



ENTENDER PARA ATENDER



INTEGRATED ANNUAL REPORT 2023

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ABOUT THE REPORT

GRI 2-2 | 2-3



Welcome to JSL's 2023 Integrated Annual Report.

As part of the commitment to transparency made with all audiences with which it interacts, on the following pages JSL will publish a summary of the results for the period from January 1st to December 31st, 2023, along with the main challenges and actions undertaken in environmental, social and corporate governance topics.

This document covers relevant subsequent events, such as entering B3's Corporate Sustainability Index (CSI), and includes the eight JSL subsidiaries – Fadel, Transmoreno, TPC, Rodomeu, Marvel,

TruckPad, IC Transportes and FSJ Logística –, with consolidated indicators and indicative footnotes about the entities considered.

The Financial Statements (FS), which include the same subsidiaries as this document, are published annually during the same period as this Integrated Annual Report. There are also results released quarterly.

In line with recognized market practices, this publication, in addition to considering JSL's contributions to achieving the United Nations (UN) Sustainable Development Goals (SDGs), was guided by:

- ✓ Global Reporting Initiative (GRI) standards;
- ✓ Integrated Reporting Guidelines (without omissions of mandatory information or aspects determined by the IIRC);
- ✓ Indicators from the Value Reporting Foundation's (VRF) Sustainability Accounting Standards Board (SASB);
- ✓ Recommendations from the Task Force on Climate-related Financial Disclosures (TCFD);
- ✓ Guidelines from the Carbon Disclosure Project (CDP) on the presentation of information associated with climate change and management processes.

The Sustainability Committee and the Board of Directors have reviewed and approved the content of this Integrated Annual Report, ensuring the proper application of integrated thinking in its design and structure, which took into account the materiality process conducted in 2022 (see below). The document¹ underwent limited assurance, by KPMG Auditores Independentes, in compliance with NBC TO 3000 (ISAE 3000), to accredit the Environmental, Social and Governance (ESG) information. **GRI 2-5 | 2-14**

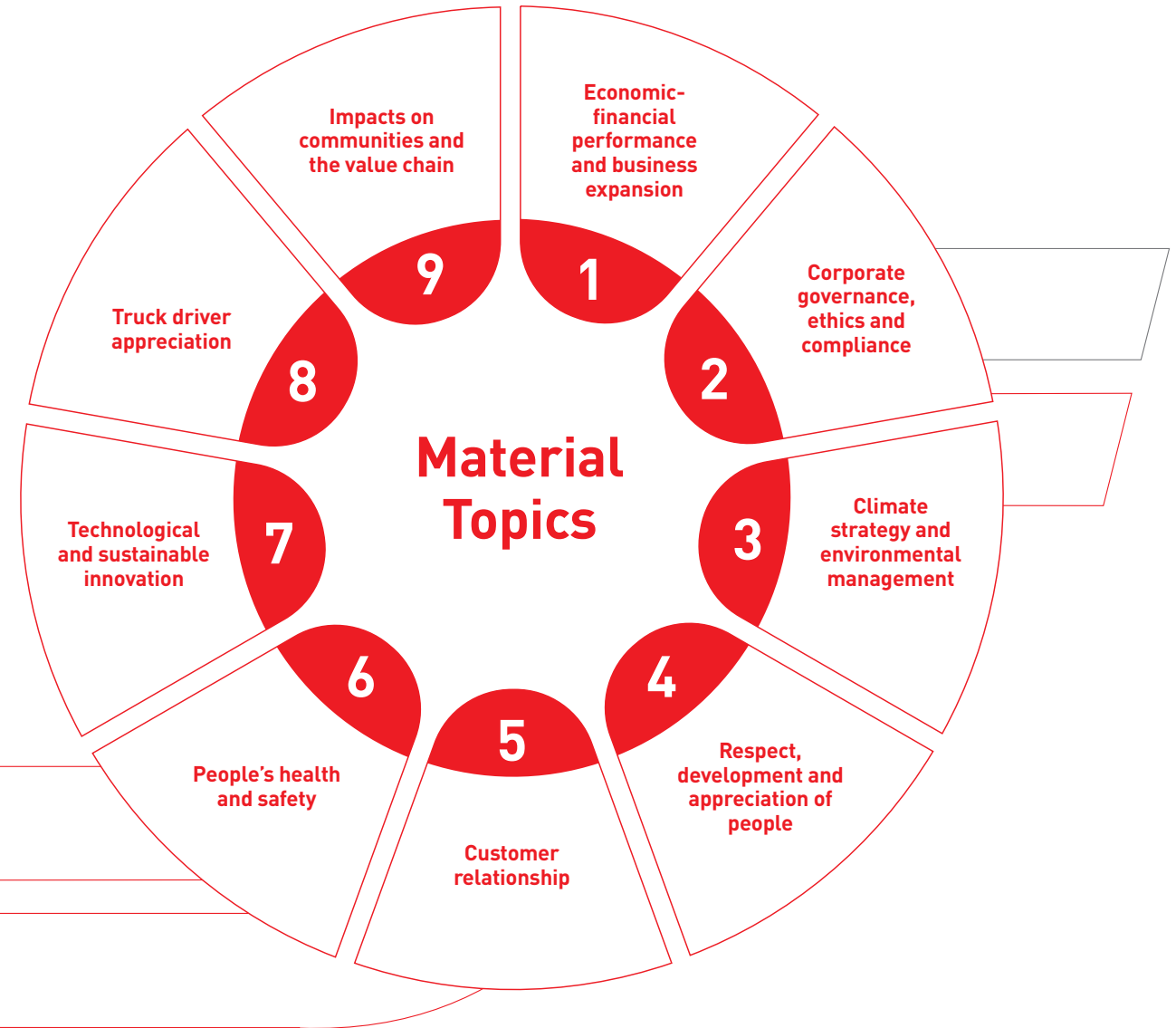
Questions, suggestions, and comments regarding this publication can be directed to ri@jsl.com.br.

1. Except for indicators GRI 305-1, 305-2, 305-3, 305-4 and 305-5 (Greenhouse Gas Emissions) according to contractual terms. These indicators are audited by specialized consulting and published in the Public Emission Registration, and will be updated in the next cycle of integrated report.

Materiality process GRI 3-113-2

The topics presented in this Report follow the dual materiality process carried out in 2022 in compliance with the GRI Standards and Integrated Reporting Framework guidelines. The identification of aspects and impacts was based on JSL's corporate strategy, with the perception of risks and opportunities², in addition to information collected through stakeholder engagement channels³ and national and international industry benchmarks. The World Economic Forum's 2022 Global Risks Report; the UN Sustainable Development Goals (SDGs); the Sustainability Accounting Standards Board (SASB) parameters; and the Black Rock Investment Stewardship guidelines were also considered.

This effort resulted in the initial identification of 12 topics for detailed analyzes by officers, directors and investors who are experts in the sector and for extended consultation through an online questionnaire answered by 1,281 people, including employees, suppliers, customers, outsourced and contracted drivers, shareholders, advisors, investors and financiers, communities, civil society organizations, students and companies in the sector. At the end of this process, of the 12 initial topics, nine material topics were defined, reorganized to align with the corporate strategy, and were validated by the Sustainability Committee:



2. Reference Form, risk map, topics addressed in the Sustainability Committee, market ESG references, projects and working groups, previous materiality process reported in the 2021 Report.

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



MESSAGE FROM MANAGEMENT GRI 2-22

We entered 2023 with strong results, a reflection of the consistency of our business and management model, even after a period marked by turbulence in fuel prices and inflation pressures over the input base. We remained attentive to market opportunities, reported significant, organic growth via acquisitions, and remained focused on operational efficiency, consolidating our operating margins at a new level of profitability through individualized contract management and cost reduction measures. We closed the year with consistent results, profitable, sustainable growth, and greater diversification in sectors and services.

During this period, we celebrated three years of our IPO. Since then, we have totaled eight acquisitions, two of them in 2023 – of IC Transportes and FSJ Logística –, which added BRL 1.1 billion to the gross revenue. These transactions are aligned with our strategic

planning to grow through acquisitions of companies that have potential to progress in their markets and that complement our service portfolio and our customer base, while maintaining the independence of the acquired companies, which benefit from our scale, our management model and our financial capacity.

This happens because we see diversification as a major competitive differential and strategic pillar, which allows us to have greater revenue resilience, maximize results and respond positively to market fluctuations. We operate in more than 16 sectors of the economy, and aim at expanding this scope. By observing and monitoring the movement of evolving sectors, throughout the year we obtained more than BRL 3.5 billion in new contracts signed with a high level of cross-selling, which highlights the opportunities we still have in our base, in addition to the new customers. Distributed across various sectors of the economy, 43%

of these new contracts pertain to Dedicated Operations, 27% to Warehousing, 23% to Cargo Transportation, and 7% to Urban Distribution.

International operations were also strengthened, based on the demand from our customers and with the possibility of replicating in other countries the successful operational models in Brazil.

As a result of the execution of our business strategy, we nearly tripled our volume in recent years, rising from a revenue of BRL 5.1 billion in 2021 to nearly BRL 8.9 billion in 2023. During this time, we not only sustained our growth pace but also saw an improvement in profitability.

“Our performance has garnered numerous accolades, including the prestigious Gold Seal from the Brazilian GHG Protocol Program, awarded by Fundação Getulio Vargas (FGV SP).”

Recognizing the strengths of our business model, consolidation capacity, scale, profitability, and financial discipline, Fitch upheld our AAA rating on the local scale. Additionally, S&P Global Ratings upgraded our corporate ratings to “BB-” and “brAA+” on the global and local scales, respectively. This enhancement bolsters our market relations and aids in the gradual reduction of our debt costs.

Investments in innovation and technology contribute to our evolution. We adopt state-of-the-art tools to support our operations and speed up internal digital transformation. One of the most anticipated projects to come into operation in 2024 is Torre Ativa, an app created to digitize transport management, facilitating the connection between supply and demand, connecting the volume from large industrial businesses and carriers to the wide network of self-employed truck drivers. The solution will make operations more efficient, reducing fleet idleness and optimizing the management process.

In parallel with operational and financial results, we are committed to advancing in other aspects involving sustainability. Aware of this responsibility, even due to our size, we work in line with our ESG Agenda and Sustainability Strategy – which includes nine priority topics, defined along with stakeholders such as customers, employees and suppliers.

We have received several acknowledgements for our operation, such as the Gold Seal from the Brazilian GHG Protocol Program, from Fundação Getulio Vargas (FGV SP), granted to companies that achieve the highest level of qualification

and transparency in verifying the inventory of Greenhouse Gas (GHG) emissions, covering all scopes. We were also selected, in early 2024, to be part of B3's Corporate Sustainability Index (CSI) Portfolio, another milestone that recognizes our commitment to corporate sustainability.

Based on internal guidelines, we continued our portfolio of social initiatives. During the year, we hired 619 young individuals under the program Você Quer? Você Pode! (Do you want it? You can!), which promotes training for people in vulnerable situations. Our People are a great differential and one of our values, which is why we constantly invest in the personal and professional development of our teams. We also value safety and maintain the Zero Accident Safety Culture Program, which aims to turn the topic into value, with direct action from the leadership in prevention actions, risk assessment, training and incident handling. As a result, we achieved a 50% reduction in lost time accidents and a 54% decrease in non-lost time accidents compared to the last three years⁴.

In search of greater diversity, another highlight was the Program Women Behind the Wheel, which, from a one-off initiative dedicated to encouraging diversity in operational positions, became internalized due to its importance – the action has been crucial in changing the internal culture and opening doors for more gender diversity in operations.

We hold our People and the communities surrounding our operations in high regard, just as we value each customer as unique. This belief

is encapsulated in our motto “Understand to Serve,” which underscores our commitment to understanding our customers' needs and delivering customized, high-quality service to meet their demands. To this end, it is essential to keep employees motivated and focused on our purpose of generating value and positive impact. Through our actions, we seek to transform people's lives and support economic development. This is because, with safety and efficiency, we move, in different sectors of the real economy, inputs from cities to the countryside – and vice versa – and help the industry throughout the production chain, always in partnership with our more than 1,300 customers.

We believe that the result is a consequence of work focused on serving our customers and we thank our People, customers, investors and suppliers, who trust in our leadership and take us to a leading role in the development of the logistics sector.

Ramon Alcaraz
CEO of JSL

4. JSL data that does not include the performance of acquired companies.

INTELLECTUAL AND ORGANIZATIONAL

CAPITAL

JSL

Profile

Corporate
structure

2023 ESG
Highlights

Strategic
management

Business
model

Sustainability
governance

Awards and
acknowledgements

PROFILE

GRI 2-1 | 2-2 | 2-6

JSL SA is a Brazilian company, with shares traded on the São Paulo Stock Exchange (B3) since 2020. With 67 years of existence, it has the most integrated portfolio of logistics services in Brazil and serves, through contracts and unique capillarity of operational bases, more than 16 sectors of the economy – such as consumer goods, food and beverages, automotive, chemicals, pulp and paper, steel, mining and agribusiness. The operations encompass integrated logistics services, cargo transport, internal logistics, warehousing, urban distribution, and inventory and distribution management, in two models:

- **Asset Light:** Operating with minimal reliance on owned assets. In transportation, it utilizes a network of outsourced and aggregated drivers, placing a premium on driver loyalty. When managing client assets, such as warehouses, it prioritizes technology to enhance efficiency. The model's expertise, technology, and flexibility are crucial features for meeting market demands.
- **Asset Heavy:** Operations involve significant reliance on owned assets. This model relies on specialized and dedicated services, requiring a higher level of investment. Assets are acquired upon contract signing and have a robust resale structure for future sale. Scale in input procurement and disciplined service pricing are key features. The model's resilience is bolstered by long-term contracts and relationships.

Controlled by SIMPAR, the Company has eight independently-managed subsidiaries: Fadel, Transmoreno, TPC, Rodomeu, Marvel, TruckPad, IC Transportes and FSJ – the last two, acquired in 2023, enhance the combination of specialized services with JSL's scale and investment capacity.

Capillarity

Headquartered in São Paulo (SP), the operations are distributed across 367 branches, covering the Brazilian territory and seven other countries: Argentina, Bolivia, Chile, Uruguay, Peru, Paraguay and South Africa.

JSL in numbers

+ 30,000
employees

1,4 million
square meters
of warehousing

+ 23,000
assets

55,000
registered
self-employed
truck drivers

BRL 250
billion
total value
transported

8 acquisitions
since the IPO,
carried out in 2020



367 branches



Drivers

Mission

To 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 remain as a market-leading Logistics Operator, with the widest range of services and innovative solutions, recognized for their quality and aligned with customer needs; To be recognized for the professionalization of its management; To become a reference in the use and commercialization of assets.

Values



Ownership

If it were mine and for me, would I do it this way?



Customer

It is the reason for our business existence.



People

It's our major differential.



Profit

A mission from everyone.



Simplicity

Be simple to be agile.



Sustainability

Every attitude counts.



CORPORATE STRUCTURE



2023 ESG HIGHLIGHTS

In 2024, JSL was selected to be part of the B3 Corporate Sustainability Index (CSI) Portfolio.

ISEB3



Environmental

- **Achievement of the Gold Seal**, for the fourth consecutive year, for the reliability and transparency of the emissions inventory, awarded by the Brazilian GHG Protocol Program.
- **Maintenance of B score in the Carbon Disclosure Project (CDP)**, above the global average for the transport and logistics sector.
- **Progress in the calculation of Scope 3**, covering all categories for the first time.
- **Integration** of companies acquired by 2022 into the Company's **inventory of emissions**.
- JSL received the **Green City Seal** from the Federation of Passenger Transport Companies of the State of São Paulo (Fetpesp), attesting that public passenger transportation operations in Mogi das Cruzes and Guarulhos guarantee air with fewer pollutants.



Social

- Three more editions of **Women Behind the Wheel** were held, with **650 women registered** and **55 hired** as drivers or machine operators.
- **Creation of the program Mulheres na Liderança [Women in Leadership]**, which offered mentoring and training to **24 female coordinators and managers** and which will continue in 2024.
- **Increase in hiring of women by 28%.**
- **619 young individuals hired** under the scope of the program **Você Quer? Você Pode!.**
- **The first census was carried out** to understand in depth the profile of employees and, therefore, move forward with **development, diversity and inclusion actions.**
- Consolidation of a plan for the process of including **Persons with Disabilities** in the workforce
- **Increase of 47%** in the number of training hours, compared to 2022.
- **The project Pequenos na Direção (Children Behind the Wheel)**, for traffic education, was carried out with municipal schools in the Rural Zone of Rio Vermelho and Martelândia (MG).



Governance

- **Acquisition and consolidation of companies IC Transportes and FSJ Logística.**
- **Ramon Alcaraz, CEO of JSL, received the Outstanding Executive trophy at the 12th Green Fleets and Freight Seminar**, from the Besc Institute of Humanities and Economics, for the Company's efforts in implementing sustainable practices.
- JSL was also awarded as the Largest in Net Operating Revenue, in the Road Cargo Freight category, in the **36th edition of the Biggest & Best award.**
- Silver Seal on EcoVadis, positioning the **Company among the 25% best evaluated by the sustainability management platform** in supply chains.
- **Automation of indicators and inventory of emissions in partnership with a startup.**

STRATEGIC MANAGEMENT

GRI 3-3 – Economic-financial performance and business expansion

JSL's strategy is to increasingly consolidate its leadership in the national logistics services market through organic growth and acquisitions. To this end, it maintains a business model that allows resilience and operational flexibility, with diversified operations in sectors and segments, which, added to the acquisition of companies complementary to its portfolio, resulted in average annual growth of 36% since the IPO in 2020.

The Company maintains discipline in financial management and allocation of financial resources, with investments aligned with its cash generation, supported by long-term and correctly priced contracts, with an adequate cost of capital. This way, it seeks growth with profitability and balance in the offering of capital-light and capital-intensive services. To achieve these goals, it also considers issuing debt with lower spreads which, added to the interest rate reduction cycle, will directly contribute to obtaining profits in the short and medium terms.

Sustainable development takes into account the significance of product circulation in Brazil, particularly focusing on essential items like consumer goods, and providing on-demand logistics services within customers' production chains. Furthermore, there are opportunities considering that the road cargo freight logistics market is highly fragmented⁵ and mostly comprised of small and medium carriers, self-employed truck drivers and players focused on one or few links of the logistics chain and in specific sectors.

Thus, JSL remains well positioned to advance with organic growth and through acquisitions, with resilience and portfolio diversification. At the same time, it seeks to consistently evolve the ESG agenda, strengthening projects and programs that boost the value generated by the business. As a relevant logistics operator, the Company also has the mission to offer the best services, contributing to the expansion and sustainability of its customers' businesses. This includes a constant pursuit of efficiency in the activities offered, with cost reduction, responsible use of natural resources and minimization of emissions of Greenhouse Gas (GHG) and waste generated.

To ensure value creation and equitable distribution, JSL focuses on maintaining the robustness of its business through strategic management and decision-making. This entails achieving strong economic performance, measured by comparing planned or budgeted results with actual outcomes for each contract and operation at the end of each period. Thus, it maintains the sustainability of its operations, which allows it to promote socioeconomic development in the areas where it operates, promoting job and income generation by giving priority to hiring people and suppliers from the states where it has branches.

In this scenario, the main offenders of economic performance are constantly identified, which may



36% average annual growth since going public in 2020

lead to reviewing business plans or reinforcing structures. Every year, the Investor Relations area, in partnership with shareholders and bank analysts, prepares a study to assess the perception from the external audience in relation to its strategic direction and ESG topics, considering challenges and opportunities, level of confidence in the investment thesis, and factors that would lead to investing in or disinvesting from the Company, among other relevant data.

5. Research institutes and trade associations in the sector do not disclose market share information for companies. However, in response to opportunities, JSL has positioned itself uniquely by expanding services within its existing client portfolio and exploring operations in new and diverse segments.

Continuous engagement GRI 2-25 | 2-29

A transparent, close and continuous relationship with its main stakeholders is part of JSL's strategic planning and business decisions – and the reason why the Company maintains a Stakeholder Engagement Policy. Interactions with stakeholders are considered in investments, new facilities, launches of products and services, and communication, with relationships measured by performance indicators and guided by the Company's Culture, Values, policies and ethical principles.

JSL understands that prioritizing its business strategies considering the expectations of its stakeholders is crucial to building a sustainable, responsible and agreed future. Therefore, every two years, or whenever there are significant changes in operations, the aim is to carry out consultations with stakeholders. There are also different interaction and service channels focused on continuous engagement, especially with these audiences:



BUSINESS MODEL

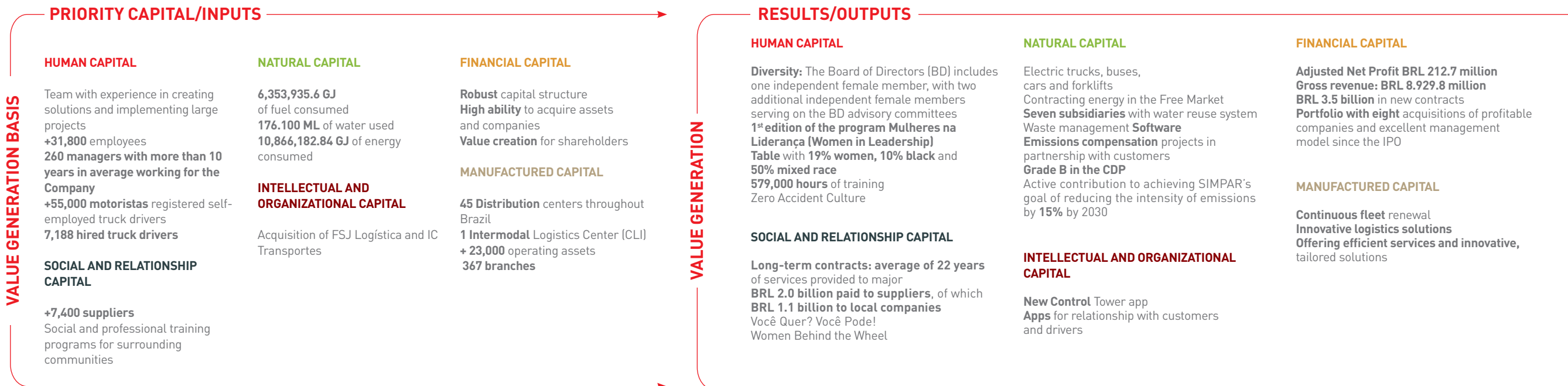
Uniquely positioned in the Brazilian market, which ensures profitable and sustainable growth, JSL has a consistent pace of development, having acquired eight companies in recent years and invested, in 2023, BRL 1 billion (net Capex) as part of new contracts signed and to support portfolio growth. The company benefits from strong operating cash generation and wide market access, enabling it to maintain investment capacity and a balanced capital structure with stable leverage.

The business model is also differentiated by its relevant presence throughout the customers' logistics chain, offering dedicated services in integrated logistics, specialized cargo transport, inventory warehousing and management, in addition to urban distribution for large shippers. This model provides solidity, balance and resilience to results and brings great opportunities for development, in addition to reflecting the quality of services provided, with emphasis on essential sectors such as Food and Beverage, Automotive, and Pulp and Paper, as well as Agribusiness – which has gained relevance in the portfolio with the acquisition of IC Transportes and which, at the end of 2023, represented 7% of JSL's revenue.



Business model management

JSL monitors and seeks to minimize factors that may pose challenges to its growth and the sustainability of its business model, which includes maintaining its competitiveness, considering cost and price, to increase the customer base and expand market share; achieving greater economic results each year, to expand market share and customer portfolio; maintaining the base of outsourced and contracted truck drivers; credibility in the financial and capital markets; and the non-adoption of innovative processes and new technologies, fundamental for the development of the sector (such as non-polluting fuels and electric cars). Also, JSL's sustainable development may be interrupted by some risk factors, described and included in the Company's management process, such as errors in pricing due to failures in the calculation of the estimated devaluation of the fleet in relation to its effective devaluation; and risks related to outsourcing a substantial part of the activities from services dedicated to the supply chain and general cargo transport, among others described in the [Reference Check Form](#).



Competitive differentials



Leadership

The largest logistics services platform in the country, our leadership brings unparalleled capacity and experience to deliver top-tier customer service.



Diversification

Resilience and balance of revenues resulting from the diversification of the operational profile, from being present in 16 sectors, offering several types of service and in eight countries.



Excellence

History of quality and execution that supports an average of 18 years of relationships with key customers and cross-selling of 90% in recent years.



Growth

Scale and discipline of growth allow us to increase the portfolio of services to customers and ensure the business profitability.



Investment

Investment capacity and purchasing scale allow agility in the implementation of projects that involve Capex and acquisitions to continue expanding the ecosystem.



Management model

Contract-to-contract management model ensures excellence, agility and performance. Keeping subsidiaries independent allows us to leverage expertise with JSL's scale, agility and focus.

SUSTAINABILITY GOVERNANCE GRI 2-17

JSL has formal sustainability governance bodies to continuously promote its business with balanced social, environmental and economic performance and aiming at sharing the value generated through its activities. In addition to the [Sustainability Policy](#) which is aligned with the Company's values and embodies its commitment to sustainability across all operations, JSL has a Sustainability Committee comprising three executives: a board member from the holding company, an independent member, and the CEO, with frequent participation of guest executives. The Committee reports directly to the Board of Directors. The body is responsible, for example, for guiding the formulation of guidelines, projects and goals with focus on sustainable development. There are also has Working Groups on ESG topics, comprised of managers from different areas, who contribute to materializing the defined guidelines into projects and actions.

Thus, the sustainability governance structure includes the following bodies:

Board of Directors

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

Sustainability Committee

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

Sustainability Working Groups

- Unfolds the guidelines into projects and actions.
- Proposes new initiatives to advance the Company's socio-environmental performance.

Executive Sustainability Academy

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

JSL is selected to join the CSI

From January 2, 2024, JSL is part of the Corporate Sustainability Index Portfolio⁶ (CSI) from B3, which reaches its 19th edition bringing together publicly traded companies with recognized commitment to corporate sustainability.

To be part of the index, organizations are evaluated in relation to aspects such as business ethics, risk management, worker health and safety, diversity and inclusion, environmental management and climate change. The achievement, which demonstrates the commitment to sustainability, further highlights JSL in the national logistics sector.

6. Waiting for the CDP-Climate Change grade for final confirmation.

ISEB3

Working Groups
on ESG topics contribute to improving the business

Public commitments and ESG goals

In 2023, JSL's Sustainability management prepared a diagnosis of corporate activities related to the socio-environmental sphere to review actions and goals with focus on continued sustainable development. The work considered the material topics raised in the process with the participation of the main stakeholders and the commitment to evolution in ESG topics, with the goals already in force being endorsed.



ENVIRONMENTAL PILLAR

Topic: Climate change

Commitment/goal: Contribute to SIMPAR's goal of reducing the intensity of emissions by 15% by 2030, limited to 114.37 tCO₂e /BRL MM (Scopes 1, 2 and 3).

2023 Actions: Training and awareness initiatives with own, outsourced and contracted drivers on the responsible use of natural resources; adoption of systems for route optimization; and acquisition of vehicles powered by alternative fuels, such as electric and gas.

2023 Results: Significant reduction of 15% in CO₂ emissions compared to the previous year.

Planned actions: Maintain the commitment to reducing the intensity of emissions by 2030, with progress in the assessment of emissions per customer and contract, in addition to adopting a process to analyze the impact of CO₂ emissions on projects in the structuring phase.



SOCIAL PILLAR

Topic: Diversity

Commitment/goal: Professional inclusion of women through the Program Women Behind the Wheel.

2023 Actions: Strengthening of the strategy to promote female participation in the logistics and road transport sectors, with three classes completing the Program, in the states of Mato Grosso do Sul, Rio Grande do Sul and São Paulo.

2023 Results: Attracting 650 female candidates and hiring 55 women as drivers or machine operators. Since the first edition of the program, there has been a significant increase in the number of women hired for operational roles. [\(See more in Respect, development and appreciation of people\)](#)

Planned actions: In 2024, five new editions of the Mulheres na Direção [Women Behind the Wheel] initiative. Commitment to the goal of reaching 18% of women in all positions at JSL.

Topic: Productive inclusion

Commitment/goal: Preparing young people for the world of work through the Program Você Quer? Você Pode!.

2023 Actions: Training and hiring as Young Apprentices, through the "Você Quer? Você Pode!" [Do You Want it? You can!] program, for socially vulnerable young people living in the Company's areas of operation and/or recommended by employees. [\(See more in Respect, development and appreciation of people\)](#)

2023 Results: Through the program, 619 individuals were hired as Young Apprentices

Planned actions: reaching 5% of the Company's workforce composed of Young Apprentices in 2024, all of whom should be graduates of the "Você Quer? Você Pode! [Do You Want It? You Can!] program.

Topic: Health and safety

Commitment/goal: Reduction in the rate of accidents and the rate of lost-time accidents.

2023 Actions: Risk assessment, training and incident handling through the Zero Accident Safety Culture Program.

2023 Results: With the direct role of leadership in prevention actions, the adoption of the leader's routine, application and strong management, the Company achieved a significant reduction of 50% in total lost time accidents and 54% in non-lost time accidents in the last three years⁷.

Planned actions: Reduction, by 10%, in the number of lost time accidents compared to 2023⁷.



GOVERNANCE PILLAR

Topic: ESG Goal

Commitment/goal: Variable compensation linked to ESG goals.

Actions in 2023: JSL maintained its bonus program (ICP) linked to the achievement of individual annual goals related to topics such as health and safety, attraction and retention and development of employees.

2023 Results: All senior leadership and operations leaders maintained ESG goals on their individual dashboards.

Foreseen Actions: Starting in 2023, the breakdown of ESG goals will be integrated into the Company's management and will no longer be considered in the individual achievement of ESG goals.

7. JSL data that does not include the performance of acquired companies.

Membership associations GRI 2-28 | 408-1 | 409-1

To expand its contribution to sustainable development, JSL and its subsidiaries participate in associations, institutes and sign commitments to generate value:

- United Nations (UN) Global Compact: **JSL (2020), TPC (2022)**
- Action for Human Rights Platform, of the Global Compact: **JSL**
- Na Mão Certa Program: **JSL (2007), IC Transportes (2015)**
- Empresa Cidadã: **JSL**
- Movimento Mulher 360: **JSL**
- Movimento Vez e Voz: **JSL (2023): IC Transportes (2023)**
- Rota Feminina Move Mentoring Program: **IC Transportes (2022)**

- A Voz Dela Program, institutional support: **Marvel (2022), IC Transportes (2021), TruckPad (2022)**
- Empresa Limpa (Integrity and Anti-Corruption Work): **TPC**
- Brazilian Association of Logistics Operators (Abol): **JSL (2019)**
- Transport Social Service and National Transport Learning Service (Sest/Senat): **Grupo JSL (2022)**
- Business Development Agency (AGFE): **JSL (2021)**

- Brazilian Association of Transport and Logistics of Hazardous Products (ABTLP): **IC Transportes (2012)**
- Brazilian Logistics Association (Abralog): **Fadel (2007)**
- Brazilian Association of International Transporters (ABTI): **Marvel (2011)**
- Union of Cargo Transport Companies of the Chapecó Region (Sitran): **Marvel (2018)**
- Brazilian GHG Protocol Program and Public Emissions Registry: **JSL**

- Carbon Disclosure Project (CDP): **JSL**
- Positioning Entrepreneurs for the Climate, from the Brazilian Business Council for Sustainable Development (Cebds): **JSL (2021)**
- Signing of the Climate Action Commitment, in partnership with customer: **JSL (2023), Fadel (2023)**
- Seal of Ethnic-Racial Diversity, granted by the City of Salvador: **TPC (since 2009, renewed for 2023/2024)**
- Despoluir Program: **JSL, IC Transportes, Fadel**

AWARDS AND ACKNOWLEDGEMENTS

Golden Helmet – Vale recognized JSL as one of the “Ambassadors of Value – Life First”, for 3,000 days without accidents in operations.

EPS Safety Highlight – Suzano granted JSL recognition for achieving the goal of zero accidents in the operation in Imperatriz, Maranhão.

Excellence in Transport – winning first place in the Heineken Transport Excellence Program.

Supplier of the Year – recognition from General Motors as Supplier of the Year in 2022, with the award presented in 2023.

LPG for Innovation and Technology – Transportadora Rodomeu received two recognitions in 2023: 2nd place with the case “Optimization in Road Transport – Supply via Dedicated Fleet”, shared with Ultragaz; and third place with the project “Optimization of LPG Transport using semi-trailers”, carried out together with the supplier EGSA.

HSE League – 1st place at the Gerdau Ouro Preto operation for maintaining safety in its daily activities. The award is given monthly and for three months in a row JSL stood out in 2023

Amazing Places to Work – TPC Logística Inteligente was recognized for the second time, standing out among companies with the highest levels of satisfaction among employees.

EcoVadis Silver Medal – Recognition, for the second time, of JSL’s Social Environmental Responsibility (SER) management system in terms of policies, implementation measures and results.

Best Logistics Supplier in Brazil – JSL was recognized by General Motors in a global award.

Best Logistics Operator and Best Transport Company in 2022 – TPC and JSL won the awards, respectively, from Whirlpool, through the Excellence in Brazil program. The recognition was granted in 2023.

Best HSE Score from Partner Companies – Recognition from Vale with highlight on Safety.

1,000 days without accidents – Recognition granted by Vale to JSL.

Model Workshop – Suzano recognized JSL’s commitment to the Zero Accident Safety Culture in its operations in the areas of Industrial Waste and Forklift Workshop.

Market reference in the use of artificial intelligence in the automation of logistics operations – Recognition granted by Infraestrutura Logística magazine, from the newspaper Valor Econômico.

PERC – JSL was awarded by Fleury in the Supply Chain Relationship Excellence Program (PERC), in terms of Support to Operations.

RevitaBayer Project – JSL was recognized for the second consecutive year in the RevitaBayer project, in which, together with Bayer, one thousand seedlings were planted to neutralize GHG emissions.

Renewable Energy Seal – Certification by Comerc Energia and Sinerconsult for the use of renewable energy, avoiding emissions of 725.33 tCO₂ equivalent.

GPTW 2023 Seal – Fadel Paraguay was among the Great Places to Work.

Gold Seal – JSL’s Inventory of Emissions was recognized by the Brazilian GHG Protocol Program, for the fourth consecutive year, with a Gold Seal.

Green Seal – IC Transportes was highlighted by the Environmental Committee from Jornal do Meio Ambiente do Estado de São Paulo.

The One – Award given to JSL by Volkswagen in the Service, Quality and Innovation category.

Top of Mind in Transport – JSL received the award in the ESG category, carried out by Transpodata.

Green Fleet and Freight Trophy – Ramon Alcaraz, CEO of JSL, was the winner in the Outstanding Executive category, in an initiative organized by the Besc Institute, which recognizes the efficient use of fuel and good practices to avoid waste and reduce pollutant emissions.

INTELLECTUAL AND ORGANIZATIONAL

CAPITAL

CORPORATE GOVERNANCE, ETHICS AND COMPLIANCE

Corporate
governance

Ethical
management

Risk
management



CORPORATE GOVERNANCE

GRI 3-3 - Corporate governance, ethics and transparency

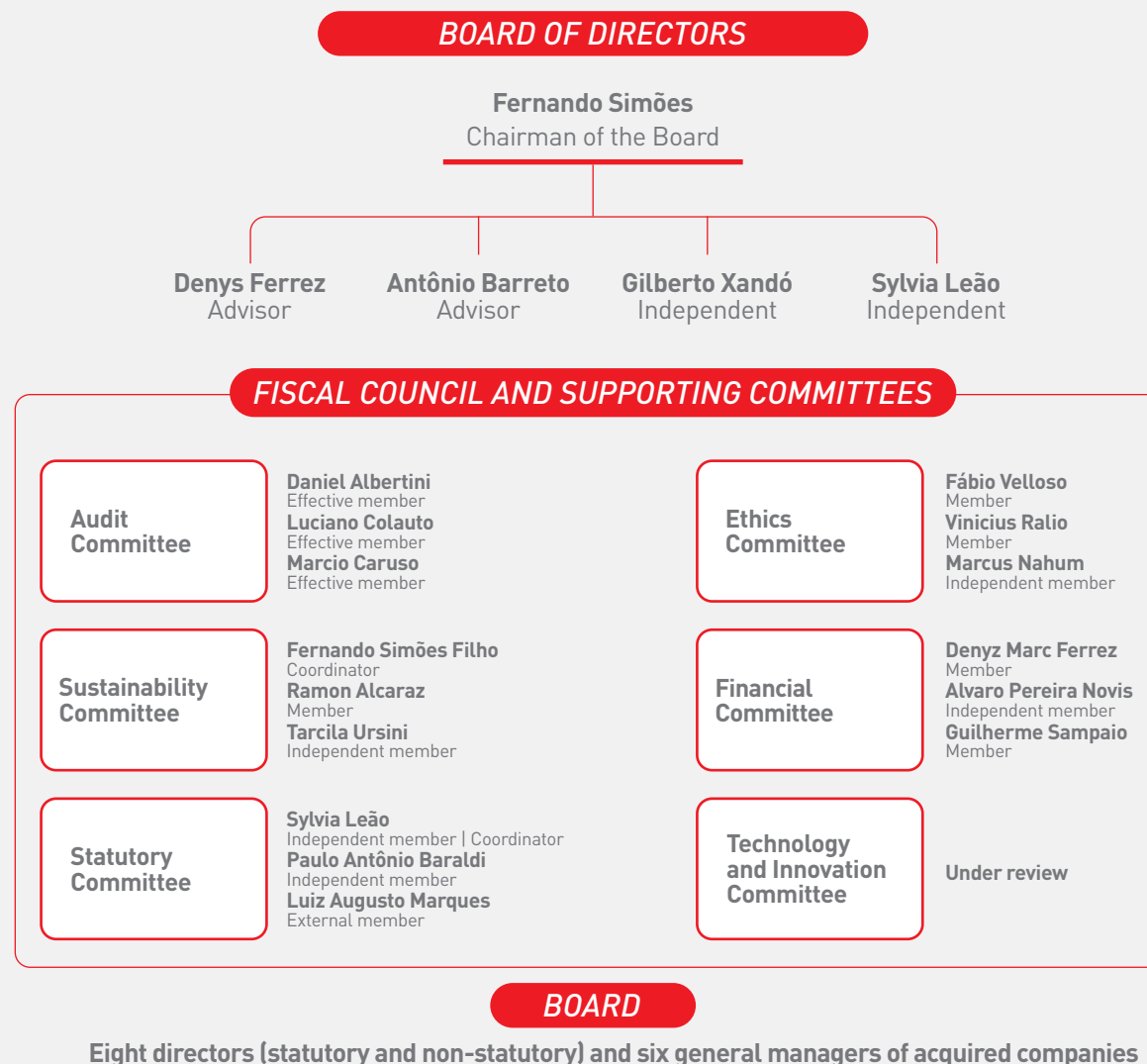
JSL is a publicly traded company, with shares traded on the São Paulo Stock Exchange (B3) since 2020 under the code “JSLG3”, and with presence on the Novo Mercado, the highest level of recognition of the commitment to the best corporate governance. Thanks to its transparency and commitment to recognized business practices, JSL was also included, in early 2024, in the Corporate Sustainability Index (CSI).

Governance aims to ensure, in the short, medium and long terms, synergy between the interests of officers and shareholders, with processes and strategies aligned with the Manual of Good Practices from the Brazilian Institute of Corporate Governance (IBGC). The responsibilities and obligations are expressed in the [Bylaws](#), which establish the Shareholders’ Meeting as the main decision-making body.

2024

Date JSL joined the CSI

Governance structure GRI 2-9 | 2-10 | 2-12 | 2-16 | 2-17



Board of Directors GRI 2-9 | 2-10 | 2-12 | 2-17

JSL's main governance body is the Board of Directors, whose composition follows the guidelines of [Member Referral Policy](#), which determines alignment and commitment with the Company's Values and Culture and its Code of Conduct; unblemished reputation; academic training and professional experience compatible with the duties; freedom from conflicts of interest; and availability of time to adequately dedicate oneself to the role and responsibility assumed, which goes beyond attendance at Board meetings and prior reading of documentation.

The composition also considers diversification of generations, gender and knowledge in different areas of operation – in 2023, the directors had experience in sectors such as Transport and Logistics, Pulp and Paper, Chemical, Metallurgical, Port, Hospital, Banking, Construction, Retail, Oil and Gas, and Electric. The plurality of ideas is also ensured by the different academic and professional paths: economics, administrative, advisory, financial, controllership, treasury, marketing, commercial, among others.



- Comprised of five members, two of whom are independent, with two-year terms in office, re-election permitted
- 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.
- It meets regularly four times a year, at the end of each quarter, and holds extraordinary meetings whenever necessary to guarantee continuous value generation.
- In line with good governance practices, the chairman of the Company's Board of Directors does not perform any other executive function within JSL. **GRI 2-11**

Main attributions

Control and monitor economic, social and environmental performances.

Define policies and outline strategies for conducting business.

Lead the implementation of the growth strategy and general business direction.

Authorize financial operations.

Define performance and compensation goals for the Executive Board.

Supervise management, elect and/or dismiss directors.

Evaluate reports and balance sheets.

Board Skills Matrix



Skills	Fernando Antonio Simões Chairman	Denys Marc Ferrez Advisor	Antonio da Silva Barreto Junior Advisor	Gilberto Meirelles xando Baptista Advisor independent	Sylvia de Souza Leão Wanderley Advisor independent
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	✓			✓	✓

* The possible re-election of members of the Board of Directors will be resolved at the Ordinary General Meeting to be held on 04/26/2024. * JSL's directors, as well as executives, participate in internal meetings and external forums in which ESG topics are discussed. In November 2023, SIMPAR Day took place: an event dedicated to investors, with an agenda focused on commitments to the Group's sustainable development as part of the business strategy. In December, at the year-end convention, attended by the directors of all the Group's companies, executives and managers, the SIMPAR Group's ESG results, including JSL's, and the commitments for the following year were also presented and discussed. [GRI 2-17](#)

Audit Committee

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

- Comprised of six members, three effective and three substitutes, shareholders or not, elected and dismissed by the General Assembly.
- Members serve one-year terms, with reelection permitted.

Main attributions

To contribute to better business performance by adopting the principles of transparency, equity and accountability.

To advise the Board of Directors and the Executive Board on topics related to financial and accounting management.

Executive Board

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

- Comprised of five officers.
- The executives are chosen by the Board of Directors for two-year terms, with reelection allowed.
- The officers have extensive experience in the private sector and specialization in segments relevant to business development, in addition to differentiated performance considering their contribution to the ESG agenda.

Main attributions

To ensure the adequate execution of processes, operations and projects integrated into the corporate strategy.

To propose actions aligned with the guidelines from the Board of Directors.

Remuneration of directors and leaders GRI 2-19 | 2-20

JSL maintains an internally developed [Policy on the Remuneration of Officers and Directors](#) approved by the Board of Directors and reviewed annually without external involvement. Although there is no consultation to stakeholders in the process, there is indirect assessment through research and industry benchmarks.

According to the policy, members of the Board of Directors, committees and Executive and Statutory boards receive monthly pro-labore payment, defined in accordance with previously established rules, strategies and general conditions. Committee directors and members are not eligible to receive merit bonuses and participate in the stock option plan, which includes company directors, subject to eligibility. The variable compensation to the highest governance body and senior officers is linked to the Company's annual economic-financial and operational performances, based on pre-established goals. Termination, on the other hand, is calculated and paid according to the legal amounts, within the period established by law. If any variable or bonus has a permanence period, the return is made upon termination. JSL does not have a recurring practice of paying retirement benefits.

Advisory Committees GRI 2-13 | 2-14 | 2-16

The advisory committees support the Board of Directors and are responsible for communicating to the body crucial concerns raised through various mechanisms, such as the Reporting Channel.

Sustainability Committee

- **Three members**, one being independent.
- It regularly met six times in 2022.

Main attributions

To advise the Board of Directors on social, environmental, economic and governance issues; monitor the enforcement of policies, strategies, actions and projects related to sustainable business development.

To oversee climate-related issues from a strategic point of view.

To evaluate reports issued by regulatory bodies.



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

Ethics and Compliance Committee

- **Three members**, one being independent: Fabio Velloso, Marco Antonio Nahum, and Vinicius José Zivieri Ralio

- Met seven times during the year.

Main attributions

To ensure compliance with Code of Conduct standards and guidelines, by supporting leadership and teams responsible for internal controls, risks and compliance.

To monitor preventive actions, in order to mitigate or minimize cases of violation and non-compliance.

To ensure the enforcement of provisions from the Anti-Corruption Policy.

To monitor indicators related to the Compliance Program.

Financial Committee

- **Three members**, one being independent: Denys Marc Ferrez, Alvaro Pereira Novis, and Guilherme de Andrade Fonseca Sampaio

- It met twice during the year.

Main attributions

To analyze financial operations and results.

To assess risks relating to the administrative-financial area.

To contribute to the creation of internal policies related to financial matters and corporate governance practices.

To recommend actions to improve financial management and monitor the implementation of these measures.

Statutory Committee

- **Three members**, all independent: Sylvia de Souza Leão Wanderley (Committee coordinator), Luiz Augusto Marques Paes, and Paulo Antonio Baraldi

- It became statutory in 2023.

- It met nine times during the year.

Main attributions

To supervise the quality of financial reports and their adherence to legal, statutory and regulatory standards.

To monitor the Compliance Program, risk management and actions promoted based on manifestations received through the Reporting Channel, in order to guarantee the ethics and compliance of these processes.

ETHICAL MANAGEMENT

GRI 3-3 Corporate governance, ethics and compliance | 2-15 | 2-23 | 2-24 | 2-25 | 205-1 | 205-3

Ethics and compliance make up JSL's organizational culture, support its principles and values, and involve all internal levels, being endorsed through structures such as Internal Controls, Risks and Compliance (CRC), and the Ethics and Compliance Committee, which report to the Statutory Committee. The CRC area's mission is to ensure compliance with laws, regulations, self-regulations, internal standards and the highest ethical standards, providing guidance and awareness regarding the prevention of activities and conduct that may cause risks to the Company, its customers, employees, shareholders, suppliers and society, allowing sustainable growth and ongoing business improvement. To support its activities, the Company maintains a series of policies:



Policy on Transactions with Related Parties, which outlines the procedures applicable to transactions and the means to mitigate risks, establishing that any conflicts of interest are revealed to stakeholders and disclosed to the market.



[Click here](#) to access the Policy on Transactions with Related Parties



Policy on Interaction with Public Authorities, which defines the rules to be followed in relationships with public authorities and representatives.



[Click here](#) to access the Policy on Interaction with Public Authorities



Human Rights Policy, which expresses the commitments to provide decent working conditions and a diverse, inclusive, safe and healthy environment, valuing people and diversity, rejecting any form of forced, compulsory child or slave-like labor, including in the value chain, respecting the rights of children and teenagers.



[Click here](#) to access the Human Rights Policy



Anti-Corruption Policy, which covers a group of essential guidelines for the effective fight against corruption, covering issues such as interaction with the Public Authorities, participation in bidding, donations and sponsorships, gifts, entertainment and hospitality, policy on the enforcement of disciplinary measures and conflict of interests.

Code of Conduct

GRI 3-3 - Respect, Development and Appreciation of People

Another driver of ethical behavior is the [Code of Conduct](#), with guidelines for compliance with laws and regulations, human rights, labor relations, fight against corruption, repudiation of any type of discrimination, conflict of interests, donations and sponsorships, gifts, entertainment and hospitality, relations with the external environment, non-compliance and disciplinary measures, as well as communication channels.

Upon receiving the document, at the time of hiring, the employee formally commits to its standards, signing a Term of Commitment and Responsibility. At the end of the Code there is the Questionnaire on Conflict of Interests, which must be updated frequently by the employee.

Code of Conduct from Third Parties

To disseminate rules of conduct, principles and internal values among its suppliers and service providers, as well as guidance for a healthy, transparent and sustainable relationship, JSL has the [Code of Conduct from Third Parties](#). The document also aims to guarantee legality throughout the production chain, generating value for the Company and suppliers who, by accepting the terms of the Code, commit to applying and sharing ethical practices in their businesses.

Compliance Program

Aligned with best market practices, the [Compliance Program](#) from JSL aims to guarantee mechanisms and procedures that are adequate to the Company's structure. In this sense, it includes guidelines from the Federal Comptroller General, to prevent, detect and remedy deviations, fraud, irregularities and illegal acts, mainly in the public environment. To internally strengthen its ethical principles and transparency standards, JSL also adopts:

- **Mapping and review of compliance** – Image and corruption risks – Every two years, the review takes place through probability of occurrence and impact/severity, in addition to applying tests to assess controls and the effectiveness of mitigation measures, ensuring legality of the business.
- **Corporate communication** – Through corporate electronic messages and compliance dialogues, employees are constantly informed about ethical guidelines, especially those included in the Code of Conduct. Dissemination is carried out by managers and facilitators from the CRC 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 possible hiring, after registering on the JSL database, third parties are aware of the Code of Conduct and declare that the rules set out in the document will be complied with. They are also 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 the production chain, there are additional evaluations. Furthermore, third parties must commit, by signing the Declaration of Compliance, to follow ethical precepts.

Ethical channels GRI 2-25 | 2-26

Reporting Channel – Uninterrupted and daily operation, via website and telephone to forward demands. Administered by a third-party company, it ensures anonymity to the reporter in good faith, as well as the possibility of monitoring how the complaint is being handled, independently, using a protocol number.

0800 726 7111 | contatoseguro.com.br/jsl

Transparent Line – Designed to answer questions and provide guidance on topics related to the Compliance Program, Code of Conduct, Anti-Corruption Policies and other internal rules at JSL. It is accessible to the internal and external public, from Monday to Friday, from 8 AM to 5:48 PM

0800 726 7250 | conformidade@jsl.com.br

Point out the Risk – Available for employees and third parties to point out possible situations of structural risks in units or operations that could cause damage to people, the environment, property or the image of JSL and its subsidiaries.

0800 512 7720 | contatoseguro.com.br/aponteoriscosimpar



Fighting corruption GRI 205-3

JSL maintains processes and develops training focused on fighting corruption and ensuring legality throughout its relationship chain. The topic is addressed in the Anti-Corruption Policy and in the Code of Conduct, which expresses the rejection to any action or omission that carries out or suggests corruptive practices, encouraging the maintenance of an ethical and healthy organizational culture.

Additionally, there is a matrix of risks and controls to evaluate and mitigate illicit and non-compliant acts in the provision of public services, with an assessment of operations in relation to risks related to corruption. In this sense, JSL follows the determinations from SIMPAR's Anti-Corruption Policies and annually trains its employees and members of governance bodies. Professionals in areas

considered critical to the sustainability of the business, such as Commercial, Procurement and Public Tenders, receive tailored training. In 2023, more than 16,000 employees were trained, including Management leaders and directors. To the best of its knowledge, JSL has not identified any activity within its operations that constitutes the commission of the crime of public corruption, as defined by

current law. Regarding acts constituting the practice of private corruption, the Company formally and expressly prohibits them through its internal standards. Furthermore, it monitors, takes action, applies punitive measures, and acts preventively whenever necessary⁸.

Employees who were notified and trained, by region, in anti-corruption policies and procedures GRI 205-2

		2021			2022			2023					
								JSL			JSL + companies acquired		
Região		Assets	Informed	Trained	Assets	Informed	Trained	Assets	Informed	Trained	Assets	Informed	Trained
North	Number	2,259	1,953	1,923	2,021	1,790	1,767	1,383	1,382	1,380	1,720	1,382	1,380
	%	-	86,45%	85,13%	-	88,57%	87,43%	-	99,93%	99,78%	-	80,35%	80,23%
Northeast	Number	3,666	2,456	2,268	4,879	3,732	3,464	3,393	2,196	2,131	5,225	2,258	2,192
	%	-	66,99%	61,87%	-	76,49%	71,00%	-	64,72%	62,81%	-	43,22%	41,95%
Midwest	Number	1,241	1,133	1,129	1,158	1,065	994	1,449	1,165	1,114	1,449	1,165	1,114
	%	-	91,30%	90,98%	-	91,97%	85,84%	-	80,40%	76,88%	-	80,40%	76,88%
Southeast	Number	16,637	11,143	10,106	16,331	12,566	11,422	9,213	8,251	7,597	17,302	11,707	10,401
	%	-	66,98%	60,74%	-	76,95%	69,94%	-	89,56%	82,46%	-	67,66%	60,11%
South	Number	1,790	1,249	1,053	1,724	1,340	988	1,785	1,488	1,262	2,309	1,534	1,290
	%	-	69,78%	58,83%	-	77,73%	57,31%	-	83,36%	70,70%	-	66,44%	55,87%
Abroad	Number	-	-	-	-	-	-	-	-	-	2	2	2
	%	-	-	-	-	-	-	-	-	-	-	100%	100%

8. Cases like this are accounted for with nomenclature different from the standard GRI 205-3 (e.g., misconduct, supplier favoritism, etc.), which prevents reporting in those terms. The Company has made adjustments to the classifications that will be applied next year.

Employees who were notified and trained, by functional category, in anti-corruption policies and procedures GRI 205-2

		2021			2022			2023					
								JSL			JSL + companies acquired		
		Assets	Informed	Trained	Assets	Informed	Trained	Assets	Informed	Trained	Assets	Informed	Trained
Board	Number	27	18	18	26	15	14	13	12	12	28	19	19
	%	-	66.67%	66.67%	-	57.69%	53.85%	-	92.31%	92.31%	-	67.86%	67.86%
General Management (Top Management)	Number	11	9	9	14	12	11	16	16	16	19	17	17
	%	-	81.82%	81.82%	-	85.71%	78.57%	-	100%	100%	-	89.47%	89.47%
Area Management	Number	87	21	21	83	28	27	125	124	120	216	165	157
	%	-	24.14%	24.14%	-	33.73%	32.53%	-	99.20%	96.00%	-	76.39%	72.69%
Coordination (Jr. Management)	Number	313	219	215	333	260	243	225	221	220	338	280	277
	%	-	69.97%	68.69%	-	78.08%	72.97%	-	98.22%	97.78%	-	82.84%	81.95%
Supervision	Number	527	353	344	546	388	374	302	280	273	608	430	416
	%	-	66.98%	65.28%	-	71.06%	68.50%	-	92.72%	90.40%	-	70.72%	68.42%
Administration	Number	5,578	3,992	3,749	5,119	4,052	3,575	1,630	1,536	1,471	2,523	1,764	1,665
	%	-	71.57%	67.21%	-	79.16%	69.84%	-	94.23%	90.25%	-	69.92%	65.99%
Operational	Number	18,466	12,924	11,775	19,469	15,369	14,051	14,241	11,735	10,831	23,322	14,801	13,283
	%	-	69.99%	63.77%	-	78.94%	72.17%	-	82.40%	76.06%	-	63.46%	56.95%
Apprentice	Number	559	381	331	491	343	315	670	557	540	925	570	544
	%	-	68.16%	59.21%	-	69.86%	64.15%	-	83.13%	80.60%	-	61.62%	58.81%
Intern	Number	23	15	15	28	22	22	0	0	0	23	1	0
	%	-	65.22%	65.22%	-	78.57%	78.57%	-	-	-	-	4.35%	0.00%
Trainee	Number	2	2	2	4	4	3	1	1	1	5	1	1
	%	-	100%	100%	-	100%	75.00%	-	100%	100%	-	20.00%	20.00%

Members of the governance body who were informed and trained in anti-corruption policies and procedures GRI 205-2

Region	2021		2022		2023	
	Informed	Trained	Informed	Trained	Informed	Trained
Southeast	9	7	10	8	7	5
	43%	33%	48%	38%	41%	29%

Tax management GRI 207-1 | 207-2

As a relevant taxpayer and to ensure control over taxes paid and compliance with laws and regulations that govern the matter, JSL maintains a tax strategy, formulated and monitored by the Tax Management area and approved by the administrative-financial director and the CEO. It also has a Tax Group with the participation of external advisors, with decisions taken following principles of good governance and regulatory compliance. There is also and [Audit Committee](#).

Depending on the degree of complexity, there is also a review of internal and external audits. On a quarterly basis, we disclose our financial results and tax policies to the market through a presentation. At the same time, the Investor Relations (IR) area receives and directs inquiries.

The Company also has the support of its holding company, SIMPAR, which also has a centralized Tax Planning and Management department and is responsible for aligning tax practices adopted by subsidiaries, with the commitment to comply with current legislation and monitor calculations and payments of taxes, aiming at identifying tax opportunities to reduce expenses, implement tax benefits and incentives, and mitigate risks. Also, part of the value generated by JSL's activities returns to society through taxes. The company's [results](#) are publicly available.



RISK MANAGEMENT

GRI 2-11 | 2-12 | 2-25

To effectively, permanently and sustainably guarantee the achievement of strategic objectives and ESG goals and commitments outlined for each period, JSL maintains a structured management process for the main impacts mapped in its business. There is a [Risk Management Policy](#) that describes the stages of the process for identifying risk events, the instruments used to manage them, the organizational structure in charge, and the responsibilities of each instance.

Based on identification and assessment, the Board of Directors, with support from the Internal Controls, Risks and Compliance (CRC) area, defines how risks are addressed, monitored and communicated to the parties involved. Furthermore, as the central body of the Company's governance system, the Board of Directors must periodically evaluate the risks JSL is exposed to, the effectiveness of the risk management systems, internal controls and the integrity/compliance system, in addition to ensuring that the Board has mechanisms and internal controls to know, evaluate and control risks, maintaining them at levels compatible with the limits established, to guarantee value generation in the short, medium and long terms.

Enhancement

The holding supports JSL in risk management, with SIMPAR's CRC area revisiting risk management practices whenever necessary and at least once a year. In 2023, there was a review of the Risk Management Policy, work that was followed by the mapping and careful analysis of internal processes, with assessment and improvement of the risk matrix and redesign of the control matrix, with sample tests and reporting to the relevant committees. The final version of the document, which has been approved by the Board of Directors, will be published in early 2024 – the year when employees will have access to new risk management training that, in three modules, will address the Company's three lines of defense, the role of the CRC area and Internal Audit in the process, and the responsibility of managers in familiarizing with the topic.

Main risks

Operational – Caused by inadequacy, deficiency or fraud in internal processes or technology environment, such as cybersecurity incidents and systems failure.

Image – Arises from internal practices, risks and external factors capable of leading to an unfavorable perception by customers, shareholders, investors and suppliers with damage to reputation, credibility and brand.

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.

Market – Possible occurrence of losses resulting from changes in the market values of positions held by the Company. Market prices encompass three types of risk: interest rate risk, exchange rate risk and price risk, which can be commodities, shares, etc.

Credit – Risk of the business counterparty not fulfilling a financial obligation set out in a financial instrument or contract, which would lead to financial loss. JSL is exposed to this risk, mainly in relation to accounts receivable, deposits with banking institutions, financial investments and other financial instruments kept active with financial institutions.

Liquidity – JSL permanently monitors the risk of scarcity of resources and maintains current liquidity planning, with the aim of maintaining proper cash balance and highly liquid investments, flexibility through lines of credit for bank loans, in addition to the capacity to obtain resources through the capital market to guarantee its operational continuity. The average debt term is monitored to provide liquidity in the short term, analyzing installments, charges and cash flow.

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.

INTELLECTUAL
CAPITAL



TECHNOLOGICAL AND SUSTAINABLE INNOVATION

Digital
transformation

DIGITAL TRANSFORMATION

GRI 3-3 – Technological and sustainable innovation

It is part of JSL's continuous improvement to invest in disruptive digital platforms in the Brazilian logistics market, improving its relationships and the businesses of its customers and the trucking public. The use of technology allows for better management, with process optimization, so that the Company has greater integration with the customer, favoring the maintenance and expansion of the portfolio. The development of digital systems also provides travel efficiencies and a higher level of load for truck drivers. In this way, digitalization boosts the Company's operations.

Due to this relevance, the Information Technology (IT) area was restructured in 2023, to get closer to operations and, thus, intensify co-creation. The work was conducted with the support of the Scaled Agile Framework (SAFe), which provides a structure and set of practices for implementing and managing projects in an agile, efficient, collaborative and coordinated manner.

In parallel with restructuring, the data analysis front was strengthened with the process of migrating the company's own data center to a cloud environment, a technology that allows remote access to software, file storage and data processing via the internet. The goal is to provide improvements to the system, more governance, responsibility, scalability and data control process.

Among the contracting projects, the Eagle, a Business Performance Management (EPM) software developed for the Finance Department to support planning and budget management, stands out, forecasting and generating business performance reports, consolidating and finalizing financial results, in addition to Contract Management, Maintenance and Asset Management, and Discovery Uber Caminhoneiro/Torre Ativa.



Innovation

Among the technological innovations that enhance operational efficiency, reducing costs and processing time and optimizing or eliminating the use of resources, are the digitalization of transport control processes (eJSL), digital warehouse management and digital contracting of contracted drivers. These investments in technology directly contribute to operational activities and have a positive social-environmental impact by aiming to minimize atmospheric emissions (including greenhouse gases and pollutants), fuel consumption, and waste generation, all of which are inherent to the logistics sector.

In 2023, the Company made progress in the application of a new technological TMS (acronym Transportation Management System) for the milk run process in the automotive sector – for material collection in which the same vehicle makes all stops and the delivery is carried out at a pre-established date and time according to the fleet routing. The functionalities and technological advances that JSL has adopted aim to provide more advantages for the customer, such as greater control over cargo in transit, reduction of stock levels, uniformity in the volume of goods received, and agility in loading and unloading cargo.

JSL maintains investments in the organization and structuring of its operational data, controlling service levels and operational systems, databases and networks. After strengthening the IT structure with internal

processes and operating the eJSL platform, to serve employees and service providers, the next step is to also make it available to customers.

Within the scope of the JSL Platform, the products that received technological improvements and new functionalities during the year were Contracted Drivers, TMS, Supply, Customs, EDI, NFS and Services portals. The novelties of the period were the HSE Portal, a readiness app to take care of lives and analyze the physical and emotional conditions of truck drivers when starting their daily journey; JSL Pagamentos, the Company's freight payment system; the e-Checklist Portal, an app for controlling asset inventory; and the IRPF Portal, for checking the drivers' Income Tax.

In the area of safety, the year's innovation was the app with a highly sensitive instrument capable of identifying the driver's profile and condition: attentive, inattentive, fatigued, among others. Analysis using the tool is carried out before the employee begins their daily activities at the Company. In just 56 seconds, it is possible to know if they are physically and mentally fit to work. If any problem is detected, it is up to the leader to talk to the professional, who can answer a questionnaire and perform an attention test. Some of the Company's logistics operations are already in the testing phase. In 2023, no events were identified that would impact the Company's activities in terms of cyber security.



Artificial intelligence at TPC

TPC completed the first integration phase of its data drivenproject, enabling data visibility. The second phase of the software implementation is scheduled for the first half of 2024. By then, TCP will already have an enriched database to begin using artificial intelligence. The purposes are the optimized distribution of inventory and the consolidation of orders with productivity gains. Thedata drivenproject was carried out in partnership with a Germanstartup specialized in artificial intelligence for the logistics segment.

Information security GRI 418-1

With more than 1,300 customers and more than 31,000 employees, JSL works with a large amount of personal data, which is why it directs resources to comply with the General Data Protection Regulation and to ensure the security of Information. The approach involves several technologies, policies and contingencies and, in 2023, reinforcement of the Information Security area with the creation of management for constant monitoring, capable of guaranteeing the security of the operation, the customer and the confidentiality of data available in an internal system.

The Company provides a Privacy Notice on its website, which complies with the provisions of the Brazilian GDPR and provides clarity and transparency on personal data processing. Regular awareness training on information security practices is also carried out. Potential risks are managed by specific areas, which have an Information Security Incident Response process and a Data Privacy Incident Response plan. JSL conducts periodic vulnerability analyses on all security configurations of servers, stations and devices, which are checked for the ideal security level. With these actions, in 2023, no impact events involving cybersecurity issues were identified, nor were there any incidents or security failures in internal systems.



Torre Ativa

The successful tests of JSL's Torre Ativa, carried out in late 2023, indicate to a turnaround in the logistics market. The new tool was created to connect the demand for cargo transportation from large industries to the wide network of self-employed truck drivers, making the operation more efficient, without empty vehicle returns or drivers waiting between services. Additionally, they will be able to load more quickly and easily.

Through the app, the truck driver will receive cargo proposals that are in accordance with the profile of their vehicle and the route to be covered. Another service planned to encourage the use of the app is the gamification, a way of rewarding and valuing the best professionals. A point platform is being planned, where, as the driver progresses, carrying out work on time, they will earn credits to be exchanged on a marketplace. The system provides traceability, allowing the customer to view the entire process. Using indicators, it is possible to predict some issues along the way and take action without delaying or compromising delivery.

The inspiration for developing the Control Tower came from the startup TruckPad, acquired in 2022 by JSL to be the center of the digital transformation of its logistics operation. In 2023, the Company made TruckPad more robust, transforming it into a new logistics management platform, which will connect passengers, transport and truck drivers, increasing governance, efficiency, safety, simplicity and productivity of the operation.

In addition to already serving Fadel and TPC, the new platform will provide services in 2024 for JSL's entire operation and, subsequently, for its other companies.

FINANCIAL AND MANUFACTURED

CAPITAL

ECONOMIC-FINANCIAL PERFORMANCE AND BUSINESS EXPANSION

Services and solutions
and integrated portfolio

Results



SERVICES AND SOLUTIONS AND INTEGRATED PORTFOLIO

Present in 16 sectors of the economy, JSL operates throughout its customers' logistics chain, offering dedicated services in integrated logistics, dedicated and specialized cargo transport, inventory warehousing and management, and urban distribution for large shippers. In 2023, the Company expanded its portfolio of services in the logistics sector in Brazil by acquiring FSJ Logística and IC Transportes.

With FSJ, it will be able to expand its full truckload road freight transport operation for retail and e-commerce (B2B), through fixed and daily routes to different cities. With IC Transportes, the agribusiness sector will gain relevance in the portfolio.

Unique positioning in the logistics chain

Dedicated operations

- High level of specialization and customization to meet customer needs.
- Long-standing contracts with an average term of three to five years.
- Represented 34,2% of Net Revenue from Services in the year.

Urban distribution

- Supply to points of sale in large urban centers.
- Departures and returns to warehouses or directly from industry to retail.
- Segment dedicated to B2B.
- Represented 7,6% of Net Revenue from Services in the year.

Warehousing

- Management of dedicated and multi-customer warehouses.
- Reception, dry, refrigerated and frozen storage, sequencing and supply of the production line.
- Main sectors served are Consumer Goods and Food & Beverages.
- Represented 12,0% of Net Revenue from Services in the year.

Cargo transport

- Transport from point A to point B.
- Transport of inputs or finished products by road.
- Represented 46,1% of Net Revenue from Services in the year.

16 sectors of the economy with JSL logistics solutions

Subsidiary companies



- Acquisition: November 2020
- Headquarters: Tatuí (SP)
- Employees: 4,151

It operates in urban distribution, dedicated road cargo freight logistics and internal logistics in the Beverage, Food and Consumer Goods sectors. It began activities in electronic commerce (e-commerce) and has an asset-heavy operational profile, despite also providing services in the asset-light model. It is present in Africa and Paraguay.



- Acquisition: May 2021
- Headquarters: São José dos Pinhais (PR)
- Employees: 371

Relevant national player in the transport of new vehicles, it maintains in its portfolio two of the main automakers in Brazil and transports vehicles in the North, Midwest and Southeast regions, in addition to having dedicated operations in the automotive sector. It operates throughout Brazil and Mercosur, providing its clients with diversified logistics solutions.



- Acquisition: May 2021
- Headquarters: Piracicaba (SP)
- Employees: 471

Specialist in the transport of highly complex cargo (LPG and chemicals), as well as machinery, equipment and general cargo. For over 50 years, it has been operating throughout Brazil, establishing itself as a benchmark in safe and reliable transportation.



- Acquisition: June 2021
- Headquarters: Salvador (BA)
- Employees: 6,335

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)
- Employees: 1,448

Established in 1975, the company operates across Mercosur and Chile, specializing in international transportation of temperature-controlled cargo. It boasts an efficient logistics team, offering straightforward and secure solutions for optimized cargo transportation. With a fleet of over 1,000 vehicles, it holds the distinction of being the largest company with refrigerated transport assets in Brazil.



- Acquisition: May 2022
- Headquarters: São Paulo (SP)
- Employees: 52

Created more than ten years ago, this logtech connects shippers, logistics operators and truck drivers through an app and manages the transport flow to make the operation safer, more efficient, and more sustainable.



- Acquisition: May 2023
- Headquarters: Sumaré (SP)
- Employees: 1,547

It has been operating in the road transport market for solid, liquid, gas and chemical products for 40 years. It has 45 units distributed across 15 states in Brazil and also operates in other South American countries (Argentina, Uruguay and Paraguay).



- Acquisition: September 2023
- Headquarters: Itupeva (SP)
- Employees: 676

Established in 2015, Fazenda São Judas Logística specializes in road transportation of consolidated cargo (Full Truckload), catering to retail and e-commerce clients. It operates fixed and daily routes to various municipalities, employing both asset light and asset heavy models. FSJ's primary focus is on transporting cargo between warehouses (B2B middle mile operation).



Restructuring in warehouses

The challenge of the year for the Warehouses segment was to recover operational and financial results. To achieve this, the area was divided into two large fronts: Dedicated warehouses with larger structures, focused on certain customers who have created a partnership to operate with this model, which provides services on a scheduled and continuous basis; and Multi-customer subsegments, with a larger number of customers, but with smaller warehouses, to mainly meet demands and seasonal needs, in eventual operations.

Based on this segmentation, the restructuring was aligned to four basic pillars of the operation:

1

Back office: information handling, monitoring of costs and revenues, focusing on meeting goals.

2

Continuous improvement: implementation of technologies, such as the standalone stretcher to avoid ergonomic and employee safety risks, review of processes, new forms of management and information monitoring, which provided greater synergy between the Distribution Centers' operations.

3

Loss containment | prevention: mapping and visibility of risks and losses, and an action plan for mitigation in a centralized manner.

4

Technology: implementation of the Warehouse Management System (WMS), a software developed to improve the flow of operations, and change from the web platform to the cloud environment, to be completed in 2024, offering more robust data security and company information and faster, simpler connections to warehouses.

Dedicated pulp and paper operation

The Agroforestry segment, which works under the asset-heavy model, concentrated its operations in 2023 on transporting and loading wood and transporting cellulose, preparing to develop a complex project for a pulp and paper manufacturer customer. In it, JSL will

be responsible for transporting and loading wood in an integrated and uninterrupted manner 24 hours a day, every day, over distances exceeding 500 kilometers. To this end, it estimates investing more than BRL 190 million in equipment, foundation construction, mobilization and professional training programs.

The project will require more than 150 sets of operational assets such as twin trains and 4-axle forestry semi-trailers, in addition to more than ten loading and transport support machines. With this fleet of assets, the projection is to transport over 1.8 million cubic meters of wood per year, covering a distance of more than 38 million kilometers.

The operation, which will generate more than 550 jobs at JSL, will feature a 24-hour integrated logistics center, state-of-the-art telemetry, fatigue and distraction sensors, front cameras, trucks with lateral and internal cameras, anti-sleep stimulation rooms during the night shift, specialized logistics control software, and use of a wood loading machine with 25% higher efficiency than the model used by JSL in the most recent forestry loading contract.



BRL 190 million
will be invested
in a project in the
Agroforestry segment

New challenges for the Automotive sector

The General Cargo area takes care of six aspects in the automotive segment: automakers, auto parts, heavy machinery, dedicated, international transportation, and urban distribution.

In services and innovation projects, about ten light semi-trailers were added, which provided a significant reduction in the cost per kilometer traveled and, consequently, in CO₂ emissions.

The year 2024 should begin with two major dedicated project operations. The challenge is to maintain the pace of innovation to increasingly improve security and customer service. For this reason, the segment intensifies its studies on load optimization, business expansion and internal growth of its professionals, aiming for high performance to take on new challenges.

RESULTS

GRI 201-1

The strategy of diversified operations, spanning 16 sectors of the real economy, coupled with inorganic expansion through the acquisition of companies complementary to the portfolio, positions JSL as a unique company. Since its IPO in 2020, JSL has achieved an average annual growth rate of 36%. In 2023, two companies were acquired, with FSJ, purchased in September, experiencing a revenue increase of over 50% since joining JSL. Company-wide, gross revenue for the period reached BRL 8.9 billion, marking a 25% increase from 2022, while net revenue amounted to BRL 7.6 billion, representing a 26% increase over the same period.

Growth was consistent across both Asset Light and Asset Heavy operations, with both segments witnessing over a 20% increase in annual comparisons and expansion in margins. Efficient

operational management and a focus on cost control resulted in an EBITDA margin increase of more than 1.4 percentage points compared to 2022, closing the year at 20.1%. Adjusted EBITDA totaled BRL 1.5 billion (reported BRL 1.7 billion), marking a 35% increase from the previous year.

In 2023, JSL signed new contracts amounting to BRL 3.5 billion (future revenue), with an average term of 42 months, adding an average monthly revenue of BRL 83 million. To support the implementation of these new operations, BRL 1.0 billion (net Capex) was invested during the period.

Despite this substantial investment, leverage remained stable at 2.68x net debt/EBITDA. By the end of 2023, cash reserves stood at BRL 1.9

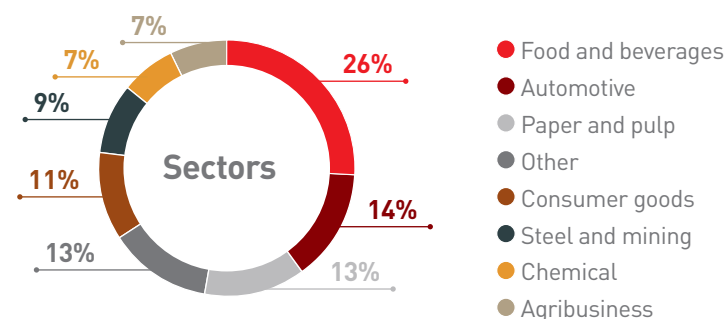
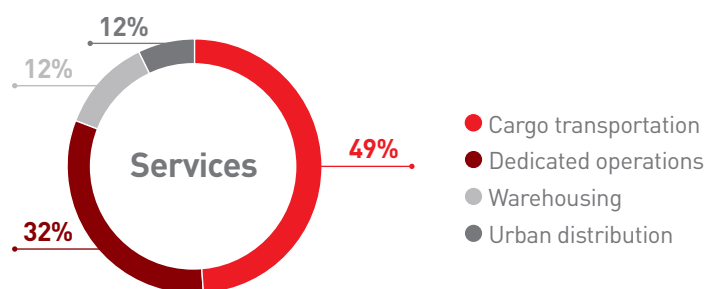
billion, complemented by committed credit lines of BRL 805 million, resulting in a total available liquidity of BRL 2.7 billion—sufficient to cover short-term debt by 3.1 times.

Adjusted net income for 2023 reached BRL 212.7 million (reported BRL 351.7 million), reflecting a 5% decrease compared to the previous year. This decline was primarily attributed to the exchange rate devaluation on cash balances and accounts receivable in Argentina, which reduced net income by approximately BRL 39.5 million. Excluding the non-recurring effects of currency devaluation, adjusted net income would have amounted to BRL 252.2 million for the year. These operations began to have their financial flows in Brazil from the third quarter of 2023, which helped mitigate the potential negative impact on the overall result.

Direct economic value generated and distributed (BRL million) GRI 201-1

	2021	2022	2023
Gross revenue	5,148.44	7,133.70	8,929.84
Deductions	-852.46	-1,111.30	-1,355.19
Net revenue	4,295.98	6,022.40	7,574.64
Net revenue from services	4,212.63	5,818.80	7,298.97
Net revenue from the sale of assets	83.35	203.60	275.67
Costs	-3,635.31	-4,981.30	-6,182.60
Costs of services	-3,571.32	-4,815.90	-5,977.48
Costs of selling assets	-63.99	-165.40	-205.12
Gross profit	660.67	1,041.10	1,392.04
Gross margin	15.4%	17.3%	18.4%
Expenses	-136.73	-272.20	-110.64
Ebit	523.93	768.90	1,281.40
Margin (% NOR Services)	12.4%	13.2%	17.6%
Financial result	-201.41	-602.40	-903.65
Taxes	-49.98	27.80	-25.97
Consolidated net profit	272.55	194.30	351.78
Margin (% NOR)	6.3%	3.2%	4.6%
EBITDA	758.10	1,079.80	1,727.99
Margin (% NOR)	17.6%	17.9%	22.8%

Breakdown of net revenue from services (4Q23)



You can find JSL's complete results for 2023 on the Investor Relations website

HUMAN

CAPITAL

RESPECT, DEVELOPMENT AND APPRECIATION OF PEOPLE

Employee
management



EMPLOYEE MANAGEMENT

GRI 3-3 – Respect, Development and Appreciation of People

People is one of the values from JSL, which has one of the largest workforces in the national logistics sector. In this context, business growth is closely related to investments in training, safety and well-being of employees, always aiming at ensuring satisfaction in being part of a team that has worked towards excellence in providing services for almost seven decades. There is a People Committee, where the maintenance and development of attractive processes to recruit talent, develop skills, recognize and pay in a competitive manner are discussed. The Company's primary focus is to mitigate negative impacts stemming from insufficient investment in employees, high turnover rates, productivity loss due to absenteeism, employee exposure to risk and accidents, non-compliance with labor regulations, and reputational and community relationship risks. In this regard, JSL takes proactive measures to prevent and address these externalities.

The Company invests in inclusive admission programs, such as Women Behind the Wheel, which recognizes that "a woman's place is wherever she wants"; Você Quer? Você Pode!, dedicated to young people in socially vulnerable situations; and the Trainee Program, which received 3,856 applications at the end of the year for 12 positions, with a selection process to be concluded in 2024.

For employees, JSL applies a compensation policy that takes into account market research to ensure fair income and in line with the regions in which it operates. The benefits go beyond those legally required and include life

insurance, healthcare plan extendable to dependents, and maternity/paternity leave for full and part-time work in all operation units⁹. **GRI 401-2**

Unlike previous years, JSL did not apply a climate research in 2023, preferring to act with more depth based on the inputs from the research carried out in 2022. One of the areas supported was Administrative-Financial, which had a high turnover. Thus, a plan involving leadership was developed and implemented, which, at the end of 2023, led the area to report one of the lowest turnover rates in the Company.

There is also an internal recruitment program, "Move Carreiras" (Move Careers), which aims to provide opportunities for professional growth, internal recognition and development of skills to contribute to motivation, engagement and retention of talent, strengthening the organizational culture of valuing internal potential.

In 2023, the workforce comprised over 31,000 professionals, including 7,188 truck drivers, marking increases of 16.02% and 37.67%, respectively, compared to the previous year. Additionally, the Company enlisted the assistance of 6,241 additional third-party drivers throughout the year.

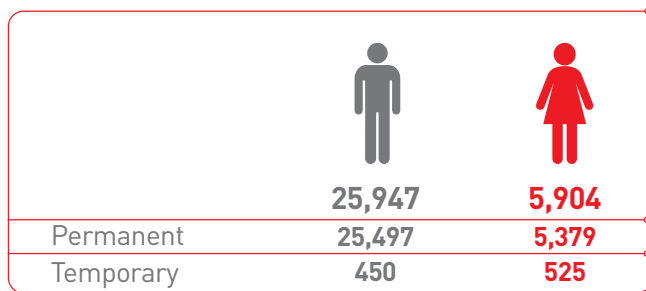
The trainee program received **3,856 applications** for 12 vacancies.



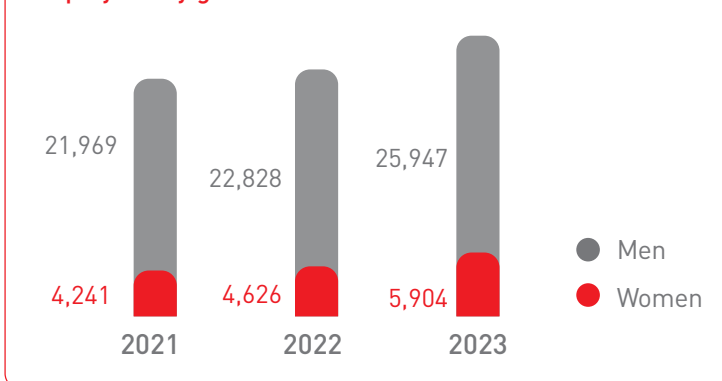
9. There is no disability/incapacity benefit, private pension and share acquisition plan. At the close of 2023, JSL had foregone these benefits. Through analyses and studies, it was concluded that they were not feasible within the economic and internal contexts, thus discouraging their implementation and potential return.

People from JSL GRI 2-7

31,851
direct employees in 2023



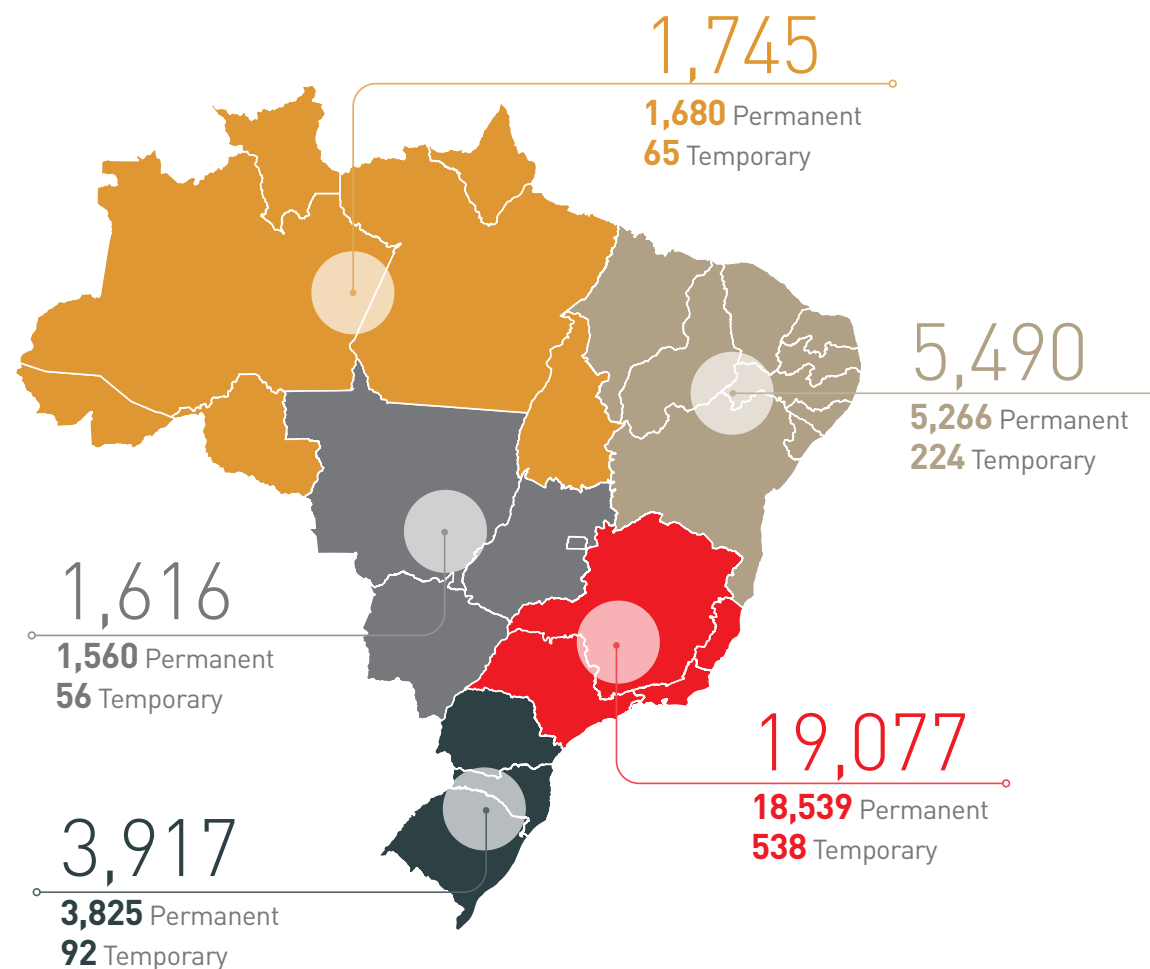
Employees by gender



Permanent employees working abroad

Argentina: 4

Paraguay: 2



2023 Highlights:

55 hires from the **Mulheres na Direção (Women Behind the Wheel)** program **Mulheres na Direção**.

619 socially vulnerable students benefited from the **Você Quer? Você Pode! [Do You Want It? You can!]** program and were hired as Young Apprentices.

19% of the workforce comprises women, with 5% in leadership positions and 13% engaged in operational activities.

24 female coordinators and managers were trained in the **Mulheres na Liderança [Women in Leadership]** program developed in 2023.

More than 579,000 hours of training were offered in 2023, marking a **47% increase** compared to 2022.

Diversity and inclusion GRI 405-1 | 405-2

Aware that a diverse environment is transformative and drives good results, JSL invests in actions such as Mulheres na Direção [Women Behind the Wheel], which, in 2023, formed four classes and resulted in 55 hires (since 2021, when the action was created, there have been 101 hires). Professionals are trained for roles as truck drivers or forklift operators, and starting in 2024, the initiative will expand to include mechanics activities in the training portfolio. Through the program, JSL has fostered internal awareness of the importance of fostering a more diverse work environment. Since the inception of the Mulheres na Direção program, the percentage of women hired in operational positions has increased from 4% to 13%. The action stands out, given that the sector is still predominantly male, opening the doors to new and trained professionals, which, in addition to diversity gains, increases the chances of hiring trained labor to support the Company's sustainable development.

At the end of the year, the workforce was made up of 19% women, 5% in leadership positions and 13% in operational activities.

Still low, the female representation reflects the culture of the logistics and transport sector. As a result, programs like Women in Management and Women in Leadership (as outlined below) have played a crucial role in transforming internal culture and paving the way for greater gender diversity. For the relevance of the actions and their contribution to a more diverse and inclusive environment, which provides value creation through the plurality of ideas and more equal chances of development, the programs have goals linked to the variable compensation of JSL officers.

In 2023, a diversity census was also carried out across the entire SIMPAR Group to better understand and manage human capital. As of April 2023, JSL has also consolidated a plan aimed at the process of including People with Disabilities, mapping and identifying the possible positions in each area to allocate this audience.



Program Women Behind the Wheel

For an increasing number of women in key positions at the Company, in 2023 JSL developed a mentoring and training program for women, supporting their professional development and preparation for new challenges. The action, called Mulheres na Liderança, involved positions of coordinators and managers during the year, resulting in the training of 24 employees and achieving 100% satisfaction in the evaluation of participants and mentors. The relevance of the initiative meant that, from 2024, it will be managed by SIMPAR, serving all the holding's companies.

Over 100 women have been hired since the inception of Mulheres na Direção [Women Behind Wheels]

Training and development GRI 404-1 | 404-2 | 404-3

To ensure that it provides the best services and with a commitment to continually valuing its People, JSL invests in training and seeks to align its growth with that of its employees. With this vision, in 2023 it offered 47% more training hours to its teams compared to 2022.

In partnership with Sest/Senat, 190,000 hours of training were promoted during the period, which means that almost 10,000 employees took part in a module offered in person or online, through JSL University.

Two leadership training programs were implemented during the period to develop skills for managing challenges. A more compact version was aimed at first leadership and a more comprehensive version, for senior leadership. The course, lasting eight months, was divided into three modules: leadership style, problem solving, and innovation. 50 junior leaders and 20 senior leaders were trained.

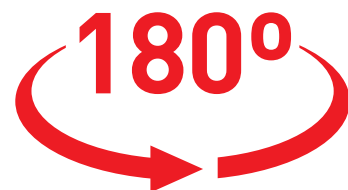
The employee's journey at the Company also includes performance assessment and the development of training plans, within the scope of the People Cycle, related to skills and behaviors linked to internal culture. In 2023, the complete cycle was carried out, from the base to the Executive Board, with more than 16,000 employees evaluated. The approximately 2,000 newly hired professionals did not participate in the process.

Professionals received feedback and information about the professional characteristics they need to develop. JSL's classification follows the Nine Box model, which combines the Potential (skills model) and Performance (fulfillment of objectives) aspects, scoring the professional.

The People Cycle occurs in the following format:



The leader evaluates the operator's performance.



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



The employee (from general manager onwards) is evaluated by all their superiors and also evaluates themselves.

Development actions in subsidiaries

JSL's subsidiaries operate independently, but follow the good professional development practices required across the SIMPAR Group. In this sense, in 2023, the following actions stood out in JSL's portfolio:



Marvel: the company has an education assistance program for stipends for specific courses in the area of operation, degrees, specializations, master's degrees, and Spanish and English courses. Also, it has partnerships with colleges and a corporate university with generalist training and sectoral lines. Linked to training, there is also a Manager Development Program (PDG) and an Individual Development Program (PDI) that encompasses all positions and includes performance evaluation. In 2023, Marvel also launched Motorista Aprendiz (Apprentice Driver), for training beginner professionals who want to work as drivers and which, during the period, trained more than 80 drivers.



TPC: annually conducts a survey of training needs to support actions in the Annual Training Plan. Internal professional development takes place through a Virtual Learning Environment, which is easy to access and offers courses on different topics; Knowledge Pills, with topics of high relevance for everyday life; TPC Leaders Academy, and Learning Track for leaders, who must share learnings.



Transmoreno: maintains an Internal Opportunity Program, which enables career advancement and, to this end, offers skills development in external institutions. Employees also benefit from SIMPAR University and the partnership with Sest/Senat for operational and behavioral training. In 2023, the company adopted the People Cycle.



Rodomeu: in 2023, it implemented a Virtual Learning Environment, with videos recorded exclusively for drivers, focusing on assertive content and language for effective learning.



Fadel: maintains a Training Needs Survey (LNT) process to support training, empowerment and safety values actions. There are also subsidies for language and Excel courses, among others, as required by employees. A Leaders Academy is also maintained to improve management skills.

Você Quer? Você Pode!

Maintained by JSL, the Você Quer? Você Pode! program, aimed at young individuals in situations of social vulnerability, was expanded during the year by hiring 619 students to work as Young Apprentices – in the previous year, 48 benefited. They receive socio-emotional training and technical qualification, via Sest/Senat, which contributes to their social development and promotes a unique experience at the beginning of their professional journeys, preparing them to face challenges and grow.

Most of the time, young people are recommended to participate in the program by JSL employees, outsourced truck drivers and public schools. The Company also has a partnership with the Social Care Reference Center (CRAS) for promoting and recommending young people.

HUMAN

CAPITAL

TRUCK DRIVER APPRECIATION

Development and
support



DEVELOPMENT AND SUPPORT

GRI 3-3 – Truck driver appreciation

JSL's path is closely linked to truck transport, which is why this audience is extremely important for the Company. The company, of family origin, was born in 1956 with the purchase, by Portuguese immigrant Julio Simões, of his first truck, with which Transportadora Julio Simões Ltda, now JSL, was founded.

It is in this context that, to support truck drivers who travel across the country from North to South, JSL carries out several actions in the technological, health and well-being, and economic areas. Investing in safety, fostering loyalty, and maintaining a positive relationship with drivers is a key commitment of the Company. This investment directly impacts reducing turnover rates and enhancing productivity and service quality. These outcomes are measured through various indicators, including turnover rates, NPS (Net Promoter Score), and other safety metrics (monthly statistics).

In the technological aspect, truck drivers have the support of the app developed by TruckPad, which provides features such as connection with cargo, via marketplace, digital service card, 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.

On the health and well-being front, they have at their disposal the Program Ligado em Você (Connected to you), providing assistance related to health, social, psychological and legal issues, which includes benefits from the advantages program, such as discounts on the purchase of tires and vehicle insurance. Drivers also benefit from training using on-board fatigue, speed and tracker control technology, and health and safety campaigns.

Financial health



More than 20,000 drivers with a digital account and almost **BRL1.2 billion** in freight payments.



BRL 4.1 million in vehicle financing.

Na Mão Certa

JSL is a supporter of the Na Mão Certa Program, a Childhood Brasil initiative that encourages truck drivers to act as agents to protect the rights of children and teenagers, with focus on fighting sexual exploitation on the roads.

Drivers can participate in the Na Mão Certa program trails, available on a training platform, which contains a variety of resources, such as videos, cards and quizzes.

HUMAN

CAPITAL

PEOPLE'S HEALTH AND SAFETY

Health and safety
management



PEOPLE'S HEALTH AND SAFETY

GRI 3-3 Health and safety management | 403-1 | 403-2 | 403-3 | 403-4 | 403-5 | 403-6 | 403-7 | 403-8 | 403-9 | 417-1 | SASB TR-RO-320a.3 | TR-AF-540a.1

JSL enforces good workplace health and safety practices and promotes preventive or mitigating actions for occupational risks to make environments safe and healthy for its employees. The Company complies with legal standards and procedures and operates with the support of the [Health and Safety Manual](#), which deals with risk mapping, communication, engagement and system structuring for critical factors. The Health and Safety area identifies vulnerabilities according to activities and classifies them following control criteria.

Also committed to providing safe and healthy working conditions for all employees, customers, service providers and the community in general, the Company maintains an Occupational Health and Safety Management System¹⁰, which brings together measures aimed at the continuous improvement of physical, social and mental well-being, to guarantee safety, promote health and comply with legislation. In this sense, the system covers all employees and third parties who work in JSL's operations, considering activities such as internal movement of materials; transport, loading, movement and warehousing of various products and people; maintenance of vehicles and equipment; rental of vehicles and equipment; and industrial cleaning.

50% reduction in the number of lost-time accidents over the past three years¹¹



10. Management System developed based on the following references: Law No. 6,514; Ordinance 3214/78 - Regulatory Standards; ABNT NBR ISO 9000 - Quality Management System - Fundamentals and Vocabulary; ABNT NBR ISO 9001 - Quality Management System - Requirements; ABNT NBR ISO 14001 - Environmental Management System - Requirements with guidelines for use; ABNT NBR ISO 45001 - Health and Safety Management System - Requirements with guidelines for use.

11. JSL data that does not include the performance of acquired companies.

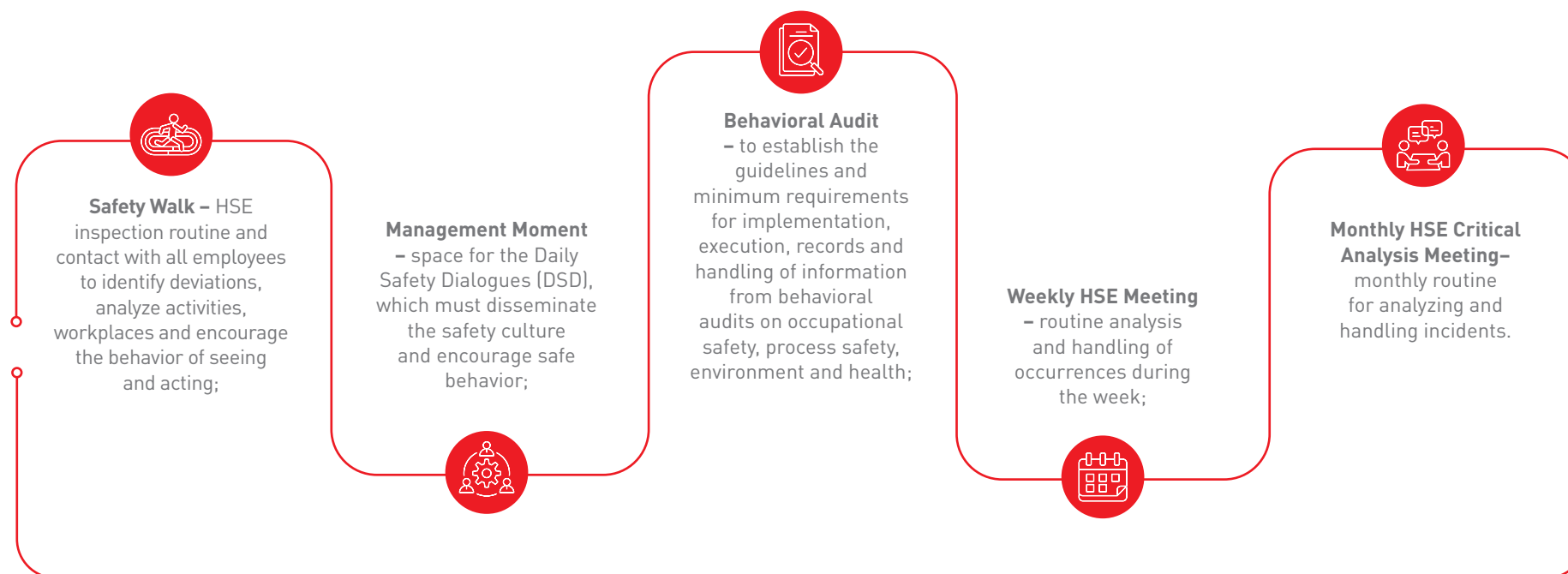
Accident prevention culture

In 2023, JSL focused its efforts on preventing accidents and identifying situations that represent potential risks, expanding the visibility of the Corporate Zero Accident Culture Program, led by the CEO and disseminated across all internal areas. There is a specific hazard identification and risk assessment procedure, which establishes controls to mitigate the impacts verified. Operational leadership and HSE professionals are responsible for surveying and evaluating hazards and damages, acting at the beginning of any activity and, even more strictly, when there are changes to processes, products or services and in investigating any occurrences. If situations that may pose risks are identified, existing controls are assessed to calculate the effectiveness of reducing measures, according to a hierarchy that considers, in this order: elimination, replacement, engineering controls, signaling/warnings and/or administrative control, and Personal Protective Equipment (PPE). In these and any situations in which employees assess that there are risks in carrying out activities, the duty to refuse to continue with the work is guaranteed and encouraged until the risk is eliminated. The Company's Code of Conduct ensures the right to refuse and safeguards employees from reprisals.

Promoting health and safety, as well as preventing accidents, is the duty of everyone at JSL, regardless of position and/or function. Leaders, however, must guide their teams and, as safety guardians, have an obligation in their routines to establish and maintain:

Additionally, a monthly HSE Committee, inclusive of the CEO of JSL, the DHO board, and key leaders from each operation, convenes to oversee governance on safety, monitor indicators and operations, and assess the level of adherence to safety protocols. The minimum

agenda for meetings includes the leader's safety message; deviations identified and addressed; reactive indicators – accidents and incidents; proactive indicators – behavioral audits/preventive action and risk analysis; training indicators; and progress of annual HSE planning.



Occupational Health and Safety

Occupational Health and Safety (OHS) processes are periodically analyzed through internal and/or external audits to validate and ensure effectiveness and identify both non-compliances and opportunities for improvement. Also with this focus, methods of communication and risk management are maintained, such as immediate reporting to the direct superior and a QR Code through which work inspections, behavioral assessments and risk conditions are promoted.

Thanks to initiatives like this and the continuous work for training operational leadership, which began in 2021 and resulted in the consolidation of a more engaged and attentive team, in the last five years the Company has reported a decrease of around 77% in the number of accidents¹². Despite the satisfactory evolution of safety indicators, the daily care adopted and respect for standards to preserve the integrity of people, increase respect, visibility and the Company's image, there were three deaths in the year, in situations beyond the Company's management control, and the company sought to provide all the necessary support at such a delicate time.

A specific document is maintained with Instructional guidelines for accident investigation, with all incidents, regardless of severity, carefully analyzed and formalized in an Incident Management and Investigation System (SGIO), on a digital platform. The initial notification must be launched in the system within 24 hours after the incident and the investigations completed within 72 hours, with the results reported to Corporate HSE.

12. JSL data that does not include the performance of acquired companies.

Training and technology GRI 403-5

Training courses related to the topic, legal and preventive, are applied primarily to drivers in dedicated operations, who are independent employees. The training takes into account the unit, the type of service provided and the role performed by the professional, but, regardless of the area of activity, all new employees undergo integration in Health, Safety and Environment, which covers topics such as:

- Occupational Safety and HSE Management, with Accident Prevention approaches, in compliance with the requirements of Regulatory Standard (NR) 01; Internal Accident Prevention Committee – NR 05; Environmental Risk Prevention Program – NR 09; and Unhealthy Activities and Operations – NR 15.
- Use and conservation of Personal Protective Equipment (PPE), following NR 06.
- Emergency and early fire fighting principles, considering the Emergency Control Plan (NR 01); Early Fire Fighting Principles (NR 23); and Protection against Electrical Discharges (NR 31).
- Defensive driving.
- Five S Program.
- Assessment and learning.

Program Segurança é Valor

With the aim of ensuring the health and safety of all employees, reducing the number of lost time accidents and traffic accidents with contributions, in addition to improving the rates of non-lost time accidents and reinforcing the safety culture, JSL maintains the program “Segurança é Valor” (Safety is value). The program encompasses prevention and awareness actions, with Daily Safety Dialogue (DSD), breathalyzer test, guidelines such as Service Order, Work Instruction – operational procedures, risk analysis and risk maps, in addition to the presentation of Safety guidelines and fatal risk protocol, covering topics such as working at heights, in confined spaces and operating machines and equipment, as well as moving and handling cargo. The program also disseminates what is expected for the culture of safe behavior and HSE Management information, which explains the duty to refuse to act in case of recognizing health and safety risks, in addition to recognition and consequence management.





Traffic safety

To provide greater traffic safety, JSL's own fleet is equipped with on-board technology, with state-of-the-art telemetry, tracking towers and front, lateral and internal cameras. The biggest challenge comes from vehicles from contracted drivers – to overcome it, the Company is conducting a pilot project in which it uses Business Intelligence (BI) to access the tracker in vehicles, detecting the truck speed in real time. By managing to detect excesses, the operation manager intervenes, guiding the offending drivers.

To intensify its awareness actions, JSL is investing in the construction of a simulator trailer with technology to train and qualify new drivers. In addition to the simulator, a health and rest area is planned. Starting in February, the simulator will be delivered and will circulate throughout the units.

Considering integration and other training courses, during the year JSL completed more than 220,000 hours of training, covering topics such as general rules, tool inspections, environmental risks and safe paths in operations and units, machines and equipment, preliminary risk analysis and maintenance, inhibition, point to point, welding and tire repair, maintenance on energized networks, storage of materials, transport of wood, machine operation, fatigue and distraction, among others. Many of the initiatives were carried out in partnership with customers and in their units.

For 2024, the Health and Safety area's main goals are to train the technical team and standardize the content of training (online and in-person), develop a training agenda on safety culture for leaders, and reduce by 10% accidents without lost time.



Health promotion GRI 403-6

JSL offers a corporate health plan to its employees and promotes campaigns, in accordance with annual HSE planning, which cover topics such as respiratory and hearing protection, care against illnesses such as hypertension, diabetes, kidney stones, cholesterol control actions, and prevention of strokes and cancers, such as breast and prostate cancer. During the year, following the annual planning of actions, events and lectures, other dates were also addressed, such as the World Day for Health and Safety at Work, the Safe Traffic month, the month for prevention of breast cancer (Pink October), the month for prevention of prostate cancer (Blue November), among other important dates.

The Ligado em Você program is also maintained, which, in addition to employees, serves their families (spouses and children) to promote health, well-being and quality of life. In this sense, it offers psychological care and has clinical supervision, with a psychiatrist, to provide greater support for the cases being monitored, and a multidisciplinary team, made up of professionals from different areas who work together to meet the needs of employees. In 2023, there were 2,819 services provided to the JSL Group.

SOCIAL AND RELATIONSHIP

CAPITAL

CUSTOMER RELATIONSHIP

Customer
management



CUSTOMER MANAGEMENT

GRI 3-3 – Relationship with customers | 3-3 – Economic-financial performance and business expansion

By listening to and understanding the needs of its customers, JSL improves its ability to serve them with tailored solutions, agility and excellence, which reflects its leadership position and prominence in the segments in which it operates. Proof of this are the long-term relationships, with an average of 22 years of services provided to key customers.

The Company provides the necessary support to cover all service specifications, during and after completion, generating value in a sustainable way, through differentiated professionals, diversification and responsibility. It also seeks to engage customers in projects that contribute to reducing emissions, occupational safety and community development.

To this end, it maintains technical procedures, such as loading and unloading instructions, movement, mooring, warehousing, monitoring of the physical conditions of the compartment, among others, to avoid accidents and material and financial losses. To prevent and/or mitigate impacts, it carries out satisfaction surveys, with a view to continuous improvement of its activities. There are also ongoing relationship and engagement mechanisms, such as Customer Service (SAC), Reporting Channel, Transparent Line, social networks and documents such as this Integrated Report.

More than 1,300 customers
comprised JSL's portfolio in 2023

Understand to serve

As it is part of the value chain from large companies, in different sectors of the economy, JSL is dedicated to understanding the challenges of each customer to build increasingly productive solutions, which result in positive socio-environmental impacts. Examples in this sense are the design, in partnership with customers, of vehicles with greater transport capacity, increasing productivity and reducing the use of fuel and emissions, and the use of technology such as fatigue cameras, telemetry and spoken routing system, which increase the safety of truck drivers, cargo and third parties traveling in vehicle transit areas.



SOCIAL AND RELATIONSHIP

CAPITAL

IMPACTS ON COMMUNITIES AND THE VALUE CHAIN

Supplier
management

Social
management



SUPPLIER MANAGEMENT

GRI 3-3 – Impacts on communities and the value chain | 204-1 | 308-1 | 308-2 | 408-1 | 409-1 | 414-1

In the relationship with its suppliers, JSL is guided by fairness and long-term partnerships, with a view to promoting regional socioeconomic development and streamlining customer service, in addition to developing focused products and services that meet their expectations. Supply management aims at local development, with priority for maintaining business relationships with companies in the states where there are branches of the subsidiaries – which corresponded, in 2023, for 56.6% of the monetary value of the purchases made.

In 2023, JSL maintained 7,094 active suppliers on its register, selected based on various criteria, including prioritization of companies located near operational units. The main contracts refer to vehicle companies, machinery and equipment, parts and maintenance, stock material, as well as general services and property rental. Especially in the fleet maintenance, fuel, uniforms and PPE, tires, office supplies and technology segments, partner companies must meet several requirements to transact with the Company, established within the scope of the its Supplier Management. **GRI 2-6**

Approval is also linked to accounting, tax, environmental, human rights and labor regularities – especially considering the non-incidence of child or slave labor. The process takes place through the G-Certifica platform and in accordance with the JSL Compliance Program. In the subsequent stage, consultations are carried out at the state and municipal levels to check whether the applicant is involved in an irregular situation that prevents them from being part of the supplier list.

When registering on the platform, partners must answer to a questionnaire that assesses the level of criticality of their activity. Registration is automatically blocked if the requirements are not met, in accordance with the Supplier Registration and Approval Policy.

To join JSL's list of suppliers, companies must commit to the Code of Conduct guidelines, answer to a due diligence questionnaire, sign a Declaration of Compliance, and submit to document evaluation and legal consultations.

JSL also considers the environmental aspect in the hiring process, adopting requirements such as the age and maintenance of fleets from outsourced and contracted drivers.



SOCIAL MANAGEMENT

GRI 3-3 – Impacts on communities and the value chain | 203-1 | 203-2 | 413-1 | 413-2

The Company promotes innovative and sustainable actions to mitigate the impacts and risks of its operations and to amplify positive actions¹³. In addition to proprietary projects that cater to local specificities, it operates in communities through the Julio Simões Institute. Established in 2006, in Mogi das Cruzes (SP), the entity 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 Institute, to facilitate initiatives aligned with their sustainability agendas and with the potential to increase the social engagement from employees, fostering a virtuous cycle that favors beneficiaries, donors and volunteers.

The social impacts on communities also involve security. Therefore, in hazardous cargo transport operations, JSL vehicles are identified as required by Brazilian legislation. Furthermore, there is a preference for

hiring local suppliers and labor force, which generates advantages for everyone: the Company contributes to the development of communities by offering work and generating income and its businesses benefit from the potential reduction in turnover.

The effectiveness of the actions is measured by indicators that indicate the number of people impacted, the investment allocated to the project, and evidence of the effectiveness of the action, such as photos and reports. During the indicator monitoring process, an internal assessment is carried out to adjust the scope of service and predict future actions¹⁴.

In 2023, to ensure the execution of its projects, SIMPAR updated the Policy on Social Investment, extended to all its subsidiaries. Aiming to contribute with the Sustainability Strategy, the document seeks to encourage the promotion of a positive impact on society

through diligent action in communities, especially those surrounding branches, to contribute to improvements in socio-environmental aspects, local development and the formation of networks of social support.

JSL's Social Investment model is divided into three fronts:

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

13. Potential negative impacts: noise generation, risk of fuel and oil leaks, dust emission, vibration, road safety/accidents; hiring suppliers that are not in line with the Group's socio-environmental guidelines. Real negative impacts: emission of polluting gases and GHG and generation of waste. Potential positive impacts: improvement of the local economy; attracting other companies to the regions of operation. Positive real impacts: job creation; hiring local labor/local suppliers; generating income for the regions in which the Company and its subsidiaries are located.

14. JSL did not include the mapping of indigenous peoples in the diagnosis of cities with operations, but through research it identified the presence of indigenous peoples in Aracruz (ES), Eunápolis (BA) and Parauapebas (PA) – close to places where it provides services. In this aspect, it follows the guidelines of the Internal Policy on Rights and Use for Land, always aiming at respecting local communities and their legitimate rights to property.





Several internal policies bolster the social investment model, directly or indirectly fostering positive impacts on communities. These policies encourage actions and behaviors in this regard:



Human Rights Policy: presents the Company's principles that aim to respect, raise awareness and promote human rights in its activities, acting in compliance with the precepts of the Federal Constitution and international conventions, such as the International Bill of Human Rights. It also expresses the Company's commitment to respecting communities, which includes managing sociocultural, human, economic and environmental impacts, contributing to local development. In this sense, JSL maps the risks that its operations cause or may cause and defines mitigation measures, such as procedures for action in emergencies in the event of tipping/spills.

[Click here](#) to access the Human Rights Policy



Sustainability Policy: represents the Company's commitment to introducing sustainability into its culture, business decisions and strategies and daily practices, serving as a reference for all its operations.

[Click here](#) to access the Sustainability Policy



Social Investment Policy: contains social investment guidelines for generating an increasing positive impact on communities.

[Click here](#) to access the Social Investment Policy



Policy on Stakeholder Engagement: presents the commitment to stakeholders: employees, suppliers, consumers, subsidiaries and communities.

[Click here](#) to access the Stakeholder Engagement Policy



Internal Health and Safety Policy: establishes corporate standards for decisions, business strategies and daily practices, recognizing Occupational Safety and Health as a non-negotiable value.

Investments via Julio Simões Institute

- Maintenance of the Manuel Maria Nursing Home, in Mogi das Cruzes (SP).
- Monthly transfers to eight social institutions in Brazil, benefiting children, youngsters, the elderly, people with disabilities and drug addicts in vulnerable situations.
- Project Você Quer? Você Pode! for 2,837 elementary school students from public schools, in Mogi das Cruzes (SP).
- Freight and donations of medicines to victims of the rains on the North Coast (SP).



Supported projects and programs

- Visit by 4th year elementary school students from the public school system in Mogi das Cruzes (SP) to the Julio Simões Memory Center, with an essay competition and prizes, within the scope of the program Você Quer? Você Pode!
- Julio Cidadão, training and managing volunteers in Mogi das Cruzes (SP).
- Direção Certa (Right Direction) Program, for financial education to self-employed truck drivers.
- Winter and Christmas solidarity campaigns in various regions and cities across the country.
- Management of the Julio Simões Memory and Culture Center, in Mogi das Cruzes (SP).

Pequenos na Direção

Approximately 290 children from municipal schools in Martelândia, Peçanha, and Rio Vermelho, municipalities in Minas Gerais, participated in the Pequenos na Direção (Children on the Wheel) project, designed to educate children about traffic safety and ways to prevent accidents. The event included lectures, distribution of t-shirts and comic books, an educational track and artistic activities.

The schools involved in the action are located on the wood transport operating routes of the Belo Oriente unit, where JSL has had a customer since 1995.



NATURAL

CAPITAL



CLIMATE STRATEGY AND ENVIRONMENTAL MANAGEMENT

Climate
change

Natural resource
management

Biodiversity
management



CLIMATE CHANGE

GRI 3-3 – Climate strategy and environmental management | 201-2 | SASB TR-RO-110a.2 | TR-AF-110a.2

Considering that the transport sector is one of the largest emitters of CO₂ and JSL is the largest road freight transport operator in Brazil, the commitment to contributing to a low-carbon economy is inherent to the business and a concern throughout the SIMPAR Group.

In this context, JSL's continuous investment in climate change management has a positive impact on its image and recognition among customers, investors, creditors, grantors, regulators and other stakeholders. The Company obtained approval for its climate strategy from the Brazilian GHG Protocol Program, which awarded, for the fourth consecutive year, the Gold Seal for the reliability and transparency of its inventory of emissions. Another achievement was maintaining the B score in the Carbon Disclosure Project (CDP), above the global average for the transport and logistics sector, which is C.

In 2023, the Company sought to enhance the positive impact on its business, monitoring its Climate Risk and Opportunity Matrix, complying with pollutant emissions standards, through a fleet with a low average age and periodic maintenance, participating in sectoral discussions and analyzing national and international benchmarks and assessments from external agencies. In the preventive line, the Environmental Management Manual maps the main controls and procedures for topics considered to pose a risk to the business, while the [Policy on Climate Change](#) represents the Company's commitment to actions for mitigation, compensation and adaptation to the Climate Change scenario, including the topic in its business decisions and strategies, serving as a reference for management, in line with Culture, values, beliefs and purposes.

The risk mapping, carried out in 2022, was fully maintained in 2023. Actual and potential climate risks were identified in the Company's risk matrix and influence the following categories:

- **Current or emerging regulations:** JSL adopts the principle of complying with all legislation. Any failure to comply may result in fines and administrative sanctions, causing unplanned costs and contrary to those foreseen in the sustainability strategy. These risks are monitored at corporate and operational levels, with periodic tracking of legislations in force. There is also an assessment of the potential for new regulations, such as carbon pricing.
- **Legal:** assessment of exposure to litigation.
- **Market:** mainly related to changes in customer behavior.
- **Reputation:** the Company evaluates the perceptions of risks by customers, shareholders, investors and commercial partners, among others, to avoid damage to its reputation and credibility.
- **Technological:** there is monitoring of technological alternatives that would provide environmental gains.



Chronic risk, expressed by changes in precipitation patterns and extreme variability in climate patterns, and acute physical risk, characterized by an increase in the severity and frequency of extreme weather events, such as cyclones and floods, were also considered. For these risks, the local Eta model, developed by the National Institute for Space Research (Inpe), was used and applied to the global Hadgem2-Es model.

103,355 tCO₂e
reduction achieved in
Scope 3 in the comparison
between 2023 and 2022



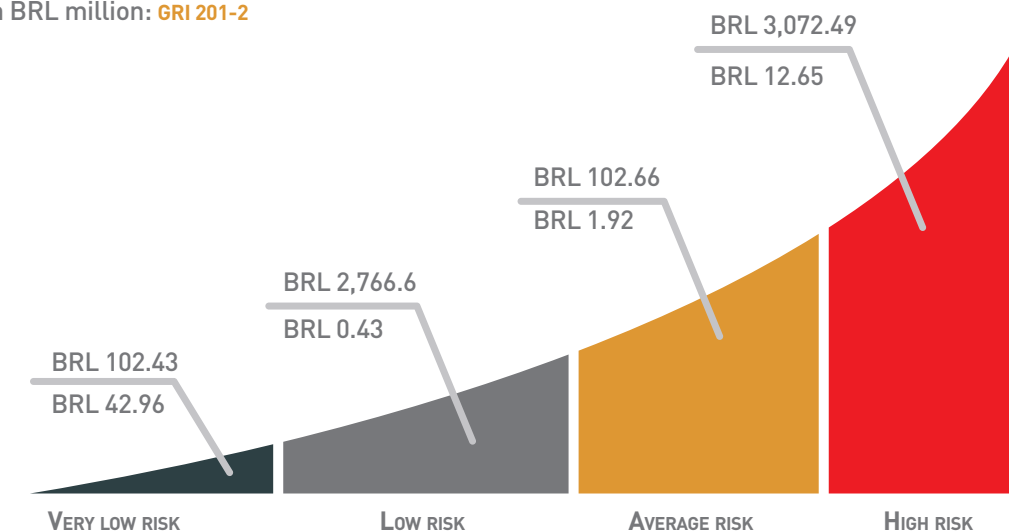
To classify the risk, the Impact x Probability values were multiplied, and a qualitative analysis was carried out following the parameterization of the Risk Policy. The potential impacts associated with the risks are:

- Need for investment to exchange the fleet for alternative vehicles.
- Damage to units and assets in the event of unforeseen weather events.
- Impact on customers resulting from climate change that may affect the Company and the perpetuation of its business in sectors of the economy.
- Increased costs due to the purchase of fossil fuels/carbon taxes.

The opportunities identified were:

- 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 vehicles.

The Climate Risk Matrix also includes pricing all risks in a range of impacts in BRL million: **GRI 201-2**



Climate strategy by JSL

Challenges

- ✓ Technology available
- ✓ Alternative fuel for heavy cargo and long-distance transport
- ✓ Fleet
- ✓ High investment
- ✓ Low availability
- ✓ Infrastructure
- ✓ Energy availability on the national grid
- ✓ Supply structure
- ✓ Value chain
- ✓ Action on Scope 3 emissions

Actions

- ✓ Economical driving and route optimization: less polluting fuels, driver awareness and efficient routes.
- ✓ Technological innovation: for safety and operational efficiency, low average age.
- ✓ Sustainable fleet: alternative vehicles and fuels.
- ✓ Value chain: engagement of customers and outsourced/contracted drivers.

Commitments

- ✓ Actively contribute to the holding's goal of reducing the intensity of GHG emissions by 15% by 2030 (Sustainability-Linked Bond).
- ✓ Survey on Aspects and Impacts (Laia) of operations to map prevention and mitigation measures in case of environmental emergencies.
- ✓ Carry out internal and external audit processes to evaluate the Company's results and incorporate improvements in its processes, such as the digitalization of environmental indicators, which in 2023 were integrated into the system. The forecast is that in 2024 they will be automatically available to Group companies.



Management of emissions

GRI 305-1 | 305-2 | 305-3 | 305-4 | 305-5 | 305-7 | SASB TR-RO-110a.1 | TR-AF-110a.1

JSL studies reduction actions and carries out benchmarking with leading companies in the topic of emissions globally. As part of its strategy, it evaluated possible emission reduction goals using the Science Based Target Initiative tool as a reference, but is still in the process of defining operational KPIs not linked to intensity by revenue (standard currently used) and measuring the diversification of projects.

The broad portfolio of services (presence in more than 16 sectors of the economy), in addition to the eight companies acquired over the last three years, brings particularities and complexity to the business model. Aware of this scenario, in 2022 the Company refined calculations for all categories of Scope 3 from the Inventory of Emissions, a necessary premise to structure a target aligned with the SBTi. In 2023, progress was made in goal studies, with the engagement of senior leadership and in-depth discussions to define feasible and real goals aligned with its business and the reality of the market, which still presents challenges and limitations.

In 2023, pilot projects for the inclusion of electric and gas-fueled vehicles (CNG) in the Company's operations also continued. The action, in partnership with customers, evaluates the financial, operational and emissions-related impacts of each type of vehicle and route.

Regarding Scope 2, JSL continued to purchase energy from Mercado Livre. As a highlight, the subsidiary Fadel acquired I-REC, credits that prove the purchase of energy from renewable sources, offsetting its emissions.

Actions aimed at Scope 3 mainly involve engagement with outsourced and contracted drivers and training on economical driving, as this is the main category related to the Company's business.

These actions are part of the plan to contribute to achieving SIMPAR's goal of reducing the intensity of emissions by 15% by 2030, which is monitored every two months, in the Sustainability Committee, by emissions indicators for scopes 1, 2 and 3 and the KPI by revenue.

Reduction of GHG emissions GRI 305-5*

	2020 to 2021	2021 to 2022	2022 to 2023
Scope 1 Reductions	161,126.11	-171,483.32	173,337.65
Scope 2 Reductions	3,716.96	-4,596.23	-13.56
Scope 3 Reductions	143,954.63	377,140.02	-103,354.64

*The base year is 2021 as it considers the complete inventory of JSL and its acquired companies, with the exception of IC Transportes acquired in 2023 and allocated in the inventory of the same year, and FSJ, which is under assessment and will be considered in the Public Emissions Registry. The 2022 values were updated following the inventory audit, with the results published in the Public Emissions Register in August 2022. [GRI 2-4](#)

NATURAL RESOURCE MANAGEMENT

Aligned with its Sustainability Policy, JSL endeavors to minimize the environmental footprint of its operations by pursuing eco-efficiency across all processes. This involves reducing consumption, enhancing efficiency and productivity, and promoting innovative and sustainable services and solutions whenever feasible. The Company is committed to the efficient use of energy and natural resources, thereby minimizing waste, and prioritizing the adoption of environmentally friendly technologies. Additionally, the Environmental Management System Manual is maintained to remedy possible negative impacts, including an environmental emergency plan, a communication plan for environmental accidents, and reporting of environmental accidents in a specific system for investigating occurrences and causes.

Energy

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

To minimize the impact of energy consumption, JSL seeks to contract the input on Mercado Livre and prioritizes the use of LED lamps, which consume less. There is also continuous monitoring of total energy use, with management goals. These actions were recognized with the certification, by Comerc Energia and Sinerconsult, of the Renewable Energy Seal.

Water and effluents

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

At JSL, water is used for human consumption, cleaning activities and vehicle maintenance, in accordance with the principles expressed in its Sustainability Policy, the Integrated Management System (SGI) and the Environmental Management System Manual. Impacts are identified using the Survey of Environmental Aspects and Impacts spreadsheet and evaluated according to severity and probability. There is a goal of reducing consumption in a unit certified by ISO 14001, with control by the SGI team and awareness actions, such as training, communication/ dissemination of good practices via e-mail and Critical Analysis Meeting.

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 yards. There is also monthly monitoring of the volume used in offices and operations.

Water reuse in seven branches and monthly monitoring of resource consumption

In 2023, the Company began a process to expand and renovate the Intermodal unit's effluent treatment station. If approved by environmental agencies, in 2024 the water from treatment could be interconnected and reused for washing vehicles. Regarding disposal, carried out in the public network, there is no specific measurement – JSL respects the determinations expressed in the locations where it operates and complies with the Conama Resolution 430.



Waste

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

Waste management at JSL is guided by the National Solid Waste Policy and the requirements from standard NBR 12.235, which regulates the storage of hazardous waste, in addition to respecting the internal procedures of the Environmental Management Manual.

Collection, storage and recycling activities are the responsibility of specialized companies, approved and holding environmental licenses – 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 oils is sent for blending and co-processing, and the disposal of electronic equipment and batteries is carried out in accordance with legal parameters. The program, that involves separating unused tires for correct disposal, was expanded in 2023 to five units.

In some operations carried out on the customer's premises, the waste generated is identified and technologies for receiving it are sought, with the issuance of a Certificate of Movement of Waste of Environmental Interest, if necessary, a Waste Transport Manifest Control System (MTR) and management of Final Waste Disposal Certificates (CDFs). Waste carriers are also approved by the Environment department, which evaluates the appropriate documentation.

The significant impacts associated with waste generation are managed through mapping processes, studies of alternatives, and safe and innovative solutions. In 2023, the Company set up a working group, involving all its companies, dedicated to addressing the issue and sharing good management practices.

The year also included work on a safety culture for the environment, the Environment Journey, which will continue in 2024 and aims to train safety technicians located in the units.

The training routine is intense, with two events per month on issuing the Transport and Waste Manifest (MTR), a control document that seeks to track the disposal from waste generation until its final destination. The module also addresses environmental impacts and content about the Brazilian Institute of the Environment and Renewable Natural Resources (Ibama).

Parallel to the journey, JSL developed an environmental app for the leader to monitor and control practical activities, such as waste collection, and problems related to the topic, such as oil spills. The idea is to develop a robust form and train professionals for this task, expected to start in 2024. Another measure for the new year is the reformulation of the Company's Environmental Management Manual.

Main achievements of the year

- Expansion of the use of mapping and waste management software, achieving 56% of the units that generate waste and are part of the platform. In addition to internally controlling indicators, which are analyzed to identify more effective solutions, the tool keeps processes constantly improving.
- Start of the project for disposal of uncontaminated uniforms. Two units started using industrial towels, reducing the generation of contaminated waste. The items are sent for cleaning and returned for use, as are the uniforms in some units.
- Addition of two categories in waste management, motivated by the diversity of businesses: other hazardous waste and other non-hazardous waste, comprising sludge/effluent, wood, vehicle parts, electronic products, general liquid waste, rubber, belt, canvas and brake drum, healthcare waste, civil construction waste, various uncontaminated solid waste and glass.
- Review of the supplier approval procedure to expand the environmental documents required for contracting. JSL does not monitor/control all waste generated upstream in its value chain. There are specific projects linked to the core logistics activity that contribute to the reverse logistics of batteries and oil. Both are treated and repurchased in companies, encouraging the circular economy.

Working Group created in 2023 shares good waste management practices

BIODIVERSITY MANAGEMENT GRI 304-2

JSL seeks to ensure the sustainable use of ecosystem services and the protection of biodiversity, a commitment also expressed in its Sustainability Policy. The risk of biodiversity loss and the collapse of ecosystems, affecting customers and suppliers, and, consequently, their financial health, are also included in the sustainability matrix. Thus, the Company manages polluting sources in its activities that are separated into air pollution, due to fleet vehicles; noise pollution, arising from

operations; and risk of pollution by substances in operations where there are gas stations and effluent treatment. It also maintains preventive procedures and measures performance through indicators, with documented results.

Due to the relevance of the topic, even if it is not directly related to business, but throughout its chain and ecosystem, JSL is committed to:



Preserve and comply with legal requirements, such as the permanent protection area located at the Intermodal unit (Itaquaquecetuba).



Follow the guidelines from the Internal Policy on Rights and Use of Land, respecting local communities, and refrain from using deforested, irregular, illegally occupied lands and other forms of non-consented occupation.



Support projects dedicated to protecting biodiversity, such as the ecological restoration of Serra da Mantiqueira, ongoing work carried out by partners, in addition to other voluntary compensatory plantings.



Raise awareness among truck drivers about the impact on fauna mortality due to being run over on the roads.



ANNEXES



ABOUT THE REPORT

Material topics	Description	Who is prioritized	GRI and SASB contents	Related SDGs	Global Compact	Capitals	Why is it material?	Related risks	Items linked to variable compensation of executives*
Economic-financial performance and business expansion	<ul style="list-style-type: none"> Organic and inorganic growth of JSL's businesses Discipline in capital allocation and financial management of the business Business preparation for new development cycles 	All audiences	3-3, 201-1, 201-2, 207-1, 207-2.	8, 9, 12		Financial	Sustainable results in the medium and long term allow the Company to generate value in all aspects of its operations. As a major generator of direct and indirect jobs, JSL contributes to the Brazilian economy, stimulating the perspective of sustainable growth and seeking to establish ethical relationships in the market environment, marked by consolidation movements.	Market, liquidity and credit risks	Yes
Corporate governance, ethics and compliance	<ul style="list-style-type: none"> Ethics, integrity and conduct in the Company's practices and relationships Adherence to the best governance practices Risk management and data protection 	<ul style="list-style-type: none"> Employees Suppliers Clients Third-party drivers and partners Investors, financiers, shareholders and directors Civil society Sector experts 	3-3, 205-1, 205-2, 205-3, 206-1, 402-1, 406-1, 408-1, 409-1, 418-1.	16	10	Intellectual Social and relationship	Governance, ethics and compliance are critical topics in all business environments, as they determine the correctness of the companies' relationship with their various audiences, as well as the necessary solidity for strategic development. These aspects are even more relevant for the company due to its inclusion in B3's New Market. The volume and complexity of contracts also require attention to transparency in business relationships.	Image and compliance risks	

Material topics	Description	Who is prioritized	GRI and SASB contents	Related SDGs	Global Compact	Capitals	Why is it material?	Related risks	Items linked to variable compensation of executives*
Climate strategy and environmental management*	<ul style="list-style-type: none"> • Management of the Company's emissions and carbon footprint in different scopes • Waste control in work processes • Energy management, with a focus on excellence and efficiency • Mitigation of impacts and protection of natural resources 	<ul style="list-style-type: none"> • Employees • Suppliers • Clients • Third-party drivers and partners • Civil society • Sector experts 	3-3, 302-1, 302-2, 302-3, 302-4, 303-1, 303-2, 303-3, 303-4, 303-5, 304-2, 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7, 306-1, 306-2, 306-3, 306-4, 306-5, TR-RO-110a.1, TR-AF-110a.1, TR-RO-110a.2, TR-AF-110a.2, TRRO-110a.3, TR-AF-110a.3, TR-RO-120a.1, TR-AF-120a.1.	3, 7, 12, 13, 14, 15	7, 8, 9	Natural Manufactured	The transport sector is one of the main responsible for GHG emissions, with relevance to climate change. JSL is committed to initiatives to reduce/replace the use of fossil fuels and to efficiently manage environmental factors in order to mitigate the impact of services, also investing in fleet renewal and diversification. In addition, it transparently communicates its Emissions Inventory.	Image, compliance and climate risks (regulatory, operational, reputation, market and value chain)	Yes
Respect, development and appreciation of people	<ul style="list-style-type: none"> • Good labor practices in divisions and business units • Professional development and qualification of employees • Striving for diversity, equity and inclusion • Combating forms of discrimination 	<ul style="list-style-type: none"> • Employees • Investors, financiers, shareholders and directors • Civil society • Officers 	3-3, 202-1, 202-2, 401-1, 401-2, 401-3, 404-1, 404-2, 404-3, 405-1, 405-2, 407-1, TR-RO-000.C.	5, 8	1, 2, 3, 4, 5, 6	Human	The large number of people employed directly and indirectly demands great responsibility from JSL in the management of human capital, which is even more strategically relevant as it is a service provider company. Valuing people and encouraging diversity, equity and inclusion promote a work environment that is more conducive to productivity and industry leadership.	Operational and compliance risks	Yes

*The "environmental management" aspect was added to the material theme related to climate change and replaced, without ceasing to encompass, "waste management".

Material topics	Description	Who is prioritized	GRI and SASB contents	Related SDGs	Global Compact	Capitals	Why is it material?	Related risks	Items linked to variable compensation of executives*
Relationship with customers	<ul style="list-style-type: none"> • Excellence in terms of service and quality • Guarantee of transparency in relationships • Clients satisfaction 	<ul style="list-style-type: none"> • Suppliers • Clients • Third-party drivers and partners • Investors, financiers, shareholders and directors • Officers 	3-3, 416-1, 417-1, 417-2, 417-3	12		Social and relationship	Promoting client satisfaction and security in fulfilling contracts are strategic requirements for the growth of the company's business, which highlights this aspect in its organizational culture.	Market, operational risks	
People's health and safety**	<ul style="list-style-type: none"> • Security-related risk control guarantee • Protection and appreciation of life 	<ul style="list-style-type: none"> • Employees • Clients • Officers 	3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10, TR-AF-320a.1.	3	1, 2	Human Social and relationship	Safety and respect for life are principles that guide the Company's strategy. Ensuring the safety and health of employees is a relevant topic due to the large number of people involved in JSL's operations. Attentive to the management of indicators, the company is also committed to the emotional health of its employees, especially after the impacts brought about by the Covid-19 pandemic.	Market, operational risks	Yes
Technological and sustainable innovation	<ul style="list-style-type: none"> • Incorporation of incremental and disruptive technologies for the sector • Valuing environmental efficiency and excellence through innovation • Fleet renewal 	<ul style="list-style-type: none"> • Suppliers • Third-party drivers and partners • Investors, financiers, shareholders and directors • Civil society • Sector experts 	3-3	9	9	Manufactured Intellectual	The challenges of the transport and logistics sector increasingly require advances in technological and process innovation. This aspect is fundamental both for the development of the company and for helping to mitigate the impacts generated by operations. Thus, JSL continuously invests in the identification and adoption of technologies to increase operational efficiency.	Market, operational risks	

**This material theme had the health and safety aspect of people reinforced in this materiality cycle, to the detriment of the "security and integrity of assets" aspect, which continues to be treated as relevant within the theme "Corporate governance, ethics and compliance", in the "risk management" and "security and data protection" aspects.

Material topics	Description	Who is prioritized	GRI and SASB contents	Related SDGs	Global Compact	Capitals	Why is it material?	Related risks	Items linked to variable compensation of executives*
Truck driver appreciation	<ul style="list-style-type: none"> Ensuring the integrity and well-being of road logistics workers Incentive to the financial sustainability of professionals Fostering and encouraging fleet renewal 	<ul style="list-style-type: none"> Officers Sector experts 	3-3, 203-1, 203-2, TR-RO-320a.1, TR-RO-320a.2, TR-RO-320a.3, TR-RO-000.C, TR-AF-310a.1.	3, 8, 10	1, 2	Human Social and relationship	The creation of value in the services provided by JSL is intrinsically related to the relationships established with truck drivers, whose working conditions must be valued by the company in order to guarantee bonds of trust and quality services, establishing competitive differentials.	Operational, market and compliance risks	
Impact on communities and the value chain***	<ul style="list-style-type: none"> Directing social investment to local needs Transforming work in education, security and other relevant topics Generating economic impact in the locations where JSL has operations ESG standards in the supply chain 		3-3, 308-1, 308-2, 406-1, 408-1, 409-1, 410-1, 413-1, 413-2, 414-1, 414-2, TR-AF-540a.1, TR-RO- 540a.1, TR-AF-540a.3, TR-RO-540a.3.	1, 2, 10, 16, 17	1, 2, 7, 8	Social and relationship	Managing and mitigating impacts of operations on surrounding communities by encouraging local development and social investment generates shared value with society and favors the social license to operate.	Image and compliance risks	

***The “impacts on the value chain” become part of this materiality theme, in line with JSL’s commitment to being an agent for improvements in the logistics sector, with a sustainability perspective.

Certifications in 2023 (coverage in %)*

Certifications for international standards	
ISO 14001	0.3%
SASSMAQ	0.8%
ISO 9001	16.9%
OEA	1.1%
BRC	0.8%
URSA	0.8%
Third party certification/audit/verification by specialized companies	
GPTW (Fadel)	2%
Certification/audit/internal verification by experts from the company itself (internal)	
Internal audit (other group companies)	
Consolidated	22%*

*First year of indicator reporting. Although around 22% of the JSL Group's units are certified, the Company has an SGI (IMS - Integrated Management System) department to ensure that all processes, procedures and instructions are standardized and available in the document control system. Thus, there is a guarantee that units, even if they do not hold certifications, share good management practices.

CORPORATE GOVERNANCE, ETHICS AND COMPLIANCE

Complementary indicators - Board of Directors

	2021	2022	2023
Fernando Antonio Simões	04/29/2019 - 2 years	04/27/2022 - August/2024	No change
Denys Marc Ferrez	08/27/2020 - 2 years	04/27/2022 - August/2024	No change
Antônio da Silva Barreto Júnior	08/19/2020 - 2 years	04/27/2022 - August/2024	No change
Gilberto Meirelles Xandó Baptista	08/27/2020 - 2 years	04/27/2022 - August/2024	No change
Sylvia de Souza Leão Wanderley	-	04/27/2022 - August/2024	No change
Remuneration of the CEO and other statutory directors (in percentage of weighting in final remuneration)*			2023
Gross Revenue			25%
EBIT			25%
Net profit			30%
ROIC			20%
Total			100%

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

Communication of critical concerns* GRI 2-16

	2022	2023
Number of crucial concerns communicated to the highest governance body	31	21

*The reporting of this information began in 2022.

Compliance with laws and regulations GRI 2-27*

Significant cases* of non-compliance with laws and regulations	2021	2022**	2023
Cases where fines were imposed	0	1	0
Cases where non-monetary sanctions were applied	0	0	0
Total	0	1	0

*The financial values stipulated for significant cases are aligned with the Reference Form: cases where the fine is equal to or greater than BRL 5,000,000.00, regardless of their nature; cases that, regardless of the value, are relevant due to the matter and cause an impact on the Company's operation and/or image; and cases where non-monetary sanctions were applied and which cause relevant impacts to the operation.

**The monetary value (BRL) of the fine applied in case of non-compliance with laws and regulations of 2022 was BRL 42,261,871.88 (value was adjusted for inflation and the risk was updated according to the Company's management report on 12/31/2023). Process still ongoing at the end of 2023. GRI 2-4

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

	2021	2022	2023
Total company operations	21	21	21
Number of operations evaluated	21	21	21
Percentage of operations evaluated	100%	100%	100%

*The Company's business lines are considered as operations, with the operations evaluated being those that have undergone auditing and/or risk mapping (for example: General cargo, Dedicated, Forestry, etc.).

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

Total and situation of cases of discrimination	2021	2022	2023
Total number of occurring cases of discrimination	13	14	67
Cases analyzed by the organization	13	14	54
Cases with a remedial plan being implemented	0	0	0
Cases with a repair plan implemented and whose results are analyzed through routine processes of internal management analysis	0	0	0
Cases no longer subject to action (resolved, completed)	13	14	57

*The data represents complaints related to cases of discrimination and moral harassment. *The numbers concern reports related to allocated employees and/or processes carried out by corporate areas that provide services shared with the Group's companies. The numbers represent the sum of reports investigated (valid and unfounded) and pending investigation. Regarding the procedures, the following scenario may occur: the complainant classifies the complaint as "moral harassment" or "discrimination"; however, upon completion of the investigation, it is identified as misconduct by the manager and not harassment or discrimination, impacting the reclassification of the complaint. Therefore, information from 2021 and 2022 was re-presented (the variations in data from 2023 in relation to previous cycles are due to the aforementioned reclassification). GRI 2-4

Diversity of governance bodies, by gender GRI 405-1

	2021		2022		2023	
	Men	Women	Men	Women	Men	Women
Board of Administration	100%	0.0%	80.0%	20.0%	80.0%	20.0%
Committee of Sustainability	66.7%	33.3%	66.7%	33.3%	66.7%	33.3%
Committee of Audit	100%	0.0%	66.7%	33.3%	66.7%	33.3%
Ethics Committee and Compliance	100%	0.0%	100%	0.0%	100%	0.0%
Financial Committee	100%	0.0%	100%	0.0%	100%	0.0%
Executive Board	100%	0.0%	100%	0.0%	100%	0.0%
Members of bodies of governance (total)	21	1	19	3	19	3

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

	2021					2022					2023				
	< 24 years old	> 24 and < 30 years old	>30 and <50 years old	>50 and <55 years old	> 55 years old	< 24 years old	> 24 and < 30 years old	>30 and < 50 years old	>50 and <55 years old	> 55 years old	< 24 years old	> 24 and < 30 years old	>30 and < 50 years old	>50 and <55 years old	> 55 years old
Board of Directors	0.0%	0.0%	20.0%	60.0%	20.0%	0.0%	0.0%	20.0%	40.0%	40.0%	0.0%	0.0%	20.0%	20.0%	60.0%
Sustainability Committee	0.0%	0.0%	66.7%	33.3%	0.0%	0.0%	0.0%	66.7%	0.0%	33.3%	0.0%	0.0%	66.7%	0.0%	33.3%
Audit Committee	0.0%	0.0%	0.0%	0.0%	100%	0.0%	0.0%	0.0%	0.0%	100%	0.0%	0.0%	0.0%	0.0%	100%
Ethics and Compliance Committee	0.0%	0.0%	33.3%	0.0%	66.7%	0.0%	0.0%	33.3%	0.0%	66.7%	0.0%	0.0%	33.3%	0.0%	66.7%
Comitê Financeiro	0.0%	0.0%	33.3%	33.3%	33.3%	0.0%	0.0%	33.3%	33.3%	33.3%	0.0%	0.0%	33.3%	33.3%	33.3%
Executive Board	0.0%	0.0%	80.0%	20.0%	0.0%	0.0%	0.0%	60.0%	20.0%	20.0%	0.0%	0.0%	60.0%	20.0%	20.0%
Members of governance bodies total)	0	0	9	6	7	0	0	8	4	10	0	0	8	3	11

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

	2021					2022					2023				
	White	Asian	Black	Indigenous	Brown	White	Asian	Black	Indigenous	Brown	White	Asian	Black	Indigenous	Brown
Board of Directors	100%	0.0%	0.0%	0.0%	0.0%	100%	0.0%	0.0%	0.0%	0.0%	100%	0.0%	0.0%	0.0%	0.0%
Sustainability Committee	100%	0.0%	0.0%	0.0%	0.0%	100%	0.0%	0.0%	0.0%	0.0%	100%	0.0%	0.0%	0.0%	0.0%
Audit Committee	100%	0.0%	0.0%	0.0%	0.0%	100%	0.0%	0.0%	0.0%	0.0%	100%	0.0%	0.0%	0.0%	0.0%
Ethics and Compliance Committee	100%	0.0%	0.0%	0.0%	0.0%	100%	0.0%	0.0%	0.0%	0.0%	100%	0.0%	0.0%	0.0%	0.0%
Comitê Financeiro	100%	0.0%	0.0%	0.0%	0.0%	100%	0.0%	0.0%	0.0%	0.0%	100%	0.0%	0.0%	0.0%	0.0%
Executive Board	100%	0.0%	0.0%	0.0%	0.0%	100%	0.0%	0.0%	0.0%	0.0%	100%	0.0%	0.0%	0.0%	0.0%
Members of governance bodies (total)	22	0	0	0	0	22	0	0	0	0	20%	0	0	0	0

*The Company does not manage information about other groups underrepresented in JSL's governance bodies.

RESPECT, DEVELOPMENT AND APPRECIATION OF PEOPLE

Number of employees by gender and work regime GRI 2-7*

	2021			2022			2023		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	21,869	4,099	25,968	22,597	4,379	26,976	25,497	5,379	30,876
Temporary employees	100	142	242	231	247	478	450	525	975
Total number of employees	21,969	4,241	26,210	22,828	4,626	27,454	25,947	5,904	31,851
Full-time employees	21,355	3,761	25,116	22,297	4,203	26,500	24,759	5,257	30,016
Part-time employees	614	480	1,094	531	423	954	1,188	647	1,835
Total number of employees	21,969	4,241	26,210	22,828	4,626	27,454	25,947	5,904	31,851

*Active employees in SAP were considered (excluding those who have left or are on leave). The consolidation refers to the end of the period (12/31/2023).

Number of employees by region and work regime GRI 2-7*

	2021						2022						2023							
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Argentina*	Paraguay*	Total
Permanent employees	2,243	3,607	1,348	16,416	2,354	25,968	1,918	4,508	1,146	16,633	2,771	26,976	1,680	5,266	1,560	18,539	3,825	4	2	30,876
Temporary employees	16	59	6	127	34	242	57	117	13	228	63	478	65	224	56	538	92	0	0	975
Total number of employees	2,259	3,666	1,354	16,543	2,388	26,210	1,975	4,625	1,159	16,861	2,834	27,454	1,745	5,490	1,616	19,077	3,917	4	2	31,851
Full-time employees	2,189	3,539	1,294	15,777	2,317	25,116	1,905	4,499	1,138	16,208	2,750	26,500	1,660	5,265	1,538	17,730	3,817	4	2	30,016
Part-time employees	70	127	60	766	71	1,094	70	126	21	653	84	954	85	225	78	1,347	100	0	0	1,835
Total number of employees	2,259	3,666	1,354	16,543	2,388	26,210	1,975	4,625	1,159	16,861	2,834	27,454	1,745	5,490	1,616	19,077	3,917	4	2	31,851

*Active employees in SAP were considered (excluding those who have left or are on leave). The consolidation refers to the end of the period (12/31/2023). The number of employees outside Brazil is now reported in 2023. There are no employees without guaranteed work hours.

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

	2021				2022				2023			
	Male		Female		Male		Female		Male		Female	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	22	88%	3	12%	25	89%	3	11%	31	86%	5	14%
General Management (Senior Management)	11	100%	0	0%	14	100%	0	0%	19	100%	0	0%
Area management	166	86%	26	14%	159	85%	29	15%	212	83%	44	17%
Coordination (Jr. Management)	249	76%	78	24%	256	73%	95	27%	311	75%	104	25%
Supervision	425	77%	127	23%	447	78%	124	22%	521	78%	144	22%
Administration	1,284	50%	1,271	50%	1,200	48%	1,300	52%	1,359	46%	1,567	54%
Operational	19,571	89%	2,393	11%	20,495	88%	2,766	12%	23,057	87%	3,498	13%
Trainees	2	100%	0	0%	4	100%	0	0%	5	100%	0	0%
Interns	14	61%	9	39%	11	39%	17	61%	8	33%	16	67%
Apprentice	225	40%	334	60%	217	43%	292	57%	424	45%	526	55%
Total	21,969	84%	4,241	16%	22,828	83%	4,626	17%	25,947	81%	5,904	19%

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

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

	2021				2022				2023			
	Male		Female		Male		Female		Male		Female	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
<24 years old	3,201	73%	1,207	27%	3,245	71%	1,330	29%	3,845	68%	1,827	32%
>24 to <30 years old	3,902	80%	999	20%	3,971	79%	1,083	21%	4,337	76%	1,339	24%
>30 to <50 years old	12,627	87%	1,928	13%	12,980	86%	2,077	14%	14,525	85%	2,538	15%
>50 to <55 years old	1,342	95%	66	5%	1,565	95%	82	5%	1,831	93%	131	7%
>55 years old	897	96%	41	4%	1,067	95%	54	5%	1,409	95%	69	5%
Total	21,969	84%	4,241	16%	22,828	83%	4,626	17%	25,947	81%	5,904	19%

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

Total and percentage of PcD employees and underrepresented groups by functional category [GRI 2-7 | 405-1*](#)

PcDs by functional category	2021		2022		2023	
	Total	%	Total	%	Total	%
Board	0	0.0%	0	0.0%	1	2.8%
General Management (Senior Management)	1	9.1%	1	7.1%	1	5.3%
Area management	0	0.0%	2	0.0%	3	1.2%
Coordination (Jr. Management)	3	0.9%	1	0.3%	1	0.1%
Supervision	4	0.7%	2	0.3%	3	0.4%
Administration	295	11.5%	286	11.4%	314	10.7%
Operational	66	0.3%	66	0.3%	151	0.6%
Trainees	0	0.0%	1	0.0%	0	0.0%
Interns	0	0.0%	0	0.0%	0	0.0%
Apprentice	0	0.0%	0	0.0%	1	0.1%
Total	369	1.4%	359	1.3%	475	1.5%

*To date, the Company does not monitor information related to the underrepresented LGBTQIA+ group. To advance this topic, an internal diversity census was carried out in 2023, aiming to deepen the understanding and management of human capital. In 2023, there was a reclassification in the distribution of employees between functional categories. [GRI 2-4](#)

Diversity of employees, by gender and functional category [GRI 405-1*](#)

	2021		2022		2023	
	Men	Women	Men	Women	Men	Women
Board	88.0%	12.0%	89.0%	11.0%	86.1%	13.9%
General Management (Senior Management)	100%	0.0%	100%	0.0%	100%	0.0%
Area management	86.0%	14.0%	85.0%	15.0%	82.8%	17.2%
Coordination (Jr. Management)	76.0%	24.0%	73.0%	27.0%	74.9%	25.1%
Supervision	77.0%	23.0%	78.0%	22.0%	78.3%	21.7%
Administration	64.0%	36.0%	63.0%	37.0%	46.4%	53.6%
Operational	91.0%	9.0%	90.0%	10.0%	86.8%	13.2%
Trainees	100%	0.0%	100%	0.0%	100%	0.0%
Interns	61.0%	39.0%	39.0%	61.0%	33.3%	66.7%
Apprentice	41.0%	59.0%	44.0%	56.0%	44.6%	55.4%
Total	78.4%	21.6%	76.1%	23.9%	81.5%	18.5%

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

Diversity of employees, by age group GRI 405-1

	2021					2022					2023				
	< 24 years old	> 24 and < 30 years old	>30 and < 50 years old	>50 and <55 years old	> 55 years old	< 24 years old	> 24 and < 30 years old	>30 and < 50 years old	>50 and <55 years old	> 55 years old	< 24 years old	> 24 and < 30 years old	>30 and < 50 years old	>50 and <55 years old	> 55 years old
Board	0%	0%	52%	32%	16%	0%	0%	57%	18%	25%	0%	3%	72%	11%	14%
General-Management (Senior Management)	0%	0%	91%	9%	0%	0%	0%	100%	0%	0%	0%	0%	100%	0%	0%
Area Management	0%	4%	80%	7%	9%	0%	3%	82%	7%	8%	0%	6%	80%	9%	6%
Coordination (Jr. Management)	1%	14%	76%	6%	4%	1%	17%	74%	5%	4%	2%	19%	71%	6%	3%
Supervision	6%	22%	68%	2%	2%	6%	21%	69%	2%	2%	5%	19%	72%	3%	1%
Administration	23%	27%	46%	3%	2%	24%	27%	44%	3%	2%	27%	27%	42%	3%	2%
Operational	13%	17%	59%	6%	4%	13%	17%	58%	7%	5%	15%	18%	56%	7%	5%
Apprentice	99%	1%	0%	0%	0%	99%	0%	1%	0%	0%	100%	0%	0%	0%	0%
Interns	78%	22%	0%	0%	0%	64%	32%	4%	0%	0%	62%	25%	12%	0%	0%
Trainees	0%	100%	0%	0%	0%	0%	75%	25%	0%	0%	40%	40%	20%	0%	0%
Total	20%	19%	43%	6%	3%	19%	17%	47%	4%	4%	18%	18%	54%	6%	5%

Employee diversity, by employee category and race/color GRI 405-1*

	2021					2022					2023					
	White	Asian	Black	Brown	Not informed	White	Asian	Black	Brown	Not informed	White	Asian	Black	Brown	Not informed	Indigenous
Board	72%	0%	0%	28%	0%	71%	0%	0%	25%	4%	67%	0%	0%	19%	14%	0%
General-Management (Senior Management)	73%	0%	0%	27%	0%	71%	0%	0%	29%	0%	74%	0%	0%	26%	0%	0%
Area Management	58%	0%	2%	38%	2%	56%	0%	1%	40%	3%	58%	1%	2%	32%	8%	0%
Coordination (Jr. Management)	52%	0%	6%	41%	1%	52%	1%	5%	41%	1%	50%	1%	5%	36%	8%	0%
Supervision	43%	1%	7%	47%	2%	44%	1%	7%	46%	2%	44%	%	6%	44%	4%	0%
Administration	44%	1%	7%	47%	2%	41%	0%	8%	47%	4%	46%	0%	7%	39%	7%	0%
Operational	29%	1%	9%	56%	5%	28%	1%	10%	56%	5%	31%	1%	10%	52%	7%	0%
Apprentice	29%	0%	6%	59%	5%	31%	1%	9%	52%	7%	32%	0%	13%	53%	2%	0%
Interns	30%	0%	4%	57%	9%	14%	0%	4%	75%	7%	33%	0%	4%	62%	0%	0%
Trainees	100%	0%	0%	0%	0%	100%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%
Total	48,2%	3,7%	3,7%	36,4%	2,3%	46,2%	0,4%	4,0%	37,4%	2,9%	32,9%	0,6%	9,8%	50,1%	6,5%	0,1%

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

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

	2021	2022	2023
Number of employees	26,210	27,454	31,851
Number of truck drivers	4,180	5,221	7,188

*Active employees in SAP were considered (excluding those who have left or are on leave). The consolidation refers to the end of the period (12/31/2023).

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

	2023
Total number of drivers	20,105
Number of drivers classified as independent contractors	10,558
Percentage of independent contractors	52.5%

*The Company started reporting this indicator in this cycle.

Number of workers who are not employees and whose work is controlled by the organization GRI 2-8*

	2021		2022		2023	
	Men	Women	Men	Women	Men	Women
Total	441	179	414	242	150	122

*Non-employees, in general, are employees who provide services (Legal Persons) in the Administrative and Technology area. The entire base was removed according to information registered in SAP regarding the closing of 2023.

Ratio of locally hired board members GRI 202-2*

	2021		2022		2023	
	Board	Management	Board	Management	Board	Management
Total number of employees at a functional level	25	202	29	200	36	275
Number of locally hired employees at a functional level	10	27	2	27	4	36
Percentage of locally hired employees at a functional level	40.0%	13.4%	6.9%	13.5%	11.1%	13.1%

*Considered as "local" the state (UF) in which the Company is located and the State (UF) in which the employee resides, as registered in SAP. The concept of "important operational units" encompasses the Company's business units, grouping their respective companies in the segment

New hires and employee turnover GRI 401-1 | Voluntary and involuntary turnover rate for all employees TR-R0-320a.2*

Employee hiring	2021		2022		2023	
By gender	Number	Rate	Number	Rate	Number	Rate
Men	10,225	83.0%	12,337	79.2%	12,653	75.8%
Women	2,088	17.0%	3,231	20.8%	4,040	24.2%
Total	12,313	100%	15,568	100%	16,693	100%
By age group						
<24 years old	3,456	28.1%	4,456	28.6%	5,003	30.0%
>24 to <30 years old	2,529	20.5%	3,313	21.3%	3,402	20.4%
>30 to <50 years old	5,736	46.6%	7,001	45.0%	7,411	44.4%
>50 to <55 years old	419	3.4%	512	3.3%	574	3.4%
> 55 years old	173	1.4%	286	1.8%	303	1.8%
Total	12,313	100%	15,568	100%	16,693	100%
By race/color						
White	3,626	29.4%	4,228	27.2%	5,195	31.1%
Asian	96	0.8%	77	0.5%	77	0.5%
Black	1,133	9.2%	1,615	10.4%	1,999	12%
Indigenous	12	0.1%	16	0.1%	19	0.1%
Brown	6,685	54.3%	8,026	51.6%	8,737	52.3%
Not informed	761	6.2%	1,606	10.3%	666	4.0%
Total	12,313	100%	15,568	100%	16,693	100%
By region						
North	1,072	8.7%	634	4.1%	746	4.5%
Northeast	1,270	10.3%	2,765	17.8%	2,735	16.4%
Midwest	860	7.0%	1,088	7.0%	1,189	7.1%
Southeast	8,224	66.8%	9,697	62.3%	9,583	57.4%
South	887	7.2%	1,384	8.9%	2,440	14.6%
Total	12,313	100%	15,568	100%	16,693	100%

*Positive fluctuations refer to new hires, mergers resulting from the acquisition of new companies and movements between companies. Negative fluctuations are generally due to terminations and the end of employment contracts, resignations, movements between companies, among other factors related to employee turnover.

New hires and employee turnover GRI 401-1 | Voluntary and involuntary turnover rate for all employees TR-R0-320a.2*

Employee dismissals	2021		2022		2023	
By type of dismissal	Number	Rate	Number	Rate	Number	Rate
Voluntary	7,036	74.1%	4,761	32.3%	4062	28.0%
Involuntary	2,455	25.9%	9,984	67.7%	10457	72.0%
Total	9,491	100%	14,745	100%	14,519	100%
With occurrence and without occurrence**						
Without occurrences	6,163	64.9%	8,610	58.4%	9519	65.6%
With occurrence	3,328	35.1%	6,135	41.6%	5000	34.4%
Total	9,491	100%	14,745	100%	14,519	100%

*Positive fluctuations refer to new hires, mergers resulting from the acquisition of new companies and movements between companies. Negative fluctuations are generally due to terminations and the end of employment contracts, resignations, movements between companies, among other factors related to employee turnover.

**For "with occurrence" data, all dismissals are considered; For "without occurrence" data, dismissals due to staff reduction, demobilization, death and termination of contract are disregarded.

New hires and employee turnover GRI 401-1 | Voluntary and involuntary turnover rate for all employees TR-R0-320a.2*

Employee dismissals	2021		2022		2023	
By gender	Voluntary	Involuntary	Voluntary	Involuntary	Voluntary	Involuntary
Men	6,141	1,982	3,709	8,250	2,986	8,609
Women	895	473	1,052	1,734	1,076	1,848
Total	7,036	2,455	4,761	9,984	4,062	10,457
By age group						
<24 years old	1,144	583	1,195	2,024	1,154	2,042
>24 to <30 years old	1,283	556	1,049	1,902	927	2,032
>30 to <50 years old	3,913	1,194	2,266	5,284	1,816	5,478
>50 to <55 years old	357	76	145	410	105	536
> 55 years old	339	46	106	364	60	369
Total	7,036	2,455	4,761	9,984	4,062	10,457
By race/color						
White	2,124	855	1,507	3,015	1,223	3,078
Asian	37	25	44	81	27	77
Black	588	177	416	871	449	1,073
Indigenous	7	3	3	12	4	10
Brown	4,034	1,334	2,601	5,081	2,226	5,561
Not informed	246	61	190	924	133	658
Total	7,036	2,455	4,761	9,984	4,062	10,457
By region						
North	445	81	405	597	227	791
Northeast	897	216	474	1,402	449	1,505
Midwest	907	282	356	734	284	528
Southeast	4,147	1,628	3,139	6,532	2,816	6,239
South	640	248	387	719	286	1,394
Total	7,036	2,455	4,761	9,984	4,062	10,457

*Positive fluctuations refer to new hires, mergers resulting from the acquisition of new companies and movements between companies. Negative fluctuations are generally due to terminations and the end of employment contracts, resignations, movements between companies, among other factors related to employee turnover. In 2023, there was a reclassification in the distribution of employees between functional categories. **GRI 2-4**

New hires and employee turnover GRI 401-1 | Voluntary and involuntary turnover rate for all employees TR-R0-320a.2*

Employee turnover	2021		2022		2023	
By gender	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)
Men	8,123	36.97	11,959	52.39	11,595	44.69
Women	1,368	32.26	2,786	60.22	2,924	49.53
Total	9,491	36.21	14,745	53.71	14,519	45.58
By age group						
<24 years old	1,727	39.18	3,219	70.36	3,196	56.35
>24 to <30 years old	1,839	37.52	2,951	58.39	2,959	52.13
>30 to <50 years old	5,107	35.09	7,550	50.14	7,294	42.75
>50 to <55 years old	433	30.75	555	33.70	641	32.67
> 55 years old	385	41.04	470	41.93	429	29.03
Total	9,491	36.21	14,745	53.71	14,519	45.58
By race/color						
White	2,979	34.41	4,522	52.86	4,301	41.04
Asian	62	23.31	125	57.34	104	58.43
Black	765	35.00	1,287	49.03	1,522	48.72
Indigenous	10	34.48	15	44.12	14	35.90
Brown	5,368	38.22	7,682	51.81	7,787	48.82
Not informed	307	29.86	1,114	93.30	791	38.05
Total	9,491	36.21	14,745	53.71	14,519	45.58
By region						
North	526	23.28	1,002	50.73	1,018	58.34
Northeast	1,113	30.36	1,876	40.56	1,954	35.59
Midwest	1,189	87.81	1,090	94.05	812	50.25
Southeast	5,775	34.91	9,671	57.36	9,055	47.47
South	888	37.19	1,106	39.03	1,680	42.89
Total	9,491	36.21	14,745	53.71	14,519	45.58

*Positive fluctuations refer to new hires, mergers resulting from the acquisition of new companies and movements between companies. Negative fluctuations are generally due to terminations and the end of employment contracts, resignations, movements between companies, among other factors related to employee turnover. In 2023, there was a reclassification in the distribution of employees between functional categories. **GRI 2-4**

Annual total compensation ratio GRI 2-21*

	2021	2022	2023
Highest paid individual/all employees' average ratio	168.50	110.80	183.92
Raise % to the total annual compensation of the organization's highest paid individual	806%	37%	90.9%
Percentage variation in average total compensation (%)	3,200%	114%	15.0%
Proportion of the percentage variation of the highest paid compensation to the percentage increase in the total average compensation	0.25	0.32	6.07

*Only employees with active status were considered, including those of the acquired companies. For the calculations, the sums by Business Units were considered.

Proportion between the lowest salary and the local minimum wage, by gender GRI 202-1*

By gender	2021		2022		2023	
	Men	Women	Men	Women	Men	Women
Lowest salary paid by the organization	R\$ 2,169.04	R\$ 2,079.32	R\$ 2,326.66	R\$ 2,178.76	R\$ 1,320.00	R\$ 1,320.00
Minimum wage determined by legislation or union	R\$ 1,100.00	R\$ 1,100.00	R\$ 1,212.00	R\$ 1,212.00	R\$ 1,302.00	R\$ 1,302.00
Proportion between the lowest salary and the local minimum wage**	2.0	1.9	1.9	1.8	1.0	1.0

*The definition of the lowest salary considered the lowest nominal salary of each of the Company's business units, taking into account the base of active employees sent by the companies acquired monthly. The concept of major operating units refers to all business units grouping companies within the same market segment. Fluctuations in the ratios are related to employee turnover.

JSL has units outside Brazil, with only six employees, who are not being considered in the calculation of this indicator. There is no management of third-party salaries. Data for 2021 and 2022 were restated (correction). GRI 2-4

**In 2023, the proportion between the lowest salary and the local minimum wage was 1.01 for men and women.

Proportion between base salary and fixed compensation received by women and those received by men for each work category GRI 405-2*

	2021		2022		2023	
	Base salary	Compensation	Base salary	Compensation	Base salary	Compensation
Board	0.8	0.9	0.9	1.0	0.8	1.2
General Management (Senior Management)	1.1	3.2	ND	ND	ND	ND
Area Management	0.9	0.9	1.0	1.0	0.9	1.0
Coordination (Jr. Management)	1.0	1.0	1.0	1.0	1.0	1.0
Supervision	1.0	0.9	0.9	0.9	1.0	1.0
Administration	1.0	0.9	1.0	0.9	1.0	0.9
Operational	0.8	0.7	0.8	0.7	0.8	0.7
Apprentice	1.0	1.0	1.0	1.0	1.1	0.9
Interns	1.0	0.9	1.0	1.3	0.9	0.9
Trainees	0.9	0.9	0.9	0.9	1.0	0.8

*The average salary is calculated based on the base salary and the total remuneration of all employees, considering all months of the year and the period worked.

*The indicator does not take into account the specificities of each job title, such as activity, time at the company and/or role, productivity and technical perfection, reality and/or responsibility on an individual basis.

Wage gap (%)

	2021	2022	2023
Employees paid minimum-salary	2%	2%	3%
Employees paid above minimum-salary	98%	98%	97%
Full-time employees paid with company shares	0%	0%	0.1%

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

By gender	2021		2022		2023	
	Total training hours	Average per employee	Total training hours	Average per employee	Total training hours	Average per employee
Men	88,601.1	4.0	282,829.7	12.4	434,686	16.7
Women	8,758.3	2.1	112,208.7	24.3	144,960	24.5
Total	97,359.3	3.7	395,038.4	14.4	579,646	18.2
Per work category						
Board	197.5	7.9	168.9	6.0	323	9.0
Management	0.0	0.0	2,170.6	10.7	0.0	0.0
General-Management (Senior Management)	81.0	7.4	0.0	0.0	426	22.4
Area Management	16.0	0.1	0.0	0.0	4,207	16.4
Coordination (Jr. Management)	77.0	0.2	5,397.8	15.4	8,384	20.2
Supervision	10.0	0.0	21,610.0	37.8	18,319	27.5
Administration	15,439.1	6.0	32,256.3	12.9	87,734	30.0
Operational	79,374.0	3.6	324,054.6	13.9	443,738	16.7
Apprentices	2,116.8	3.8	8,211.8	16.1	16,072	16.9
Interns	48.0	2.1	1,154.8	41.2	435	18.1
Trainees	0.0	0.0	13.6	3.4	9	1.7
Total	97,359	3.7	395,038	14.4	579,646	18.2

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

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

By gender	2021		2022		2023	
	Number of employees assessed	% of employees assessed	Number of employees assessed	% of employees assessed	Number of employees assessed	% of employees assessed
Men	553	2.5%	1,002	4.0%	13,863	53.4%
Women	98	2.3%	177	4.0%	2,999	50.8%
Total	651	2.5%	1,179	4.0%	16,862	52.9%
Per work category						
Board	13	52.0%	11	39.3%	24	66.7%
General-Management (Senior Management)	8	72.8%	11	78.6%	17	89.5%
Area Management	1	0.5%	5	2.7%	165	64.5%
Coordination (Jr. Management)	201	61.5%	234	66.7%	287	69.2%
Supervision	28	5.2%	301	53.2%	532	80.0%
Administration	400	7.5%	617	11.8%	1,723	58.9%
Operational	0	0.0%	0	0.0%	14,094	53.1%
Apprentices	0	0.0%	0	0.0%	18	1.9%
Interns	0	0.0%	0	0.0%	2	8.3%
Total	651	2.5%	1,179	4.0%	16,862	52.9%

*The significant variation is the result of JSL's efforts in 2023, expanding the evaluation process to include the operational base in the formal people cycle according to the system, no longer restricted to administrative areas only.

Furthermore, Transmoreno was included in this report for the first time.

FSJ and TruckPad do not carry out performance evaluations. The integration of these companies is being evaluated for the next cycle.

Percentage of employees with health insurance

	2021				2022				2023			
	Men	Women	Blacks	Other underrepresented groups	Men	Women	Blacks	Other underrepresented groups	Men	Women	Blacks	Other underrepresented groups
Board	9	1	3	0	9	1	3	0	10	1	3	0
General-Management (Senior Management)	8	0	1	0	11	0	2	0	13	0	2	0
Area management	73	9	28	0	76	11	28	1	93	14	35	0
Coordination (Jr. Management)	133	36	86	1	163	52	104	1	149	54	97	0
Supervision	220	45	169	3	222	56	166	2	213	52	153	0
Administration	600	585	604	145	626	672	647	143	585	649	637	82
Operational	10,693	791	8,227	32	12,121	1,216	9,549	35	11,093	1,248	8,703	54

Maternity/paternity leave GRI 401-3*

	2021		2022		2023	
	Men	Women	Men	Women	Men	Women
Number of employees eligible for leave	21,969	4,241	22,828	4,626	25,947	5,904
Number of employees who have gone on leave in that period	403	54	440	98	410	116
Number of employees who have returned from leave in that period	389	46	418	60	394	64
Number of employees still on leave at the end of the period	14	8	22	38	16	52
Number of employees who remained at work for at least 12 months upon returning from leave	273	27	367	75	341	87
Return rate	96.5%	85.2%	95.0%	61.2%	96.1%	55.2%
Retention rate	67.7%	50.0%	83.4%	76.5%	83.2%	75.0%

*The data only takes into account active employees in SAP. Restated data for 2021 and 2022. GRI 2-4

PEOPLE'S HEALTH AND SAFETY

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

	2021	2022	2023
Total Number	28,390	29,336	31,851
Number of people covered by management system	28,390	29,336	31,851
Percentage of people covered by management system	100%	100%	100%

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

Accidents at work GRI 403-9 | (1) Total Recordable Incident Rate (TRIR) and (2) Fatality Rate for (a) direct employees and (b) contract employees TR-R0-320a.1 | TR-AF-320a.1*

	2021	2022	2023
Total man-hours worked	49,525,883	57,074,072	67,301,723
Number of recordable accidents	55	172	194
Recordable accidents rate	1.1	3.0	2.9
Number of fatalities as a result of a work accident	3	0	3
Rate of fatalities as a result of a work accident	0.1	0.0	0.0
Number of work accidents with no serious consequences (except fatalities)	64	44	70
Rate of work accidents with no serious consequences (except fatalities)	1.3	0.8	1.0
Number of work accidents with mandatory communication	67	44	73
Rate of work accidents with mandatory communication	1.3	0.8	1.1

*The data only includes information about employees, without data regarding third-party workers and service providers

**The fatality rate resulting from work accidents was 0.04 in 2023. The standard reporting of one decimal place was demonstrated in the table.

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

	2021	2022	2023
Total employees in security/surveillance activities	0	26	32
Number of security/surveillance employees trained on human rights	0	0	0
Percentage of security/surveillance employees trained on human rights	0	0	0
Total third-party personnel in security/surveillance activities	133	317	331
Number of security/surveillance third parties trained on human rights	0	0	19
Percentage of security/surveillance third parties trained on human rights	0	0	6%

*Priority was given to the training of inspectors so that they can propagate the core principles within the Company.

Number of road accidents and incidents TR-R0-540a.1 | TR-AF-540a.3*

	2021	2022	2023
Total number of accidents	292	308	356

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

IMPACTS ON COMMUNITIES AND THE VALUE CHAIN

Proportion of spending on local suppliers GRI 204-1*

	2021	2022	2023
Expenses with all suppliers (R\$)	1,615,226,654.00	2,245,664,444.04	2,015,749,534.89
Expenses with local suppliers – same place of operation (R\$)	984,995,501.00	1,176,815,432.94	1,141,430,037.47
Percentage of expenses with local suppliers (%)	61.0%	52.4%	56.6%

**Companies whose purchases were made within the same State are considered local suppliers. The concept of “important operational units” refers to all JSL Group companies registered in SAP of the SIMPAR holding. Acquired information is not considered.

New suppliers selected using social and environmental criteria GRI 414-1* | 414-2

	2021	2022	2023
Total number of new suppliers that were considered for hiring	1,489	1,645	1,510
Total of new suppliers selected based on social criteria	1,461	1,637	1,472
% of suppliers selected based on social criteria	98.1%	99.5%	97.5%

*The SIMPAR Group does not carry out an assessment of suppliers after approval, but studies the possibility of implementing the due diligence reassessment process of active critical suppliers with defined frequency. Environmental criteria are not adopted in the selection of suppliers.

Expenses with suppliers*

	2021	2022	2023
Number of current contracts	330	768	722
Total expenditures with suppliers (R\$)	1,615,226,654.43	2,245,664,444.04	2,015,628,890.70
Expenditures with critical suppliers/ priority (BRL)	714,765,367.90	1,604,445,876.22	1,007,814,445.35

*Expenditures with suppliers are considered critical from 50% of JSL's total spend, The fluctuation refers to the demobilization of the center,

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

	2021	2022	2023
Social impact assessment, including gender impact assessments, based on participation processes	100%	100%	100%
Environmental impact assessments and continuous monitoring	100%	100%	100%
Public disclosure of assessment results of environmental and social impact	100%	100%	100%
Programs of local development based on the needs of local communities	100%	100%	100%
Stakeholders engagement plan based on mappings of these parts	100%	100%	100%
Broad committees and processes of consultation aimed to local community including vulnerable groups	100%	100%	100%
Work councils, occupational health and safety commissions and other worker representative entities to discuss impacts	100%	100%	100%
Formal complaint processes by local communities	100%	100%	100%

*The company FSJ Logística, acquired at the end of 2023, has not yet been incorporated into the indicators, as it is in the diagnostic phase and its data will be reported in the next cycle.

CLIMATE STRATEGY AND ENVIRONMENTAL MANAGEMENT

Energy consumption within the organization (GJ) GRI 302-1 | SASB TR-RO-110a.3 | TR-AF-110a.3 (1)

Total fuel consumed, (2) percentage of natural gas, (3) percentage of renewable*

Consumption of fuels from non-renewable sources (GJ)	2021	2022	2023
Acetylene	-	-	1,180.9
Diesel	5,372,260.9	5,933,663.2	4,715,601.5
Gasoline	48,589.6	46,035.3	56,638.4
Airplane Gasoline	0	0	1,370.7
LPG	32,073.7	24,922.3	22,002.00
GVN	1,878	4,775	11,559.0
Total non-renewable	5,454,802.2	6,009,395.8	4,808,352.5
Consumption of fuels from renewable sources (GJ)	2021	2022	2023
Hydrous ethanol	12,434.5	11,780.8	15,623.1
Anhydrous ethanol	12,336.2	8,775.8	14,494.2
Biodiesel	626,481.6	615,467.2	572,390.7
Total renewables	651,252.3	636,023.8	602,508.0
Purchased energy consumption (GJ)**	2021	2022	2023
Full electricity	170,624.7	115,245.8	138,825.7
Non-renewable electricity	133,257.9	25,238.8	15,409.7
Renewable electricity	37,366.8	90,006.9	123,416.1
Total energy acquired	170,624.7	115,245.8	138,825.7
Total	6,276,679.3	6,760,665.4	5,549,686.2

*Calculation tool of GHG Protocol of the Brazilian Program used as a methodological basis. Source of factors used for conversion: GHG Protocol Brazil tool, Lower Calorific Value (PCI) data incorporated into the tool; National Electric System Operator (ONS), which considers the percentage of renewable energy to be 88.9% in 2023; and Aneel base, with average national energy tariffs. There is no consumption of energy sold (electricity, steam, cooling and heating) in the last three years.

**Energy consumption acquired in the "steam", "Heating" and "Cooling" categories was zero in the last three years

Energy consumption outside the organization (GJ) GRI 302-2*

Energy consumed outside the company per activity (GJ)	2021	2022	2023
Logistics	1,902,203.0	2,144,535.7	4,512,247.3
Final consumption of products sold	0.0	0.0	0.0
Total	1,902,203.0	2,144,535.7	4,512,247.3

*Calculation tool of GHG Protocol of the Brazilian Program used as a methodological basis,

Energy intensity (GJ/thousands of BRL) GRI 302-3*

JSL	2021	2022	2023
Inside (GJ)	6,276,679.3	6,760,665.4	6,353,935.6
Outside (GJ)	1,902,203	2,144,535.7	4,512,247.3
Revenue (thousands of R\$)	4,227.2	5,972.2	7,574.6
Energy intensity (GJ/thousands R\$)	1,934.8	1,491.1	1,434.5

*The company FSJ, acquired at the end of 2023, is not included as it is in the process of diagnosis and incorporation into sustainability processes. For the calculation, the consumption of fuel and electricity inside and outside the Organization was considered (used by JSL and its value chain - third-party drivers and aggregates - to carry out its activities). Considered for calculation: GHG Protocol tool; Aneel base with average national energy tariffs; ONS data; and ANP base with the average fuel values.

*There was a change in the methodology from 2023. Some operations previously classified as asset heavy (Scope 1) were changed to asset light (Scope 3). There was no change in history.

Reduction in energy consumption (GJ) GRI 302-4*

	2021	2022	2023
Volume of energy consumption reductions (GJ)	0	483,986.2	-406,729.9

*The company FSJ, acquired at the end of 2023, is not included as it is in the process of diagnosis and incorporation into sustainability processes. There was a change in the methodology from 2023. Some operations previously classified as asset heavy (Scope 1) were changed to asset light (Scope 3). There was no change in history. Types of energy included in the reductions: non-renewable fuel (diesel, gasoline, aviation kerosene, LPG and CNG); renewable fuels (hydrated ethanol, anhydrous ethanol, biogas and biodiesel); renewable and non-renewable electrical energy. Base used for calculation: energy consumption in GJ (GRI 302-1), used in the integrated report in the base year 2022.

Water abstraction by source (ML) GRI 303-3*

By source	2021		2022		2023	
	All areas	Areas with water stress	All areas	Areas with water stress	All areas	Areas with water stress
Freshwater	9.7	9.7	9.9	9.9	14.4	14.4
Groundwater (total)**	9.7	9.7	9.9	9.9	14.4	14.4
Freshwater	147.9	0.0	92.7	0.0	161.6	0.0
Water from third parties (total)	147.9	0.0	92.7	0.0	161.6	0.0
Total	157.7	9.7	102.6	9.9	176.9	14.4

*FSJ Logística, acquired at the end of 2023, was not included in this cycle's report as it is being integrated into sustainability and GRI standards.

**Groundwater consumption refers to units that use water from an artesian well: Marvel headquarters (Chapécó), Rodomeu headquarters (Piracicaba) and Intermodal JSL (Itaquaquecetuba). For these units, a water stress classification analysis was carried out using the WRI Aqueduct Water Risk Atlas tool.

Water consumption GRI 303-5*

	2021	2022	2023
Total water consumption from all areas with water stress	9.7	9.9	14.4
Total water consumption from all areas	157.7	102.6	176.1

*FSJ Logística, acquired at the end of 2023, was not included in this cycle's report as it is being integrated into sustainability and GRI standards. °Total consumption refers to the sum of consumption coming from the public network, which supplies operations and specific units with artesian wells. Accounting is carried out based on consumption indicated on water invoices and conversion of financial data (BRL) into m³, using the average cost of the national commercial tariff as the conversion factor.

Direct emissions (Scope 1) of Greenhouse Gases (GEE) GRI 305-1* | Scope 1 gross global emissions | SASB

TR-R0-110a.1 / TR-AF-110a.1 (em tCO₂e)

	2019	2020	2021	2022	2023
Mobile combustion	277.704,3	251.576,3	389.392,9	233.665,4	410.118,6
Stationary combustion	3.459,6	1.221,1	2.535,0	1.156,7	985,3
Fugitive combustion	2,5	1.318,6	23.189,3	8.250,4	5.584,6
Solid Waste and Effluents	0,0	0,0	124,9	686,3	407,9
Subtotal	281.166,4	254.116,0	415.242,1	243.758,8	417.096,4
Biogenic emissions	0,0	0,0	0,0	25.624,1	50.365,9

*The base year is 2021 as it considers the complete inventory of JSL and its acquired companies, with the exception of IC Transportes acquired in 2023 and allocated in the inventory of the same year, and FSJ, which is under assessment and will be considered in the Public Emissions Registry. Change from Scope 1 is due to inventory refinement and relocation of some operations to scope 3, through alignment with customers. The calculation considers CO₂, CH₄, N₂O and HFCs. The operational control as a data consolidation approach was used. Lower Calorific Value (PCI) and density data and emission factors available in the GHG Protocol Brazil tool were used as references. 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.

Indirect GHG emissions (Scope 2) from energy acquisition (in tCO₂e) GRI 305-2*

	2019	2020	2021	2022	2023
Location approach	2,779.8	2,290.6	6,007.6	1,411.4	1,397.8
Purchasing choice approach	0.0	0.0	0.0	0.0	0.0

*The base year is 2021 as it considers the complete inventory of JSL and its acquired companies, with the exception of IC Transportes acquired in 2023 and allocated in the inventory of the same year, and FSJ, which is under assessment and will be considered in the Public Emissions Registry. The emissions factor used was the "IPCC Fifth Assessment Report 2013 (AR5 – 100 years)". incorporated into the GHG Protocol tool. Calculation tool of GHG Protocol of the Brazilian Program used as a methodological basis. The operational control as a data consolidation approach was used. The 2022 values have been amended to include the audited Public Emissions Registry report released in August 2022. GRI 2-4

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

	2019	2020	2021	2022	2023
Category 1 – Goods and services purchased	2,992.3	2,145.3	2,168.9	134,914.5	48,119.8
Category 2 – Capital goods	0.0	0.0	0.0	29,146.4	0.0
Category 3 – Activities related to fuel and energy (not included in scopes 1 and 2)	0.0	0.0	123,235.7	69,777.8	131,923.0
Category 4 – Transport and distribution (upstream)	138,072.2	150,323.2	166,510.2	421,955.4	376,507.5
Category 5 – Waste generated in operations	0.0	0.0	1,661.2	150.2	0.0
Category 6 – Business trips	0.0	0.0	674.8	300.3	586.1
Category 7 – Employee commuting (home-work)	21,660.4	21,815.6	23,987.8	39,134.1	34,887.7
Category 11 – Use of goods and services sold	148,464.9	0.0	0.0	0.0	0.0
Total Scope 3	311,189.9	174,284.1	318,238.7	695,378.7	592,024.1
Biogenic emissions	0.0	17,570.7	14,758.5	33,510.0	43,270.7

*The base year is 2021 as it considers the complete inventory of JSL and its acquired companies, with the exception of IC Transportes acquired in 2023 and allocated in the inventory of the same year, and FSJ, which is under assessment and will be considered in the Public Emissions Registry. In 2023, the values presented in Scope 3 are partial. The complete analysis can be seen with the publication of the Public Emissions Register and the audited data will be reviewed in the next Integrated Annual Report. Considered to JSL S.A, categories 1, 3, 4, 7, Other companies in the JSL Group (Fadel, Transmoreno, TPC, Rodomeu, Marvel, TruckPad, IC Transportes): categories 3, 4, 7, Category 6: All JSL Group companies (JSL, Fadel, Transmoreno, TPC, Rodomeu, Marvel, TruckPad, IC Transportes), with the exception of Marvel and Rodomeu. The emissions factor used was the "IPCC Fifth Assessment Report 2013 (AR5 – 100 years)", incorporated into the GHG Protocol tool, Calculation tool of GHG Protocol of the Brazilian Program used as a methodological basis. The 2022 values were updated following the inventory audit, with the results published in the Public Emissions Register in August 2022, GRI 2-4

Intensity of greenhouse gas (GHG) emissions (tonCO₂e) GRI 305-4*

	2020	2021	2022	2023
Emissions (tCO ₂ e) – Scopes 1, 2 and 3	430,690.72	739,488.42	940,548.89	1,010,518.35
Net revenue (R\$ million)	2,826.80	4,296.00	6,022.40	7,574.64
Index of GHG emissions Intensity (tCO₂e / BRL million)	152.36	172.13	156.18	133.40

*Covers Scope 1, 2 and 3 (all categories). For 2024, the Scope 3 calculation is divided into two phases (values presented are partial). The complete analysis can be seen with the publication of the Public Emissions Register and the audited data will be reviewed in the next Integrated Annual Report. Categories 1, 3, 4, 7 are considered for JSL S.A, Categories 3, 4, 7 are considered for other JSL Group companies (Fadel, Transmoreno, TPC, Rodomeu, Marvel, TruckPad, IC Transportes), Category 6 is considered for JSL, Fadel, Transmoreno, TPC, Rodomeu, Marvel, TruckPad, IC Transportes (except Marvel and Rodomeu), FSJ Logística, acquired by JSL at the end of 2023, was not incorporated into the indicators; it is in the diagnostic phase, and its data will be reported after an audit in the Public Emissions Registry. Gases included in the calculation: CO₂, CH₄, N₂O, HFCs,

Reduction of GHG emissions GRI 305-5*

	2020 to 2021	2021 to 2022	2022 to 2023
Scope 1 Reductions	161,126.11	-171,483.32	173,337.65
Scope 2 Reductions	3,716.96	-4,596.23	-13.56
Scope 3 Reductions	143,954.63	377,140.02	-103,354.64

*The base year is 2021 as it considers the complete inventory of JSL and its acquired companies, with the exception of IC Transportes acquired in 2023 and allocated in the inventory of the same year, and FSJ, which is under assessment and will be considered in the Public Emissions Registry. Gases included in the calculation: CO₂, CH₄, N₂O, and HFC. The GHG Protocol Brazil Tool was used as a methodological basis. The 2022 values were updated following the inventory audit, with the results published in the Public Emissions Register in August 2022, GRI 2-4

Emissions of NOX, SOX and other significant atmospheric emissions GRI 305-7 | Atmospheric emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx and (3) particles (PM10) TR-R0-120a,1/TR-AF-120a,1*

Emissions of NOX, SOX and other significant atmospheric emissions (ton) Scopes 1 and 3	2021	2022	2023
NOX	980.7	1,041.8	1,479.3
Particulate matter (PM)	8.4	8.3	12.4
Carbon monoxide (CO)	122.7	136.8	194.4
Total	1,111.8	1,187.0	1,686.2

*The calculation carried out considers the fuels that JSL purchases (Scope 1 mobile category) and the fuel consumption/mileage driven by operations with third-party drivers and aggregates (Scope 3 Category 4 - upstream transport), Emissions of SOX gases, persistent organic pollutants (POP), volatile organic compounds (VOC) and dangerous air pollutants (HAP) are not monitored,

Waste generated (t) GRI 306-3

Non-hazardous waste	2021	2022	2023
Unserviceable used tires	194.2	484.1	401.5
Paper/cardboard/plastic	0.0	285.0	181.1
Metals	72.1	533.1	392.0
Wood	0.0	0.0	96.5
Air filter	0.0	0.0	0.0
Domestic/Organic	757.4	1,750.	1,158.2
Sanitary Effluent	0.0	0.0	0.0
Biological sludge	0.0	0.0	30.7
Other Waste	0.0	2,263.6	1,532.3
Subtotal	1,023.7	5,316.5	3,792.4
Hazardous waste			
Used lubricating oil (OLUC)	4.7	125.5	127.5
Automotive batteries	4.4	18.0	3.3
Class I waste - contaminated	97.6	272.7	170.2
Bulbs	0.0	0.0	1.3
Oil filter	0.0	0.0	7.2
Contaminated soil	0.0	0.0	0.0
Other waste	0.0	857.1	290.8
Subtotal	106.7	1,273.4	600.3
Total	1,130.4	6,589.9	4,392.8

*The indicator includes JSL's operational units and its controlled companies, In some units, waste management is the responsibility of the customer and the numbers are not included in this indicator, Although there was an expansion of acquired companies and reported units, there was a drop in destinations and generation itself,

Waste not intended for final disposal (t) GRI 306-4*

Non-hazardous waste	2021	2022	2023
Unserviceable used tires	194.2	479.7	401.4
Paper/cardboard/plastic	0.0	285.0	190.0
Metals	72.1	531.5	444.5
Wood	0.0	0.0	96.5
Domestic/Organic	0.0	2.1	72.9
Biological sludge	0.0	0.0	30.7
Other Waste	0.0	1,005.7	1,023.8
Subtotal	266.3	2,304.0	2,259.9
Hazardous waste			
Used lubricating oil (OLUC)	4.7	125.5	147.9
Automotive batteries	4.4	18.0	2.8
Class I waste - contaminated	97.6	2271	125.9
Bulbs	0.0	0.0	1.2
Oil filter	0.0	0.0	6.6
Other waste	0.0	850.7	101.7
Subtotal	106.7	1,221.3	386.2
Total	373.0	3,525.3	2,646.1

	2021	2022	2023
Non-hazardous waste	Outside the organization	Outside the organization	Outside the organization
Preparation for reuse	0.0	39.2	5.2
Recycling	266.3	1,58.9	1,105.1
Other recovery operations	0.0	905.9	1,144.5
Subtotal	266.3	2,304.1	2,254.8
Hazardous waste			
Preparation for reuse	0.0	56.1	20.5
Recycling	9.1	33.0	5.2
Other recovery operations	97.6	1,027.1	365.6
Subtotal	106.7	1,116.3	391.3
Total	373.0	3,420.3	2,646.1

*The indicator includes JSL's operational units and its controlled companies, In some units, waste management is the responsibility of the customer and the numbers are not included in this indicator, Although there was an expansion of acquired companies and reported units, there was a drop in destinations and generation itself, *FSJ Logística, acquired at the end of 2023, was not included in this cycle's report as it is being integrated into sustainability and GRI standards,

Waste intended for final disposal (t) GRI 306-5

Non-hazardous waste	2021	2022	2023
Unserviceable used tires	0.0	4.3	196.8
Paper/cardboard/plastic	0.0	0.0	1.4
Metals	0.0	1.6	0.0
Wood	0.0	0.0	0.0
Air filter	0.0	0.0	0.0
Domestic/Organic	747.4	787.4	1,085.4
Other Waste	0.0	2,219.1	446.8
Subtotal	747.4	3,012.4	1,730.4
Hazardous waste			
Automotive batteries	0.0	0.0	0.0.5
Class I waste - contaminated	0.0	151.1	75.5
Bulbs	0.0	0.0	711.0
Oil filter	0.0	0.0	0.5
Contaminated soil	0.0	0.0	43.5
Other waste	0.0	6.0	153.3
Subtotal	0.0	157.1	984.3
Total	747.4	3,169.6	2,714.7

Non-hazardous waste	2021	2022	2023
	Outside the organization	Outside the organization	Outside the organization
Incineration with energy recovery	0.0	0.0	0.0
Incineration without energy recovery	0.0	1.3	0.0
Landfill	757.4	2,959.9	1,533.5
Other disposal operations	0.0	51.3	196.8
Subtotal	757.4	3,012.4	1,730.4
Hazardous waste			
Incineration with energy recovery	0.0	0.0	0.0
Incineration without energy recovery	0.0	62.6	778.1
Landfill	0.0	94.5	206.2
Other disposal operations	0.0	0.0	0.0
Subtotal	0.0	157.1	984.3
Total	757.4	3,169.6	2,714.7

*The indicator includes JSL's operational units and its controlled companies. In some units, waste management is the responsibility of the customer and the numbers are not included in this indicator. Although there was an expansion of acquired companies and reported units, there was a drop in destinations and generation itself. *FSJ Logística, acquired at the end of 2023, was not included in this cycle's report as it is being integrated into sustainability and GRI standards.

Aggregate number and volume of spills and releases to the environment TR-R0-540a.3*

	2022	2023
Number of spills	7	12
Volume of spills (m3)	29	25.1

*The indicator started to be reported in 2022. In 2023, the JSL group's operations expanded and there was an increase in accident occurrences. All environmental accidents were treated and remedied in accordance with legislation and their waste was disposed of appropriately. JSL has no outstanding issues or non-compliances related to spills and releases into the environment. In addition, JSL maintains an emergency response contract, manuals and procedures for any type of occurrence.

Return on environmental investments

	2023
Operating expenses (R\$)	19,726,705.9
Savings, cost reduction, income, tax incentives, etc, (R\$)	4,477,229.6
% of operations covered	100%
Coverage base (revenue, production volume, employees, etc,)	100%

GRI CONTENT SUMMARY

Statement of use: JSL has reported in accordance with the GRI Standards for the period from 01/01/2023 to 12/31/2023.

Applicable GRI Sector Standard(s): Not applicable

GRI STANDARD	DISCLOSURE	LOCATION/COMMENT	OMISSION			GLOBAL COMPACT	SGD
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION		
General disclosures							
GRI 2: General Disclosures 2021	2-1 Organizational details	8, 9					
	2-2 Entities included in the organization’s sustainability reporting	3, 8, 9					
	2-3 Reporting period, frequency and contact point	3					
	2-4 Restatements of information	In comparison with the previous report, there are no changes related to the nature of the business or base period – however, there are changes in the personnel indicator and in the emissions indicator reported in 2022. With publication in July 2023, in accordance with the GHG Protocol Brazil Program calendar, JSL’s 2022 Inventory of Emissions is available in public registry and encompassed new Scope 3 categories and data reviews. Another change, in relation to the last publication, is the acquisition, in 2023, of the companies IC Transportes and FSJ Logística. Changes are shown in footnotes throughout the document.					
	2-5 External assurance	3, 112					
Activities and workers							
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	8	Employees without guaranteed working hours shown by gender and region.	ND	There is no such category in the Company.		
	2-7 Employees	46, 80, 81, 82, 83, 84				6	8, 10
	2-8 Workers who are not employees	87					8

GRI STANDARD	DISCLOSURE	LOCATION/COMMENT	OMISSION		GLOBAL COMPACT	SGD
			REQUIREMENT(S) OMITTED	REASON		
Governança						
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	22, 23, 24				5,16
	2-10 Nomination and selection of the highest governance body	23				5,16
	2-11 Chair of the highest governance body	23, 33				16
	2-12 Role of the highest governance body in overseeing the management of impacts	22, 23				16
	2-13 Delegation of responsibility for managing impacts	26, 27				
	2-14 Role of the highest governance body in sustainability reporting	3, 5, 26				
	2-15 Conflicts of interest	5, 28				16
	2-16 Communication of critical concerns	22, 26, 27				
	2-17 Collective knowledge of the highest governance body	22, 23, 24				
GRI 2: General Disclosures 2021	2-18 Evaluation of the performance of the highest governance body	-	The evaluation processes and their criteria are being discussed by the Company. The assessment is being developed with the help of specialized external consultancy.			
	2-19 Remuneration policies	25				
	2-20 Process to determine remuneration	25				
	2-21 Annual total compensation ratio	90				
	Strategy, policies and practices the help of specialized					
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	5				
	2-23 Policy commitments	28, 29, 30			10	16
	2-24 Embedding policy commitments	28				16
	2-25 Processes to remediate negative impacts	13, 28, 29, 33				16
	2-26 Mechanisms for seeking advice and raising concerns	29			10	16
	2-27 Compliance with laws and regulations	78				
	2-28 Membership associations	19, 20				

GRI STANDARD	DISCLOSURE	LOCATION/COMMENT	OMISSION			GLOBAL COMPACT	SGD
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION		
Stakeholder engagement							
GRI 2: General Disclosures 2021	2-29 Approach to stakeholder engagement	13					
	2-30 Collective bargaining agreements	All employees (100%) are covered by collective bargaining 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					
	3-2 List of material topics	4					
Financial economic performance and business expansion							
GRI 3: Material Topics 2021	3-3 Management of material topics	12, 58				7	1, 8, 9, 10, 12, 13, 16 and 17
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	43	The costs of measures taken to manage risk or opportunity.	ND	The costs of measures taken to manage risk and opportunities will not be disclosed in this reporting cycle.		8 and 9
	201-2 Financial implications and other risks and opportunities due to climate change	65, 66, 67				7	13
GRI 207: Tax 2019	207-1 Approach to tax	32					1, 10 and 17
	207-2 Tax governance, control, and risk management	32					1, 10 and 17
Respect, development and appreciation of people							
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	88, 89				6	3, 5, 8 and 10
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	45					3, 5 and 8
	401-3 Parental leave	92				6	5 and 8

GRI STANDARD	DISCLOSURE	LOCATION/COMMENT	OMISSION			GLOBAL COMPACT	SGD
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	48, 91				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, 91				6	5, 8 and 10
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	47, 78, 79, 84, 85, 86, 87				6	5 and 8
	405-2 Ratio of basic salary and remuneration of women to men	47, 90				6	5, 8 and 10
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	90				6	1, 5 and 8
	202-2 Proportion of senior management hired from the local community	87				6	8
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	61					5, 9 and 11
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	JSL understands that the right to free union association is a non-negotiable part and addresses the issue in its Code of Conduct, which is signed by employees and suppliers who, by accepting the Company's policies, commit to not violating this principle. Thus, in the supply chain there are no cases of suppliers violating it. All employees are also covered by collective labor agreements, whether they are unionized or not. JSL also believes that collective negotiations are necessary for parity in the labor and employment relationship, and seeks to maintain a good relationship with trade unions, monitoring negotiations in different categories, even when it is not part of the negotiation.				3	8

GRI STANDARD	DISCLOSURE	LOCATION/COMMENT	OMISSION			GLOBAL COMPACT	SGD
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION		
Corporate governance, ethics and compliance (includes data security)							
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	28, 78				10	16
	205-2 Communication and training about anti-corruption policies and procedures	30, 31				10	16
	205-3 Confirmed incidents of corruption and actions taken	No cases of corruption were identified in 2023 in the Company.				10	16
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There were no legal actions filed due to unfair competition, trust and monopoly practices in which JSL was identified as a participant.					16
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	The collective agreements do not contain deadlines established for operational changes, but JSL seeks to keep all employees informed in relation to operational changes, at least 15 days in advance.				3	8
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	78				6	5 and 8
GRI 415: Public Policy 2016	415-1 Political contributions	-		Not applicable	The Company is committed to complying with current legislation that prohibits the donation of legal entities to political parties and candidates. As a reinforcement, there are the following policies aimed at this topic: Code of Conduct and Donation and and Sponsorship Policy.	10	16

GRI STANDARD	DISCLOSURE	LOCATION/COMMENT	OMISSION		GLOBAL COMPACT	SGD
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	In the last three years, we have not identified substantiated complaints regarding the violation of privacy and loss of customer data.				16
Customer relationship						
GRI 3: Material Topics 2021	3-3 Management of material topics	58				3, 8 and 16
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	-		Not applicable	JSL does not evaluate the health and safety management of its consumers.	16
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	53				
	417-2 Incidents of non-compliance concerning product and service information and labeling	In the last three years, there have been no cases of non-compliance, fines and/or warnings in relation to information and labeling of products and services.				
	417-3 Incidents of non-compliance concerning marketing communications	There are no records of cases of non-compliance with regard to marketing communications in the last three years.				16
Climate strategy and environmental management						
GRI 3: Material Topics 2021	3-3 Management of material topics	65				7, 8 e 9 3, 6, 7, 8, 11, 12, 13, 14 and 15
GRI 302: Energy 2016	302-1 Energy consumption within the organization	69, 95			7 e 8	7, 8, 12 and 13
	302-2 Energy consumption outside of the organization	69, 96			8	7, 8, 12 and 13
	302-3 Energy intensity	69, 96			8	7, 8, 12 and 13
	302-4 Reduction of energy consumption	69, 96			8 e 9	7, 8, 12 and 13

GRI STANDARD	DISCLOSURE	LOCATION/COMMENT	OMISSION		GLOBAL COMPACT	SGD	
			REQUIREMENT(S) OMITTED	REASON			EXPLANATION
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	69			8	6 and 12	
	303-2 Management of water discharge-related impacts	69			8	6	
	303-3 Water withdrawal	69, 96			7 e 8	6	
	303-4 Water discharge	-		Information not available	The water used by the Company comes from and is discarded in the public supply network, there is no specific measurement of disposal.	7 e 8	6
	303-5 Water consumption	69, 97			8	6	
GRI 304: Biodiversity 2016	304-2 Significant impacts of activities, products and services on biodiversity	71	The measurement of significant, direct, and indirect impacts related to item “b” of this indicator does not apply to JSL’s (Logistics and Transportation) business.		8	6, 14 and 15	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	68, 97			7 e 8	3, 12, 13, 14 and 15	
	305-2 Energy indirect (Scope 2) GHG emissions	68, 97			7 e 8	3, 12, 13, 14 and 15	
	305-3 Other indirect (Scope 3) GHG emissions	68, 97			7 e 8	3, 12, 13, 14 and 15	
	305-4 GHG emissions intensity	68, 98			8	13, 14 and 15	
	305-5 Reduction of GHG emissions	68, 98			8 e 9	13, 14 and 15	
GRI 305: Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)	This indicator is not applicable to JSL operations.			7 e 8	3 and 12	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	68, 98			7 e 8	3, 12, 14 and 15	

GRI STANDARD	DISCLOSURE	LOCATION/COMMENT	OMISSION			GLOBAL COMPACT	SGD
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION		
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	70				8	3, 6, 11 and 12
	306-2 Management of significant waste-related impacts	70				8	3, 6, 11 and 12
	306-3 Waste generated	70, 98				8	3, 6, 11 and 12
	306-4 Waste diverted from disposal	70, 99				8	3, 6, 11 and 12
	306-5 Waste directed to disposal	70, 100				8	3, 6, 11 and 12
People's health and safety							
GRI 3: Material Topics 2021	3-3 Management of material topics	53				7, 8 e 9	3, 6, 7, 8, 11, 12, 13, 14 and 15
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	53					8
	403-2 Hazard identification, risk assessment, and incident investigation	53					8
	403-3 Occupational health services	53					8
	403-4 Worker participation, consultation, and communication on occupational health and safety	53					8 and 16
	403-5 Worker training on occupational health and safety	53, 55					8
	403-6 Promotion of worker health	53, 56					3
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	53					8
	403-8 Workers covered by an occupational health and safety management system	53, 93					8
	403-9 Work-related injuries	53, 93					3, 8 and 16
	403-10 Work-related ill health	In the last three years, no occupational illnesses or deaths were identified among our own employees (there is no such survey for third parties and service providers).		Monitoring of occupational diseases or deaths for third parties and service providers is not carried out (item "b").			3, 8 and 16

GRI STANDARD	DISCLOSURE	LOCATION/COMMENT	OMISSION		GLOBAL COMPACT	SGD
			REQUIREMENT(S) OMITTED	REASON		
Positive impact on communities and the entire value chain						
GRI 3: Material Topics 2021	3-3 Management of material topics	60, 61			7, 8 e 9	3, 6, 7, 8, 11, 12, 13, 14 and 15
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	61				5, 9 and 11
	203-2 Significant indirect economic impacts	61				1, 3 and 8
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	60, 94				8
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	JSL did not have environmental assessment criteria for suppliers in 2023.			8	
	308-2 Negative environmental impacts in the supply chain and actions taken	JSL did not have environmental assessment criteria for suppliers in 2023.			8	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	78			6	5 and 8
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	60			5	8 and 16
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	60			4	8

GRI STANDARD	DISCLOSURE	LOCATION/COMMENT	OMISSION		GLOBAL COMPACT	SGD
			REQUIREMENT(S) OMITTED	REASON		
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	91			1	16
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	There are no records of cases of violation of the rights of indigenous peoples in the last three years.			1	2
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	61, 95			1	
	413-2 Operations with significant actual and potential negative impacts on local communities	61				
	414-1 New suppliers that were screened using social criteria	60, 92			2	5, 8 and 16
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	92	An assessment of suppliers after approval is not conducted, but it is under study the possibility of implementing the due diligence reassessment process of active critical suppliers with defined frequency (Items "b, c, d, e").		2	5, 8 and 16

SASB CONTENT INDEX

SASB topic	Code	Accounting Metrics	Coment/location
Industry: Road Transportation			
Climate strategy and environmental management			
Climate strategy and environmental management	TR-RO-110a.1 / TR-AF-110a.1	Gross global Scope 1 emissions	68, 97
	TR-RO-110a.2 / TR-AF-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	65
	TR-RO-110a.3 / TR-AF-110a.3	1) Total fuel consumed, (2) percentage natural gas and (3) percentage renewable	95
	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)	98
Positive impact on communities and the entire value chain			
Accident & Safety Management	TR-RO-540a.1 / TR-AF-540a.3	Number of road accidents and incidents	93
	TR-RO-540a.3	(1) Number and (2) aggregate volume of spills and releases to the environment	101
	TR-AF-540a.1	Description of implementation and outcomes of a Safety Management System	53
Appreciation of the truck driver			
Workforce Conditions, Health & Safety	TR-RO-320a.1 / TR-AF-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	93
	TR-RO-320a.2	(1) Voluntary and (2) involuntary turnover rate for all employees	88, 89
	TR-RO-320a.3	Description of approach to managing short-term and long-term driver health risks	53
	TR-RO-000.C	Number of employees, number of truck drivers	87
	TR-AF-310a.1	Percentage of drivers classified as independent contractors	87

ADDITIONAL CONTENT INDEX

Indicator	Location
Pay gap	90
Complementary indicators of the Board of Directors	77
Certifications	77
Fines for environmental issues	No environmental fines exceeding the materiality of US\$10,000.00 were paid in the reporting period.
Return on environmental investment	101

LETTER OF ASSURANCE



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Independent auditors' limited assurance report on the non-financial information included in the 2023 Integrated Report

(A free translation of the original report issued in Portuguese)

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

Introduction

We were engaged by JSL S.A. (the "Company" or "JSL") to present our limited assurance report on the non-financial information included in JSL S.A.'s "2023 Integrated Report" for the year ended December 31, 2023.

Our limited assurance does not extend to prior period information or to any other information disclosed together with the 2023 Integrated Report, including any images, audio files or merged videos.

Responsibilities of the Management of JSL S.A.

The management of the Company is responsible for:

- select and set proper criteria for preparing the information included in the 2023 Integrated Report;
- prepare information in accordance with the Company's criteria and guidelines Global Reporting Initiative (GRI – Standards) and Guidance CPC 09 – Integrated Reporting related to the Basic Conceptual Framework of the Integrated Reporting, prepared by the International Integrated Reporting Council (IIRC);
- design, implement and maintain internal controls over the information relevant to the preparation of the information included in the 2023 Integrated Report that is free from material misstatement, whether due to fraud or error.

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Responsibility of independent auditors

Our responsibility is to express a conclusion on the non-financial information included in the 2023 Integrated Report, based on the limited assurance engagements conducted in accordance with Technical Communication CTO 07/2022 issued by the CFC – Federal Counsel of Accounts and NBC TO 3000 – Assurance Engagements Other than Audits and Reviews, also issued by the CFC, which is equivalent to ISAE 3000 – International Standard on Assurance engagements other than audits or reviews of historical financial information, issued by the International Auditing and Assurance Standards Board (IAASB). These standards require work planning and procedures to obtain limited assurance about whether the non-financial information included in the 2023 Integrated Report taken as a whole is free from material misstatement.

KPMG Auditores Independentes Ltda. ("KPMG") applies the Brazilian Standard on Quality Management (NBC PA 01), which requires the firm to plan, implement and operate a quality management system, including policies or procedures related to compliance with ethical requirements, professional standards and applicable statutory and regulatory requirements. We have met the independence and other ethical requirements of the Accountant's Professional Code of Ethics and Professional Standards (including Independence Standards) based on key integrity, objectivity, professional competence and due zeal, confidentiality and professional behavior.

Limited assurance engagement conducted in accordance with the revised NBC TO 3000 (ISAE 3000 revised) consists mainly of inquiring the management of the Company and other professionals of the Company who are involved in the preparation of the information, as well as applying analytical procedures to obtain evidence that enables us to conclude, in the form of a limited assurance, information taken as a whole. A limited assurance engagement also requires additional procedures to be applied when the independent auditor gets to know about issues that lead him to believe that the information disclosed in the 2023 Integrated Report, taken as a whole, may have material misstatements.

The selected procedures are based on our understanding of the issues related to the compilation, materiality and presentation of the information included in the 2023 Integrated Report, of other circumstances of the engagement, and of our consideration about the areas and processes associated with the material information disclosed in the 2023 Integrated Report, in which material misstatements could exist. The procedures consisted of, among others:

- planning the engagement, considering the relevance, the amount of quantitative and qualitative information, as well as the operating and internal control systems that supported the preparation of the information included in the 2023 Integrated Report;
- understanding the calculation method and procedures followed for compiling indicators by inquiring the managers in charge of gathering information;
- applying analytical procedures to quantitative information and inquiring about qualitative information and its correlation with the indicators disclosed in the information included in the 2023 Integrated Report;

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when non-financial data correlate with financial indicators, these indicators are crosschecked against financial statements and/or accounting records;

- d. analyzing the procedures followed for preparing the report and its structure and contents, in accordance with the Global Reporting Initiative – GRI's Content and Guidance CPC 09 – Integrated Reporting (which relates to the Basic Conceptual Framework for Integrated Reporting, prepared by the International Integrated Reporting Council – IIRC); and
- e. assessment of sampled non-financial indicators.

The limited assurance engagements also included compliance with the guidelines and criteria of the Global Reporting Initiative (GRI - Standards) framework, except for indicators 305-1, 305-2, 305-3, 305-4 and 305-5, for which we were not engaged, and the Guidance CPC 09 - Integrated Reporting, related to the Basic Conceptual Framework of the Integrated Reporting, prepared by the International Integrated Reporting Council (IIRC) applicable to the preparation of information included in the 2023 Integrated Report.

Scope and limitations

The procedures applied in a limited assurance engagement vary in terms of nature and timing and are smaller to the extent than in a reasonable assurance engagement. Therefore, the security level obtained from a limited assurance engagement is substantially lower than that obtained if a reasonable assurance engagement had been carried out. If we had carried out a reasonable assurance engagement, we could have found other issues and possible misstatements that may exist in the information included in the 2023 Integrated Report. Accordingly, we do not express an opinion on that 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 this data. Qualitative interpretations of materiality, relevance and accuracy of data are subject to individual assumptions and judgments. Moreover, we did not carry out any work on data informed for prior periods, or about future projections and goals.

The preparation and presentation of sustainability indicators and integrated reporting followed the criteria set by the Global Reporting Initiative (GRI – Standards), with the Guidance CPC 09 - Integrated Reporting related to the Basic Conceptual Framework of Integrated Reporting prepared by the International Integrated Reporting Council (IIRC) and therefore do not aim at ensuring compliance with social, economic, environmental or engineering laws and regulations. However, those standards provide for the presentation and disclosure of possible violations to these regulations when significant sanctions or fines are imposed. Our assurance report should be read and understood accordingly, part of the criteria set by the Global Reporting Initiative (GRI – Standards) and Guidance CPC 09 – Integrated Reporting related to the Basic Conceptual Framework of the Integrated Reporting, prepared by the International Integrated Reporting Council (IIRC).

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Paragraph of emphasis

The Company's 2023 Integrated Annual Report was prepared in accordance with the Global Reporting Initiative (GRI) Sustainability Reporting Standards, and includes indicators 305-1, 305-2, 305-3, 305-4, and 305-5, for which no specific procedures were performed for the limited assurance engagement.

Conclusion

Our conclusion was based on and is subject to the matters described in this report.

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

According to the procedures applied by our team and described on this report and the evidence we obtained, except for the effects of the subject described in the qualified conclusion paragraph, nothing came to our attention that causes us to believe that the nonfinancial information included in the 2023 Integrated Report for the year ended December 31, 2023 of JSL S.A. have not been prepared, in all material respects, in accordant with the Global Reporting Initiative (GRI – Standards) Standards, the Sustainability and Guidance CPC 09 – Integrated Reporting related to the Basic Conceptual Framework of the Integrated Reporting, prepared by the International Integrated Reporting Council (IIRC).

São Paulo, May 23, 2024

KPMG Auditores Independentes Ltda.
CRC 2SP-014428/O-6

ORIGINAL REPORT IN PORTUGUESE SIGNED BY
Bernardo Moreira Peixoto Neto
Accountant CRC RJ-064887/O-8

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Credits

Coordination

JSL – Sustainability, Marketing and Communication, and Investor Relations

GRI Consulting

Walk4Good

Writing, editing, graphic design and layout

KMZ Conteúdo
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Translate

TGA Translations

