees	1,660	5,265	1,538	17,730	3,817	4	0	2	0	30,016
Part-time employees	85	225	78	1,347	100	0	0	0	0	1,835
Total employees	1,745	5,490	1,616	19,077	3,917	4	0	2	0	31,851

2024										
	North	Northeast	Midwest	Southeast	South	Argentina	Mexico	Paraguay	Portugal	Total
Permanent employees	1,686	6,953	1,982	21,077	4,148	3	0	1	0	35,850
Temporary employees	72	91	92	393	87	0	0	0	0	735
Total employees by working hours	1,758	7,044	2,074	21,470	4,235	3	0	1	0	36,585
Full-time employees	1,676	6,802	1,998	20,860	4,119	3	0	1	0	35,459
Part-time employees	82	242	76	610	116	0	0	0	0	1,126
Total employees	1,758	7,044	2,074	21,470	4,235	3	0	1	0	36,585

1. Employees active in SAP were considered (excluding those who left or were dismissed). Consolidation refers to the end of the period (December 31, 2024). The number of employees outside Brazil began to be reported in 2023. There are no employees without guaranteed working hours.

2. In 2023, there was a reclassification in the distribution of employees among functional categories. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and transfers between companies. GRI 2-4



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Total and percentage of employees by gender and job category¹ GRI 2-7, GRI 405-1

	2022				2023 ²				2024			
	Man		Woman		Man		Woman		Man		Woman	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	25	89.0	3	11.0	31	86.1	5	13.9	31	83.8	6	16.2
General Management (Senior Management)	14	100.0	0	0.0	19	100.0	0	0.0	22	95.7	1	4.3
Area Management	159	85.0	29	15.0	212	82.8	44	17.2	237	80.3	58	19.7
Coordination (Junior Management)	256	73.0	95	27.0	311	74.9	104	25.1	297	72.6	112	27.4
Supervision	447	78.0	124	22.0	521	78.3	144	21.7	592	72.2	228	27.8
Administrative	1,200	63.0	1,300	37.0	1,359	46.4	1,567	53.6	1,357	45.4	1,631	54.6
Operational	20,495	90.0	2,766	10.0	23,057	86.8	3,498	13.2	25,875	84.0	4,944	16.0
Trainees	4	100.0	0	0.0	5	100.0	0	0.0	13	59.1	9	40.9
Interns	11	39.0	17	61.0	8	33.3	16	66.7	8	44.4	10	55.6
Apprentices	217	44.0	292	56.0	424	44.6	526	55.4	524	45.4	630	54.6
Total	22,828	76.1	4,626	23.9	25,947	81.5	5,904	18.5	28,956	79.1	7,629	20.9

1. Active employees in SAP were considered (excluding those who left or were dismissed). Consolidation refers to the end of the period (December 31, 2024). Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and transfers between companies.

2. In 2023, there was a reclassification in the distribution of employees between functional categories. **GRI 2-4**



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Total and percentage of employees by gender and age group¹ GRI 2-7

	2022				2023 ²				2024			
	Man		Woman		Man		Woman		Man		Woman	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
< 24 years	3,245	70.9	1,330	29.1	3,845	67.8	1,827	32.2	5,034	65.6	2,634	34.4
> 24 to < 30 years	3,971	78.6	1,083	21.4	4,337	76.4	1,339	23.6	4,940	75.4	1,611	24.6
> 30 to < 50 years	12,980	86.2	2,077	13.8	14,525	85.1	2,538	14.9	15,461	83.2	3,129	16.8
> 50 to < 55 years	1,565	95.0	82	5.0	1,831	93.3	131	6.7	1,943	92.1	166	7.9
> 55 years	1,067	95.2	54	4.8	1,409	95.3	69	4.7	1,578	94.7	89	5.3
Total	22,828	83.1	4,626	16.9	25,947	81.5	5,904	18.5	28,956	79.1	7,629	20.9

1. Employees active in SAP were considered (excluding those who left or were dismissed). Consolidation refers to the end of the period (December 31, 2024). Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and transfers between companies.
2. In 2023, there was a reclassification in the distribution of employees among functional categories. GRI 2-4

Total and percentage of employees with disabilities and underrepresented groups by job category¹ GRI 2-7, GRI 405-1

	2022		2023 ²		2024	
	Total	%	Total	%	Total	%
Board	0	0.0	1	2.8	2	5.4
General Management (Senior Management)	1	7.1	1	5.3	2	8.7
Area Management	2	0.0	3	1.2	26	0.0
Coordination (Junior Management)	1	0.3	1	0.1	34	8.3
Supervision	2	0.3	3	0.4	39	4.8
Administrative	286	11.4	314	10.7	154	5.2
Operational	66	0.3	151	0.6	1,177	3.8
Trainees	1	0.0	0	0.0	0	0.0
Interns	0	0.0	0	0.0	0	0.0
Apprentices	0	0.0	1	0.1	4	0.3
Total number of employees	359	1.3	475	1.5	1,438	3.9

1. Active employees in SAP were considered (excluding those who left or were dismissed). Consolidation refers to the end of the period (12/31/2024). Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and transfers between companies.
2. To date, the Company does not monitor information related to the underrepresented LGBTQIA+ group. To advance this issue, in 2023, an internal diversity census was conducted to deepen the understanding and management of human capital. In 2023, there was a reclassification in the distribution of employees among functional categories. GRI 2-4



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Employee diversity by age group¹ GRI 405-1

Proportion of employees by job category and age group (%)					
2022					
	< 24 years	> 24 to < 30 years	> 30 to < 50 years	> 50 to < 55 years	> 55 years
Board	0	0	57	18	25
General Management (Senior Management)	0	0	100	0	0
Area Management	0	3	82	7	8
Coordination (Junior Management)	1	17	74	5	4
Supervision	6	21	69	2	2
Administrative	24	27	44	3	2
Operational	13	17	58	7	5
Trainees	99	0	1	0	0
Interns	64	32	4	0	0
Apprentices	0	75	25	0	0
Total	19	17	47	4	4

Proportion of employees by job category and age group (%)					
2023 ²					
	< 24 years	> 24 to < 30 years	> 30 to < 50 years	> 50 to < 55 years	> 55 years
Board	0	3	72	11	14
General Management (Senior Management)	0	0	100	0	0
Area Management	0	6	80	9	6
Coordination (Junior Management)	2	19	71	6	3
Supervision	5	19	72	3	1
Administrative	27	27	42	3	2
Operational	15	18	56	7	5
Trainees	100	0	0	0	0
Interns	62	25	12	0	0
Apprentices	40	40	20	0	0
Total	18	18	54	6	5

Proportion of employees by job category and age group (%)					
2024					
	< 24 years	> 24 to < 30 years	> 30 to < 50 years	> 50 to < 55 years	> 55 years
Board	0	0	76	14	11
General Management (Senior Management)	0	0	96	4	0
Area Management	0	6	78	8	7
Coordination (Junior Management)	1	14	76	6	3
Supervision	8	21	67	3	1
Administrative	30	28	38	2	1
Operational	18	18	53	6	5
Trainees	41	59	0	0	0
Interns	100	0	0	0	0
Apprentices	89	6	6	0	0
Total	21	18	51	6	5

1. Active employees in SAP were considered (excluding those who left the company or were dismissed). The consolidation refers to the end of the period (12/31/2024).

2. In 2023, there was a reclassification in the distribution of employees among functional categories. **GRI 2-4**



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Employee diversity by job category and race/color¹ GRI 405-1

Proportion of employees by job category and race/color (%)						2022
	White	Yellow	Black	Brown	Not reported	
Board	71.0	0.0	0.0	25.0	4.0	
General Management (Senior Management)	71.0	0.0	0.0	29.0	0.0	
Area Management	56.0	0.0	1.0	40.0	3.0	
Coordination (Junior Management)	52.0	1.0	5.0	41.0	1.0	
Supervision	44.0	1.0	7.0	46.0	2.0	
Administrative	41.0	0.0	8.0	47.0	4.0	
Operational	28.0	1.0	10.0	56.0	5.0	
Trainees	31.0	1.0	9.0	52.0	7.0	
Interns	14.0	0.0	4.0	75.0	7.0	
Apprentices	100.0	0.0	0.0	0.0	0.0	
Total	46.2	0.4	4.0	37.4	2.9	

Proportion of employees by job category and race/color (%)							2023 ²
	White	Yellow	Black	Brown	Not reported	Indigenous	
Board	67.0	0.0	0.0	19.0	14.0	0.0	
General Management (Senior Management)	74.0	0.0	0.0	26.0	0.0	0.0	
Area Management	58.0	1.0	2.0	32.0	8.0	0.0	
Coordination (Junior Management)	50.0	1.0	5.0	36.0	8.0	0.0	
Supervision	44.0	0.0	6.0	44.0	4.0	0.0	
Administrative	46.0	0.0	7.0	39.0	7.0	0.0	
Operational	31.0	1.0	10.0	52.0	7.0	0.0	
Trainees	32.0	0.0	13.0	53.0	2.0	0.0	
Interns	33.0	0.0	4.0	62.0	0.0	0.0	
Apprentices	100.0	0.0	0.0	0.0	0.0	0.0	
Total	32.9	0.6	9.8	50.1	6.5	0.1	

Proportion of employees by job category and race/color (%)							2024
	White	Yellow	Black	Brown	Not reported	Indigenous	
Board	76.0	0.0	0.0	16.0	8.0	0.0	
General Management (Senior Management)	70.0	0.0	0.0	30.0	0.0	0.0	
Area Management	57.0	1.0	3.0	32.0	6.0	0.0	
Coordination (Junior Management)	46.0	1.0	5.0	41.0	6.0	0.0	
Supervision	40.0	1.0	9.0	49.0	1.0	0.0	
Administrative	47.0	1.0	8.0	42.0	3.0	0.0	
Operational	30.0	1.0	12.0	55.0	3.0	0.0	
Trainees	82.0	5.0	5.0	9.0	0.0	0.0	
Interns	33.0	0.0	12.0	54.0	0.0	0.0	
Apprentices	22.0	6.0	17.0	56.0	0.0	0.0	
Total	32.0	1.0	11.0	53.0	3.0	0.0	

1. Active employees in SAP were considered (excluding those who left or were dismissed). The consolidation refers to the end of the period (12/31/2024).

2. In 2023, there was a reclassification in the distribution of employees among functional categories. **GRI 2-4**



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Number of workers who are not employed and whose work is controlled by the organization¹ GRI 2-8

	2022		2023		2024	
	Man	Woman	Man	Woman	Man	Woman
Number of employees who are not employed	414	242	150	122	159	116

1. Active employees in SAP were considered (excluding those who left or were dismissed). Consolidation refers to the end of the period (December 31, 2024). Non-employees are generally employees who provide services (legal entities) in the Administrative and Technology areas. The fluctuation between the study period and the previous period refers to employee contract terminations or hires in this category throughout the year. Newly acquired companies may contribute to the positive fluctuation between periods, as well as employee turnover.

Proportion of board members hired from the local community¹ GRI 202-2

Proportion of locally hired leaders ^{1, 2}	2022		2023		2024	
	Executive Board	Management	Executive Board	Management	Executive Board	Management
Total number	29	200	36	275	37	318
Total number of locally hired employees ³	2	27	4	36	33	270
Percentage of locally hired leaders (%)	6.9	13.5	11.1	13.1	89.2	84.9

1. Active employees in SAP were considered (excluding those who left or were dismissed). Full-time employee data was considered. Consolidation refers to the end of the period (12/31/2024).

2. Executive positions include Directors, CEO, CFO, Vice President, and President. The term “locally” refers to the relationship between the state (UF) where the company is located and the state (UF) where the employee resides, as registered in SAP. The concept of “important operating units” encompasses the Company's business units, grouping together their respective companies in the segment. In line with the concept of “locally” adopted for companies abroad, due to our lack of knowledge of their federal units and their geopolitical particularities, we consider that all employees of these companies were hired locally.

3. In this year's report, the calculation methodology for the line “Number of locally hired employees by functional level” was changed. All assets in December 2024 hired locally were considered, according to the concept in note 2, according to functional level. In 2023, only those hired during the year and hired locally were considered. **GRI 2-4**



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New hires and employee turnover GRI 401-1, SASB TR-RO-320a.2

Hiring by sociodemographic profile ¹		2022		2023		2024	
By gender		Number	Rate (%)	Number	Rate (%)	Number	Rate (%)
Men		12,337	79.2	12,653	75.8	18,811	72.4
Women		3,231	20.8	4,040	24.2	7,177	27.6
Total		15,568	100	16,693	100	25,988	100
By age group							
< 24 years		4,456	28.6	5,003	30.0	7,517	28.9
> 24 to < 30 years		3,313	21.3	3,402	20.4	5,166	19.9
> 30 to < 50 years		7,001	45.0	7,411	44.4	11,877	45.7
> 50 to < 55 years		512	3.3	574	3.4	876	3.4
> 55 years		286	1.8	303	1.8	552	2.1
Total		15,568	100.	16,693	100	25,988	100
By race/color							
White		4,228	27.2	5,195	31.1	7,402	28.5
Yellow		77	0.5	77	0.5	187	0.7
Black		1,615	10.4	1,999	12.0	3,414	13.1
Indigenous		16	0.1	19	0.1	77	0.3
Brown		8,026	51.6	8,737	52.3	14,620	56.3
Not informed		1,606	10.3	666	4.0	288	1.1
Total		15,568	100	16,693	100	25,988	100
By region							
North		634	4.1	746	4.5	632	2.4
Northeast		2,765	17.8	2,735	16.4	5,129	19.7
Midwest		1,088	7.0	1,189	7.1	2,026	7.8
Southeast		9,697	62.3	9,583	57.4	15,753	60.6
South		1,384	8.9	2,440	14.6	2,448	9.4
Total		15,568	100	16,693	100	25,988	100

1. Positive variations refer to new hires, mergers resulting from company acquisitions, and transfers between companies. Negative variations are generally due to terminations and expirations of employment contracts, resignations, transfers between companies, and other factors related to employee turnover.



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New hires and employee turnover GRI 401-1, SASB TR-RO-320a.2

Terminations by type of termination ¹		2022		2023		2024	
By type of termination		Number	Rate (%)	Number	Rate (%)	Number	Rate (%)
Voluntary		4,761	32.3	4,062	28.0	6,749	32.2
Involuntary		9,984	67.7	10,457	72.0	14,197	67.8
Total		14,745	100	14,519	100	20,946	100
With occurrence and without occurrence							
Without occurrence		8,610	58.4	9,519	65.6	12,871	61.4
With occurrence		6,135	41.6	5,000	34.4	8,075	38.6
Total		14,745	100	14,519	100	20,946	100

1. Positive variations refer to new hires, mergers resulting from company acquisitions, and transfers between companies. Negative variations are generally due to terminations and expirations of employment contracts, resignations, transfers between companies, among other factors related to employee turnover. Furthermore, for data “with occurrence,” all dismissals are considered. For data “without occurrence,” dismissals due to downsizing, demobilization, death, and contract termination are disregarded.



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New hires and employee turnover GRI 401-1, SASB TR-RO-320a.2

Terminations by sociodemographic profile¹						
	2022		2023²		2024	
By gender	Volunteer	Involuntary	Volunteer	Involuntary	Volunteer	Involuntary
Men	3,709	8,250	2,986	8,609	4715	10842
Women	1,052	1,734	1,076	1,848	2034	3355
Total	4,761	9,984	4,062	10,457	6749	14197
By age group						
< 24 years	1,195	2,024	1,154	2,042	1,913	3,256
> 24 to < 30 years	1,049	1,902	927	2,032	1,482	2,757
> 30 to < 50 years	2,266	5,284	1,816	5,478	3,081	7,160
> 50 to < 55 years	145	410	105	536	189	570
> 55 years	106	364	60	369	84	454
Total	4,761	9,984	4,062	10,457	6,749	14,197
By race/color						
White	1,507	3,015	1,223	3,078	1,977	4,221
Yellow	44	81	27	77	43	86
Black	416	871	449	1,073	791	1,747
Indigenous	3	12	4	10	13	38
Brown	2,601	5,081	2,226	5,561	3,678	7,571
Not informed	190	924	133	658	247	534
Total	4,761	9,984	4,062	10,457	6,749	14,197
By region						
North	405	597	227	791	161	483
Northeast	474	1,402	449	1,505	845	2,908
Midwest	356	734	284	528	516	1,005
Southeast	3,139	6,532	2,816	6,239	4,662	8,314
South	387	719	286	1,394	565	1,486
Paraguay	0	0	0	0	0	1
Total	4,761	9,984	4,062	10,457	6,749	14,197

1. Positive variations refer to new hires, mergers resulting from company acquisitions, and transfers between companies. Negative variations are generally due to terminations and expirations of employment contracts, resignations, transfers between companies, and other factors related to employee turnover. Furthermore, for data “with occurrence,” all dismissals are considered; for data “without occurrence,” dismissals due to staff reduction, demobilization, death, and contract termination are disregarded.

2. In 2023, there was a reclassification in the distribution of employees among functional categories. **GRI 2-4**



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New hires and employee turnover GRI 401-1, SASB TR-RO-320a.2

Turnover by sociodemographic profile¹	2022		2023²				2024			
			With occurrence		No occurrence		With occurrence		No occurrence	
By gender	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)
Men	11,959	52.39	11,595	44.69	7,630	29.41	15,557	56.17	9,618	34.73
Women	2,786	60.22	2,924	49.53	1,889	32.00	5,389	77.51	3,253	46.78
Total	14,745	53.71	14,519	45.58	9,519	29.89	20,946	60.45	12,871	37.15
By age group										
< 24 years	3,219	70.36	3,196	56.35	1,895	33.41	5,169	80.39	2,890	44.95
> 24 to < 30 years	2,951	58.39	2,959	52.13	2,103	37.05	4,239	70.25	2,837	47.02
> 30 to < 50 years	7,550	50.14	7,294	42.75	4,899	28.71	10,241	55.38	6,444	34.85
> 50 to < 55 years	555	33.70	641	32.67	376	19.16	759	36.93	441	21.46
> 55 years	470	41.93	429	29.03	246	16.64	538	32.86	259	15.82
Total	14,745	53.71	14,519	45.58	9,519	29.89	20,946	60.45	12,871	37.15
By race/color										
White	4,522	52.86	4,301	41.04	3,118	29.75	6,198	55.30	4,046	36.10
Yellow	125	57.34	104	58.43	88	49.44	129	62.49	86	41.66
Black	1,287	49.03	1,522	48.72	1,006	32.20	2,538	70.59	1,504	41.83
Indigenous	15	44.12	14	35.90	8	20.51	51	88.44	31	53.76
Brown	7,682	51.81	7,787	48.82	4,683	29.36	11,249	62.23	6,556	36.27
Not informed	1,114	93.30	791	38.05	616	29.63	781	51.96	648	43.11
Total	14,745	53.71	14,519	45.58	9,519	29.89	20,946	60.45	12,871	37.15
By region										
North	1,002	50.73	1,018	58.34	408	23.38	644	37.56	347	20.24
Northeast	1,876	40.56	1,954	35.59	1,253	22.82	3,753	56.81	1,678	25.40
Midwest	1,090	94.05	812	50.25	481	29.76	1,521	75.26	795	39.34
Southeast	9,671	57.36	9,055	47.47	6,196	32.48	12,976	64.27	8,553	42.37
South	1,106	39.03	1,680	42.89	1,181	30.15	2,051	49.89	1,498	36.44
Paraguay	0	0.00	0	0.00	0	0.00	1	52.17	0	0.00
Argentina	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Mexico	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Portugal	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	14,745	53.71	14,519	45.58	9,519	29.89	20,946	60.45	12,871	37.15

1. Positive variations refer to new hires, mergers resulting from company acquisitions, and transfers between companies. Negative variations are generally due to terminations and expirations of employment contracts, resignations, transfers between companies, among other factors related to employee turnover. Furthermore, for data “with occurrence,” all dismissals are considered. For data “without occurrence,” dismissals due to staff reduction, demobilization, death, and contract termination are not considered.

2. In 2023, there was a reclassification in the distribution of employees among functional categories. **GRI 2-4**



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Proportion of total annual remuneration¹ GRI 2-21

	2022	2023	2024
Ratio of highest paid individual to average of all employees	110.8	183.9	188.9
Percentage change in highest remuneration paid	28.6	-14.2	7.9
Percentage change in average total remuneration	-3.2	-4.4	5.0
Ratio of percentage change in highest remuneration paid to percentage increase in average total remuneration	-8.88	3.18	1.57

1. Only employees with active status were considered, including those of acquired companies. For calculation purposes, the totals for each business unit were considered.

Ratio of lowest wage to local minimum wage, by gender¹ GRI 202-1

	2022 ²		2023 ³		2024	
	Man	Woman	Man	Woman	Man	Woman
Lowest wage paid by the organization (R\$)	2,326.66	2,178.76	1,320.00	1,320.00	1,412.00	1,412.00
Minimum wage determined by law or union (R\$)	1,212.00	1,212.00	1,302.00	1,302.00	1,412.00	1,412.00
Ratio between the lowest wage and the local minimum wage	1.9	1.8	1.0	1.0	1.0	1.0

1. The definition of lowest salary considered the lowest nominal salary of each business unit of the Company, taking into account the active employee bases sent by the acquired companies on a monthly basis. The concept of significant operating units refers to all business units grouping companies within the same market segment. Variations in proportions are related to employee turnover. JSL has units outside Brazil with only six employees, which were not considered in the calculation of this indicator.
2. Data for 2022 was resubmitted (correction). **GRI 2-4**
3. In 2023, the ratio between the lowest salary and the local minimum wage was 1.01 for men and women.

Ratio between the base salary and remuneration received by women and those received by men, by job category¹ GRI 405-2

	2022		2023		2024	
	Base salary	Remuneration	Base salary	Remuneration	Base salary	Remuneration
Board	0.9	1.0	0.8	1.2	0.7	0.8
General Management (Senior Management)	NA	NA	NA	NA	0.7	0.6
Area Management	1.0	1.0	0.9	1.1	0.9	0.9
Store Management	NA	NA	NA	NA	NA	NA
Coordination (Junior Management)	1.0	1.0	1.0	1.0	1.0	1.0
Supervision	0.9	0.9	1.0	1.0	1.0	0.9
Administrative	1.0	0.9	1.0	0.9	0.9	0.9
Operational	0.8	0.7	0.8	0.7	0.8	0.7
Apprentice	1.0	1.0	1.1	0.9	1.0	1.0
Interns	1.0	1.3	0.9	0.9	0.9	0.8
Trainees	0.9	0.9	1.0	0.8	1.0	1.0

1. The average salary is calculated based on the base salary and total remuneration of all employees, considering all months of the year and the period worked. The indicator does not take into account specific characteristics of each position, such as activity, length of service and/or function, productivity and technical perfection, reality and/or responsibility on an individual basis.



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Wage gap (%)

	2022	2023	2024
Employees paid minimum wage	2	3	3
Employees paid above minimum wage	98	97	97
Full-time employees paid with company shares	0	0 ¹	0 ¹

1. The value was 0.1%.

Average hours of training per year, per employee¹ GRI 404-1

	2022		2023 ²		2024	
By gender	Total hours training	Average per employee	Total hours training	Average per employee	Total hours training	Average per employee
Men	282,829.66	12.39	434,686.28	16.70	509,423.08	17.59
Women	112,208.71	24.26	144,960.02	24.50	204,935.37	26.86
Total	395,038.37	14.39	579,646.30	18.20	714,358.45	19.53
By job category						
Executive	168.90	6.03	322.88	8.97	234.03	6.33
Managers	0.00	0.00	0.00	0.00	-	-
General management (Senior Management)	0.00	0.00	425.67	22.40	262.23	11.40
Area management	0.00	0.00	4,206.70	16.43	3,604.51	12.22
Coordination (Junior Management)	5,397.80	15.38	8,384.40	20.20	7,238.12	17.70
Supervision	21,610.04	37.80	18,318.87	27.55	16,918.28	20.63
Administrative	32,256.30	12.90	87,733.96	29.98	72,006.22	24.10
Operational	324,054.60	13.90	443,738.31	16.71	591,542.03	19.19
Apprentices	8,211.80	16.10	16,071.99	16.92	21,650.94	18.76
Interns	1,154.80	41.24	435.01	18.13	144.08	8.00
Trainees	13.60	3.40	8.50	1.70	757.92	34.45
Total	395,038.37	14.39	579,646.30	18.20	714,358.45	19.53

1. The data includes the companies JSL Holding, Fadel, TPC, Rodomeu, Marvel, TruckPad, and IC Transportes. It does not include Transmoreno, which is migrating its training management software, and FSJ, which is systematizing its indicators to comply with established reporting standards.
2. In 2023, there was a reclassification in the distribution of employees among functional categories. GRI 2-4



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Total and percentage of employees receiving regular performance and career development reviews¹ GRI 404-3

By gender	2022		2023		2024	
	Number of employees evaluated	% of employees evaluated	Number of employees evaluated	% of employees evaluated	Number of employees evaluated	% of employees evaluated
Men	1,002	4.4	13,863	53.4	12,473	43.1
Women	177	4.0	2,999	50.8	2,806	36.8
Total	1,179	4.0	16,862	52.9	15,279	41.8
By job category						
Executive	11	39.3	24	66.7	12	32.4
General management (Senior Management)	11	78.6	17	89.5	27	117.4
Area management	5	2.7	165	64.5	160	54.2
Coordination (Junior Management)	234	66.7	287	69.2	256	62.6
Supervision	301	53.2	532	80.0	422	51.5
Administrative	617	11.8	1,723	58.9	1,733	58.0
Operational	0	0.0	14,094	53.1	12,643	41.0
Apprentices	0	0.0	18	1.9	26	2.3
Interns	0	0.0	2	8.3	0	0.0
Trainees	0	0.0	0	0.0	0	0.0
Total	1,179	4.0	16,862	52.9	15,279	41.8

1. The significant variation is the result of JSL's efforts in 2023 to expand the evaluation process to include the operational base in the formal people cycle according to the system, no longer restricted to administrative areas. In addition, Transmoreno was included in this report for the first time. FSJ and TruckPad do not conduct performance evaluations. The integration of these companies is being evaluated for the next cycle.

Maternity/paternity leave GRI 401-3

	2022		2023		2024	
	Men	Woman	Men	Woman	Men	Woman
Number of employees eligible for leave	22,828	4,626	25,947	5,904	28,956	7,629
Number of employees who took leave during the period	440	98	410	116	437	120
Number of employees who returned from leave during the period	418	60	394	64	424	91
Number of employees still on leave at the end of the period	22	38	16	52	13	29
Number of employees who remained employed for at least 12 months after returning from leave	367	75	341	87	340	79
Return rate (%)	95.0	61.2	96.1	55.2	97.03	75.83
Retention rate (%)	83.4	76.5	83.2	75.0	77.80	65.83



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VALUING TRUCK DRIVERS

Percentage of drivers classified as independent contractors **SASB TR-AF-310a.1**

Proportion of self-employed drivers ¹	2023	2024 ²
Total number of drivers	20,105	31,230
Number of drivers classified as independent contractors	10,558	20,274
Percentage of independent contractors (%)	53	65

1. Indicator began to be reported in 2023.
2. The number of drivers classified as independent contractors includes all drivers and third parties who provided services to JSL and its subsidiaries at least once in 2024. The growth in the number of company drivers is related to the expansion of operations in the period. The increase in the number of aggregated and third-party drivers reflects not only the expansion of business, but also progress in monitoring professionals who worked on a non-recurring basis throughout the year, contributing to greater traceability and control in the operations of the acquired companies.



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HEALTH AND SAFETY OF PEOPLE

Workers covered by occupational health and safety management system GRI 403-8

Scope of the occupational health and safety management system ¹	2022	2023	2024
Total number	29,336	31,851	36,585
Number covered by management system	29,336	31,851	36,585
Percentage covered by management system (%)	100	100	100

1. The data only includes information about employees, without data on third-party workers and service providers.

Occupational accidents¹ GRI 403-9 | (1) TOTAL RECORDABLE INCIDENT RATE (TRIR) AND (2) FATALITY RATE FOR (A) DIRECT EMPLOYEES AND (B) CONTRACTED EMPLOYEES; SASB TR-RO-320a.1, SASB TR-AF-320a.1

	2022	2023	2024
Total man-hours worked	57,074,072	67,301,723	75,288,723
Number of recordable accidents	172	194	308
Recordable accident rate	3.0	2.9	4.1
Number of fatalities resulting from occupational accidents	0.0	3.0	2.0
Occupational accident fatality rate²	0.0	0.0	0.0
Number of occupational accidents with serious consequences (excluding fatalities)	44	70	142
Occupational accident rate with serious consequences (excluding fatalities)	0.8	1.0	1.9
Number of reportable occupational accidents	44	73	144
Reportable occupational accident rate	0.8	1.1	1.9

1. The data only includes information on employees, without data on third-party workers and service providers. The rates were calculated based on 1,000,000 hours worked.
2. The rate of deaths resulting from occupational accidents was 0.04 in 2023 and 0.03 in 2024. The table follows the reporting standard of one decimal place.



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Security personnel trained in human rights policies or procedures GRI 410-1

Security personnel trained in human rights policies or procedures	2022	2023	2024
Total number of employees in surveillance/security activities	26	32	104
Number of surveillance/security employees trained in human rights	0	0	35
Percentage of surveillance/security employees trained in human rights (%)	0	0	34
Total number of third parties in surveillance/security activities	317	331	347
Number of third-party surveillance/security personnel trained in human rights	0	19	35
Percentage of third-party surveillance/security personnel trained in human rights (%)	0	6	10

1. Priority was given to training inspectors so that they can spread the pillars within the Company.

Number of road accidents and incidents¹ SASB TR-RO-540a.1, SASB TR-AF-540a.3

	2022	2023	2024
Total number of accidents	308	356	552

1. Due to the expansion of JSL and its acquired companies, with new contracts and branches, there was a 30% increase in kilometers traveled (from 404,000 to 531,000), resulting in a 16% increase in accidents involving vehicles.

Certifications (coverage in %)

Certifications by international standards	2023 ¹	2024
ISO 14.001	0	0
SASSMAQ	1	5
ISO 9.001	17	21
OEA	1	1
BRC	1	1
URSA	1	2
ISO 39.001	-	4
Third-party certification/audit/verification by specialized companies		
Great Place to Work (GPTW)	2	16
Certification/audit/verification by the company's own specialists (internal)		
Internal audit (other companies in the group)	22	35

1. First year of reporting the indicator. Although approximately 22% of the JSL Group's units are certified, the Company has an Integrated Management System (IMS) department to ensure that all processes, procedures and instructions are standardized and available in the document control system. This ensures that units, even if they are not certified, share good management practices.



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VALUE CHAIN AND COMMUNITIES

Proportion of spending on local suppliers¹ GRI 204-1

	2022	2023	2024
Expenses with all suppliers (R\$)	2,245,664,444	2,015,749,535	2,153,340,284
Expenses with local suppliers - same location as operation (R\$)	1,176,815,433	1,141,430,037	1,263,861,628
Percentage of expenses with local suppliers (%)	52.4	56.6	58.7

1. Local suppliers are companies whose purchases were made within the same state. The concept of significant operating units refers to all JSL Group companies registered in the SIMPAR holding company's SAP system. Information on acquired companies is not considered.

New suppliers selected based on environmental and social criteria¹ GRI 414-1, GRI 414-2

	2022	2023	2024
New suppliers considered for contracting	1,645	1,752	2,054
Total number of new suppliers selected based on social criteria	1,637	1,472	2,027
Percentage of suppliers selected based on social criteria	99.5	97.5	97.5

1. The SIMPAR Group does not evaluate suppliers after approval, but is studying the possibility of implementing a due diligence re-evaluation process for critical active suppliers at defined intervals. Environmental criteria are not used in the selection of suppliers.



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Engagement operations, impact assessments, and development programs focused on the local community¹ **GRI 413-1**

	2022	2023	2024
Social impact assessments, including gender impact assessments, based on participatory processes	100	100	100
Environmental impact assessments and continuous monitoring	100	100	100
Public disclosure of the results of environmental and social impact assessments	100	100	100
Local development programs based on the needs of local communities	100	100	100
Stakeholder engagement plans based on stakeholder mapping	100	100	100
Committees and processes for broad consultation with the local community, including vulnerable groups	100	100	100
Labor councils, occupational health and safety committees, and other representative worker bodies to discuss impacts	100	100	100
Formal grievance processes for local communities	100	100	100

1. FSJ Logística, acquired at the end of 2023, has not yet been incorporated into the indicators, as it is currently undergoing assessment, and its data will be reported in the next cycle.

Supplier expenses¹

	2022	2023	2024
Number of contracts in force	330	768	722
Total expenditure with suppliers (R\$)	1,615,226,654.43	2,245,664,444.04	2,015,628,890.70
Expenditure with critical/priority suppliers (R\$)	714,765,367.90	1,604,445,876.22	1,007,814,445.35

1. Suppliers that accounted for more than 50% of the Company’s total expenditures in 2023 were considered priority suppliers.
2. The number of active contracts in 2023 has been restated due to improvements in data collection processes. **GRI 2-4**



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GRI CONTENT INDEX

Statement of use: JSL reported in accordance with the GRI Standards for the period January 1, 2024 to December 31, 2024.

GRI 1 used GRI 1: Fundamentos 2021.

Applicable GRI Sector Standard(s): Not applicable.

GRI Standard/ other source	Disclosure	Location/comment	Omission			Global Compact	SDG	GRI Sector Standard Ref. No.
			Requirement(S) omitted	Reason	Explanation			
General disclosure								
GRI 2: General disclosures 2021	2-1 Organizational details	3, 10, 52						
	2-2 Entities included in the organization's sustainability reporting	3						
	2-3 Reporting period, frequency and contact point	3						
	2-4 Restatements of information	101, 104, 109–112, 117–122, 125–128, 134						
	2-5 External assurance	3, 147, 149						
Activities and workers								
GRI 2: General disclosures 2021	2-6 Activities, value chain and other business relationships	10–13, 15, 91, 93				-	-	
	2-7 Employees	71, 116–119	Item b.iii	Not applicable.	There is no such category in the Company.	6	8 and 10	
	2-8 Workers who are not employees	122				-	-	
Governance								
GRI 2: General disclosures 2021	2-9 Governance structure and composition	32				-	5 and 16	
	2-10 Nomination and selection of the highest governance body	33				-	5 and 16	
	2-11 Chair of the highest governance body	33				-	16	
	2-12 Role of the highest governance body in overseeing the management of impacts	33, 42, 61				-	-	
	2-13 Delegation of responsibility for managing impacts	34				-	-	
	2-14 Role of the highest governance body in sustainability reporting	34				-	-	
	2-15 Conflicts of interest	38				-	16	



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GRI Standard/ other source	Disclosure	Location/comment	Omission			Global Compact	SDG	GRI Sector Standard Ref. No.
			Requirement(S) omitted	Reason	Explanation			
Governance								
GRI 2: General disclosures 2021	2-16 Communication of critical concerns	34, 42	Item b.	Information unavailable/ incomplete.	Due to the revision of methodological criteria, we are not reporting in this cycle the total number or nature of critical concerns escalated to the highest level of governance.	-	-	
	2-17 Collective knowledge of the highest governance body	33				-	-	
	2-18 Evaluation of the performance of the highest governance body	36				-	-	
	2-19 Remuneration policies	37, 71				-	-	
	2-20 Process to determine remuneration	37				-	-	
	2-21 Annual total compensation ratio	37, 127				-	-	
Strategy, policies and practices								
GRI 2: General disclosures 2021	2-22 Statement on sustainable development strategy	5				-	-	
	2-23 Policy commitments	38, 39				10	16	
	2-24 Embedding policy commitments	38, 39, 41, 50, 61, 74, 94				-	16	
	2-25 Processes to remediate negative impacts	34, 38, 39, 41–43, 50, 94				-	16	
	2-26 Mechanisms for seeking advice and raising concerns	39				10	16	
	2-27 Compliance with laws and regulations	3, 101				-	-	
	2-30 Collective bargaining agreements	15				-	-	
Stakeholders engagement								
GRI 2: General disclosures 2021	2-28 Membership associations	43, 45				-	-	
	2-30 Collective bargaining agreements	All employees (100%) are covered by collective bargaining agreements. We do not have any employees who are not members of professional unions.				3	8	



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GRI Standard/ other source	Disclosure	Location/comment	Omission			Global Compact	SDG	GRI Sector Standard Ref. No.
			Requirement(S) omitted	Reason	Explanation			
Material topics								
GRI 3: Material topics 2021	3-1 Process to determine material topics	4						
	3-2 List of material topics	99						
Economic and financial performance								
GRI 3: Material topics 2021	3-3 Management of material topics	17, 53, 91				7	1, 10, 8, 9, 10 and 17	
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	107				-	8 and 9	
	201-2 Financial implications and other risks and opportunities due to climate change	62	Item a.v	Information unavailable/ incomplete.	The costs of measures taken to manage risk and opportunities will not be disclosed in this reporting cycle.	7	13	
GRI 207: Tax 2019	207-1 Approach to tax	56				-	1, 10 and 17	
	207-2 Tax governance, control, and risk management	56				-	1, 10 and 17	
	207-3 Stakeholder engagement and management of concerns related to tax	56				-	1, 10 and 17	
	207-4 Country-by-country reporting	56				-	1, 10 and 17	
Respect, development and valuing people								
GRI 3: Material topics 2021	3-3 Management of material topics	71				6 and 3	1, 3, 4, 5, 8, 9, 10 and 11	
GRI 202: Market presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	127				6	1, 5 and 8	
	202-2 Proportion of senior management hired from the local community	122				6	1, 5 and 8	
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	94, 97				-	5, 9 and 11	
	203-2 Significant indirect economic impacts	94, 97				-	5, 9 and 11	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	123–126				6	5, 8 and 10	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	71				6	3, 5 and 8	
	401-3 Parental leave	129				6	5 and 8	
GRI 404: Training and education 2016	404-1 Average hours of training per year per employee	71, 128				6	4, 5, 8 and 10	
	404-2 Programs for upgrading employee skills and transition assistance programs	71				-	8	
	404-3 Percentage of employees receiving regular performance and career development reviews	71, 129				6	5, 8 and 10	



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GRI Standard/ other source	Disclosure	Location/comment	Omission			Global Compact	SDG	GRI Sector Standard Ref. No.
			Requirement(S) omitted	Reason	Explanation			
Respect, development and valuing people								
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	71, 105–106, 118–121				6	5 and 8	
	405-2 Ratio of basic salary and remuneration of women to men	71, 127				6	5 and 8	
GRI 407: Freedom of association and collective bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	JSL understands that the right to freedom of association is nonnegotiable and addresses this issue in its Code of Conduct, which is signed by employees and suppliers who, by accepting the Company's policies, commit to not violating this principle. There are no cases of suppliers violating this right in the supply chain. All employees are also covered by collective bargaining agreements, whether they are unionized or not. JSL also believes that collective bargaining is necessary for parity in labor and employment relations and seeks to maintain good relations with labor unions, monitoring negotiations in various categories, even when it is not a party to the negotiations.				3	8	



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GRI Standard/ other source	Disclosure	Location/comment	Omission			Global Compact	SDG	GRI Sector Standard Ref. No.
			Requirement(S) omitted	Reason	Explanation			
Corporate governance, ethics and compliance								
GRI 3: Material topics 2021	3-3 Management of material topics	38				3, 6, and 10	5, 8 and 16	
GRI 205: Anticorruption 2016	205-1 Operations assessed for risks related to corruption	41, 101				10	16	
	205-2 Communication and training about anti-corruption policies and procedures	102–104				10	16	
	205-3 Confirmed incidents of corruption and actions taken	41				10	16	
GRI 206: Anticompetitive behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There were no legal actions filed for unfair competition, trust practices, or monopoly in which JSL or its subsidiaries were identified as participants.				-	16	
GRI 402: Labor/ management relations 2016	402-1 Minimum notice periods regarding operational changes	There are no deadlines established in collective agreements for operational changes, but JSL seeks to keep all employees informed of operational changes at least 15 days in advance.				3	8	
GRI 406: Nondiscrimination 2016	406-1 Incidents of discrimination and corrective actions taken	104				6	5 and 8	
GRI 415: Public policy 2016	415-1 Political contributions		All requirements.	Legal orohibitions.	The Company is committed to complying with current legislation prohibiting donations by legal entities to political parties and candidates. To reinforce this commitment, it has the following policies in place: Code of Conduct and Donations and Sponsorship Policy.	10	16	
GRI 418: Customer privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	50 In the last three years, we have not identified any substantiated complaints regarding violations of customer privacy or loss of customer data.				-	16	



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GRI Standard/ other source	Disclosure	Location/comment	Omission			Global Compact	SDG	GRI Sector Standard Ref. No.
			Requirement(S) omitted	Reason	Explanation			
Customer relationship								
GRI 3: Material topics 2021	3-3 Management of material topics	91				-	12 and 16	
GRI 416: Customer health and safety 2016	416-1 Assessment of the health and safety impacts of product and service categories		All requirements.	Not applicable.	JSL does not evaluate the health and safety management of its consumers.	-	12	
GRI 417: Marketing and labeling 2016	417-1 Requirements for product and service information and labeling	83				-	16	
	417-2 Incidents of non-compliance concerning product and service information and labeling	In the last three years, there have been no cases of non-compliance, fines and/ or warnings in comparison to information and labeling of products and services.				-	16	
	417-3 Incidents of non-compliance concerning marketing communications	There have been no reports of non-compliance in relation to marketing communications in the last three years.				-	16	
Climate strategy and environmental management								
GRI 3: Material topics 2021	3-3 Management of material topics	57				7, 8, 9	3, 6, 7, 8 11, 12, 13, 14 and 15	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	65, 108				7 and 8	7, 8, 12 and 13	
	302-2 Energy consumption outside of the organization	65, 109				8	7, 8, 12 and 13	
	302-3 Energy intensity	65, 109				8	7, 8, 12 and 13	
	302-4 Reduction of energy consumption	65, 109				8 and 9	7, 8, 12 and 13	
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	66				8	6 and 12	
	303-2 Management of water discharge-related impacts	66				8	6	
	303-3 Water withdrawal	66, 110				7 and 8	6	
	303-4 Water discharge		All requirements.	Information unavailable/ incomplete.	The water used by the Company comes from and is disposed of in the public water supply network. There is no specific measurement of water consumption or disposal.	7 and 8	6	
	303-5 Water consumption	66, 110				8	6	



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GRI Standard/ other source	Disclosure	Location/comment	Omission			Global Compact	SDG	GRI Sector Standard Ref. No.
			Requirement(S) omitted	Reason	Explanation			
Climate strategy and environmental management								
GRI 304: Biodiversity 2016	304-2 Significant impacts of activities, products and services on biodiversity	69	Item b.	Not applicable.	The measurement of significant direct and indirect impacts related to item “b” of this indicator does not apply to JSL's businesses (Logistics and Transportation).	8	6, 14 and 15	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	64, 110				7 and 8	3, 12, 13, 14 and 15	
	305-2 Energy indirect (Scope 2) GHG emissions	64, 111				7 and 8	3, 12, 13, 14 and 15	
	305-3 Other indirect (Scope 3) GHG emissions	64, 111				7 and 8	3, 12, 13, 14 and 15	
	305-4 GHG emissions intensity	64, 112				8	13, 14 and 15	
	305-5 Reduction of GHG emissions	64, 112				8 and 9	13, 14 and 15	
	305-6 Emissions of ozone-depleting substances (ODS)		All requirements.	Not applicable.	This indicator is not applicable to JSL operations.	7 and 8	3 and 12	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions 7	64, 68, 112				7 and 8	3, 12, 14 and 15	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	67				8	3, 6, 11 and 12	
	306-2 Management of significant waste-related impacts	67				8	3, 6, 11 and 12	
	306-3 Waste generated	67, 113				8	3, 11 and 12	
	306-4 Waste diverted from disposal	67, 114				8	3, 11 and 12	
	306-5 Waste directed to disposal	67, 115				8	3, 11 and 12	



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GRI Standard/ other source	Disclosure	Location/comment	Omission			Global Compact	SDG	GRI Sector Standard Ref. No.
			Requirement(S) omitted	Reason	Explanation			
Poeeple's health and safety								
GRI 3: Material topics 2021	3-3 Management of material topics	83				-	3, 8 and 16	
	403-1 Occupational health and safety management system	83				-	8	
	403-2 Hazard identification, risk assessment, and incident investigation	83				-	8	
	403-3 Occupational health services	75, 83, 84				-	8	
	403-4 Worker participation, consultation, and communication on occupational health and safety	83, 86				-	8 and 16	
	403-5 Worker training on occupational health and safety	83, 87				-	8	
	403-6 Promotion of worker health	78, 83				-	3	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linkedby business relationships	83				-	8	
GRI 403: Occupational health and safety 2018	403-8 Workers covered by an occupational health and safety management system	131 I The occupational health and safety management system covers 100% of employees. We have legal assistance, communications, integration, training, and policies on the subject. Although the management system does not systematically cover third-party workers, service providers also receive all applicable guidance from the Company.				-	8	
	403-9 Work-related injuries	83, 89, 131				-	3, 8 and 16	
	403-10 Work-related ill health	83 I In the last three years, no occupational diseases or deaths have been identified among our employees (there is no survey for third parties and service providers).	Item b.	Information unavailable/incomplete.	No monitoring of occupational diseases or deaths is carried out for third parties and service providers.	-	3, 8 and 16	



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GRI Standard/ other source	Disclosure	Location/comment	Omission			Global Compact	SDG	GRI Sector Standard Ref. No.
			Requirement(S) omitted	Reason	Explanation			
Positive impact in the value chain and communities								
GRI 3: Material topics 2021	3-3 Management of material topics	93, 94				1, 2, 4, 5 and 8	1, 2, 5, 8, 9, 11 and 16	
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	94, 97				-	5, 9 and 11	
	203-2 Significant indirect economic impacts	94, 97				-	5, 9 and 11	
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	93, 133				-	8	
GRI 308: Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria	93	All requirements.	Information unavailable/ incomplete.	Currently, we do not have criteria for the environmental assessment of suppliers.	8	-	
	308-2 Negative environmental impacts in the supply chain and actions taken	93	All requirements.	Information unavailable/ incomplete.	Currently, we do not have criteria for the environmental assessment of suppliers.	8	-	
GRI 406: Nondiscrimination 2016	406-1 Incidents of discrimination and corrective actions taken	104				6	5 and 8	
GRI 408: Child labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	93				5	8 and 16	



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GRI Standard/ other source	Disclosure	Location/comment	Omission			Global Compact	SDG	GRI Sector Standard Ref. No.
			Requirement(S) omitted	Reason	Explanation			
Positive impact in the value chain and communities								
GRI 409: Forced labor or labor analogous to slavery 2016	409-1 Operations and suppliers at significant risk for incidents of forced labor or labor analogous to slavery	93				4	9	
GRI 410: Security practices 2016	410-1 Security personnel trained in human rights policies or procedures	132				1	16	
GRI 411: Rights of indigenous peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	There have been no recorded cases of violations of Indigenous peoples’ rights in the past three years.				1	2	
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	94, 97, 134				1	-	
	413-2 Operations with significant actual and potential negative impacts on local communities	49, 94				1	1 and 2	
	414-1 New suppliers that were screened using social criteria	93, 133				2	5, 8 and 16	
GRI 414: Supplier social assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	133	Items b, c, d, e.	Information unavailable/incomplete.	Suppliers are not evaluated after approval, but the possibility of implementing a due diligence re-evaluation process for critical active suppliers at defined intervals is currently being studied.	2	5, 8 and 16	



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SASB CONTENT SUMMARY

Industry: Road transportation.

SASB Standard	Code	Accounting metrics	Location/comment
Climate strategy and environmental management			
Climate strategy and environmental management	TR-RO-110a.1/TR-AF-110a.1	Gross global emissions of scope 1	64, 110
	TR-RO-110a.2/TR-AF-110a.2	Discussion of the long- and short-term strategy or plan to manage scope 1 emissions, emission reduction targets, and a performance analysis against those targets	57
	TR-RO-110a.3/TR-AF-110a.3	(1) Total fuel consumed, (2) percentage of natural gas, (3) percentage renewable	108
	TR-RO-120a.1/TR-AF-120a.1	Atmospheric emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, and (3) particulate matter (PM10)	68, 122
Positive impact on communities and across the entire value chain			
Management of accidents & safety	TR-RO-540a.1/TR-AF-540a.3	Number of road accidents and incidents	132
	TR-RO-540a.3	(1) Number and (2) volume of spills and leaks in the environment	115
	TR-AF-540a.1	Description of the implementation and results of a Safety Management System	83
Trucker appreciation			
Driver working conditions	TR-RO-320a.1/TR-AF-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contracted employees	131
	TR-RO-320a.2	(1) Voluntary turnover rate and (2) involuntary turnover rate for all employees	123, 124, 125, 126
	TR-RO-320a.3	Description of the approach to manage short- and long-term driver health risks	83
	TR-RO-000.C	Number of employees, number of truck drivers	116
	TR-AF-310a.1	Percentage of drivers classified as independent contractors	130



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SUMMARY OF OTHER INDICATORS

Indicator	Location/comments
Salary difference	128
Additional indicators from the Board of Directors	100
Remuneration of the CEO and other statutory directors	100
Certifications	132
Fines for environmental issues	No environmental fines exceeding US\$ 10,000.00 were paid during the reporting period.
Return on environmental investment	
Percentage of employees with health insurance	
Expenditures with suppliers	134
Number of cases received through ethical channels	



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Independent Auditors' Limited Assurance Report

(This a free translation of the original report issued in Portuguese)

To the Board of Directors and Shareholders of
JSL S.A.
São Paulo – SP

Independent Auditors' Limited Assurance Report on the Environmental, Social, and Governance (ESG) Information Included in the 2024 Integrated Annual Report of JSL S.A.

Conclusion

We performed a limited assurance engagement on the environmental, social, and governance (ESG) information included in the "2024 Integrated Annual Report" ("Report") of JSL S.A. ("Company") for the year ended December 31, 2024, prepared in accordance with the Global Reporting Initiative (GRI) Standards, the CPC 09 Guidance – Integrated Annual Report (which correlates with the International Integrated Reporting Council – IIRC's International Framework), and the Company's applicable internal controls ("Criteria").

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the ESG information included in JSL S.A.'s "2024 Integrated Annual Report" for the year ended December 31, 2024, was not prepared, in all material respects, in accordance with the Global Reporting Initiative (GRI) Standards, the CPC 09 Guidance – Integrated Annual Report (which correlates with the International Integrated Reporting Council – IIRC's International Framework), and the Company's applicable internal controls.

Our conclusion on the environmental, social and governance (ESG) information included in the Company's 2024 Integrated Annual Report, for the fiscal year ended December 31, 2024 and prepared in accordance with the Global Reporting Initiative (GRI) - GRI Standards, with CPC Guideline 09 - Integrated Annual Report (which is correlated to the Basic Conceptual Framework of the Integrated Annual Report, prepared by the International Integrated Reporting Council - IIRC) and with the Company's applicable internal controls, does not extend to GRI indicators 305-1, 305-2, 305-3, 305-4 and 305-5, which were not subject to limited assurance.

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Basis for the Conclusion

We conducted our work in accordance with NBC TO 3000 (Revised) – Assurance Engagements Other than Audits and Reviews and ISAE 3000 (Revised) – Assurance engagements other than audits or reviews of historical financial information, issued by the Federal Accounting Council (CFC) and the International Auditing and Assurance Standards Board (IAASB), respectively. Our responsibilities under these standards are described in more detail in the "Our Responsibilities" section of this report.

We complied with the independence requirements and other ethical requirements of the Professional Code of Ethics for Accountants and the Professional Standards (including the Independence Standards) issued by the Federal Accounting Council (CFC), which are based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

Our firm applies NBC PA 01 – Quality Management for Firms (Legal Entities and Individuals) of Independent Auditors and ISQM 1 – Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, issued by the CFC and IAASB, respectively. This standard requires the firm to design, implement, and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our conclusion.

Responsibilities of the Company's Management for the Report

The Company's management is responsible for:

- designing, implementing, and maintaining internal controls relevant to the preparation of the information included in the Report, ensuring it is free from material misstatement, whether due to fraud or error;
- selecting appropriate Criteria for the preparation of the information included in the Report and making proper reference to or describing the Criteria used; and
- properly preparing and presenting the information included in the Report in accordance with the Criteria.

Our Responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance as to whether the environmental, social, and governance (ESG) information included in the Company's Report for the year ended December 31, 2024, prepared in accordance with the Criteria, is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures performed and the evidence obtained; and
- reporting our conclusion to the Company's Board of Directors and Shareholders.

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Summary of the Work Performed as a Basis for Our Conclusion

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain sufficient and appropriate evidence regarding the environmental, social, and governance (ESG) information disclosed in the Company's Report, in order to provide a basis for our conclusion. The procedures we selected depended on our understanding of the ESG information presented in the Company's Report and other engagement circumstances, as well as our consideration of the areas where material misstatements are likely to arise. In conducting our work, we:

- a) we planned the engagement considering the materiality of the aspects related to the Company's activities, the relevance of the disclosed environmental, social, and governance (ESG) information, the volume of quantitative and qualitative information, and the operational systems and internal controls that served as the basis for the preparation of the ESG information included in the Report;
- b) obtained an understanding of the calculation methodologies and the procedures used to compile the indicators through inquiries and interviews with the managers responsible for preparing the environmental, social, and governance (ESG) information;
- c) performed analytical procedures on the quantitative information and made inquiries regarding the qualitative information and its correlation with the indicators disclosed in the information presented in the Report; and
- d) evaluated the process for preparing the Report, as well as its structure and content, in accordance with the Criteria.

The procedures performed in a limited assurance engagement vary in nature and timing, and are less extensive than those performed in a reasonable assurance engagement. As a result, the level of assurance obtained in a limited assurance engagement is substantially lower than the level that would have been obtained had a reasonable assurance engagement been performed.

São Paulo, August 8, 2025

KPMG Auditores Independentes Ltda.
CRC 2SP-014428/O-6

ORIGINAL REPORT IN PORTUGUESE SIGNED BY
Bernardo Moreira Peixoto Neto
Contador CRC RJ-064887/O-8

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CREDITS GRI 2-5

Coordination

Sustainability, Marketing and Communications, and Investor Relations Departments.

TheMediaGroup

Consulting, content, and design.

Photos

JSL Image Library and Shutterstock.

Verification

KPMG.



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