



INTEGRATED REPORT 2022



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INTRODUCTION





ABOUT THIS REPORT



It is with great pleasure that Tegma Gestão Logística presents its first Integrated Report, written according to the *Integrated Reporting, Integrated Thinking* framework and contents of the Sustainability Accounting Standards Board (SASB), under the IFRS Foundation. It also complies with the 2021 Global Reporting Initiative (GRI) standards.

Moreover, this report is aligned with the 2030 Agenda of the United Nations (UN) and its 17 Sustainable Development Goals (SDGs), and identifies the ways in which Tegma contributes for specific SDG targets.

» **Integrated Reporting, Integrated Thinking, SASB, GRI, and SDGs are the pillars of this report**

The information disclosed in here refers to 2022.

Materiality was defined based on an analysis of the organization's context, industry benchmarking, the SASB industry standard, as well as input from key stakeholders.

For prioritizing impacts, the new GRI 2021 criteria, which take into account the significance of the impact and the probability of both its actual and its potential impact, were applied (see "[MATERIALITY](#)" for details).

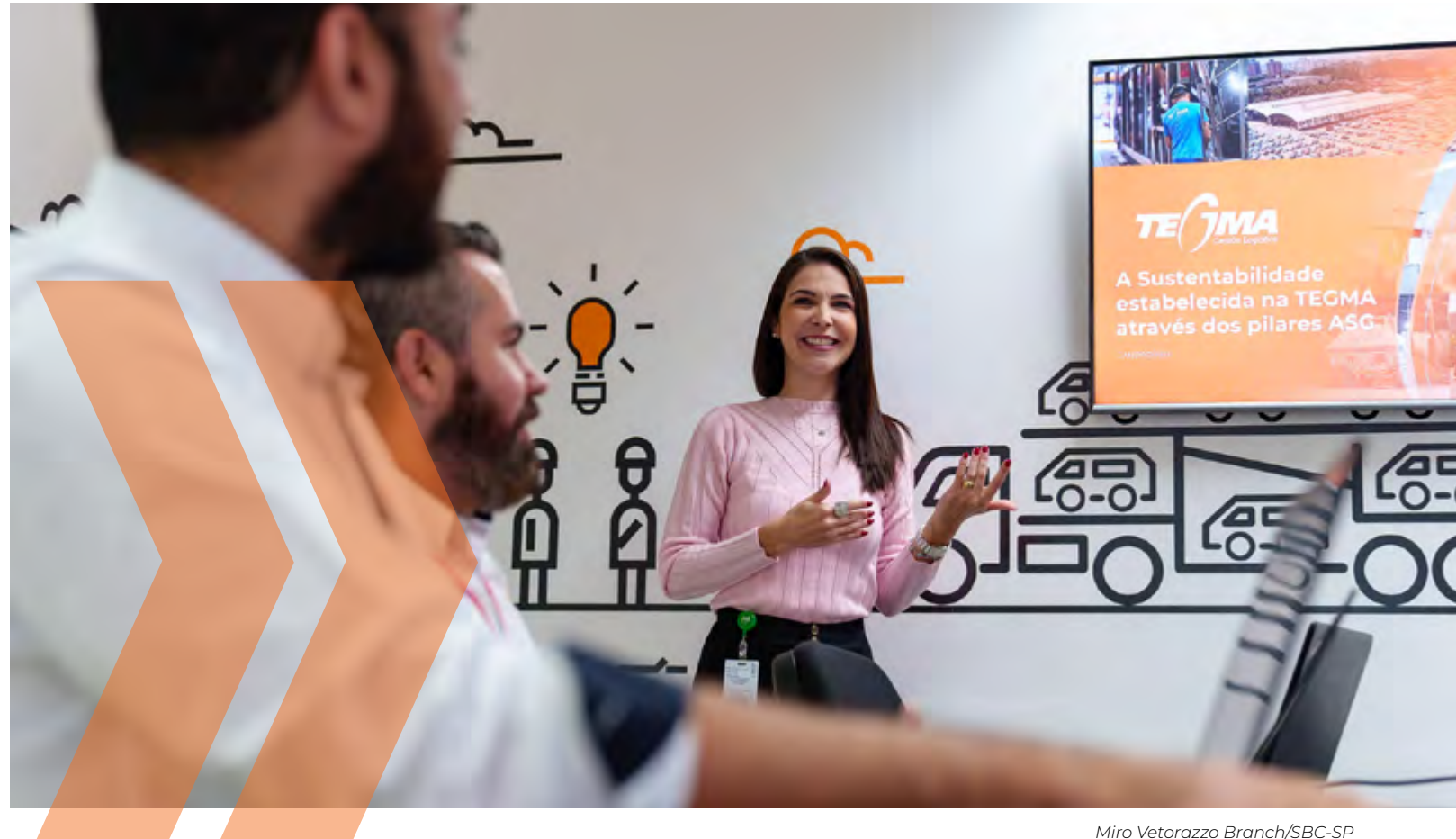
All information and strategic content definitions used in this report relied on the analysis and active participation of the Steering Committee, made up of the Company's directors. The final version was approved by the Steering Committee and submitted to the Board of Directors for final approval.

The published was also subjected to limited independent third-party external validation.

Tegma Gestão Logística intends to publish its integrated report annually.

For questions regarding this report and its contents:

sustentabilidade.asg@tegma.com.br



Miro Vetorazzo Branch/SBC-SP



STATEMENTS

(GRI 2-22)

Letter from the Chairman of the Board

Dear Sirs and/or Madams,

As Chairman of the Board of Directors of Tegma Gestão Logística, it is with great pleasure that I present our Integrated Report, a milestone in the Company's commitment to corporate sustainability.

The journey up to this point has had its challenges. 2022 was a year of adaptation, commitment, and persistence to overcome many adversities, such as a global crisis and shortage of inputs, which directly impacted

the automotive sector and, thus, the logistics sector. Nevertheless, Tegma's resilient spirit turned challenges into opportunities, strengthening a belief that professionalism, efficiency and innovation are the pillars that support the Company's financial and operational solidity.

Tegma also acknowledges diversity as a valuable asset that invigorates processes, strengthens decisions, and enhances the Company's innovative capacity. Tegma

has a diversity and inclusion program called 'Our People', launched in October 2021 and expanded in 2022. Its main objective is to implement a culture of diversity in the Company, promoting an inclusive, egalitarian and equitable work environment, in addition to complying with the legal aspects and the effective practice of Tegma's social responsibility role.

Therefore, promoting diversity at all levels of the organization is a priority for Tegma as a

strategic need for its long-term sustainable growth.

Faced with climate change, yet another sensitive topic for society as a whole, Tegma reiterates its commitment to mitigate the environmental impact of its operations. The company invests in clean technologies and constantly improves the monitoring of greenhouse gas emissions.

The solar power plant installed at the Sorocaba unit by Tegma, in the southwest of the state



of São Paulo, is an example. It is composed of a set of photovoltaic (PV) cells that transform sunlight into electrical energy. Another investment that is being made for this purpose is the renovation of more than 120 operating equipment.

This is not only a matter of responsibility, but also a commitment to the Company's stability and growth, given that effective resource management and minimization of environmental impact are both essential to keep a company viable in the long term.

Looking ahead, a multitude of opportunities can be anticipated. Tegma is exploring new activities in the business, seeking to grow in the automotive sector with new products, services, partnerships and technologies. Meanwhile, Tegma is planning to diversify its

activities in other sectors, always in line with the Company's strategic vision and its commitment to sustainability.

Tegma believes that transparency and integrity are essential for building lasting relations with all its stakeholders. Therefore, we hope that this report will reflect the Company's commitment to sharing its progress and the challenges it faces in an open, clear, and transparent manner.

In this report, you will find a detailed view of Tegma's ESG (Environmental, Social and Governance) commitments and actions, as well as its plans for the future. I invite you to read and reflect on the content presented here and on the Company's guidelines, which aim to lead Tegma towards a more sustainable, inclusive and productive future.

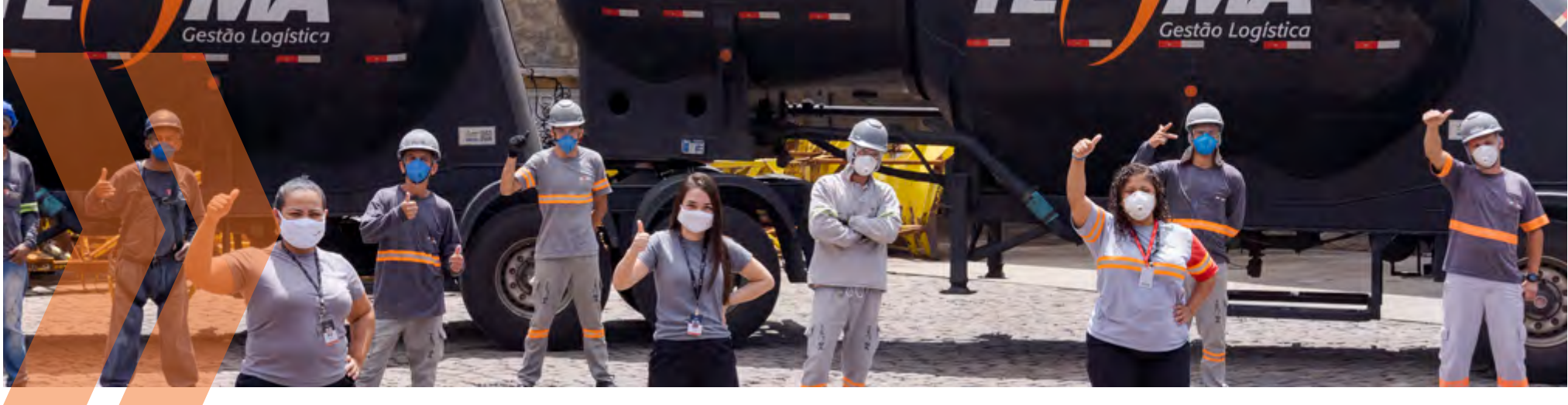
Thank you for being part of this journey.

Sincerely,

Murilo Cesar Lemos dos Santos Passos

Chairman of the Board of Directors





Letter from the CEO

It is with great pleasure that, as CEO of Tegma, I present our first Integrated Report, a milestone in the Company's sustainability and transparency journey, in accordance with global guidelines.

It is vitally important to highlight the Company's growth, even in the face of so many challenges. Tegma currently has around

25% market share in transported vehicles, which is just one business area of a company that has a vision of the future connected with innovation and technology in all of its processes, but is also always attentive to people.

Tegma's promising results, combined with the resilience and governance that permeate

the Company, lead to security to make past and future investments in businesses connected to the mission of providing integrated, innovative and sustainable logistics solutions to the market.

Tegma relies on the trust and commitment of all of its stakeholders to achieve its vision of being the best in the sector

and providing strategic solutions to the entire logistics chain.

From the moment I became the CEO of Tegma Group, I have sought to maintain and expand our business within historically practiced levels of profitability. In addition to this conduct, my goal is also to expand the incorporation of ESG (Environmental, Social

and Governance) practices in our operations. These practices are now strategic pillars of Tegma's business, reflecting its responsibility for the present and future of the company and the planet.

Tegma is particularly committed to minimizing the environmental impacts caused by the transport activity. Our Company seeks to overcome obstacles in the transition from fossil fuels to renewable energies. Currently, the energy used in four of Tegma's facilities comes from a 100% renewable source, a photovoltaic plant operating in Sorocaba, in the inland of the State of São Paulo.

On the social front, the Company is committed to diversity and inclusion, promoting gender equity in a predominantly male segment of the economy. Tegma's goal is to ensure a fair and inclusive recruitment process, contributing to a significant cultural change.

We believe that carrying out the ESG process is key to Tegma's perpetuity, integrating these practices into all our operations and decisions, firmly contributing to building a more sustainable and resilient future.

Tegma is proud to establish connections with conscious and innovative companies that share its values and inspire a process of growth as a company.

Tegma has a health, safety, environment and quality management model certified by SASSMAQ, ISO 9001 and ISO 14001, which guarantee the transparency and efficiency of its operations, allowing solid planning and management.

The Company's corporate governance is robust, demonstrated by a rigorous Code of Ethics that ensures the integrity of our actions.

Faced with the challenging global scenario, Tegma believes in its potential to develop innovative solutions and overcome future challenges. Tegma is committed to aligning its strategy with the ESG pillars, strengthening sustainability in its businesses.

I reinforce our commitment to annually report our Company's progress in sustainability. I invite all our stakeholders to join Tegma in this journey towards a more prosperous and sustainable future.

Nivaldo Tuba

CEO





2022 HIGHLIGHTS

See below the main results of the company in 2022.



Net Revenue
BRL 1.37
billion



Net Earnings
BRL 160
million



Adjusted EBITDA
BRL 245
million



Dividends
BRL 90
million



Market share (vehicles)
585,000 vehicles transported
24% of market share



Startups mapped (tegUP)
+400 startups mapped
40 proofs of concept
24 startups hired



Training programs provided
An average of **15.42 hours** of training – Women
An average of **14.83 hours** of training – Men



Investment
(history) 3 years
2022: BRL 45
million
2021: BRL 30 million
2020: BRL 20 million



SUSTAINABILITY AT TEGMA



Tegma places corporate sustainability as a business strategy. The adoption of ESG (Environmental, Social and Governance), practices, added to the economic pillar, creates value over time and results in a competitive differential capable of adding to the minimization of negative environmental impacts, social good (people), and transparency in its internal and external relations. This is an ongoing journey spurred by advances in technology and innovation, process improvements, and the development of its people.



Environmental

Decisions that minimize the impact on the environment, such as encouraging **fleet modernization**; **reducing the emission** of pollutants and greenhouse gases; the creation of **more efficient road implements** to reduce the environmental impact of chemical transport operations; the implementation of **new technologies to wash semi-trailers** and reduce water consumption; and the adoption of an **electronic load programmer**, allowing maximum occupancy of the stork trucks.



Social

Acting as an agent for the **socioeconomic development of the communities** where the Company operates, in addition to supporting over 40 initiatives related to social well-being, older adults, culture, education and sports, with a focus on **improving the quality of life** in society.



Governance

Acting in **control and planning** of the Company, aware of the past and the future, seeking to provide Stakeholders with **transparent information** that allows them to assess Tegma's performance and its **alignment with the growth strategy** having **ethics** applied to its daily life through the Code of Ethics and Conduct and training made available to all employees.





Target for 2023

As of 2023, Tegma will continuously structure its ESG agenda and strengthen the sustainability strategy across the Company, actively involving all of its areas.





TEGMA GESTÃO LOGÍSTICA





TEGMA

(GRI 2-1, 2-2, 2-3, 2-4)

Tegma Gestão Logística S.A. is a joint-stock Company, listed since July 2007 on the São Paulo B3 (stock exchange) in the Novo Mercado (New Market) listing segment. After going public, Tegma started its integrated logistics operations, and is currently recognized as an important operator for industrial logistics (production line supply) and warehousing for consumer goods in Brazil. Its main shareholders include: Mopia Participações e Empreendimentos Ltda., Coimex Empreendimentos e Participações Ltda., Kayne Anderson Rudnick Investment Management, LLC., a Cabana Empreendimentos e Participações Ltda., and TPE Gestora de Recursos Ltda.

Shareholding Structure

Mopia Participações e Empreendimentos Ltda.	23.3%
Coimex Empreendimentos e Participações Ltda.	20.0%
Kayne Anderson Rudnick Investment Management, LLC.	11.0%
Cabana Empreendimentos e Participações Ltda.	7.3%
TPE Gestora de Recursos Ltda.	5.1%
Other controlling shareholders, directors, and treasury	0.9%
Other non-controlling shareholders	32.4%



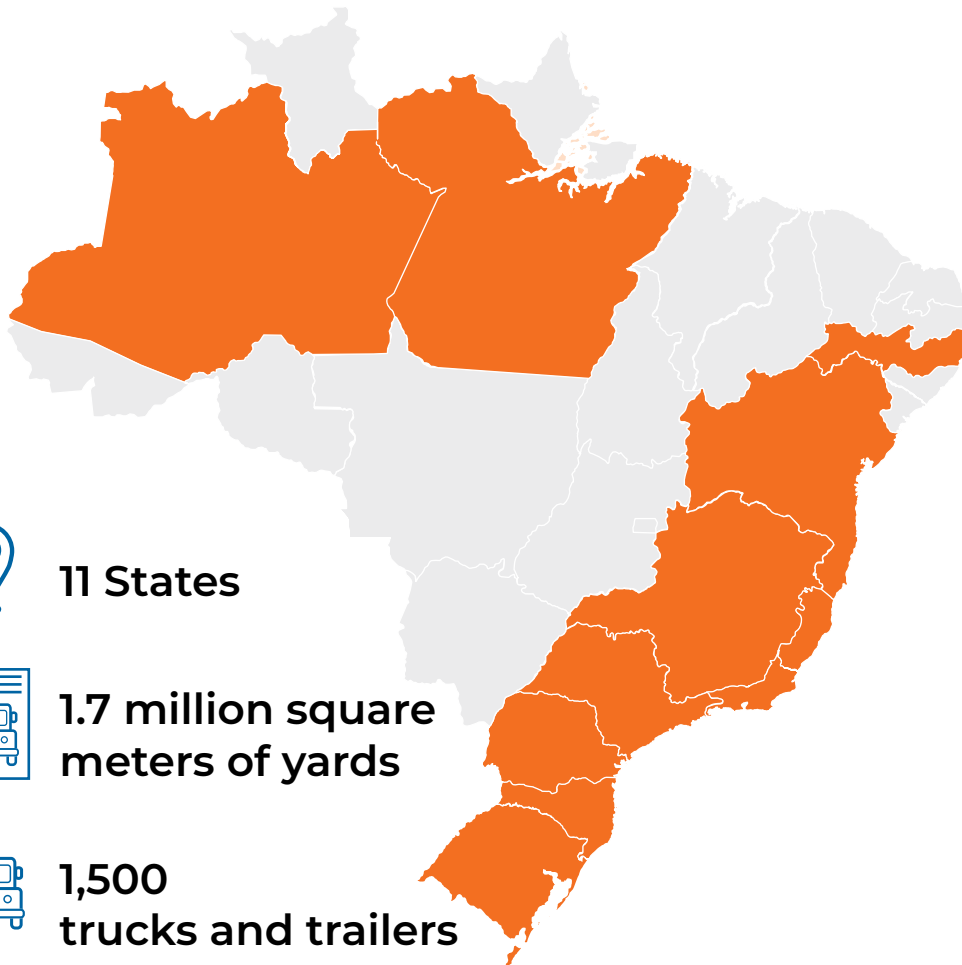
(last updated in Aug/22)



With headquarters located at 2000 Nicola Demarchi Ave., in the district of Demarchi, city of São Bernardo do Campo (Greater SP Area), the Company has 1,714 employees allocated to 22 operating bases throughout the country, strategically

positioned in 11 Brazilian states (AM, PA, PE, BA, ES, RJ, SP, MG, PR, SC, RS), encompassing 1.7 million square meters of yards and over 1,500 trucks, which include its own and third-party equipment, serving the whole of Brazil and Mercosur.

In 1969, Francisco Creso and Fernando Schettino founded new car carrier Sinimbu. In 1971, operations to transport General Motors vehicles from the factory in São Caetano do Sul (SP) to Rio de Janeiro and Niterói (RJ) were initiated. The expansion of vehicle transport was exponential and soon became the Company's main business, attracting new customers, acquiring other companies, and consolidating the Company as one of the main logistics operators in the country.



<p>1969</p>  <p>Francisco Creso Fernando Schettino</p>	<p>1971</p>  <p>General Motors vehicles shipping</p>	<p>2022</p>  <p>22 bases in 11 Brazilian States</p>
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Currently, Tegma Gestão Logística is made up of eight companies and affiliates: Tegma Cargas Especiais Ltda., tegUP Inovação e Tecnologia Ltda., Niyati Empreendimentos e Participações Ltda., Tegma Logística de Armazéns Ltda., Catlog Logística de Transportes Ltda., GDL Gestão de Desenvolvimento em Logística Participações S.A., Fastline Logística Automotiva Ltda., and Rabbot Technologies Ltda.

Controlled and affiliated companies



TEGMA GESTÃO LOGÍSTICA S.A.
Company specialized in complex and highly critical operations for companies in high added value sectors, offering a complete range of services focused on vehicle logistics and integrated logistics.





MISSION

Provide integrated, innovative and sustainable logistics solutions, deploying intelligence and modern equipment suitable for each type of load or operation.



VISION

Be the best among the largest logistics providers in Latin America, making Tegma a reference as an attractive investment. A strategic solution provider, a company of operational excellence, a corporate citizen, socially and environmentally responsible, in addition to being recognized as a great workplace that attracts and retains top talent available in the employee market.



VALUES

Tegma's values are supported by the pillars of people and quality, with a focus on total customer, supplier, and shareholder satisfaction. Our Company values people, whether they are clients or employees, holding relationships based on ethics and transparency.

All this with simplicity in its DNA, a sense of urgency, and commitment to everyone involved in the production chain.



TIMELINE

Beginning of the new vehicle carrier Sinimbu, a company that later became Tagma.

Axis Sinimbu acquires Translor Veículos, a pioneer in shipping new vehicles in Brazil. Allied Holdings leaves Axis do Brasil, and Sinimbu and Coimex (another partner of Axis do Brasil) take control and start operating as Tagma Gestão Logística.

The acquisition of Boni GATX, Coimex Logística Integrada, and P.D.I. Comércio, Indústria e Serviços takes place. Foundation of Tagma Venezuela S.A. The company goes public on the São Paulo Stock Exchange. The Integrated Logistics operation begins. The purchase of 100% of Nortev Transporte de Veículos, specialized in multimodal transport of vehicles to Northern Brazil is completed.

Direct Express is sold, and Trans Commerce Cargo Transportation is discontinued. A contract is signed with a large appliance manufacturer to optimize parts supply logistics among its suppliers.

The joint activities of Tagma and Holding Silotec with GDL Gestão de Desenvolvimento em Logística Participações begin. The Warehousing, PDI and Vehicle Management Services Yard is inaugurated in Araquari (SC), with capacity for 8,000 vehicles.

The Great Place to Work certification is achieved for the second time, based on an employee mood survey, as well as the FEEEx – FIA Employee Experience Certificate for employee mood surveys, awarded by FIA – Fundação Instituto Administração. This year's two certifications validate the organizational culture and employee appreciation.

1969

1998

2001/2002

2004

2007/2008

2011/2012

2014

2017

2018

2019

2022

After unification with carriers Schlatter and Transfer, in addition to the admission of Axis do Brasil to the Company, Sinimbu is created.

The purchase of 49% of the shares of Catlog Logística Transportes is carried out. In this year, Tegmax, a group company specializing in automotive auctions, is founded. Operations in the General Cargo and Inbound Services segments for the automotive industry begin.

Tagma wins the "Best Transport Company in Brazil" award offered by *Exame* magazine – The Best and Biggest. Purchase of Direct Express Logística, specialized in transport for the e-commerce segment. Acquisition of Trans Commerce Cargo Transportation, specialized in the transport and distribution of goods weighing over 30 kg for the e-commerce segment.

The development and implementation of an exclusive project of equipment for the transport of chemical products in bulk takes place. tegUP Ventures is created, the first Brazilian startup accelerator in the logistics segment.

The Company is awarded the Great Place to Work Certification, which recognizes its permanent commitment to promoting a work environment that values human capital.





PRODUCTS AND SERVICES

(GRI 2-6)

The company operates as a logistics provider, with transport, storage, inventory control and management operations and the development of logistical solutions in the automotive, chemical and home appliance sectors.

It defends the premise that its clients should focus on their main activities, leaving logistics activities (outbound, inbound and, sometimes, internal logistics) to specialized companies and, thus, generating gains for the entire production chain for clients and suppliers.



Road Transportation

Provision of specialized services for the transfer and distribution of new and licensed vehicles, port transfers, *Milk Run*¹ and *Full Truck Load*², in addition to the plant-to-plant transfer of solid (dry) and liquid bulk cargo to and from customers or suppliers.



Public and Bonded Warehousing

Warehousing services that include storage, *cross docking*³, *picking and packing*⁴, handling and preparation of various materials, such as parts and pieces, food, cosmetics or equipment. In addition, storage of solid, non-hazardous chemical cargoes in bulk; in-house storage; and bonded storage in suitable facilities according to the legislation on Customs Logistics and Industrial Centers in partnership with GDL.



Logistics Management

Complete control over raw material supply flows, from placing orders with suppliers to the arrival of products in stocks or production lines under the just in time (JIT) model as well as management of raw material supply flows, use of returnable packaging for parts and components, and vehicle yard management.

¹ Milk Run: Logistic operation that consists of collecting products from different suppliers to deliver them to a single customer.

² Full Truck Load: Transport of loads that occupy the entire capacity of the vehicle.

³ Cross-docking: Distribution logistics practice in which the goods received are shipped in short times, without previous long-term storage.

⁴ Picking and packing: Process of collecting and packing products to fulfill orders.



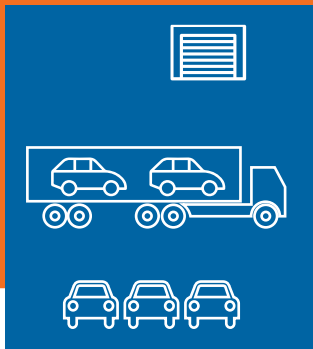


BUSINESS UNITS

BUSINESS UNITS

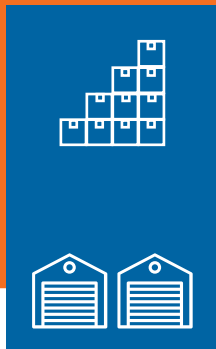
AUTOMOTIVE LOGISTICS

Vehicle Shipping
Yard Management and Vehicle Storage
PDI (*Pre Delivery Inspection*)



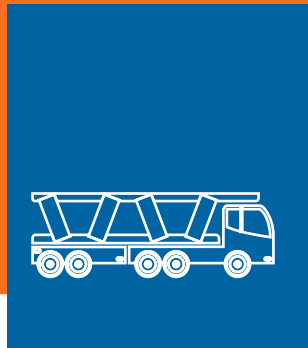
INTEGRATED LOGISTICS

Industrial Warehousing and Logistics

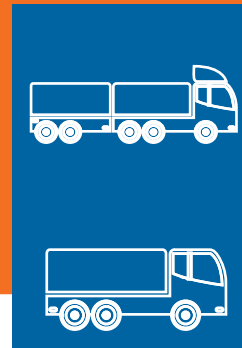


SUPPLIERS

FLEET:
AUTOMOTIVE LOGISTICS
1,450 auto carriers (stork trucks)



INTEGRATED LOGISTICS
Industrial logistics = 65 semi-trailers of its own fleet and 82 trucks from registered third parties

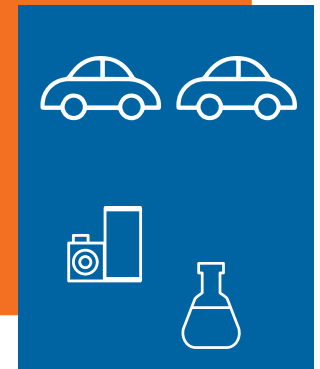


SERVICES

Yard Management
Automotive Center
Vehicle Shipping
Integrated Logistics
Supply Management for Chemicals
3pl/4pl Packaging Management
Intralogistics
*Fulfillment**
*Built To Suit***
*Turn Key****
Consulting
Special Projects

SEGMENTS

Automotive
Electronics
Chemicals and Petrochemicals



* For e-commerce businesses, fulfillment is a solution that aims at the customer's shopping experience, streamlining processes and making logistics occur in the best way, involving receipt and preparation of orders; issuance of invoices and reports; output control of products in stock; tracking and distribution of deliveries; proof of delivery; customer support, exchange and return.

** Built to Suit is a form of real estate leasing. The lessor builds the property according to a pre-agreed project and charges the cost of works or construction in the lease price.

*** Turn Key is used as a middle ground between Built to Suit and full contracting and control of the work. In this case, the company is contracted to control the entire work, from the project to the final delivery of the key, guaranteeing quality, cost and project deadlines.





AWARDS AND CERTIFICATIONS

2011/2012



2019



2020



2022

Best Transport Company in Brazil according to Exame magazine

General Motors World Supplier of the Year: awarded to suppliers that stand out for exceeding the automaker's requirements.

- › **1st place in Logistics and Transport and 20th in the general ranking of the TOP 100 OPEN CORPS:** recognition as one of the companies that most innovate with startups in Brazil.
- › **Best Cargo Transport Operator according to the Best and Biggest in Transport Yearbook:** 11th time as the best company in the publication category of publisher OTM – Intelligence in Transport.
- › **Best industrial stocks to buy:** Infomoney/Ibmec/Economática ranking

Brasil Ozires Silva Digital Transformation Award: recognition for the creation of the *startup* tegUP.

2019 and 2022 One of the best companies to work for according to the Great Place To Work: a result of an employee mood survey conducted by GPTW.

FIA Employee Experience Certification (FEEx), in the employee mood category: awarded by Fundação Instituto Administração (FIA) due to the excellent organizational mood index and high engagement of employees identified in an internal survey.

Market Recognition

Employee Recognition



Certifications



SASSMAQ – The Health, Safety, Environment and Quality Assessment System is an assessment method created and required by the Brazilian Association of Chemical Industries, and implemented by the elements that make up a given logistics chain.



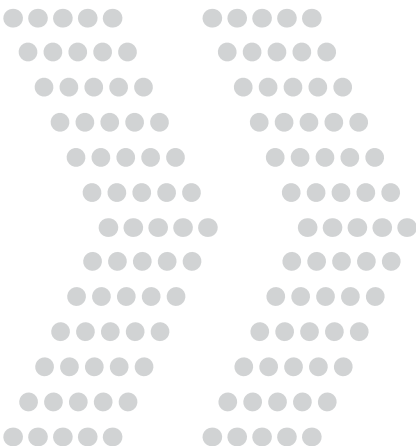
ISO 14001 – Environmental Management System. The Miro Vectorazzo unit (in São Bernardo do Campo) is certified under the ABNT ISO 14001 standard. The standard provides the company with tools for environmental management and assessment of the environmental impact of its operations.



ISO 9001 – Quality Management of the Guaíba, Gravataí I, Gravataí II, Araquari, São José dos Pinhais, Miro, Nicola, São José dos Campos, Sorocaba, Piracicaba and Itirapina units.



Understanding Responsible Sourcing Audit (URSA) – Audit process established by Unilever that goes beyond industry-accepted protocols, assessing supplier practices against labor standards, health and safety, human rights, company integrity, environmental management and land tenure rights.



Target for 2023

ISO 9001 certification at Suape units (Porto and CD Cabo Santo Agostinho/Comexport).



EMPLOYEES

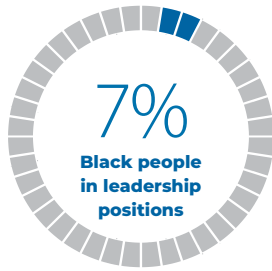
(GRI 2-7, 2-8)



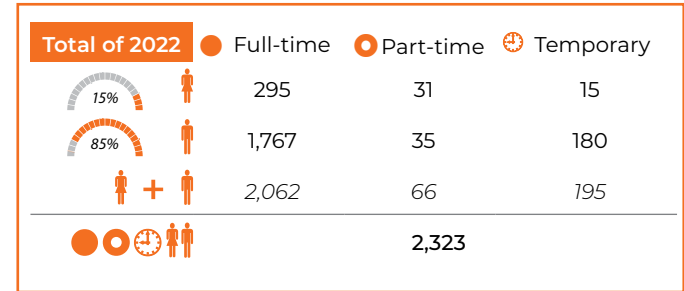
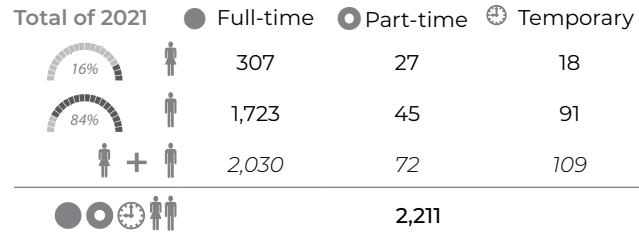
People management at Tegma is considered crucial for obtaining the positive results obtained so far and for the achievements arising from continuous improvements in the area of people management. There are employees present in several regions of the country, most concentrated in the Southeast and South regions. Outsourced employees are those who provide services within Tegma's units on an ongoing basis.

Tegma received the Great Place to Work stamp in 2022, which means that it increasingly incorporates the program's goals into its strategic planning, such as increasing diversity at all levels.



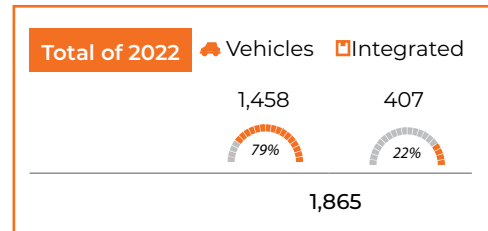
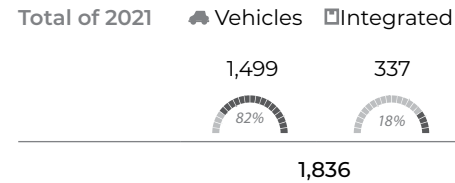


Total number of employees, permanent and temporary, by gender



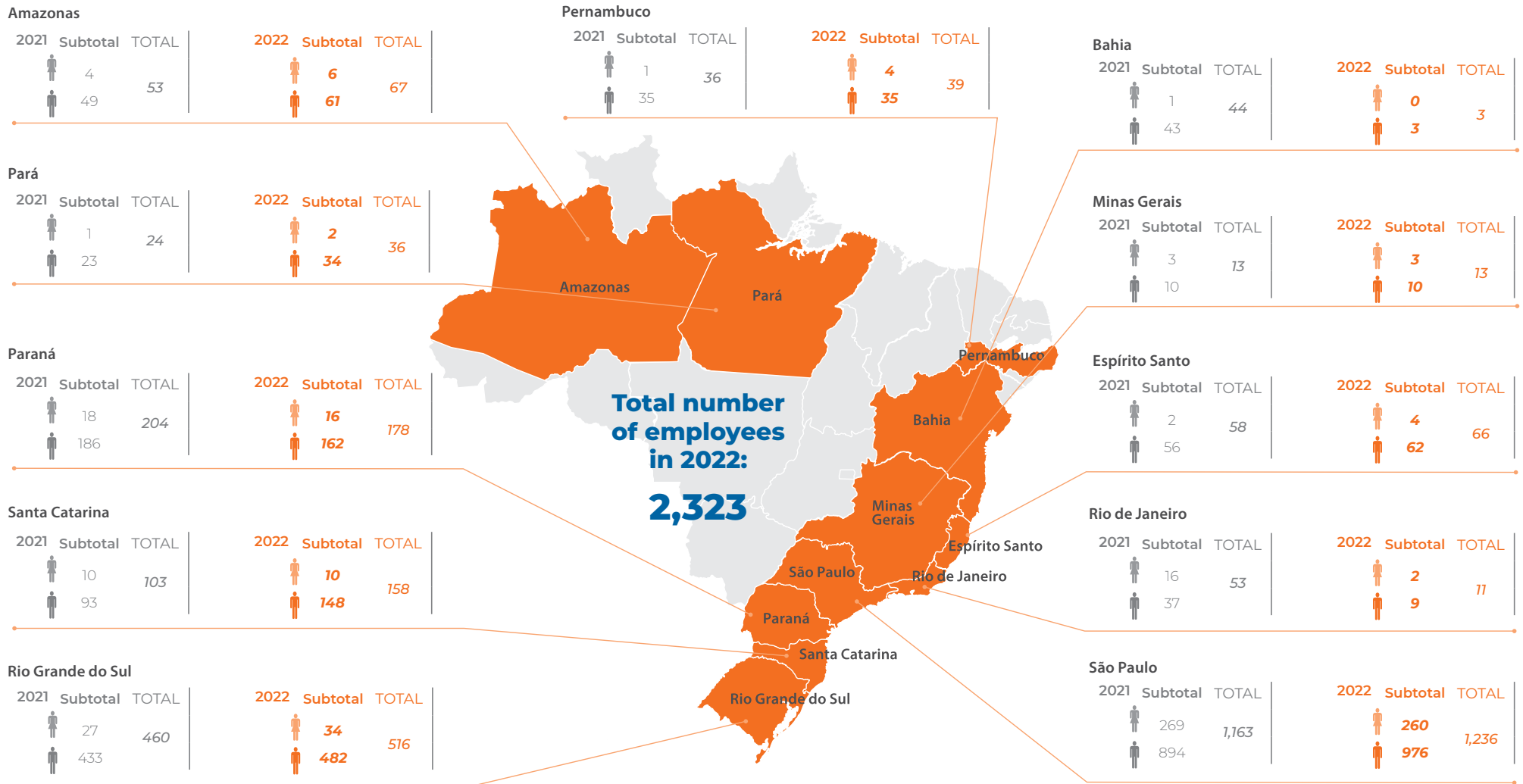
Note: part time = 6-hour workday. Interns are temporary positions. 2,323 refers to the total number of employees (permanent and temporary) who worked at Tegma in 2022.

Total number of outsourced employees and by activity performed





Total of employees by gender, by state

Note: part time = 6-hour workday. Interns are temporary positions. 2,323 refers to the total number of employees (permanent and temporary) who worked at Tegma in 2022.



Number of *outsourced employees* (total and by groups, based on the activity performed and on geographic location)

	 Vehicle logistics	 Integrated logistics	TOTAL
2021	7	0	7
2022	7	0	7


	 Vehicle logistics	 Integrated logistics	TOTAL
2021	8	0	8
2022	4	0	4

	 Vehicle logistics	 Integrated logistics	TOTAL
2021	6	0	6
2022	20	0	20

	 Vehicle logistics	 Integrated logistics	TOTAL
2021	4	0	4
2022	4	0	4

	 Vehicle logistics	 Integrated logistics	TOTAL
2021	14	74	88
2022	0	137	137

	 Vehicle logistics	 Integrated logistics	TOTAL
2021	120	15	135
2022	120	0	120

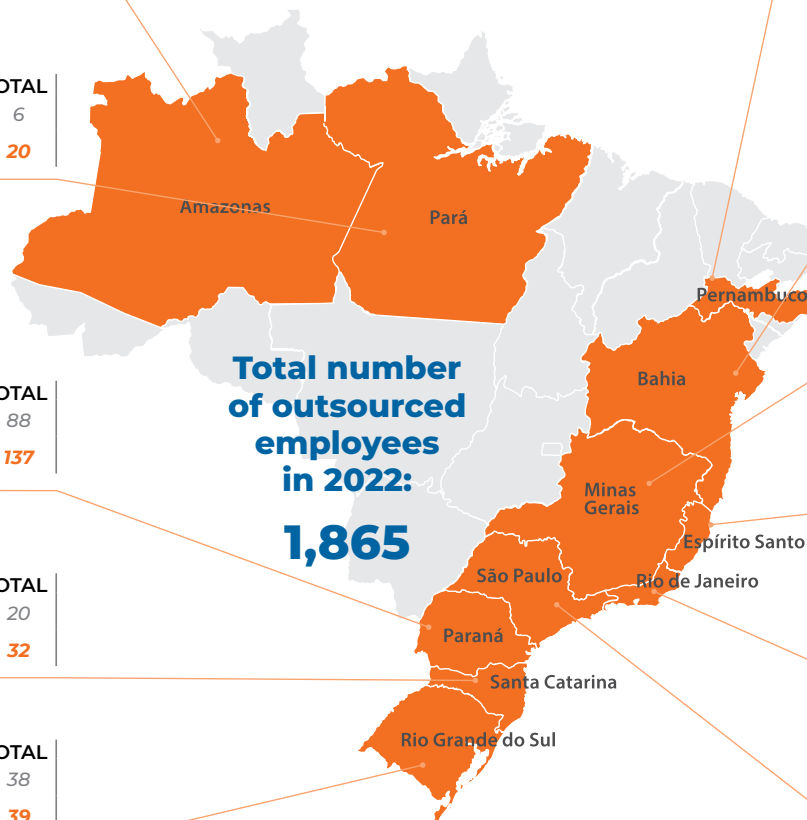
	 Vehicle logistics	 Integrated logistics	TOTAL
2021	20	0	20
2022	20	12	32

	 Vehicle logistics	 Integrated logistics	TOTAL
2021	54	0	54
2022	49	0	49

	 Vehicle logistics	 Integrated logistics	TOTAL
2021	38	0	38
2022	39	0	39

	 Vehicle logistics	 Integrated logistics	TOTAL
2021	0	1	1
2022	0	3	3

	 Vehicle logistics	 Integrated logistics	TOTAL
2021	1,228	247	1,475
2022	1,195	255	1,450





BUSINESS MODEL

Tegma is characterized by having built, over its history of more than 50 years, a business model of great resilience, innovation and focus on solutions for the logistics of its customers, in addition to expanding its base of operations, whether through new services, acquisitions or more recent investments in technology and innovation for the complex logistics of a country like Brazil.



Great exposure to vehicle sales in Brazil

Tegma is one of the main logistics operators for the light vehicle and light vehicle segment in Brazil. This market preponderance is reflected in a large exposure of the Company's revenues to vehicle sales in Brazil.



Asset-light (with low asset intensity)

Tegma is a company considered 3PL, which means third party logistics or outsourced logistics operator. This implies that a large part of the company's operations are carried out with third-party assets, such as yards, warehouses and transport equipment.



History of high cash generation

Since Tegma is an *asset-light* company, the need for investments is not representative in relation to its revenue, contributing to a resilient and sustainable cash generation, as well as stable profitability margins.



Contracts with long-term customers

The contracts that Tegma has with its main customers have a very long average duration, due to the characteristics of the services provided, which involve high productivity and efficiency rates that allow for the continuous renewal of agreements.



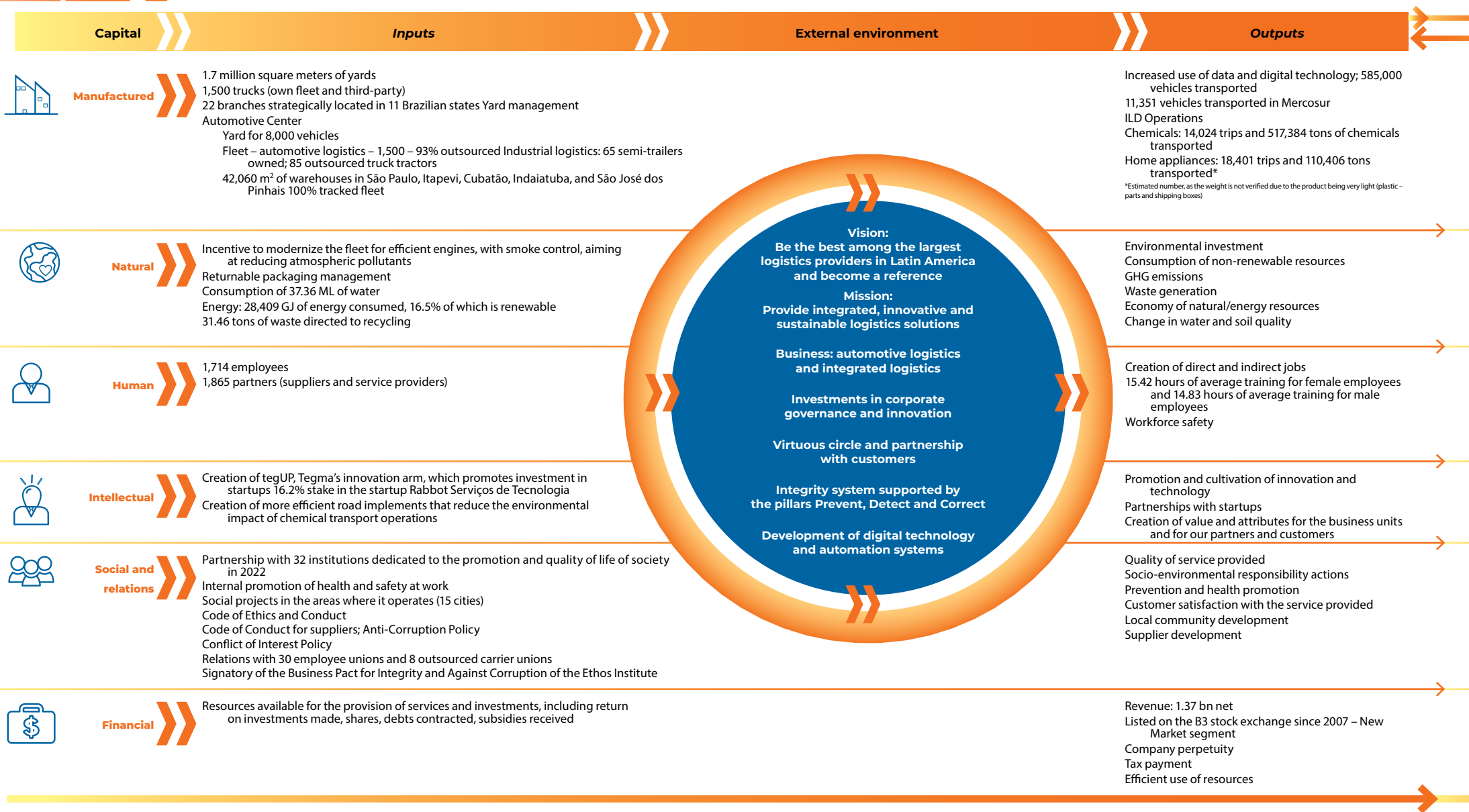
A policy indicative of distribution of at least 50% of net income in dividends

The operating cash generation combined with the low need for investments to support growth allows the company to commit to distributing at least 50% of net income in earnings (dividends and interest on equity).





VALUE CREATION MODEL



Capital >>> **Value creation for society**



Manufactured >>>

Investments made to improve infrastructure.



Natural >>>

Investments in licensing, maintenance and environmental safety, environmental projects, educational actions.



Human >>>

Correct execution of the standards established in the strategic planning, aligned with the goals and requirements of the interested parties.



Intellectual >>>

New technologies, more efficient processes, more accurate diagnoses in less time, retention of knowledge, etc.



Social and relations >>>

Investments to establish a new form of relations with customers and communities. Management of the Company's brand and image, which portray reliability in the solidity of the organization.



Financial >>>

It impacts all other types of capital, as it provides resources for works, training, studies and improvements. And, in turn, it is also impacted by the results generated by other capitals.

Material Topics



Quality in service provision and operational risk management



Emissions, fuel consumption, climate adaptation and resilience



Water (relevant topic)



Waste (relevant topic)



People management, Diversity and inclusion; Health and occupational safety



Quality in service provision and operational risk management



Quality in service provision and operational risk management



Technology and Innovation



People management, Diversity and inclusion; Health and occupational safety



Corporate governance, anti-corruption and human rights



Impacts and engagement with local communities



Corporate governance, anti-corruption and human rights

Stakeholders

Aggregate customers

Clients, owners and shareholders; Society and neighboring communities

Customers, owners and shareholders

Customers, owners and shareholders

People in the organization (hired or outsourced employees) Unions

Aggregate customers

Aggregate customers

Owners, shareholders and customers

People in the organization (hired or outsourced employees) Unions

Owners and shareholders External suppliers (vendors) Regulatory bodies Competition

Society and neighboring communities

Owners and shareholders External suppliers (vendors) Regulatory bodies Competition

SUSTAINABLE DEVELOPMENT GOALS



Target 9.1– Develop quality, reliable, sustainable and resilient infrastructure, including regional and cross-border infrastructure, to support economic development and human well-being, with a focus on equitable and affordable access for all.



Target 7.2 – By 2030, increase substantially the share of renewable energy in the global energy mix.



Target 12.2 – By 2030, achieve the sustainable management and efficient use of natural resources.



Target 13.1 – Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.



Target 6.4 – By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity.



Target 12.5– By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.



Target 8.5 – By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.



Target 8.8 – Protect labor rights and promote safe and secure working environments for all employees, including migrant workers, in particular women migrants, and those in precarious employment.



Target 10.2– By 2030, to empower and promote social, economic and political inclusion for all, regardless of age, gender, disability, race, ethnicity, origin, religion, economic status, or more.



Target 9.1– Develop quality, reliable, sustainable and resilient infrastructure, including regional and cross-border infrastructure, to support economic development and human well-being, with a focus on equitable and affordable access for all.



Target 9.1– Develop quality, reliable, sustainable and resilient infrastructure, including regional and cross-border infrastructure, to support economic development and human well-being, with a focus on equitable and affordable access for all.



Target 9.5 – Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries.



Target 8.5 – By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.



Target 8.8 – Protect labor rights and promote safe and secure working environments for all employees, including migrant workers, in particular women migrants, and those in precarious employment.



Target 16.1 – Significantly reduce all forms of violence and related death rates everywhere.



Target 16.5 – Substantially reduce corruption and bribery in all their forms.

Target 16.6 – Develop effective, accountable and transparent institutions at all levels.



Target 16.5 – Substantially reduce corruption and bribery in all their forms.

Target 16.6 – Develop effective, accountable and transparent institutions at all levels.



Strategies to achieve the vision and create value

Logistics is made up of several essential steps for the efficient functioning of the process. Tegma seeks to participate in the most critical stages of these processes in order to offer gains for the entire production chain of its customers and, with this, create a bond/partnership capable of sustaining itself for a long time. The closing of these partnerships has a win-win character, since Tegma's customers have cost and inventory reductions in their processes (as well as its suppliers), and the Company manages to adequately remunerate its investments thus creating a virtuous circle that expands Tegma's opportunities.

The company maintains its plan to grow by expanding its operations, either by intensifying its activities and services in partnership with its current clients or by prospecting new clients through its commercial area.

On the other hand, the company remains attentive to opportunities for inorganic growth and, for this, adopts a permanent agenda of seeking acquisition opportunities that are aligned with the company's strategic objectives, which generate synergies of an administrative nature and whose operations are connected with the pillar of integrated logistics.



The Company works with the perspective of reducing its CO₂ emissions in the coming years and, therefore, seeks feasible solutions to achieve this goal. In this sense, Tegma made an important investment by developing an electrified truck in partnership with the company Plug.in in order to start a transport route with 100% electric large trucks and, with that, validate the prototype.

Also, through the development of digital technology and automation systems, Tegma has been advancing in solutions developed in partnership with startups that received investment from the company or that participate in challenge programs, which increasingly position the company at the highest level of operational efficiency, thus qualifying it as a relevant player in providing customized solutions for its customers.

As part of its strategic plan, Tegma has been investing more and more in the training and preparation of its employees, either through the Leadership Development Program, held annually for all management levels, or with specific internal training for each position or external training aimed at the evolution of professionals working in the company. Intense work is carried out to identify improvements in mood and emotions and organizational culture to generate high engagement and increase the level of commitment, productivity, and motivation.

Supported by the Diversity, Equity and Inclusion Program, Tegma is moving towards being a plural and diverse company that provides a participatory and inclusive environment.



Main competitive differentials

Tegma believes that, in order to achieve excellence in a sector as fragmented as logistics in Brazil, companies must invest in innovation, governance and sustainability. To this end, it mainly relies on a team of employees who firmly believe that innovation is in the Company's DNA, which offering a

solution that increases customer productivity and perpetuates relations with them.

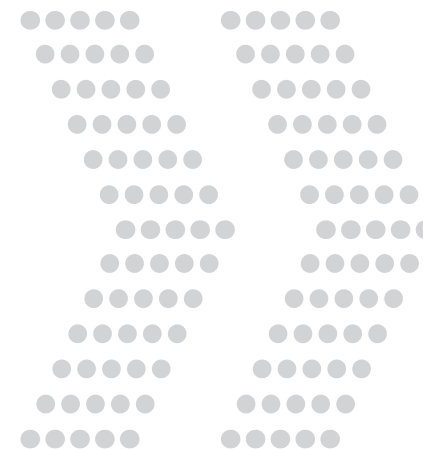
In 2017, tegUP was created to improve and further enhance this true vocation of Tegma. The awards received from customers and the media drive the Company to continuously want to achieve

more. Another critical point for Tegma is governance, whose compliance structure is far beyond that required by the New Market segment of B3, in which the Company participates. The reliability achieved with this control framework is a priority for Tegma. The sustainability of operations is vital for the

proper insertion of the Company in society, mainly through the control of emissions from the trucks used to carry out the deliveries contracted by Tegma and the plans to reuse rainwater in units other than the Cubatão unit. In addition, the financial soundness of a publicly traded company is an important differential for Tegma.



Miro Vetorazzo Branch/SBC-SP





CORPORATE GOVERNANCE

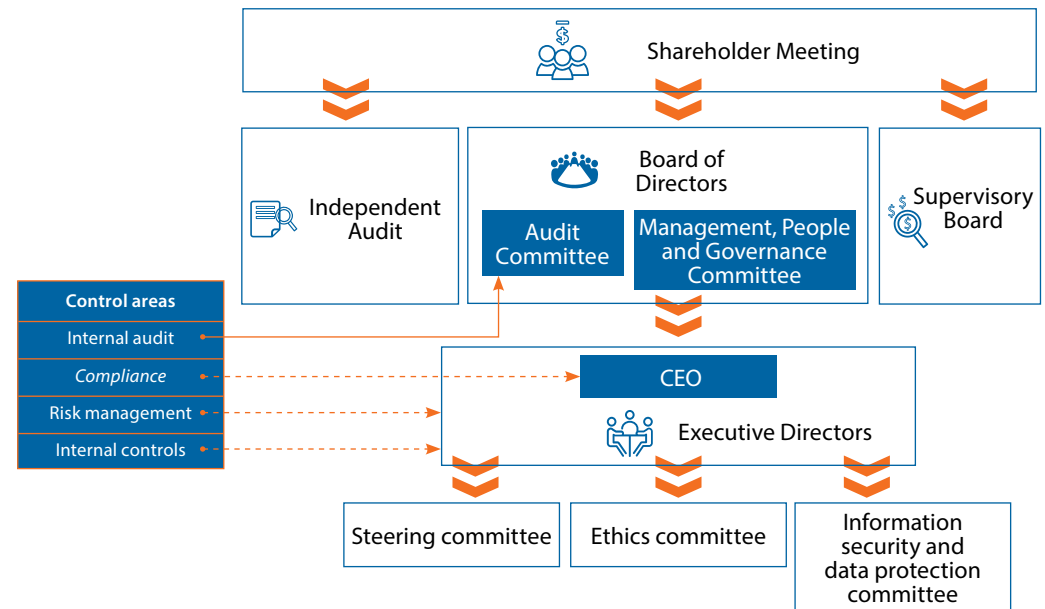
(GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-15, 2-16, 2-17, 2-18, 2-19, 2-20, 2-21, 2-23, 2-24, 2-25, 2-26, 2-27, 2-28)

The Company's governance aims to establish relations between the Board of Directors, the Board of Executive Officers and its Business Units, in compliance with the corporate documents (Bylaws, Shareholders' Agreement, Code of Ethics and Conduct, Policy for Trading Securities and Policy for Disclosure of Relevant Acts or Facts).

Governance structure

(GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-16)

Tegma structured its robust corporate governance based on a Board of Directors and the following support structures: Risk Management, Internal Controls, Compliance, Internal Audit, and Information Security and Data Protection and Privacy, Advisory Committees to the Board of Directors, Audit Committee, and the Management, People and Governance Committee.



For details on Tegma's governance structure, visit: <https://ri.tegma.com.br/governanca/administracao/>



Tegma's updated governance structure

Board members are appointed by controlling shareholders, and two representatives of the body are independent, including the chairperson. Members of the executive board are hired via executive recruitment companies that seek and refer suitable candidates according to the company's pre-defined requirements for each position. Candidates are then evaluated by the Management, People and Governance Committee, which, in turn, makes its recommendations to the Board of Directors.

The Board of Directors ordinarily meets once a month, and extraordinarily whenever corporate interests so require. The meetings are presided by the Chair of the Board (COB)

or, in his or her absence or temporary impediment, by the Vice-Chairperson of the Board, who will appoint a Secretary from among those present. The COB is not a top executive of the organization. He or she follows up on information related to the materiality review and approval of the disclosed information. The board delegates the management of impacts to the CEO.

The Audit Committee, installed in 2014, plays the main role of advising the Board of Directors regarding its activities of monitoring internal controls with a focus on risks, governance, policies, standards and procedures, and has three independent representatives. This Committee and Tegma's CEO approve the Annual Audit Plan, which is carried out by the Internal Audit department, created in 2012.



Miro Vetorazzo Branch/SBC-SP

The Company's internal processes are internally audited every three years, on average, and the internal controls applied are assessed. The **Internal Policies and Procedures** expire in two years, after which they are reviewed and republished. Moreover, as a standard protocol, during the audit process of the company's financial statements, the **independent auditors** assess the existence of risks that could produce material distortions in this area. As a result of this analysis, an annual recommendation report (CCI – internal control letter) is prepared to identify any control deficiencies, which is monitored by the Company's management bodies and supports the implementation of measures to eliminate deficiencies and mitigate risks.

The Management, People and Governance Committee, installed in July 2017, has the attributions and responsibility of preparing policies, and overseeing the organizational structure and recommendations regarding remuneration in accordance with best market and human resources practices, as well as corporate governance, and more.

Code of Ethics and Conduct



Tegma's **Code of Ethics and Conduct** was approved by the Board of Directors on August 27, 2020, underwent a content review (including the new rules for the New Market segment regulation of B3 S.A. – the São Paulo stock exchange) and visual redesign in 2022.

The Code of Ethics and Conduct must be **applied in all activities carried out by the Company, through the work done by its employees** – that is, board members, executive directors, employees, interns, apprentices, temporary workers –, and also in the relations established with its **customers, suppliers, society in general**, and all those who enter or may establish relations with the Company, its controlled companies, affiliates, and/or those that may be acquired by it in the future.

The Company conducts training for employees whenever there are changes/updates, covering all employees, interns, and outsourced workers. Directors and other employees are informed via an internal corporate communication channel and other targeted forms of communication, such as the Executive Compliance Bulletin.



The **Code of Conduct for Suppliers** addresses commitments and duties applicable to these stakeholders' relations with their audiences.

The Code of Ethics and Conduct and the Code of Conduct for Suppliers are available through public links on Tegma's website and can also be accessed on the CVM and B3 websites

» The **Ethics Committee** is responsible for promoting, defending and monitoring the application of the two Codes with the respective stakeholders, and is made up of the following permanent members and Tegma associates: the chief legal officer, the chief administrative and financial officer and head of investor relations, and the chief people and management officer.

DUTIES OF THE TEGMA ETHICS COMMITTEE

- » Commitment to the full functioning of the Tegma Confidential Channel, its promotion and operationalization.
- » Support for investigations carried out by Tegma's Compliance team resulting from employee reports made through the Tegma Confidential Channel, and the confidentiality of investigations.
- » Analysis of the verification reports produced and the respective decision for the application, or not, of appropriate administrative and/or disciplinary measures for the prevention, detection, or correction of situations considered valid.
- » Full support to the compliance officer in making decisions, defining exceptions, implementing measures, choosing communication activities and compliance training.



Compliance

(GRI 2-25, 2-26, 2-27)

Tegma's Compliance area ensures that all company and supply chain activities comply with the law, internal policies and processes, the Code of Ethics and Conduct and the Code of Conduct for Suppliers.

It is a broad integrity system, made up of topics and practices supported by the pillars of **preventing, detecting and correcting**:

The **Tegma Confidential Channel** is safe and confidential, operated by a third-party company, and receives anonymous or identified claims from employees, third parties, suppliers, customers and society in general. For each comment, a protocol number is issued so that the author of the complaint can follow the process

Preventing

Focus on prevention, achieved by adopting policies, processes, controls, communications and training

Detecting

Performed by means of the Tegma Confidential Channel, operated by a third-party company

Correcting

After confirming the irregularity, the situation is analyzed and measures are taken to restore compliance

status. The Compliance team has exclusive access to the registered information and is responsible for the investigation. An individual does not need to identify themselves to report an issue. The Company has a **Prohibition of Retaliation Policy** that covers both whistleblowers and any

witnesses who contribute in good faith to identifying and remedying irregularities.

Tegma's Integrity System Guidelines

Risk management policy

ACCESS TO THE CHANNEL

- Telephone 0800 517 1203
(24 hours a day, 7 days per week – including holidays)
- Contato Seguro App
(available on Android and IOS)
- Website
www.contatoseguro.com.br/tegma

Conflict of interests

(GRI 2-15)

Tegma's **Conflict of Interests Policy** establishes guidelines for the management of real, potential or apparent conflicting situations involving the Company's employees, and directs them to be disclosed using a Conflict of Interests Assessment Form.



Anti-corruption policy

(GRI 2-23, 2-24)

Based on Federal Decree No. 11129/2022, article 56, which regulates the Anti-Corruption Law in Brazil, Tegma's **Integrity System** is seen as a set of mechanisms and internal procedures for promoting business integrity by effectively applying the Code of Ethics and Conduct and the Code of Conduct for Suppliers, the guidelines of correct behavior for both in-house and outsourced employees while performing their work and to promote access to the Tegma Confidential Channel. The key document of this System is the Code of Ethics and Conduct, together with the documents that derive


from it, such as the Code of Conduct for Suppliers and the Compliance Policies, which establish the details and guidelines for the effective application of the Code of Ethics and Conduct.

The company has an **Anti-Corruption Policy** that is reviewed every two years or at any time, whenever necessary.

In 2022, Tegma adhered to the **Business Pact for Integrity and Against Corruption** of the Ethos Institute. Upon becoming a signatory to the Pact, Tegma takes a stand for integrity and the fight against corruption in the

country, committing itself to establishing mechanisms to strengthen control and transparency in its relations. In this way, Tegma contributes to the consolidation of ethical and integrity principles in the country's political and business environment.



 Please visit: Signatories of the Business Pact for Integrity and against corruption, an initiative of the Ethos Institute

Risk Management

(GRI 2-23, 2-24)

As described in the Risk Management Policy, after identification, risks will be assessed taking into account their quantitative and qualitative aspects, as well as past occurrences (history), the Company's exposure, their quantification, in addition to the effectiveness of internal controls and other variables.

After such assessment, they will be ranked in a matrix for reference along with other corporate risks, whether operational or not.

Based on the results, each risk/process "owner" and/or senior management must give their approval as to how

the risk will be handled: either avoiding, sharing, reducing, or accepting. In the structuring phase, if the option is to accept the risk, monitoring metrics must be established.

In cases where the choice is to reduce exposure to risk, action/mitigation plans must be defined and monitored based on risk indicators (KRI – Key Risk Indicators), considering those responsible and a deadline for completion.

For the Risk Management process to be effective, risk "owners" and process "owners" must monitor the identified and prioritized risks based on the best Risk Management practices established by the Company.



It is the responsibility of the Risk Management area to communicate, in a timely and formal manner, to the Company's CEO the material risks to which the business is exposed, in order to enable due referral to the Board of Directors and Advisory Committees and disseminate the risk culture within Tegma.



When there is an extemporaneous identification of a relevant risk, the Risk Management area will immediately notify the Company's CEO and will contact the manager responsible for the area related to that risk (manager, executive, or director) to support the preparation of an action plan together with the other corporate governance areas (Compliance, Internal Controls and/or Internal Audit) in order to mitigate the risk or reduce its exposure to the areas.

- » Tagma's business is subject to the risk of competition with other vehicle transport modes.
- » Credit restrictions (high interest rates, high level of indebtedness, greater selectivity of financial agents, etc.) to potential buyers of brand new vehicles may adversely affect the Company's business.
- » Revenue is concentrated in the automotive industry and in a reduced number of customers, which may adversely affect Tagma.
- » Risks related to outsourcing a substantial part of activities may adversely affect Tagma.
- » Tagma may not be successful in the event of new acquisitions.
- » The Company's operations involve the use of trucks that transit in urban areas with high population density, incurring the risk of accidents and pedestrians being run over.
- » The Company's operations are exposed to the possibility of losses due to natural disasters, acts of God, accidents, fires, third-party labor stoppages, and other events beyond the Company's control and which may negatively affect its financial performance.



Performance evaluation and remuneration policy

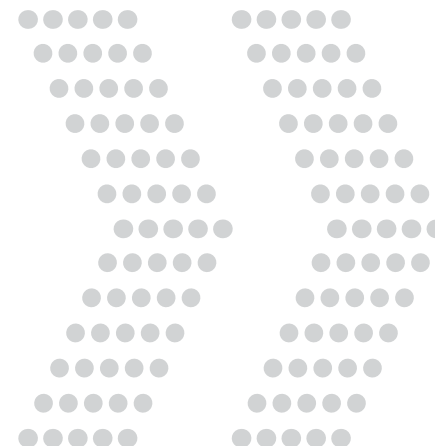
(GRI 2-18, 2-19, 2-20, 2-21)

The members of the Board of Directors, the Audit Committee and the Management, People and Governance Committee are not assessed individually and, therefore, their compensation is not linked to any individual performance assessment.

The members of the Executive Board, in turn, in addition to being evaluated by the CEO, are also continuously evaluated by the Board of Directors based on previously stipulated targets, linked to the individual performance of each director and the Company's performance.

For executive management positions and also for management levels in the organization, Tegma uses the **Performance and Development Management System (SGDD)**, in which individual performance targets are established annually, evaluated at the end of each year by the professional himself (self-assessment), by the immediate superior and, subsequently, by all other superiors in calibration meetings to ensure uniformity of criteria and evaluation. This process is conducted internally by the Human Resources team, supported by a virtual platform. The Management, People and

Governance Committee, in turn, monitors the entire process, aiming to ensure the best results for the Board of Directors. In 2022, this very Committee helped the Board of Directors define its own process, which should be implemented in 2023.



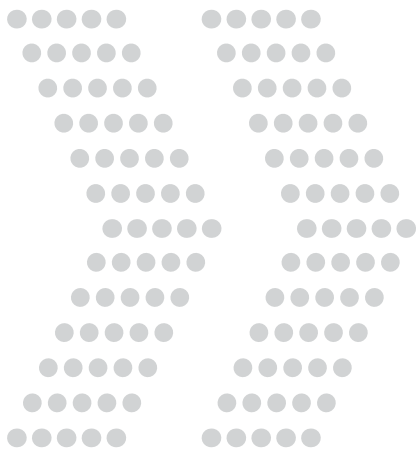
The purpose of the **Remuneration Policy** applied to **statutory and non-statutory directors** is to recognize and reward the achievement and overcoming of organizational goals, value actions and attitudes that guarantee growth and the generation of value for shareholders, in addition to contributing to the engagement of these professionals. The **Remuneration Policy applied to the Board of Directors and the Supervisory Board** aims to recognize the skills and contributions of its members to achieve the Company's objectives.

The Remuneration Policy is approved at a meeting of the Board of Directors and aims to reward the performance of each professional in managing the Company's interests in accordance with their attributions and responsibilities, as well as in accordance with market practices. It also aims to encourage the achievement of results by each professional in their roles, and to retain and attract qualified professionals, ensuring Tegma's development and growth, in addition to aligning individual objectives with the achievement of strategic objectives.

Variable remuneration rewards the achievement of global, divisional and individual goals, whose nature is: EBIT, return on invested capital (ROIC), fixed costs, productivity and quality, business performance, and individual development plan.

Remuneration values are defined based on the Company's budget planning, considering the respective global, divisional and individual targets. The Management, People and Governance Committee suggests that the Board of Directors validates

the Remuneration Policy approximately every two years or whenever new facts justify it. The individual remuneration is fixed and based on a market study carried out by a specialized company, using as a criterion a comparison of the job description for the positions, considering their responsibilities, the structures of the participating companies and the level of reporting for the positions. As a rule, the study covers companies that adopt comparable criteria in the general market, as well as in the specific business segment.



Remuneration indicators

Indicator	2021	2022
A. Ratio between the total annual remuneration of the highest-paid professional in the organization and the average total annual remuneration of all employees (except the highest-paid)	39	50
B. Ratio of the percentage increase in total annual remuneration of the highest-paid individual in the organization to the average percentage increase in total annual remuneration of all employees (except the highest-paid)	10.00%	823.24%

Methodology: total annual compensation for the highest-paid individual in the organization divided by the average annual total compensation of all employees in the organization, except the highest-paid individual, considering only formally hired employees.

In 2021, the Company followed the application of the readjustment agreed in the Collective Bargaining Agreement – CCT, with no type of additional bonus payment for the highest paid individual; there was also a smaller operating payroll, which influenced the average remuneration of the other employees.

In 2022, the company applied the adjustment approved in the Collective Bargaining Agreement, adopting a higher percentage compared to previous years. The ratio of percentage increase in total annual remuneration of the highest paid professional in the

organization to the average percentage increase in total annual remuneration of all employees in 2022 is mainly explained by the retention bonuses that were paid, as approved at the 2022 Annual General Meeting for the highest compensation.

Collective bargaining

Tegma's employees are represented by 30 labor unions. The Company has an open and transparent communication channel, ensuring its credibility and maintaining regular, respectful and conciliatory relations. In the last five years, there were no work stoppages or strikes.



Partner associations and organizations

(GRI 2-28)

Tegma is affiliated to the Brazilian Association of Logistic Operators (ABOL), the Brazilian Association of Chemical Industry (ABIQUIM), the Brazilian Association of International Transport (ABTI) and the National Association of Transport and Logistics (NTC).





STAKEHOLDERS

(GRI 2-29, 2-30)

Tegma’s main stakeholder groups were defined based on an internal and participatory process involving representatives from different areas of the Company. They are customers, shareholders, in-house and outsourced employees, suppliers, aggregates, regulatory bodies, unions, society in general and neighboring communities, as well as competitors.

Tegma communicates with its stakeholders through various engagement channels, with varied periodicity defined on a case-by-case basis. Based on this engagement, the main needs and expectations of each group were mapped. This mapping, in addition to guiding the company’s actions, helped define materiality.

Full compliance with requirements (SLAs agreed with customers);
Agility and efficiency in responding to requests or complaints;
Competitive price
Certifications (ISO 9001:2015 and ISO 14001:2015) and
Social and environmental responsibility

Adequate working conditions and environment (physically and psychologically)
Remuneration and benefits compatible with or above the market
Work recognition with possibilities for professional development
Resources for improving professional training
Compliance with the requirements of labor and social security

Demand guarantee, respecting market agreements and volumes
Remuneration that ensures the sustainability of the respective businesses
Infrastructure in adequate conditions for operational safety and driver support while providing service at Tegma’s facilities

Compliance with union agreements and termination of Tegma’s complaints to the union by its representatives
Requirement of labor and legal compliance for subcontracted fleet owners
Operational and infrastructure requirements for its representatives
Favorable trading conditions

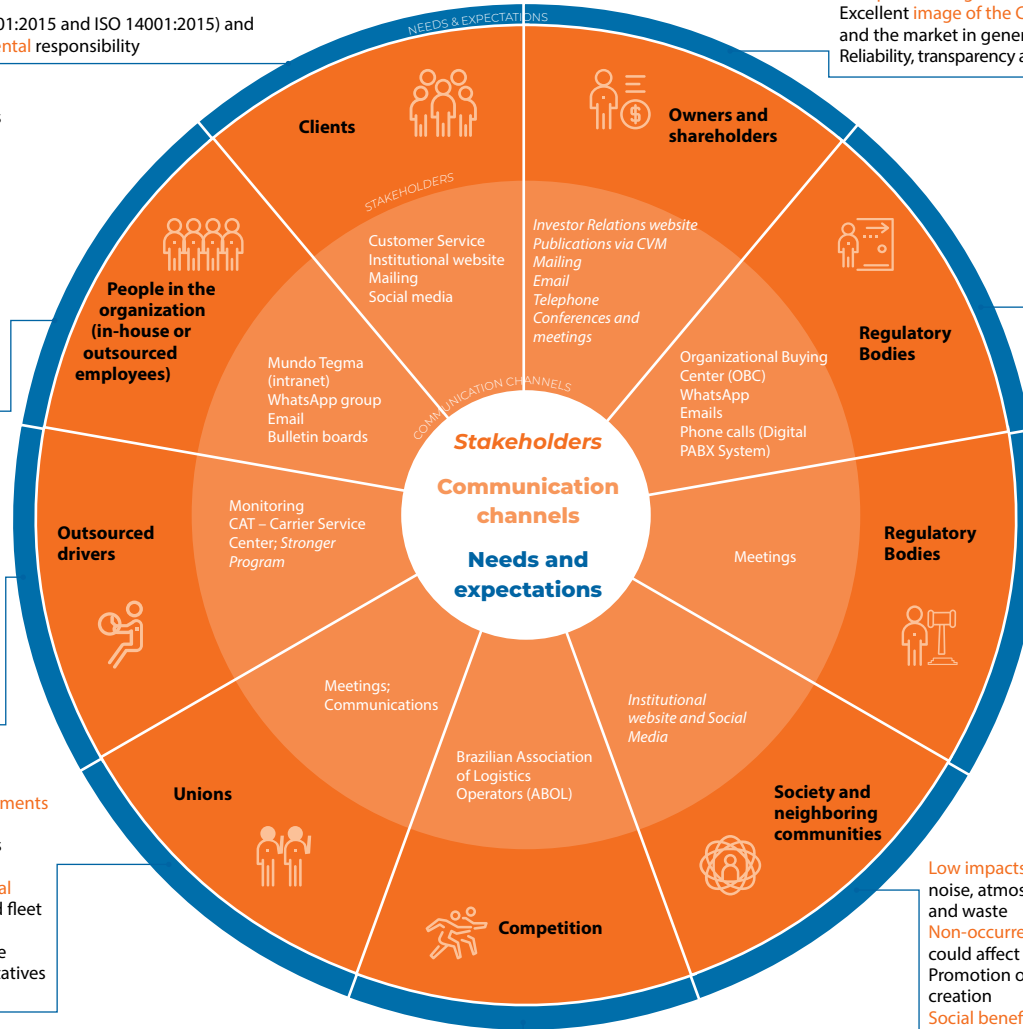
Maintenance of the organization’s activity, guaranteeing the integrity of the SGI and the 9001 and 14001 certifications
Non-provocation of damage to the environment
Sustainable business growth and return on invested capital above market rates
Adequate management of risks inherent to the business
Excellent image of the Company before customers, society and the market in general
Reliability, transparency and ethics of executive management

Transparency and ethics
Payment punctuality

Compliance with legislation: have the applicable licenses, ensure legal compliance and comply with all legal diplomas
Collection of taxes and duties and delivery of ancillary obligations

Low impacts on the environment, including noise, atmospheric emissions, liquid effluents and waste
Non-occurrence of environmental incidents that could affect their homes or their daily routine
Promotion of local development, through job creation
Social benefit programs (disclosure actions, education, community support)

Acting ethically in the market





MATERIALITY

(GRI 3-1, 3-2)

The definition of material topics was carried out based on the new guidelines of the 2021 GRI Standards and the Integrated Reporting framework.

To do so, the steps below were followed.

Step 1

Impact identification was carried out based on an analysis of the organization's context, impacts previously identified by Tegma, internal and external documents, and industry benchmarking. The **SASB 2018-10 industry standard** for the transport sector was also considered. At this stage, **negative (actual and potential) and positive (actual and potential) impacts** were identified based on the value chain and their relative importance for value creation.

Step 2

A **significance assessment** was performed based on severity (scope, scale and irremediable nature of the impact), for **actual negative impacts**; and based on **severity** (scale, scope and irremediable nature of the impact) and **probability** to occur, for **potential negative impacts**.

Actual **positive impacts** were assessed based on **scale** and **scope of benefit** generated, as well as their **probability to occur**, in the case of **potential positive impacts**.

Both the identification of impacts and their prioritization took into account the ability to affect **value creation** by Tegma.

For **negative impacts**, scores were **assigned by criterion**, as exemplified in the tables.

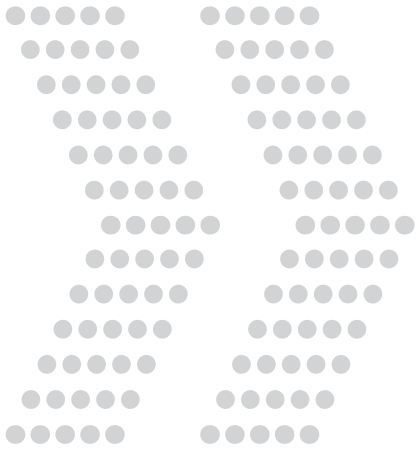


Significance scale - potential negative impacts											
Likelihood of impact occurrence			Scale (how grave the impact is)			Scope (individuals affected and/or the extent of environmental damage)			Irremediable character of an impact		
1	Very low	Very unlikely to occur	1	Very low	Irrelevant	1	Very low	Very low damage extent	1	Very low	Fully remediable
3	Low	Unlikely to occur	3	Low	Low severity	3	Low	Low damage extent	3	Low	Involves little remediation
5	Moderate	Moderate likelihood to occur	5	Moderate	Moderate severity	5	Moderate	Moderate damage extent	5	Moderate	Involves moderate remediation
7	High	High likelihood to occur	7	High	High severity	7	High	High damage extent	7	High	Involves major remediation

Significance scale - actual negative impacts								
Scale (how grave the impact is)			Scope (individuals affected and/or the extent of environmental damage)			Irremediable character of an impact		
1	Very low	Irrelevant	1	Very low	Very low damage extent	1	Very low	Fully remediable
3	Low	Low severity	3	Low	Low damage extent	3	Low	Involves little remediation
5	Moderate	Moderate severity	5	Moderate	Moderate damage extent	5	Moderate	Involves moderate remediation
7	High	High severity	7	High	High damage extent	7	High	Involves major remediation

Positive impacts were also scored based on the size and scale of the benefit.





Step 3

Refers to the **validation** by the reporting team and senior management of the **highest-scoring material topics** after a comparison between the new high-scoring topics, as a result of the current materiality process, and the material topics of the previously performed materiality, seeking to contemplate current topics and those previously defined. Only Technology and Innovation is considered a new material topic; the others were kept from the previous analysis. In addition to the material topics above, updated according to the GRI 2021 Standards, Tegma considers Water and Waste to be relevant topics and, for this reason, includes information on both in the current report.



See the Value Creation Model on pages 29-30



Each of the material and relevant topics established by Tegma is fundamental to create value and is related to the different types of capital considered as inputs and outputs in the value creation model.



MATERIAL TOPICS





EMISSIONS, FUEL CONSUMPTION, CLIMATE ADAPTATION AND RESILIENCE

(GRI 3-3, 305-1, 305-2, 305-3, 305-4, 305-7)

(SASB TR-RO-110 a.1, TR-RO-110 a.2)

The company's operations involve the use of diesel-powered trucks from its own fleet and from third parties for its main activity, which are subject to specific legislation on emissions. To meet these requirements, the opacity of smoke from trucks is measured.

Direct emissions in Scope 1 accounted for approximately 2% of Tegma's total emissions in 2022, the main source being mobile combustion associated

with road transport operations (with trucks), the use of the vehicle pool (auxiliary cars for employees) or the loaders of the Integrated Logistics – Chemicals/ Cubatão operation.

Reducing emissions generated by the use of diesel represents an important challenge for Tegma. The transition to a low-carbon economy demands investments in new clean technologies that can affect the pricing of services and/ or the profitability of operations.

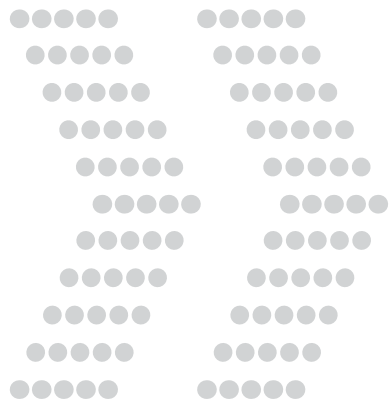


Transport equipment owned and operated by Tegma is submitted annually to opacity assessments (black smoke) by the vehicle maintenance engineering team or by a contracted company, an important action for controlling emissions. In the event of non-compliance, the equipment is prevented from loading until the fault is corrected, and a new test can be performed.

Emissions are calculated by contrasting transported tons versus km traveled, which is done using the VGP (Via Green Program) software, developed for the logistics sector. Transport information is automatically inserted into the platform via API (integration) by issuing the CTe (the transport code with weight and km information); so each trip generates a code and information about it. In addition to transport information, also within the scope of the VGP system, information on consumption of electricity, water, waste, effluents, recharging of air conditioning and fire extinguishers, and fuel consumption by cars and wheel loaders are entered manually.



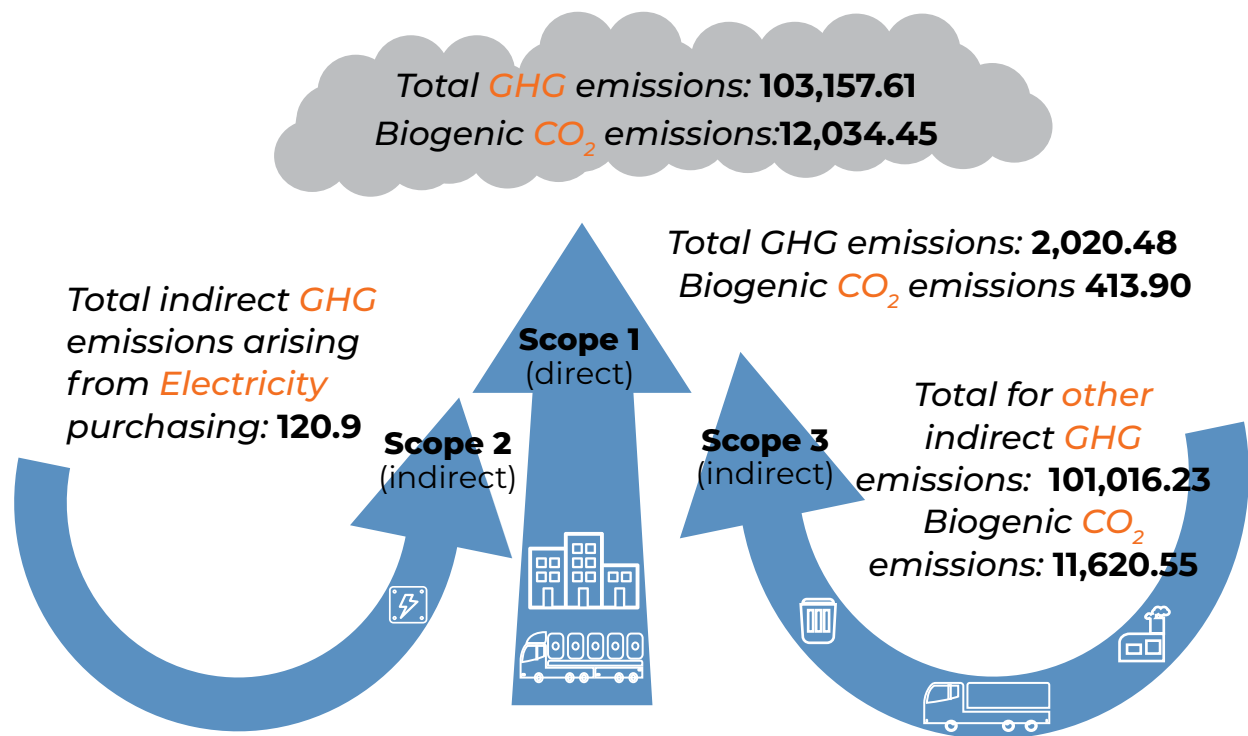
Tegma is also a partner of the Brazilian GHG Protocol program, the largest corporate inventory database in Latin America today, which publishes data on greenhouse gas (GHG) emissions by Tegma in the Public Emissions Registry. The Company's reports have the silver seal, as they cover the 3 scopes (2019, 2020, and 2021).



Target for 2023

Achieve the gold seal of the Brazilian GHG Protocol program. It is obtained when the greenhouse gas report covers the 3 scopes and undergoes third party verification, ensuring that all information entered is in accordance with reporting standards.

Emissions in 2022



GHG emissions intensity index for the organization:
0.060686 t of CO₂ e/(ton vs. km)

Significant atmospheric emissions, measured in kilograms or one of its multiples: N₂O = 0.064 and HFC = 0.030

The emission estimation method follows the methodology recommended by the European standard EN16.258:2012, the guidelines of the GLEC Framework and ISO 14.064-1 and the Brazilian GHG Protocol program tool.

Emissions (in metric tons of CO₂ equivalent)

	2021	2022
Total direct GHG emissions (Scope 1)	2,256.00	2,020.48
Biogenic CO ₂ emissions	260.43	413.90
Total indirect GHG emissions (Scope 2) arising from electricity purchasing	346.12	120.9
Total for other indirect GHG emissions (Scope 3)	136,992.50	101,016.23
Biogenic CO ₂ emissions	16,936.62	11,620.55
GHG emissions intensity index for the organization	0.0003694366 g of CO ₂ e)/(ton vs. km)	0.060686 t of CO ₂ e/(ton vs. km)
Significant atmospheric emissions, measured in kilograms or one of its multiples	N ₂ O = 3.82	N ₂ O= 0.064 HFC=0.030

Fuel consumption

Energy consumption

(GRI 3-3, 302-1, 302-3)

Energy consumption control is directed to the Via Green Program (VGP), which receives monthly information on energy consumption from the branches.

Tegma has been partially diversifying its energy matrix, with photovoltaic energy and migration to the free energy market.

At the end of 2022, Tegma had a grid-tied a **solar power plant installed at its Sorocaba unit**. This allows the Company to sell any excess electricity to the energy concessionaire or, if consumption exceeds that captured by the solar plant, rely on the concessionaire's supply.

In addition to being a genuinely renewable source, it is quickly assembled, requires little maintenance and is highly durable, with an average useful life of 25 years. The panels were placed on the roof of the loading bay, which does not require more complex works or dedicated land scape.

It is a pilot initiative at the Sorocaba unit, where there is a 40,000-square-meter yard for the Vehicle Logistics Division (VLD), intended for the loading operation of an automaker. The system is expected to **supply 65% to 70% of the unit's energy consumption**,



Photovoltaic plant operating at the Sorocaba unit

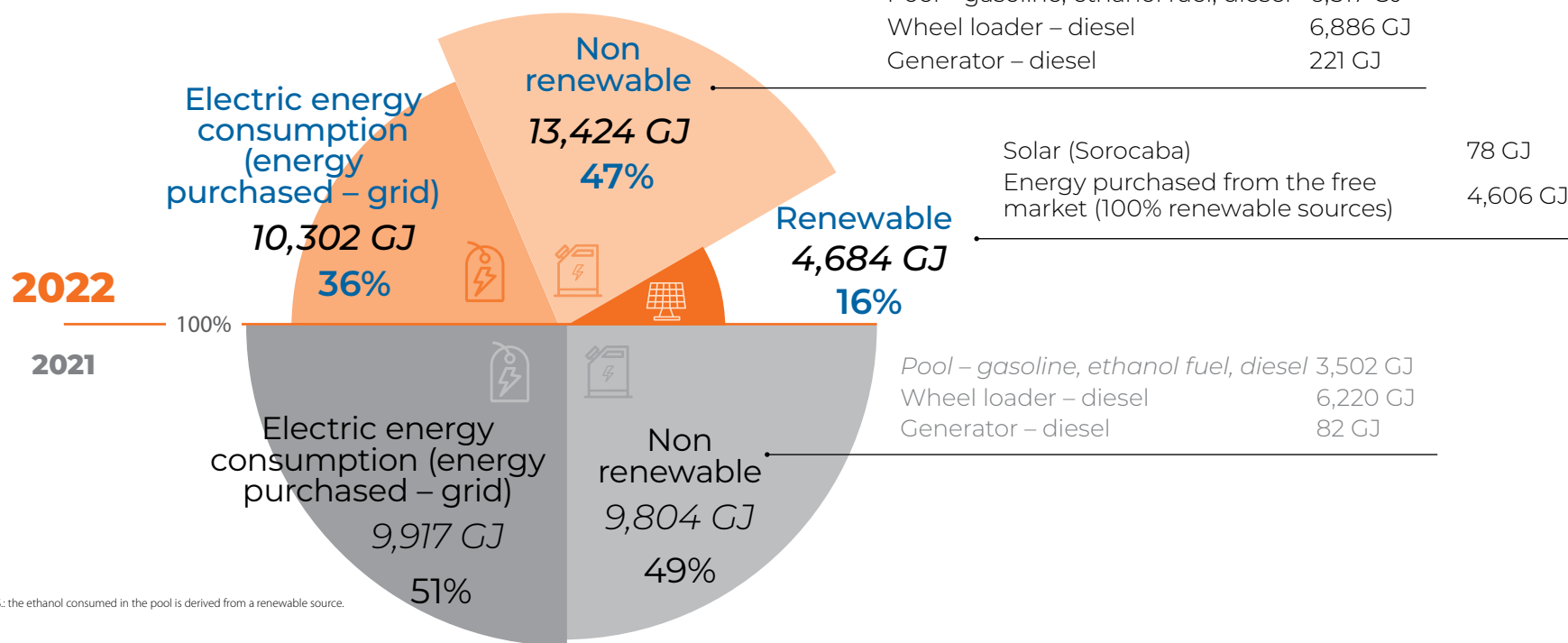
meaning monthly savings corresponding to that percentage in the cost of electricity. It is an example of the possibility of reconciling the reduction of the environmental impact with financial gains.

Another important action was to migrate, in 2022, to the **free**

energy market from renewable sources in 4 units – 2 units in São Bernardo do Campo, one in São José dos Campos, and one in Igarapé. As a result, there was an emission reduction of 44.78 tCO₂e* in the last year and energy is guaranteed to be available until 2025. The trend is to maintain such a reduction in emissions for the coming years.

* tCO₂e = internationally accepted measure used to compare the emissions from various greenhouse gases in terms of an equivalent amount of carbon dioxide.

Total energy consumption (GJ) in 2022 = 28,410 GJ



PS.: the ethanol consumed in the pool is derived from a renewable source.

The increase in energy consumption observed in 2022 compared to 2021 is mainly due to the **resumption of part of the activities after the pandemic**. In 2022, all consumption increased due to the normalization of the company's activities – a greater

number of trips, increasing the use of the fuel pool (cars for collective use that use gasoline and ethanol as fuel), and more time spent in the office using electricity and a power generator. An equal increase is not observed when scope 3 emissions are analyzed.

The comparison of emissions between the 2021 and 2022 reports shows a significant reduction in scope 3 emissions in 2022, since, after the COVID-19 pandemic, activities were fully resumed, with more optimized loads and displacements.

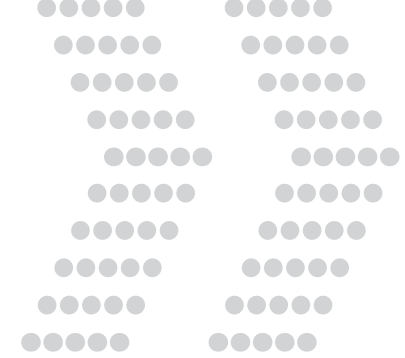
Energy intensity rate within the organization

2021	2022
0.00000729	0.008742

*measured in W-metric for electrical energy/tkm, including electricity only.

Climate adaptation and resilience

(GRI 3-3, 201-2)



Tegma is in the process of updating its strategic planning, and topics related to socio-environmental responsibility and governance (ESG) will be incorporated into it to adapt the perspective of the Company's leaders and managers and to propitiate the mitigation of the adverse effects of its operations. Planning will also cover opportunities arising from new industry requirements due to climate change and other topics important to the ESG agenda.

intense storms, coastal erosion and more, impacting health and the economy. Rising sea levels can lead to coastal flooding, which can lead to the loss of property or the need to relocate the Company's operations.

The great challenge of the transition to a more sustainable and low-carbon economy will be the search for manners to absorb the possible costs of new clean technologies that may be higher and may cause an economic impact with additional investments for the Company, which may affect the pricing of services or, occasionally, the profitability of operations.

Climate change is having a significant impact on coastal cities around the world with rising sea levels, more frequent and



Target for 2023

Tegma will hire a specialized consulting firm to present climate resilience studies and scenarios, scheduled for the second half of 2023.





PEOPLE MANAGEMENT; DIVERSITY AND INCLUSION; HEALTH AND OCCUPATION SAFETY

(GRI 3-3, 405-1, 405-2, 404-1, 404-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10, 401-1)

(SASB TR-RO-320 a.1, TR-RO-320 a.2, TR-RO-320 a.3, TR-RO-540 a.1, TR-RO-540 a.2, TR-RO-540 a.3)



At Tegma, new employees are welcomed by the team, making it easier for them to acquire experience, and they can always rely on the Executive Board’s open-door policy. By doing so, we build a culture of valuing people.



(Tarcisio Francisco Felisardo, chief human resources officer)

People management






It is part of Tegma’s mission to be a citizen company, with operational excellence, socially and environmentally responsible, in addition to being recognized as a great company to work for, retaining and attracting the best professionals available in the market, valuing people, whether customers or employees, building relations based on ethics and transparency.

Tegma conducts employee mood surveys, namely **Great Place To Work – GPTW**, and demographic and diversity census surveys also identifying the Company’s **Employer Net Promoter Score – eNPS** with the purpose of measuring the satisfaction and trust of its employees. The results gathered are then analyzed and any risks possibly identified are addressed. In the GPTW survey, it stood out by raising its certification score from 81, in 2019/2020, to 83, in 2022.



Tegma's people management risks and opportunities matrix is under construction, and it is an issue that has been carefully managed by the Company.

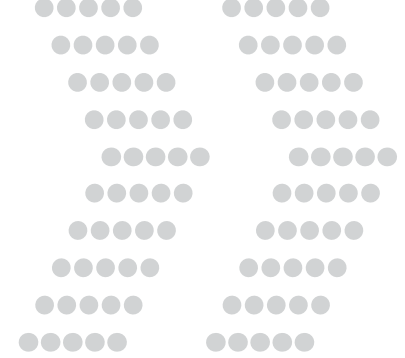
With regard to its employees, Tegma's purpose and mission is to take care of each one of them and repay their trust in the Company by ensuring competitive remuneration and benefits.

-  Restaurants in some locations or the availability of food vouchers.
-  Co-pay medical assistance and dental assistance insured by one of the largest health insurance companies in Brazil for all employees and their dependents.
-  Life insurance for all its employees.
-  Food Card for the purchase of foodstuffs at supermarkets, greengrocers, grocery stores, fruit and vegetables, and more.
-  Personalized maternity kit for future moms and dads.




In festive occasions, such as Easter, Father's Day and Christmas, Tegma rewards its employees with gifts. **On Mother's Day and the International Women's Day, we also hold events to address current and relevant topics.**

Tegma is a Citizen Company that extends maternity leave to 180 days and paternity leave to 20 days, at the employee's discretion, maintaining the normal salary payment during this extended period.

The Company has partnerships with teaching institutions, carried out by the T&D area (training and development), for training and improvement for the benefit of employees. The objective is to help employees who seek new academic training, complementary and improvement courses that will directly reflect on their work at the Company and in their career, and that will enable the development of new techniques, creative stimulation and, thus, innovation. The benefit extends to their dependents.



Tegma also establishes some beneficial partnerships for employees.

-  **Stay Well Program** – Provides assistance with highly qualified professionals in the most diverse areas, such as psychologists, social workers, lawyers and financial specialists; these services are provided confidentially and at no cost to employees and their dependents.
-  **Gympass** – An opportunity to practice different modalities in in a number of different gyms with a single monthly subscription.
-  **Payroll deductible loan** – All Tegma employees, after 7 full months from their date of admission, have special conditions to take out payroll loans deducted from their salaries.

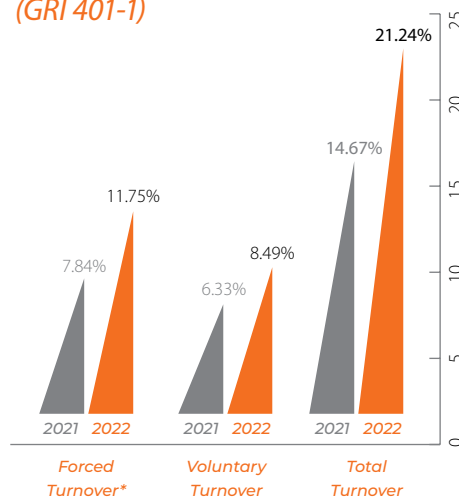


The non-statutory **Management, People and Governance Committee** analyzes the policies, organizational structure and human resources practices proposed by the board in light of the best practices adopted by the largest companies in the logistics and general market, as well as the strategies and context of opportunities and risks to which the Company is exposed. This task includes a **Remuneration Policy**, including salaries and benefits, short and long-term, regular and extraordinary compensation for Tegma's executive directors and board members.

The **Recruitment and Selection area** works in line with the Company's purposes and its practices are guided by the **Data Privacy Policy, the Diversity Policy and the Code of Ethics and Conduct for Employees, and the Code of Conduct for Suppliers**, which detail the commitments that ensure the integrity of its relations with employees and

service providers. The guidelines for conducting recruitment and selection processes are described in the Work Instruction – IT 005 and hiring is only completed after signing a formal employment contract governing the relations between Company and employee, guaranteeing all rights and duties. No personal documents are retained in this process.

Employee turnover rate
(GRI 401-1)



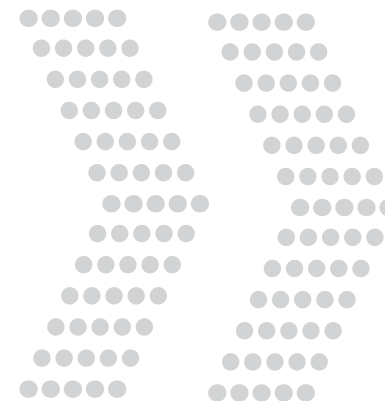
*Forced turnover does not consider staff downsizing actions (issuing company and subsidiaries).
Note: values accumulated in the year.

Diversity and inclusion



Tegma has a *Diversity and Inclusion Program* — D&I called '*Our People*' that was launched in October 2021 and strengthened throughout 2022. This program aims to implement a culture of diversity by offering an inclusive, impartial and equitable work environment, prepared to welcome and include diverse employees, in addition to complying with the legal aspects and the effective practice of the Company's social responsibility role.

- 1 LAUNCHING**
Based on a Communication plan, officially launch the Program internally and externally.
- 2 AWARENESS**
Establish a communication plan to align the knowledge and awareness of all those involved in this scenario, especially among the Company's leaders.
- 3 MAPPING**
Conduct a census and diagnose Tegma's demographic diversity.
- 4 PREPARATION, VALIDATION AND IMPLEMENTATION OF ACTION PLANS, AND CREATION OF A D&I POLICY**
Define the priorities, strategy and actions to be taken to achieve the objectives based on the diagnosis, and create a D&I Policy.
- 5 SELECTION PROCESS RESTRUCTURING**
Focus on diversity and inclusion, defining partners for specific processes, and on benefits (education, training, etc.); change of parameters, if necessary. Adjust input processes for data collection (LGPD, Brazilian General Data Protection Law).
- 6 PROGRAM MAINTENANCE**
Create a periodic schedule of D&I and Sustainability Training and events; create and monitor indicators and targets for evaluating results; and strengthen Employer Branding on social media.
- 7 CREATION OF WORK GROUPS**
Along with People Management, the aim is to work towards building and disseminating a culture of diversity, through actions to attract and ensure the permanence of people from minority groups, providing a safe, respectful and innovative environment.



In February 2022, as part of this program to map the company's diversity level and the perception of Tegma employees on aspects involving equity and inclusion, a D&I survey was applied to all employees.

The results, which indicated that Tegma still needs to mature on the subject, are being used to support the D&I program action plan.

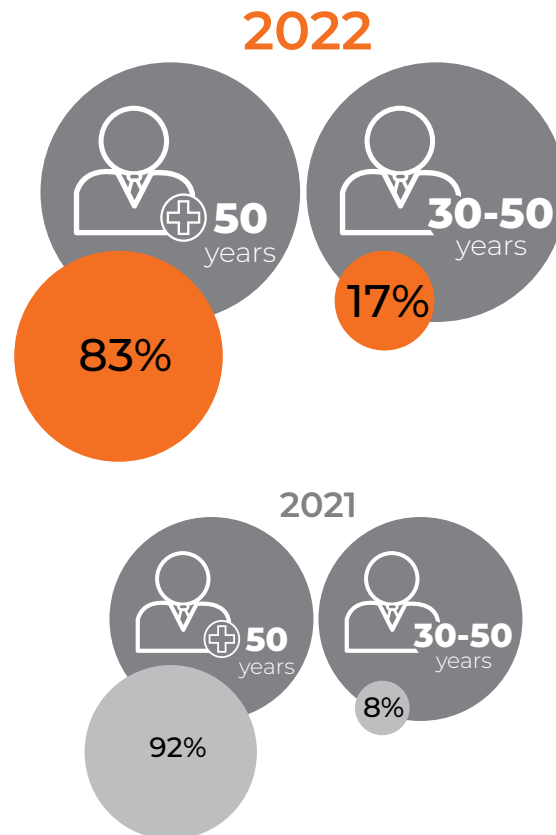
Regarding the totality of board members, including committee members (Audit and Management, People and Governance), 92% of the individuals who comprise them are male and 83% are over 50 years of age.

Percentage of individuals in the organization's *governance bodies* (GRI 405-1)

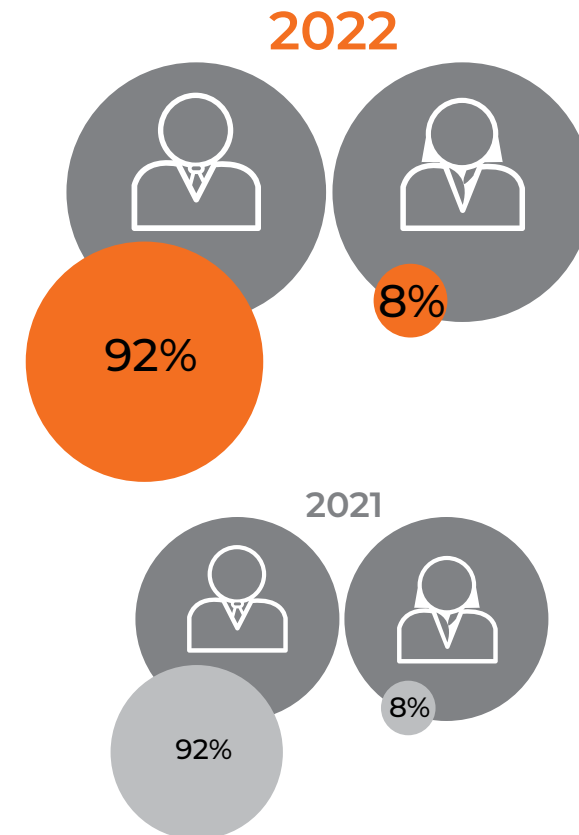
The methodology includes all board members and committee members (Fiscal, Audit and Management, People and Governance), calculating the percentage of the total by age group. The database for the calculation consisted of 1,714 employees.

Governance Representatives

By age range



By gender



Percentage of new employees by functional category

(GRI 405-1)

The methodology includes all board members and committee members (Audit and Management, People and Governance), calculating the percentage of the total by age group. The database for the calculation consisted of 1,714 employees.

New employees Total em 2022: 563

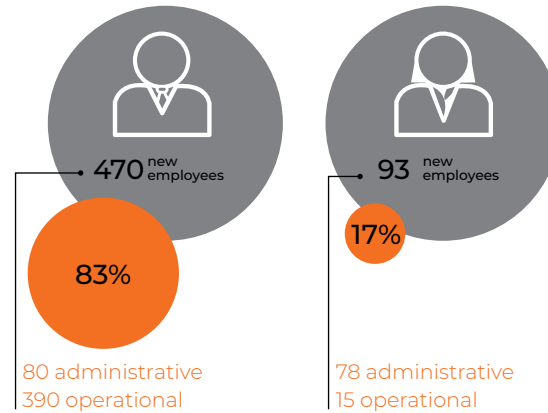
By age range and functional category

2022



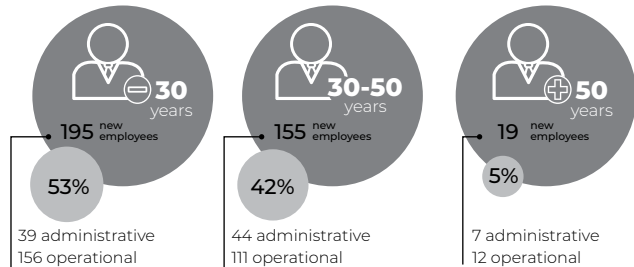
By gender and functional category

2022

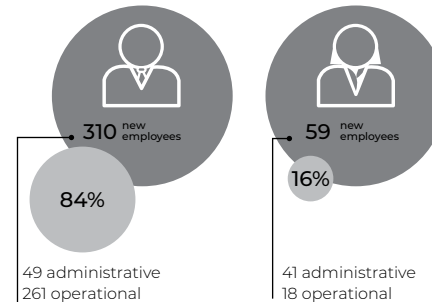


New employees Total em 2021: 369

2021

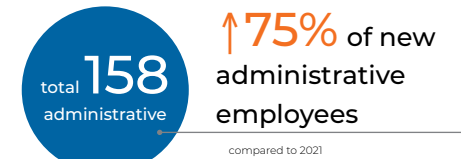
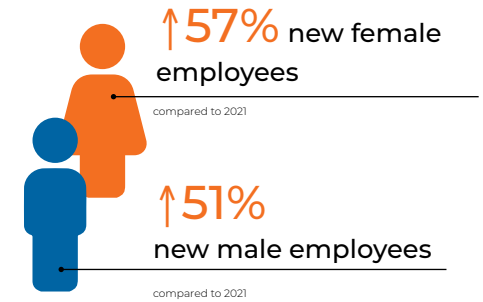


2021



In 2022...

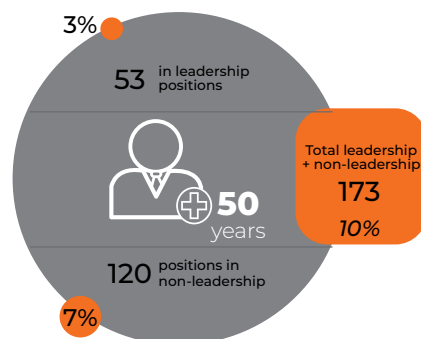
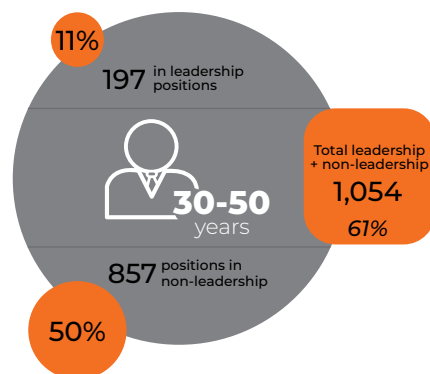
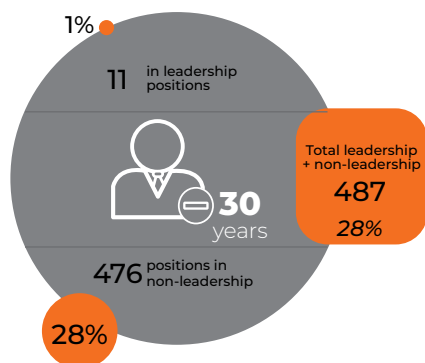
52% increase
in total new
employees




Leadership and non-leadership positions by age group across the company

The database for the calculation consisted of 1,714 employees.

Leadership positions Total em 2022: 261



21% of women in non-leadership positions




Non-leadership positions (GRI 405-1) Total em 2022: 1,453

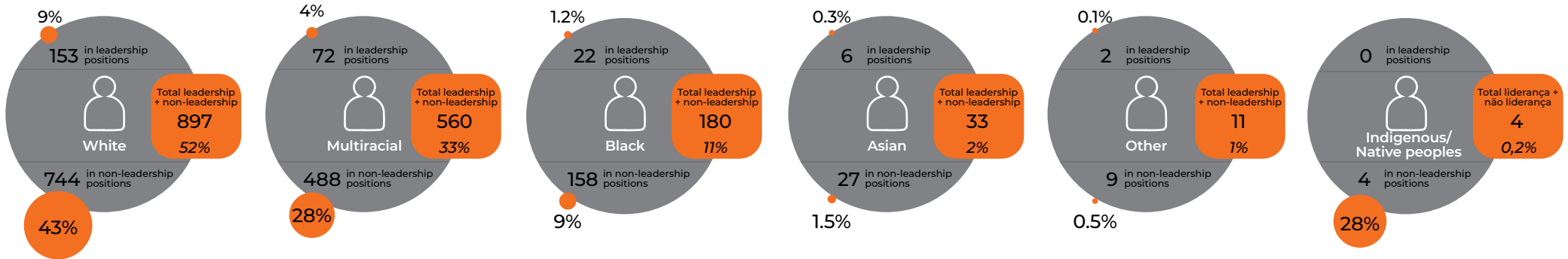


Employees in leadership and non-leadership positions by self-declared color or race

The database for the calculation consisted of 1,714 employees.


29 preferred not to answer

Leadership positions Total em 2022: 261



Non-leadership positions (GRI 405-1) Total em 2022: 1,453



The **Employee Remuneration Policy** is important for Tegma, it is a way of attracting and retaining talent that will contribute to the Company's success. This is a competitive policy compared to market practices and which values the individual and collective contributions of its employees.

All Tegma employees are eligible for the Profit Sharing Program, distributed annually based on the Company's results, departmental and individual goals, and collective bargaining agreements.

The benefits offered to employees consist of staple food baskets or staple food assistance, meal vouchers, medical and dental insurance, life insurance and transportation vouchers.

Proportion between base salary and remuneration received by men and women for each functional category, by relevant operating unit.

(GRI 405-2)

	2021	2022
Category	Proportion	Proportion
Director	0.03	0.37
Manager	0.11	-0.01
Coordinator	0.03	0.04
Supervisor	0.12	0.49
Administrative	0.05	0.04
Operations	0.11	-0.02

Methodology: proportion of the base salary in relation to the total remuneration received in the year (remuneration received is considered as all earnings, such as salaries, premiums, bonuses, benefits and the Profit Sharing Program, except taxes) by employee category, compared to the proportion of remuneration received by men and by women.

Tegma's main actions to be considered in this regard are:

- » Address all forms of prejudice within the Company.
- » Overcoming leadership resistance to receiving professionals from different communities.
- » Expand diversity in the company, seeking to strengthen the brand's image as a reference in ESG practices.
- » Find qualified professionals who recognize themselves in the Company's culture or who are sufficiently prepared for the job openings available.
- » Create specific policies for the promotion and maintenance of a diverse environment.
- » Maintain programs that promote the appreciation of differences in the internal audience.
- » Promote engagement among the various internal audiences, whether employees, third parties, or service providers.



Target for 2023

In diversity and inclusion, act to meet SDGs 3, 8, 10 and 16, as well as advance the inclusion process (D&I).



Health and occupational safety

With regard to occupational health and safety, vehicle logistics operations involve high intensity and force handling activities to tie the vehicle wheels to the trailers, in addition to repetitive action to move the ratchet and the handle for vehicle positioning. This operation, if performed incorrectly and without proper Personal Protective Equipment – PPE, may lead to accidents or physical injury.

Occupational health and safety management is carried out by the Work Safety coordination and work safety technicians are assigned to the units, reporting to the coordination. In the Occupational Health area, Tagma has its own structure with a team of employees

made up of a coordinating physician, a work nurse and an administrative support team that, in addition to acting in line with all legal occupational health standards, are dedicated to developing preventive health actions, according to specific analyzes and mapped for each work activity. For the branches, subcontracted clinic services are used that follow the standards established by the internal medical area.

Tagma's occupational health and safety management system aims to meet legal requirements and provide continuous improvement in the prevention of health and safety problems for employees, whether hired directly or outsourced.



The Company manages mandatory training according to the risks raised in the Preliminary Risk Analysis in order to develop preventive safety actions such as the **Yard Jockey Project**, aimed to fall prevention precautions for yard jockeys, who move vehicles onto trailers in Tagma's yards.

The **Risk Management Program** complements the actions by

surveying risks by position and activity at each Tagma unit, or even when the company operates at customer facilities.

Another important process is the investigation of incidents and accidents, carried out jointly with local leadership and work safety technicians, consisting of a monthly report of results to the executive board and monitoring of action plans.

Through the **Medical Control and Occupational Health Program**, the health of employees is monitored with the support of specialized local clinics, which carry out the tests for the effective implementation of the program. **Health prevention campaigns** are also carried out, such as the so-called Health Month, Safe Carnival, Lilac March, Pink October, Blue November, Vaccination Campaigns, and more.



The participation of workers in health and safety issues takes place through the **Internal Commission for the Prevention of Accidents and Harassment**, with representatives elected and appointed by the Company at Tegma branches, and also through the **Daily Operational Dialogue** sessions, which are held in all operations before the start of activities, in which prevention messages are passed on and risks and their mitigation actions are discussed.

Death, accidents or occupational illnesses

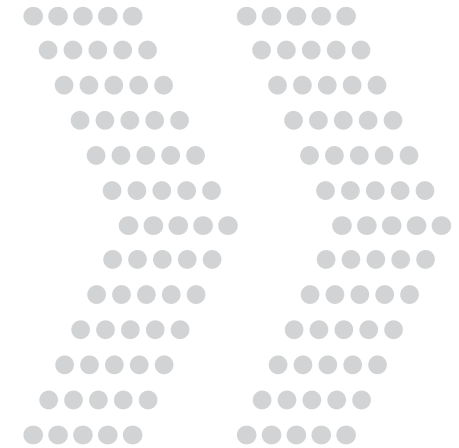
(GRI 403-9, 403-10)

	2021	2022
Number of accidents resulting in leaves	16	16
Number of serious accidents	0	0
Number of accidents resulting in death	0	0
Number of hours worked	3,502,787.57	4,192,362.37
Work-related accident rate with leave	4.57	3.76
Serious work-related accidents rate with leave	0	0
Rate of deaths resulting from work-related accidents	0	0
Number of deaths resulting from occupational illnesses	0	0
Number of cases of occupational illnesses requiring mandatory reporting**	0	0

**The main types of professional illnesses are shoulder and knee injuries, which may not be exclusively a result of working at Tegma, considering the length of service at Tegma and the length of service and function at other companies where the employee has worked.

Training

Tegma has a Leader Development Program for all employees in positions such as executive and full manager, coordinator, supervisor or specialist.

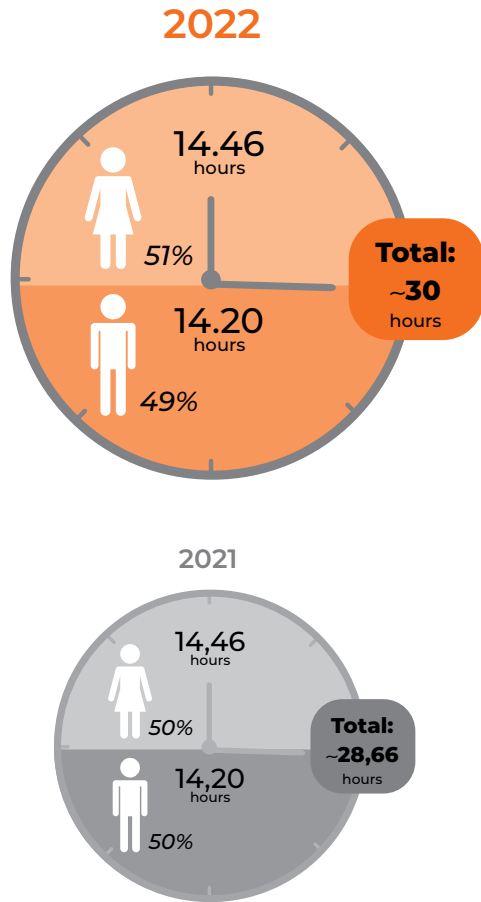


Targets for 2023

- » Increase the average hours of training by gender (women: 17 hours, and men: 16 hours)
- » Increase the average hours of training per employee category (operations: 11 hours, and administrative: 19 hours)
- » Increase the percentage of regular performance and career development assessment (17% for women and 9% for men; functional category: for 10.38% of employees)

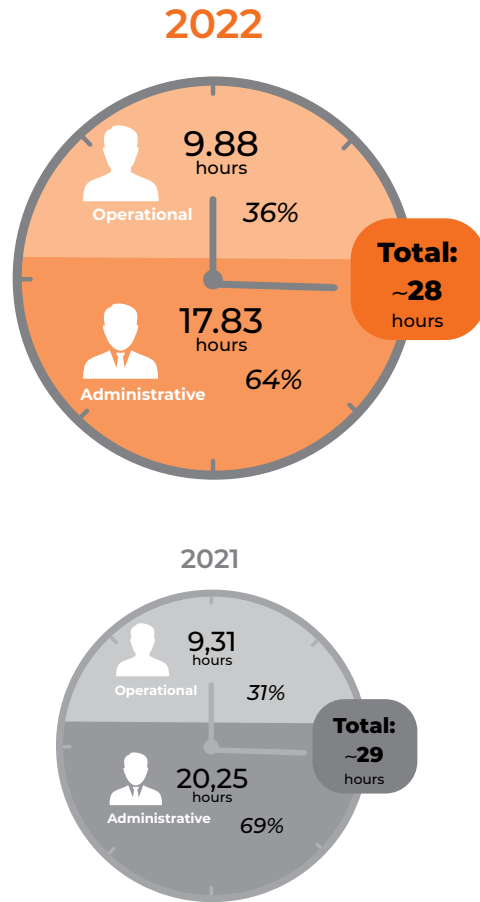
Average hours of training by *gender*

(GRI 404-1)



Average hours of training by *functional category*

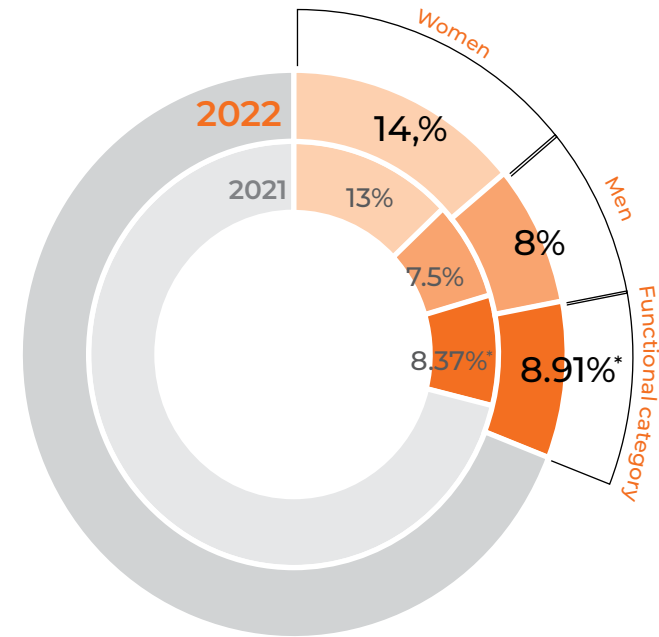
(GRI 404-1)



Percentage of total *employees, broken down by gender and functional category, with regular performance and career development evaluation*

*out of the total number of employees.

(GRI 404-3)



Level: executive positions and up to senior analysts undergo performance evaluation at Tegma.



QUALITY IN SERVICE PROVISION AND OPERATIONAL RISK MANAGEMENT

(GRI 3-3, 418-1, 308-2, 414-2)



As service providers, we must offer alternatives to our current customers and open up new horizons supported by skilled people, innovation, and technology. Only then will we operate with long-term sustainability.

(Lucas Schettino, chief vehicle logistics officer)



Tegma seeks excellence and quality in the provision of services and operational risk management. To this end, the Company promotes several processes that

guarantee operational control, constant monitoring, continuous improvements and direct contact with customers and service providers.



Training and lectures given to service providers on the following topics: safety, quality and health; integration, requalification of service providers and employees, to reinforce safety and quality procedures.

Penalties applied to service providers with misconduct and/or non-compliance with safety and quality transport procedures.

Recognition program for service providers with good fault performance.

Tracking KPIs monthly and applying an action plan to correct deviations in the operational process and transport.

Implementation of improvements to the equipment to mitigate breakdowns during loading and unloading.

Installation of EVA-type protective foam on the metal structure of the trailers.

Kickback cushion to avoid damage when opening doors.



Installation of rubber pads to assist in the unloading and passage of vehicles over the boards, in order to avoid damage to the bumper area.

Use of distance delimiters to ensure safe spacing between the vehicles and the trailer frame.

Protection for the operational team's helmets to avoid contact with the sides of the vehicles during the strapping process.

Digital Check-list – RID, for inspection and tracking of vehicle breakdowns during shift changes.

Digital Check-list – Pre-shipment, to audit and guarantee the quality of the trailers before loading the cargo.

Digital Check-list – Post-shipment, to ensure that all cargo quality and safety procedures have been carried out.

Half-yearly inspections for the entire fleet.

100% of trucks equipped with trackers supervised by a control tower with monitoring systems for the entire logistics operation.

Supplier Relations

Aiming at impartiality, transparency and legitimacy, the registration and approval process of Tegma's suppliers takes place in an automated manner on a SaaS platform (Gedanken GCertifica), which searches and extracts documental information from more than 300 databases and enables image, reputation, and financial risk analysis.

Furthermore, the approval and activation of the register are conditioned to the acceptance of Tegma's Code of Conduct for

Suppliers, carefully prepared by the compliance area in order to fully comply with the legal requirements in force.

The Code of Conduct for Suppliers establishes conditions such as: "observe current environmental legislation, the General Data Protection Law – LGPD, the Brazilian Anti-Corruption Law, prohibit child labor and modern slavery and promote commercial relations based on good faith, honesty and transparency".

Any company can register as a potential Tegma supplier by visiting the Company's website (www.tegma.com.br) and clicking on the "be our supplier" option. However, this "pre-registration" remains pending until approval is obtained, which occurs at the request of a buyer and/or internal Tegma applicant (to participate in quotation processes), in addition to the completion of the approval process on the G-Certifica platform.



Targets for 2023 and beyond

For the coming years, Tegma is currently analyzing the best alternative to include the Social and Environmental pillars in the supplier approval process.



Stronger Program

Pioneering initiative aimed at the relations and drivers from outsourced companies

The *Stronger Program* was created by Tegma in 2008 with the objective of guiding the behavior of drivers from outsourced companies that provide services to the Company. A pioneer in the segment, the initiative was conceived based on the results of a survey carried out among transporters, which identified the need to improve communication actions, quality of life, safety at work, and infrastructure.

One of the priorities of the program since its inception has been raising awareness among professionals, which is done through lectures and the use of communication tools. As soon as the first year, there was a 41% reduction in the number of accidents, falling from 22 in 2008 to 13 the following year.

Topics addressed in the actions of the awareness program include: traffic safety, importance of sleep, harm caused by the use of alcohol and drugs, sexual abuse and prostitution in childhood.

**41% less accidents
in the first year.**

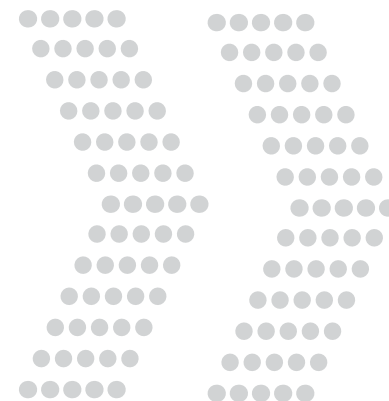


Improved relations with outsourced drivers.

Improvement of measures for communication, quality of life, safety at work, and infrastructure.

Professional awareness program.

Topics covered such as traffic safety, importance of sleep, harm caused by alcohol and drug use, sexual abuse and prostitution in childhood.



Customer Relations

Tegma conducts periodic surveys through its Customer Service Department to measure customer satisfaction in the segment of vehicle shipping services. The objective is to evaluate the service provided for the implementation of improvements. Customer service time, solution of claimed problems, behavior of service providers during delivery, punctuality of delivery (transit time) and transport quality (breakdowns) are evaluated.

In 2022, a satisfaction survey was carried out with 90 new dealerships dealerships throughout Brazil. The general evaluation is a score ranging from 0 to 4 points (0 = unable to rate; 1 = bad; 2 = fair; 3 = good; and 4 = very good) and was very positive both in relation to the service received at the SAC and the delivery service performed by the drivers, highlighting the quality of the services offered by Tegma.

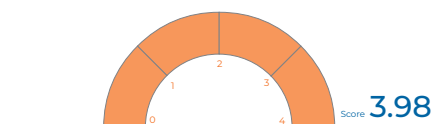
Regarding customer privacy, although no type of violation has been identified or registered so far, Tegma maintains all possible efforts to implement and monitor technical security measures through market practices and solutions.



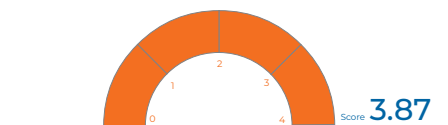
2022 Satisfaction survey

Note: Grade assigned on a scale of 0 to 4, where 0 = unable to rate, 1 = bad, 2 = fair, 3 = good, and 4 = very good.

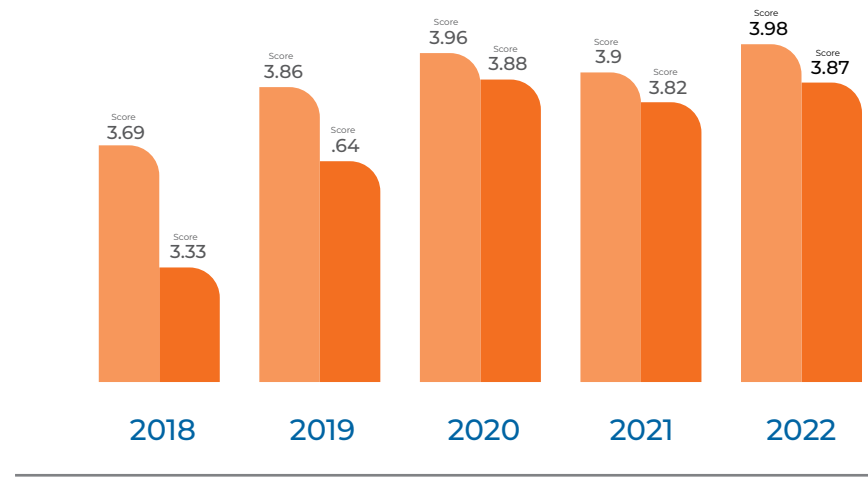
Customer service



Truck delivery



Comparison of the 2018 assessment with 2022



Risk Management and Internal Controls

The Company is committed to the dynamics of Risk Management in order to preserve and develop its values, assets, reputation, competitiveness and the perpetuity of the business, and has an adequate governance structure to achieve that.

Risk Management

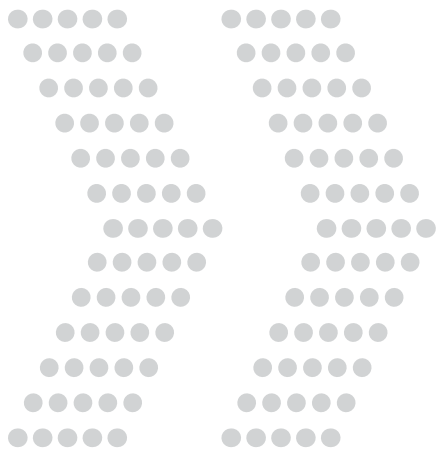
The Risk Management area aims to identify, monitor, measure and timely communicate the Governance bodies and the Executive Board about the Company's exposure to risks considered material.

This area reports to the Company's chief financial & administrative

officer (CFAO) and is dedicated to the process of identifying and building the risk map of Tegma and its subsidiaries, as well as monitoring the evolution of risk factors considered to be of greater relevance and priority, timely communicating the other areas of governance (Internal Audit, Internal Controls and Compliance), the CEO, the CFAO and the respective managers responsible for mitigating said risks.

Internal Controls

The Internal Controls area is acting in the structuring of processes, supporting the management of the areas to standardize and improve their policies, procedures and control points with audits, as well as being a direct agent in the dissemination of the culture of governance, control concepts, the methodology of the Coso framework (Committee of Sponsoring Organizations of the Treadway Commission) and risk mitigation. Each area at Tegma is engaged in a multifunctional project with the mission of adapting its processes and being supported directly by the governance areas.





CORPORATE GOVERNANCE, ANTI-CORRUPTION AND HUMAN RIGHTS

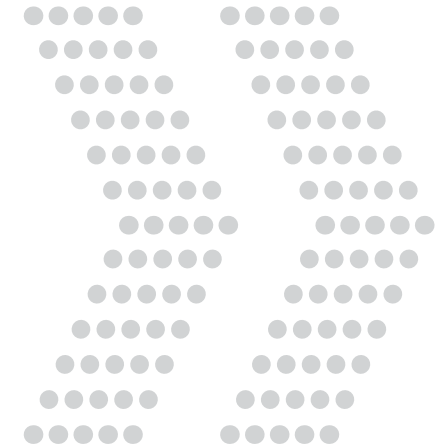
(GRI 3-3, 205-1, 205-2, 408-1, 409-1)

» Tegma has a goal of establishing concrete targets for each ESG indicator. Thus, our Company will be able to move forward in a sustainable way towards the necessary changes, not only because we are required to do so but because we believe that this will guarantee the perpetuity of our business.



*(Ramón Pérez Arias Filho,
chief financial & administrative
officer and head of investor relations)*

Tegma's governance structure has the areas of Internal Controls, Risk Management, Compliance, Internal Audit and Information Security, Data Protection and Privacy, in addition to the participation of the Audit Committee (non-statutory), with independent members, whose purpose is to advise the Board of Directors in monitoring internal control activities, compliance with standards, laws and



regulations (compliance), risk management, aspects of ethics and conduct, respect for selected accounting practices, review of financial statements, reference form, and activities of internal audit and independent audit.

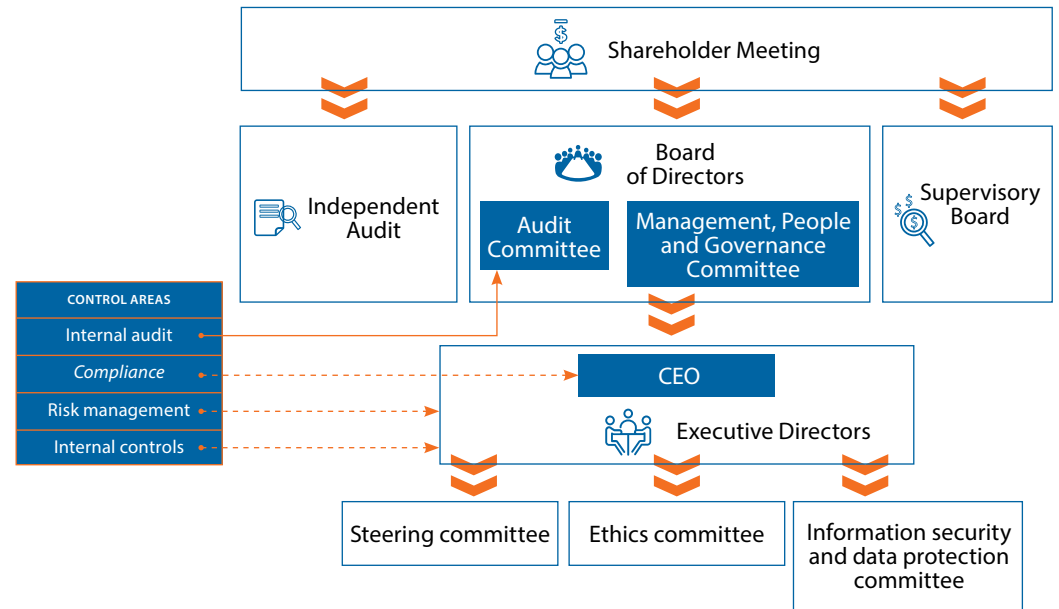


The Internal Audit reports hierarchically to the Chief Executive Officer and functionally to the Audit Committee (non-statutory), which provides greater independence to its Internal Auditors, who are responsible for the entire evaluation coverage of the Company's material processes carried out through the audit plan, prepared annually based on a risk matrix, submitted to the Audit Committee for evaluation and approval.

The administrative and finance executive board is responsible for the financial statements, with the support of the Accounting/ Tax and Controlling Management for the preparation of these statements, ensuring the adoption of good internal control practices and compliance with applicable accounting standards.

In addition, the Company has a structure formed by the compliance area, an

advisory committee to the Board of Directors called the Management, People and Governance Committee (non-statutory) and two independent representatives, the Ethics Committee and the Tegma Confidential Channel, which receives complaints about fraud, errors in financial statements, and other matters inherent to the Company, and which proceeds with the verification of all manifestations registered through this channel.



Tegma's Commitments

- » Activities within the scope of the law and the standards that regulate its market.
- » Respect for diversity, human rights and the dignity of people, regardless of race, color, religion, faith, geographic origin, sex, sexual orientation, marital status, age, special needs, political orientation, opinions, social status, union membership, and more.
- » Healthy work environment, with respectful, cordial and professional relations between the Company and people.



Target for 2023

The compliance team set the goal of redesigning the organization's compliance risk mapping.



Human Rights

Human Rights and matters related to the topic are included in the Code of Ethics and Conduct for employees: the Company is committed to respecting diversity, human rights and the dignity of people, regardless of race, color, religion, creed, geographic origin, sex, sexual orientation, marital status, age, special needs, political orientation, opinions, social status, union membership, and more.



Anti-corruption

(GRI 205-1, 205-2)

The Company has a Reporting Channel, the Tagma Confidential Channel, which has been in operation since July 2012 and as of January 2020 is under the management of the compliance area, receiving records through the website or the toll-free 0800 line. There are no reports on the topic.



Forced or compulsory labor and child labor

(GRI 408-1, 409-1)

The Code of Conduct for Suppliers includes respect for diversity, human rights and the dignity of people, regardless of race, color, religion, creed, geographic origin, sex, sexual orientation, marital status, age, special needs, political orientation, opinions, social status, union membership, and more. Acts of discrimination of any kind are not tolerated and freedom of expression and association and the right to privacy of the Company's employees, suppliers, business partners and customers are guaranteed. Actions, measures or attitudes, whether explicit or not, that characterize or may characterize moral harassment or sexual harassment are also

unacceptable. The use of child labor or forced or compulsory labor is unacceptable in Tegma's labor relations with its employees, suppliers, business partners and customers. Tegma's business activities respect and protect the environment and value the culture of the communities where the Company operates.



» At Tegma, the use of child labor or forced or compulsory labor is unacceptable.



IMPACTS AND ENGAGEMENT WITH LOCAL COMMUNITIES

(GRI 3-3, 203-1, 203-2, 413-1, 413-2)



Adherent to the Business Pact Against the Sexual Exploitation of Children and Adolescents on Brazilian Highways, Tegma works to raise the awareness of truck drivers about such violation of human rights.



Tegma works with the surrounding communities, understanding their needs and serving within the provisions of the Company's integrity system.

For all its operations, the Company recruits labor from its surroundings, which ensures a better quality of life and less travel time for employees, in addition to minimizing poor attendance and punctuality.

The Company operates with direct investments in local projects and institutions,

in addition to supporting, through incentive laws, social, cultural, sports actions, programs for older adults and for people with cancer. In 2022, BRL 999,915.28 were invested in projects, BRL 854,265.46 through incentive laws and BRL 145,649.82 directly from the cash account.

In 2022, Tegma invested in 32 projects: 11 supporting culture, 4 supporting sports, 3 supporting older adults, and 14 broader social projects (health, education, inclusion, and shelter services).





The projects supported by Tegma take place mainly in the areas where the company operates. Thus, it positively impacts the communities in its coverage area, mainly in the Greater São Paulo ABC belt, where there is a more intense flow of activities.

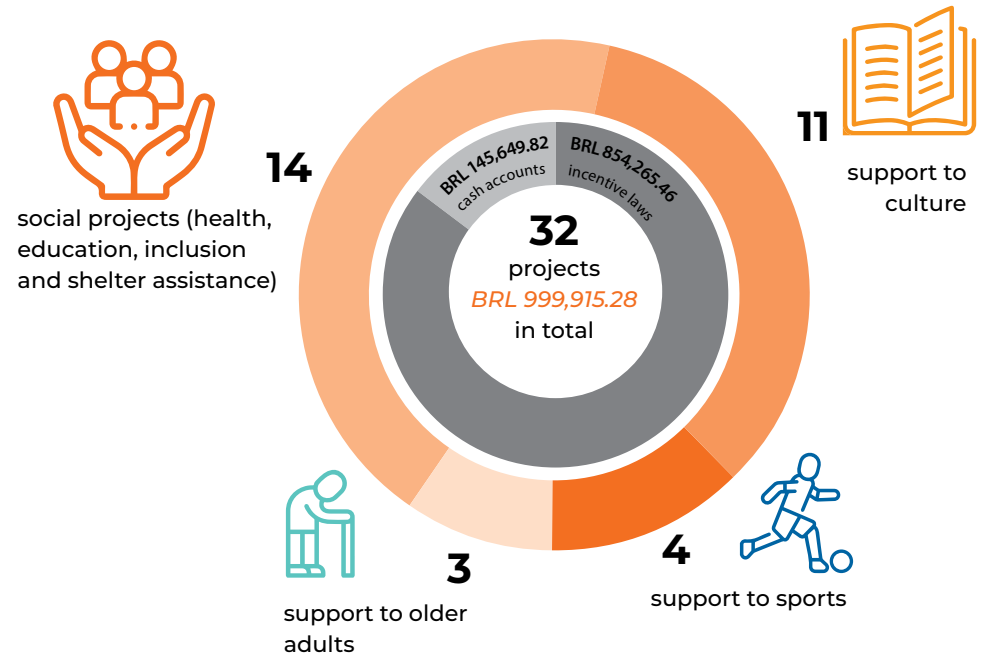
Investments cover one-off projects, such as sports, theatrical and musical presentations in squares, theaters, schools and other local institutions, and continuing training and action projects, which promote inclusion and initiative through theater (Troubadour Workshop), music

(Locomotive and Guri projects), or health care institutions (Pequeno Príncipe Hospital, GRAACC, IJC, etc.).

There is a concern to support projects that especially serve the most vulnerable populations in the territory covered by the Company, bringing quality culture, health and education and promoting social inclusion.

A highlight is the support given, since 2008, to the *Going With the Flow of Traffic Program*, launched by Childhood Brasil in 2007 to combat the sexual exploitation of children and adolescents on Brazilian highways. Within the scope of this program, Tegma adhered to the “Business Pact Against the Sexual Exploitation of Children and Adolescents on Brazilian Highways” and works to raise the awareness of truck drivers about this violation of human rights through the *Stronger Program*.

Investments in projects in 2022



- Projects related to Tegma’s businesses
- Positive impact on communities
- More intense flow of activities in the Greater São Paulo ABC Belt area

- One-off projects (events and caravan groups)
- Continuing projects promoting inclusion through music (Locomotive and Guri Projects)

List of projects supported in 2022

Support to Culture

- Music at School (Engaging Communities with musicality)
- Troubadour Workshop (Inclusion of vulnerable groups through theater)
- Foco – Otacílio Coser Foundation (Solidary treasure hunt)
- Locomotive (inclusion through music)
- Grupontapé (Popular Theater Project with SIPAT/FORTE support) – Theatrical Troupe
- Cia truck (Six presentations – Amazing world of objects)
- Open Air Circus Theater Caravan Group (Theater for the community – environment)
- Bolshoi Ballet Theater (Inclusion through ballet)
- Toys Library – Komedi (Locker with supplies for schools)
- Vira e Mexe – Renovarte (Theater for the community)
- Guri Project – Saint Marcellina (Inclusion through music)

Funds for the Rights of Children and Adolescents

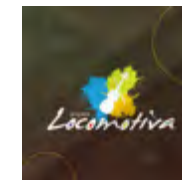
- Casa Ronald – SP (housing assistance for children undergoing cancer treatment and their families)
- CEAP/ OSUC – SP (professionalization for young people from vulnerable communities)
- André Franco Institute – SP (inclusion of children through art and sport)
- Dorina Nowill – SP (treatment of the visually impaired and social inclusion)
- GRAACC (treatment of children with cancer) – SP
- Jô Clemente Institute (APAE SP) (treatment and rehabilitation of people with disabilities)
- Pequeno Príncipe Hospital – PR (free major complex surgeries)
- PNMC – Going With the Flow of Traffic – (program against child sexual exploitation)
- Vila Noel Residents Association/Cubatão
- SBCampo Solidarity Fund (acts to meet the needs of vulnerable communities)
- Univida (support for children living with HIV and their families)
- Bahia – support for flood victims
- Pernambuco – support for flood victims
- Lar Mãe Maria (foster care for children up to 14 years old who are under the protection of justice)

National, State or Municipal Funds for the Elderly

- Angelina Caron – PR (care for older adults in vulnerable situations)
- Hospital de Amor – SP (care for older adults in vulnerable situations)
- Asilo Padre Cacique – RS (care for older adults in vulnerable situations)

Support to Sports

- Olga Kos Institute – SP (rehabilitation and inclusion of people with disabilities through art and sports)
- Além Brasil – SP (inclusion of people with disabilities through art and sports)
- ADD – Sports Association for the Disabled – SP (inclusion of people with disabilities through art and sports)
- Julio Brandino Soccer Tournament – prizes





TECHNOLOGY AND INNOVATION

Material topics

(GRI 3-3)



I truly believe in operational excellence using technology and innovation. They permeate all areas of the Company.



(Célia Takano, chief IT, innovation and operational excellence officer)

Data security and privacy to keep up with market trends and best practices encourages the Company to invest in technologies to protect against cyber-attacks on an ongoing basis, as well as in adapting processes and best practices in accordance with the recommendations of Law No. 13709 for the Protection of Personal Data. With IT governance, we consolidate procedures and methodologies for technology control and processes.

With the purpose of increasing the availability of operations and improving performance, the IT infrastructure has been investing in new communication equipment and in the implementation of SDWAN technology (Software-Defined Wide Area Network) to use link redundancy safely in the communication among our units. With the migration to the cloud, applications are being sent to physical servers and new projects are already emerging in public clouds.



Some of the main projects carried out by the IT area in 2022

Data Security and Privacy

- » Implementation of the Security Operations Center (SOC)
- » Encryption of technology assets
- » Security tests performed on networks and technology systems
- » Implementation of the Corporate Information Classification Program
- » Implementation of Data Privacy processes to comply with the General Data Protection Law
- » Reinforcement through training and campaigns that support information security

IT Infrastructure

The main implementation in 2022 was the expansion of the data center with a new commercial partner, allowing the use of new technological and innovative tools that provided a more in-depth management of the environment, bringing greater scalability, security and computational power. The change included the implementation of the DR (Disaster Recovery) website for critical business applications.

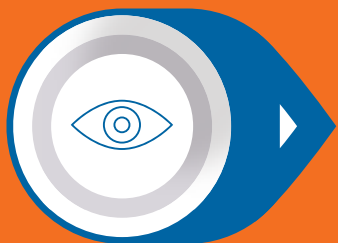
Systemic Platforms

- » Automation of the electronic call process for vehicle load planning
- » Expansion of the Yard Management system with implementation in new branches
- » Implementation of a new Ramp Control system for loading and unloading vehicles, bringing greater management and operational performance
- » Technological evolution of the Freight Management module
- » Implementation of TMS (transport) and WMS (warehouse) systems for cloud data storage
- » Technological evolution of applications that support cargo monitoring and tracking
- » Implementation of a new specialist solution for planning and routing of returnable packaging
- » Implementation of new practices in software development aimed at increasing information security



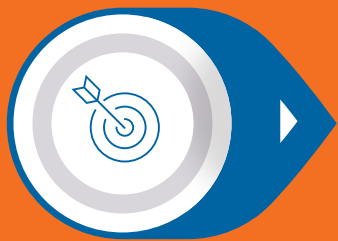
One of the most important aspects of Tegma's strategic direction is its focus on developing innovation through startups.

tegUP is a corporate venture created to be the open innovation arm of Tegma Gestão Logística. A pioneer in this segment, tegUP is continuously looking for startups and transforming technology companies that offer products, services and technology related to the logistics universe, have a high potential to evolve and that need some kind of support to accelerate their growth.



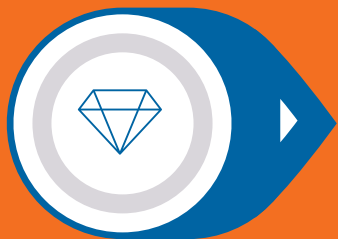
PURPOSE

Identify transformational projects that have already overcome the initial stage of business proposition and that need corporate support to boost growth in a sustainable way.



MISSION

Identify and develop startups, through investment or partnerships, to promote and cultivate innovation and technology, generating value and attributes for business units and for Tegma's partners and customers.



VALUES

Valuing people, ethics, transparency, simplicity, sense of urgency and commitment.



INVESTMENTS MADE

In 2018, after a selection and evaluation process, the Company identified a technology company in initial stage of operation (startup) called Frete Rápido Desenvolvimento de Tecnologia Logística S.A., which offered a solution based on a web platform and an application programming interface (API) called "Fast Shipping". The total investment was BRL 1.4 million for 20% of the startup's quotas. In 2021, tegUP sold this stake for strategic and timing reasons, obtaining financial gain.

In May 2022, tegUP converted its Rabbot Serviços de Tecnologia Ltda. debentures into shares. Rabbot is the company responsible for automating Tegma's asset and fleet management and, after this conversion and the acquisition of additional shares, tegUP totals a 16.2% stake in the startup



Innovation projects

1

YMS – YARD MANAGEMENT SYSTEM

In 2019, a Vehicle Yard Management System (YMS) was implemented together with startup Rabbot at the Gravataí unit, which resulted in the expansion of service capacity and improved synergy between vehicle allocation of vehicles in the yards and the pick-up of vehicles for delivery. Award received from General Motors in 2020 (worldwide).

2

RID (DIGITIZED INSPECTION REPORT) / PRE AND POST LOADING

This is the digital inspection process developed by Tegma in partnership with Rabbot (TegUP investee startup). Through this process, it was possible to eliminate the inspection papers that accompanied the vehicles at all stages until delivery to the customer, generating more security and agility in the process.

3

LOAD ROUTING

In 2017, Tegma developed a load routing software for stork trucks that increases agility in scheduling and standardizing loads, in addition to automatically printing the necessary travel documents. Award received from Automotive Business in 2017.



TegUP partnerships with startup Plug.in Mobility

Vehicle transportation using trucks powered by electric energy

The first experiences are underway, on an experimental basis, for transporting cars with light loads on 100% electric platform-type equipment (two vehicles per trip) over short distances.

Plug.in Mobility has developed a charging system that makes it possible to double the autonomy of the route, from the 200 kilometers normally achieved by electric vehicles to 400 kilometers, based on a logistical planning focused on fixed routes and with the definition of stopping places for battery recharge.

Tegma also intends to test the use of this electric platform truck model for transporting special loads. The implementation of a closed platform to take prototype cars from automakers, for example, is being studied.

Feasibility study for the use of electricity in stork trucks

The partnership between Tegma and Plug.in Mobility is analyzing the possibility of adapting tractors that carry a larger number of vehicles, that is, "stork trucks", to use electricity instead of diesel. A prototype of the electric tractor was displayed at the Plug.in Mobility stand of the ABX2022 (2022 Automotive Business Experience), held on September 8, 2022.

Development of the Super Charger fast charger

The Super Charger allows the battery to be recharged in just two hours (normally the process takes between 12 and 14 hours), yielding a range of 600 kilometers and increasing productivity.





Relevant topic

WATER AND EFFLUENTS MANAGEMENT

(GRI 303-1, 303-2, 303-4, 303-5)

» At the Cubatão unit, steam washing of the silo trailers and yard watering is done with rainwater collected at a catchment station.



The water used by Tegma is used mainly in the offices and restaurants. At the Cubatão-SP unit, which is a storage facility for chemical products (sodium sulfate and sodium carbonate), there is a rainwater collection station where the collected water is used to wash silo trucks (steam washing) and for yard watering.

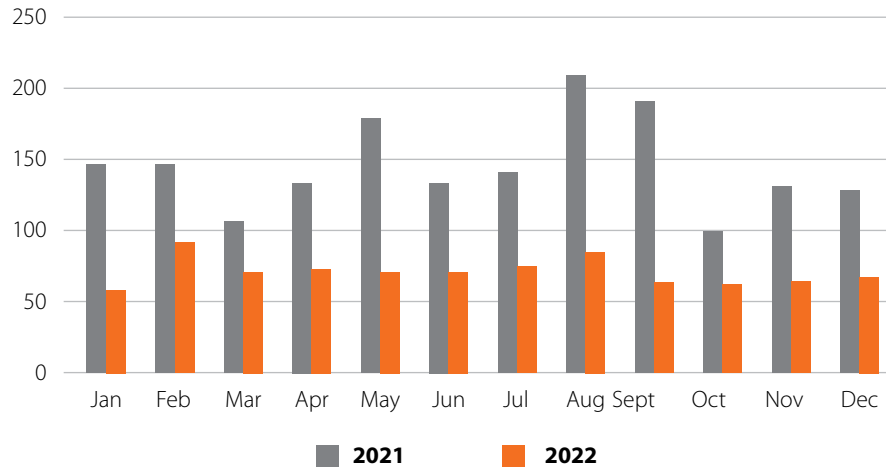
In 2021, the Cubatão unit had a total consumption of 1,765.9 m³, against 856.00 m³ in 2022, which represented a **decline** close to 48% in water consumption at the

unit due to the implementation of a rainwater harvesting project.

Most of the water consumed at the branches comes from public supply networks. Some branches have wells (Gravataí, Nicola, Belém, Manaus, Sorocaba, and 2 units in Araquari). None of the units disposes of effluents in bodies of water. The Cubatão unit, the only generator of hazardous effluents, sends waste to a specialized company for treatment, with the consent of the state environmental agency.



Comparison of water consumption at the Cubatão unit, month by month, in m³, for 2021 and 2022



Water consumption (ML)

2021	2022
35.69	37.36

Water discharge (ML)

2021	2022
12.64 ML	12.93 ML

The Company's water consumption in 2021 was 35.69 megaliters, with 46% coming from local supply and 54% from underground collection.

Tegma's water supply in 2022 totaled 37.36 megaliters, 53% originated from underground collection and the remainder from the municipal supply

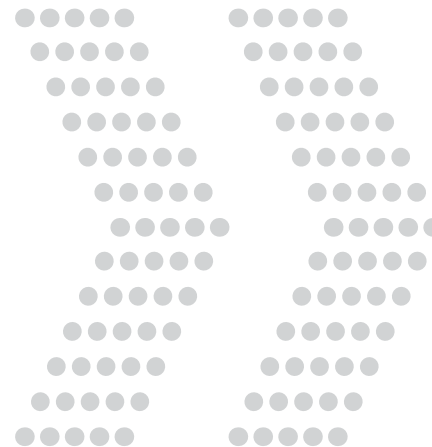
network. The increase in water consumption between 2021 and 2022 was slight and is mainly due to the resumption of on-site activities.

Regarding annual consumption, approximately 56% was concentrated in the Tegma headquarters, VLD Gravataí – 0-km Yard and VLD Miro units.

The operation's effluent generation totaled 12.64 ML in the branches covered.

Of the total generated, 86% refers to sanitary effluents.

In 2022, the total amount of effluents generated in the operation was 12.93 ML. Of the total generated, 93% refers to sanitary effluents.

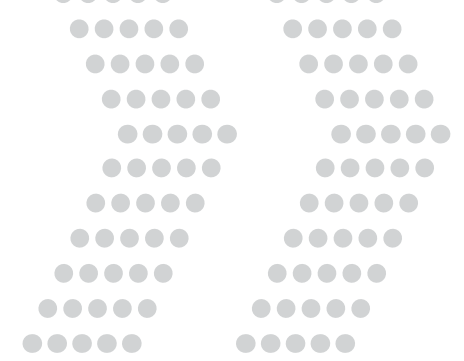




Relevant topic

WASTE MANAGEMENT

(GRI 306-1, 306-3, 306-4, 306-5)



» **31.46 tons of waste were sent to recycling in 2022, the largest amount being cardboard, totaling 12.73 tons.**



Most of the waste generation comes from the activities of the restaurants in the Company's units and from sanitary origin. In the second place is waste generated from renovations to courtyards or administrative buildings. A portion of recyclables comes from office activities (paper/plastic generation) and another portion from the company's PDI activities (installation of accessories in cars – car audio packaging, protection film, labels, cameras, etc.).

Management is run using systems that issue the corresponding MTR (Waste Transport Manifest),

a document that records information on the transport of waste from the generating source to its final destination.

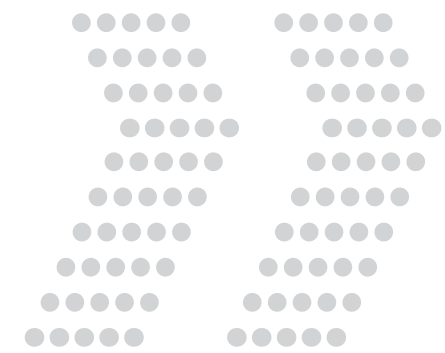
Tegma's operation also generates waste such as tires, lubricating oil, contaminated cloths and PPE, and electronic materials, some of which are considered hazardous. With the exception of waste from contaminated cloths and PPE and electronic materials (except batteries), which are managed and stored by Tegma, the rest are discarded by third parties in the workshops (all fully approved for quality/environment) where the trailers from Tegma's fleet undergo maintenance.



Waste generation in 2022 totaled 531.75 tons, as opposed to 2021, when it reached 388.3 tons. The increase observed from one year to the next is due to the increase in post-pandemic on-site activities.

Waste generation (tons)

Category	2021	2022
Class I – Hazardous	4.1	9.71
Class II A – Non-inert	229.5	385.15
Class II B – Inert	154.7	83.98
TOTAL	388.3	531.75



Destination – Waste diverted from disposal (tons)

Recycling	2021	2022
Cardboard	27.2	12.73
Plastic	7.1	4.51
Metal	2.9	4.51
Electronic	1.9	9.71
TOTAL	39.1	31.46

Destination – Waste directed to final disposal (tons)

Category	2021	2022
Organic waste	184.5	363.50
Construction waste (RCC)	162.5	136.65
TOTAL	347	500.15

A solid waste management proof of concept is underway with the company 4Hábitos. This partnership was optimized through tegUP starting at the São Bernardo do Campo units (Cooperativa and Nicola Demarchi) (responsible for 21.3% of waste in 2022) with the aim of implementing measures to reduce the volume of waste sent to landfills and developing partnerships with recycling cooperatives in the region. The project aims to positively impact the environmental and social pillars.

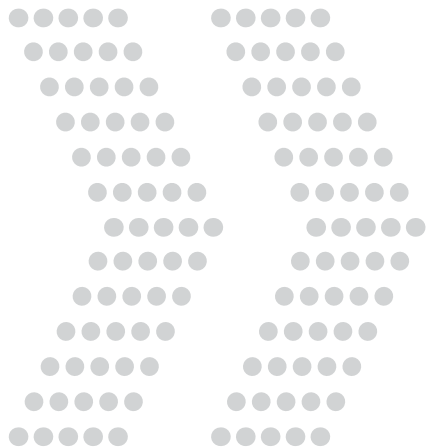
One of the initiatives was the installation of compost bins for the treatment of organic waste generated in the cafeteria. This is a pilot project that will be expanded to other branches in the future if successful.

Another planned project is to use discarded uniforms to make fabric bags. The proposal is to transform as many uniforms as possible from across the country into fabric bags and tote bags. In certain cases, some pieces may have the Company's logo removed to be donated to people in vulnerable situations.



Targets for 2023

- » Implement a waste management model in partnership with 4Habitos at the Cooperativa and Nicola units, with a view to improving waste segregation and total monitoring of waste generation and disposal.
- » Start a project to transform employees' used uniforms into backpacks and ecobags.





CONTENT SUMMARY

GRI Summary

Statement of Use	Tegma Gestão Logística complied with the requirements to report in accordance with the current GRI Norms and Standards, for the period from January 1 to December 31, 2022.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard	None

GRI Standard	Disclosure	Localization	Omission	
			Requirement omitted	Reason Explanation
GRI 2: General Disclosures 2021	2-1 Organizational details	p. 45		
	2-2 Entities included in this report	p. 45		
	2-3 Reporting period, frequency and contact point	p. 45		
	2-4 Restatements of information	None, since this is the first report		
	2-5 External assurance	p. 94		
	2-6 Activities, value chain and other business relations	p. 48		
	2-7 Employees	p. 51		
	2-8 Workers who are not employees	p. 51		
	2-9 Governance structure and its composition	p. 33		
	2-10 Nomination and selection of the highest governance body	p. 33		
	2-11 Chair of the highest governance body	p. 33		
	2-12 Role of the highest governance body in overseeing the management impacts	p. 38		

(continued on next page)



GRI Standard	Disclosure	Localization	Omission	
			Requirement omitted	Reason Explanation
	2-13 Delegation of responsibility for managing impacts	p. 33		
	2-14 Role of the highest governance body in sustainability reporting	p. 33		
	2-15 Conflicts of interest	p. 33, p. 37		
	2-16 Communication of critical concerns	p. 33		
	2-17 Collective knowledge of the highest governance body	p. 33		
	2-18 Evaluation of the performance of the highest governance body	p. 33, p. 40		
	2-19 Remuneration policies	p. 33, p. 40		
	2-20 Process to determine remuneration	p. 33, p. 40		
	2-21 Annual total compensation ratio	p. 33, p. 40		
	2-22 Statement on sustainable development strategy	p. 53		
	2-23 Policy commitments to respect human rights	p. 33, p. 37, p. 38		
	2-24 Embedding policy commitments	p. 33, p. 37, p. 38		
	2-25 Processes to remediate negative impacts	p. 33, p. 36		
	2-26 Mechanisms for seeking advice and raising concerns	p. 33, p. 36		
	2-27 Compliance with laws and regulations	p. 33, p. 36		
	2-28 Membership associations	p. 33, p. 43		
	2-29 Approach to stakeholder engagement	p. 44		
	2-30 Collective bargaining agreements	p. 44		
Material Topics				
GRI 3: 2021 Material Topics	3-1 Process to determine material topics	p. 45		
	3-2 List of material topics	p. 45		
Material Topic: Emissions, fuel consumption, climate adaptation and resilience				
GRI 3: 2021 Material Topics	3-3 Management approach for material topics	p. 48 ap. 53		
GRI 201: Economic Performance 2016	201-2 Climate change: financial implications, risks and opportunities	p. 53		
GRI 302 Energy 2016	302-1 Energy consumption within the organization	p. 51		
	302-3 Energy intensity	p. 51		
GRI 305 Emissions 2016	305-1 Direct (Scope 1) greenhouse gas (GHG) emissions	p. 48		
	305-2 Indirect (Scope 2) GHG emissions arising from electricity purchasing	p. 48		
	305-3 Other indirect (Scope 3) GHG emissions	p. 48		
	305-4 GHG emissions intensity	p. 48		
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	p. 48		

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GRI Standard	Disclosure	Localization	Omission	
			Requirement omitted	Reason Explanation
Material Topic: People management, Diversity and inclusion; Health and occupational safety				
GRI 3: 2021 Material Topics	3-3 Management approach for material topics	p. 54 a 65		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	p. 56		
GRI 403 Occupational Health and Safety 2018	403-1 Occupational health and safety management system	p. 54		
	403-2 Hazard identification, risk assessment, and incident investigation	p. 54		
	403-3 Occupational health services	p. 54		
	403-4 Employee participation, consultation, and communication on occupational health and safety	p. 54		
	403-5 Employee training on occupational health and safety	p. 54		
	403-6 Promotion of worker health	p. 54		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relations	p. 54		
	403-8 Workers covered by an occupational health and safety management system	p. 54		
	403-9 Work-related accidents	p. 54, p. 63		
	403-10 Occupational illnesses	p. 54, p. 63		
GRI 404: Training and Education 2016	404-1 Average hours of training per year, per employee	p. 54, p. 65		
	404-3 Percentage of employees receiving regular performance and career development reviews	p. 54, p. 65		
Disclosure 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	p. 54, p. 57, p. 58		
	405-2 Gender gap in base salary and remuneration	p. 54, p. 61		
Material Topic: Quality in service provision and operational risk management				
GRI 3: 2021 Material Topics	3-3 Management approach for material topics	p. 66 a 71		
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	p. 66		
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	p. 66		
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	p. 66		
Material Topic: Corporate governance, anti-corruption and human rights				
GRI 3: 2021 Material Topics	3-3 Management approach for material topics	p. 72 a 75		
GRI 205: Anti-Corruption 2016	205-1 Operations assessed for risks related to corruption	p. 72, p. 74		
	205-2 Communication and training about anti-corruption policies and procedures	p. 72, p. 74		
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	p. 72, p. 75		
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	p. 72, p. 75		

(continued on next page)



GRI Standard	Disclosure	Localization	Omission	
			Requirement omitted	Reason Explanation
Material Topic: Impacts and engagement with local communities				
GRI 3: 2021 Material Topics	3-3 Management approach for material topics	p. 76 a 78		
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	p. 76		
	203-2 Significant indirect economic impacts	p. 76		
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	p. 76		
	413-2 Operations with significant actual and potential negative impacts on local communities	p. 76		
Material Topic: Technology and Innovation				
GRI 3: 2021 Material Topics	3-3 Management approach for material topics	p. 79 a 83		
Relevant topic: Water				
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	p. 84		
	303-2 Management of water discharge-related impacts	p. 84		
	303-4 Water discharge			
	303-5 Water consumption	p. 84		
Relevant topic: Waste				
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	p. 86		
	306-3 Waste generated	p. 86		
	306-4 Waste diverted from disposal	p. 86		
	306-5 Waste directed to disposal	p. 86		

SASB Indicators

SASB	INDICATOR	2021	2022
TR-RO-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) outsourced employees	(1) - 11 (2) (a) - 0 (2) (b) - 0	(1) - 19 (2) (a) - 0 (2) (b) - 1
TR-RO-320a.2	(1) Voluntary and (2) involuntary turnover rate for all employees	55 (we have no control over whether the employee's termination was voluntary or involuntary)	52 (we have no control over whether the employee's termination was voluntary or involuntary)
TR-RO-320a.3	Description of approach to managing short-term and long-term driver health risks	<p>When Tegma refers to health risks, it is talking about the risk of accidents involving drugs, alcohol, poor diet, lack of sleep, lack of physical exercise, and how all of this impacts on the health of these drivers. These issues are discussed in the awareness dialogue routine in the call room.</p> <p>Another mechanism that is being perfected is that of announcements made via the <i>Stronger Program</i>, which may have a greater reach. Conducting ASO (Occupational Health Certificate) exams periodically, including laboratory tests, audiometry, visual acuity test, ECGs and EEGs.</p> <p>Periodic renewal of the toxicological examination is also required.</p>	
TR-RO-540a.1	Number of road accidents and incidents	25	32
TR-RO-540a.2	BASIC Safety Measurement System percentages for: (1) Unsafe Driving, (2) Compliance with Hours of Service, (3) Driver's Aptitude, (4) Controlled Substances/Alcohol, (5) Vehicle Maintenance, and (6) Compliance with Hazardous Materials (%)	(1) Speed control based on tachograph readings, (2) trip management based on a report extracted from the tachograph readings, (3) theoretical test at the end of the driver's inbound integration, (4), breathalyzer test performed at the beginning of every trip and a toxicological examination requested annually, (5) vehicles undergo a checklist inspection at the beginning of every trip, (6) currently, the Company does not transport hazardous materials.	
TR-RO-540a.3	(1) Number and (2) aggregate volume of spills and releases to the environment (number, cubic meters (m ³))	There were no incidents of this nature in 2021 and 2022	
TR-RO-110a.1	Scope 1 gross global emissions – Quantitative Metric tons (t) CO ₂ e	2,256.00	2,020.48
TR-RO-110a.2	Discussion of the long and short term strategy or plan for managing Scope 1 emissions, emission reduction targets, and a review of performance against these targets	Direct emissions in Scope 1 accounted for approximately 2% of Tegma's total emissions in 2022, the main source being mobile combustion associated with transport carried out by the Company's fleet – pool (auxiliary cars for employees) or by the loaders of the ILD operation – Chemicals/Cubatão.	



LETTER OF ASSURANCE

(GRI 2-5)

TEGMA GESTÃO LOGÍSTICA S.A

Independent auditor's limited assurance report on non-financial information included in the Integrated Report

As at December 31, 2022



Tel.: + 55 11 3848 5880
Fax: + 55 11 3045 7363
www.bdo.com.br

Rua Major Quedinho, 90
Consolação - São Paulo, SP
Brasil 01050-030

INDEPENDENT AUDITOR'S LIMITED ASSURANCE REPORT ON NON-FINANCIAL INFORMATION INCLUDED IN THE INTEGRATED REPORT

To the
Shareholders, Board Members and Management of
Tegma Gestão Logística S.A
São Paulo - SP

Introduction

We were engaged by **Tegma Gestão Logística S.A** ("Tegma" or "Company") to present our limited assurance report on the information included in the 2022 Integrated Report for the year ended December 31, 2022.

Our limited assurance does not extend to information from prior periods or to any other information disclosed along with the mentioned report, including any embedded images, audio or videos files.

Management's responsibility

Tegma's Management is responsible for the fair preparation and presentation of the information included in the 2022 Integrated Report for the year ended December 31, 2022, according to the criteria and guidelines established by the Global Reporting Initiative (GRI Standards) and the Sustainability Accounting Standards Board (SASB), and for the internal controls considered necessary to allow the preparation of information that is free of material misstatement, whether due to fraud or error.

Independent auditor's responsibilities

Our responsibility is to express an opinion on the non-financial information included in **Tegma's** 2022 Integrated Report for the year ended December 31, 2022, based on the limited assurance engagement performed according to Technical Notice CTO No. 07/2022 - Limited assurance report on non-financial information included in the Integrated Report, issued by the Brazilian Federal Council of Accounting (CFC), and Standard NBC TO 3000 - Assurance Engagements Other than Audit and Review, also issued by CFC, which is equivalent to ISAE 3000 - Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB). These standards require that we comply with ethical, independence and other related requirements, including the Brazilian Quality Control Standard (NBC PA 01), and therefore, that we maintain a comprehensive quality control system, with documentation of policies and procedures adopted for complying with ethical requirements, professional standards and applicable legal and regulatory requirements.

Additionally, they require that the engagement be planned and performed to obtain limited assurance as to whether the non-financial information included in **Tegma's** 2022 Integrated Report for the year ended December 31, 2022, taken as a whole, is free of material misstatement.

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A limited assurance engagement performed in accordance with NBC TO 3000 (ISAE 3000) mainly consists of making enquiries of Tagma's Management and other professionals of the Company responsible for preparing the information and applying analytical procedures to obtain evidence that allows us to conclude on the limited assurance of the information taken as a whole. A limited assurance engagement also requires the adoption of additional procedures if the independent auditors become aware of issues that lead them to believe that the information disclosed in the 2022 Integrated Report, taken as a whole, is not free of material misstatement.

The procedures selected were based on our understanding of aspects related to the gathering, materiality, and presentation of the information disclosed in the Company's 2022 Integrated Report and other circumstances of the engagement, as well as on our understanding of areas and processes associated with material information disclosed in that report that may not be free of material misstatement. The procedures included, among others:

- (a) Planning the engagement, considering the relevance and volume of quantitative and qualitative information, and the operating and internal control systems used as basis for preparing the information disclosed in the 2022 Integrated Report for the year ended December 31, 2022;
- (b) Gaining an understanding of the calculation methodology and procedures adopted for gathering indicators by means of interviews with the managers responsible for preparing the information;
- (c) Adopting analytical procedures for assessing the quantitative and qualitative information and its correlation with indicators disclosed in the 2022 Integrated Report;
- (d) For cases in which non-financial data correlate with financial indicators, crosschecking the indicators with the financial statements and/or accounting records.

The limited assurance engagement also included adherence to GRI and SASB Standards, applicable in preparing the information for the year ended December 31, 2022.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited opinion.

Scope and limitations

Procedures adopted in preparing the limited assurance report vary in nature and timing and are substantially smaller in scope than those applied in a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than that which would have been obtained if a reasonable assurance engagement had been carried out. Had we performed a reasonable assurance engagement, we could have identified other issues and possible misstatement of information disclosed in Tagma's 2022 Integrated Report. Accordingly, we do not express an opinion on this information.

Non-financial data are subject to more inherent limitations than financial data, due to the nature and diversity of methods used to determine, calculate or estimate them. Quantitative interpretations of the materiality, relevance and accuracy of data are subject to individual assumptions and judgments. Additionally, we did not assess data from prior periods, nor future projections and targets.



Non-financial information was prepared and presented according to GRI Standards and criteria, and is thus not intended to ensure compliance with social, economic, environmental or engineering laws and regulations. Nonetheless, these standards provide for the presentation and disclosure of possible non-compliance with such regulations when subject to significant fines or sanctions. Our assurance report must be read and understood in this context, pursuant to the selected criteria (GRI Standards).

Conclusion

Based on procedures adopted and described in the present report and on evidence obtained, nothing has come to our attention that would make us believe that the non-financial information disclosed in 2022 Integrated Report of Tagma for the year ended December 31, 2022, was not prepared, in all material respects, in accordance with GRI and SASB Standards.

São Paulo, July 07, 2023.



BDO RCS Auditores Independentes SS Ltda.
CRC 2 SP 013846/O-1


Viviene Alves Bauer
Accountant CRC 1 SP 253472/O-2

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Produced by Tegma Gestão Logística S.A.

Report Coordination: Sustainability and ASG practices of Tegma Gestão Logística S.A.

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