



INTEGRATED ANNUAL REPORT

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INTRODUCTION

About the report GRI 2-2 | 2-3 | 2-4

For the third consecutive year, JSL publishes its Integrated Annual Report – reinforcing its commitment to transparency and accountability to all stakeholders: employees, customers, suppliers, investors and society in general.

This document portrays the operational and economic-financial performance between January 1st and December 31st, 2022 and includes the six controlled companies – TruckPad, TPC, Marvel, Rodomeu, Fadel and Transmoreno – that is, the same organizations contemplated in the financial reports: the publication of the Financial Statements occurs annually and in the same period as the Integrated Annual Report.

The results for the period are released quarterly. This publication was prepared in accordance with the Global Reporting Initiative (GRI) Standards, Integrated Reporting guidelines (there are no omissions in relation to the Integrated Reporting guidelines) and Sustainability Accounting Standards Board (SASB) indicators of the Value Reporting Foundation (VRF). It also adopts the recommendations from the Task Force on Climate-related Financial Disclosures (TCFD) and the guidelines from the Carbon Disclosure Project (CDP) in presenting information associated with climate change and management processes. Additionally, it considers the United Nations Sustainable Development Goals (SDGs),

integrated into the 2030 Agenda, with which the indicators are related.

Concerning the previous publication, there is an addition of information related to TruckPad, acquired in 2022, and a revision of the 2021 data referring to the emissions indicator, (difference of 33,289.23 tCO₂ in scopes 1 and 2 tCO₂), reformulated according to GHG Protocol Brasil guidelines and in line with the audited inventory available in the public emissions register. Scope 3 values were also restated, due to improvements in the expansion of reporting categories. In addition, there has been a change in the presentation of some indicators already reported in previous years to comply with the requirements of the main ESG indices (Environmental, Social and Governance) recognized by the market.

The content of this publication was guided by a materiality process that considered the most relevant topics for the Company's main stakeholders ([see details below](#)), with monitoring and approval by the Sustainability Committee, which ensured the application of integrated thinking and compliance with the guidelines of the Integrated Report in the production of the document, externally audited by KMPG Auditores Independentes (the assurance report can be found at the end of the document).

To answer questions or send comments about this report, JSL makes the e-mails ri@jsl.com.br e comunicacao@jsl.com.br.

Materiality Process GRI 2-14 | 3-1 | 3-2

JSL's materiality review took place from September to November 2022 (the previous materiality can be found in the [2021 Integrated Annual Report](#)) and aimed to identify the topics capable of affecting the Company's value generation, as well as the impacts caused by its activities. Following the Standards from the Global Reporting Initiative (GRI) and the guidelines from the Integrated Reporting Framework¹, from the perspective of dual materiality, the process helps direct projects and actions carried out in line with sustainability, in addition to subsidizing the aspects in this Integrated Annual Report.

To identify the aspects and impacts, we considered: the documents and assumptions that support the corporate strategy, with the perception of risks and opportunities²; the content of the various stakeholder engagement channels, source of continuous assessment of concerns and needs of stakeholders³; and national and international benchmarks of the sector, which reveal the perspective of the main themes associated with the value chain.

In order to combine organizational specificities with contemporary global challenges and maintain alignment with the international sustainability agenda, the World Economic Forum's 2022 Global Risks Report, the UN Sustainable

Development Goals (SDGs), the parameters of the Sustainability Accounting Standards Board (SASB) and Black Rock Investment Stewardship guidelines were considered.

The process resulted in the identification of 12 initial themes, which were analyzed in depth in interviews with executives, directors and investors who are specialists in the sector, in order to assess the importance of each one within the scope of JSL's business and prioritize those that represent the greatest scope and magnitude. The query was expanded and tested through an online questionnaire – answered between October 17th and November 4th by 1,281 people, including employees, suppliers, customers, outsourced and contracted drivers, shareholders, directors, investors and financiers, communities, organizations from civil society, students and companies in the sector.

The result of this consultation, calculated using a weighting system to reflect the influence and engagement of each audience, led to the definition of nine material topics. They were analyzed and validated by JSL's Sustainability Committee, with reorganization of aspects in order to promote the adjustment of the contents to the corporate strategy. The topics defined as material are shown in the image below and in tables in the Annexes of this document.

1. Since August 2022, integrated with the International Financial Reporting Standards Foundation (IFRS).

2. Reference Form, risk map, topics addressed by the Sustainability Committee, ESG references presented to the market, projects and work groups, previous materiality process, Integrated Annual Report 2021.

3. Reporting channel, internal communication materials, Customer Service, press relations, communication with the market, terms of conduct adjustment.

CLICK ON THE THEME CIRCLES TO FIND OUT MORE



GRI 2-19 | 3-2

Description

Who is prioritized

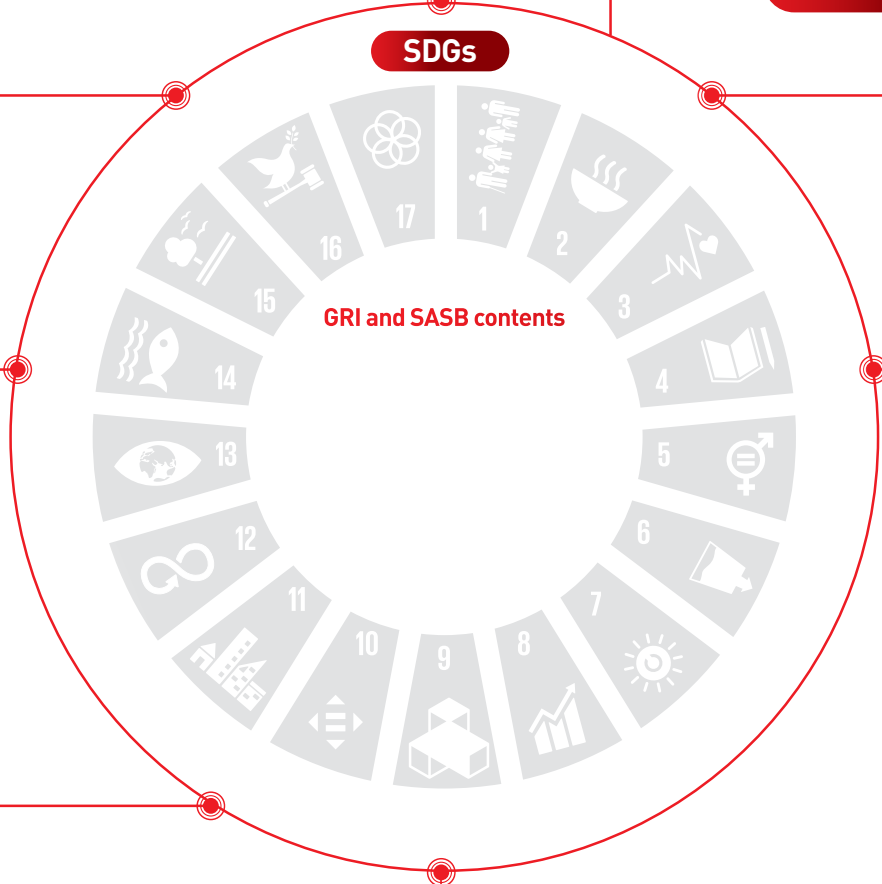
Items linked to variable compensation of executives*



Themes

Related risks

Why is it material



Global Compact



Note 1: The way in which each material topic is managed and the long-term goals, when available, are presented throughout the content of this report.
 Note 2: More information on executive variable compensation can be found in the ESG Goal chapter.



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Stakeholder Engagement GRI 2-29

Employees, suppliers, society, government, public and financial institutions, investors and customers are the Company's main stakeholders. The Company seeks to engage them in its materiality process and in its communications.



Employees – Focusing on long-term relationships, JSL invests in the professional development of its employees through resources such as the JSL University and the People Cycle – a performance evaluation method that considers strengths and needs for the formulation of training plans. In addition to evaluating new hires, the People Management area conducts post-dismissal interviews to monitor the reasons for voluntary dismissals. Another front of action is the Corporate Family Valuation Program, whose purpose is to hire labor from family members, and actions such as Ligado em Você – for support for employees and their families in health, social, psychological and legal matters.



Society – The Company prioritizes initiatives that mitigate the impacts and risks of operations and promote innovative and sustainable solutions. In addition to proprietary projects that meet local specificities, it operates in communities through the Julio Simões Institute.



Government – JSL's institutional relations are guided by high standards of compliance, ethics and transparency. Thus, the company additionally contributes to the formalization of its sector.



Clients – JSL seeks to maintain long-term relationships with clients. By listening to and understanding their needs, the company is able to provide tailor-made solutions, with agility and excellence in the service provision, which results in its leading position and protagonist in each of the sectors in which it operates.



Investors – Transparency and ethics are the basis of the Company's reports, which seek to consider the various views of the market and detail its communications to streamline investors assessment of its performance.



Suppliers – Supplier management seeks to prioritize local partnerships in order to foster regional socioeconomic development and streamline customer service. It also aims at fair and long-term relationships that enable the development of new products and services focused on increasing customer satisfaction.



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Message from **the Management** GRI 2-22

We are very proud to report another year of strong results and we are carrying on with the important advances in our agenda of market consolidation and operational efficiency in all segments in which we operate. In 2022, we reinforced our business model and leadership position as a logistics operator in diversified services, with a wide range of integrated solutions that generate value for our customers, and transform the logistics industry by establishing new levels of operation.

We grew organically, working with consistent margins and maintaining a robust capital structure. The discipline and determination reinforce our solid strategic and operational pillars, and underpin JSL's growth plans. We are in a unique position to seize the opportunities in a market focused on quality and execution reliability.

SUSTAINED GROWTH WITH PORTFOLIO AND CUSTOMER DIVERSIFICATION

The results we report reinforce the differentiation of our business model and organic growth capacity. We operate in the entire logistics chain, from the shipment of raw materials to product warehousing and distribution, in Brazil and abroad, serving more than 16 sectors, particularly food and beverage, automotive, pulp and paper, consumer goods, Mining and Metals, and chemicals.



RAMON ALCARAZ
CEO of JSL

“Discipline and determination reinforce our solid strategic and operational pillars, and underpin JSL's growth plans”

Based on operational reliability, agility to meet customer needs, and increasing diversification of services, we reached Gross Revenue of R\$2.0 billion in 4Q22, with a growth of 24.3% vs. 4Q21. In the year, with the consolidation of the acquisitions made in previous years and the addition of TruckPad to our portfolio, we reported Gross Revenues of R\$7.1 billion (+38.6% vs 2021). If we take into account the annualized figures for 4Q22, we are already a Company with revenues of R\$7.9 billion.

The transformation of the acquired companies continues to have a positive impact on the execution of our strategy. The acquisitions were based on the purchase of good companies that, by benefiting from JSL's scale and structure, could enhance their growth opportunities and add diversification to our portfolio, whether with new services, industries, or clients. Proof of the synergy between specialization and scale, our combined Gross Service Revenue rose 22% in 4Q22 vs. 4Q21. For the year 2022, the growth was 25%. We also reinforced our internationalization agenda, focused on meeting the demands of our customer base. With the expansion of the South African operations during 4Q22 through one of the acquired companies, our international revenue accounted for 4% of the total. It should continue to further expand with the full development of the operation by early 2023.

“Furthermore, we advanced in the agenda of digitalization and optimization of our processes, with relevant efficiency gains”

EXPRESSIVE VOLUME OF NEW CONTRACTS: TRUST AS A KEY DRIVER

Our investment capacity, discipline of execution, quality and commitment, especially in a market environment that prizes reliability, allowed us to continue with our plans and to sign an expressive volume of new contracts. During 4Q22, we closed R\$3.3 billion in new contracts, with an average term of 55 months and 95% cross-selling. Of these, 66% (R\$2.2 billion) refer to the pulp and paper sector, including a R\$1.4 billion project in which we were chosen as the main provider in wood handling and transportation, which proves the confidence in the excellence of our services and execution capacity. We also highlight new projects in the Mining and Metals (about R\$400 million, mostly for the acquisition of assets for an iron ore operation) and automotive sectors (R\$175 million in a new contract for milk run operations with an OEM). By segment, 83% of the new contracts are in Dedicated Operations, 14% in Warehousing, 2% in Cargo Transportation, and 1% in Urban Distribution.

Throughout the year, the total volume of new contracts hit the record mark of R\$6 billion, with an average term of 50 months and cross-selling of 93%. The amount is 50% above the volume of new contracts signed throughout 2021 (R\$4.1 billion) and shows the cross-selling potential in relevant clients. As for operation segments, 62% of the contracts refer to Dedicated Operations, 18% to Cargo Transportation, 10% to Urban Distribution, and 10% to Warehousing.

SOLID OPERATIONAL EFFICIENCY ALLOWS THE MAINTAINANCE OF CONSISTENT MARGINS

The inflationary environment was a major challenge in 2022 and we were focused on maintaining the profitability of our operations. Through constant negotiations, detailed analysis of the scope of services, and asset management, we were able to maintain consistent operating margins. Furthermore, we advanced in the agenda of digitalization and optimization of our processes, with relevant efficiency gains.

We maintained balanced growth between Asset Light and Asset Heavy operations and ended 4Q22 with an Adjusted EBITDA margin (% Net Revenue from Services) of 19.9%, the highest recurring margin recorded since 2019, up 3.0 p.p. vs. 4Q21. If we annualized the figures for 4Q22, we would reach an EBITDA of R\$1.3 billion, reinforcing JSL's new level.



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FINANCIAL DISCIPLINE AS THE FOUNDATION OF SCALE TRANSFORMATION

Even amid increased investments to support the deployment of assets to meet new contracts, we ended the year with a net debt to LTM EBITDA ratio at 3.17x, in line with our commitment to discipline in capital allocation. Considering the annualized adjusted EBITDA of 4Q22, the leverage would be 2.68x, which shows our balanced capital structure. A relevant portion of the capex (~60%) for the quarter is not yet reflected in revenue generation. We ended the year with a cash position of R\$873 million, which, added to the undrawn revolving credit lines of R\$876 million, is equivalent to 5.3x our short-term financial obligations.

When comparing our size to the pre-IPO period, our revenue is already 2x higher, with EBITDA 2.5x higher than 2020. We grew without compromising the reference leverage, which remains close to 3x. In addition, we improved our ROIC: We calculated a ROIC Running Rate of 15.1%, which shows our focus on pricing the new contracts with consistent returns and efficient capital allocation. The Company also continues to strongly generate free cash flow, which evidences our solid business model and the capacity to grow while maintaining adequate leverage.

WE STAY MOTIVATED ABOUT WHAT LIES AHEAD

Our proven commercial capacity allows us to seek relevant results in the coming quarters, especially due to the implementation of the new contracts, strengthening our leadership position in a highly fragmented market.

We see important avenues of organic growth for JSL, especially via cross-selling and winning new clients by using digital transformation to add more value to the services provided. In addition, we are always on the lookout for opportunities to acquire good companies, to leverage our share in new clients and services, and to continue our international expansion agenda based on meeting our customers' demands.

In this context, sustainability plays – and will increasingly play – a key role in achieving our goals and our business purpose. Our effort to secure resources and the best conditions related to work safety, for example, led us to end the year without any fatal occurrence, an achievement that motivates us to continue our preventive actions. As for polluting emissions, we continually reduce our indicators thanks to the adoption of alternative fuels and the

constant renewal of our fleet. We understand that our alignment with the objectives and goals of the ESG Agenda (Environmental, Social and Governance) further qualifies us to attract clients who also follow these parameters.

All of our advances in the dimensions of sustainability are due to the three pillars that guide our activities: People – after all, our business is providing services; Client; with whom we create trusting and long-term relationships; and, as a result of the two, Result. At the foundation of this tripod are our values. We believe that we can always do more things and better, because what brought us here will not necessarily take us where we want to go.

We thank the dedication of our more than 28,000 direct employees and 55,000 third-party and independent drivers, our customers and investors, and continue on our journey of growth and development in the logistics sector.

Thank you very much,

Ramon Alcaraz
CEO of JSL

LOGISTICS LEADERSHIP



Company with the largest logistics portfolio in Brazil, JSL S.A. is a subsidiary of SIMPAR, founded in 1956 by Julio Simões, a Portuguese immigrant who had arrived in Brazil four years earlier. Since then, the then small company headquartered in Mogi das Cruzes (SP) – today in São Paulo (SP) – has become a reference in its sector for its firm commitment and dedication to “Understanding to Serve”, fully dedicated to serving their customers with their absolute devotion.

Since 2020, it has been listed on the São Paulo Stock Exchange (B3). With its subsidiaries – TruckPad, TPC, Marvel, Rodomeu, Fadel e Transmoreno –, manages more than 325 branches and more than 17 thousand assets operating in all Brazilian states and Argentina, Chile, Uruguay, Peru, Paraguay and South Africa – having entered in the last country in 2022.

The Company has a portfolio of services and solutions that cover all aspects of logistics. Its operations in all Brazilian states range from cargo transport and dedicated services in the field and in industries to the management of distribution chains, including storage, waste collection and retail supply.

To honor its commitment to quality, satisfaction and trust with their clients, JSL has 28,000 direct employees and over 55,000 outsourced and contracted drivers. Thanks to the dedication of each one of them, it is able to serve players of different sizes and sectors – food, consumer goods, chemical, pulp and paper, steel, automotive, sugar-energy, mining – with agility and efficiency.

In 2022, as a reinforcement of this structure, the Company acquired TruckPad, a platform to connect truck drivers and cargo. The transaction, which aims to accelerate the digitalization of its logistics network and make it possible to offer new products and services, is added to recent acquisitions that reinforced its presence in several segments. So much so that, in 2022, it recorded net revenue of R\$ 6,022.440, 40.2% higher than the previous year,



Services and solutions

GRI 2-6 | 417-1

“For each client, a different JSL.” The slogan reflects the Company’s broad and diversified business model, which enables it to adapt its services and logistics solutions and respond quickly to the expectations of customers from different sectors. More than resilience to stand out in volatility scenarios, the scope of the portfolio and the diversification of sectors in which it operates results in cash generation that supports investment needs and protects operations from risks and external factors.

According to the client’s demand, JSL can act, maintaining a labor and asset base (vehicles, machines and equipment, the so-called asset-heavy), with five-year contracts, and providing light solutions (asset-light) supported by technology, connections to outsourcers networks and medium-term contracts. Services and solutions include:



Dedicated logistics operations – The model adopted is the Closed Loop Supply Chain, (CLSC), with control of stages, planning and management of supply and internal transport in all stages of the production cycle, with high level of specialization and customization and broad technological integration and level of monitoring.

Represented 39% of Net Revenue from Services in the year.



Road freight transport – Network with over 55 thousand outsourced and contracted drivers and registered partners to carry out the displacement between two points, integrating customers, drivers and business partners of the customers themselves.

Represented 39% of Net Revenue from Services in the year.



Urban distribution – Also known as the “last mile”, it consists of supplying Points of Sale (POS), in closed or fractioned loads, and managing the return of packages. Operates with dry, refrigerated or frozen cargo, with online, temperature control, and carries out and returns to and from warehouses operated or not by JSL or directly from industry to retail.

Represented 12% of Net Revenue from Services in the year.



Warehousing – Management of more than 1 million m² of warehouses and distribution centers, dedicated and multiclient, performing reception, dry, refrigerated and frozen storage, sequencing and supply of the production line and supply of packaging and packers. Includes customer sales systems connected to JSL for delivery within 24 hours, connecting, when necessary, to the urban distribution service.

Represented 12% of Net Revenue from Services in the year.

Drivers GRI 2-23

Business

Industrial and social integration solutions and services.

Mission

Offer logistic services and solutions, with committed people, creating value for customers and shareholders and contributing to the development of the communities where it operates.

Vision

To maintain itself as a leading logistics operator in the market, offering the widest range of services and innovative solutions, recognized for its quality and in line with customer needs.

To be recognized for the professionalization of its management.

To become a reference in the use and commercialization of assets.

Principles and Values

Customer – Understand to serve, ensuring a continuous relationship.

People – Make a difference in our business.

Work – Nothing is built without it.

Simplicity – Objectivity in actions, ensuring agility.

Profit – Indispensable for the growth and perpetuation of the business.



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Acquired companies

GRI 2-2 | 2-6

In the last two years, JSL has been carrying out a bold strategy of mergers and acquisitions. The controlled companies operate independently, with management autonomy. However, the execution of their strategic planning integrated with the JSL ecosystem has given them more solidity and capacity to accelerate their plans, making them part of an increasingly connected network of services and able to serve different types of customers. Check the transactions:



- **Acquisition:** November 2020
- **Headquarters:** Tatuí (SP)
- **Collaborators*:** 4,425

It operates in urban distribution, dedicated road freight logistics and internal logistics in the beverage, food and consumer goods sectors. It started activities in electronic commerce (e-commerce), and its operating profile is asset heavy, although it also provides services in the asset light model. It is present in Africa and Paraguay.



- **Acquisition:** June 2021
- **Headquarters:** Salvador (BA)
- **Collaborators*:** 5,600

Focused on the operation of bonded or unbonded warehouses, dedicated in-house logistics, cross docking and integrated distribution management, including last mile and reverse logistics. It operates mainly in the cosmetics, fashion, retail, electronics, telecommunications, pharmaceuticals, hospital equipment, consumer goods, oil and gas and petrochemical sectors.



- **Acquisition:** July 2021
- **Headquarters:** Chapecó (SC)
- **Collaborators*:** 1,294

Operates in the national and international transport of refrigerated, frozen and dry cargo, serving Brazil, Argentina, Chile, Uruguay, Paraguay and Peru.



- **Acquisition:** May 2021
- **Headquarters:** São José dos Pinhais (PR)
- **Collaborators*:** 389

Relevant national player in the transport of new vehicles, it maintains in its portfolio two of the main automakers in the country and transports vehicles in the North, Midwest and Southeast regions, in addition to having operations in the automotive sector. It operates throughout Brazil and Mercosur, providing its customers with in-house logistics solutions, distribution centers, yards for vehicle allocation, containers and center points, which together exceed 1 million square meters.



- **Acquisition:** May 2021
- **Headquarters:** Piracicaba (SP)
- **Collaborators*:** 389

Specialist in the transport of highly complex cargo (chemicals and gases), as well as machinery, equipment and general cargo.



- **Acquisition:** May 2022
- **Headquarters:** São Paulo
- **Collaborators*:** 47

In the market for ten years, it has developed an app with the same name with digital solutions for truck drivers and carriers. For drivers, it offers freight and cargo, digital wallet and benefits club. For companies, it offers electronic payments, toll vouchers, free Transport Operation Identification Code (CIOT), risk manager and self-employed hiring.

* Figures referring to December 2022



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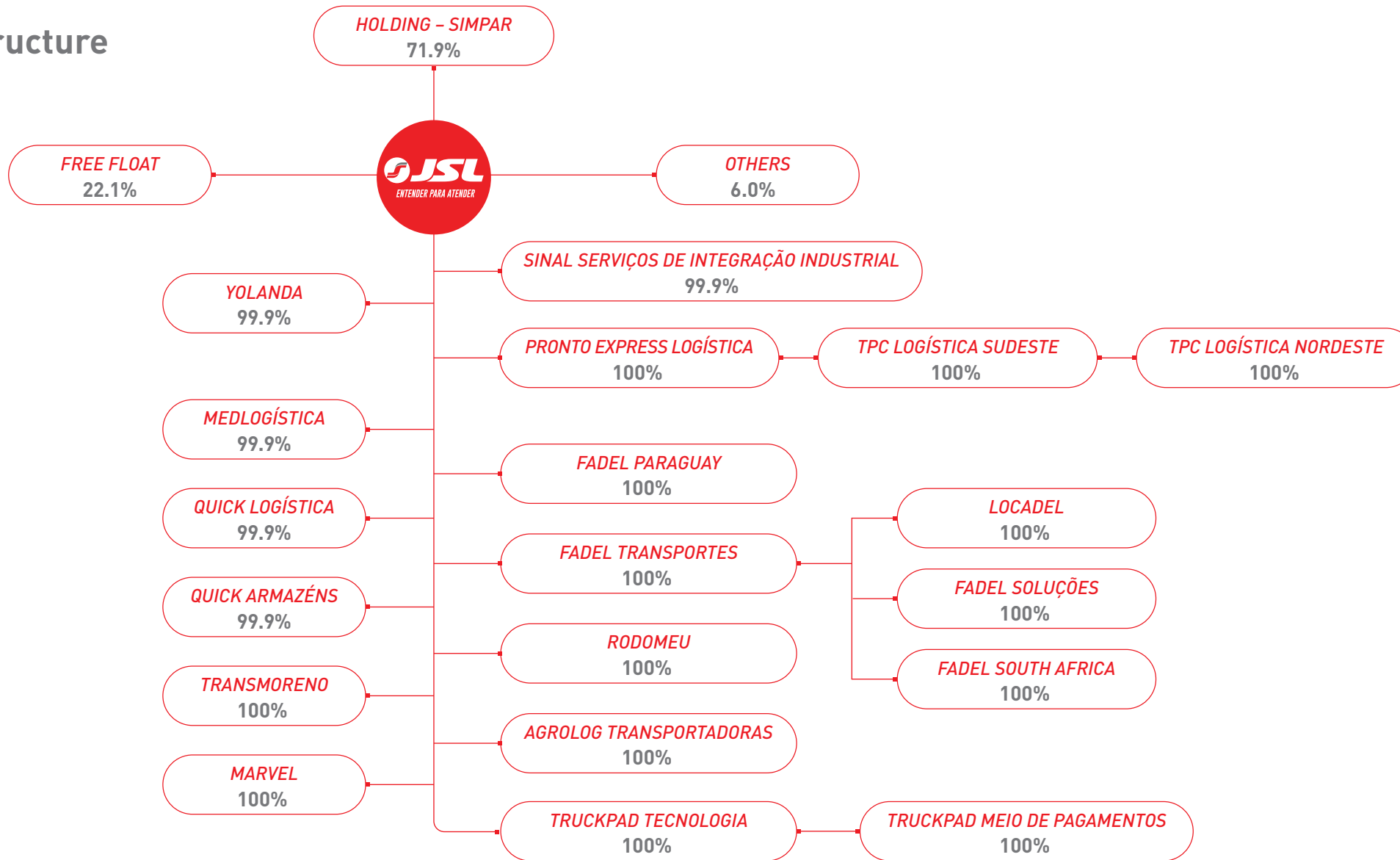
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Corporate Structure



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Corporate governance

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JSL's governance is structured in accordance with the Good Practices Manual of the Brazilian Institute of Corporate Governance (IBGC) and the guidelines of the Novo Mercado of B3, the Brazilian stock exchange. The rules, instances and processes established in the [Bylaws](#) also guide the Company's actions, prioritizing professionalization, independence, transparency and the adoption of best practices.

The highest decision-making body is the Shareholders' Meeting and the main governance body is the Board of Directors, whose composition follows the guidelines of the [Policy for Nominating Members](#) and includes the diversification of generations with accumulated knowledge in different acting areas. Its members have extensive experience in sectors such as Transport and Logistics, Pulp and Paper, Chemicals, Metallurgy, Ports, Hospitals, Banking, Construction, Retail, Oil and Gas and Electricity.

The plurality of ideas is also ensured by the different academic and professional paths: economics, administrative, advisory, financial, controllership, treasury, marketing, commercial, among others. In this way, the organization seeks to provide a balance between the expectations of the interested parties and the continuous strengthening of organizational competencies.



(LEARN MORE ABOUT THE RISK MANAGEMENT MODEL IN THE TOPIC "STRUCTURED RISK MANAGEMENT")



It is up to the Board of Directors to define the strategic guidelines that guide the business, conducted by the Executive Board, responsible for the direct management of operations. The advisory committees reinforce this structure, which deliberate and recommend actions according to their areas of expertise.

Members of the highest governance bodies and top executives receive a fixed monthly remuneration, defined based on individual negotiation, guided, among other factors, by salary surveys. Payments also follow the guidelines from the [Executives and Board Members Remuneration Policy](#)*. The amounts are paid as merit bonuses, within the limits established by the Company, subject to the eligibility of the directors and provided that the established targets are achieved.

In general, all risk exposure is communicated by the executives to the CEO and/or to the respective committee that acts according to the nature of the matter. Depending on the risk classification, the Board of Directors may be required to take a decision at an ordinary or extraordinary meeting.

As determined in the Bylaws, the Company maintains a non-permanent Audit Committee, in accordance with the legislation.

*Access the detailed voting map at: <https://ri.jsl.com.br/en/corporate-governance/minutes-of-meetings/>



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Board of Directors

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- Composed of five members, of which two are independent, with two-year terms, with reelection permitted. In 2022, Sylvia Leão joined the Board, adding value to the body due to her extensive experience.
- The members are elected by the shareholders, in the General Meeting, in accordance with the criteria of diversity, independence and skills relevant to the organization's impacts. The opinions of shareholders are considered for appointment and selection.
- Some members have knowledge and skills in sustainable development. In addition, decisions on risks and opportunities related to the topic are guided by the Sustainability Committee.
- The president does not exercise executive functions in the Company.
- Members meet periodically (four times ordinarily and seven times extraordinarily in 2022) for relevant discussions on topics that include those addressed at meetings of the Sustainability Committee. Crucial concerns are communicated to the Board of Directors through advisory committees, which hold periodic meetings with the participation of its executives and other leadership levels. In 2022, 31 key concerns were reported, including topics such as financial and operational results; strategic plan; resolution on JCP distribution, dividends, financial and capital market operations; people management; sustainability and environmental indicators, among others. All members participated in 100% of the meetings.

ACCESS HERE THE NAMES, RESUMES AND EXPERIENCES OF THE BOARD OF DIRECTORS' MEMBERS



- Its duties include, among others:
 - ✓ Define policies and develop strategies to conduct business;
 - ✓ Control and supervise the economic, social and environmental performance of the Company;
 - ✓ Lead the adoption of the growth strategy and overall direction of the business;
 - ✓ Authorize financial transactions;
 - ✓ Periodically assess the Company's exposure to risks and the effectiveness of the risk management system, internal controls and integrity/compliance system;
 - ✓ Establish performance targets for the Executive Board and its compensation;
 - ✓ Elect and/or dismiss members of the Executive Board and supervise the management of directors; and
 - ✓ Evaluate reports and balance sheets.



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Board Skills Matrix

Skills Matrix

| Skills |  Fernando Antonio Simões Chairman |  Denys Marc Ferrez Counselor |  Antonio da Silva Barreto Junior Member |  Gilberto Meirelles Xandó Baptista Independent Counselor |  Sylvia de Souza Leão Wanderley Independent Counselor |
|--|--|--|--|---|--|
| Economy and Geopolitical Scenario | | ✓ | | | |
| Climate Emergency and Environmental Management | | ✓ | | | |
| Strategies | ✓ | ✓ | ✓ | ✓ | ✓ |
| Finance and Accounting | | ✓ | ✓ | ✓ | |
| People, Culture and Talent | ✓ | | ✓ | ✓ | ✓ |
| Corporate Governance in Publicly Traded Companies | ✓ | ✓ | ✓ | ✓ | ✓ |
| Social Impact, Diversity, Equity and Inclusion | ✓ | | | | ✓ |
| Innovation, Entrepreneurship and New Business Models | ✓ | | ✓ | | ✓ |
| M&A and Capital Allocation | ✓ | ✓ | ✓ | | |
| Logistics Operations and Mobility | ✓ | | ✓ | | |
| Risks, Compliance and Integrity Culture | | ✓ | | | ✓ |
| Retail, Marketing and Customer Service | ✓ | | | ✓ | ✓ |

Executive Board GRI 2-9

- Formed by five executives.
- Executives are chosen by the Board of Directors for two-year terms, reelection is allowed.
- Executives have extensive experience in the private sector and specialization in relevant segments for business development, in addition to differentiated performance of their activities considering their contribution to the ESG agenda.
- It is incumbent upon the Executive Board:
 - ✓ Ensuring the proper execution of processes, operations and projects integrated with the corporate strategy; and
 - ✓ Propose actions aligned with the guidelines of the Board of Directors.

ACCESS HERE THE NAMES AND RESUMES OF THE MEMBERS OF THE EXECUTIVE BOARD.



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Sustainability

- Three members, one being independent.
- Its responsibilities are to advise the Board of Directors on social, environmental, economic and governance issues; monitor the application of policies, strategies, actions and projects related to the sustainable development of the business; supervising climate-related issues from a strategic point of view; and evaluate reports issued by regulatory bodies.
- It regularly met six times in 2022.



Ethics and Compliance

- Three members, one being independent.
- It is incumbent upon the body to ensure compliance with the rules and guidelines of the Code of Conduct by supporting the leadership and teams responsible for internal controls, risks and compliance; monitor preventive actions, in order to mitigate or minimize cases of violation and non-compliance; ensure the application of the provisions of the Anti-Corruption Policy; and monitor indicators related to the Compliance Program.
- In 2022 it met on six occasions.



Financial

- Three members, one being independent.
- Responsible for analyzing operations and financial results; assess risks related to the administrative-financial area; contribute to the creation of internal policies related to financial matters and corporate governance practices; and recommend actions to improve financial management and monitor the implementation of these measures.
- In 2022, the body did not meet – financial issues were discussed in the Audit Committee and Board of Directors.



Audit

- Three members, all independent.
- Their attributions are to supervise the quality of financial reports and their adherence to legal, statutory and regulatory standards; and monitor the Compliance Program, risk management and actions taken based on the manifestations received through the Reporting Channel, in order to guarantee the ethics and compliance of these processes.
- It regularly met eight times in 2022.

Competency Matrix - Sustainability Committee



Fernando Antonio Simões Filho
(Coordinator)

Skills

- Climate Emergency and Environmental Management
- Social impact, diversity, equity and inclusion
- Innovation, entrepreneurship and new business models
- Strategies
- Logistics operations and mobility



Ramon Alcaraz
(executive member)

Skills

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



Tarcila Ursini
(independent member)

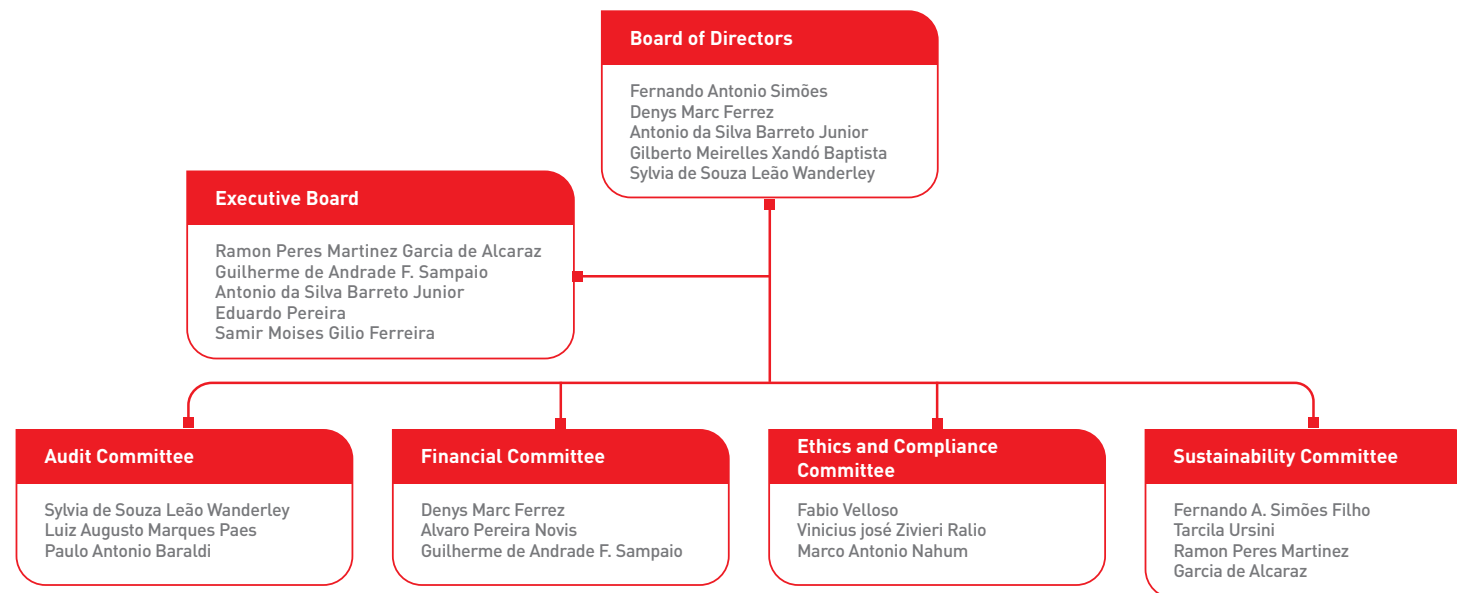
Skills

- Climate Emergency and Environmental Management
- Social impact, diversity, equity and inclusion
- People, culture and talent
- Corporate governance in publicly traded companies
- Innovation, entrepreneurship and new business models

Fiscal Council GRI 2-9

Composed of six members, three effective and three alternates, shareholders or not, elected and dismissible at any time by the General Meeting. All serve one-year terms, with reelection permitted.

ACCESS HERE THE NAMES AND RESUMES OF THE MEMBERS OF THE FISCAL COUNCIL.



| Committee | Name | Executive function | Non-Executive function | Independence | Mandate | Other member roles | Gender | Race/Ethnicity |
|---------------------------------|----------------------------------|--------------------|------------------------|--------------|----------|---|--------|----------------|
| Board of Directors | Fernando Antonio Simões | | X | No | AUG/2024 | n/a | M | White |
| Board of Directors | Denys Marc Ferrez | | X | No | AUG/2024 | Member of the Committee | M | White |
| Board of Directors | Antonio da Silva Barreto Junior | X | | No | AUG/2024 | n/a | M | White |
| Board of Directors | Gilberto Merelles Xandó Baptista | | X | Yes | AUG/2024 | n/a | M | White |
| Board of Directors | Sylvia de Souza Leão Wanderley | | X | Yes | AUG/2024 | Member of the Auditing Committee | F | White |
| Audit Committee | Sylvia de Souza Leão Wanderley | | X | Yes | May/23 | Member of the Committee | F | White |
| Audit Committee | Paulo Antonio Baraldi | | X | Yes | May/23 | n/a | M | White |
| Audit Committee | Luiz Augusto Marques Paes | | X | Yes | May/23 | n/a | M | White |
| Financial Committee | Denys Marc Ferrez | | X | No | May/23 | Member of the Committee | M | White |
| Financial Committee | Alvaro Pereira Novis | | X | Yes | May/23 | n/a | M | White |
| Financial Committee | Guilherme de Andrade F. Sampaio | X | | No | May/23 | CFO | M | White |
| Ethics and Compliance Committee | Fabio Velloso | | X | No | May/23 | n/a | M | White |
| Ethics and Compliance Committee | Vinicius José Zivieri Ralio | | X | No | May/23 | n/a | M | White |
| Ethics and Compliance Committee | Marco Antonio Nahum | | X | Yes | May/23 | n/a | M | White |
| Sustainability Committee | Fernando Antonio Simões Filho | | X | No | May/23 | Member of the Audit and Financial Committee | M | White |
| Sustainability Committee | Tarcila Reis Correa Ursini | | X | Yes | May/23 | n/a | F | White |
| Sustainability Committee | Ramon P. Martinez G. de Alcaraz | X | | No | May/23 | CEO | M | White |

Ethics and compliance

GRI 2-15 | 2-23 | 2-24 | 2-25 | 205-1 | 3-3 – Child labor | 3-3 – Forced labor analogous to slavery | 3-3 – Public Policies | 3-3 – Non-discrimination | 3-3 – Combating corruption | 3-3 - Unfair competition | 3-3 - Security Practices

Ensuring ethics and compliance is a commitment at JSL, which is why the topic involves all levels of the organization – starting with the Board of Directors, through the Internal Controls, Risks and Compliance area (CRC) and the Ethics Committee and Compliance, with this structure’s reporting line to the Audit Committee.

Guiding and disseminating ethical guidelines is the focus of the [Compliance Program](#), whose procedures aim at teams acting in line with legal provisions, internal rules and management policies. The program was developed considering the best governance practices, in addition to contemplating guidelines from the Federal Comptroller General, in order to prevent, detect and remedy deviations, fraud, irregularities and illegal acts, mainly in the public environment. Additionally, it strengthens ethical principles and transparency standards through the following activities:

Mapping and review of compliance, image and corruption risks –Using probability of occurrence and impact/severity, managers and directors assess, every two years, the main compliance, image and corruption risks. Tests are carried out annually to assess controls and the effectiveness of mitigation measures to ensure the legality of the business.

Corporate communication – The teams are permanently communicated about ethical guidelines, especially those contained in the Code of Conduct. The channels for this are corporate e-mail and compliance dialogs conducted by managers and facilitators from the Controls, Risks and Compliance area.

Engagement and training – Employees at all levels, including senior management, are trained to act in line with the Compliance Program.

Management and approval of third parties – For approval and eventual hiring, after registering in the JSL database, all third parties are aware of the Code of Conduct and declare that the rules set forth in the document will be complied with during the execution of the contract. In addition, third parties are evaluated in relation to ethics and regularity, including CNPJ research, presence on lists of slave labor and bodies, entities and regulators such as the National Registry of Disreputable and Suspended Companies (Ceis), National Registry of Punished Companies (CNEP) and Registry of Impeded Non-Profit Private Entities (Cepim). In the case of third parties considered critical to the

legality of JSL’s production chain, approval is tailored, with additional evaluation and consultation of documents. In addition, these third parties must undertake, by signing the Declaration of Conformity, to follow the Company’s ethical precepts.

The Company also has a [Policy for Transactions with Related Parties](#) and other situations involving conflicts of interest. The document sets out all the procedures that must be observed in transactions and the means to mitigate risks. It also establishes that any conflicts of interest are disclosed to interested parties and disclosed to the market.

The Human Rights Policy is also in force internally, which establishes the Company’s basic principles, among others: providing dignified working conditions and a diverse, inclusive, safe and healthy environment; valuing people and diversity, ensuring respect for difference and equal opportunities in access, remuneration and professional advancement; repudiate any form of forced, compulsory or slave-like labor, both in its own operations and throughout the entire value chain of the business; and respect the rights of children and adolescents, repudiating any form of child labor.

*“The company maintains a solid support structure for ethical conduct, such as the **Compliance Program**, mapping of corruption risks and the **Human Rights Policy**”*



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Code of Conduct and guiding documents

GRI 3-3 – Non-discrimination | 3-3 – Public policy | 2-23

JSL's Code of Conduct was updated in September 2022, with the inclusion of non-negotiable items, formally declaring as one of its main objectives to select, train and develop employees aligned with the Company's Culture and Values, knowing and replicating practices. The document rejects situations and/or activities that pose a threat to the integrity or its values, principles and missions, which ranges from management decisions to behaviors in the routines of areas and units. The Code expressly prohibits any type of discrimination, manifesting the commitment to preventing misbehavior, fraud, acts of corruption, conflicts of interest or ethical violations capable of exposing and negatively affecting the Company and its stakeholders. Training on the subject is also promoted, addressed as well in the Code of Conduct for Third Parties drawn up in 2022, with suppliers and service providers having to acknowledge and commit to comply with the provisions of the document in any relationship maintained with the Company. In addition, the Code accompanies a Conflict of Interests Questionnaire, revised in 2022, which must be completed and kept up to date by employees with information on relationships with public agents, providers, suppliers, relatives, people with whom they maintain a relationship of affinity, friendship and commercial, including other collaborators of the Company.

In addition, JSL acts in line with the document guidelines of the holding, SIMPAR, such as the Participation in Bidding, Donations and Sponsorship policies (which expressly prohibit contributions to projects that promote any type of discriminatory acts), Gifts, Presents, Entertainment and Hospitality and Interaction with the Government.

Ethical channels GRI 2-25 | 2-26

To ensure transparent communication related to possible ethical violations, JSL maintains a series of relationship channels. Internal and external audiences can answer questions about the Compliance Program, the Code of Conduct and the Anti-Corruption Policy through the Transparent Line. The Reporting Channel, accessible 24 hours a day, seven days a week, is the means by which employees, shareholders and other stakeholders can report, anonymously and with a guarantee of non-retaliation, any actions, omissions, irregularities, non-compliance and any fact that contradicts current legislation, the Code of Conduct and the Company's internal policies and rules.

The channel also receives communications on any actions that may cause damage to activities, employees, shareholders and other interested parties. The investigation process, which may result in disciplinary measures and/or preventive action plans, is carried out by the Internal Controls, Risks and Compliance (CRC) team. Thus, the impartiality of the investigation process and the elimination of conflicts of interest are guaranteed. Complaints against members of the CRC area, statutory directors and members of Boards and Committees are managed in accordance with a specific communication and investigation matrix.

Complaints

| | 2020 | 2021 | 2022 |
|--|------|-------|-------|
| Identified through the mechanism | 931 | 1,157 | 1,346 |
| Addressed | 853 | 1,076 | 1,234 |
| Resolved | 545 | 433 | 753 |
| Filed before the period covered by the report and resolved during the period | 502 | 205 | 677 |



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Evolution in commitments GRI 2-24

In order to continue and measure its maturation process in terms of ethics and compliance, JSL established the following commitments:

- Continuous improvement and expansion of the existing monitoring list with the systematization of some that are still done manually, aiming at greater efficiency. From 2020 to 2021, the Company increased the number of monitoring sessions from 21 to 37. In 2022, eight other monitoring sessions were added.
- Revision, in 2022, of the Code of Conduct, the Term of Commitment and Responsibility and the Conflict of Interests Questionnaire.
- Regulatory Document Management System.
- Completion of internal control tests – 100% of design tests and 35% of the effectiveness assessment of internal controls related to medium and high risks were completed in the year.
- Improvement of the supplier approval system – review of the third-party contracting risk matrix and the questionnaires applied in the process, in addition to the development of the Third-Party Code of Conduct, validated by the Company's Board of Directors. These processes will be implemented in 2023.

General Data Protection Law (LGPD)

GRI 418-1 | 3-3 – Customer Privacy

JSL operates in compliance with the LGPD, respecting the security and privacy of the information it holds about its internal and external audiences. In 2022, the Company updated its **Privacy Notice** to provide even more clarity and transparency regarding the internal processing of personal data. There is also the privacidade.dados@jsl.com.br, channel, intended for requests to exercise rights or answer questions, with direct contact with the Person in Charge of Personal Data Processing. In the last three years, there have not been any substantiated complaints regarding the violation of privacy and loss of customer data.

*“In addition to maintaining channels for reporting ethical deviations, JSL is committed to the topic by updating the **Code of Conduct** and improving the supplier approval system”*

The Reporting Channel is managed by a third-party company, which provides impartiality, confidentiality and greater confidence in anonymity and transparency in management, in addition to monitoring the callback by the complainant and creating indicators and other reports that contribute to assertive decision-making.



- **Reporting Channel:** phone 0800 726 7111 e [site](#).
- **Transparent line:** telephone 0800 726 7250 and email conformidade@jsl.com.br

There is also the Aponte o Risco (**Point the Risk**) Channel to communicate structural problems in the Group's operations, available to the internal public and managed by a third party company, for total transparency and guarantee of impartiality.

Based on the numbers registered in the communication channels and after carrying out the relevant analyses, Compliance Dialogues are carried out – in person at the branches and operations –, with the help of compliance facilitators (collaborators who work in the dissemination of JSL's values and principles).

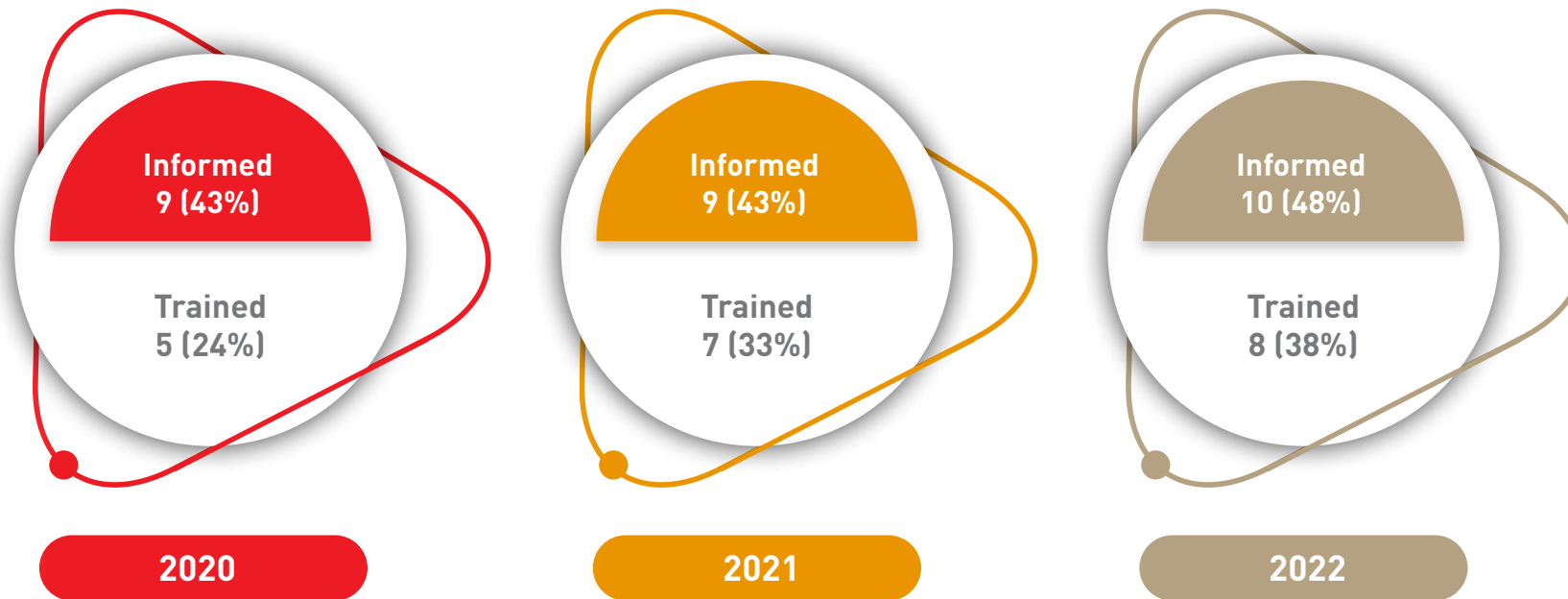
Combating corruption

GRI 3-3 – Combating corruption

JSL keeps a matrix of risks and controls to assess and mitigate illegal and non-compliant actions in the provision of public services, in addition to assessing operations risks related to corruption. In this regard, it follows the determinations of SIMPAR's Anti-Corruption Policies and annually trains its employees in relation to the document

and other policies, such as the Code of Conduct and the Compliance Program. Areas considered critical for the sustainability of the business, such as Commercial, Purchasing and Public Tenders, receive tailored training. In 2022, more than 18 thousand collaborators were trained, including Management leaders and advisors.

Members of the governance body informed and trained in anti-corruption policies GRI 205-2¹



1. Data from 2020 and 2021 revisited. Data for 2022 include JSL, TPC, Fadel, Transmoreno, Rodomeu and TruckPad.



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Communication and training on anti-corruption policies and procedures, by region GRI 205-2*

| Employees who were communicated and trained | | 2020 | | | 2021 | | | 2022 | | |
|---|--------|--------|----------|---------|--------|----------|---------|--------|----------|---------|
| | | Active | Informed | Trained | Active | Informed | Trained | Active | Informed | Trained |
| North | Number | 1,369 | 1,356 | 1,354 | 2,259 | 1,953 | 1,923 | 2,021 | 1,790 | 1,767 |
| | % | - | 99.05% | 98.90% | - | 86.45% | 85.13% | - | 88.57% | 87.43% |
| Northeast | Number | 2,120 | 1,623 | 1,582 | 3,666 | 2,456 | 2,268 | 4,879 | 3,732 | 3,464 |
| | % | - | 76.56% | 74.62% | - | 66.99% | 61.87% | - | 76.49% | 71.00% |
| Midwest | Number | 1,555 | 1,538 | 1,538 | 1,241 | 1,133 | 1,129 | 1,158 | 1,065 | 994 |
| | % | - | 98.91% | 98.91% | - | 91.30% | 90.98% | - | 91.97% | 85.84% |
| Southeast | Number | 7,483 | 6,659 | 6,407 | 16,637 | 11,143 | 10,106 | 16,331 | 12,566 | 11,422 |
| | % | - | 88.99% | 85.62% | - | 66.98% | 60.74% | - | 76.95% | 69.94% |
| South | Number | 1,078 | 988 | 972 | 1,790 | 1,249 | 1,053 | 1,724 | 1,340 | 988 |
| | % | - | 91.65% | 90.17% | - | 69.78% | 58.83% | - | 77.73% | 57.31% |

* JSL does not control communications and training in anti-corruption policies and procedures promoted to business partners.

Communication and training on anti-corruption policies and procedures, by functional category GRI 205-2*

| Functional category | | 2020 | | | 2021 | | | 2022 | | |
|------------------------------|--------|--------|----------|---------|--------|----------|---------|--------|----------|---------|
| | | Active | Informed | Trained | Active | Informed | Trained | Active | Informed | Trained |
| Board | Number | 10 | 7 | 7 | 27 | 18 | 18 | 26 | 15 | 14 |
| | % | - | 70.00% | 70.00% | - | 66.67% | 66.67% | - | 57.69% | 53.85% |
| Management | Number | 8 | 8 | 8 | 11 | 9 | 9 | 14 | 12 | 11 |
| | % | - | 100.00% | 100.00% | - | 81.82% | 81.82% | - | 85.71% | 78.57% |
| Coordination | Number | 1 | 1 | 0 | 87 | 21 | 21 | 83 | 28 | 27 |
| | % | - | 100.00% | 0.00% | - | 24.14% | 24.14% | - | 33.73% | 32.53% |
| Coordination (Jr Management) | Number | 188 | 180 | 177 | 313 | 219 | 215 | 333 | 260 | 243 |
| | % | - | 95.74% | 94.15% | - | 69.97% | 68.69% | - | 78.08% | 72.97% |
| Supervision | Number | 266 | 252 | 246 | 527 | 353 | 344 | 546 | 388 | 374 |
| | % | - | 94.74% | 92.48% | - | 66.98% | 65.28% | - | 71.06% | 68.50% |
| Administration | Number | 3,240 | 2,922 | 2,784 | 5,578 | 3,992 | 3,749 | 5,119 | 4,052 | 3,575 |
| | % | - | 90.19% | 85.93% | - | 71.57% | 67.21% | - | 79.16% | 69.84% |
| Operational | Number | 9,712 | 8,634 | 8,471 | 18,466 | 12,924 | 11,775 | 19,469 | 15,369 | 14,051 |
| | % | - | 88.90% | 87.22% | - | 69.99% | 63.77% | - | 78.94% | 72.17% |
| Apprentice | Number | 178 | 158 | 158 | 559 | 381 | 331 | 491 | 343 | 315 |
| | % | - | 88.76% | 88.76% | - | 68.16% | 59.21% | - | 69.86% | 64.15% |
| Internship | Number | 1 | 1 | 1 | 23 | 15 | 15 | 28 | 22 | 22 |
| | % | - | 100.00% | 100.00% | - | 65.22% | 65.22% | - | 78.57% | 78.57% |
| Trainee | Number | 1 | 1 | 1 | 2 | 2 | 2 | 4 | 4 | 3 |
| | % | - | 100.00% | 100.00% | - | 100.00% | 100.00% | - | 100.00% | 75.00% |

* JSL does not control communications and training in anti-corruption policies and procedures promoted to business partners. There are no collaborators.

JSL consolidates itself as a relevant tax payer. For this reason, it operates with a tax strategy, formulated and monitored by the Tax Management area and approved by the Vice President of Finance and the Company's CEO, to control compliance with laws and regulations that rule all tax issues.

There is also a Tax Committee, in which all material issues are discussed and evaluated, with decisions taken in accordance with principles of good governance and regulatory compliance.

Depending on the complexity, there is still a review of internal and external audits, so that JSL is not involved with negative impacts as to taxation issues. On a quarterly basis, we disclose our economic results and tax policies to the market through a presentation to investors. At the same time, the Investor Relations (IR) area can receive and direct the respective inquiries.

SIMPAR, JSL's parent company, also has a centralized Tax Planning and Management department responsible for aligning the tax practices adopted by the Group's companies, with a commitment to comply with current legislation and monitor tax assessments and payments, for diagnosis and internal initiatives across business lines, with a view to tax opportunities to reduce expenses, implement tax benefits and incentives, and mitigate risks. In addition, part of the value generated by JSL's activities returns to society through taxes. [GRI 3-3 -Tax | 207-1 | 207-2](#)

Structured risk management GRI 201-2 | 205-1

JSL maintains a structured management of risks that may have a financial impact and affect its strategic plan, guided by the principles and guidelines of its [Risk Management Policy](#). The document establishes responsibilities and internal controls, applied at different stages, by all operational levels.

Based on the identification and assessment, the Board of Directors, with support from the Internal Controls, Risks and Compliance area, defines how risks will be treated, monitored and communicated to the parties involved. Among them are:



Operational – Caused by inadequacy, deficiency or fraud in internal processes or technology environment. E.g.: cybersecurity incidents, systems failure.



Market – Possible occurrence of losses resulting from changes in the market values of positions held by the Company. E.g. exchange rate instability, rise in interest rates.



Liquidity – Possibility of the Company defaulting on the obligations assumed within the agreed terms, including those arising from binding guarantees. E.g.: reduction in the resale value of vehicles, machinery and equipment.



Credit – Refers to losses associated with financing granted to customers in the operation of businesses, in addition to counterparty risks assumed in treasury operations. E.g.: inflation scenarios, increase in the tax burden on consumers.



Image – Arising from internal practices, other risks and external factors capable of leading to an unfavorable perception by customers, shareholders, investors and business partners or damage to the reputation, credibility and brand of the Company. E.g.: judicial or administrative proceedings, uncertainties of the balances presented in the Financial Statements.



Compliance – Caused by non-compliance with laws and regulations applicable to business, which may result in financial loss due to the payment of fines and indemnities, as well as damage to the Company's image and credibility. E.g.: the possibility of not obtaining or renewing licenses and permits for operations in their premises.



Strategic – Associated with the Company's strategic decisions to achieve business objectives and/or resulting from JSL's lack of capacity or ability to protect itself or adapt to changes in the environment.



Climate and environmental changes - Consider transition and physical risks, which were revisited in 2022 (learn more in Climate Strategy and Environmental Management). The risk management process is guided by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) methodology and seeks to integrate the ISO 9001 and ISO 31000 standards, thus adapting the governance and management of Information Technology to the Control Objectives for Information and Related Technologies (Cobit). For the evaluation of internal controls, a Risk Control Matrix is also maintained, related to EASG aspects, which interrelates risk description, impact, probability and frequency of control, action plan, person in charge and deadline for execution.

FIND OUT DETAILS OF ALL FACTORS AND RISKS MONITORED BY JSL IN THE 2022 REFERENCE FORM.



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Relationship with customers GRI 417-1

Allied to People and Results, Customer make up the pillars of JSL's performance. Practicing its slogan "Understanding to Serve", the Company provides different business areas with the necessary support to meet all specifications with quality during and after carrying out logistical operations. More than meeting the needs of customers, it works to exceed expectations and strengthen the commercial relationship with them. At TPC, for example, differentiation is one of the strategies, anchored in investments to offer solutions in Distribution Centers (DC), which resulted, in 2022, in winning a bid for the first DC in Latin America, located in Alagoas, which brings together three simultaneous operations of two large companies.

At JSL, the sharing of strategies, in the course of sustainable and long-lasting relationships, based on transparency, dialogue and trust, allows the joint resolution of challenges and the creation of opportunities. The Company's flexibility, present in 16 economic sectors, provides gains in scale, loyalty, expansion of contracts, sales, negotiation and cross selling.

These differentials allowed the Company and its subsidiaries, such as Rodomeu and Transmoreno, to negotiate with customers the transfer of the increase in inputs verified in 2022. Rodomeu conquered in the year an expansion in contracts to transport LPG, which led to the acquisition of 30 trailers; in addition to registering growth in the chemical sector, with the acquisition of 50 trailers to transport ammonia and amide, and 20 for sulfuric acid – at the end of the year, another 13 trailers were ordered for this product.

The result of this commitment to customer service was expressed in the satisfaction survey carried out in four stages, with intervals of three months, obtaining an NPS 39 – within a category of improvement that the Company deems very important and positive for this first year after the process restructuring. Negotiations are carried out by the Executive Committee, aimed at evaluating and seeking improvements in the opportunities identified in the survey.



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Strategic planning

“Understand to Serve” is the motto of JSL, which has a robust strategic plan and financial structure to adopt and consolidate lines of action that have paved the way for its accelerated growth in recent years. In this process of evolution, diversification plays a prominent role, going beyond the variety of services provided to customers in different sectors and geographies.

Initially adopted to shield the company from dependencies on a client or contract, business diversification also resulted in multiple sources of revenue growth. Thus, JSL has been investing in acquisitions that have expanded its portfolio of services and products, as well as the volume of sectors served and its capillarity.

The focuses of the strategy are

Organic growth through expansion of the client portfolio and cross-selling: JSL actively prospects clients through a robust New Business area that identifies logistics needs in companies of different sectors, sizes and segments.

The mapping of new opportunities is based on understanding the situation and needs of the potential client's operation. Once the operation and services that would best provide an adequate solution to the client are understood, JSL implements the contracted operation with a team dedicated to the project. Adapted to the client's ecosystem, JSL manages, given its vast portfolio of services offered, to sell new services that will potentially provide greater efficiency and increasing results for the client's operation.

The range of logistics services, combined with continuous improvement programs, generates a virtuous circle of growth that ends up positively impacting the customer, the truck driver and JSL.

Leading the movement towards consolidation of the logistics market in Brazil: due to its dispersion nature, in many cases of informality and low capitalization, the Brazilian logistics market, especially road transport, presents consolidation opportunities for structured companies.

JSL believes that, as market leader and holder of broad capillarity and scale, it presents an adequate platform for internalizing synergies in the acquisition of companies in the sector. The movement towards consolidation by acquisition is focused on companies that bring complementary services to those already offered by JSL and that can reinforce the Company's presence in regions with lower market penetration. The strategy is supported by an internal team with extensive experience in transactions and close dialogue with companies in the sector and their entrepreneurs.

Keep improving the technological platform to leverage the network effect generates a platform that connects truck drivers and clients: the Company's large scale, the optimization of processes, the robust Commercial area and more investment in innovation and technology, allow the Company to have greater integration with the client, favoring the maintenance and expansion of the portfolio.

JSL has been developing disruptive digital platforms in the Brazilian logistics market over the years. With a focus on expanding its truck driver base and making them even more loyal, the Company recurrently invests in the development of digital systems that can generate greater travel efficiencies and a higher load level for truck drivers. The impact of digitalization on services optimizes the pricing of clients and service providers, which in turn boost JSL's operations.

Keep building truck drivers' loyalty by offering benefits: the Company develops channels to generate positive impacts for truck drivers financially, psychologically and socially speaking. Through the “Amigo Caminhoneiro” card, the service provider has access to discounts at gas stations and credits on freight bills. This initiative helps reduce truck drivers' transport costs and improve their working capital.

On the other hand, JSL also aims to improve the quality of life of its suppliers, in addition to the financial aspect. The Company believes that unrestricted support for truck drivers helps in building their loyalty and bringing new providers for the expansion cycle.



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Running a range of independent companies, each with its unique features, also implies great flexibility, while maintaining the focus on the quality of the service provided and the return on invested capital, among which the following stand out:

- **Integration with customers** – Walking side by side to understand and meet their demands and anticipate their needs.
- **Synergies** – Promote them with the acquired companies to obtain gains both in terms of scale (negotiations with suppliers) and relationships with financial institutions (renegotiations with lower interest rates). The idea is to connect the services offered, expanding participation in active customers, exploring opportunities for cross-selling.
- **Introduction of new services** – Expand the list of services provided and the integration of services in the logistics chain, serving each customer in several (or all) of their logistics needs (end-to-end).
- **Customization** – Always being at the customer's service and knowing how to serve them according to their expectations and specific needs of the operational strategy are indicators of its success.
- **Outsourced and contracted drivers** – Maintenance of relationships of trust and value, focusing on the development of partners in the professional, economic and social spheres
- **Increase in the added value of services** – Maximize the return on invested capital through new and/or additional services that promote the best possible use of assets, in addition to providing new revenue models.

- **Expansion and diversification of the customer portfolio** – Be present in different sectors and develop innovations that support current customers to operate more efficiently, safely and in a qualified manner, without losing sight of new companies and underexplored sectors.
- **Sustainability** – Progress in incorporating social, environmental, governance and economic assumptions into top leadership decisions, seeking to maximize positive impacts and control risks and negative impacts, in addition to increasing engagement with customers.
- **Technology** – Develop solutions that meet business needs and action strategy, such as technologies dedicated to warehouse automation, and evolution of software that integrate and provide efficiency to the entire logistics chain: customer, JSL and drivers.
- **Strategic Acquisitions** – Accelerate growth with participation in segments and/or geographic regions, adding value to the business beyond organic growth.
- **Internationalization** – Seeking new markets in different countries and customer segments, meeting their needs abroad.
- **Return on invested capital** – Ensure high and proper profitability and return on projects executed, keeping existing contracts at adequate levels of performance, as well as discipline in project allocation.

JSL invests in sustainable growth both organically and through acquisitions, in order to lead the sector's consolidation. Brazil is dependent on freight transport by trucks, which is relevant in the circulation of goods in the country, especially considering essential items such as food and fuel. In addition, there are opportunities considering that the logistics market is highly fragmented, most of which are made up of small carriers, self-employed truck drivers and players focused on just one or a few stages of the logistics chain in specific sectors of the economy.

Research institutes and trade associations in the sector do not disclose the companies' market share, but given the opportunities, JSL has positioned itself in a differentiated way, adding services to its current client portfolio, while adding new ones in various economy segments.

Among the challenges mapped out for the perpetuity and sustainability of the Company's Business Model, we highlight the constant search for competitiveness, considering cost and price, in order to increase the customer base and expand market share; the achievement of greater economic results each year, to maintain growth and expand market share and customer portfolio; maintenance of the base of outsourced and aggregated truck drivers; credibility in the financial and capital markets and the adoption of innovative processes and new technologies, crucial for the sector development (such as non-polluting fuels and electric cars). In addition, JSL's sustainable development may be interrupted by some risk factors, described and contemplated in the Company's management process, such as errors in establishing prices due to failures in the calculation of the estimated devaluation of the fleet in relation to its effective devaluation in the future; and risks related to the outsourcing of a substantial part of the service activities dedicated to the supply chain and general cargo transportation, among others described in the Reference Form.

Digital transformation

GRI 3-3 - Technological and sustainable innovation

JSL's Information Technology (IT) area operates in transport systems (TMS), warehouse management and relationship with truck drivers and customers, taking advantage of SIMPAR's support in infrastructure, back office, and promoting synergies between subsidiaries.

In 2022, the Company was reinforced to accelerate its digital transformation with the acquisition of TruckPad, which should drive the digitization of processes not only due to its platform, but also due to the culture of development and intense adoption of new technologies.

The alliance between the startup's innovative capacity and JSL's experience in its sector should result in solutions that improve app functionalities, such as operational management, connection between loads and drivers and document issuance. JSL's Information Technology (IT) area has already finalized the MVP (Minimum Viable Product) for the integration with the acquired company. The initial version of the application was tested by customers and truck drivers and, based on the feedback received, the second version will be developed.

This technological reinforcement is especially relevant at a time when JSL is implementing the eJSL, a platform that will enable the replacement of legacy systems, the modernization of processes and the expansion of payment control, freight calculations, price

lists and route management. Over the past three years, the Company has been intensifying the adoption of robotic automation of repetitive tasks in its operations, providing speed and precision in functions such as entering documents in the system.

Another advance in 2022, which will be implemented in 2023, is the structuring of a new technological system for the Milk Run process in the automotive sector – a material collection system in which the same vehicle makes all the stops and delivery is carried out at a pre-established and planned schedule with fleet routing. The technological advances and functionalities that JSL has made seek to bring advantages to the customer, such as greater control over cargo in transit, reduction in inventory levels, uniformity in the volume of goods received and agility in loading and unloading cargo.

Data analytics are also being enhanced by a set of indicators and operational information not previously known in depth. JSL has invested significantly in this technology to identify patterns, bottlenecks and trends and thus be able to anticipate decisions based on the input provided.

The digital transformation also involves the restructuring of IT itself, which should result in greater co-creation with the business areas, driving the evolution of products. The intention is for innovation to permeate all areas, in line with the Company's strategic objectives.

JSL, TCP and Fadel are notable for using an app that enables the management of workplace safety, which facilitates the collection and reporting of incidents. Another process includes augmented reality glasses to train newly hired employees – the professional sees himself inside the Distribution Center (DC) and monitors all operations carried out there.

TPC also uses the LIS platform – a central repository that consolidates, through a Data Lake, information from various systems and actors in the logistics chain – for storage, governance and data catalog. Innovation has enabled the construction of several control towers and democratized access to data for operations, contributing to the assertiveness of analyses and the improvement of efficiency and productivity. The platform allows service according to the particularities of each client, who can follow the transport process, mitigating potential problems and maximizing OTD; hourly production; in addition to the performance of each collaborator.

As an evolution, in 2023 TPC plans its first data driven project, in partnership with a German startup specialized in artificial intelligence for the logistics segment.



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Sustainability governance

Incorporated into JSL's strategic management model, the [Sustainability Policy](#) applies to all operations, in order to internalize the theme in the corporate culture, in business decisions and strategies and in daily practices. Thus, it guides employees, third parties, contractors, suppliers, customers and the community, among other stakeholders, and ensures the alignment of actions and business decisions with the Principles of the Global Compact and the UN Sustainable Development Goals (SDGs). The purpose is to adopt initiatives committed to the following priority themes:

“Sustainability Policy ensures alignment with the Global Compact and the Sustainable Development Goals”



Dedicated to advising the Board of Directors on aspects related to the ESG agenda, the Sustainability Committee, made up of the CEO, guides the formulation of guidelines, projects and goals. In terms of team engagement, specific Working Groups are in charge of materializing the defined guidelines in projects and initiatives. Periodically, executive meetings are held to exchange lessons learned and discuss priority topics for advancing the sustainability strategy.

The Company also adopts a series of resources that attest to its commitment to sustainability – such as the fuel management model, which favors alternative fuels and constant fleet renewal, adoption of asset inventory, automation of internal controls and platform maintenance of trainings.



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Internal governance and engagement

Sustainability Committee – Promotes the incorporation of sustainability into the strategy, decision-making and purpose; encourages the integration of the theme between the different areas and in relations with stakeholders; makes recommendations to the Board of Directors; and monitors the application of policies, strategies, actions and projects in the businesses. It is also responsible for the biannual review of the Sustainability Policy, with the approval of the Board of Directors, in order to ensure constant alignment with the business objectives. The Committee reports to the Board of Directors, acting independently from the Executive Board.

Board of Directors – Validates the Sustainability Committee's positions aligned with JSL's business vision. The strategy and internal positioning regarding sustainability are defined by the body, which is advised and instructed by the Sustainability Committee.

Sustainability Working Groups – Transform guidelines into action plans, develop and create projects with an ESG and economic focus, and validate actions, projects and activities with the Sustainability Committee.

Executive Sustainability Academy – Promotes alignment between the Group's companies and presents good practices, experiences, themes and trends in the sector.

Sustainable practices

- Valuation of financial results based on fair commercial relationships, services that add value to customers and diversification of businesses and segments.
- Efficiency in the use of natural resources, in line with the National Solid Waste Policy.
- Contribution to the development of communities in the vicinity of operations.
- Personal and professional enhancement of employees, drivers, third parties, contractors.
- Promotion of value generation in lasting partnerships with suppliers and clients.

Shared value

The Company maintains an agenda with clients to share good sustainability practices, an action supported by the Commercial team, which participates in discussions and aims to contribute to the companies' strategic planning. An example in 2022 was **Conecta CBA** to address sustainable operations, with the participation of SIMPAR's Corporate Sustainability Manager.



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Contribute to SIMPAR's goal of reducing the intensity of emissions by 15% (tCO₂/BRL million) by 2030 – In 2022, the Group achieved a reduction of 24.86% compared to 2021.



Variable remuneration linked to the ESG Goal – JSL maintains a bonus program (ICP) linked to the achievement of annual individual goals related to topics such as safety and employee retention and development – the CEO has a goal linked to the Company's emissions. In 2022, 63 leaders maintained the two goals in their individual panel, which must consist of up to seven goals.



Train 100 women through the *Programa Mulheres na Direção (Women Behind the Wheel Program)* in 2022 – 35 women were trained in the year. The target was not achieved due to the challenges faced in 2022, in particular increases in input costs, which led to projects resizing. Of the planned classes, two were held, focusing on training forklift operators. Despite this, due to efforts made since 2021 towards greater equity, there has been an increase in the hiring of women for operational positions, drivers and trailers, a 63% growth, and for forklift operators, a 309% growth. The target will be revised for 2023. [Learn more about the program.](#)



Training 440 young people through the Program *Você Quer? Você Pode!* in 2022 – 48 young people graduated in a class held in Parauapebas (PA) and, therefore, the target was not reached. In addition to resizing projects due to increases in input costs, JSL faced challenges in customizing the program for each operation, which is why it is revisiting the goal of resuming the program in the next cycle.



Safety: Annual vehicle accident rate per km up to 0.46 and lost time accident rate up to 0.63 – Both goals achieved with results of, specifically, 0.40 and 0.49. The Company's Zero Accident Safety Program, which engages all collaborators in preventive actions, the Rotina do Líder (Leader's Routine) and awareness campaigns on the subject, contributed to achieving this rate. [Learn more in Health and Safety.](#)

Initiatives and commitments GRI 2-28

JSL subscribes to and supports initiatives with which it shares sustainable development values. In 2022, it was associated and collaborated with the following:

- Global Compact, of the United Nations (UN), since 2020.
- *Na Mão Certa* (On the Right Hand) Program, since 2007.
- Community and Protection Network, focusing on mobilizing and contributing to public services that have been part of the protection network for the rights of children and adolescents, since 2021.
- Business Pact for Integrity and Against Corruption of the Ethos Institute, since 2018, in which it also participates in the Integrity Working Group.
- Partnership with Instituto Liberta.
- *Movimento Mulher 360*, since 2019.
- Institutional support to the *A Voz Delas* Program by Marvel and TruckPad.
- *Empresa Cidadã*, since 2018.
- Brazilian GHG Protocol Program and Public Registry of Emissions, since 2019.
- Carbon Disclosure Project (CDP), since 2018, achieving, in the 2022 assessment, the grade B.
- *Associação Brasileira das Companhias Abertas* (Abrasca) Brazilian Association of Listed Companies
- *Agência de Fomento Empresarial* (AGFE)
- *Associação Brasileira de Operadores Logísticos* (Abol).
- *Serviço Social do Transporte e o Serviço Nacional de Aprendizagem do Transporte* (Sest/Senat).
- Positioning Entrepreneurs for the Climate, from the Brazilian Business Council for Sustainable Development (Cebds), since 2021.
- Signing the Commitment to Climate Action in partnership with JSL and Fadel
- *Associação Brasileira de Transporte e Logística de Produtos Perigosos* (ABTLP)

In addition, the subsidiary Rodomeu supports the *Na Mão Certa* Program; Fadel participates in the Brazilian Logistics Association (Abralog); Marvel participates in the Brazilian Association of International Transporters (ABTI) and in the Union of Cargo Transport Companies in the Chapecó Region (Sitran); and TPC holds, since 2009, the Seal of Ethnic-Racial Diversity, granted by the City Hall of Salvador (BA), in addition to having joined the Global Compact, of the United Nations (UN) in 2022.



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Competitive differentials

Differentials that qualify and stand out in its operating sectors, contributing to the advancement of businesses in a market that increasingly demands perennial results focused on value creation. Among the main intangible assets of the Company are:

- Experienced customization professionals** – JSL's most important asset is its people, who are essential for good business performance and qualified customer service. In order to offer products and services in line with different expectations, the Company invests in the professional training of its teams, which helps to keep them in tune with current demands and prepared to win and sustain long-lasting commercial relationships.
- Leadership and strong history of growth** – JSL is a leader or occupies a prominent position in the segments in which it operates and constantly seeks to expand its share and enter segments in which it can obtain significant market scale. With this strategic guideline, the Company has registered continuous organic and inorganic growth. In this sense, it has operational leaders with experience in their segments, who maintain a close and transparent relationship with customers.

- Diversification of businesses, services and customers** – The Company operates in 16 economic segments, offering differentiated solutions and services. This broad and integrated portfolio enables gains in scale, loyalty, expansion of contracts and cross-selling, in addition to minimizing financial risks.

- Operational competence** – By providing high level services, recognized by the market, JSL provides gains in productivity and competitiveness in its customers' logistics chain.

- Consolidation opportunity** – The logistics sector in Brazil is extremely fragmented and lacks professionalization. Under this understanding, JSL positions itself as the largest company in the sector, in the midst of a market with many opportunities.

- Average age of the fleet** – Committed to safety, the minimization of environmental impacts and high level of customer service, JSL permanently invests in the renewal of its fleet. In 2022, the assets had an average age of 3.6 years – younger than the national average of 23.2 years, according to data from the Agência Nacional de Transportes Terrestres (ANTT) National Land Transport Agency.

- Market recognition** – JSL's intangible assets are recognized by the market, which attributes the company a positive reputation for attributes such as quality and safety and the ability to anticipate, understand and, above all, meet customer needs. In addition to its solid balance sheet structure, the Company stands out for the ratings assigned, which reveal its ability to honor its financial commitments.

“The average age of its fleet - 3.6 years - higher than the national average, is one of the main intangible assets of the Company”

| Fitch | Scale | Classification | Perspective | Date |
|---|---------------------------------|----------------|-------------|------------|
| Corporate Credit Rating | International/ local currency | BB | Stable | 07/19/2022 |
| | International/ foreign currency | BB | Stable | 07/19/2022 |
| | Long term national | AAA (bra) | Stable | 07/11/2022 |
| Rating – 10 th Debenture Issue | Long term national | AAA (bra) | N/A | 07/11/2022 |
| Rating – 11 th Debenture Issue | Long term national | AAA (bra) | N/A | 07/11/2022 |
| Rating = 12 th Debenture Issue | Long term national | AAA (bra) | N/A | 07/11/2022 |
| Rating = 12 th CRA Issue | Long term national | AAA (bra) | N/A | 07/15/2022 |

1. Data from 2020 and 2021 revisited. Data for 2022 include JSL, TPC, Fadel, Transmoreno, Rodomeu and Truckpad.

Business model



HUMAN CAPITAL

Team with expertise in creating solutions and implementing large projects

- + 27.4 thousand collaborators
- + 200 managers with average tenure of nine years with the company
- + 64,000 registered self-employed drivers
- + 2,200 thousand contracted drivers



SOCIAL AND RELATIONSHIP CAPITAL

over 7.4 thousand suppliers
Social and professional training programs for surrounding communities



MANUFACTURED CAPITAL

19 Distribution centers across Brazil
1 Intermodal Logistics Center (CLI)
+ 17.6 thousand operating assets
+ 300 subsidiaries



NATURAL CAPITAL

6,569,641.75 GJ of fuel consumed
102.61 ML of water used
6,835,563.4 GJ of energy consumed



INTELLECTUAL CAPITAL

Acquisition of TruckPad in 2022



FINANCIAL CAPITAL

Robust capital structure
High ability to acquire assets and companies
Creating value for shareholders

Support

- Unique and resilient business model that ensures sustainable growth
- Subsidiaries with independent management and focus on business and activities
- Logistics leadership, with the largest integrated portfolio of logistics solutions and services in Brazil logistics in Brazil
- Performance throughout the logistics chain cycle with Dedicated Operations, Cargo Transport, Warehousing and Urban Distribution
- Qualified presence in more than 16 sectors of the actual economy
- Operations in all Brazilian states, in South America and in Africa

GERAÇÃO DE VALOR

- Diversity: one woman on the Board of Directors (joining in 2022)
- Between 2021 and 2022, increases of: **63%** of professional drivers; **309%** forklift operators; and **149%** of women in operational positions
- **4% black and 39% brown collaborators**
- **887,6 thousand** hours of training
- Zero Accident Culture
- Long term contracts
- **Top 10 clients** with more than 24 years of service provision
- Customer recognition: best service provider awards; best logistics operator; outstanding company in HSE
- **2.2 billion** reais paid to **suppliers, 52.4%** of which to local suppliers
- **Você quer? Você Pode!** (Do you want it? You can!)
- **Mulheres na Direção** (Women behind the Wheel)
- Partner of the Na Mão Certa Program
- **R\$ 368,734.00** allocated to Instituto Julio Simões
- Continuous fleet renewal (**Average fleet age 3.6 years**)
- **76.9%** fleet expansion
- **18.5** under renewal
- Innovative logistics solutions
- Electric trucks, buses, cars and forklifts
- Contracting energy in the Free Market
- Seven subsidiaries with water reuse system
- Management software for waste management
- Emissions compensation projects in partnership with customers
- Grade B in the CDP
- Active contribution to the fulfillment of SIMPAR's goal to reduce, **by 2030**, the intensity of emissions by **15%**
- Development of new software for Milk Run operation in the automotive sector
- Apps for relationship with customers and drivers
- Training with augmented reality glasses (TPC)
- Investment in robotic automation
- Centralization and digitization of processes focused on reducing SG&A Centralization and digitization of processes with focus on reducing SG&A (Sales, General & Administrative - Sales, general and administrative expenses)
- Net Profit: **R\$ 223.5 million**
- ROIC: **15.1%**
- Gross revenue: **R\$ 7.1 billion**
- **R\$ 6.0 million** in new contracts
- **R\$ 99,872 million** paid in dividends
- **6 acquisitions** of profitable companies with an excellent management model since the IPO



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Economic-financial performance

GRI 2-2 | 2-6 | 201-1 | 3-3 – Economic-financial performance

JSL's growth is based on profitability and financial discipline. In 2022, the Company maintained its focus on renegotiating contracts and operating efficiency projects to reduce administrative expenses, in addition to efficient cost management. The successful execution of the strategic plan, the offer of services with greater added value and the search for quality in the market also allow for a more efficient allocation of capital and in projects with a higher return on the capital employed.

Over the period, monitoring of contract performance was maintained and, even in a scenario still characterized by pressure on the input base, there was a significant increase in operating margins, as a result of the effectiveness of initiatives for operational efficiency and capital allocation.

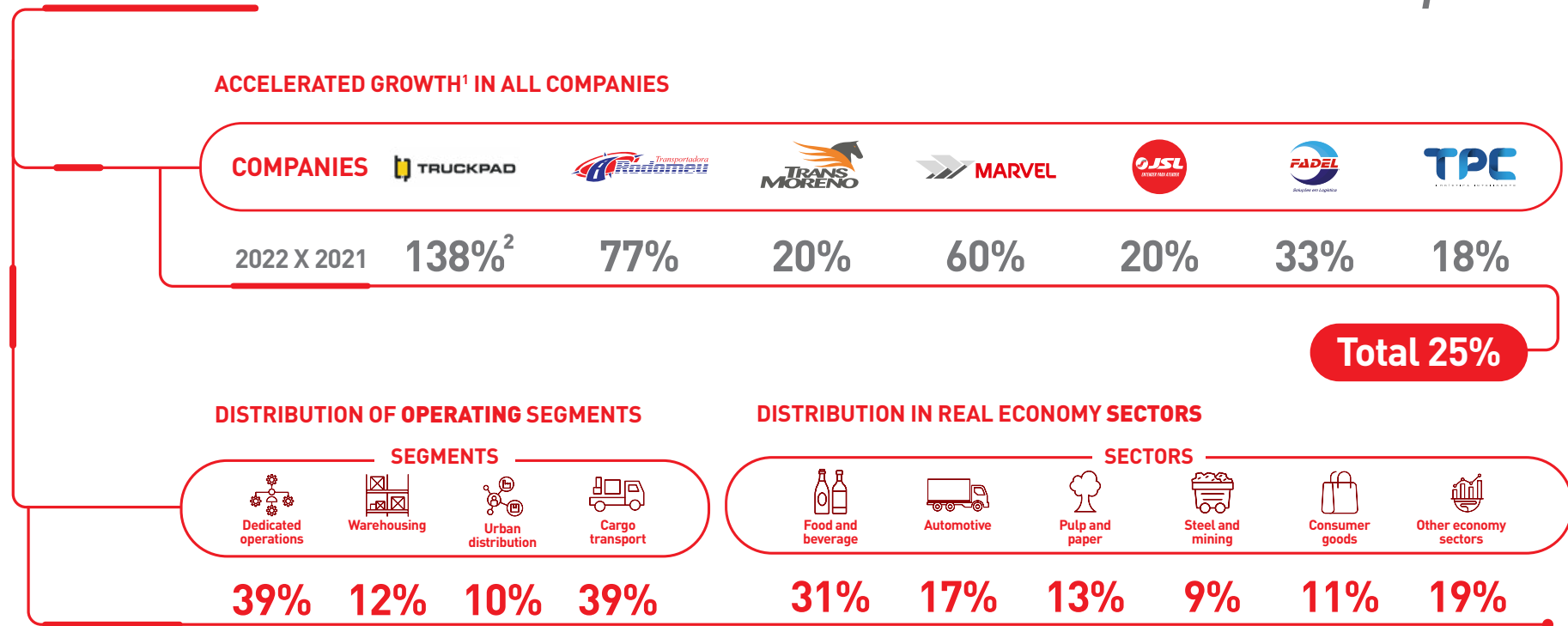
With the materialization of the new projects and the work to pass on cost inflation, revenue increased in all acquired companies and in the main sectors served. JSL has a broad portfolio of skills, cross-selling potential, a strong customer base and an expanding geographic reach. Its strategy of keeping the management teams independent and dedicated to the development of each of the acquired companies has proved to be assertive. By combining the Company's scale and balance sheet structure with the specialization and technical quality of these companies, growth opportunities are multiplied.

The successful consolidation of companies acquired since the IPO also supports the revenue base. The organic growth presented by all companies was robust, without sector dependence, as shown in the following art.

All these factors led JSL to obtain gross revenue of R\$ 7,133.7 million, an increase of 38.6% compared to the previous year. Net revenue from services

also grew, 38.1%, in the same comparison, totaling R\$ 5,818.8 million. The impact of active management is also reflected in the margins obtained in the period. EBITDA reached R\$ 1,079.8 million, which represents 42.4% more than that registered in the previous year, and the EBITDA Margin stood at 18.6%, an evolution of 0.6 percentage points in the same comparison.

“Efficient management and cost and operational efficiency projects attest JSL's focus on profitability and financial discipline”



¹ Growth in combined gross revenue from services.
² For TruckPad, the comparison base is only 2.9 million reais in revenue in 2021.



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People management

GRI 401-1 | 401-2 3-3 | 407-1 | 3-3 – Employment | 3-3 – Freedom of association and collective bargaining | 3-3 – Labor relations

JSL ended 2022 with a staff of 27,454 collaborators and around 24 thousand hired drivers and third parties, essential for achieving the results reached in the period. The Company invests in training actions and to ensure safety, health and well-being, in order to attract and retain talent. With expressive geographical presence and in varied segments, it is also distinguished by a plural professional staff, which contributes to the diversity of ideas and experiences. It offers him a range of benefits, which also include dependents, such as life insurance, health insurance and maternity/paternity leave for full and part-time work. All employees, from admission onwards, can assess their adherence to a benefit plan that is eligible for their function and subsidiary.

The Company also seeks to maintain a good relationship with the union bodies representing its professionals, keeping up-to-date on its resolutions and open to direct negotiations within the scope of collective agreements. Likewise, it is receptive to questions from employees, ensuring full freedom of association for all employees and third parties. Additionally, in accordance with the Codes of Conduct for Employees and Third Parties, it requests that suppliers share the same principles that guide their business, so that compliance is complete.



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Diversity and inclusion

GRI 401-1 | 405-1 | 405-2 | 3-3 – Diversity and equal opportunities

Committed to promoting a more inclusive and diverse work environment, in 2022 JSL maintained the focus of its Respect for Diversity Program on women. It carried out two more editions of the *Mulheres na Direção* (Women behind the Wheel) program, aimed at professional training for women interested in entering the formal job market as drivers of heavy vehicles.

One of the editions took place in Uberaba (MG) and trained 14 forklift operators. Conducted in partnership with the City Hall, the initiative included training provided by teams from SEST/SENAT and the Adolpho Bósio Foundation for Transportation Education. In addition to the qualification, the participants were monitored by supervisors on the new function and safety procedures. Another class of forklift loaders was opened for a JSL client company in Mucuri (BA) and benefited 21 women.



Also aiming at promoting women's education, training and professional development, JSL launched *Mulheres na Liderança* (Women in Leadership) program in the year, whose objective is to provide mentoring to 24 women, including coordinators and managers, throughout 2023. The training of young people also evolved and, at the end of the year, totaled 74 beneficiaries, who concluded the program (Do you want it? You Can!), aimed at young people in situations of social vulnerability. Of which 48 were trained by JSL and 26 by the subsidiary TPC.

Mulheres na Liderança (Women in Leadership)

Training, within the scope of the program, intersperses mentoring with chats and training on the skills that guide the evaluation of the Company's people cycle. The selected mentors are part of senior leadership, in average have been with the company for 5.7 years and manage the most diverse areas, including operations, controllership, ethics and compliance, people and culture, in addition to the CEO and CFO. The initiative is unprecedented and aims to increase the quality of the performance of activities and contribute to the empowerment of the female public and the training of successors. Learn more on [LinkedIn](#).

"JSL carries out actions to build an inclusive and respectful work environment"

Mulheres na Direção (Women behind the Wheel)

The *Mulheres na Direção* (Women behind the Wheel) Program is an initiative aligned with sustainability and human rights policies and with JSL's adherence to *Mulher 360*, a business movement for the economic development of women. Those approved in the selection are registered as trainees for a period of 45 to 90 days and, depending on their performance and availability of vacancies, they may be hired. Since 2021, the Women behind the Wheel promoted the training of 47 women, 32 of them hired in 2022 to work in the Company's operations.



"JSL promotes inclusion and sees the potential of professionals as a differential. The company invests and grows with positive results."



Débora Alves dos Santos
Forklift Operator
Participant of the 2nd edition of the Program

"A company of values, that motivates its collaborators, values taking care of the family and offers several opportunities regardless of gender and age. The Women Behind the Wheel Program has brought hope to many women."



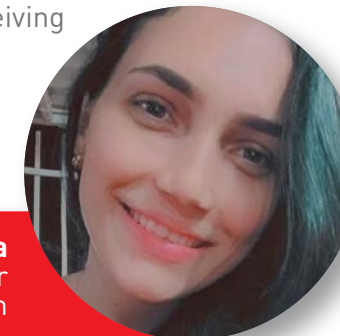
Brenda Costa Cruz Camara
Forklift Operator
Participant of the 3rd edition of the Program

"I am struck by the way JSL works with inclusion, it has opened doors and given opportunities to several women through the Women Behind the Wheel Program, thus making dreams come true and showing us that a woman's place really is wherever she wants to be."



Pabla Rodrigues dos Santos
Forklift Operator
Participant of the 3rd edition of the Program

"Governance is JSL's differential, projects are created, get off the ground and taken forward, giving opportunity to the population. The Women Behind the Wheel was well designed and allows women to conquer a space in the job market, receiving the opportunity to show that they are capable of working anywhere."



Natany Bertanha
Forklift Operator
Participant of the 2nd edition of the Program



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Salete Marisa Argenton
Manager FABET SP

For Fabet, it was a great honor to participate in JSL's Women Behind the Wheel Program, which has total synergy with the program for Diversity, Development and Inclusion of Women in the Logistics Sector, which the Foundation has been propagating over the last few years.

More than employability, programs like this ensure that women develop and conquer their spaces through competence and the ability to carry out and deliver far beyond what is expected by the business. They are brilliant in the art of doing more and better with the tools and environments offered to them. Congratulations on the initiative and may it inspire the transport market to invest in development and provide work opportunities for more women who wish to join our sector.

I would also highlight the importance of the JSL program creating moments for the operational leadership to understand the importance of making room for women operators, imprinting a way of leading based on respect and nobility, which makes the difference in the process of inclusion and retention of this valuable human capital.

JSL always innovating and making a difference! Thank you for involving FABET in actions as valuable as this one for the sector and society.



Valdineide Amorim de Oliveira
Truck Driver
Participating in the 1st edition of the Program

A little over a year ago, I started a very challenging journey here at JSL as a truck driver trained in the Women Behind the Wheel program. It was something completely new that made my eyes shine... and the most amazing thing is that they still shine today.

I am happy to have a large team that supports us, cares about us and helps with our activities on a daily basis. JSL is one of the largest logistics companies in the country and knowing that I am part of it in some way is very rewarding. We are a cog in a great machine that is in full swing!

All the lessons I learned from the instructor in the process are important for my daily life, both inside and outside the company. The new editions of the program will certainly train strong and fearless women, who will make a total difference in the result and who will add to the many other cogs that make up this giant team.

Understand to serve. Learn to transform!



Quelli Pereira goncalves
Former JSL Truck Driver
Participant in the 1st edition of the Program

Women Behind the Wheels: the factory of dreams. I use this term because for me the program was the passport to making my biggest dream come true. I felt welcomed, well instructed and above all I received the title of a highly qualified professional and that's why I am grateful for the structure and instructors. Today, thanks to this qualification, I am recognized within the job market



Elisa Gonçalves de Araújo
Mayor of Uberaba

"A woman can be whatever she wants, even a forklift driver, as we see at JSL. The City Hall was the company's partner in training the professionals who drive these heavy vehicles, because we understand that training is the path to professional and personal growth. We work so that more and more women take the wheel of their lives, like these heavy machines, and achieve their goals."



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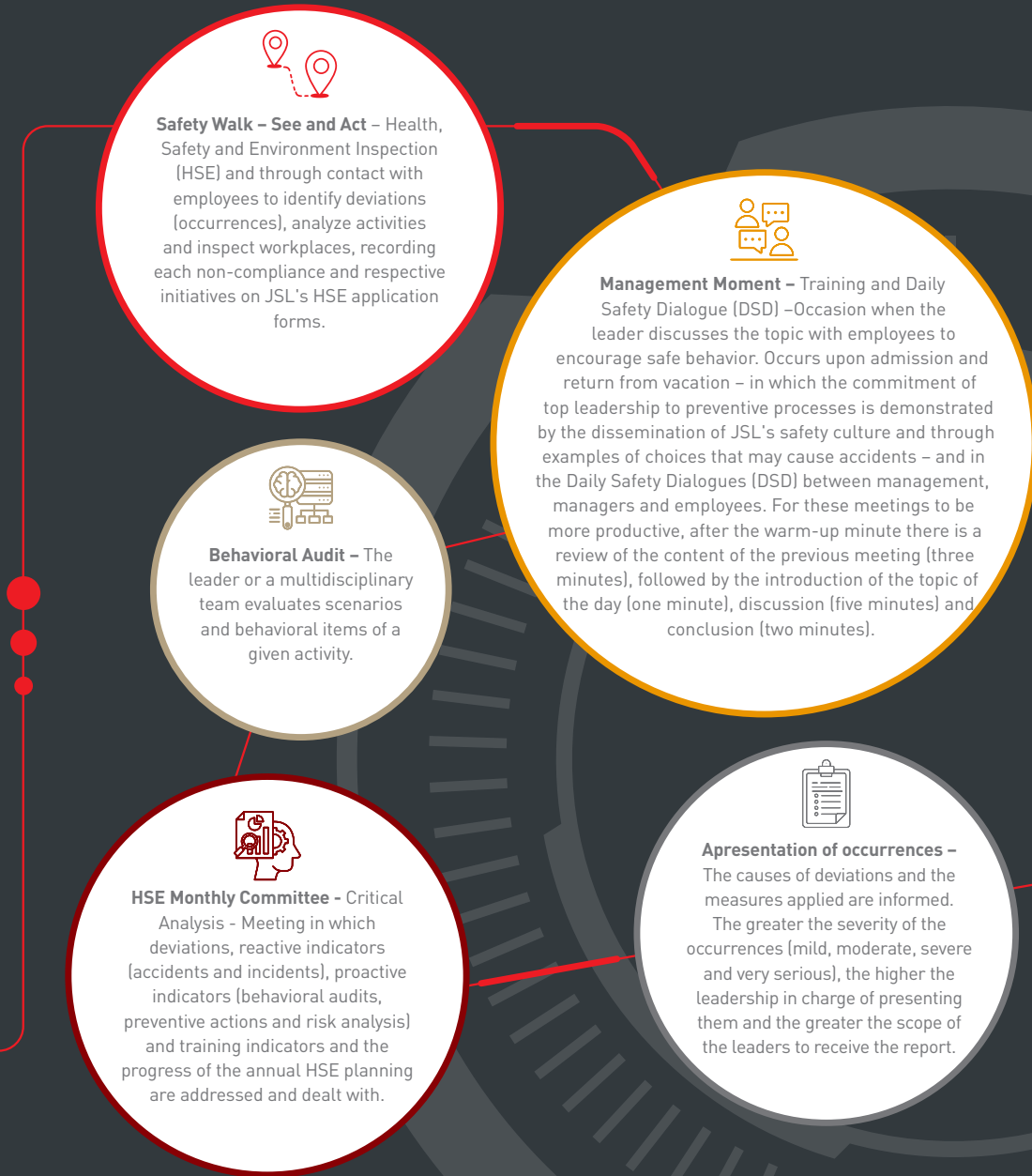
For JSL, safety is a value that integrates its set of beliefs and principles. All operations are guided by the Zero Accident Safety Culture, which involves collaborators, outsourced, contracted resources and clients. The investment in training begins with the integration of employees that, after being trained, are monitored in their activities. Each function meets a standard of safe practices established by procedures that are audited periodically by checklists so that any service provision occurs safely. Hazards are identified according to activities and classified according to control criteria, although in the last three years no occupational illnesses or deaths have been identified among regular collaborators (there is no such survey for third parties and service providers).

Additionally, its management system is made up of measures aimed at the continuous improvement of physical, social and mental well-being, in order to guarantee safety, health promotion and compliance with legislation.

The hazard identification and risk assessment procedure are also in force, based on the safety policy, which aims to provide guidance on the systematic identification of hazards and risks, the assessment of the corresponding risks and the establishment of controls to mitigate health risks and occupational safety. HSE professionals and the operation leader investigate dangers and damages and assess risks always before starting any activity; when there are changes in processes, products or services; in the face of a request/need; and after investigating an incident.

The Occupational Health and Safety (SSO) processes are evaluated periodically, with proactive and reactive indicators, in internal and/or external audits to validate and ensure the quality of work, and the processes adopted internally can impact the health and safety of third parties and customers (consumers). The greatest environmental impact is related to the emission of GHG and polluting gases, due to the burning of fuel during the provision of services*. Social impacts can be related to safety and accidents. In the transportation of hazardous goods, vehicles are identified according to Brazilian legislation. In addition, according to the internal security policy, employees must participate in SSO actions dedicated to mitigating the relevant risks, as well as informing about any changes in processes and/or activities capable of negatively impacting security. In addition to reporting it directly to the immediate superior, collaborators have specific risk communication channels: Zero Risk – Don't risk it, communicate (Risco Zero – Não arrisque, comunique) (in which it is possible to scan the QR Code posted on the notice boards of the operations and answer the questions)

Based on mentoring work, workshops and training applied to senior leaders and extended to other hierarchical levels, JSL seeks to consolidate the concept that health and safety are the responsibility not only of the specific area, but of all professionals and, above all, from the leaders of each operation. To engage them and their subordinates in prevention actions, the Leader Routine is in force, consisting of the following steps:



*Most vehicles and machines come from Brazilian automakers.



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Among the various awareness actions in 2022 involving leadership, D-Day stands out, held simultaneously in all units to address issues related to prevention. In order to evaluate operational performance and identify solutions to eventual safety problems, the Safety Culture Committee was also created in the year. Every 15 days, actions and strategies are dealt with within the scope of the operation itself, with technical advice from the HSE team and direct participation of the CEO. In addition, JSL maintains a robust communication plan to disseminate topics of greater relevance in accident prevention, based on the frequency of deviations in its operations.

The campaigns are also carried out in accordance with the annual HSE planning, addressing topics such as respiratory protection, hearing protection, hypertension care, cholesterol control, diabetes, kidney stones and stroke prevention, breast cancer and prostate cancer.

All these measures, shared with the acquired companies, led to an internal cultural change. So much so that variable remuneration ranges were created, up to the management level, linked to safety goals. The measured data, which include JSL and its subsidiaries, point to 0.76 and 0.75 in accidents with vehicles and with leave, respectively. For JSL, the results obtained in the year were 0.40 and 0.49 in accidents with vehicles and with leave, reaching the established goal. The target related to fatal accidents became zero.

Among customers, practices are also valued and led JSL to a series of recognitions during the year:

- 
• **1st place** in Safety at the Suzano unit in Aracruz (ES).
- 
• **1,500 days** with no accidents at Armazém Carajás (PA).
- 
• **1,900 days with** no accidents in the Braskem operation, in Paulínia (SP)
- 
• **1st place** in Transport Logistics Safety and **2nd place** in Loading Logistics at Suzano's Imperatriz (MA) unit.
- 
• **1st place** in Safety in Logistics and in HSE at Suzano's Mucuri (BA) unit.
- 
• **Six years without** accidents at the Gerdau unit in Ouro Preto (MG).
- 
• **1st place**, for the second consecutive year, at the Mirai unit (MG) in the CBA Safety Marathon.
- 
• **1st place** overall in Service Provision for Klabin by the Telêmaco Borba (PR) unit.
- 
• **Reference company in Best Safety Practices (Cummins).**



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Among the subsidiaries, Marvel and TPC stand out. Marvel, working with its own fleet, has 100% of its drivers trained, encompassing safety aspects. In addition, all trucks have speed control telemetry and, in the short term, there are plans to add fatigue control equipment. TPC maintains daily safety rituals such as DDS, shift handover dialogues, planned inspections and informal communications. Among other preventive actions that contribute to a collaborative environment in Occupational Safety and Health (OHS), TPC adopts Behavior Auditing, which consists of observation of work by management, with recognition and reinforcement of positive points and guidelines for correcting

points with potential for improvement. The action takes place by automated means, using an application, contributing to the fact that the data collected in the field audits are automatically directed to a database, with management of actions, monitoring of individual and collective goals, providing more speed and quality to the management process of the actions to be carried out. All this information is then applied to another statistical methodology, called the "Safety Pyramid", which is based on increasing "the base of the pyramid", with preventive actions, so that the "top", which are the incidents, is reduced.

HSE preventive actions GRI 403-6 | 403-7

Weekly

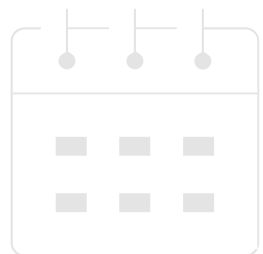
- Educational blitz on the work fronts addressing topics with the highest number of behavioral deviations in the unit (at least one blitz must take place at night).

Monthly

- Safety training for 100% of the operational staff and annual recycling for employees returning from vacation.
- Monitoring and evaluation of the effectiveness of content, quality, didactics and objectivity of the DDSs on the work fronts.
- Monitoring of the performance of breathalyzer tests for 100% of drivers and operators on the work fronts by team leaders and evaluation of the treatment of positive cases.
- Safety campaign in the areas of mechanical maintenance with the distribution of PPE, covering topics such as hand, eye, skin, hearing and respiratory protection.

Daily

- Inspection of vehicles, machinery and equipment.
- Inspection of work fronts (administrative and operational areas, warehouses, garages, repair shops or vehicles and equipment) to identify risk situations and/or behaviors and issue communications through the application.
- Updating of information relevant to the Health and Safety area, such as the incident scoreboard.



Risco Zero (Zero Risk)

JSL employees have a specific channel to communicate risks. It is the Zero Risk, created by the HSE area and accessible through an application. Just point the cell phone camera at the QR Code posted on the bulletin boards for each operation and answer the questions. The information becomes part of the database that feeds a Business Intelligence (BI) solution that is checked daily by the HSE team. The solution allows the quick adoption of decisions and the reduction of the number of occurrences.

Development, appreciation training

GRI 401-3 | 404-1 | 404-2 | 404-3 | 3-3 – Training and education | 3-3 – Market presence

JSL promotes the professional development of its team through initiatives such as the Ciclo de Gente program. The methodology includes assessing the performance of employees according to identified potentialities and needs and formulating training plans capable of providing growth opportunities within the company.

After the assessment, self-assessment and manager's opinion, the People Committee – made up of the team leader and other related managers – classifies professionals suitable for promotion and still subject to improvement. The employee receives feedback from the leader and, together, they build the Individual Development Plan (PDI). In 2022, 1,179 professionals received regular performance and career development assessments.

With the purpose of linking learning programs to the development cycle, the JSL University was launched in 2022. Its programmatic content involves training divided into six pillars – Safety, Technical-Operational, Behavioral (soft skills), Technology, Method and Leadership –, whose materials are available on an LMS (Learning Management System) platform. During the year, more than 2,000 people had participated in approximately 29,500 hours of training, in 48 available courses. To further qualify the platform, JSL signed a contract with one of the most efficient training tools on the market, UOL EdTech.

The Company also started a partnership with SEST/SENAT for the development of leadership training through agreements with renowned national and international institutions, in which it is possible to take specialization courses and MBAs for free. Encouraging career opportunities for employees is reflected in the number of internal moves and promotions that took place during the year: more than 1,400.

The internal recruitment process was also improved to ensure that people adhere to JSL's culture and thus reduce the 49% rate of dismissals in the first year of employment. New criteria for selection and integration into the function intensified the preparation of people to operate more in line with corporate expectations.

JSL UNIVERSITY

- Training on six pillars
- More than 2 thousand participants in 2022
- 29.5 thousand hours of training
- 48 courses available

Programs and initiatives

Alô RH (Hello HR) – Channel dedicated to the quick resolution of day-to-day problems. In addition to facilitating the employee's life with immediate response to specific issues, it allows the HR department to act more strategically than operationally.

Tamo Junto com a Liderança (We are Together with Leadership) – Every month the CEO participates in an informal chat with employees from a unit who sign up for the activity. Dialogues result in structural or specific action plans.

Conecta – Social network launched in the year to bring employees together and increase communication.

De Líder para Líder (From Leader to Leader) – Quarterly meeting between the CEO and all the company's leaders for the simultaneous release of communications distributed to the market.

Kids Day – Series of recreational activities for employees' children on Children's Day (in some units in São Paulo).

Apadrinhe uma Criança (Sponsor a Child) – Each business unit selects a nearby institution to sponsor children on their day.

Partnerships – More than 3,000 establishments available to collaborators with services and products such as educational institutions, language and professional training courses, restaurants and products in general, at more affordable prices.



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Motorista Caminhoneiro (Truck Driver) GRI 3-3 – Technological and sustainable innovation

The acquisition of TruckPad, in 2022, also has a positive impact on the actions promoted by JSL to benefit truck drivers. The application developed by the startup provides features for drivers to connect with loads, digital service portfolio and benefits club. It also increases the efficiency of the operation, optimizing displacements and preventing the driver, after delivery, from wasting time and resources in search of freight so as not to run empty. The advantages are obvious: increased production capacity and opportunities to close deals – so that the fleet always runs with products, without idleness.

Still at TruckPad, created in response to demands from suppliers to publicize their products and services to the app's truck drivers base, the benefits club was created adding offers by fuel distributors, dealerships and insurance companies. From this original scope, it evolved to meet the interests of carriers in rewarding their professionals for levels of

productivity and engagement. The expectation is that gamification advances in integration with JSL, with the adoption of a rewards program that encourages productivity and retention of the best freelancers and associates.

These innovations are in line with the solutions developed by JSL Freights, an application that allows for the rationalization of routes and the promotion of cargo, reducing costs. The tool also enables the payment of Carta Freight and paved the way to replace the payment card with the BBC digital account, the financial arm of the SIMPAR holding. Thus, truck drivers gain in agility and planning, in addition to having additional benefits provided by the BBC, such as financing new and used vehicles. In 2022, there were 20,870 truck drivers, including outsourced and contracted drivers, with digital accounts for freight payment at Banco BBC Digital, which added up to R\$ 1.2 billion. The total amount made available in the period by the BBC to JSL aggregates to finance the acquisition of new/

pre-owned vehicles was R\$ 4.1 million. Also in 2022, a BBC pilot project started with the subsidiary TruckPad to offer working capital to some customers, strengthening the subsidiary's ecosystem. The project was the first step towards offering financial solutions for TruckPad carriers and truck drivers.

The actions adopted by JSL in support of truck drivers go beyond technology, including discounts for buying tires, the Banco BBC Digital benefits program and special conditions for financing and purchasing vehicles through VAMOS. The Company is studying how to enhance and improve the benefits and solutions it offers to truck drivers.



Around **20,800** digitais **accounts** for freight payments.

R\$4.1 million in vehicle **financing**

Consolidation of the BBC digital account, the financial arm of the SIMPAR holding, with almost **R\$ 1.2 billion** in JSL freight payments being transacted



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Impact on communities and the value chain

GRI 3-3 - Rights of Indigenous Peoples | 203-1 | 203-2 | 413-1 | 413-2

In its relationship with the communities surrounding its operations, JSL seeks to make a difference for local development. It is no coincidence that one of the principles highlighted in its [Sustainability Policy](#) is the promotion of the quality of life of the population with which it interacts, directly or indirectly.

The idea is to focus efforts and investments primarily on initiatives that reduce the impacts and risks of operations, among which the emission of dust, vibrations and insecurity on the roads are monitored and evaluated - which includes excessive truck circulation, emissions of Greenhouse Effect (GHG), wear and tear on road networks, noise emissions and accidents in passenger transportation. Another focus of the projects is the promotion of sustainable and innovative solutions, which aim to align the community's expectations and demands with the Company's business.

JSL's socially responsible conduct also includes hiring local suppliers and labor, which results in the establishment of a win-win relationship: the Company contributes to the development of communities by offering jobs and the consequent generation of income and, on the other hand, their businesses benefit from the potential reduction in turnover.

To map the priority destinations of its actions and determine how to act in each of them, JSL is guided by the Social Vulnerability Index (IVS) of the municipalities, prepared in 2021 by SIMPAR. Based on data on work, health, safety, education and revenue from local operations, the initiatives to be developed by 2023 with the participation of employees and regional institutions were defined: road safety, youth training, professional qualification and combating exploitation sex on the roads.

JSL did not include the mapping of indigenous peoples in its general diagnosis of the municipalities where it operates - however, this information is collected in interviews conducted in priority locations or in visits by the Sustainability area team. Through them, it was possible to identify the presence of indigenous peoples in operations in Aracruz (ES) and Eunápolis (BA), close to places where the Company provides services.

Considering the impacts of operations on the surrounding communities - increased truck traffic, emission of polluting gases, road safety and road network wear -, a set of mitigation actions is being structured. All of them are based on Sustainability, Human Rights and Social Investment policies.

In communities with more aspects considered critical, the study was deepened based on the perceptions of local stakeholders, indicating that JSL's role will be more effective through investments in infrastructure and support for services.

“JSL benefits the regions where it operates by hiring local suppliers and labor, boosting family income and the economy”



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Priority municipalities



Data based on a survey carried out in the first half of 2021
 IVS (Social Vulnerability Index): Social Vulnerability Index (variation scale: from 0 to 100)
 MOL: Local Labor (data updated to 2022)



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Social Development

GRI 203-1 | 3-3 – Indirect economical impacts

13-3 – Local communities

Guided by the Social Investment Policy, JSL uses the Social Vulnerability Index (IVS) in regions considered to be highly socially critical. Knowledge was deepened based on the perceptions of local stakeholders, so that efforts are concentrated on promoting projects aimed at improving the local community.

In addition, in an attempt to minimize the impacts of its operations on communities, JSL uses the socio-environmental risk matrix (EASG) prepared in 2022 by the Sustainability area. The document takes into account the requirements of the Task Force on Climate Related Financial Disclosures (TCFD), Sustainability Accounting Standards Board (SASB) and World Economic Forum

(WEF) when contemplating risk descriptions and classification of impact levels according to interference in the Company's financial health and its probability of occurrence. Based on the study, an action plan control process is being developed to deal with potential/actual risks.

In line with the commitment to generate a positive social impact is the Julio Simões Institute, created in 2006 in Mogi das Cruzes (SP), which plays an important role in strengthening the relationship between communities and JSL and other companies that make up SIMPAR. They contribute annual resources to the entity – JSL allocated more than R\$ 368,000 in 2022 –, enabling actions aligned with the holding's sustainability agenda and capable of expanding the social engagement of employees, fostering a virtuous cycle that favors beneficiaries, donors and volunteers.



"In 2022, the Sustainability area created a socio-environmental risk matrix to minimize the socio-environmental impacts of operations"

The funds sent by the Institute to institutions in the locations where the subsidiaries have units make possible actions that promote the guarantee of basic rights, such as education, housing, health and food. In 2022, the Institute's actions benefited more than 22 thousand people. Among them, stand out:

● **Emergency support:** through the Julio Simões Institute, more than R\$ 99 thousand were invested in donating a total of 1,130 food baskets to Eunápolis (BA), Petrópolis (RJ) and Recife (PE), with the aim of providing emergency response to communities affected by the impacts of heavy rains.

● **Inverno do Bem (Warm Winter):** the campaign relied on the solidarity of collaborators and collected 6,553 pieces of warm clothing and blankets throughout Brazil, in addition to donations via PIX that made it possible, in addition to the amount invested by the Institute, to buy 750 blankets – destined for six institutions social services in the regions of São Paulo (SP), Itaquaquecetuba (SP) and Mogi das Cruzes (SP).

● **Julio Cidadão Program:** encourages volunteering and promotes humanization in institutions through Clown Doctors. Developed in partnership with Comunidea, a specialist in volunteering and corporate social responsibility, the project trains and monitors volunteers who work in hospitals and Long Stay Institutions for the Elderly (ILPI), in Mogi das Cruzes and surroundings. In 2022, face-to-face

humanization sessions were resumed, respecting all Covid-19 prevention protocols. An estimated 5,000 people were impacted. During the year, 19 new volunteers were also trained.

● **Solidary Christmas:** the Christmas campaign mobilized SIMPAR Group collaborators to join the Institute in donating non-perishable food items. In total, more than 17 tons of food were donated to social institutions that care for people in socially vulnerable situations throughout Brazil. An estimated 5,500 people were impacted with such action.

● **Visit Program – Você Quer? Você Pode (Do You Want it? You Can!) In Schools:** the project was resumed after being suspended for two years due to the pandemic. Through it, 2,290 students and professionals from public schools and social institutions visited the Julio Simões Memory and Culture Center. In addition, 70 students from the 4th year of municipal schools participated in an essay contest with the theme “The paths I must follow to achieve my dreams”, with three students and their respective teachers being awarded.

● **Fixed investments:** the Julio Simões Institute monthly supports social institutions present in different locations and that work with the assistance of people in situations of social vulnerability. In 2022, more than R\$ 1 million were allocated and it is estimated that 1,000 people were impacted.

Social impact

GRI 413-1

Actions

People affected

| | |
|---|-------|
| Food baskets | 4,524 |
| Inverno do Bem | 3,657 |
| Christmas Campaign | 5,500 |
| Social Institutions | 1,000 |
| Você Quer? Você Pode (Do You Want it? You Can!) In Schools: | 2,290 |
| Julio Cidadão | 5,000 |
| Donations to Instituto Ponte | 226 |
| Donations to O Samaritano | 100 |
| Memory Center | 308 |

Total

22,605



Suppliers

GRI 204-1 | 308-2 | 408-1 | 409-1 | 414-1
| 414-2 | 3-3 – Purchasing practices | 3-3 – Environmental
assessment of suppliers | 3-3 – Social assessment of
suppliers

At the end of 2022, JSL had 7,490 active suppliers in its database, of which 83.34% were local, in line with the 83% registered in 2021. In the last three years, the company maintained an average of 80% of local suppliers in the operational units – audience that represents more than 60% of the costs. Partner companies focus on the fleet maintenance, fuel resellers, uniforms and PPE, tires, office supplies and technology segments that, in order to transact with JSL, must meet a series of requirements established within the scope of their Supplier Management.

Although it prioritizes local suppliers, the Company also analyzes other aspects. Approval is linked to strict compliance with accounting, tax, environmental, human rights and labor regulations – above all, the non-occurrence of child or slave labor. Verification takes place through the G-Certifica platform.

To analyze compliance with current legislation and assess suppliers' risks, the third-party approval process is applied – a fundamental part of the Company's Compliance Program, which includes different levels of in-depth evaluation according to the criticality of the supplier. Risk might be higher in vehicle maintenance activities by repair shops, car washes, body repair and paint services, accessories, tires and glass (outsourced). The Company's operations are nationwide and the risk situation may occur in vulnerable areas where it operates. However, JSL is unaware of any administrative and/or legal action regarding the issue in question.

After the homologation process, consultations to verify the status of the company's registration with the Federal Revenue Service are carried out; the regularity of state/municipal registration and within the scope of public finances and Social Security; and condition on the list of companies prevented from contracting with the Public Administration and on the "dirty list" of the Employers' Register of the Ministry of Labor and Social Security. Even at the time of registration, the supplier is invited to answer a questionnaire that aims to identify the criticality of its activity. Registration is immediately blocked if the above requirements are not met, as defined in the Supplier Registration and Approval Policy.

Interested companies must also commit to the guidelines of JSL's [Code of Conduct](#), answer a due diligence questionnaire, sign a Declaration of Conformity and submit to the evaluation of documents and judicial consultations. If any irregularity is found, the supplier is automatically blocked. Another aspect considered is the environmental one: JSL adopts as a requirement for contracting, among others, the age and maintenance of outsourced and contracted fleets. In line with the action plan of the Human Rights Policy, the entire SIMPAR Group intends to study the possibility of implementing the due diligence reassessment process of active critical suppliers with defined periodicity.



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Entender para Atender

CENTRO LOGÍSTICO INTERMODAL

JSL E VOLKSWAGEN UNIDAS POR UMA CADEIA DE ABASTECIMENTO SUSTENTÁVEL

ESSE CAMINHO DO QUE VEICULO

Modo H

Zona de Alameda 100m

0.0m/s H 1.6m D 17m

Avançado Framerate 60 2273 J-RAW 0.0

MURDOCH DJI

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Normal

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Climate Change

GRI 201-2 | GRI 3-3 – Emissions | TR-RO-110a.2 | TR-AF-110a.2

JSL treats the issue of climate change seriously and with a sense of urgency. In addition to maintaining a corporate [Climate Change Policy](#), validated by the Sustainability Committee, the Company follows the recommendations of the Task-force on Climate-related Financial Disclosures (TCFD) and has been intensifying the improvement, metrics and risk analysis related to the topic.

One of the moves in this direction is the inclusion, in its Climate Risks and Opportunities Matrix ([Check it out on the next page](#)), of a transition plan aligned with scenarios of a 1.5°C increase in global temperature and physical risks in accordance with the RCP (Representative Concentration Pathway or Trajectory Representative of Concentrations) 4.5 and RCP 8.5, which predict average concentration of carbon dioxide capable of raising the earth's temperature from 2°C to 5°C by 2100.

Parallel to the analysis of scenarios in the risk management process, studies and reports endorsed by specialized organizations are considered, as well as consulting recommendations. The Company also participates in forums dedicated to discussing the climate issue.

Internal discussions are led by the Sustainability Committee, which also encourages leaders from different areas to participate in debates and design projects. The processes to identify and prioritize climate-related risks consider, through self-assessment, the relationship between the financial impact and the probability of occurrence of facts capable of threatening the achievement of corporate objectives.



Documented and classified, the information subsidizes the analysis of the causes, consequences and probability of implementation. Armed with this data, the Board of Directors oversees socio-environmental performance, defines policies, authorizes financial operations, evaluates reports and balance sheets and establishes performance targets, allowing the adoption of more strategic decisions.

In order to increase operational efficiency and/or reduce the consumption of fossil fuels, the Company is looking for alternatives such as the use of vehicles fueled by renewable energies. Among the measures being tested to assess economic viability are electric trucks and, by 2023, biomethane-powered trucks. The Company already operates with trucks powered by Vehicular Natural Gas (CNG) and plans to include telemetry in 100% of the heavy vehicle fleet.

Also noteworthy are the optimization of routes and the reduction of trips with empty loads, trucks with a low average age (3.6 years, while the national average is 23.2 years), promotion of the exchange of vehicles by outsourced and third parties and the use of electric forklifts and driver training with the aim of improving efficiency and reducing fuel consumption.

Due to its concern with the subject, JSL is attentive to market strategies and innovations related to the transition to a low-carbon economy. Therefore, it intends to contribute to reducing the intensity of emissions by 15% by 2030 – a goal assumed by the holding company in 2021 with a view to Sustainability Linked Bonds, financial market bonds issued by companies that establish environmental and/or social goals.

A signatory to the United Nations Global Compact, JSL also participates in the Action for the Climate platform, focused on the development of activities and projects aimed at mitigating, adapting and implementing means related to climate change.



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During the year, JSL improved its study of qualification and quantification of costs and financial opportunities related to climate changes. Risk mapping followed the following workflow:

- 1 Mapping of the internal environment:** JSL's activities and objectives. In addition, in this phase, the current state of the climate and climate trends were analyzed.
- 2 Definition of climate scenarios,** adopting two transition scenarios and two physical scenarios.
- 3 Identification of climate risks:** mapping the cause and effect of projected changes in climate scenarios..

In order to survey the transition risks, an analysis was carried out of the Net Zero reports from the State Institute for the Environment (IEA) and The International Renewable Energy Agency (IRENA) up to 2050, assessing which conditions were expected to have the potential to impact JSL's operations.

For the assessed risks, there is influence on the following categories of impacts:

- Current or emerging regulations:** of great relevance and addressed in the Sustainability Policy and in the Sustainability Risk Matrix. For excellence in providing services, the Company adopts the principle of acting in accordance with all current legislation and all regulations related to its operations. Any failure to comply with regulations and legislation may result in fines and administrative sanctions issued by regulatory bodies, causing unplanned costs and contrary to what is foreseen in JSL's Sustainability positioning and strategy. These risks are monitored at the corporate and operational levels, through periodic monitoring of current legislation. There is also an assessment of the potential creation of new regulations, such as carbon pricing.
- Legal:** assessment of exposure to litigation.
- Market:** mainly related to changes in clients behavior.
- Reputation:** JSL evaluated the perceptions of risks by clients, shareholders, investors and commercial partners, among others, in order to avoid damage to the Company's reputation and credibility due to the high carbon emissions intrinsic to its business model.

Technologic: also relevant and foreseen in the Risk Matrix, since the production processes of vehicle assemblers focus on high carbon emissions and offer few technological alternatives that would provide lower emissions per unit of vehicle produced (such as electric vehicles). Risk is monitored at the corporate level and the Company plans to structure strategic partnerships with automakers to encourage the development and adoption of technological alternatives in production processes, with lower carbon emissions. Another action involves prioritizing the supply of vehicles with renewable fuel.

For the mapping of physical hazards, the Eta local model, developed by the National Institute for Space Research (INPE) and applied to the Hadgem2-Es global model, was used. Impacts can be classified into:

- Chronic physical:** changes in precipitation patterns and extreme variability in weather patterns.
- Acute physical:** Increased severity and frequency of extreme weather events such as cyclones and floods.

For risk classification, the values of Impact x Probability were multiplied, and a qualitative analysis was carried out that follows the parameterization of the Company's Risk Policy.

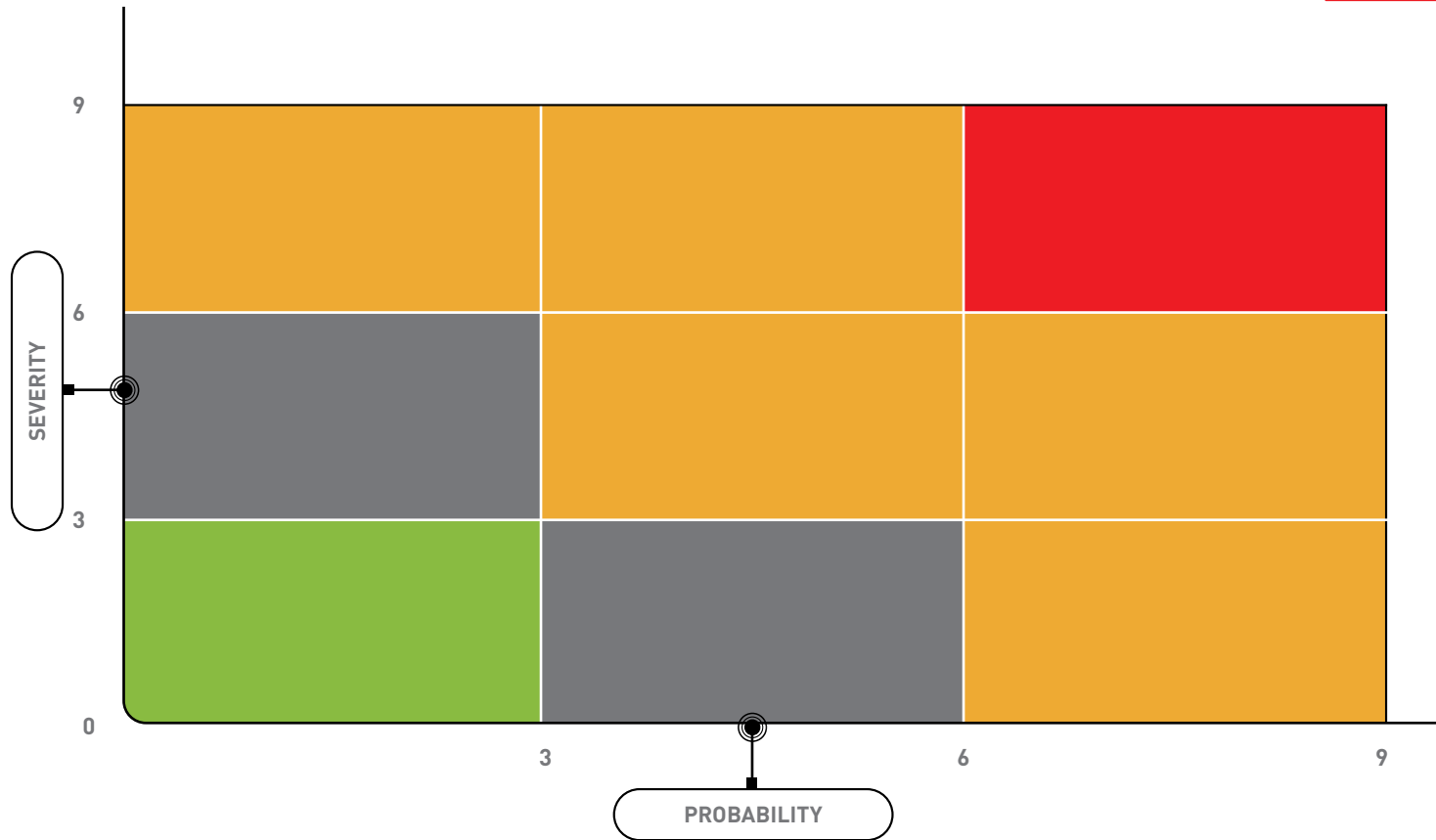
In order to complement the study, the financial impact and opportunity of each risk were calculated based on calculation assumptions (the range of values is shown in the matrix on the next page).

The main opportunities comprise:

- Greater access to credit and diversification of financial assets to make investments viable.
- In operations, considering the diversification of the energy matrix, investments to prioritize less polluting fuels and clean and renewable energy.
- Products and services, considering changes in consumer preferences with new technologies and a possible increase in demand for less polluting vehicles and equipment.

As a result, JSL is improving its climate strategy, which addresses national and global challenges and the transition to a low-carbon economy. As a strategic issue, it is monitored by the Sustainability Committee and the Audit area.

Risk Matrix and Climate Opportunities GRI 201-2



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CLICK ON RISKS TO LEARN MORE

Emissions GRI 3-3 – Emissions

In 2021, JSL continued the detailed analysis and refinement of Scope 1 emissions sources, in order to ensure that all operations are included in the fuel consumption management. In 2022 already, the Company structured a Working Group (WG) with employees from strategic areas to continue the processes of mapping and structuring actions focused on mitigating emissions. Throughout the year, the WG discussed and committed itself to building operational indicators, seeking opportunities for strategic partnerships in R&D with universities, identifying new suppliers and operational monitoring of ongoing projects.

Among the initiatives monitored – the results of which are reported bimonthly to the Sustainability Committee – are pilots using alternative vehicles. Within the scope of the Programa de Gestão de Emissão de Gases do Efeito Estufa (GHG) (Greenhouse Gas Emissions Management Program), over R\$1.630,4 million were invested in fleet renewal, to guarantee the reduced average age, and in the diversification of the energy matrix of the acquired models: nine powered by Vehicular Natural Gas (CNG) and three electric trucks, two of which are operated by JSL and TPC and one by Fadel, in Paraguay.

Despite using fossil fuel, the fleet is monitored by telemetry, which contributes to the accounting and monitoring of vehicle emissions. Electric trucks will have their results evaluated in 2023, the year for which biomethane tests are being planned. Regarding the increase in the percentage of biodiesel in diesel, negotiations were not effective in 2022, although the Company remains willing to adopt the measure as one of the decarbonization strategies.

As for the electric bus tested in partnership with BYD Brasil in customer operations, the trial period ended with good emissions reduction indicators, which may motivate investment plans to make the asset operational.

JSL maintains partnerships with customers to enable the use of alternative vehicles and to carry out more and more tests to collect indicators and data. Another type of engagement refers to the measurement of operational efficiency. In most activities, efficiency is linked to a Service Level Agreement (SLA) target with customers. To boost results, the Company has been running driver and operator reward programs,

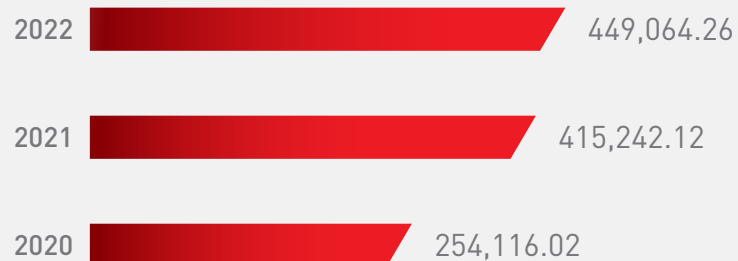
encouraging them to improve performance, in addition to a monthly monitoring program with instructors (master drive).

Still in the context of the emissions management strategy, another highlight is the effort to improve the Emissions Inventory, especially Scope 3, with the value chain. The Company already monitors the most relevant categories, in accordance with the premises of the GHG Protocol, and has sought to mature approach analyses aligned to SBTi to report in the next cycle.

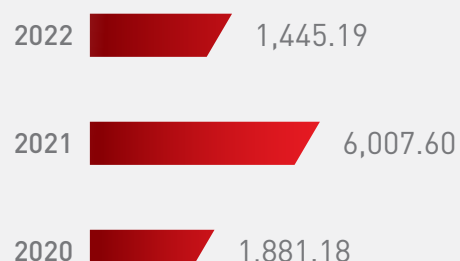
The results of accounting for GHG emissions are disclosed annually in the Public Emissions Registry, with third-party verification. JSL also provides information on climate change management to the Carbon Disclosure Project (CDP), which has evolved over the last few years and achieved a B grade in 2022.

Direct and indirect GHG emissions GRI 305-1 | 305-2 | 305-3

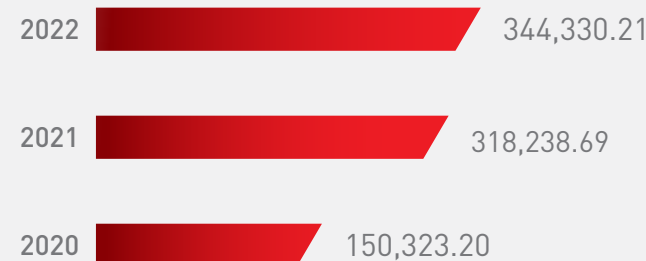
Direct emissions (Scope 1)



Indirect emissions (Scope 2)



Other indirect emissions (Scope 3)



Consumption and allocation of resources GRI 201-2

Avoiding or minimizing the direct or indirect environmental impacts of its services is one of JSL's commitments, which is why it is essential for its strategy to define principles and guidelines to quantify and evaluate them in all operations and units.

In this context, actions are promoted to encourage the efficient use of energy and natural resources, proper waste disposal, development of technological solutions that are less aggressive to nature and fleet maintenance and renewal, in addition to educational and awareness initiatives for its employees.

Energy GRI 302-1 | 302-2 | 302-3 | 302-4 | 303-3 | 3-3 - Energy

JSL's Sustainability Policy has among its priorities the efficient and rational use of energy, with priority given to the adoption of technologies capable of reducing its environmental impacts.

One of the solutions to improve the Company's energy matrix was the maintenance of contracting energy in the free market. Other expanded actions were the use of LED lamps and continuous monitoring of total energy consumption, with management targets based on the kilowatt/employee/day metric.

*As calculation references, the PCIs (Lower Calorific Power) and density data available in the GHG Protocol Brazil tool, version 2022.1.1, were used. BEN 2022 is used for the percentage of renewable and non-renewable energy: 78.1% and 21.9%, respectively. The Company used the 2021 base year for the full consolidation of the acquisitions of companies carried out in 2020 and 2021.

The commitment to adopting best practices, capable of mitigating or offsetting the impact of operations, led JSL to be recognized in the year for the Revita Bayer project, by the client Bayer. The reason was that it stopped emitting 2,831.92 tons of CO₂ thanks to the use of renewable energy in some of its activities in 2021. The volume is equivalent to 30 years of reforestation of the 19,823 trees that would be necessary to offset the Greenhouse Gases produced by electricity. The partnership with the Black Jaguar Foundation is contributing to the restoration of the Araguaia River Biodiversity Corridor (PA), which since 2021 has been a Gold supplier and contributes to offsetting the operation's Greenhouse Gas emissions. The project relies on the involvement of local communities, for whom ecological restoration can generate income and employment, with responsible land management and more inclusive agricultural practices.

In the year, the Company registered a total decrease of 18% in absolute energy consumption. The decrease was in the electricity and fuel consumption categories, specifically in LPG*.

“We seek to adopt the best technologies and market practices to minimize any impacts of our operations”



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Water and effluents GRI 303-1 | 303-2 | 303-3 | 303-4 | 303-5 | 3-3 – Water and effluents

As a logistics transport services company, JSL uses water resources for human consumption, cleaning activities and vehicle maintenance. Efficient use, avoiding waste, is part of the principles described in its Sustainability and SGI policies and in the Environmental Management System Manual. Impacts are verified using the Survey of Environmental Aspects and Impacts spreadsheet (Laia) and evaluated according to severity and probability.

The units are supplied by public utilities and artesian wells. Seven subsidiaries are equipped with a water reuse system (not potable) and/or rain collection for use in activities such as washing and maintenance of vehicles in garages and patios. There is also monthly monitoring of the volume of water used in offices and operations. As for disposal, the Company respects the determinations expressed in the locations where it operates and Conama Resolution 430.

JSL, in addition, maintains targets to reduce consumption of water resources at the unit that has ISO 14001, which is controlled by the SGI team. It also promotes team awareness actions, such as training, communication/dissemination of good practices by email and Critical Analysis Meeting (RAC).

Waste GRI 306-1 | 306-2 | 306-3 | 306-4 | 306-5 | 3-3 – Waste

Reduction, Reuse, Recovery and Recycling – the so-called 4 Rs – guide JSL's waste management, guided by legislation and strengthened by internal procedures, such as the Environmental Management Manual. After the adoption, in 2021, of software to manage the disposal of 57 Company units, in 2022 the structure of the Environment area underwent reformulation, which included the allocation of more experienced professionals. As part of the environmental management strategy, the topic is reported and monitored by the Sustainability Committee.

Collection, storage and recycling are the responsibility of specialized companies – one of which is responsible for the segregation, containment and removal of lubricating oils, which are recycled and reused in the production chain, avoiding disposal in the environment. Waste contaminated with grease and oil is sent for co-processing, and the disposal of electronic equipment and batteries is carried out in accordance with legal parameters.

The program started in 2020 to separate unused tires and dispose of them correctly remained in the experimental phase, but the intention is to map collection points in all operations to increase the sales volume of these wrecks.

JSL also encourages customers and employees to adopt reverse logistics and, in line with the National Solid Waste Policy, respects the requirements of the NBR 12,235 standard, which regulates the storage of hazardous solid waste.

The diversity of business also reflects the variety of waste generated in each unit, which led to the addition of two categories in the management of the theme: other hazardous waste and other non-hazardous waste. Both cover sludge/effluent, wood, vehicle parts, electronic products, general liquid waste, rubber, belt, lining and brake drum, healthcare waste, civil construction waste, miscellaneous non-contaminated solid waste and glass.

Some of the Company's units carry out activities within clients, some of them with responsibility for waste management. In these cases, there is identification of the waste generated and a search for technologies in the market for receipt, with the issuance of a Certificate on Handling Waste of Environmental Interest (if necessary), a Control System for the Manifest of Transport of Waste (MTR) and management of the Certificate on Final Waste Disposal (CDFs). JSL carries out the transport of waste itself, but in cases where the activity is carried out by a third party, there is a requirement to send licenses for analysis and approval by the Environment sector.

Biodiversity GRI 304-2 | 3-3 – 8.2.4. Biodiversity

One of JSL's commitments, addressed in its Sustainability Policy, is to ensure the sustainable use of ecosystem services and the protection of biodiversity. Thus, its sustainability matrix, referenced in the World Economic Forum, maps the risk of loss of biodiversity and collapse of ecosystems, affecting customers and suppliers, and, consequently, the financial health of the Company.

Because it is a relevant topic, even if it is not directly related to the business, but in its entire chain and ecosystem, the Company seeks to participate in debate forums on the subject and in projects dedicated to the protection of biodiversity – such as the ecological restoration of the Serra da Mantiqueira and voluntary planting for the ecological restoration of the Araguaia Corridor (PA). In addition, there is reporting and monitoring of emissions data, as well as periodic maintenance of the fleet.



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Activities, value chain and other business relationships GRI 2-6

| Indicators about the products or services provided | 2022 |
|---|--------------|
| Total number of operations* (un) | 325 |
| Number of products or services provided in the period** (units) | 4 |
| Net sales of products or services provided in the period (R\$) | 6,022,405.32 |

*Operations refer to the number of branches of JSL and its controlled companies.

**Services offered encompass the four main classifications and boards of JSL: Dedicated Operations, Cargo Transportation, Storage and Urban Distribution. Regarding net sales of services, the Company understands that it is the net revenue received from services and from the sale of assets.

Best practices

Ethics and compliance

Compliance with laws and regulations GRI 2-27

| Significant cases of non-compliance with laws and regulations | 2020 | 2021 | 2022 |
|---|----------|----------|----------|
| Cases where fines were imposed | 1 | 0 | 2 |
| Cases where non-monetary sanctions were applied | 0 | 0 | 0 |
| Total | 1 | 0 | 2 |

Compliance with laws and regulations GRI 2-27*

| Fines for cases of non-compliance with laws and regulations | 2020 | | 2021 | | 2022 | |
|---|--------------|----------------------|--------------|----------------------|--------------|----------------------|
| | Total Number | Monetary value (BRL) | Total Number | Monetary value (BRL) | Total Number | Monetary value (BRL) |
| Fines for cases of non-compliance with laws and regulations | 1 | 30.000.024,28 | 0 | - | 2 | 44.053.795,72 |
| Fines for cases of non-compliance with laws and regulations that have been paid | 0 | 0 | 0 | 0 | 0 | 0 |

*The notices of infractions refer to contributions with field F100 only with the adjusted value of the contribution calculation base, withdrawal of tax credit formed against JSL, bearing in mind that despite the soundness in complying with its tax obligations (main and ancillary) and PIS and COFIN contribution requirements. By the end of the 2022 cycle, the cases mentioned had not been completed, so JSL did not make any expenditures. JSL S.A. The following parameters were used to define significant cases of non-compliance: cases whose fine amount is equal to or greater than R\$ 5,000,000.00, regardless of their nature; that, regardless of the amount, are relevant due to the matter and cause an impact on the operation and/or the company's image; and cases in which non-monetary sanctions were applied and that cause relevant impacts to the operation.



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Operations assessed for risks related to corruption GRI 205-1*

| Total and % of operations evaluated for risks related to corruption | 2020 | 2021 | 2022 |
|---|------|------|------|
| Total company operations | 21 | 21 | 21 |
| Number of operations evaluated | 21 | 21 | 21 |
| Percentage of operations evaluated | 100% | 100% | 100% |

*Operations for risk assessments and Internal controls encompass the business lines of each Tower. The mapping of corruption risks for the acquired companies has not yet been carried out, although some have already been included in the scope of the Internal Audit, and the results of the work are reported to the Audit Committees.

Cases of discrimination and corrective measures taken GRI 406-1*

| Total and situation of cases of discrimination | 2020 | 2021 | 2022 |
|--|------|------|------|
| Total number of occurring cases of discrimination | 58 | 18 | 16 |
| The organization has analyzed the case | 38 | 7 | 5 |
| A remedial plan is being implemented | 0 | 0 | 0 |
| The remedial plan has been implemented and its results have been analyzed through routine procedures of internal management analysis | 0 | 0 | 0 |
| The case is no longer subject to action (that is, it has been settled, concluded) | 0 | 0 | 0 |

*At the end of 2022, in addition to the aforementioned cases that are still ongoing, there are 11 pending cases for analysis. The figures presented above are exclusively cases classified as "Moral Harassment", considering that there are no cases of discrimination to be reported. The numbers are the sum of reports investigated (valid and unfounded) and pending investigation.

Communication and training on anti-corruption policies and procedures GRI 205-2*

| Members of the administration who have been informed and trained | | 2020 | | | 2021 | | | 2022 | | |
|--|--------|--------|----------|---------|--------|----------|---------|--------|----------|---------|
| | | Active | Informed | Trained | Active | Informed | Trained | Active | Informed | Trained |
| North | Number | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | % | - | 100.00% | 100.00% | - | 100.00% | 100.00% | - | 100.00% | 100.00% |
| Northeast | Number | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | % | - | 100.00% | 100.00% | - | 100.00% | 100.00% | - | 100.00% | 100.00% |
| Midwest | Number | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | % | - | 100.00% | 100.00% | - | 100.00% | 100.00% | - | 100.00% | 100.00% |
| Southeast | Number | 21 | 9 | 5 | 21 | 9 | 7 | 21 | 10 | 8 |
| | % | - | 42.86% | 23.81% | - | 42.86% | 33.33% | - | 47.62% | 38.10% |
| South | Number | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 1 |
| | % | - | 0.00% | 0.00% | - | 0.00% | 0.00% | - | 100.00% | 100.00% |

* JSL does not control communications and training in anti-corruption policies and procedures promoted to business partners. There are no employees in North America, Central America, South America (with the exception of Brazil), Europe, Oceania, Asia and Africa.



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Sustainable results

Economic-financial performance

Direct economic value generated and distributed GRI 201-1

| Main indicators (R\$ million) | 2020 | 2021 | 2022 |
|-------------------------------------|----------|----------|----------|
| Gross revenue | 3,387.0 | 5,148.4 | 7,133.7 |
| Net revenue | 2,826.8 | 4,296.0 | 6,022.4 |
| Net revenue from services | 2,656.3 | 4,213.0 | 5,818.8 |
| Net revenue from the sale of assets | 170.5 | 83.0 | 203.6 |
| Total Costs | -2,525.2 | -3,635.3 | -4,981.3 |
| Cost of Services | -2,358.4 | -3,571.3 | -4,815.9 |
| Cost of Selling Assets | -166.8 | -64.0 | -165.4 |
| Gross profit | 301.6 | 660.7 | 1,041.1 |
| Total Expenses | -106.2 | -136.7 | -272.2 |
| EBIT | 195.4 | 523.9 | 768.8 |
| Margin (% NOR Services) | 7.40% | 12.4% | 13.2% |
| Financial result | -184.8 | -201.4 | -602.4 |
| Taxes | 30.3 | 50.0 | 27.8 |
| EBITDA | 431.5 | 758.1 | 1,079.8 |
| Margin (% NOR Services) | 16.20% | 18.00% | 18.6% |
| Consolidated Net Income | 41.0 | 272.5 | 194.2 |
| Margin (% NOR Services) | 1.4% | 6.3% | 3.2% |

*The 2021 data has been corrected - there has been no change in the published value or in the calculation methodology, but it was found that there was no sum of the cost of services and assets. The value is in line with the results released in 2021.

**The 2021 data has been corrected - there have been no changes to the published value or calculation methodology, but the minus sign was mistakenly added.



ACCESS THE COMPLETE FINANCIAL RESULTS FOR 2022



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People and culture

People management

Employees GRI 2-7*

| | 2020 | | | | | 2021 | | | | | 2022 | | | | |
|---|---------------|--------------|----------|--------------|---------------|---------------|--------------|----------|--------------|---------------|---------------|--------------|----------|--------------|---------------|
| | Male | Female | Other | Not informed | Total | Male | Female | Other | Not informed | Total | Male | Female | Other | Not informed | Total |
| Permanent employees | 11,986 | 1,619 | 0 | 0 | 13,605 | 21,869 | 4,099 | 0 | 0 | 25,968 | 22,597 | 4,379 | 0 | 0 | 26,976 |
| Temporary employees | 0 | 0 | 0 | 0 | 0 | 100 | 142 | 0 | 0 | 242 | 231 | 247 | 0 | 0 | 478 |
| Total | 11,986 | 1,619 | 0 | 0 | 13,605 | 21,969 | 4,241 | 0 | 0 | 26,210 | 22,828 | 4,626 | 0 | 0 | 27,454 |
| Employees with no guaranteed work hours | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Full-time employees | 11,553 | 1,381 | 0 | 0 | 12,934 | 21,355 | 3,761 | 0 | 0 | 25,116 | 22,297 | 4,203 | 0 | 0 | 26,500 |
| Part-time employees | 433 | 238 | 0 | 0 | 671 | 614 | 480 | 0 | 0 | 1,094 | 531 | 423 | 0 | 0 | 954 |
| Total | 11,986 | 1,619 | 0 | 0 | 13,605 | 21,969 | 4,241 | 0 | 0 | 26,210 | 22,828 | 4,626 | 0 | 0 | 27,454 |

*Information extracted from SAP generating a year-by-year consolidated basis. It includes the controlled companies Fadel, Transmoreno, Marvel, TPC, Rodomeu - in 2022 TruckPad was added.



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Total employees by region and type of employment contract GRI 2-7*

| | 2020 | | | | | | 2021 | | | | | | 2022 | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|---------------|--------------|--------------|--------------|---------------|--------------|---------------|--------------|--------------|--------------|---------------|--------------|---------------|
| | North | Northeast | Midwest | Southeast | South | Total | North | Northeast | Midwest | Southeast | South | Total | North | Northeast | Midwest | Southeast | South | Total |
| Permanent employees | 1.369 | 2.120 | 1.555 | 7.483 | 1.078 | 13.605 | 2.243 | 3.607 | 1.348 | 16.416 | 2.354 | 25.968 | 1.918 | 4.508 | 1.146 | 16.633 | 2.771 | 26.976 |
| Temporary employees | 0 | 0 | 0 | 0 | 0 | 0 | 16 | 59 | 6 | 127 | 34 | 242 | 57 | 117 | 13 | 228 | 63 | 478 |
| Total | 1.369 | 2.120 | 1.555 | 7.483 | 1.078 | 13.605 | 2.259 | 3.666 | 1.354 | 16.543 | 2.388 | 26.210 | 1.975 | 4.625 | 1.159 | 16.861 | 2.834 | 27.454 |
| Employees with no guaranteed work hours | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Full-time employees | 1.326 | 2.092 | 1.512 | 6.968 | 1.036 | 12.934 | 2.189 | 3.539 | 1.294 | 15.777 | 2.317 | 25.116 | 1.905 | 4.499 | 1.138 | 16.208 | 2.750 | 26.500 |
| Part-time employees | 43 | 28 | 43 | 515 | 42 | 671 | 70 | 127 | 60 | 766 | 71 | 1.094 | 70 | 126 | 21 | 653 | 84 | 954 |
| Total | 1.369 | 2.120 | 1.555 | 7.483 | 1.078 | 13.605 | 2.259 | 3.666 | 1.354 | 16.543 | 2.388 | 26.210 | 1.975 | 4.625 | 1.159 | 16.861 | 2.834 | 27.454 |

*Information extracted from SAP generating a year-by-year consolidated basis. There are no employees in North America, Central America, South America (with the exception of Brazil), Europe, Oceania, Asia and Africa. It includes the controlled companies Fadel, Transmoreno, Marvel, TPC, Rodomeu - in 2022 TruckPad was added.



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Total and % of employees by gender/functional category GRI 2-7*

| | 2020 | | | | 2021 | | | | 2022 | | | |
|--------------------------------------|---------------|------------|--------------|------------|---------------|------------|--------------|------------|---------------|------------|--------------|------------|
| | Male | | Female | | Male | | Female | | Male | | Female | |
| | Total | % | Total | % | Total | % | Total | % | Total | % | Total | % |
| Board | 9 | 90% | 1 | 10% | 22 | 88% | 3 | 12% | 25 | 89% | 3 | 11% |
| General Managers (Senior Management) | 6 | 75% | 2 | 25% | 11 | 100% | 0 | 0% | 14 | 100% | 0 | 0% |
| Area Manager | 93 | 89% | 12 | 11% | 165 | 86% | 26 | 14% | 158 | 85% | 28 | 15% |
| Coordination (Jr Management) | 148 | 77% | 43 | 23% | 249 | 76% | 78 | 24% | 256 | 73% | 95 | 27% |
| Supervision | 222 | 83% | 44 | 17% | 413 | 77% | 125 | 23% | 442 | 78% | 124 | 22% |
| Administration | 2.112 | 67% | 1.021 | 33% | 3.387 | 64% | 1.931 | 36% | 3.296 | 63% | 1.936 | 37% |
| Operational | 9.325 | 96% | 387 | 4% | 17.476 | 91% | 1.735 | 9% | 18.396 | 90% | 2.130 | 10% |
| Trainee | 1 | 100% | 0 | 0% | 2 | 100% | 0 | 0% | 4 | 100% | 0 | 0% |
| Internship | 0 | 0% | 1 | 100% | 14 | 61% | 9 | 39% | 11 | 39% | 17 | 61% |
| Apprentice | 70 | 39% | 108 | 61% | 230 | 41% | 334 | 59% | 226 | 44% | 293 | 56% |
| Total | 11.986 | 88% | 1.619 | 12% | 21.969 | 84% | 4.241 | 16% | 22.828 | 83% | 4.626 | 17% |

*Information extracted from SAP generating a year-by-year consolidated basis. It includes the controlled companies Fadel, Transmoreno, Marvel, TPC, Rodomeu - in 2022 TruckPad was added.



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Total and % of employees by race or color and functional category GRI 2-7*

| | 2020 | | | | | | | | | | 2021 | | | | | | | | | | 2022 | | | | | | | | | | | | | | | |
|--------------------------------------|--------------|------------|-----------|--------------|------------|--------------|------------|--------------|--------------|---------------|------------|--------------|--------------|---------------|------------|-----------|--------------|--------------|-----------|-----------|---------------|---------------|-------------|--------------|---------------|---------------|------------|--------------|--------------|--------------|-----------|-----------|---------------|---------------|--------------|--------------|
| | White | | Asian | | Black | | Indigenous | | Brown | | White | | Asian | | Black | | Indigenous | | Brown | | Indígenas | | Pardos | | Não informado | | | | | | | | | | | |
| | Total | % | Total | % | Total | % | Total | % | Total | % | Total | % | Total | % | Total | % | Total | % | Total | % | Total | % | Total | % | Total | % | | | | | | | | | | |
| Board | 6 | 60% | 0 | 0% | 0 | 0% | 0 | 0% | 4 | 40% | 0 | 0% | 18 | 72% | 0 | 0% | 0 | 0% | 0 | 0% | 7 | 28% | 0 | 0% | 20 | 74% | 0 | 0% | 0 | 0% | 0 | 0% | 7 | 25% | 1 | 4% |
| General Managers (Senior Management) | 6 | 75% | 0 | 0% | 0 | 0% | 0 | 0% | 2 | 25% | 0 | 0% | 8 | 73% | 0 | 0% | 0 | 0% | 0 | 0% | 3 | 27% | 0 | 0% | 10 | 71% | 0 | 0% | 0 | 0% | 0 | 0% | 4 | 29% | 0 | 0% |
| Area Manager | 74 | 70% | 0 | 0% | 3 | 3% | 0 | 0% | 28 | 27% | 1 | 1% | 111 | 58% | 0 | 0% | 4 | 2% | 0 | 0% | 72 | 38% | 4 | 2% | 105 | 56% | 0 | 0% | 1 | 1% | 0 | 0% | 74 | 40% | 6 | 3% |
| Coordination (Jr Management) | 104 | 54% | 0 | 0% | 8 | 4% | 0 | 0% | 78 | 41% | 0 | 0% | 170 | 52% | 1 | 0% | 19 | 6% | 0 | 0% | 135 | 41% | 2 | 1% | 182 | 52% | 3 | 1% | 18 | 5% | 0 | 0% | 144 | 41% | 4 | 1% |
| Supervision | 100 | 38% | 2 | 1% | 13 | 5% | 0 | 0% | 147 | 55% | 4 | 2% | 230 | 43% | 4 | 1% | 39 | 7% | 0 | 0% | 255 | 47% | 10 | 2% | 247 | 44% | 7 | 1% | 41 | 7% | 0 | 0% | 262 | 46% | 9 | 2% |
| Administration | 1,444 | 46% | 9 | 0% | 165 | 5% | 3 | 0% | 1,480 | 47% | 32 | 1% | 2,332 | 44% | 35 | 1% | 380 | 7% | 6 | 0% | 2,474 | 47% | 91 | 2% | 2,139 | 41% | 23 | 0% | 404 | 8% | 5 | 0% | 2,474 | 47% | 187 | 4% |
| Operational | 2,672 | 28% | 43 | 0% | 635 | 7% | 5 | 0% | 6,178 | 64% | 179 | 2% | 5,613 | 29% | 224 | 1% | 1,711 | 9% | 23 | 0% | 10,751 | 56% | 889 | 5% | 5,683 | 28% | 181 | 1% | 2,113 | 10% | 28 | 0% | 11,573 | 56% | 948 | 5% |
| Trainee | 1 | 100% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 2 | 100% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 4 | 100% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% |
| Internship | 1 | 100% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 7 | 30% | 0 | 0% | 1 | 4% | 0 | 0% | 13 | 57% | 2 | 9% | 4 | 14% | 0 | 0% | 1 | 4% | 0 | 0% | 21 | 75% | 2 | 7% |
| Apprentice | 66 | 38% | 0 | 0% | 10 | 6% | 0 | 0% | 97 | 54% | 5 | 3% | 166 | 29% | 2 | 0% | 32 | 6% | 0 | 0% | 334 | 59% | 30 | 5% | 161 | 31% | 4 | 1% | 47 | 9% | 1 | 0% | 269 | 52% | 37 | 7% |
| Total | 4,474 | 56% | 54 | 0.40% | 834 | 6.13% | 8 | 0.06% | 8,014 | 58.90% | 221 | 1.62% | 8,657 | 33.03% | 266 | 0% | 2,186 | 8.34% | 29 | 0% | 14,044 | 53.58% | 1028 | 3.92% | 8,555 | 31.16% | 218 | 0.78% | 2,625 | 9.56% | 34 | 0% | 14,828 | 54.01% | 1,194 | 4.35% |

*Information extracted from SAP generating a year-by-year consolidated basis. It includes the controlled companies Fadel, Transmoreno, Marvel, TPC, Rodomeu - in 2022 TruckPad was added.



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Total and % of employees by gender and age range GRI 2-7*

| | 2020 | | | | 2021 | | | | 2022 | | | |
|-----------------------------------|--------------|------------|--------------|------------|---------------|------------|-------------|------------|---------------|------------|--------------|------------|
| | Men | | Women | | Men | | Women | | Men | | Women | |
| | Total | % | Total | % | Total | % | Total | % | Total | % | Total | % |
| <24 years old | 1199 | 75% | 402 | 25% | 3,201 | 73% | 1207 | 27% | 3,245 | 71% | 1,330 | 29% |
| > 24 and <30 years old | 1953 | 85% | 355 | 15% | 3,902 | 80% | 999 | 20% | 3,971 | 79% | 1,083 | 21% |
| >30 and >50 years old | 7428 | 90% | 807 | 10% | 12,627 | 87% | 1928 | 13% | 12,980 | 86% | 2,077 | 14% |
| > 50 years old and < 55 years old | 820 | 96% | 33 | 4% | 1,342 | 95% | 66 | 5% | 1,565 | 95% | 82 | 5% |
| >55 years old | 586 | 96% | 22 | 4% | 897 | 96% | 41 | 4% | 1,067 | 95% | 54 | 5% |
| Total | 11986 | 88% | 1,619 | 12% | 21,969 | 84% | 4241 | 16% | 22,828 | 83% | 4,626 | 17% |

*Information extracted from SAP generating a year-by-year consolidated basis. It includes the controlled companies Fadel, Transmoreno, Marvel, TPC, Rodomeu - in 2022 TruckPad was added.



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Total and % of PwD employees by functional category GRI 2-7*

| JSL | 2020** | | 2021** | | 2022 | |
|--------------------------------------|------------|--------------|------------|--------------|------------|--------------|
| | Total | % | Total | % | Total | % |
| Board | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| General Managers (Senior Management) | 0 | 0.00% | 1 | 0.00% | 1 | 7.14% |
| Area Manager | 0 | 0.00% | 0 | 0.00% | 2 | 1.08% |
| Coordination (Jr Management) | 1 | 0.28% | 3 | 0.85% | 1 | 0.28% |
| Supervision | 4 | 0.71% | 4 | 0.71% | 2 | 0.35% |
| Administration | 286 | 5.47% | 295 | 5.64% | 286 | 5.47% |
| Operational | 26 | 0.13% | 66 | 0.32% | 66 | 0.32% |
| Apprentice | 0 | 0.00% | 0 | 0.00% | 1 | 0.19% |
| Trainee | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Internship | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Total | 317 | 2.33% | 369 | 1.41% | 359 | 1.31% |

*Information extracted from SAP generating a year-by-year consolidated basis. It includes the controlled companies Fadel, Transmoreno, Marvel, TPC, Rodomeu - in 2022 TruckPad was added.

**Data for 2020 and 2021 have been restated.

Total and % of employees who are People with Disabilities (PcDs) GRI 2-7*

| | 2020 | 2021 | 2022 |
|------------|------|------|------|
| Total | 317 | 369 | 359 |
| Percentage | 2.33 | 1.41 | 1.31 |

*Information extracted from SAP generating a year-by-year consolidated basis. It includes the controlled companies Fadel, Transmoreno, Marvel, TPC, Rodomeu - in 2022 TruckPad was added.

Workers who aren't employees GRI 2-8

| | 2020 | | 2021 | | 2022 | |
|---|------|-------|------|-------|------|-------|
| | Men | Women | Men | Women | Men | Women |
| Total workers who aren't employed and whose jobs are controlled by the organization | 388 | 129 | 441 | 179 | 414 | 242 |

*Information extracted from SAP generating a year-by-year consolidated basis. Most workers work in the Administrative and Technology areas.

Ratio of locally hired board members GRI 202-2*

| | 2020 | | 2021 | | 2022 | |
|---|-------|------------|-------|------------|-------|------------|
| | Board | Management | Board | Management | Board | Management |
| Total number of employees at a functional level | 10 | 113 | 25 | 202 | 29 | 200 |
| Number of locally hired employees at a functional level | 3 | 7 | 10 | 27 | 2 | 27 |
| Percentage of locally hired employees at a functional level | 30,0% | 6,2% | 40,0% | 13,4% | 6,9% | 13,5% |

* The Company defines as Executive Board the positions held by directors, CFO and president; It is, for Management, all managers except store managers. The defined local community is Brazil. Business expansion and opening new business units contributed to more noticeable variations during the period of this study.

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

| | 2020 | 2021 | 2022 |
|---------------------------|--------|--------|--------|
| Total number of employees | 13,605 | 26,210 | 27,454 |

| JSL | 2020 | 2021 | 2022 |
|-------------------------|-------|-------|-------|
| Number of truck drivers | 2,600 | 4,180 | 5,221 |

*Information extracted from SAP generating a year-by-year consolidated basis.

Number and rate of new employee hires GRI 401-1*

| By gender | 2020 | | 2021 | | 2022 | |
|--------------|--------------|-------------|---------------|-------------|---------------|-------------|
| | Employed | Hiring rate | Employed | Hiring rate | Employed | Hiring rate |
| Men | 5,369 | 0.89 | 10,225 | 0.83 | 12,337 | 0.79 |
| Women | 663 | 0.11 | 2,088 | 0.17 | 3,231 | 0.21 |
| Total | 6,032 | 1.00 | 12,313 | 1.00 | 15,568 | 1.00 |

| Age group | 2020 | | 2021 | | 2022 | |
|----------------------|--------------|-------------|---------------|-------------|---------------|-------------|
| | Employed | Hiring rate | Employed | Hiring rate | Employed | Hiring rate |
| <24 years old | 1,121 | 0.19 | 3,456 | 0.28 | 4,456 | 0.29 |
| >24 to <30 years old | 1,101 | 0.18 | 2,529 | 0.21 | 3,313 | 0.21 |
| >30 to <50 | 3,416 | 0.57 | 5,736 | 0.47 | 7,001 | 0.45 |
| >50 to <55 years old | 262 | 0.04 | 419 | 0.03 | 512 | 0.03 |
| > 55 years old | 132 | 0.02 | 173 | 0.01 | 286 | 0.02 |
| Total | 6,032 | 1.00 | 12,313 | 1.00 | 15,568 | 1.00 |

| Race/color | 2020 | | 2021 | | 2022 | |
|--------------|--------------|-------------|---------------|-------------|---------------|-------------|
| | Employed | Hiring rate | Employed | Hiring rate | Employed | Hiring rate |
| White | 1,636 | 0.27 | 3,626 | 0.29 | 4,228 | 0.27 |
| Asian | 25 | 0.00 | 96 | 0.01 | 77 | 0.00 |
| Black | 367 | 0.06 | 1,133 | 0.09 | 1,615 | 0.10 |
| Indigenous | 2 | 0.00 | 12 | 0.00 | 16 | 0.00 |
| Brown | 3,918 | 0.65 | 6,685 | 0.54 | 8,026 | 0.52 |
| Not informed | 84 | 0.01 | 761 | 0.06 | 1,606 | 0.10 |
| Total | 6,032 | 1.00 | 12,313 | 1.00 | 15,568 | 1.00 |

| By region | 2020 | | 2021 | | 2022 | |
|--------------|--------------|-------------|---------------|-------------|---------------|-------------|
| | Employed | Hiring rate | Employed | Hiring rate | Employed | Hiring rate |
| North | 540 | 0.09 | 1,072 | 0.09 | 634 | 0.04 |
| Northeast | 1,077 | 0.18 | 1,270 | 0.10 | 2,765 | 0.18 |
| Midwest | 1,027 | 0.17 | 860 | 0.07 | 1,088 | 0.07 |
| Southeast | 3,038 | 0.50 | 8,224 | 0.67 | 9,697 | 0.62 |
| South | 350 | 0.06 | 887 | 0.07 | 1,384 | 0.09 |
| Total | 6,032 | 1.00 | 12,313 | 1.00 | 15,568 | 1.00 |

*Information extracted from SAP generating a year-by-year consolidated basis. There are no employees in North America, Central America, South America (with the exception of Brazil), Europe, Oceania, Asia and Africa.

Employee turnover GRI 401-1* TR-RO-320a.2

| Total and absolute % of terminations (voluntary + involuntary) | 2020 | | 2021 | | 2022 | |
|--|-------------|--------------|-------------|--------------|-------------|---------------|
| | Total % | Absolute | Total % | Absolute | Total % | Absolute |
| Voluntary | 85% | 5.232 | 74% | 7.036 | 32% | 4.761 |
| Involuntary | 15% | 896 | 26% | 2.455 | 68% | 9.984 |
| Total | 100% | 6.128 | 100% | 9.491 | 100% | 14.745 |

| Total % without occurrences and total % with occurrences | 2020 | | 2021 | | 2022 | |
|--|--------------|--|--------------|--|---------------|--|
| | Absolute | | Absolute | | Absolute | |
| Sem ocorrência | 2,678 | | 6,163 | | 8,610 | |
| Ocorrência | 3,450 | | 3,328 | | 6,135 | |
| Total | 6,128 | | 9,491 | | 14,745 | |

| % of total terminations | 2020 | | 2021 | | 2022 | |
|-------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | Voluntary | Involuntary | Voluntary | Involuntary | Voluntary | Involuntary |
| Men | 90% | 82% | 87,3% | 80,7% | 78% | 83% |
| Women | 10% | 18% | 12,7% | 19,3% | 22% | 17% |
| Total | 100% | 100% | 100% | 100% | 100% | 100% |

| Age group | 2020 | | 2021 | | 2022 | |
|----------------------|--------------|-------------|--------------|--------------|--------------|--------------|
| | Voluntary | Involuntary | Voluntary | Involuntary | Voluntary | Involuntary |
| <24 years old | 435 | 155 | 1,144 | 583 | 1,195 | 2,024 |
| >24 to <30 years old | 821 | 196 | 1,283 | 556 | 1,049 | 1,902 |
| >30 to <50 | 3,206 | 492 | 3,913 | 1,194 | 2,266 | 5,284 |
| >50 to <55 years old | 355 | 32 | 357 | 76 | 145 | 410 |
| > 55 years old | 415 | 21 | 339 | 46 | 106 | 364 |
| Total | 5,232 | 896 | 7,036 | 2,455 | 4,761 | 9,984 |

| Race/color | 2020 | | 2021 | | 2022 | |
|--------------|--------------|-------------|--------------|--------------|--------------|--------------|
| | Voluntary | Involuntary | Voluntary | Involuntary | Voluntary | Involuntary |
| White | 1,599 | 354 | 2,124 | 855 | 1,507 | 3,015 |
| Asian | 19 | 4 | 37 | 25 | 44 | 81 |
| Black | 292 | 38 | 588 | 177 | 416 | 871 |
| Indigenous | 1 | 0 | 7 | 3 | 3 | 12 |
| Brown | 3,146 | 475 | 4,034 | 1,334 | 2,601 | 5,081 |
| Not informed | 175 | 25 | 246 | 61 | 190 | 924 |
| Total | 5,232 | 896 | 7,036 | 2,455 | 4,761 | 9,984 |

| By region | 2020 | | 2021 | | 2022 | |
|--------------|--------------|-------------|--------------|--------------|--------------|--------------|
| | Voluntary | Involuntary | Voluntary | Involuntary | Voluntary | Involuntary |
| North | 305 | 42 | 445 | 81 | 405 | 597 |
| Northeast | 602 | 47 | 897 | 216 | 474 | 1,402 |
| Midwest | 1,013 | 210 | 907 | 282 | 356 | 734 |
| Southeast | 2,899 | 549 | 4,147 | 1,628 | 3,139 | 6,532 |
| South | 413 | 48 | 640 | 248 | 387 | 719 |
| Total | 5,232 | 896 | 7,036 | 2,455 | 4,761 | 9,984 |

*Information extracted from SAP generating a year-by-year consolidated basis. There are no employees in North America, Central America, South America (with the exception of Brazil), Europe, Oceania, Asia and Africa.

Turnover rate (by region) GRI 401-1*

| | 2020 | 2021 | 2022 |
|-------------------------------|--------------|--------------|--------------|
| North | 25.35 | 23.28 | 50.73 |
| Northeast | 30.6 | 30.4 | 40.6 |
| Midwest | 78.6 | 87.8 | 94 |
| Southeast | 46.1 | 34.9 | 57.4 |
| South | 42.8 | 37.2 | 39 |
| North America | 0 | 0 | 0 |
| Central America | 0 | 0 | 0 |
| South America (except Brazil) | 0 | 0 | 0 |
| Europe | 0 | 0 | 0 |
| Asia | 0 | 0 | 0 |
| Africa | 0 | 0 | 0 |
| Oceania | 0 | 0 | 0 |
| Total | 45.04 | 36.21 | 53.71 |

*Information extracted from SAP generating a year-by-year consolidated basis. There are no employees in North America, Central America, South America (with the exception of Brazil), Europe, Oceania, Asia and Africa. Data for 2020 and 2021 have been restated. To calculate the Turnover Rate, the disconnected/active*100 calculation rationale was used. For the totals, the same concept was used, disconnected/active*100, respecting the values of the business unit.

Turnover rate (by gender) GRI 401-1*

| | 2020 | 2021 | 2022 |
|--------------|--------------|--------------|--------------|
| Men | 45.31 | 36.97 | 52.39 |
| Women | 43.05 | 32.26 | 60.22 |
| Total | 45.04 | 36.21 | 53.71 |

*Information extracted from SAP generating a year-by-year consolidated basis.

Turnover rate (by age range) GRI 401-1*

| Faixa etária | 2020 | 2021 | 2022 |
|----------------------|--------------|--------------|--------------|
| <24 years old | 36.85 | 39.18 | 70.36 |
| >24 to <30 years old | 44.06 | 37.52 | 58.39 |
| >30 to <50 | 44.91 | 35.09 | 50.14 |
| >50 to <55 years old | 45.37 | 30.75 | 33.7 |
| > 55 years old | 71.71 | 41.04 | 41.93 |
| Total | 45.04 | 36.21 | 53.71 |

*Information extracted from SAP generating a year-by-year consolidated basis.

Turnover rate (by race/color) GRI 401-1*

| | 2020 | 2021 | 2022 |
|--------------|--------------|--------------|--------------|
| White | 43.65 | 34.41 | 52.86 |
| Asian | 42.59 | 23.31 | 57.34 |
| Black | 39.57 | 35 | 49.03 |
| Indigenous | 12.5 | 34.48 | 44.12 |
| Brown | 45.18 | 38.22 | 51.81 |
| Not informed | 90.5 | 29.86 | 93.3 |
| Total | 45.04 | 36.21 | 53.71 |

*Information extracted from SAP generating a year-by-year consolidated basis.

Diversity of governance bodies, by gender GRI 405-1

| | Sustainability Committee | | Audit Committee | | Board of Directors | | Ethics and Compliance Committee | | Financial Committee | | Executive Board | |
|------|--------------------------|--------|-----------------|--------|--------------------|--------|---------------------------------|-------|---------------------|-------|-----------------|-------|
| | Men | Women | Men | Women | Men | Women | Men | Women | Men | Women | Men | Women |
| 2020 | 75.00% | 25.00% | 100.00% | 0.00% | 100.00% | 0.00% | 100.00% | 0.00% | 100.00% | 0.00% | 100.00% | 0.00% |
| 2021 | 66.67% | 33.33% | 100.00% | 0.00% | 100.00% | 0.00% | 100.00% | 0.00% | 100.00% | 0.00% | 100.00% | 0.00% |
| 2022 | 66.67% | 33.33% | 66.67% | 33.33% | 80.00% | 20.00% | 100.00% | 0.00% | 100.00% | 0.00% | 100.00% | 0.00% |

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

| | Sustainability Committee | | | Audit Committee | | | Board of Directors | | | Ethics and Compliance Committee | | | Financial Committee | | | Executive Board | | |
|----------------------|--------------------------|-------------|-------------|-----------------|-------------|-------------|--------------------|-------------|-------------|---------------------------------|-------------|-------------|---------------------|-------------|-------------|-----------------|-------------|-------------|
| | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 |
| <24 years old | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| >24 to <30 years old | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| >30 to <50 | 100.00% | 66.67% | 66.67% | 0.00% | 0.00% | 0.00% | 20.00% | 20.00% | 20.00% | 33.33% | 33.33% | 33.33% | 33.33% | 33.33% | 33.33% | 83.33% | 80.00% | 60.00% |
| >50 to <55 years old | 0.00% | 33.33% | 0.00% | 0.00% | 0.00% | 0.00% | 60.00% | 60.00% | 40.00% | 0.00% | 0.00% | 0.00% | 33.33% | 33.33% | 33.33% | 16.67% | 20.00% | 20.00% |
| > 55 years old | 0.00% | 0.00% | 33.33% | 100.00% | 100.00% | 100.00% | 20.00% | 20.00% | 40.00% | 66.67% | 66.67% | 66.67% | 33.33% | 33.33% | 33.33% | 0.00% | 0.00% | 20.00% |
| Total | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |



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

| | Sustainability Committee | | | Audit Committee | | | Board of Directors | | | Ethics and Compliance Committee | | | Financial Committee | | | Executive Board | | |
|--------------|--------------------------|-------------|-------------|-----------------|-------------|-------------|--------------------|-------------|-------------|---------------------------------|-------------|-------------|---------------------|-------------|-------------|-----------------|-------------|-------------|
| | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 |
| White | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| Asian | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Black | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Indigenous | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Brown | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Total | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |

Diversity in governance bodies, by underrepresented group GRI 405-1*

| | Sustainability Committee | | | Audit Committee | | | Board of Directors | | | Ethics and Compliance Committee | | | Financial Committee | | | Executive Board | | |
|--------------------------|--------------------------|-----------|-----------|-----------------|-----------|-----------|--------------------|-----------|-----------|---------------------------------|-----------|-----------|---------------------|-----------|-----------|-----------------|-----------|-----------|
| | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 |
| People with disabilities | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| LGBTQIA+ | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| Total | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |

*The Company does not manage information about the LGBTQIA+ group.



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Percentage of new employees by functional category and gender GRI 405-1

| | 2020 | | 2021 | | 2022 | |
|--------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | Men | Women | Men | Women | Men | Women |
| Board | 90% | 10% | 88% | 12% | 89% | 11% |
| General Managers (Senior Management) | 75% | 25% | 100% | 0% | 100% | 0% |
| Area Manager | 89% | 11% | 86% | 14% | 85% | 15% |
| Coordination (Jr Management) | 77% | 23% | 76% | 24% | 73% | 27% |
| Supervision | 83% | 17% | 77% | 23% | 78% | 22% |
| Administration | 67% | 33% | 64% | 36% | 63% | 37% |
| Operational | 96% | 4% | 91% | 9% | 90% | 10% |
| Apprentice | 39% | 61% | 41% | 59% | 44% | 56% |
| Internship | 0% | 100% | 61% | 39% | 39% | 61% |
| Trainee | 100% | 0% | 100% | 0% | 100% | 0% |
| Total | 65.21% | 25.70% | 71.24% | 19.67% | 69.16% | 21.75% |

Percentage of new employees by functional category and age GRI 405-1

| | 2020 | | | | | 2021 | | | | | 2022 | | | | |
|--------------------------------------|------------|----------------|------------|----------------|-----------|------------|----------------|------------|----------------|-----------|------------|----------------|------------|----------------|-----------|
| | <24 anos | >24 a <30 anos | >30 a <50 | >50 a <55 anos | > 55 anos | <24 anos | >24 a <30 anos | >30 a <50 | >50 a <55 anos | > 55 anos | <24 anos | >24 a <30 anos | >30 a <50 | >50 a <55 anos | > 55 anos |
| Board | 0% | 0% | 80% | 20% | 0% | 0% | 0% | 52% | 32% | 16% | 0% | 0% | 57% | 18% | 25% |
| General Managers (Senior Management) | 0% | 0% | 63% | 13% | 25% | 0% | 0% | 91% | 9% | 0% | 0% | 0% | 100% | 0% | 0% |
| Area Manager | 0% | 3% | 81% | 6% | 10% | 0% | 4% | 80% | 7% | 9% | 0% | 3% | 82% | 7% | 8% |
| Coordination (Jr Management) | 1% | 10% | 80% | 6% | 3% | 1% | 14% | 76% | 6% | 4% | 1% | 17% | 74% | 5% | 4% |
| Supervision | 3% | 18% | 75% | 2% | 2% | 6% | 22% | 68% | 2% | 2% | 6% | 21% | 69% | 2% | 2% |
| Administration | 18% | 26% | 51% | 3% | 2% | 23% | 27% | 46% | 3% | 2% | 24% | 27% | 44% | 3% | 2% |
| Operational | 9% | 15% | 64% | 7% | 5% | 13% | 17% | 59% | 6% | 4% | 13% | 17% | 58% | 7% | 5% |
| Apprentice | 100% | 0% | 0% | 0% | 0% | 99% | 1% | 0% | 0% | 0% | 99% | 0% | 1% | 0% | 0% |
| Internship | 100% | 0% | 0% | 0% | 0% | 78% | 22% | 0% | 0% | 0% | 64% | 32% | 4% | 0% | 0% |
| Trainee | 0% | 100% | 0% | 0% | 0% | 0% | 100% | 0% | 0% | 0% | 0% | 75% | 25% | 0% | 0% |
| Total | 21% | 16% | 45% | 5% | 4% | 20% | 19% | 43% | 6% | 3% | 19% | 17% | 47% | 4% | 4% |



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Percentage of new employees by functional category and race/color GRI 405-1*

| | 2020 | | | | | | 2021 | | | | | | 2022 | | | | | |
|--------------------------------------|--------------|-------------|-------------|--------------|-------------|---------------|--------------|-------------|-------------|--------------|-------------|---------------|--------------|-------------|-------------|--------------|-------------|---------------|
| | Branco | Amarelo | Pretos | Pardos | Indígenas | Não informado | Branco | Amarelo | Pretos | Pardos | Indígenas | Não informado | Branco | Amarelo | Pretos | Pardos | Indígenas | Não informado |
| | Board | 60% | 0% | 0% | 40% | 0% | 0% | 72% | 0% | 0% | 28% | 0% | 0% | 71% | 0% | 0% | 25% | 0% |
| General Managers (Senior Management) | 75% | 0% | 0% | 25% | 0% | 0% | 73% | 0% | 0% | 27% | 0% | 0% | 71% | 0% | 0% | 29% | 0% | 0% |
| Area Manager | 70% | 0% | 3% | 27% | 0% | 0% | 58% | 0% | 2% | 38% | 0% | 2% | 56% | 0% | 1% | 40% | 0% | 3% |
| Coordination (Jr Management) | 54% | 0% | 4% | 41% | 0% | 1% | 52% | 0% | 6% | 41% | 0% | 1% | 52% | 1% | 5% | 41% | 0% | 1% |
| Supervision | 38% | 1% | 5% | 55% | 0% | 2% | 43% | 1% | 7% | 47% | 0% | 2% | 44% | 1% | 7% | 46% | 0% | 2% |
| Administration | 46% | 0% | 5% | 47% | 0% | 1% | 44% | 1% | 7% | 47% | 0% | 2% | 41% | 0% | 8% | 47% | 0% | 4% |
| Operational | 28% | 0% | 7% | 64% | 0% | 2% | 29% | 1% | 9% | 56% | 0% | 5% | 28% | 1% | 10% | 56% | 0% | 5% |
| Apprentice | 37% | 0% | 6% | 54% | 0% | 3% | 29% | 0% | 6% | 59% | 0% | 5% | 31% | 1% | 9% | 52% | 0% | 7% |
| Internship | 100% | 0% | 0% | 0% | 0% | 0% | 30% | 0% | 4% | 57% | 0% | 9% | 14% | 0% | 4% | 75% | 0% | 7% |
| Trainee | 100% | 0% | 0% | 0% | 0% | 0% | 100% | 0% | 0% | 0% | 0% | 0% | 100% | 0% | 0% | 0% | 0% | 0% |
| Total | 55.3% | 0.1% | 2.7% | 32.1% | 0.0% | 0.7% | 48.2% | 0.3% | 3.7% | 36.4% | 0.0% | 2.3% | 46.2% | 0.4% | 4.0% | 37.4% | 0.0% | 2.9% |

* The ethnicity category "not informed" was not considered, but is available in the database.



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Percentage of new employees by functional category and underrepresented groups GRI 405-1*

| | 2020 | | 2021 | | 2022 | |
|--------------------------------------|--------------------------|--------------|--------------------------|--------------|--------------------------|--------------|
| | People with disabilities | LGBTQIA+ | People with disabilities | LGBTQIA+ | People with disabilities | LGBTQIA+ |
| Board | 0.00% | 0% | 0.00% | 0% | 0.00% | 0% |
| General Managers (Senior Management) | 0.00% | 0% | 7.04% | 0% | 7.14% | 0% |
| Area Manager | 0.00% | 0% | 0.00% | 0% | 1.08% | 0% |
| Coordination (Jr Management) | 0.28% | 0% | 0.85% | 0% | 0.28% | 0% |
| Supervision | 0.71% | 0% | 0.71% | 0% | 0.35% | 0% |
| Administration | 5.47% | 0% | 5.64% | 0% | 5.47% | 0% |
| Operational | 0.13% | 0% | 0.32% | 0% | 0.32% | 0% |
| Apprentice | 0.00% | 0% | 0.00% | 0% | 0.19% | 0% |
| Internship | 0.00% | 0% | 0.00% | 0% | 0.00% | 0% |
| Trainee | 0.00% | 0% | 0.00% | 0% | 0.00% | 0% |
| Total | 2.33% | 0.00% | 1.41% | 0.00% | 1.31% | 0.00% |

*The Company does not manage information about the LGBTQIA+ group.

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

| | 2020 | | 2021 | | 2022 | |
|--|--------|------------|--------|------------|--------|------------|
| | Number | Percentage | Number | Percentage | Number | Percentage |
| Number and percentage of employees and workers who aren't employed, but whose work and/or workplace is controlled by the organization covered by this system | 25.759 | 100% | 28.390 | 100% | 29.336 | 100% |
| Number and percentage of employees and workers who aren't employed, but whose work and/or workplace is controlled by the organization covered by this system that has been internally audited | 25.759 | 100% | 28.390 | 100% | 29.336 | 100% |
| Number and percentage of employees and workers who are not employees but whose work and/or workplace is controlled by the organization who are covered by this system that has been internally audited or certified by an external party | 25.759 | 100% | 28.390 | 100% | 29.336 | 100% |

* Only outsourced workers and service providers were excluded from this disclosure, as JSL does not manage this.



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Work accidents GRI 403-9 | TR-AF-320a.1 - TR-RO-320a.1. | (1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees*

| | 2020 | | 2021 | | 2022 | |
|---|---------------|---------------|-----------|---------------|-----------|---------------|
| | Employees | Third Parties | Employees | Third Parties | Employees | Third Parties |
| Total person-hours worked** | 28,094,964.00 | 49,525,883.00 | | 57,074,071.89 | | |
| Number of recordable accidents | 62.0 | | 55.0 | | 172.0 | |
| Number of accidents with serious consequences (except deaths) | 31.0 | | 64.0 | | 44.0 | |
| Number of fatal accidents | 0.0 | | 3.0 | | 0.0 | |
| Recordable accident frequency rate | 2.20 | | 1.11 | | 3.01 | |
| Frequency rate of accidents with serious consequences) | 1.11 | | 1.29 | | 0.75 | |
| Death accident rate | 0.00 | | 0.06 | | 0.00 | |

*The number of recordable accidents ended 2022 with an increase due to the inclusion of non-employed workers in the Company this year, accounting for the sum of accidents with loss of time and accidents without loss of time. Of the eight accidents registered with leave, three Occupational Accident Communications (CATs) were not opened due to operational failures [JSL is working to adjust the communication of occurrences and the reporting process to be carried out correctly]. Data for 2021 has been restated. The main dangers of the operations are pedestrians being run over, maintenance failure, inadequate posture, contact with chemical products, fire/explosion, use of illicit substances (alcohol and drugs and/or stimulating substances), excessive speed, tiredness and fatigue, noise (inherent external activities and/or engine), collisions, inadequate contact with electric current, physical effort, rubber shop (activities of changing and calibrating tires), dropping tools. Third-party employees and service providers were excluded from this content because there is no control of man/hours worked. As a methodology, JSL uses NBR 14280 - Occupational accident registration - Procedure and classification. Rate calculated on 1,000,000 hours worked.

Number of road accidents and incidents TR-RO-540a.1 / TR-AF-540a.3*

| | 2020 | 2021 | 2022 |
|---------------------------|------|------|------|
| Total number of accidents | 216 | 292 | 308 |

*For 2020, data from JSL and companies acquired up to that point were considered, namely: Fadel and Transmoreno. In 2021, the companies Rodomel, TPC and Marvel were added, in addition to the companies reported in 2020. Results for 2022 increased by 5.2% due to improved operational controls and incident reports.

Maternity/paternity leave GRI 401-3*

| | 2020 | | 2021 | | 2022 | |
|---|--------|--------|--------|--------|--------|--------|
| | Men | Women | Men | Women | Men | Women |
| Number of employees eligible for leave | 11,986 | 1,619 | 21,969 | 4,241 | 22,828 | 4,626 |
| Number of employees who have gone on leave in that period | 383 | 70 | 403 | 54 | 440 | 98 |
| Number of employees who have returned from leave in that period | 366 | 54 | 389 | 47 | 432 | 85 |
| Number of employees still on leave at the end of the period | 369 | 58 | 389 | 46 | 418 | 60 |
| Number of employees who remained at work for at least 12 months upon returning from leave | 260 | 34 | 272 | 27 | 367 | 75 |
| | Men | Women | Men | Women | Men | Women |
| Return rate | 95.56% | 77.14% | 96.53% | 87.04% | 98.18% | 86.73% |
| Retention rate | 67.89% | 48.57% | 67.49% | 50.00% | 83.41% | 76.53% |

*"Number of employees who returned from leave in the period", we consider employees who returned within 30 days due to vacation after the leave.



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Average hours of training per year, per employee and gender GRI 404-1

| | 2020 | | 2021 | | 2022 | |
|--------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Total training hours | Average per employee | Total training hours | Average per employee | Total training hours | Average per employee |
| Men | 104198.01 | 8.69 | 88601.06 | 4.03 | 282,829.66 | 12.39 |
| Women | 2235.58 | 1.38 | 8758.26 | 2.07 | 112,208.71 | 24.26 |
| Total | 106433.59 | 7.82 | 97359.32 | 3.71 | 395,038.37 | 14.39 |

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

| | 2020 | 2021 | 2022 |
|--|------|------|------|
| Total employees in security/surveillance activities | 0 | 0 | 0 |
| Number of security/surveillance employees trained on human rights | - | - | - |
| Percentage of security/surveillance employees trained on human rights | 0% | 0% | 0% |
| Total third-party personnel in security/surveillance activities | 102 | 102 | 63 |
| Number of third-party personnel in security/surveillance trained on human rights | 0 | 0 | 0 |
| Percentage of third-party personnel in security/surveillance trained on human rights | 0% | 0% | 0% |

*Training for security guards takes place every two years, the last one being held in 2018. Due to the impacts of the pandemic, there was a need to rearrange the schedule, and human rights training should be resumed in 2023.

Average hours of training per year, per employee and functional category GRI 404-1

| | 2020 | | 2021 | | 2022 | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Total training hours | Average per employee | Total training hours | Average per employee | Total training hours | Average per employee |
| Board | 4 | 0.4 | 197.46 | 7.9 | 168.95 | 12.07 |
| Management | - | - | 0 | 0 | 2,170.56 | 11.67 |
| General-Management (Senior Management) | 4 | 0.5 | 81 | 7.36 | 0 | 0 |
| Area management | 0 | 0 | 16 | 0.08 | 0 | 0 |
| Coordination (Jr. Management) | 6,83.79 | 3.58 | 77 | 0.24 | 5,397.76 | 15.38 |
| Supervision | 6,35.46 | 2.39 | 10 | 0.02 | 21,610.04 | 38.18 |
| Administration | 36,69.57 | 1.17 | 15,439.06 | 2.9 | 32,246.31 | 6.17 |
| Operational | 101,436.77 | 10.44 | 79,374.03 | 4.13 | 324,054.62 | 15.79 |
| Apprentices | 0 | 0 | 21,16.79 | 3.75 | 8,211.78 | 15.82 |
| Interns | 0 | 0 | 47.98 | 2.09 | 1,154.77 | 41.24 |
| Trainees | 0 | 0 | 0 | 0 | 13.58 | 3.40 |
| Total | 106,433.59 | 7.82 | 97,359.32 | 3.71 | 395,038.37 | 14.39 |

*The variation in training hours between 2021 and 2022 results from the greater effectiveness in launching activities on the SAP Base (reference for the construction of this report), as well as reinforcement in training on Compliance, HSE and Institutional and Functional Integrations. By internal classification, all positions with the description "trainee" were also included in the administrative functional category. The indicator includes the companies JSL, TPC, Rodomeu. It does not include TruckPad, Marvel, Fadel and Transmoreno, which differ in the way they manage information and were not consolidated in the 2022 cycle. However, the Company will mobilize efforts for consolidation. As an evolution of the period, Marvel is in the process of transitioning to the same training recording tool used by JSL and Transmoreno and is internally developing management software. For this company, in 2022, the management levels were not opened, as the subsidiaries do not monitor the indicator with this type of opening. This shall remain as a point of advancement for the next report.



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

| By gender | 2021 | | 2022 | |
|--|------------------------------|----------------------------------|------------------------------|----------------------------------|
| | Number of employees assessed | Percentage of employees assessed | Number of employees assessed | Percentage of employees assessed |
| Men | 553 | 2.52% | 1,002 | 4% |
| Women | 98 | 2.31% | 177 | 4% |
| Total | 651 | 2.48% | 1,179 | 4% |
| Per employee category | Number of employees assessed | Percentage of employees assessed | Number of employees assessed | Percentage of employees assessed |
| Board | 13 | 52.00% | 11 | 39.29% |
| General-Management (Senior Management) | 8 | 72.73% | 11 | 78.57% |
| Area management | 1 | 0.52% | 5 | 2.69% |
| Coordination (Jr Management) | 201 | 61.47% | 234 | 66.67% |
| Supervision | 28 | 5.20% | 301 | 53.18% |
| Administration | 400 | 7.52% | 617 | 11.79% |
| Operational | 0 | 0.00% | 0 | 0.00% |
| Apprentice | | 0.00% | | 0.00% |
| Internship | | 0.00% | | 0.00% |
| Trainee | 0 | 0.00% | 0 | 0.00% |
| Total | 651 | 2.48% | 1,179 | 4% |

*The Simpar Group has carried out performance assessments at the administrative level since 2021, including assessment of skills, assessment of potential and analysis of results of corporate and individual goals. By internal classification, all positions with the description trainee were also included in the administrative functional category.

Proportion between base salary and remuneration received by women and those received by men GRI 405-2*

| Board | 2020 | | 2021 | | 2022 | |
|---|-------------|--------------|-------------|--------------|-------------|--------------|
| | Base salary | Compensation | Base salary | Compensation | Base salary | Compensation |
| Proportion | 0.29 | 0.26 | 0.76 | 0.93 | 0.90 | 1.04 |
| General Managers (Senior Management)** | | | | | | |
| Proportion | 0.83 | 0.83 | 1.11 | 3.24 | 0 | 0 |
| Area management | | | | | | |
| Proportion | 0.92 | 0.85 | 0.95 | 0.88 | 0.96 | 0.98 |
| Coordination (Jr Management) | | | | | | |
| Proportion | 1.09 | 1.07 | 1.05 | 1.00 | 1.01 | 0.98 |
| Supervision | | | | | | |
| Proportion | 0.96 | 0.92 | 0.96 | 0.88 | 0.94 | 0.89 |
| Administration | | | | | | |
| Proportion | 0.97 | 0.90 | 0.96 | 0.87 | 0.96 | 0.88 |
| Operational | | | | | | |
| Proportion | 0.83 | 0.77 | 0.82 | 0.67 | 0.79 | 0.70 |
| Apprentices | | | | | | |
| Proportion | 1.03 | 0.98 | 1.02 | 1.00 | 1.04 | 0.96 |
| Internship*** | | | | | | |
| Proportion | 1 | 1.19 | 1.00 | 0.92 | 1.03 | 1.32 |
| Trainee | | | | | | |
| Proportion | 1.26 | 0.92 | 0.87 | 0.95 | 0.91 | 0.92 |

*The remuneration cost comprises all amounts involving benefits, salaries, charges, HE, bonuses, premiums and cost allowances, among others. "Important operating units" are considered to be all the companies that make up the Group's business units.

**There are no women in the category in 2022, so the proportion is zero.

***For 2020 data, the average salary and remuneration of male interns was calculated incorrectly, impacting the proportion reported in the Indicator.

Annual total compensation ratio GRI 2-21

| | 2020 | 2021 | 2022 |
|--|------|--------|------|
| Highest paid individual/all employees' average ratio | 0.46 | 1.83 | 5.66 |
| | 2020 | 2021 | 2022 |
| Raise % to the total annual compensation of the organization's highest paid individual | 0% | 806% | 37% |
| Average raise % to the total annual compensation of all employees | 0% | 3,200% | 114% |
| Highest paid individual/all employees' average ratio | 0.0 | 0,25 | 0.32 |

Salary difference*

| % of employees paid in relation to the minimum wage | 2020 | 2021 | 2022 |
|---|-------|-------|-------|
| Employees paid minimum-wage | 2% | 6% | 2% |
| Employees paid above minimum-wage | 98% | 98% | 98% |
| Full-time employees paid with Company shares | 0.00% | 0.00% | 0.00% |
| Employees paid a family wage | - | - | - |

*Information extracted from SAP generating a year-by-year consolidated. A partir de 2022, a TruckPad passou a integrar o quadro de empresas (anteriormente subsidiária).

Wage difference and benefits GRI 2-21

| Total % of employees with health insurance | 2020 | | | | 2021 | | | | 2022 | | | |
|--|-------|-------|--------|-------------------------------|-------|-------|--------|-------------------------------|-------|-------|--------|-------------------------------|
| | Men | Women | Blacks | Other underrepresented groups | Men | Women | Blacks | Other underrepresented groups | Men | Women | Blacks | Other underrepresented groups |
| | Board | 8 | 1 | 4 | 0 | 8 | 1 | 3 | 0 | 8 | 1 | 3 |
| General Managers (Senior Management) | 6 | 2 | 2 | 0 | 6 | 0 | 1 | 0 | 10 | 0 | 2 | 0 |
| Area Manager | 89 | 10 | 29 | 0 | 80 | 11 | 33 | 0 | 80 | 11 | 30 | 1 |
| Coordination (Jr Management) | 134 | 38 | 77 | 1 | 130 | 38 | 84 | 1 | 161 | 51 | 100 | 1 |
| Supervision | 194 | 40 | 149 | 4 | 213 | 44 | 164 | 3 | 216 | 50 | 157 | 2 |
| Administration | 1,586 | 732 | 1,258 | 151 | 1,757 | 803 | 1,435 | 145 | 2,011 | 919 | 1,639 | 141 |
| Operational | 8,223 | 332 | 6,132 | 22 | 8,933 | 458 | 6,977 | 19 | 9,986 | 774 | 8,008 | 25 |



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Ratios of lowest salary paid by the company to local minimum wage, by gender GRI 202-1*

| | 2020 | 2021 | 2022 |
|--|----------|----------|----------|
| Minimum wage (BRL) | 1,045.00 | 1,100.00 | 1,212.00 |
| Entry-level wage (lowest salary paid) to women (BRL) | 2,190.71 | 2,079.32 | 2,178.76 |
| Entry-level wage (lowest salary paid) to men (BRL) | 2,201.71 | 2,169.04 | 2,326.66 |
| Ratio for women (%) | 2.10 | 1.89 | 1.80 |
| Ratio for men (%) | 2.11 | 1.97 | 1.92 |

*Minimum wages were considered to be the lowest wages in the last month of each study year (Dec. 20, Dec. 21, Dec. 22). 2) In 2020, there was a salary reduction program at the Company due to the Covid-19 pandemic. All Group companies, including acquired companies, are included.

Suppliers

Activities, value chain and other business relationships GRI 2-6

| Size of the supply chain | 2020 | 2021 | 2022 |
|---|------------------|------------------|------------------|
| Total number of active suppliers* | 7,506 | 7,110 | 7,490 |
| Number of critical/priority suppliers** | 65 | 26 | 21 |
| New registered suppliers | 1,536 | 1,489 | 1,645 |
| Number of current contracts | 694 | 330 | 678 |
| Total expenditures with suppliers (R\$ thousand) | 1,144,788,392.40 | 1,615,226,654.43 | 2,245,664,444.04 |
| Expenditures with critical/priority suppliers (R\$ thousand)* | 529,599,351.60 | 714,765,367.90 | 1,604,445,876.22 |

*JSL's main suppliers are automakers, fleet maintenance companies, suppliers of fuel, uniforms and PPE, tire manufacturers, office supplies and technology partners to support the business.

**Considered as a priority supplier those who represent the highest amount of expenses in the year and that, together, represent more than 50% of the total amount of expenses of JSL.

Proportion of spending on local suppliers GRI 204-1*

| | 2020 | 2021 | 2022** |
|--|----------------|------------------|------------------|
| Expenses with all suppliers (BRL) | 637,183,193.87 | 1,615,226,654.00 | 2,245,664,444.04 |
| Expenses with local suppliers - same location as the operation (BRL) | 419,987,473.18 | 984,995,501.00 | 1,176,815,432.94 |
| Percentage of expenses with local suppliers (%) | 65.91 | 60.98 | 52.40 |

*We characterize as local purchases, purchases conducted in the same state. Considered important units that have the highest volume of purchases: Mogi das Cruzes, São Paulo, Parauapebas, Belo Horizonte, Rio de Janeiro and Nova Lima, which together account for more than 50% of the volume.

**Business expansion and the acquisition of new companies has contributed to volume increase.

New suppliers that were selected using social criteria GRI 414-1*

| | 2020 | 2021 | 2022 |
|---|------------------|------------------|------------------|
| Total number of new suppliers that were considered for hiring | 1,536 | 1,489 | 1,645 |
| Total number of new suppliers selected using social criteria | 1,367 | 1,461 | 1,637 |
| Percentage of new suppliers selected using social criteria | 89.00% | 98.12% | 99.51% |
| Number of current contracts | 694 | 330 | 678 |
| Total expenditures with suppliers (R\$) | 1,144,788,392.40 | 1,615,226,654.43 | 2,245,664,444.04 |
| Expenditures with critical/priority suppliers (R\$) | 529,599,351.60 | 714,765,367.90 | 1,604,445,876.22 |

*Considering suppliers registered in SAP in the year 2022 and who provided some supplies in the year. The suppliers selected using social criteria are those who passed validation by platform G-Certifica.

Communities

Operations with local community engagement, impact assessments, and development programs GRI 413-1

| | 2020 | 2021 | 2022 |
|---|---------|---------|---------|
| Social impact assessment, including gender impact assessments, based on participation processes | 52.30% | 100.00% | 100.00% |
| Environmental impact assessments and continuous monitoring | 0.80% | 3.12% | 100.00% |
| Public disclosure of the results of the environmental and social impact assessments | 100.00% | 100.00% | 100.00% |
| Local development programs based on the needs of local communities | 100.00% | 80.25% | 100.00% |
| Stakeholders engagement plan based on mapping | 100.00% | 95.01% | 100.00% |
| Committees and processes of broad consultation of the local community including vulnerable groups | 12.50% | 15.18% | 100.00% |
| Work councils, occupational health and safety commissions and other worker representative entities to discuss impacts | 25.80% | 13.93% | 100.00% |
| Formal complaint processes by local communities | 100.00% | 99.38% | 100.00% |

*Not considering branches located abroad. In 2022, a survey was carried out of the socio-environmental impacts arising from the Company's activities, evaluating all the activities of its business and, through this analysis, a Risk Matrix was prepared considering the EASG aspects.

Company social investment (R\$ thousand)

| | 2020 | 2021 | 2022 |
|---------------------------|---------------------|---------------------|---------------------|
| Inhouse resources* | 5,727,839.00 | 871,288.04 | 587,871.82 |
| Resources from incentives | 1,440,000.00 | 482,641.06 | 1,040,317.89 |
| Total | 7,167,839.00 | 1,353,929.10 | 1,628,189.71 |

*The high investment in 2020 is linked to emergency actions to support the community in facing the Covid-19 pandemic.



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Climate strategy and environmental management

Climate changes

Direct Emissions (Scope 1) of Greenhouse Gases (GHG) tCO₂e -

GRI 305-1* | TR-RO-110a.1 | TR-AF-110a.1

| | 2020** | 2021** | 2022 |
|--------------------|------------|------------|------------|
| Gross emissions | 254,116.02 | 415,242.12 | 449,064.26 |
| Biogenic emissions | 30,798.97 | 46,019.18 | 51,511.57 |

*Regarding the references, the IPCs (Lower Calorific Power) and density data available in the GHG Protocol Brasil tool, version 2022.1.1, were used. To calculate emissions, the emission factors from the GHG Protocol tool, version 2022.1.1, were also used, as well as the calculation methodology. Regarding emissions from effluents, the calculation methodology is based on the book Introduction to water quality and sewage treatment, by Von Sperling Vol. 1. 2nd ed.

**Restated data. The Company revisited its 2021 data, in order to consolidate the emissions of the companies acquired this year and standardize with the Public Registry of Emissions of the GHG Protocol. The business expansion in 2022 of all JSL Group companies contributed to the increase in emissions, due to the Company's organic growth. The consolidation approach chosen for reporting emissions is one of operational control.

Indirect emissions (Scope 2) of Greenhouse Gases (GHG) - (tCO₂e) from energy acquisition GRI 305-2*

| | 2020 | 2021 | 2022 |
|----------------------------|-----------------|-----------------|-----------------|
| Location approach | 2.290,64 | 6.007,60 | 1.445,19 |
| Purchasing choice approach | 0,00 | 0,00 | 0,00 |
| Total | 2.290,64 | 6.007,60 | 1.445,19 |

*The year 2022 was marked by changes in the emission factors of the GHG Protocol tool, representing a drop in emissions due to less activation of thermoelectric plants, which drastically reduced the grid emission factor. The Company used the 2021 base year for the full consolidation of the acquisitions of companies carried out in 2020 and 2021, which were maintained in 2022. The consolidation approach chosen for reporting emissions is one of operational control. The Scope 2 emissions data includes CO₂, CH₄, N₂O and HFC gases. The emission factor used was the IPCC Fifth Assessment Report (AR5 - 100 years), incorporated into the GHG Protocol tool. Regarding the references, the PCIs (Lower Calorific Power) and density data available in the GHG Protocol Brasil tool version 2022.1.1 were used. To calculate emissions, the emission factors from the GHG Protocol tool, version 2022.1.1, were also used, as well as the calculation methodology.

Other indirect Greenhouse Gas (GHG) emissions - (tCO₂e) - Scope 3 GRI 305-3*

| | 2020 | 2021 | 2022 |
|--------------------|------------|------------|------------|
| Gross emissions | 150,323.20 | 318,238.69 | 344,330.21 |
| Biogenic emissions | 17,570.67 | 14,758.51 | 16,497.23 |

*In 2020, the amounts reported refer to the Company's consumption of Transportation and Distribution (Upstream) fuels, that is, freight carried out by third-party and third-party drivers. The variety of businesses and customer specifications determine the productivity of third-party and third-party drivers, JSL is responsible for monitoring activities and routes. In 2022, the Company mobilized efforts to expand the reporting of emissions in the Scope 3 categories, thus, categories 1 (Goods and Services purchased), 3 (Activities related to fuel and energy not included in Scopes 1 and 2), 5 (Waste generated in operations), 6 (Business trips) and 7 (Employee commuting (home-work)), showing considerable progress in accounting for emissions through the expansion of operational borders. The year 2021 was recalculated, considering the same categories. The consolidation approach chosen for reporting emissions is one of operational control. The Scope 1 emissions data includes CO₂, CH₄, N₂O and HFC gases. The Company used the 2021 base year for the full consolidation of the acquisitions of companies carried out in 2020 and 2021, which were maintained in 2022. In 2022, the Company mobilized efforts to expand the reporting of emissions in Scope 3 categories, thus, the following were considered for JSL: 1, 3, 4, 5, 6, 7; presenting a considerable advance in accounting for emissions through the expansion of operational borders. Biogenic emissions refer to emissions from consumption of transportation and distribution fuels (upstream). The emission factors used were the IPCC Fifth Assessment Report (AR5 - 100 years) incorporated into the GHG Protocol tool version 2022.1.1 - Indirect emissions, life cycle basis: ecoinvent, carnegie mellon university, EPA Emission Factor HUB. The consolidation approach chosen for reporting emissions is based on operational control. Regarding references, the PCIs (Lower Calorific Power) and density data available in the GHG Protocol Brasil tool, version 2022.1.1, were used. To calculate emissions, the emission factors from the GHG Protocol tool, version 2022.1.1, were also used, as well as the calculation methodology.



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Greenhouse gas (GHG) emissions intensity GRI 305-4*

| | 2020 | 2021 | 2022 |
|-------------------------------------|--------|--------|--------|
| Total GHG emissions intensity index | 143.88 | 170.73 | 131.28 |

*The Company's energy consumption follows the organic growth and the full consolidation of the acquisitions of companies carried out in 2020 and 2021. The reflection of this growth is also seen in net revenue, which in 2021 was R\$ 4.2 billion, an increase of 59% compared to 2020. The Company revisited its 2021 data, in order to consolidate the emissions of the companies acquired in that same year and standardize with the Public Registry of Emissions of the GHG Protocol. The metric chosen by the company to calculate the index is the net revenue in (R\$ mm) disclosed to the market, which can be checked at: <https://api.mziq.com/mzfilemanager/v2/d/5cb9c9f1-1ef6-4d5f-a2fd-fcdddc308a56/cf214693-48e2-37d0-c605-4a5d38103c22?origin=1>. The intensity encompasses scope 1, 2 and 3 emissions. For Scope 3, emissions refer to the Company's consumption of Transportation and Distribution (upstream) fuels, that is, freight carried out by third-party and third-party drivers, a category of greater relevance due to the direct connection of the businesses, the variety of businesses and customer specification determine the productivity of third-party and third-party drivers, JSL is responsible for monitoring activities and routes. Gases included in the calculation: CO₂, CH₄, N₂O, and HFC.

Reduction of Greenhouse Gas (GHG) emissions - (GEE) - (tCO₂and) GRI 305-5*

| | 2020 | 2021 | 2022 |
|---|------------|------|----------|
| Reductions from direct emissions (Scope 1) | 80,927.455 | 0 | 0 |
| Reduction from indirect emissions from energy acquisition (Scope 2) | 690.627 | 0 | 4,562.41 |
| Reductions from other indirect emissions (Scope 3) | 0 | 0 | 0 |
| Total GHG emission reductions | 81,618.082 | 0 | 4,562.41 |
| Reduction from compensations | 0 | 0 | 0 |

*The reduction in Scope 2 impact compared to 2021 is due to the 2022 emission factor being 65% lower than the 2021 factor. The indicator has been measured by the Company since 2019. The calculation assumption adopted came from the IPCC Fifth Assessment Report (AR5 - 100 years) incorporated into the GHG Protocol tool. Gases included in the calculation: CO₂, CH₄, N₂O, and HFC. Values set to zero indicate that there was no evidenced reduction in emissions in the year. In 2020, fluctuations in emissions were observed in comparison with 2019 due to the occurrence of the Covid-19 pandemic, which inflicted changes to business in the period.

NOX, SOX and other significant atmospheric emissions (tCO₂e) GRI 305-7* TR-RO-120a.1 / TR-AF-120a.1

| | 2020 | 2021 | 2022 |
|--|---------------|-----------------|-----------------|
| NOX | 626.65 | 980.7 | 1,041.85 |
| SOX | 0.00 | 0.00 | 0.00 |
| Persistent organic pollutants (POP) | 0.00 | 0.00 | 0.00 |
| Volatile Organic Compounds (VOCs) | 0.00 | 0.00 | 0.00 |
| Hazardous Air Pollutants (HAP) | 0.00 | 0.00 | 0.00 |
| Particulate matter (PM) | 5.40 | 8.43 | 8.31 |
| Carbon Monoxide (CO) | 83.01 | 122.68 | 136.84 |
| Other standard categories of air emissions identified in relevant laws and regulations | 0.00 | 0.00 | 0.00 |
| Total | 715.06 | 1,111.81 | 1,187.00 |

*The emissions of SO_x gases, persistent organic pollutants (POP), volatile organic compounds (VOC) and hazardous air pollutants (HAP) are not monitored, as they are not a legal requirement for the Company. The increase in NOX, PM and CO emissions are linked to the increase in fuel consumption, intrinsic to the Company's activities. When looking at diesel consumption, consumption increased by around 10%, following the organic growth of the Company and its operations. Emission factors source: Reports of Vehicle Emissions in the State of São Paulo. For 2022 and 2021, the factors from the 2021 CETESB report were considered, for 2020, the reference year data. <https://cetesb.sp.gov.br/veicular/relatorios-e-publicacoes/>. The calculation carried out considers the fuels that JSL purchases (Scope 1) and fuel consumption by third-party drivers and contractors (Scope 3).

Consumption and allocation of resources

Water catchment GRI 303-3*

| Total volume of water withdrawn from all areas and from areas with water stress, per source (ML) | 2020 | | 2021 | | 2022 | |
|--|----------------|-------------------------|----------------|-------------------------|---------------|-------------------------|
| | All areas | Areas with water stress | All areas | Areas with water stress | All areas | Areas with water stress |
| Groundwater (total) | | | | | | |
| Freshwater | 0 | 2.68 | 0 | 9.73 | 0 | 9.90 |
| Other water | 0 | 0 | 0 | 0 | 0 | 0 |
| Water from third parties (purchased) (total) | | | | | | |
| Freshwater | 129.43 | 0 | 147.94 | 0 | 92.70 | 0 |
| Other water | 0 | 0 | 0 | 0 | 0 | 0 |
| Volume of water withdrawn (ML) | 129.427 | 2.683 | 147.940 | 9.730 | 92.704 | 9.902 |

*Indicator is reactively monitored by the Company, with 2022 being the first reporting year. Consumption per artesian well, groundwater, refers to Marvel headquarters and the JSL Intermodal unit (Itaquaquecetuba), which has internal targets to reduce consumption. The water stress classification analysis uses the WRI Aqueduct Water Risk Atlas tool, with two classifications obtained: High and Low Medium(3-4), in the regions of Rio Grande do Sul and São Paulo, considering the highest classification obtained. The indicator includes operational units where JSL registers the payment of water bills: Headquarters of Fadel, Rodomeu, TPC, Transmoreno and Marvel.

Water consumption GRI 303-5*

| Total water consumption from all areas (in megaliters) | 2020 | 2021 | 2022 |
|--|--------|--------|--------|
| | 132.11 | 157.67 | 102.61 |

*The water stress classification analysis uses the WRI Aqueduct Water Risk Atlas tool (<https://www.wri.org/applications/aqueduct/water-risk-atlas/>), with two classifications obtained: High and Low Medium(3-4), in the regions of Rio Grande do Sul and São Paulo.

Water consumption GRI 303-5

| Total water consumption from all areas (in megaliters) | 2020 | 2021 | 2022 |
|--|------|------|------|
| | 2.68 | 9.73 | 9.9 |

TR-R0-110a.3 / TR-AF-110a.3 | (1) Total fuel consumed, (2) percentage of natural gas, (3) percentage of renewable

| | 2020 | 2021 | 2022 |
|--------------------------------------|--------------|--------------|--------------|
| Total fuel consumed* | 4,254,570.27 | 6,106,054.57 | 6,569,641.75 |
| % of fuel consumed in natural gas. | 0.00% | 0.03% | 0.07% |
| % of fuel consumed in renewable fuel | 10.83% | 10.67% | 10.59% |

*Referring to energy consumption within the Organization.

Energy consumption within the organization GRI 302-1*

| Non-renewable | 2020 | 2021 | 2022 |
|----------------------|---------------------|---------------------|---------------------|
| Diesel | 3,764,782.58 | 5,372,260.93 | 5,933,663.18 |
| Gasoline | 60,733.27 | 48,589.59 | 46,035.30 |
| Airplane Gasoline | 417.25 | 0 | 0 |
| GLP | 13,836.41 | 32,073.67 | 24,922.29 |
| GNV | 0 | 1,878.05 | 4,775.04 |
| Total | 3,839,769.51 | 5,454,802.24 | 6,009,395.80 |
| Renewable | 2020 | 2021 | 2022 |
| Hydrous Ethanol | 10,238.49 | 12,434.47 | 12,434.47 |
| Anhydrous Ethanol | 3,788.09 | 12,336.22 | 12,336.22 |
| Biodiesel | 0.00 | 626,481.64 | 626,481.64 |
| Total | 14,026.58 | 651,252.33 | 651,252.33 |
| Energy consumed (GJ) | 2020 | 2021 | 2022 |
| Electricity | 132,196.20 | 170,624.70 | 115,245.80 |
| Non-Renewable | 111,946.00 | 133,257.90 | 25,238.80 |
| Renewable | 20,250.20 | 37,366.80 | 90,006.90 |
| Heating | 0.0 | 0.0 | 0.0 |
| Cooling | 0.0 | 0.0 | 0.0 |
| Steam | 0.0 | 0.0 | 0.0 |
| Total | 132,196.20 | 170,624.70 | 115,245.80 |

| Energy sold/exported (GJ) | 2020 | 2021 | 2022 |
|----------------------------|---------------------|---------------------|---------------------|
| Electricity | 0.0 | 0.0 | 0.0 |
| Heating | 0.0 | 0.0 | 0.0 |
| Cooling | 0.0 | 0.0 | 0.0 |
| Steam | 0.0 | 0.0 | 0.0 |
| Total | 0.0 | 0.0 | 0.0 |
| Total energy consumed (GJ) | 2020 | 2021 | 2022 |
| From non-renewable fuels | 3,839,769.51 | 5,454,802.24 | 6,009,395.8 |
| From renewable fuels | 124,096.91 | 676,679.27 | 636,023.83 |
| Electricity | 132,196.20 | 170,624.70 | 115,245.80 |
| Total | 3,839,769.51 | 6,276,679.27 | 6,760,665.44 |

*As a provider of logistics services operating in road transportation, JSL has the most significant portion of its emissions as mobile combustion, due to the consumption of fuel essential to its operation. Business expansion in 2021 and accounting for emissions from its five subsidiaries, which also operate in the same segment, contributed to the increase in energy consumption due to the Company's organic growth. Regarding the references, the IPCs (Lower Calorific Power) and density data available in the GHG Protocol Brasil tool, version 2022.1.1, were used. BEN 2022 is used for the percentage of renewable and non-renewable energy: 78.1% and 21.9%, respectively. To calculate emissions, the emission factors from the GHG Protocol tool, version 2022.1.1, were also used, as well as the calculation methodology. The Company revisited the historical series of energy consumption data in line with the emissions indicator to consider, in 2021, full-year data from the controlled companies (previously, an inventory was made for the month of the company's integration into the Group). Therefore, there were improvements in reporting and representation of data. For 2020, the Company revisited its conversion calculations, changing its LPG historical series.



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Energy consumed outside the company per activity (GJ) GRI 302-2*

| | 2020 | 2021 | 2022 |
|--------------|--------------------|--------------------|--------------------|
| Logistics | 2,259,854.2 | 1,902,203.0 | 2,144,535.7 |
| Total | 2,259,854.2 | 1,902,203.0 | 2,144,535.7 |

*Reported amounts refer to energy from consumption of the Company's scope 3 fuels in category 4 (upstream), i.e., freight carried out by third-party drivers and contractors. The variety of businesses and customer specifications determine the productivity of third-party and third-party drivers, JSL is responsible for monitoring activities and routes. JSL does not have an energy consumption reduction target. Regarding the references, the IPCs (Lower Calorific Power) and density data available in the GHG Protocol Brasil tool, version 2022.1.1, were used. To calculate emissions, the emission factors from the GHG Protocol tool, version 2022.1.1, were also used, as well as the calculation methodology.

Energy Intensity GRI 302-3*

| | 2020 | 2021 | 2022 |
|-------------------------------|--------------|--------------|--------------|
| Total electricity consumption | 6,245,846.49 | 8,178,882.31 | 8,905,201.14 |
| Energy intensity | 2.248,45 | 1.934,84 | 1.491,12 |

*The types of energy included in the intensity rate pertain to fuel and electricity. The rate considers the use of energy consumed inside and outside the Organization. Net revenue in (R\$ mm) disclosed to the market can be inquired at <https://api.mziq.com/mzfilemanager/v2/d/5cb9c9f1-1ef6-4d5f-a2fd-fcdddc308a56/cf214693-48e2-37d0-c605-4a5d38103c22?origin=1>. Energy consumption accompanies the Company's organic growth and the full consolidation of the acquisitions of companies carried out in 2020 and 2021. This growth is also reflected in Net Revenue, which in 2021 reached BRL 4.2 billion, an increase of 59% compared to 2020.

Waste generated GRI 306-3*

| Non-hazardous waste | 2020 | 2021 | 2022 |
|--------------------------|-----------------|-----------------|-----------------|
| Unserviceable used tires | 814.16 | 194.19 | 484.07 |
| Paper/cardboard/plastic | 32.74 | 0.02 | 285.02 |
| Metals | 706.82 | 72.10 | 533.13 |
| Domestic/Organic | 1,135.87 | 757.40 | 1,750.69 |
| Other Waste | | | 2,263.60 |
| Subtotal | 2,689.59 | 1,023.71 | 5,316.51 |

Hazardous waste

| | | | |
|------------------------------|-----------------|-----------------|-----------------|
| Used lubricating oil (OLUC) | 136.98 | 4.75 | 125.54 |
| Automotive batteries | 2,052.08 | 4.37 | 17.99 |
| Class I waste - contaminated | 505.58 | 97.62 | 272.75 |
| Other Waste | - | - | 857.10 |
| Subtotal | 2,694.64 | 106.74 | 1,273.38 |
| Total | 5,384.23 | 1,130.45 | 6,589.89 |

*In 2022, there were advances in the corporate management of waste at JSL and its subsidiaries. JSL continues to work to advance even more in the management of the theme and in the centrality of its indicators. In 2022, data from 127 JSL units were analyzed, of which 56 units carry out active waste handling. The indicator also includes the company Rodomeu, Transmoreno, TPC (Operation MDLZ). The data was based on the Declarations of Waste Movements on the platforms of the environmental agencies and destinations of the companies meeting the specifications (Sigor, Sinir, Feam, Fepam, among others). It should be noted that due to the diversity of businesses, waste generation is specific to each unit.

Waste not intended for final disposal GRI 306-4

| Non-hazardous waste | 2020 | 2021 | 2022 |
|------------------------------|-----------------|---------------|-----------------|
| Unserviceable used tires | 814.16 | 194.19 | 479.75 |
| Paper/cardboard/plastic | 32.74 | 0.02 | 285.02 |
| Metals | 706.82 | 72.10 | 531.50 |
| Domestic/Organic | 0.00 | 0.00 | 2.07 |
| Other Waste | | | 1,005.70 |
| Subtotal | 1,553.72 | 266.31 | 2,304.04 |
| Hazardous waste | | | |
| Used lubricating oil (OLUC) | 136.98 | 4.75 | 125.54 |
| Automotive batteries | 2,052.08 | 4.37 | 17.99 |
| Class I waste - contaminated | 505.58 | 97.62 | 227.07 |
| Other Waste | | | 850.69 |
| Subtotal | 2,694.64 | 106.74 | 1,221.29 |
| Total | 4,248.36 | 373.05 | 3,525.33 |

Waste not intended for final disposal GRI306-4*

| Non-hazardous waste | 2021 | | | 2022 | | |
|---------------------------|-----------------------|--------------------------|-------------------------|--------------------------|-------------------------|--------------------------|
| | Preparation for reuse | Outside the organization | Within the organization | Outside the organization | Within the organization | Outside the organization |
| Preparation for reuse | | 2,694.64 | 0.00 | 0.00 | | 39.24 |
| Recycling | | 0.00 | | 266.31 | 0.00 | 1,358.95 |
| Other recovery operations | | 0.00 | | 0.00 | 0.00 | 905.87 |
| Subtotal | 0,00 | 2,694.64 | 0,00 | 266.31 | 0,00 | 2,304.06 |
| Hazardous waste | | | | | | |
| Preparation for reuse | | 0.00 | | | 0.00 | 56.09 |
| Recycling | | 1,554.00 | | 9.12 | 0.00 | 33.02 |
| Other recovery operations | | | | 97.62 | 0.00 | 1,027.15 |
| Subtotal | 0,00 | 1,554.00 | 0,00 | 106.74 | 0,00 | 1,116.26 |
| Total | 0,00 | 4,248.64 | 0,00 | 373.05 | 0,00 | 3,420.32 |

*The units do not have waste storage for long periods, therefore, we do not consider waste generated and not destined. In 2022, there were advances in the corporate management of waste at JSL and its subsidiaries. JSL continues to work to advance even more in the management of the theme and in the centrality of its indicators. In 2022, data from 127 JSL units were analyzed, of which 56 units carry out active waste handling. The indicator includes Rodomeu, Transmoreno, TPC (Operation MDLZ). The data was based on the Declarations of Waste Movements on the platforms of the environmental agencies and destinations of the companies meeting the specifications (Sigor, Sinir, Feam, and Fepam, among others). Due to the diversity of businesses, waste generation is specific to each unit.

Waste destined for final disposal GRI 306-5

| Non-hazardous waste | 2020 | 2021 | 2022 |
|------------------------------|-----------------|---------------|-----------------|
| Unserviceable used tires | 0.00 | 0.00 | 4.32 |
| Paper/cardboard/plastic | 0.00 | 0.00 | 0.00 |
| Metals | 0.00 | 0.00 | 1.62 |
| Domestic/Organic | 1,135.87 | 757.40 | 787.36 |
| Other Waste | 0.00 | 0.00 | 2,219.14 |
| Subtotal | 1,135.87 | 757.40 | 3,012.44 |
| Hazardous waste | | | |
| Used lubricating oil (OLUC) | 0.00 | 0.00 | 0.00 |
| Automotive batteries | 0.00 | 0.00 | 0.00 |
| Class I waste - contaminated | 0.00 | 0.00 | 151.13 |
| Other Waste | 0.00 | 0.00 | 6.00 |
| Subtotal | 0.00 | 0.00 | 157.13 |
| Total | 1,135.87 | 757.40 | 3,169.57 |

Waste destined for final disposal GRI 306-5*

| | 2020 | | 2021 | | 2022 | |
|--------------------------------------|-------------------------|--------------------------|-------------------------|--------------------------|-------------------------|--------------------------|
| | Within the organization | Outside the organization | Within the organization | Outside the organization | Within the organization | Outside the organization |
| Non-hazardous waste | | | | | | |
| Incineration with energy recovery | - | - | - | 0,00 | 0,00 | 0,00 |
| Incineration without energy recovery | - | - | - | 0,00 | 0,00 | 1,28 |
| landfill | - | 1.135,87 | - | 757,40 | 0,00 | 2.959,87 |
| Other recovery operations | - | - | - | 0,00 | 0,00 | 51,30 |
| Subtotal | 0,00 | 1.135,87 | 0,00 | 757,40 | 0,00 | 3.012,45 |
| Hazardous waste | | | | | | |
| Incineration with energy recovery | - | - | - | 0,00 | 0,00 | 0,00 |
| Incineration without energy recovery | - | - | - | 0,00 | 0,00 | 62,63 |
| landfill | - | - | - | 0,00 | 0,00 | 94,49 |
| Other recovery operations | - | - | - | 0,00 | 0,00 | 0,00 |
| Subtotal | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 157,12 |
| Total | 0,00 | 1.135,87 | 0,00 | 757,40 | 0,00 | 3.169,57 |

* In 2022, data was compiled for 56 units that handle waste. The data was based on the Declarations of Waste Movements on the platforms of the environmental agencies (Sigor, Sinir, Feam, Fepam, among others).



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GRI content index

Statement of use: JSL SA has reported in accordance with the GRI Standards for the period 01/01/2022 to 31/12/2022

GRI 1 used: GRI 1: Foundation 2021

Applicable GRI Sector Standard(s): Not applicable

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| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | GRI SECTOR STANDARD REF. NO. | PACTO GLOBAL REF. NO. | ODS REF. NO. |
|--|--|------------------------|---------------------------|--------|------------------------------------|------------------------------------|-----------------------------|-----------------|
| General disclosures | | | | | | | | |
| GRI 2: General Disclosures 2021 | 2-1 Organizational details | 11 | | | | | | |
| | 2-2 Entities included in the organization's sustainability reporting | 4, 13, 39 | | | | | | |
| | 2-3 Reporting period, frequency and contact point | 4 | | | | | | |
| | 2-4 Restatements of information | 4 | | | | | | |
| | 2-5 External assurance | 109 | | | | | | |
| | 2-6 Activities, value chain and other business relationships | 11, 12, 13, 39, 63, 84 | | | | | | |
| | 2-7 Employees | 66, 67, 68, 69, 70, 71 | | | | | 6 | 8 and 10 |
| | 2-8 Workers who are not employees | 71 | | | JSL does not manage the indicator. | | | 8 |
| | 2-9 Governance structure and composition | 16, 18, 20 | | | | | | 5 and 16 |
| | 2-10 Nomination and selection of the highest governance body | 16, 17 | | | | | | 5 and 16 |
| | 2-11 Chair of the highest governance body | 16, 17 | | | | | | 16 |
| | 2-12 Role of the highest governance body in overseeing the management of impacts | 16, 17 | | | | | | 16 |
| | 2-13 Delegation of responsibility for managing impacts | 17, 19 | | | | | | |



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| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | GRI SECTOR STANDARD REF. NO. | PACTO GLOBAL REF. NO. | ODS REF. NO. |
|--|--|----------------|---------------------------|------------------------------------|--|------------------------------------|-----------------------------|-----------------|
| General disclosures | | | | | | | | |
| | 2-14 Role of the highest governance body in sustainability reporting | 4, 19 | | | | | | |
| | 2-15 Conflicts of interest | 21 | | | | | | 16 |
| | 2-16 Communication of critical concerns | 16, 17, 19 | | | | | | |
| | 2-17 Collective knowledge of the highest governance body | 16, 17 | | | | | | |
| | 2-18 Evaluation of the performance of the highest governance body | - | | Information unavailable/incomplete | The evaluation processes and their criteria are being discussed internally. The Company has been expanding its efforts to formally institute them. | | | |
| GRI 2: General Disclosures 2021 | 2-19 Remuneration policies | 5, 16, 19, 35 | 2-19a | Information unavailable/incomplete | The Company does not have a recurring practice of paying recruitment incentives or attraction bonuses. Termination is calculated and paid according to the legal amounts, within the period established by law. If any variable or any bonus has a permanence period, the return is made upon termination. JSL does not pay retirement benefits. | | | |
| | 2-20 Process to determine remuneration | 16 | | Information unavailable/incomplete | Remuneration policies are developed within the scope of the People and Culture area. | | | |
| | 2-21 Annual total compensation ratio | 83 | | | | | | |
| | 2-22 Statement on sustainable development strategy | 7 | | | | | | |
| | 2-23 Policy commitments | 12, 16, 21, 22 | | | | | 10 | 16 |
| | 2-24 Embedding policy commitments | 21, 23 | | | | | | 16 |
| | 2-25 Processes to remediate negative impacts | 21, 22 | | | | | | 16 |
| | 2-26 Mechanisms for seeking advice and raising concerns | 22 | | | | | 10 | 16 |



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| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | GRI SECTOR STANDARD REF. NO. | PACTO GLOBAL REF. NO. | ODS REF. NO. |
|---|------------|--|---------------------------|---|--|------------------------------------|-----------------------------|-----------------|
| General disclosures | | | | | | | | |
| GRI 2: General Disclosures 2021 | 2-27 | Compliance with laws and regulations | 63 | | | | | |
| | 2-28 | Membership associations | 35 | | | | | |
| | 2-29 | Approach to stakeholder engagement | 6 | | | | | |
| | 2-30 | Collective bargaining agreements | - | Information unavailable/incomplete | All employees (100%) are covered by collective work agreements. We do not have employees under the CLT regime (Consolidated Labor Laws) who are not associated to Professional Unions. | | 3 | 8 |
| Material topics | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-1 | Process to determine material topics | 4 | A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available. | | | | |
| | 3-2 | List of material topics | 4, 5 | | | | | |
| Economic performance | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | 39 | | | | 7 | 8, 9, 13 |
| GRI 201: Economic Performance 2016 | 201-1 | Direct economic value generated and distributed | 39, 65 | | | | - | 8 and 9 |
| | 201-2 | Financial implications and other risks and opportunities due to climate change | 27, 56, 58, 60 | | | | 7 | 13 |

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| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | GRI SECTOR STANDARD REF. NO. | PACTO GLOBAL REF. NO. | ODS REF. NO. |
|--|--|----------|---------------------------|--------|-------------|------------------------------------|-----------------------------|----------------------|
| Market presence | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 48 | | | | | 6 | 1, 5 and 8 |
| GRI 202: Market Presence 2016 | 202-1 Ratios of standard entry level wage by gender compared to local minimum wage | 84 | | | | | 6 | 1, 5 and 8 |
| | 202-2 Proportion of senior management hired from the local community | 71 | | | | | 6 | 8 |
| Indirect economic impacts | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 52 | | | | | | 1, 3, 5, 8, 9 and 11 |
| GRI 203: Indirect Economic Impacts 2016 | 203-1 Infrastructure investments and services supported | 50, 52 | | | | | | 5, 9 and 11 |
| | 203-2 Significant indirect economic impacts | 50 | | | | | | 1, 3 and 8 |
| Procurement practices | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 54 | | | | | | 8 |
| GRI 204: Procurement Practices 2016 | 204-1 Proportion of spending on local suppliers | 54, 84 | | | | | | 8 |

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| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | GRI SECTOR STANDARD REF. NO. | PACTO GLOBAL REF. NO. | ODS REF. NO. |
|--|---|----------------|---------------------------|------------------------------------|---|------------------------------------|-----------------------------|-----------------|
| Anti-corruption | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 21, 24 | | | | | 10 | 16 |
| | 205-1 Operations assessed for risks related to corruption | 21, 27, 64 | | | | | 10 | 16 |
| | 205-2 Communication and training about anti-corruption policies and procedures | 24, 25, 26, 64 | 205-2c | Information unavailable/incomplete | JSL does not control communications and training in policies and procedures to combat corruption to business partner. | | 10 | 16 |
| GRI 205: Anti-corruption 2016 | 205-3 Confirmed incidents of corruption and actions taken | - | | Information unavailable/incomplete | Corruption cases were not identified in 2022 in the Company. The data reported in the previous years and in 2022 consider cases of public corruption, as per the Criminal Code and the Law n° 12.846/13. Therefore eventual private corruption cases were not considered, despite being expressly prohibited by the Company's internal standards. | | 10 | 16 |
| Anti-competitive behavior | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 21 | | | | | | 16 |
| GRI 206: Anti-competitive Behavior 2016 | 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | - | | Information unavailable/incomplete | There were no lawsuits filed by unfair competition, trust and monopoly practices in which JSL has been identified as a participant. | | | 16 |

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| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | GRI SECTOR STANDARD REF. NO. | PACTO GLOBAL REF. NO. | ODS REF. NO. |
|------------------------------------|--|----------|---------------------------|--------|-------------|------------------------------------|-----------------------------|-----------------|
| Tax | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 26 | | | | | | 1, 10 and 17 |
| GRI 207: Tax 2019 | 207-1 Approach to tax | 26 | | | | | | 1, 10 and 17 |
| | 207-2 Tax governance, control, and risk management | 26 | | | | | | 1, 10 and 17 |
| Energy | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 60 | | | | | 7, 8 e 9 | 7, 8, 12 and 13 |
| GRI 302: Energy 2016 | 302-1 Energy consumption within the organization | 60, 89 | | | | | 7 e 8 | 7, 8, 12 and 13 |
| | 302-2 Energy consumption outside of the organization | 60, 90 | | | | | 8 | 7, 8, 12 and 13 |
| | 302-3 Energy intensity | 60, 90 | | | | | 8 | 7, 8, 12 and 13 |
| | 302-4 Reduction of energy consumption | 60 | | | | | 8 e 9 | 7, 8, 12 and 13 |

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| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | GRI SECTOR STANDARD REF. NO. | PACTO GLOBAL REF. NO. | ODS REF. NO. |
|---|--|------------|---------------------------|------------------------------------|---|------------------------------------|-----------------------------|-----------------|
| Water and effluents | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 61 | | | | | 7 e 8 | 6 and 12 |
| RI 303: Water and Effluents 2018 | 303-1 Interactions with water as a shared resource | 61 | | | | | 8 | 6 and 12 |
| | 303-2 Management of water discharge-related impacts | 61 | | | | | 8 | 6 |
| | 303-3 Water withdrawal | 60, 61, 88 | | | | | 7 e 8 | 6 |
| | 303-4 Water discharge | 61 | | Information unavailable/incomplete | The water used by the Company is originated and discarded in the public supply network, there is no specific discard measurement. | | 7 e 8 | 6 |
| | 303-5 Water consumption | 61, 8 | | | | | 8 | 6 |
| Biodiversity | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 61 | | | | | 8 | 6, 14 and 15 |
| GRI 304: Biodiversity 2016 | 304-2 Significant impacts of activities, products and services on biodiversity | 61 | | | | | 8 | 6, 14 and 15 |

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| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | GRI SECTOR STANDARD REF. NO. | PACTO GLOBAL REF. NO. | ODS REF. NO. | |
|------------------------------------|---|------------|---------------------------|--------|----------------|------------------------------------|-----------------------------|----------------------|------------------|
| Emissions | | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 56, 59 | | | | | 7, 8 e 9 | 3, 12, 13, 14 and 15 | |
| GRI 305: Emissions 2016 | 305-1 Direct (Scope 1) GHG emissions | 59, 86 | | | | | 7 e 8 | 3, 12, 13, 14 and 15 | |
| | 305-2 Energy indirect (Scope 2) GHG emissions | 59, 86 | | | | | 7 e 8 | 3, 12, 13, 14 and 15 | |
| | 305-3 Other indirect (Scope 3) GHG emissions | 59, 86 | | | | | 7 e 8 | 3, 12, 13, 14 and 15 | |
| | 305-4 GHG emissions intensity | 87 | | | | | 8 | 13, 14 and 15 | |
| | 305-5 Reduction of GHG emissions | 87 | | | | | 8 e 9 | 13, 14 and 15 | |
| | 305-6 Emissions of ozone-depleting substances (ODS) | - | | | Not applicable | JSL does not manage the indicator. | | 7 e 8 | 3 and 12 |
| | 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | 87 | | | | | | 7 e 8 | 3, 12, 14 and 15 |
| Waste | | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 61 | | | | | | | |
| GRI 306: Waste 2020 | 306-1 Waste generation and significant waste-related impacts | 61 | | | | | 8 | 3, 6, 11 and 12 | |
| | 306-2 Management of significant waste-related impacts | 61 | | | | | 8 | 3, 6, 11 and 12 | |
| | 306-3 Waste generated | 61, 90 | | | | | 8 | 3, 11 and 12 | |
| | 306-4 Waste diverted from disposal | 61, 90, 91 | | | | | 8 | 3, 11 and 12 | |
| | 306-5 Waste directed to disposal | 61, 91, 92 | | | | | 8 | 3, 11 and 12 | |

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| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | GRI SECTOR STANDARD REF. NO. | PACTO GLOBAL REF. NO. | ODS REF. NO. |
|--|--|--------------------|---------------------------|------------------------------------|--|------------------------------------|-----------------------------|-----------------|
| Supplier environmental assessment | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 54 | | | | | 8 | |
| GRI 308: Supplier Environmental Assessment 2016 | 308-1 New suppliers that were screened using environmental criteria | - | | Not applicable | JSL did not have environmental assessment criteria for suppliers in 2022. | | 8 | - |
| | 308-2 Negative environmental impacts in the supply chain and actions taken | - | | Not applicable | JSL did not have environmental assessment criteria for suppliers in 2022. | | 8 | - |
| Employment | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 41 | | | | | 6 | 3, 5, 8 and 10 |
| GRI 401: Employment 2016 | 401-1 New employee hires and employee turnover | 41, 42, 72, 73, 74 | | | | | 6 | 5, 8 and 10 |
| | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | 41 | | | | | - | 3, 5 and 8 |
| | 401-3 Parental leave | 48, 80 | | | | | 6 | 5 and 8 |
| Labor/management relations | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 41 | | | | | 3 | 8 |
| GRI 402: Labor/ Management Relations 2016 | 402-1 Minimum notice periods regarding operational changes | - | | Information unavailable/incomplete | There are no deadlines established for operational changes in collective agreements. However, the Company seeks to keep all employees informed and in relation to operational changes at least 15 days in advance. | | 3 | 8 |

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| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | GRI SECTOR STANDARD REF. NO. | PACTO GLOBAL REF. NO. | ODS REF. NO. |
|---|---|----------|---------------------------|--------|-------------|------------------------------------|-----------------------------|-----------------|
| Occupational health and safety | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 45 | | | | | | 8 and 16 |
| GRI 403: Occupational Health and Safety 2018 | 403-1 Occupational health and safety management system | 45 | | | | | - | 8 |
| | 403-2 Hazard identification, risk assessment, and incident investigation | 45 | | | | | - | 8 |
| | 403-3 Occupational health services | 45 | | | | | - | 8 |
| | 403-4 Worker participation, consultation, and communication on occupational health and safety | 45 | | | | | - | 8 and 16 |
| | 403-5 Worker training on occupational health and safety | 45 | | | | | - | 8 |
| | 403-6 Promotion of worker health | 45, 47 | | | | | - | 3 |
| | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 45, 47 | | | | | - | 8 |
| | 403-8 Workers covered by an occupational health and safety management system | 45, 79 | | | | | - | 8 |
| | 403-9 Work-related injuries | 45, 80 | | | | | - | 3, 8 and 16 |
| | 403-10 Work-related ill health | 45 | | | | | - | 3, 8 and 16 |



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| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | GRI SECTOR STANDARD REF. NO. | PACTO GLOBAL REF. NO. | ODS REF. NO. |
|--|--|------------------------|---------------------------|--------|-------------|------------------------------------|-----------------------------|-----------------|
| Training and education | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 48 | | | | | 6 | 4, 5, 8 and 10 |
| GRI 404: Training and Education 2016 | 404-1 Average hours of training per year per employee | 48, 81 | | | | | 6 | 4, 5, 8 and 10 |
| | 404-2 Programs for upgrading employee skills and transition assistance programs | 48 | | | | | - | 8 |
| | 404-3 Percentage of employees receiving regular performance and career development reviews | 48,82 | | | | | 6 | 5, 8 and 10 |
| Diversity and equal opportunity | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 42 | | | | | 6 | 5, 8 and 10 |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 Diversity of governance bodies and employees | 42, 75, 76, 77, 78, 79 | | | | | 6 | 5 and 8 |
| | 405-2 Ratio of basic salary and remuneration of women to men | 42, 82 | | | | | 6 | 5, 8 and 10 |
| Non-discrimination | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 21, 22 | | | | | 6 | 5 and 8 |
| GRI 406: Non-discrimination 2016 | 406-1 Incidents of discrimination and corrective actions taken | 64 | | | | | 6 | 5 and 8 |

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| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | GRI SECTOR STANDARD REF. NO. | PACTO GLOBAL REF. NO. | ODS REF. NO. |
|--|--|----------|---------------------------|--------|-------------|------------------------------------|-----------------------------|-----------------|
| Freedom of association and collective bargaining | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 41 | | | | | 3 | 8 |
| GRI 407: Freedom of Association and Collective Bargaining 2016 | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | 41 | | | | | 3 | 8 |
| Child labor | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 21 | | | | | 5 | 8 and 16 |
| GRI 408: Child Labor 2016 | 408-1 Operations and suppliers at significant risk for incidents of child labor | 54 | | | | | 5 | 8 and 16 |
| Forced or compulsory labor | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 21 | | | | | 4 | 8 |
| GRI 409: Forced or Compulsory Labor 2016 | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor | 54 | | | | | 4 | 8 |
| Security practices | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 21 | | | | | 1 | 16 |
| GRI 410: Security Practices 2016 | 410-1 Security personnel trained in human rights policies or procedures | 81 | | | | | 1 | 16 |

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| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | GRI SECTOR STANDARD REF. NO. | PACTO GLOBAL REF. NO. | ODS REF. NO. |
|--|--|------------|---------------------------|------------------------------------|--|------------------------------------|-----------------------------|-----------------|
| Rights of indigenous peoples | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 50 | | | | | 1 | 2 |
| GRI 411: Rights of Indigenous Peoples 2016 | 411-1 Incidents of violations involving rights of indigenous peoples | - | | Information unavailable/incomplete | There is no record of cases involving violation of indigenous people's rights in the last three years. | | 1 | 2 |
| Local communities | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 52 | | | | | 1 | |
| GRI 413: Local Communities 2016 | 413-1 Operations with local community engagement, impact assessments, and development programs | 50, 53, 85 | | | | | 1 | - |
| | 413-2 Operations with significant actual and potential negative impacts on local communities | 50 | | Information unavailable/incomplete | Operations can cause impacts to communities due to the movement of trucks (dust, vibration, road safety, emissions and wear on road networks). | | 1 | - |
| Supplier social assessment | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 54 | | | | | 2 | 5, 8 and 16 |
| GRI 414: Supplier Social Assessment 2016 | 414-1 New suppliers that were screened using social criteria | 54, 84 | | | | | 2 | 5, 8 and 16 |
| | 414-2 Negative social impacts in the supply chain and actions taken | 54 | | | | | 2 | 5, 8 and 16 |

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| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | GRI SECTOR STANDARD REF. NO. | PACTO GLOBAL REF. NO. | ODS REF. NO. |
|---|---|----------|---------------------------|------------------------------------|---|------------------------------------|-----------------------------|-----------------|
| Public policy | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 21, 22 | | | | | 10 | 16 |
| GRI 415: Public Policy 2016 | 415-1 Political contributions | - | | Information unavailable/incomplete | The company has the commitment to comply with the legislation in force that prohibits donations from legal entities to political candidates and parties. Reinforcing the above, we have the following policies related to the topic: Code of Conduct and Policy of Donations and Sponsorship. | | 10 | 16 |
| Customer health and safety | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | - | | Information unavailable/incomplete | Consumer health and safety The collaborators engagement is based on communication campaigns carried out in the Company's communication channels related to safety issues. JSL does not assess the topic effectiveness. | | | 16 |
| GRI 416: Customer Health and Safety 2016 | 416-1 Assessment of the health and safety impacts of product and service categories | - | | Information unavailable/incomplete | JSL does not assess the health and safety management of its consumers. | | | 16 |

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| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | GRI SECTOR STANDARD REF. NO. | PACTO GLOBAL REF. NO. | ODS REF. NO. |
|---|--|----------|---------------------------|------------------------------------|---|------------------------------------|-----------------------------|-----------------|
| Marketing and labeling | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 45 | | | | | | 12 and 16 |
| | 417-1 Requirements for product and service information and labeling | 45 | | | | | - | 12 |
| GRI 417: Marketing and Labeling 2016 | 417-2 Incidents of non-compliance concerning product and service information and labeling | - | | Information unavailable/incomplete | In the last three years, there have been no records of non-compliance, penalties and/or warnings as to information and labelling of products and services | | - | 16 |
| | 417-3 Incidents of non-compliance concerning marketing communications | - | | Information unavailable/incomplete | In the last three years, there have been no records of non-compliance, penalties and/or warnings regarding marketing communication. | | - | 16 |
| Customer privacy | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 23 | | | | | | 16 |
| GRI 418: Customer Privacy 2016 | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data | 23 | | Information unavailable/incomplete | In the last three years, we have not identified justified complaints related to privacy violation and data loss of clients. | | | 16 |

SASB Content Index

Industries: ¹Road Transportation ²Air Freight & Logistics

| Topic | Code | Accounting Metrics | Page or answer |
|---|-----------------------------|--|--|
| Greenhouse Gas Emissions^{1 2} | TR-RO-110a.1 / TR-AF-110a.1 | Gross global Scope 1 emissions | 86 |
| | TR-RO-110a.2 / TR-AF-110a.2 | Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets | 56 |
| | TR-RO-110a.3 / TR-AF-110a.3 | (1) Total fuel consumed, (2) percentage natural gas, (3) percentage renewable | 88 |
| Air Quality^{1 2} | TR-RO-120a.1 / TR-AF-120a.1 | Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, and (3) particulate matter (PM10) | 87 |
| Driver Working Conditions¹ | TR-RO-320a.1 | (1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees | 80 |
| | TR-RO-320a.2 | (1) Voluntary and (2) involuntary turnover rate for all employees | 73 |
| | TR-RO-320a.3 | Description of approach to managing shortterm and long-term driver health risks | 45 |
| Accident & Safety Management^{1 2} | TR-RO-540a.1 / TR-AF-540a.3 | Number of road accidents and incidents | 80 |
| | TR-RO-540a.3 | Safety Measurement System BASIC percentiles for: (1) Unsafe Driving, (2) Hours-of-Service Compliance, (3) Driver Fitness, (4) Controlled Substances/Alcohol, (5) Vehicle Maintenance, and (6) Hazardous Materials Compliance | In 2022, 7 road accidents were recorded, generating 26.84m ³ of waste collected and disposed of through road environmental emergency companies. |
| | TR-AF-540a.1 | (1) Number and (2) aggregate volume of spills and releases to the environment | 45 |
| Employee Health & Safety² | TR-AF-320a.1 | (1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees | 80 |
| Labor Practices² | TR-AF-310a.1 | Percentage of drivers classified as independent contractors | Not applicable. The company does not monitor such data. |
| Activity Metrics¹ | TR-RO-000.C | Number of employees, number of truck drivers | 72 |



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Letter of Assurance GRI 2-5

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Independent auditors' limited assurance report on non-financial information included in the Integrated Annual Report

[A free translation of the original report in Portuguese, containing the Assurance Report].

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

Introduction

We have been engaged by JSL S.A. ("Company") to present our limited assurance report on the non-financial information included in the "Integrated Annual Report 2022" of JSL S.A., for the year ended December 31, 2022.

Our limited assurance does not extend to prior period information or to any other information disclosed in conjunction with the Integrated Annual Report, including any embedded images, audio files or videos.

Responsibilities of JSL S.A.'s management

The management of JSL S.A. is responsible for:

- select and establish appropriate criteria for the elaboration of the information contained in the Integrated Annual Report;
- prepare the information in accordance with the criteria and guidelines of the Global Reporting Initiative (GRI - Standards) and with the CPC 09 Guidance - Integrated Reporting, correlated with the Basic Conceptual Framework of Integrated Reporting, prepared by the International Integrated Reporting Council (IIRC);
- design, implement, and maintain internal control over information relevant to the preparation of Integrated Annual Report that is free from material misstatement, whether due to fraud or error.

Responsibility of the independent auditors

Our responsibility is to express a conclusion on the non-financial information included in the Integrated Annual Report 2022, based on the limited assurance engagement conducted in accordance with Technical Communication CTO 07/2022 issued by the CFC, and based on NBC TO 3000 - Assurance Engagements other than Audits and Reviews, also issued by the CFC, which is equivalent to international standard 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 compliance by the auditor with ethical requirements, independence, and other responsibilities relating to it, including the application of the Brazilian Quality Control Standard (NBC PA 01) and, therefore, the maintenance of a comprehensive quality control system, including documented policies and procedures on compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Additionally, the standards require that the work be planned and performed with the objective of obtaining limited assurance that the non-financial information in the Integrated Annual Report 2022, taken as a whole, is free from material misstatement.

A limited assurance engagement conducted in accordance with NBC TO 3000 (ISAE 3000) mainly consists of inquiries to JSL S.A.'s management and other JSL S.A.'s professionals who are involved in the preparation of information, as well as the application of analytical procedures to obtain evidence that enables us to conclude, in a limited assurance manner, on the information taken as a whole. A limited assurance engagement also requires the performance of additional procedures when the independent auditor becomes aware of matters that lead him to believe that the information disclosed in the Integrated Annual Report 2022, taken as a whole, may present material misstatements.

KPMG Auditores Independentes Ltda., uma sociedade simples brasileira, de responsabilidade limitada e firma-membro da organização global KPMG de firmas-membro independentes licenciadas da KPMG International Limited, uma empresa inglesa privada de responsabilidade limitada.

KPMG Auditores Independentes Ltda., a Brazilian limited liability company and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

The procedures selected were based on our understanding of the aspects relating to the compilation, materiality and presentation of the information contained in the Integrated Annual Report 2022, other circumstances of the engagement and our consideration of areas and the processes associated with the material information disclosed in the Integrated Annual Report 2022 where material misstatements could exist. The procedures comprised, among others:

- a. planning the work, considering the materiality of the aspects for JSL S.A.'s activities, the relevance of the information disclosed, the volume of quantitative and qualitative information and the operating and internal control systems that served as a basis for the preparation of the information contained in the Integrated Annual Report 2022.
- b. the understanding of the calculation methodology and the procedures for the compilation of the indicators through inquiries with the managers responsible for the preparation of the information;
- c. the application of analytical procedures on the quantitative information and inquiries on the qualitative information and its correlation with the indicators disclosed in the information contained in the Integrated Annual Report 2022; and
- d. for the cases in which the non-financial data correlate with indicators of a financial nature, the confrontation of these indicators with the accounting statements and/or accounting records.

e. analysis of the processes for preparing the Report and its structure and content, based on the Content and Quality Principles of the Sustainability Reporting Standards of the Global Reporting Initiative – GRI and with the CPC 09 Guidance - Integrated Reporting (which correlates to the Basic Conceptual Framework of Integrated Reporting, prepared by the International Integrated Reporting Council - IIRC);

f. evaluation of the sampled non-financial indicators (2-1, 2-2, 2-3, 2-4, 2-5, 2-6, 2-7, 2-8, 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, 2-22, 2-23, 2-24, 2-25, 2-26, 2-27, 2-28, 2-29, 2-30, 3-1, 3-2, 3-3, 202-2, 203-1, 205-1, 206-1, 302-1, 303-5, 304-2, 306-5, 308-1, 308-2, 401-1, 402-1, 403-9, 403-10, 404-1, 405-2, 406-1, 408-1, 409-1, 413-2, 414-2, 416-1, 417-2, 418-1);

g. understanding the calculation methodology and the procedures for the compilation of the indicators through interviews with the managers responsible for the preparation of the information;

h. analysis of the reasonableness of the justifications for the omission of performance indicators associated with aspects and topics indicated as material in the Company's materiality analysis.

The limited assurance work also comprised adherence to the guidelines and criteria of the GRI - Standards elaboration framework applicable in the preparation of the information included in the Integrated Annual Report 2022.

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

Scope and limitations

The procedures performed in limited assurance work vary in nature and timing, and are smaller in extent than in reasonable assurance work. Consequently, the level of assurance obtained in limited assurance work is substantially lower than that which would be obtained if reasonable assurance work had been performed. If we had performed reasonable assurance work, we could have identified other issues and possible distortions that may exist in the information contained in the Report. Therefore, we do not express an opinion on this information.

Non-financial data are subject to more inherent limitations than financial data, given the nature and diversity of the methods used to determine, calculate or estimate these data. Qualitative interpretations of materiality, relevance, and accuracy of the data are subject to individual assumptions and judgments. Additionally, we did not perform any work on data reported for prior periods, nor in relation to future projections and targets.

Non-financial data are subject to more inherent limitations than financial data, given The preparation and presentation of sustainability indicators followed the GRI - Standards criteria and, therefore, are not intended to ensure compliance with social, economic, environmental or engineering laws and regulations. These standards do,

however, provide for the presentation and disclosure of any non-compliance with such regulations when significant sanctions or fines are incurred. Our assurance report must be read and understood in this context, inherent to the selected criteria (GRI - Standards).

Conclusion

Based on the procedures performed, described in this report and the evidence obtained, nothing has come to our attention that causes us to believe that the non-financial information included in the Integrated Annual Report for the year ended December 31, 2022 of JSL S.A., have not been prepared, in all material respects, in accordance with the Sustainability Reporting Standards of the Global Reporting Initiative – GRI and with the Guidance CPC 09 - Integrated Reporting (which correlates to the Integrated Reporting Framework prepared by the International Integrated Reporting Council - IIRC).

São Paulo, March 31st, 2023

KPMG Auditores Independentes Ltda.
CRC 2SP014428/O-6

Original report in portuguese signed by

Sebastian Yoshizato Soares
Accountant CRC 1SP257710/O-4

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