



# INTEGRATED ANNUAL REPORT 2023



# Content

<b>About the Integrated Annual Report</b>	3
Materiality process	5

<b>Message from the Management</b>	8
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<b>SIMPAR Group</b>	14
Culture and Values	17
Timeline - acquisitions	19
Corporate structure	21

<b>Highlights 2023</b>	41
------------------------	----

<b>Intellectual and Reputational Capital</b>	43
Management model	44
Intangible assets	55

<b>Human Capital</b>	79
SIMPAR <i>Jeitão</i>	80

<b>Social and Relationship Capital</b>	90
Supplier management	91
Social management	93

<b>Natural Capital</b>	101
Climate strategy	102
Environmental management	110

<b>Financial Capital</b>	114
Economic-financial result	115

<b>Annexes</b>	117
----------------	-----

<b>GRI and SASB</b>	166
---------------------	-----

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

Meeting at SIMPAR headquarters

# About the Integrated Annual Report

For the fourth consecutive year, since its establishment, **SIMPAR** publishes an Integrated Annual Report to present the strategic vision, operations and performance of its businesses. The information, from January 1st to December 31st, 2023, encompasses both the holding itself and its subsidiaries (**JSL, Movida, VAMOS, CS Brasil, Automob, BBC e CS Infra**), in compliance with what is disclosed in the Financial Statements (DFs). The data is consolidated. Exceptions arise from the inorganic growth of the holding company's portfolio and internal processes of the acquired companies, and are presented in footnotes. Any reformulations, data corrections or additional information are also reported throughout the document. [GRI 2-2 | 2-3 | 2-4](#)

In commitment to transparency and good market practices, this publication was developed based on the guidelines of the International Financial Reporting Standards (IFRS) – without omitting any mandatory information or aspects of Integrated Reporting –, the CDP Disclosure Insight Action and the Task Force on Climate-related Financial Disclosures (TCFD). It also follows as guidelines the CPC 09 – Integrated Reporting guidelines, correlated with the Basic Conceptual Structure of Integrated Reporting, prepared by the International Integrated Reporting Council (IIRC) and indicators of the 2021 Standards, the Global Reporting Initiative (GRI) – which complies with –, and the Sustainability Accounting Standards Board (SASB), transport sector, by the Value Reporting

Foundation (VRF), in addition to incorporating the Sustainable Development Goals (SDGs) and the Principles of the United Nations (UN) Global Compact. [GRI 2-5](#)

The content\*\*, assured by KPMG Auditores Independentes, was validated by the Company's senior authorities, as well as by the Sustainability Committee, with integrated thinking being the basis of its development and a checkpoint in the assessment process, in which completeness (integrity) of this Integrated Annual Report was guaranteed. The material topics, raised in 2022 and maintained this year, were also approved by the Sustainability Committee. Comments, suggestions or questions are welcome and can be directed to: [sustentabilidade@simpar.com.br](mailto:sustentabilidade@simpar.com.br). [GRI 2-3 | 2-5 | 2-14](#)



Report prepared based on recognized market practices, complying with ESG indices, and assured

\*The results are published quarterly and annually, consolidated, on the Company's Investor Relations website. The accounting, individual and consolidated interim information, in this case, quarterly information, were prepared in accordance with Technical Pronouncement CPC 21 (R1) - Interim Statements and IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB) and presented in accordance with the rules approved and issued by the CVM, applicable to the preparation of the Quarterly Information (ITR). In general, the companies acquired by **SIMPAR** and its subsidiaries are consolidated into the holding company from the closing date of the acquisition and assumption of control of the Company. The financial information was audited by PWC. In compliance with the numbers reported in the Financial Statements, BRT was not included in the reporting of indicators, as **SIMPAR** holds less than 50% of its shares.

\*\* 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 3-1 | 3-2

This Integrated Annual Report presents the management, impacts and results of actions on the most relevant topics for **SIMPAN**'s stakeholders, consulted in a materiality process carried out in 2022, which also included a context assessment. The work followed the assumptions and guidelines of the GRI and the International <IR> Framework, from the perspective of double materiality, in order to guide the external aspects that can affect **SIMPAN**'s value generation and demonstrate how the Company activities can impact its Group. The identification of these aspects and impacts considered internal and external documents and the process resulted in the identification of 13 initial themes, analyzed in depth in interviews with

executives, directors, investors and experts in the Group's sectors of activity. Thus, it was possible to prioritize those with greater scope and magnitude. The consultation was expanded through an online questionnaire answered by 712 people, including employees, suppliers, customers, shareholders, directors, investors and financiers, communities, civil society organizations, the press, students and companies in the sector. As a result, and considering the adoption of a weighting system to reflect the influence and engagement of each audience, eight material topics were defined – analyzed and validated by the **SIMPAN** Sustainability Committee, with the following explanations and correlations::



*Click on the icons to learn more about material themes*

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**RELATED SDGS**

**WHY IT IS MATERIAL**



**DESCRIPTION**

**GLOBAL COMPACT PRINCIPLES**

ASOCIADOS:

GRI Contents:

SASB Content:

## Materiality in the portfolio

The publicly traded portfolio companies have their own sustainability reports, which, like the holding document, follow the materiality process, the last carried out in 2022, with extensive consultation with stakeholders. The most relevant topics (Environmental management and climate change, Health and safety, Productive inclusion and Quality of life for truck drivers) are transversal to the Group's business and, therefore, considered in the *corporate and sustainability strategies* from **SIMPAR**.



- » Economic performance and business expansion
- » Corporate governance, ethics and compliance
- » Climate strategy and environmental management
- » Respect, development and appreciation of people
- » Customer relationship
- » Appreciation of truck drivers
- » People's health and safety
- » Technological and sustainable innovation
- » Impacts on communities and the value chain.



- » Ethics, corporate governance and responsibility in the value chain
- » Customer Experience
- » Climate strategy and environmental management
- » Development, inclusion and appreciation of employees
- » Economic-financial performance
- » Traffic safety and inclusive mobility
- » Innovation
- » Positive impact on communities.



- » Climate strategy and environmental management
- » Economic-financial growth, innovation and diversification of services
- » Ethics, compliance and good corporate governance practices
- » Impact on communities and the value chain
- » Valuing employees and respecting diversity
- » People's health and safety
- » Development of the Brazilian fleet.



About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

Board of Directors of SIMPAR

# Message from the Management

GRI 2-22





- About the Integrated Annual Report
- Message from the Management
- SIMPAR Group
- Highlights 2023
- Intellectual and Reputational Capital
- Human Capital
- Social and Relationship Capital
- Natural Capital
- Financial Capital
- Annexes
- GRI Content Index

**SIMPAR's** Board, from left to right: Fernando Antonio Simões; Fernando Antonio Simões Filho; Adalberto Calil; Paulo Sérgio Kakinoff and Álvaro Pereira Novis.

It is with great **gratitude** and **confidence** that we communicate the 2023 **SIMPAR** results. It was another year in which we demonstrated our resilience and discipline in executing the strategic planning defined by the **Boards of Directors** of our companies and confirmed the quality of our **management model** in which, as a holding company, we contribute to business development in a sustainable manner. **We are grateful for the dedication of our more than 49 thousand employees, the alliances signed with customers and suppliers, our companies and the trust of our shareholders.**

We have built a business ecosystem of independent businesses, present in essential segments of the economy and with high growth potential. This structure, planned and organized on solid foundations, **enables our companies to extract the maximum potential from everything that has**

**been built, at the same time as they grow organically, capturing synergies and taking advantage of opportunities** to expand and develop new businesses with generation of value.

Our **People** share the daily practice of our **Culture** and our **Values** and, with **an attitude to understand and anticipate the needs of customers, businesses and our teams**, remain dedicated to delivering the highest level of quality and efficiency in the service provision. Thus, we establish long-term relationships and alliances, allowing the continuity and expansion of agreements and the necessary trust to grow responsibly, in line with everything planned.

We believe in businesses that contribute to the growth of our clients, the evolution of the sectors in which we operate and, consequently, the communities in which we are present.

We begin a new cycle certain that we will have results compatible with the size of the Group and with everything that has been built. As planned, we ended 2023 with our capital structure in line with the strategy for building our business Group. – **planning that enabled us to reach the current business structure, as well as the competitive differences and entry barriers that place us in a privileged situation in business and make it possible, from now on, to reduce our debt.**



**JSL**, the origin of our business Group and an example of the strength of work, close to completing seven decades of operation, continues to grow rapidly. It counts on seven companies acquired and integrated with independent management and sharing the same **Values** and the same **Culture**. As the largest logistics services company in the country, **JSL**, through scale, capillarity and synergy opportunities, is able to collaborate with the development of its acquired companies, resulting in a solid and dizzying expansion, both organically and through acquisitions. That allows us to offer the best solutions and services in a customized manner to clients from 16 different sectors of the economy.



**VAMOS**, with incomparable scale and presence in strategic regions for its segment in Brazil, has developed a unique ecosystem with great potential that is beginning in the country. With a differentiated range of solutions – sale and rental of new and pre-owned assets made available according to the needs of customers from different sectors – the company contributes to the renewal and modernization of the national fleet and to improving productivity in relevant sectors of the economy. Additionally, newer vehicles contribute to road safety, reduced pollutant gas emissions, increased productivity, income and quality of life for drivers, bringing benefits to society.



**Movida**, totally focused on its customers, was responsible for contributing to a new level of services and products in the car rental market in Brazil and maintains its DNA of innovation and sustainability by offering a broad portfolio of vehicle brands and technology in services in a simple, uncomplicated and unbureaucratic manner. With an adequate fleet volume to serve consumers and their results objectives, the company meets the needs of its customers at different moments in their lives – whether for leisure, travel, work or income generation, including app drivers –, in addition to working with commercial car rental and fleet management.



**Automob**, one of the largest companies in the vehicle retail segment, has expanded as planned and, as a result, now has the largest portfolio of automotive brands in Brazil, capable of serving consumers throughout their purchasing journey – from the most popular cars to luxury cars – at different moments in life. The company is already among the three largest in the segment in terms of revenue and number of stores in Brazil. With great capillarity and scale, it is possible to take advantage of these unique features to add value to customers with a wide range of services and products to be explored, as well as offering a superior quality experience.



**CS Infra** advances our strategy of providing infrastructure services through Public-Private Partnerships (PPPs) and concessions. At the end of 2023, there were already six businesses with high cash generation potential. The following are part of **CS Infra**: the Sorocaba **BRT**; **CS Rodovias**, working to modernize road access in one of the most prosperous agribusiness regions in the country, in Matopiba (PI); **CS Portos**, contributing to the efficiency of the logistics and cargo flow process in Bahia; and **CS Mobi**, with the urban revitalization of the city of Cuiabá (MT) which, like the other businesses we participate in, has predictable returns, a long-term contract and is capable of bringing social and economic benefits to the community. Also highlighted in **CS Infra's** portfolio are: **Ciclus Rio** (RJ) – the largest waste management plant in Latin America –, managed with excellence and environmental commitment in the production of biogas, energy and other inputs obtained through waste, in addition to generation of carbon credits. There is also the recently won Public-Private Partnerships in Belém (PA), **Ciclus Amazônia**, obtained at the beginning of 2024, which should benefit from all the Group's expertise in the waste management segment to serve the population with high quality standards and technology besides positively impacting the entire region.



Banco **BBC** Digital reached its break-even point in 2023. It has a structure and teams prepared for its full growth and to continue serving as a strategic differentiator for customers and businesses in our Group.



**CS Brasil** contributes to the improvement of management in the transport sector in public or mixed economy services with high standard excellence. The company is recognized for its transparency and ethics – values expressed throughout the bidding process that guides its operations – and, in 2023, achieved **ISO 37001**, for anti-bribery management.

**People are one of our main assets.** With the non-negotiable guideline of practicing our **Culture** and our **Values**, we invest in our teams and our processes to continually evolve in the provision of quality services, with efficiency gains and promoting productive inclusion. In this sense, we highlight the launch of the Culture Guide, a document on the behaviors and beliefs expected of all teams and which we believe are fundamental to permeate our *Jeitão* (Our Way), which is one of the fundamental pillars for our perpetuity.

In line with our efficiency practices and our commitment to Sustainability, **we advance in responsible practices in the management and use of resources, such as water and energy.** We continually work to **minimize the effects of Greenhouse Gas (GHG)**

**emissions from our activities** through management programs. In this regard, for the third consecutive year, **we received the Gold Seal from the GHG Protocol, which attests to our transparency in reporting the GHG inventory.**

We are the **business group with the largest portfolio of companies participating in B3's Corporate Sustainability Index (ISE).** **SIMPAR** has also been part of that index for three consecutive years. A highlight of this latest edition of the ISE is the inclusion of **JSL**, which has debuted in the index in 2024, joining **Movida** and **VAMOS**. Still regarding our companies, other highlights confirm our continuous process of evolution within the climate management strategy. Still regarding our companies, other highlights ratify

our continuous process of evolution within the climate management strategy, such as, for example, the approval of a science-aligned Science Based Targets (SBTi) target by **Movida**, the first in the sector in Latin America to achieve this level. Another achievement that deserves to be highlighted is the inclusion of **VAMOS** in Ibovespa – the most important indicator of the average performance of share prices traded on B3 –, an unprecedented milestone among our companies.

In constant search for evolution to achieve the Sustainable Development Goals, we expanded our support for the UN Global Compact, of which **CS Infra, CS Grãos, CS Portos** and **Automob** became signatories, joining **SIMPAR, JSL, VAMOS** and **Movida**, which already had signed the initiative.

Focusing on **generating value for our business and socio-environmental programs, we defined new priority lines** in our sustainability strategy: **Environmental management and climate change; Health and safety; Productive inclusion; and Quality of life for truck drivers**, the latter theme also being part of the strategy of Julio Simões Institute (IJS). Created in 2006, the Institute is the driver of **SIMPAR's** social investments, especially with resources for the communities surrounding our operations.



People are one of our main assets

Program **Você Quer?** (Do you want it?) **Você Pode!**, (You Can!), throughout 2023 we welcomed around 3,000 children to the **Memory Center** where, through the story of **Julio Simões, founder of SIMPAR**, students are encouraged to identify opportunities and break cycles for their own development. Also part of the Institute are the training actions for “Clown Doctors”, within the **Julio Cidadão Program**, and solidarity campaigns in emergency situations, such as for families impacted by the heavy rain that hit the coast of São Paulo, in February 2023, and the southern region of the country. With the **Direção Certa Program**, we promote health and well-being services, such as blood glucose tests, blood pressure and dietary guidance for drivers within the scope of **CS Rodovias (PI)**. During the year, **more than 28 thousand people were impacted by IJS actions.**

**We are prepared for a new cycle in which, focusing on efficiency and attitude to extract maximum value from everything we build sustainably, we will see continuous improvement in**

**results, with growth as a consequence and in a proportion compatible with our business Group.** To this end, we count on the strength of our **People** and their strong commitment to work and **our belief in Brazil**, a country with great potential and where we are present in **real and essential sectors of the economy.**

**We invite everyone - shareholders, employees, customers and suppliers - to enjoy all the achievements that lie ahead, and we thank each and every one for their trust in being with us.** Together, we have built another step in our growth, and continue our ongoing journey of **development.** Thank you for actively participating in our progress - may it be permanent and shared with each of you.

**Adalberto Calil** - Chairman of the Board of Directors of **SIMPAR S.A.**

**Fernando Antonio Simões** - Chief Executive Officer of **SIMPAR S.A.**



About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

SIMPAR employee at end of year convention

A woman with long brown hair, wearing a dark blue SIMPAR t-shirt and a name tag that reads "ERIKA EGERS WIKMANN", is seated at a convention table. She is looking towards the left of the frame. The table in front of her has a water bottle, a smartphone, and a notebook. Other people in similar t-shirts are visible in the background, also seated at tables.

# SIMPAR Group

**SIMPAR S.A.** is an active Brazilian holding company, formed by independent companies that operate under a high-performance management model, with activities in the real economy sectors. As controller, it is agile and diligent in identifying opportunities for each of its businesses, ensuring the necessary conditions and resources so that each company in its portfolio can efficiently execute what was agreed. [GRI 2-1](#)

**SIMPAR** is the controller of seven companies – **JSL, Movida, VAMOS, CS Brasil, Automob, Banco BBC Digital and CS Infra\*** – which operate committed to understanding and serving with quality the different customer profiles in the logistics, mobility, rental segments and dealerships of automobiles, machinery and financial and infrastructure services. Across the Group, there are over 49 thousand employees, who work based on a non-negotiable Culture. The Company is listed on B3

(SIMH3) on the Novo Mercado and is present in the Corporate Sustainability Index (ISE) and other relevant ESG indices and rankings. With its administrative headquarters in Mogi das Cruzes and its main office in São Paulo city, SIMPAR achieved new record results, with a gross revenue of R\$ 35.5 billion, 34% higher than in 2022, and an adjusted EBITDA of R\$ 8.2 billion, 20% higher than the previous year. [GRI 2-1](#) | [2-6](#)

The Group stands out for its unique management model, in which its subsidiaries have autonomy in conducting business and have their own governance bodies. Publicly traded companies have their own committees and Boards of Directors (CAs) – **Automob**, which is privately held, also has a Board of Directors. In this configuration, **SIMPAR** acts to collaborate and ensure the execution of strategic planning and guidelines

defined by the Boards of Directors to develop and generate business value, contributing to the development of its companies in a sustainable way.



SIMPAR employees at the administrative headquarters in Mogi das Cruzes (SP).

\* In 2024, Ciclus Ambiental was created, which brings together Ciclus Rio, previously in the CS Infra portfolio, and Ciclus Amazônia, a concession also obtained in 2024.

# SIMPAR

## one of the largest business groups in Brazil

GRI 2-1 | 2-6

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**+49 thousand**  
employees



**PRESENCE**  
through subsidiaries, throughout **Brazil, Argentina, South Africa, Chile, Mexico, Paraguay, Peru, Portugal** and **Uruguay**

**7** subsidiaries, three of which are publicly traded, in addition to the holding company itself



**R\$ 35.5 billion** of gross revenue, **34% more than in 2022**, setting a new record

**WORKING**  
in the **logistics, mobility, car and machinery rental and dealership segments, financial and infrastructure services**



**26,461** active suppliers in 2023 across the Group



# Culture and Values

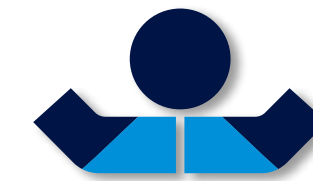
**SIMPAR** has a unique management model, with a history based on the strength of work and determination, with Culture and Values that guide its more than 49 thousand employees. Focusing on disseminating its principles and beliefs that govern businesses, in 2023 the Company formalized its *Jeitão* (Our Way) and developed a Guide that describes the attitudes and behaviors that define its Corporate Culture, as well as the Values that contributed to and support the continuous development of business and relationships. team involvement, provision of a track a **SIMPAR** University on inclusive organizational culture focusing on professional relationships, in addition to campaigns and communications.

## SIMPAR Values



### Customer

The reason for our business existence. We listen to our customers to understand and meet their needs.



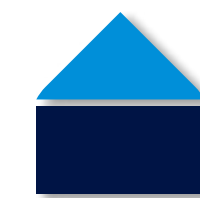
### People

Our great differential, which allows us to achieve our goals.



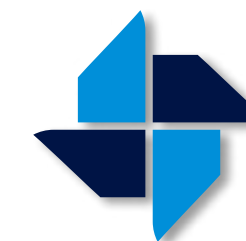
### Simplicity

An agile and uncomplicated way of being and acting. The greater the responsibility, the simpler we must be.



### Ownership attitude

We act with depth and vision of the whole. We are always willing to improve, doing more with less. We work with responsibility, commitment and cost discipline.



### Sustainability

Economically viable, ecologically correct and socially just attitudes.



### Profit

A mission for everyone. Essential to the growth and sustainable development of our business, of our people, of the strengthening and perpetuation of our commercial relationship with our customers.

## Non-negotiable beliefs

### SIMPAR acrgenuinely believes:

- » In ethics;
- » In long-term relationships based on truth and transparency;
- » In **LABOR** power;
- » In doing better every day;
- » In getting to know the **CUSTOMER**, anticipating their needs and serving them better and, as a consequence, generating new businesses;
- » In continually evolving the quality of our services and economic and financial results to contribute to the development of the **COMPANY**, its **PEOPLE, CUSTOMERS, SHAREHOLDERS** and the entire **SOCIETY**.

### SIMPAR does not waive:

- » **SAFETY** | Nothing is more important than work carried out safely.
- » **ETHICS AND COMPLIANCE** | Employees must act in accordance with the provisions of internal regulations.
- » **RESPECT FOR PEOPLE** | All people must be respected and valued. Disrespect won't be tolerated.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

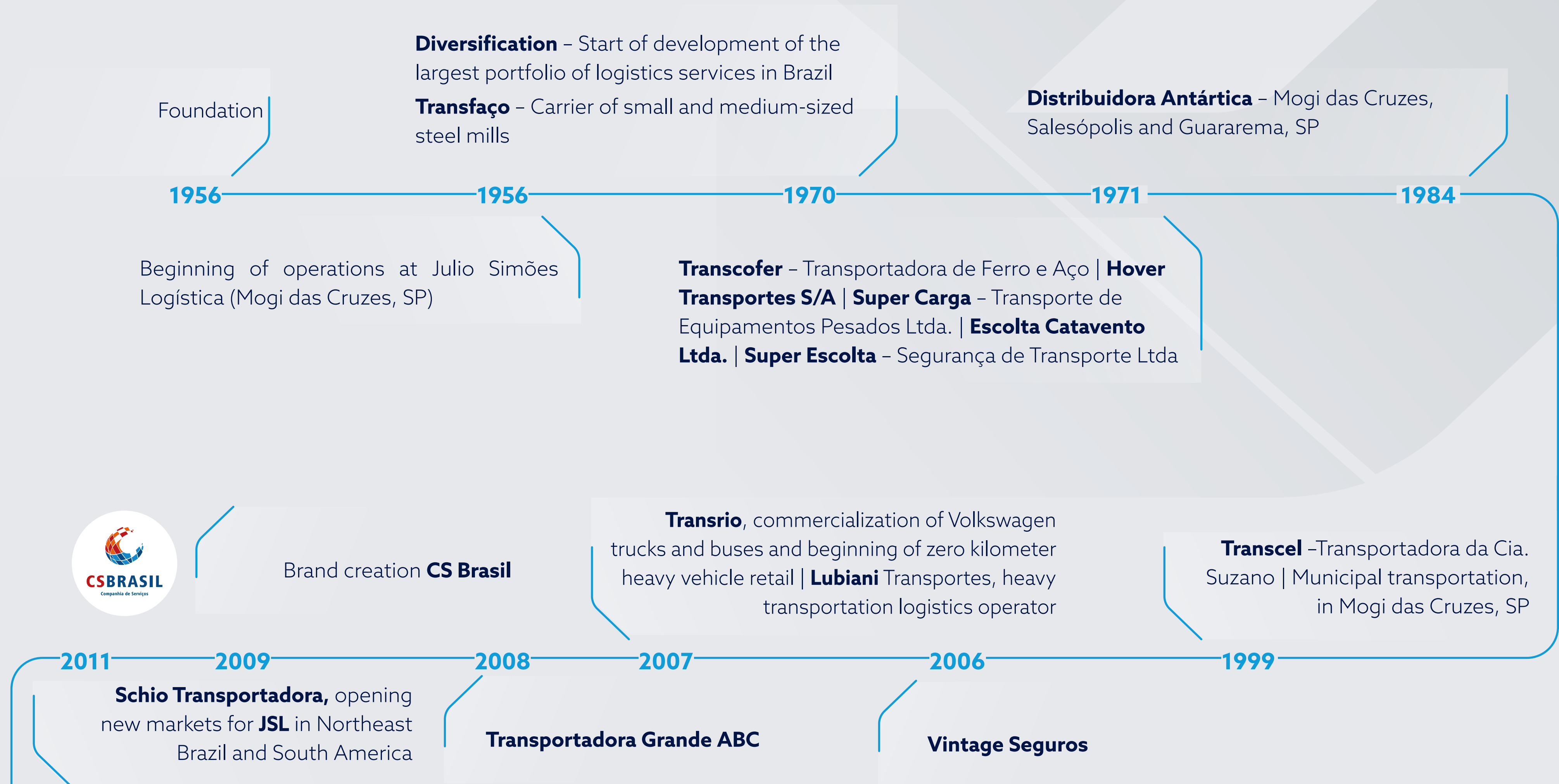
Natural Capital

Financial Capital

Annexes

GRI Content Index

# Timeline acquisitions





**Movida Car Rental, Management and Outsourcing** of light vehicle fleets | BGN Leasing is acquired by **JSL** aiming at complementing operations focused on financial and operational leasing for cars and trucks

Creation of **JSL** Arrendamento Mercantil to facilitate credit for the acquisition of vehicles, machinery and equipment and support the process of renewing and modernizing the Brazilian fleet | Opening of Movida Seminovos stores **Movida**

2013



**VAMOS** is created to centralize and expand rental businesses, dealerships and used truck stores

**Quick Logística Ltda.** and General Warehouses, transport, storage, stock management, inventory, picking and distribution

2014

2015

2016

**VAMOS** acquires Borgato, a rental and concessionaire of agricultural machinery and equipment

2017

**JSL** acquires Truckpad, to accelerate its technological development and expand the digitalization of the logistics network | **Autostar** and Grupo Green are acquired by **Automob** | Truckvan is acquired by **VAMOS** | Brand creation



Corporate reorganization and consolidation of **SIMPAR**, with independent companies with independent management | **JSL** expands its portfolio with the acquisition of **Fadel** and **Transmoreno**



2023

2022

Another year of acquisitions – by **JSL**, **IC Transportes** and **FSJ Logística**; by **VAMOS**, **Tietê Veículos** and **DHL Tratores**; and **Grupo Alta**, **Best Points** and **Nova Quality Veículos**, by **Automob**

2021



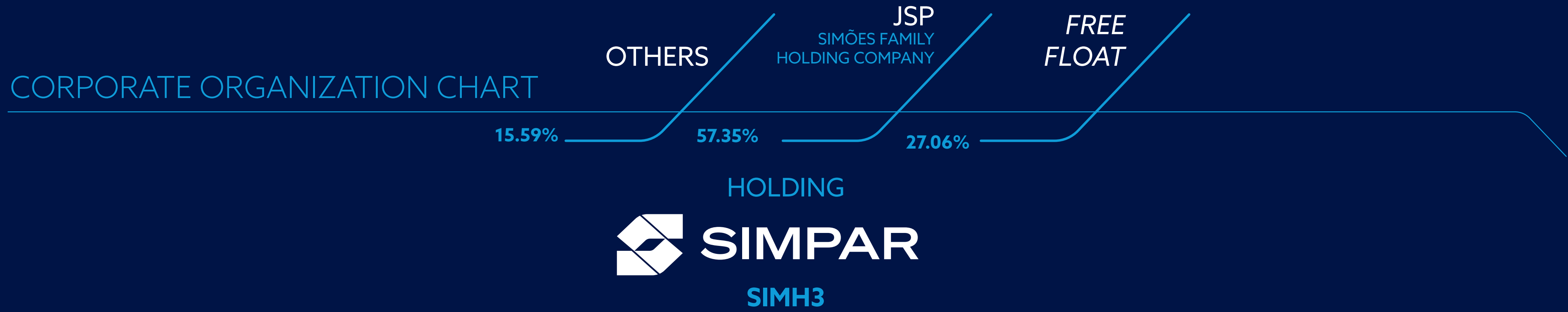
Acquisition of Vox Frotas and Marbor Frotas by **Movida** | **Automob** acquires **UAB Motors** and **Saga Maranhão** | **JSL** acquires **Rodomeu**, **TPC** and **Marvel** | **Monarca**, **HM Forklifts**, 70% of **BMB** and the Fendt brand concession are acquired by **VAMOS** | Merger with CS Infra by **SIMPAR**

2020

2019

**Komatsu** brand concession agreement for MT and MS by **VAMOS**

# Corporate Structure GRI 2-1



About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

Entity	Free Float	Image
<b>JSL</b> ENTENDER PARA ATENDER	<b>71.9%</b> FREE FLOAT 22.1%	
<b>mov(da)</b> aluguel de carros	<b>65.0%</b> FREE FLOAT 34.2%	
<b>GRUPO VAMOS</b>	<b>60.1%</b> FREE FLOAT 39.2%	
<b>CSBRASIL</b> Companhia de Serviços	<b>100.0%</b>	
<b>AUTOMOB</b>	<b>79.4%</b>	
<b>BBC</b> DIGITAL	<b>100.0%</b>	
<b>CSInfra</b>	<b>100.0%</b>	
<b>SUPPORTING COMPANIES</b>		

- SIMPAR EMPREENDIMENTOS IMOBILIÁRIOS **100.0%**
- SIMPAR EUROPE **100.0%**
- SIMPAR FINANCE **100.0%**
- ORIGINAL LOCADORA DE VEÍCULO **100.0%**
- AVANTE SEMINOVOS **100.0%**
- ORIGINAL SEMINOVOS **100.0%**

## Portfolio GRI 2-6

**SIMPAR** maintains a portfolio of leading companies or with leadership potential in the sectors in which it operates, with businesses at complementary stages and offering different development opportunities.



### JSL

Leader in road logistics in Brazil, **JSL** has 67 years of experience in offering logistics services to clients from the most varied economic sectors. The portfolio brings together integrated logistics services, dedicated and specialized cargo transport, storage and urban distribution for large shippers. At the end of 2023, with the acquisition of **IC Transportes** and **FSJ Logística**, which were added to **Fadel**, **Transmoreno**, **TPC**, **Rodomeu**, **Marvel** e **TruckPad**, **JSL** had eight subsidiaries. The company, listed on B3 since 2020, has operations

in Brazil and seven other countries: Argentina, Bolivia, Chile, Uruguay, Peru, Paraguay and South Africa.

At the end of 2023, with more than 30 thousand direct employees, JSL registered recorded growth of 26% in its net revenue compared to the previous year, which totaled R\$ 7.6 billion. Adjusted Ebitda was R\$1.5 billion (reported R\$1.7 billion), 35% above that recorded in the previous year, and Ebitda margin was 20.1%.



JSL Operations



JSL Operations

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

## SUSTAINABILITY HIGHLIGHTS

At the beginning of 2024, **JSL** obtained recognition for its commitment to sustainability, being selected to be part of B3's Corporate Sustainability Index (ISE). The company adopts practices that contribute to increasing the number of women in operational areas and senior positions - which occurred, in 2023, through the Women in Management and Women in Leadership programs. In climate issues, it won the Gold Seal, for the reliability and transparency of the emissions inventory, attributed by the Brazilian

GHG Protocol Program, and keeping B rating in the Carbon Disclosure Project (CDP), higher than the global average for the areas of transport and logistics. **JSL** maintains a fleet with average age lower than that of its sector, 3.9 years, contributing to the mitigation of Greenhouse Gas (GHG) emissions in road transport - the main mode in the country - and logistical efficiency, in addition to collaborating more safely on the roads.

*Find out more about **JSL** in the company's Integrated Report.*



## Movida

Operating on three fronts – vehicle rental, fleet management and outsourcing and sale of pre-owned vehicles – **Movida** is among the largest car rental companies in Brazil, with a brand present in all Brazilian states and the Federal District. Furthermore, since 2022, it has also operated in Portugal, with the rental company **Drive on Holidays**.

In 2023, the car rental division, Rent a Car (RAC), developed **Moover**, a brand aimed exclusively at professional drivers, such as app drivers and those working with the delivery of retail products. In Fleet Management and Outsourcing (GTF), **Movida** Frotas works with long-term contracts, customization, technical assistance

and provision of various services. In the segment, **Movida** also operates through **CS Frotas**, specialized in renting light vehicles for the public sector and mixed economy companies.

**SAT**, a tracker company with telemetry and 24-hour assistance, completes the portfolio.

Total net revenue for the year was R\$10.3 billion, 11.2% more than in 2022, while adjusted Ebitda was R\$3.5 billion, growth of 5.1% compared to the last period.

Certification of a company with socio-environmental commitment



From left to right: Movida administrative office, Moover store and RAC store

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index



## SUSTAINABILITY HIGHLIGHTS

Since its inception, **Movida** has contributed to the transformation of the national rental market, offering different models and colors of cars, equipped with distinguishing trimmings and technology as per customer's choice. To this day, the car rental division stands out for offering the youngest fleet in the segment and for diversifying rental types.

Committed to minimizing environmental impacts of its operations, **Movida** had a climate target approved in 2023 by Science Based Targets (STBi). The company maintains the Carbon Free program, which allows customers to offset Greenhouse Gases (GHG) emissions from their locations through the planting of trees, and seeks efficient management of the consumption of natural resources, by dry cleaning vehicles and using reclaimed water. Ethanol consumption is prioritized in the fleet, as is the generation of

renewable energy to supply stores – at the end of 2023, there were 54 stores using solar energy. In addition to these actions, **Movida** has the B Certification, joining a select group in Brazil and worldwide of companies that combine profitability with the purpose of promoting benefits for society. It is also the only car rental company listed, for the fifth consecutive year, on the ISE, in addition to being part of the B3 Carbon Efficient Index (ICO2 B3).

Through **CS Frotas**, there is also an incentive to use renewable fuels. In 2023, mapping began through a questionnaire, in which customers with a fleet of more than a thousand vehicles, which represent 50% of **CS Frotas'** total, informed the type of fuel used and the total mileage driven over a period of one year. During the action, the use of ethanol was encouraged, with customers being shown a comparison of CO2 emissions in a vehicle that uses gasoline and another that uses ethanol.

*Find out more about **Movida** in the company's Integrated Report.*



## VAMOS

**VAMOS** is a publicly traded company, listed on B3's Novo Mercado, present on the Corporate Sustainability Index (ISE) and a leader in the national market for the rental and sale of heavy vehicles. The company's good performance in recent years contributed to the performance of its shares and, in 2023, **VAMOS** became part of the Ibovespa – the most important indicator of the average performance of share prices traded on B3, an unprecedented feat among **SIMPAR** Group subsidiaries, which adds value to the business as it attracts a greater flow of investments.

The company operates through four divisions: **VAMOS Locação (Rental)**, **VAMOS Concessionárias (Dealerships)**, **VAMOS Seminovos (Used Cars)** and **VAMOS Indústria (Industry)** – the last one established in 2023 from the merger of **BMB Mode Center**, customization of Volkswagen/Man trucks and buses, and **Truckan**, manufacturer of mobile units –, which serve customers from different sizes and segments, with customization for agribusiness, energy, logistics and food sectors.

**VAMOS** has more than 45 thousand assets for rental, including trucks, machines and equipment. At the end of 2023, it was present in 11 Brazilian states, with 77 units, including 18 Volkswagen/Man brand truck and bus dealerships, 17 Valtra brand agricultural machinery and equipment dealerships, 15 pre-owned stores, six Komatsu brand stores, 11 from the Fendt brand, six from DHL Valtra and four from Toyota Forklifts. Furthermore, in line with its growth strategy, **VAMOS** recorded two acquisitions in 2023: **Tietê Veículos** and **DHL Distribuidora de Peças e Serviços Ltda.**

Under this structure, the company recorded net revenue of R\$6.085 billion in the year and Ebitda of R\$2.668 billion, an increase of 23.9% and 38.0% compared to 2022. As for net profit, it reached R\$ 587.0 million, three times more than in 2022, before going public.



About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index



## SUSTAINABILITY HIGHLIGHTS

By maintaining long-term contracts and an average age of trucks of 2.3 years at the end of 2023, **VAMOS** contributes to the development and modernization of the national fleet, with a direct impact on road safety and the minimization of Greenhouse Gases (GHG) emissions. During the year, a highlight in the Company, following the pilot conducted in 2022, was the participation in the program for the renewal of the Brazilian vehicle fleet, in line with Federal Government Provisional Measure No. 1.175/23. **VAMOS** joined the initiative, with the participation of Gerdau and Volkswagen, resulting in the withdrawal from circulation of 119 trucks over 20 years old – ranging from 28 to 53 years

– from Brazilian roads. Furthermore, with strategic positioning in regions with great development potential and operations in complementary segments, **VAMOS** contributes to the expansion and development of infrastructure and logistics in Brazil. The Company also carried out, in partnership with Senai, **VAMOS Tech**, training technical consultants, without requiring professional experience. In 2023, at the end of the first cycle, 22 of the 36 participants were integrated into operations of **VAMOS**. Our intention is to create a network of technical schools, both for learning and for recycling knowledge, especially in the Rental area.

*Find out more about **VAMOS** in the company's Integrated Report.*



## CS Brasil

**CS Brasil** is **SIMPAR**'s operating arm in providing mobility services, public passenger transport and fleet outsourcing for the public sector and mixed economy companies. With knowledge and quality in its asset portfolio, the company offers complete management, with maintenance and operation of a light and heavy vehicle fleet, with and without drivers. It also has revenue from CS Brasil Seminovos, which works with the sale of vehicles used in operations, ensuring constant fleet renewal.

In line with the guidelines of the **SIMPAR** Group, **CS Brasil** maintains strict controls over its bidding processes, including a room 100% monitored by video and audio, with secure

and controlled access, in which the processes are monitored and verified by a third party company. There is also the Transparency Portal, with updated information on all current contracts.

In 2023, **CS Brasil** participated in 18 tenders and signed six contracts in the transport area, one of which was a new contract with the Chamber of Goiânia. The year was marked by the deployment of approximately 16,500 assets and the demobilization of approximately 7,500 other assets. At the end of the period there were concessions on three municipal urban lines in the State of São Paulo, in Mogi das Cruzes, Guararema and Sorocaba, and with electronic credit management for urban transportation.



CS Brasil Operations

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

## SUSTAINABILITY HIGHLIGHTS

**CS Brasil** continued with waste management projects. The highlight was *Garagem Sustentável* (Sustainable Garage) which has a unit in Mogi das Cruzes and ten branches in the cities of São Paulo and Guararema (SP), Ramos and Deodoro (RJ), Uberlândia and Contagem (MG), Fortaleza (CE), Goiânia (GO), Várzea Grande (MT) and João Pessoa (PB). The project encompasses standardization of branches, ensuring compliance with environmental legislation through the correct disposal of waste, sustainable practices such as selective collection, safety at work and optimization of resources with the help of a platform aimed at monitoring all waste that is generated and destined. Another highlight of the year was recognizing the commitment to transparency and obtaining ISO 37001,

for anti-bribery management, and the Jornada ESG award from the Alto Tietê Business Development Agency (AGFE), in the area of Governance, for the Transparency Portal and the Bidding Room. In the context of urban transport, the company contributed to Mogi das Cruzes, a pioneer in the Alto Tietê region, being certified as a Green City. The recognition was granted by the Transport Environmental Program (Despoluir), as a result of the evaluation and approval of CS Brasil buses concerning lower pollutant emissions – black smoke is assessed annually, in partnership with Sest/Senat, through measurement with opacimeter, with supporting reports. This analysis began in July 2022, with the measurement of 113 buses from the Mogi Mob operation. In 2023, 116 Mogi Mob buses were analyzed.



## Automob

Holding company launched in May 2022, **Automob** controls the dealerships **Original, Euroimport, T-Drive, AR Motors, Autostar, Green** and, since 2023, **Nova Quality, Grupo Alta** and **Best Points**, in addition to the company **Seucarro.com**, a network specialized in the sale of used cars, opened in the year, already with six stores. The companies **Madre Corretora de Seguros** and **SBR blindadora** – (vehicle armor) complete the services – **Automob** is the only one in the dealership sector to maintain its own armoring company.

Through these companies with independent operations and that share the same Culture, **Automob** maintains the largest portfolio of brands in Brazil: there are 28, 23 of which are automobiles and five motorcycles. Thus, it offers customers entry-level options up luxury, new and pre-owned models, as well as technical assistance, automotive services, sales of parts, tires and accessories, armoring and

financial services, such as financing, consortium and insurance.

With all these distinguishing points, in 2023 **Automob** was recognized by Asian automakers GWM and BYD to represent their brands in some locations in Brazil. Thus, it concluded the period with 120 stores, considering the network of used cars from Seucarro.com, in 20 municipalities across five states. For the convenience and comfort of customers, the company built and modernized stores during the year, with an investment of around R\$100 million.

The year was marked by a significant increase in net revenue, which grew by 32%, and EBITDA, which increased by 28%, both compared to the figures recorded in 2022\*. This strong performance is attributed to the increases in revenue from used vehicles and the direct sales channel, which played a strategic role during the year, encompassing various segments

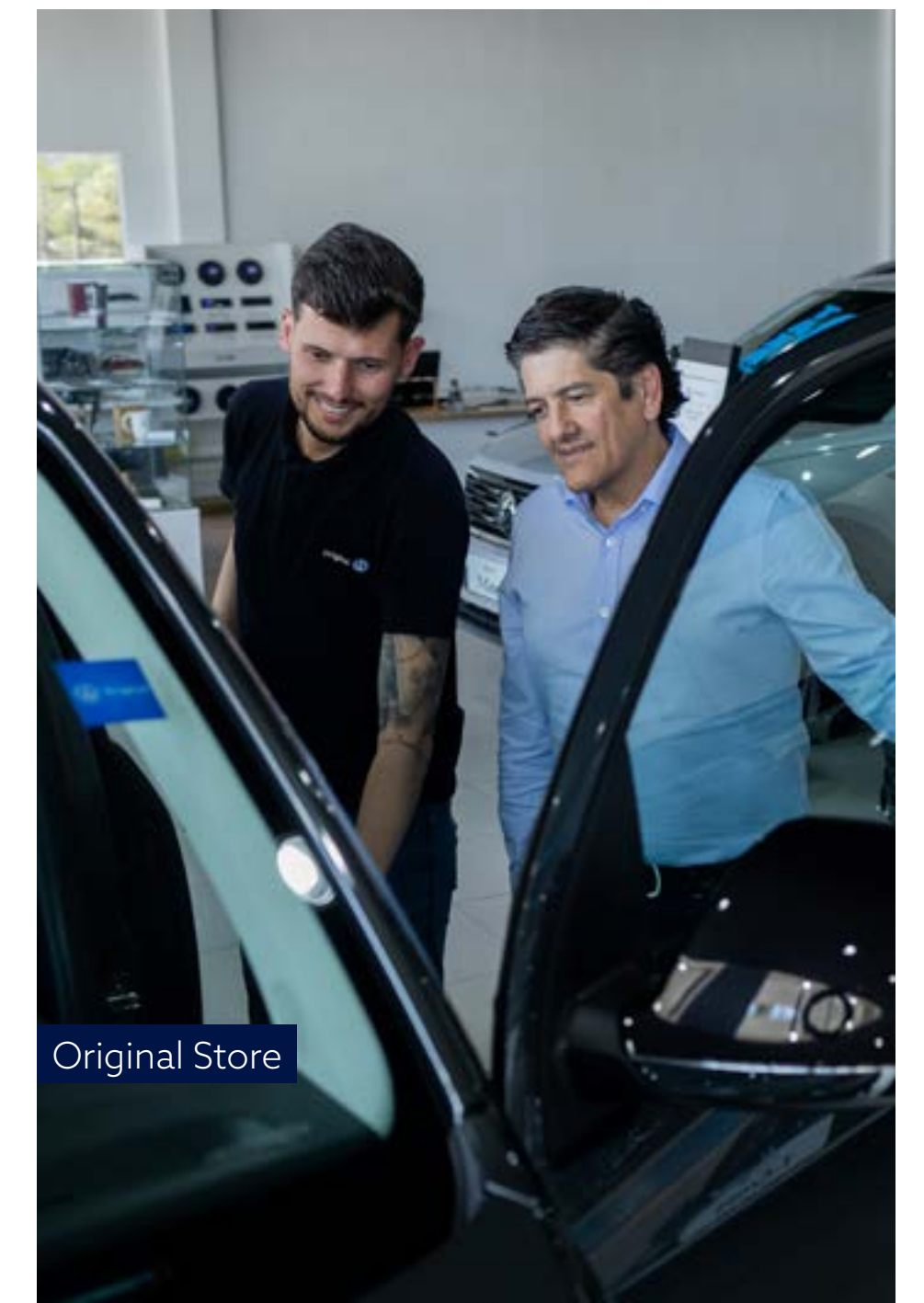
such as rural producers and taxi drivers, for example.

In this scenario, **Automob** performed above the sector average. Among pre-owned and used vehicles, the Company reached 16,918 units sold, 22% more than in 2022, while according to information from the National Federation of Motor Vehicle Distribution (Fenabrave), the national market was 10.7 million units sold, growth of 4.81%. Considering new cars and light commercial vehicles, there was an increase in sales at Automob of 25% compared to 2022, which represents 4,897 units. The national average for the sector grew, in the same comparison, 11.3%, totaling 2,179,363 registrations, according to Fenabrave.

\*Considers 100% of the results of acquired companies, regardless of the acquisition date (except for Alta and Best), in Automob's consolidated results.



BMW Autostar Nações Unidas dealership



Original Store

## SUSTAINABILITY HIGHLIGHTS

With options for new and pre-owned vehicles from different brands and for different income ranges, **Automob** operates with stores that offer an assortment of brands and models for different moments in customers' lives, in addition to options for electric cars, crucial for the decarbonization of the sector. Therefore, **Automob** has also formed partnerships to install chargers in strategic locations, such as shopping malls and on roads. Still in the initial phase, there were six points at the end of the year.

In 2023, **Automob** created a Sustainability Working Group, to define priority topics and its performance in ESG. A diagnosis was carried out that initiated other projects on the waste, climate change and energy fronts, which are being structured and will be developed from 2024.



## Banco BBC Digital

Operating as a multiple bank with authorization from the Central Bank since December 2021, **BBC Digital** is an institution specialized in offering financial solutions for the logistics and mobility segments, with service also focused on professional drivers. The institution focuses on the **SIMPAR** Group, whose operations accounted for around 2/3 of credit origination in 2023.

The great highlight of the year was reaching the financial break-even point, so that the revenue achieved now covers all costs/expenses – a feat achieved in a short time thanks to differences such as a prepared team, market knowledge and careful management in the supply of credit, expressed in a low risk rating for 96% of the portfolio. Furthermore, the asset structure is 99.9% of the portfolio with real guarantee, that is, financing and loans linked to assets to guarantee payment.

Performance was positive in the period, reaching R\$530 million in credit origination, 45% above the R\$365 million in 2022; and R\$760 million in credit portfolio, 63% higher than the R\$465 million recorded in the previous year. The funding balance at the end of 2023 was R\$677 million (R\$409 million in 2022) and the Basel Index was 17.5%.

**BBC** maintained its specialized role in a series of businesses within the Group itself, being responsible for paying freight for **JSL** aggregate drivers, who have accounts with the institution itself – in total, the bank had 43 thousand digital accounts at the end of 2023. It also acted as a financier – on a completely equal footing with other banks – for individual customers in the acquisition of vehicles, motorcycles and agricultural implements in new and pre-owned **Automob**, **Movida** and **VAMOS** stores, as well as in units outside the **SIMPAR** Group.

In this scenario, at the end of the period, **BBC Digital** maintained leasing services, digital account, financing for the issuance of Bank Deposit Certificates (CDB), Direct Consumer Credit (CDC) for light and heavy vehicles and implements, in addition to capital products turnover for legal entities, credit life insurance and fleet management.

With the good results achieved, **BBC Digital** will launch new products in 2024, such as supplier anticipation – for the Group’s partner companies and for the investees themselves – and Floor Plan, financing for stores, mainly used cars.



BBC Employees



## SUSTAINABILITY HIGHLIGHTS

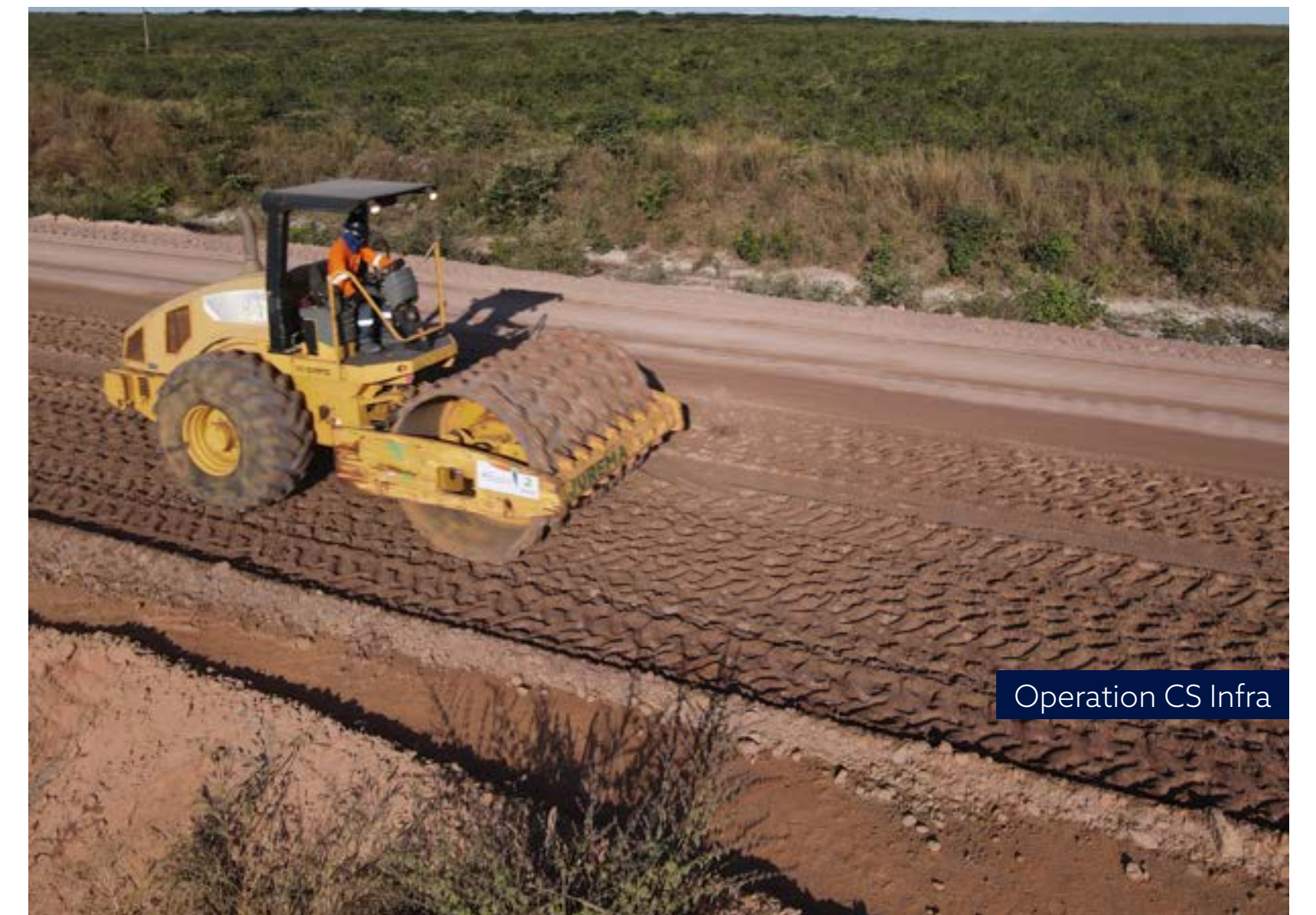
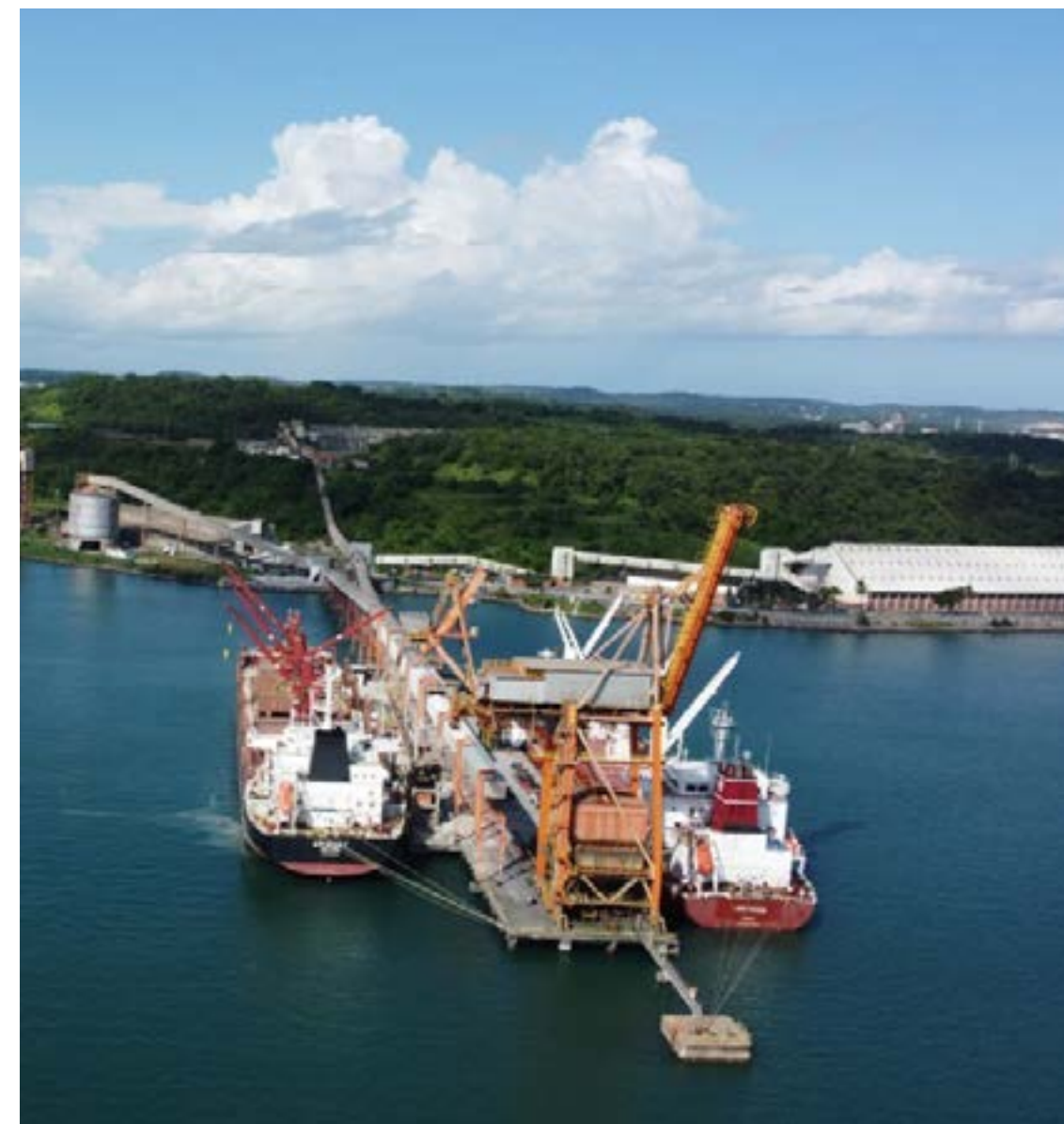
**BBC** was conceived as a bank focused on the **SIMPAR** Group and to make life easier for those who move Brazil – transport professionals. As part of a Group that was born from the entrepreneurship of Julio Simões, a self-employed truck driver who founded **JSL**, it is a digital institution that understands the professional driver public, who acts as a “driving entrepreneur”. It is, therefore, a bank for those who need simplicity and less bureaucracy, which combines tradition and modernity to insert more

and more professional drivers into the national financial system. Thus, offering products such as the Digital Truck Driver Account, Truck Driver Financing and Truck Driver Leasing, in addition to investment options. Furthermore, as a bank designed to operate exclusively in the digital environment, all contracts signed with individuals are signed electronically, that is, without using hard copy documents. To guide its performance in ESG actions, the **BBC** has a Social, Environmental and Climate Responsibility Policy.



## CS Infra

Created in 2021, **CS Infra** is the **SIMPAR** Group's long-term concessions management platform, operating in the following **Environmental** and **Infrastructure** segments.



Operation CS Infra

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

» **Ciclus Rio**

Responsible for solid waste management in Rio de Janeiro – around 10 thousand tons of solid waste are received daily through a concession from the Municipal Urban Cleaning Company (Comlurb), and from municipalities such as Seropédica, Itaguaí, Mangaratiba, São João de Meriti, Piraí and Miguel Pereira – production of biogas and demineralized water. In 2023, an addendum to the concession contract was signed with Comlurb, extending it until April 2036 (the previous term being April 2026) and redefining the tariff adjustment mechanism.

The company manages one of the largest waste recovery operations in Latin America, with cutting-edge and sustainable technology solutions, and is responsible for correctly disposing and treating solid and commercial waste in Rio de Janeiro. To this end, there are five Waste Transfer Stations (ERTs) and a Waste Treatment Center (CRT) at strategic points in the State, such as in the municipalities of Seropédica, Itaguaí, Mangaratiba, São João de Meriti, Piraí and Miguel Pereira. The

CTR located in Seropédica (RJ) was designed with specific blankets for soil preservation and is equipped with waste management and transformation technology. Its installation allowed the closure and environmental recovery of the Itaguaí and Seropédica landfills, in addition to the controlled Gramacho and Gericinó landfills.

There are 3.7 million square meters of total waterproofing in the landfill, through four layers of protection that, combined with electronic anomaly detection sensors, aim to guarantee the non-contamination of soil and groundwater. In addition, the environmental project was planned and executed with state-of-the-art technology, preserving air quality.

The CTR has leachate drains, sending the pollutant for treatment in its own station, going through different stages, including the reverse osmosis technique, one of the most modern in the world, resulting in clean, demineralized water, which can be sold for different uses – since 2020 it has been used to irrigate CTR's own roads.

Also using vertical drains, biogas is captured at CTR Rio. With methane percentage exceeding 50%, it is extracted using suction and, when it reaches the collection station, it is used for different processes, such as energy production, serving as fuel in motor generators.



Operation Ciclus Rio

**SUSTAINABILITY HIGHLIGHTS**

**Ciclus Rio** GRI 306-2, SASB TR-RO-110A.2/ TRAF-110A.2

With the infrastructure present at the landfill at the end of 2023, it was already possible to avoid the release of 20 thousand m<sup>3</sup>/h of methane gas into the atmosphere per day, equivalent to the emission of 300 thousand light vehicles. This corresponds to around 5% of the fleet of vehicles in this category in the city of Rio de Janeiro. During the year, Ciclus also completed the installations and connections for the free energy market, with an installed capacity of 2.8 MW, selling 1.8 MW of surplus energy. There is potential to expand this energy, to 8.4 MWh, after implementing new motor generators, scheduled to begin operation in 2025.

Furthermore, through the capture of gases, the company generates carbon credits and prevents the atmospheric emission of methane. At the end of 2023, generation already corresponded to 8.5 million credits, of which 6 million are in stock to be sold. By 2025, it is estimated that an additional 2 million CO<sub>2</sub> credits will be generated.

Ciclus Ambiental is registered under the Clean Development Mechanism (CDM) of the United Nations Framework Convention on Climate Change.

» Ciclus Amazônia

Responsible, in a Public-Private Partnership model whose concession was obtained in January 2024, for the provision of urban cleaning and solid waste management services in the city of Belém (PA). The concession will last 30 years and includes a monthly payment of R\$32.7 million. In the first ten years, investments of around R\$400 million are expected; In total, resources of approximately R\$700 million will be allocated.

The scope of the contract includes collection, sweeping, recovery of the Aurá landfill, implementation of ecopoints, ETR and CTR (Waste Transport Control). The work also includes the treatment, destination and final disposal in an environmentally appropriate manner of solid urban waste and waste from commercial establishments and service providers, with a volume and composition comparable to household waste. And also waste from health services and construction.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

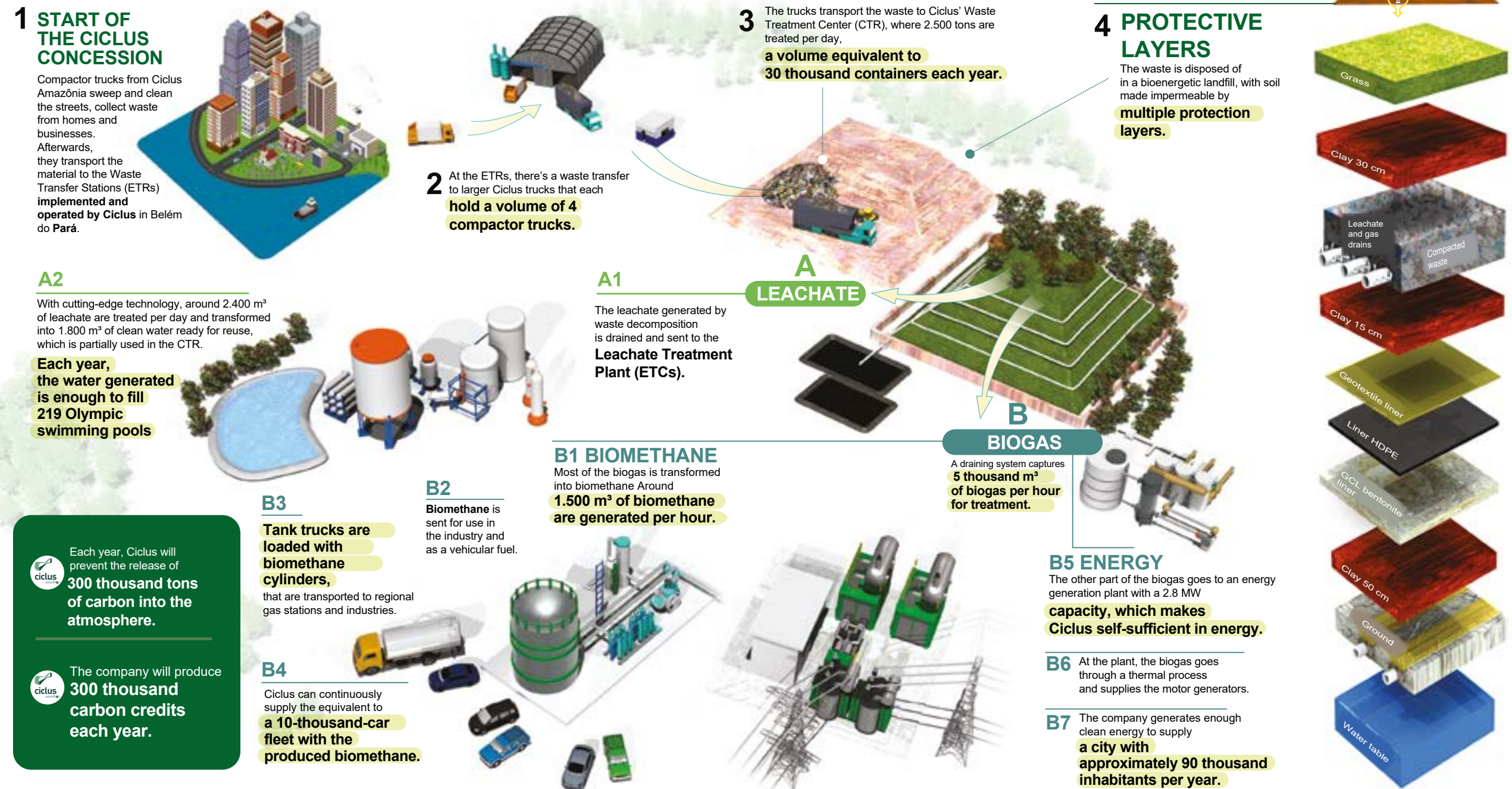
Natural Capital

Financial Capital

Annexes

GRI Content Index

CICLUS AMAZÔNIA OPERATION



SUSTAINABILITY HIGHLIGHTS

Ciclus Amazônia

With the activities and works, it is expected to generate 3 thousand direct jobs, in addition to indirect jobs. The increase in the recovery of recyclable waste also foresees the insertion of

cooperatives and collectors in the waste treatment industry, with CTR having the capacity to receive more than 2,500 tons/day of urban solid waste, with the possibility of expansion to up to 4,000 tons /day, if it eventually serves other cities in the metropolitan region of Belém.

» **CS Portos**

With the provision and modernization of disembarkation, embarkation and storage services at the ATU-12 and ATU-18 port terminals, at the Port of Aratu, in Candeias (BA); The concession contracts last for 25 and 15 years, respectively, and both can be extended for up to 70 years. More than R\$105 million has already been invested in improvement and modernization works at the terminals and, by 2026, the following will be carried out, among others: modernization and demobilization of old equipment; construction of an exclusive warehouse for the stock and movement of fertilizers and a storage yard for sulfur; adoption of a belt system for export; acquisition of ship loaders and unloaders, conveyors; construction of scales and tippers and silos for grain movement; and creation of a berth at ATU-18.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index



**SUSTAINABILITY HIGHLIGHTS**

**CS Portos** GRI 203-1

Through **CS Portos**, **CS Infra** contributed to the development of agribusiness in the region, as fertilizers and grains are handled in the Port of Aratu, as well as copper concentrate, iron ore and magnesite. In the first three years of operation, investment is expected to be more than R\$700 million, generating approximately more than 600 direct jobs during the works and another 200 after the works are completed. Solar capture panels will also be installed to generate up to 20% of the energy to be consumed at the terminals.

Operation CS Portos in Candeias, Bahia

### » CS Rodovias/Grãos do Piauí

Since December 2021, it has been responsible, under a Public-Private Partnership model and 30-year contract, for the operation and maintenance of 276.8 kilometers of the Transcerrados Highway, in Piauí (PI-397 and PI-262). The stretch covers 25 municipalities in an area of almost 25% of the State, with a population of almost 200 thousand inhabitants, being recognized as a route for the production of grains, corn and soybeans. Around R\$ 150 million has already been invested in improvements and modernization, including the delivery of initial works to restore and pave the highway; the inauguration of the Operational Control Center (CCO) and the Operational Services Base to serve users; and the installation of radio communication towers in strategic locations and more than 400 signposts, among others. The concession contract also provides for the installation of four toll plazas, three of which will be opened in 2023.



## SUSTAINABILITY HIGHLIGHTS

### CS Rodovias/Grãos do Piauí GRI 203-1

Since the start of work on the highway, more than 400 direct and indirect jobs have been created. The expectation is that the interventions will contribute to increasing economic gains and budget revenues, strengthening municipalities and the State of Piauí through the installation of industries and commerce, gas stations and restaurants along the highway. R\$ 150 million has already been invested in works that provide greater safety and quality of service for the population - an example is the inauguration of the User Assistance Service (SAU), which has accessible

bathrooms for People with Disabilities (PwDs), baby changing facilities, water fountain, self-service totems, Wi-Fi and rest area, among other services. Furthermore, in partnership with the Julio Simões Institute, the "Right Direction" action was carried out, with preventive health care, free of charge and exclusively for truck drivers traveling along Transcerrados (PI-397). Drivers were able to measure blood glucose, blood pressure and Body Mass Index (BMI), with guidance based on the test results.

Following requirements to obtain the environmental license issued by the Secretariat of the Environment and Water Resources of the State of Piauí, before the start of paving works, the fauna of the region was chased away and rescued, also checking for nests, burrows and other places that shelter wild animals. Said monitoring continues throughout the road modernization process.

In total, approximately R\$800 million will be invested over 30 years of concession.

» **CS Mobi Cuiabá**

Result of a Public-Private Partnership, is responsible for the modernization of the Miguel Sutil Municipal Market, a historic landmark in the region, and the Historic Center of Cuiabá (MT), in addition to the administration and implementation of local rotating parking on public roads. The amount will be allocated to renovation work on the Municipal Market, with the construction of a shopping mall and parking, a modernization project and the installation of new urban furniture, in addition to the requalification of the Historic Center and surrounding roads. The notice also provides for the construction and installation of a bus shelter and smart mobility panel; electronic information totem; street clock and thermometer; and public bench with Wi-Fi repeater.

**SUSTAINABILITY HIGHLIGHTS**

**CS Mobi Cuiabá**

The project will result in a new community, shopping mall and tourism center, contributing to the recovery of citizenship, mobility and economy - including the generation of direct and indirect jobs and business opportunities for traders - in addition to positively impacting the quality of life and well-being of the population, with, for example, the installation of a gym equipment station and racks for electric bicycles. Still around the market, in addition to the restoration of sidewalks on structural roads, trees will be planted and the drainage network will be restored.



Municipal market Project in Cuiabá

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

» **BRT Sorocaba**

Responsible for the BRT (Bus Rapid Transit) concession in the city of Sorocaba (SP). Activities began in 2021 and the concession lasts for 20 years. At the end of 2023, BRT operated 76 buses, which transported around 833 thousand passengers/month.



BRT Sorocaba bus corridor

**SUSTAINABILITY HIGHLIGHTS**  
**BRT Sorocaba**

The concessionaire has already implemented two of the three exclusive BRT corridors foreseen in the contract, including photovoltaic panels in the terminals and stations. During the year, the operation's passenger cars changed the use of gasoline to ethanol, eliminating more than 7,000 liters of gasoline. Other actions were changing paper towels for an electric dryer in the

garage and at the São Bento and Vitória Régia Terminals (avoiding, in addition to the generation of waste, emissions resulting from the transport of the product).

Another notable action is the reuse/reuse of spare material from other works in the revitalization of the West corridor.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index





About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

SIMPAR Values

# Highlights 2023

## S&P Global

Evolution in the Corporate Sustainability Assessment (CSA) – 61 points versus 26 industry average – the Group's companies are among the highest scores in the sector in Brazil



More than R\$700,000 raised in the Caminho do Bem donation program – an action that guides employees to allocate up to 6% of their Consumer Income Tax



2,837 elementary school students visited the Julio Simões memory center

## ESG

Permanent communication agenda on ESG – expanding the Group's Sustainability Culture



Approval of science-aligned target (SBTi) by **Movida**



Achievement, for the 4th year, of the GHG Protocol Gold Seal

## ISEB3

100% participation of publicly traded companies in the B3 Corporate Sustainability Index (ISE), which places **SIMPAR** as the holding company with the largest number of companies present in the ISE (of which, for the third consecutive year, **SIMPAR** also is part)



Record collections for solidarity campaigns benefiting populations in vulnerable situations around companies and in territories affected by the rains on the North Coast of São Paulo. IJS actions and projects impacted more than 28 thousand people



**CS Grãos** joins the Na Mão Certa Program



**CS Infra**, **CS Grãos** and **Automob** join the UN Global Compact

## WOMEN

Creation of the Women in Corporate Leadership Program

## DIVERSITY

Carrying out the Group's first Diversity Census



Consolidation of 624 young people trained by **Você Quer? Você Pode!** (Do you want it? You can!)



Company certification with a social and environmental commitment

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

Movida administrative office

# Intellectual and Reputational Capital

# Management model

## Strategic management

**SASB FN-AC-410a.2.**

**SIMPAN's** strategy is to direct the constant development of its subsidiaries, ensuring operational efficiency, high standards of governance, strategic alliances and new businesses and segments for the Group. Portfolio management considers, among others, the return for investors, the training and development of employees, the growth of customers' and suppliers' businesses, in addition to the diversification and balancing of businesses for more efficient capital structure. The Group also directs investments to actions focused on socio-environmental return, such as the use of clean energy, through the installation of photovoltaic panels or purchases on the free energy market and the use

of reclaimed water and dry cleaning of vehicles – among other financial aspects that have also been oriented from the perspective of climate risks and opportunities.

The Group operates under a unique management model, in which the subsidiaries have independence in operations and rely on the holding company to monitor the business to ensure agility in decision-making and performance in line with the strategic planning defined by the Boards of Directors of each business. The main pillars of development and growth are **WORK** and the focus **UNDERSTANDING** to **SERVE CUSTOMERS**, with the perpetuation of commercial relationships and, consequently, promoting businesses that contribute to customer growth.

## Customer in the focus of the

**GRI 3-3 - Strategy - Customer relationship**

**SIMPAN** considers in its strategic planning to guarantee, through its subsidiaries, the best relationship in the journey with customers, also encompassing operationally innovative and economically profitable solutions. The Company provides full support so that different business areas can meet demands with quality and safety and anticipate the needs of its customers. Furthermore, it aims to engage them in projects with a positive impact, such as professional qualification of minority groups - like women, and environmental conservation, such as the reduction and neutralization of Greenhouse Gas (GHG) emissions and guidance on the use of less polluting fuels.

With **SIMPAN's** guidelines and the actions of its subsidiaries, the Group is committed to creating a sustainable and long-term relationship with its stakeholders. There are also ongoing relationship and engagement mechanisms, such as the Customer Service (SAC), Reporting Channel, Transparent Line, social networks and documents such as this Integrated Report. Potential negative impacts are managed through negotiations, with close and diligent monitoring. Mitigation and prevention of impacts occurs through active listening and satisfaction and NPS surveys – which were 73 for **VAMOS** and 82 at **Movida**, in 2023 –, always focusing on continuous improvement.

About the Integrated Annual Report

Message from the Management

SIMPAN Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

The bases to support **SIMPAN**'s planning by 2030 include:



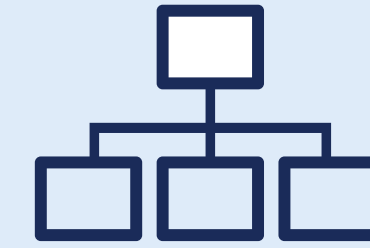
Possibility of listing more companies (Novo Mercado) with IPOs that strengthen governance and capital structure, accelerating the development of companies and the generation of value for shareholders;



Development and prospecting of new businesses with high potential for growth and profitability (resilient revenue) with ESG commitment;



Possibility of disinvesting in some businesses to strengthen or develop others, contributing to the continued growth of the Group;



Continuous evolution of the organizational structure to support development;



Permanent strengthening of leading independent companies in their markets, dedicating efforts and resources to ensure the transformation of subsidiaries with adequate return, which may have less than 50% of participation, keeping control;



Responsible internationalization that contributes to revenue diversification.

The long-term strategy considers short- and medium-term actions. In 2023, **SIMPAN** revisited the next planning steps, the result of which, in line with the commitment to transparency, was presented on *SIMPAN Day*. The different stages and business objectives of each company were analyzed in order to define strategic priorities for the next three years (between 2024 and 2026).

About the Integrated Annual Report

Message from the Management

SIMPAN Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

## STRATEGIC PLANNING

Focus on **EFFICIENCY** with maximum capture of **VALUE** and continuous improvement of **RESULTS**, resulting in growth.

Companies ready to take advantage of the foundations built and which gave rise to their transformation cycles, without needing additional capital

**Efficiency + Profitability = Result compatible with everything that was built**



Companies ready to take advantage of the bases and capture growth opportunities (strategic movements)



Asset maturation + evolution in capturing synergies and possible strategic movements to add value in line with planning.



To ensure the execution of its strategic planning and that of its companies, promoting sustainable development, **SIMPAR:**

» Contributes to the execution of strategic planning with optimization of invested capital, liability management and operational efficiency, enabling sustainable growth of subsidiaries;

» Ensures operational bases through acquisitions and investments in high-quality assets, which enhance gains of scale and synergies, contributing to the advancement of organic growth and the evolution of returns and continuous generation of long-term value;

» Maintains a solid capital structure, robust cash flow and extended debt profile, with discipline in planning to balance the leverage of subsidiaries and focus on reducing the holding company's net debt;

» Develops ESG practices aligned with business strategy, in order to expand companies' ability to develop sustainably, generating relevant competitive differences, considering both current and future socio-environmental challenges.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index



JSL administrative office

## Strategic planning by business

### JSL

**JSL's** strategy aims to expand its leadership in road freight transport and logistics operations. This occurs both through current businesses and companies and through acquisitions with which it shares the value of qualified service and in accordance with the demands of customers from the most varied economic sectors (at the end of 2023, the Company operated in 16 different sectors of the economy). **JSL** also seeks to strengthen its international operations, with the successful operational models adopted in Brazil. To achieve this strategy, among others, we count on the maintenance of a robust balance sheet to meet specialized services, management efficiency, scale and access to capital, in addition to contracts priced with an adequate cost of capital and debt issues with lower spreads. All of this, added to the interest rate reduction cycle, will directly contribute to obtaining profits.

### Movida

In 2023, **Movida** began a new phase of its strategic planning, improving operational and financial efficiency to maximize the generation of value from everything built during the expansion period, enhancing growth capacity for the coming years. The strategic rationale at this stage includes a mature operating model with consolidated margins; greater resilience in cash flow and results; and addressable market with high growth potential.



Movida administrative office



VAMOS administrative office

## VAMOS

With a resilient business model and predictable revenues, which encompasses long-term contracts and operations in the purchase, sale, exchange and rental of heavy vehicles, agricultural machinery and implements, **VAMOS**, leader in its segment, has the strategy of accelerating the speed of new lease and sales contracts. The pillars of its growth strategy are scale and capillarity in all regions of Brazil; wide network of dealerships and used heavy vehicle stores. It is the only used car network with national coverage and the structure to leverage the desired growth, keeping a modern fleet, with high liquidity and appreciated market value.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index



CS Brasil administrative office

## CS Brasil

**CS Brasil's** strategy was based on fulfilling commitments, making vehicles available to customers and quality in contracts. In the transport area, the company defined short and medium-term goals as follows: expand control of operational vehicles to reduce fuel consumption and allow analysis of asset idle indicators (stopped/on); and carry out 100% of corrective maintenance on heavy vehicles in our own repair shops.





A. R. Motors T•DRIVE FORD IMPORT Autostar GREEN



Automob administrative office

- About the Integrated Annual Report
- Message from the Management
- SIMPAR Group
- Highlights 2023
- Intellectual and Reputational Capital
- Human Capital
- Social and Relationship Capital
- Natural Capital
- Financial Capital
- Annexes
- GRI Content Index

## Automob

Group with the largest portfolio of light vehicle brands and one of the largest dealership networks in Brazil, **Automob**'s strategic pillars are inorganic development, with increased capillarity, and the sale of used cars, through **Seucarro.com**, a network specialized in the segment and launched in 2023. The objective is to expand nationwide, always selling used cars with origin, guarantee and the know-how of those who already operate in dealerships. In addition to opening new stores, **Automob**'s value generation will also occur with investments in the sale of added products, with an exclusive team for marketing consortiums, insurance, shielding, etc., as well as with the centralization of after-sales services, such as bodywork and painting, in dedicated centers. With this front of action, dealerships have exclusive focus on the automotive sales of brand new vehicles, with more efficiency and dedication to the brands represented. To qualify decision-making, a Project Advisory Committee was created in 2023, which carries out, among others, analysis of sales performance, NPS survey results and quality issues of store facilities, in addition to monitoring the journey and experience of customers.

### Our brands





BBC Digital administrative office

## Banco BBC Digital

With solid foundations for new development cycles, **BBC** maintains competitive and personalized financial products and services to ensure the best customer experience. Its strategy is anchored in launching products to expand operations; in generating consistent financial results; contribute to the activities and relationships of **SIMPAR** and its subsidiaries; and prospect operations outside the Group and in line with the businesses carried out in **SIMPAR** Group. Conservatism in credit management and the consequent low default rates contribute to the execution of this strategy; as well as the vision of the future and potential for long-term value creation; the capacity for customization and knowledge in the mobility ecosystem, with scalable products; the achievement, in 2023, of self-sustainability, with a projection of R\$165 million in contributions by 2025, without the need for large future investments; and the expectation of achieving ROE (Return On Investment) compatible with large banks in the medium and long term.



CS Infra employees at the port of Aratu

## CS Infra

Focusing on improving the provision of services and increasing the productivity of structured concessions in sectors of the real economy, the company's strategy also encompasses the operation of pre-operational concessions or concessions in the initial stage of development with great potential after the maturity of the allocated resources. The search encompasses concessions with quick return on investment (brownfield) and long-term contracts, with resilient revenues protected by inflation adjustments. In services, segments and locations with strong growth prospects in strategic sectors in Brazil and with the capacity to generate value and promote sustainable development.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

## SUSTAINABILITY STRATEGY SASB FN-AC-410a.2

The planning and execution of the strategy, at **SIMPAR** and its subsidiaries, consider the sustainable development of businesses and stakeholders (see the *highlights on Sustainability* closely linked to each business), with direct and indirect contributions to economic growth, the well-being, mobility and logistics, individually and collectively, of goods/products. A *Sustainability Policy* is maintained, which represents the commitment to permeate the topic in Culture, in business decisions and strategies, as well as in daily practices, serving as a reference for all activities carried out.

Additionally, the Company maintains a sustainability strategy to directly contribute to the generation of value and

to manage positive and negative impacts of operations. As *public goal*, linked to the Sustainability-Linked Bond (SLB) issued in a pioneering way in the sector in the world in 2021, is the commitment to reduce emissions intensity by 15% by 2030, limited to 114.37 tCO<sub>2</sub>e /R\$ MM (Scopes 1, 2 and 3).

Already in search of continuous improvement, in 2023, in meetings with the Group's Sustainability Committees, assessments were carried out to identify cross-cutting themes across the business, connected to the Values and material topics raised in a broad process promoted in 2022 within the scope of the holding and of the three publicly traded companies (**JSL**, **Movida** and **VAMOS**\*). The work resulted in

the definition of themes to guide the sustainability strategy in a long-term vision:

- » **Environmental management and climate change** – considers the topic material “Climate strategy and environmental management”, throughout the Group.
- » **Health and safety** – which encompasses safety in all operations and on the roads and is correlated to the material topic “People’s health and safety”.
- » **Productive inclusion** – among the projects are the training of minority populations, such as young people and women, for example, and the

fight against sexual exploitation on the roads, linked to the material topics “Valuing people and human rights”, of the holding company; “Respect, development and appreciation of people” of **JSL**; **Movida**’s “Development, inclusion and appreciation of employees”; and “Valuing employees and respecting diversity”, from **VAMOS**.

- » **Quality of life for truck drivers** – closely linked to the origins of the Group and **JSL**’s business, with the material topic “Valuing the truck driver”, emphasizing the projects of the Julio Simões Institute.

\*Material topics **JSL**: Economic-financial performance and business expansion; Respect, development and appreciation of people; Technological and sustainable innovation; Corporate governance, ethics and compliance; Customer relationship; Valuing truck drivers; Climate strategy and environmental management; People’s health and safety; Impacts on communities and the value chain; Movida: Ethics, corporate governance and responsibility in the value chain | Customer Experience | Climate strategy and environmental management | Development, inclusion and appreciation of employees | Economic-financial performance | Traffic safety and inclusive mobility | Innovation | Positive impact on communities; **VAMOS**: Ethics, compliance and good corporate governance practices; Climate strategy and environmental management; Valuing employees and respecting diversity; People’s health and safety; Economic-financial growth, innovation and diversification of services; Development of the Brazilian fleet; Impact on communities and the value chain.

## BUSINESS MODEL MANAGEMENT

GRI 3-3 - Financial balance, capital allocation and business expansion

**SIMPAN** considers, in its capital allocations for acquisitions and new projects of subsidiaries, legal, compliance and socio-environmental issues, in addition to economic performance, essential for the continuity of the business and consequently its resulting positive impacts. In this context, the effectiveness of the strategy is measured by comparing the budgeted result with that actually obtained at the end of each year (through indicators of revenue, EBITDA, net profit and ROIC, among others). Part of the executives' variable compensation is linked to performance indicators.

Annually, the main offenders in the economic performance of each subsidiary are identified, which guides the review of business plans, the possible need to reinforce structures and establishing goals to achieve strategic objectives. Also annually, the Investor Relations (IR) area prepares a study, with the participation of shareholders and bank analysts, to assess the market's

perception of **SIMPAN**'s strategic direction, ESG themes, challenges and opportunities, level of confidence in investment thesis and factors that could lead to both new investments and divestments in **SIMPAN** and its companies. The result of the study is disseminated to senior leadership for possible route adjustments.

Furthermore, **SIMPAN** continuously evaluates and manages possible offenders of the business model, considering resource availability; changes imposed by new technologies and new assets (considering contributions that can mitigate the negative impacts of emissions caused by the nature of its activities); impacts of extreme events, such as pandemics and economic fluctuations, and regulatory changes in the sector and in the value chain itself. Furthermore, a source of constant attention are the results of its subsidiaries, considering that the ability to distribute dividends to shareholders depends on the companies' operations,

cash flow and profits; factors that may impact the growth strategy, such as the ability to identify, execute and satisfactorily finance investment opportunities (whether through debt or not); the need for intensive long-term capital to finance the sustainable development strategy; the ability to identify, attract, hire, train, motivate and retain qualified professionals, taking into account competition when hiring in the holding's sector of activity and the lack of specialized and qualified labor; and the lack of senior management members, which may affect the conduct of business, among others described in the *Reference Form*, which also includes challenges and risks related to **SIMPAN**'s subsidiaries and affiliates.



TruckPad Employees (JSL)

About the Integrated Annual Report

Message from the Management

SIMPAN Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

## Business Model

STRATEGIC CAPITALS



### Human

People as value and main differentiator, acting as business owners and with potential for professional growth in the Group



### Financial

Investments in highly liquid operational assets, allocated on demand in a portfolio with different alternatives to manage liabilities and create value



### Intellectual and reputational

Capacity and knowledge capable of positively impacting companies, in a unique business model managed with ethics and transparency



### Social and relationship

Businesses based on understanding to meet and identify opportunities for new customer needs with fair commercial relationships that promote strong, long-term partnerships, as well as social investments in the surrounding area



### Natural

Electricity, water and fuel resources

## SUPPORT PILLARS

- » Group with more than 49 thousand employees with the same CULTURE, same VALUES and a unique way of running business
- » 67 years generating consistent results
- » Business group with positive impact

- » Corporate governance aligned with best practices
- » Working in real and essential sectors of the economy, which contribute to mobility, logistics and national infrastructure

- » Portfolio of companies with complementary businesses and different growth levers
- » Management model and independent companies

VALUE GENERATION

- » Income generation: R\$ 4.2 billion paid to staff and in charges
- » Training: 770 thousand hours of training, around 60% more than in 2022 (highlights for Move Carreiras and Ciclo de Gente)
- » Commitment to diversity - Women in Leadership Program, *Mulheres na Direção* (Women behind the Wheel)

- » Gross revenue R\$35.5 billion
- » Adjusted EBITDA: R\$ 8.2 billion
- » Net revenue from services: R\$25.6 billion
- » Leverage (net debt/EBITDA) of 3.7x
- » Net Capex of R\$7.0 billion

- » Presence in relevant sustainability and ESG indices
- » Holding company with the largest presence on the ISE (100% of publicly traded subsidiaries)

- » R\$ 21.2 billion paid to suppliers
- » 28,234 people benefiting from Julio Simões Institute projects

- » Movida's climate target approved by Science Based Targets (STBi)
- » Generation of carbon credits, with transformation of methane gas into biogas
- » Investments in energy generation from renewable sources
- » Water reuse and dry cleaning process
- » 15% reduction target in the intensity of GHG emissions by 2030
- » Gold Seal on GHG Protocol

# Intangible assets

**SIMPAR's** strength is directly related to its People, who share the same Culture, the same management model and the focus on executing strategic planning. The Company has its customers and its commitment to sustainability and ESG aspects at the center of its business for ongoing development and constant generation of value. These aspects are combined with the following main non-tangible competitive differences:

Experienced and dedicated business leaders;

Strategic presence in key sectors of the country's economy and regions with high demand for logistics services, mobility, car retail, financial (banking), concessions and infrastructure;

Years of experience in operations in areas of activity with complementary portfolios and business diversity that reduce exposure to macroeconomic risks in the country and specific business sectors;

Robust governance and risk control, applicable to the business.



SIMPAR Group employees

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

# Governance and management

GRI 3-3 – Corporate governance, ethics and transparency\*

Operational focus on ethics and transparency for sustainable outcomes

## Corporate Governance

**SIMPAR**'s corporate governance model considers sustainable development, with a complementary portfolio and a constant search for efficiency in its business. Governance bodies are responsible, among others, for ensuring ethical and transparent performance to minority shareholders and all stakeholders. Recognized market guidelines are adopted, such as those from the Code of Best Corporate Governance, from the Brazilian Institute of Corporate Governance (IBGC), which is revealed by the Company's presence in the main governance indexes:

- » Since 2010, on B3's Novo Mercado, a highly differentiated corporate governance standard;
- » Since 2021 in the Corporate Sustainability Index (ISE B3) portfolio – is the holding company with the largest number of companies listed to be part of the ISE (100% of publicly traded subsidiaries in the portfolio);
- » S&P/B3 Brazil ESG;
- » S&P Brazil BMI;
- » IGCX (Stock Index with Differentiated Corporate Governance);
- » IGC-NM (Corporate Governance Index - Novo Mercado);
- » ITAG (Differentiated Tag Along Stock Index);
- » IBRA (Brazil Wide Index);
- » IGCT (Corporate Trade Governance Index);
- » SMLL (Small Caps Index);
- » MSCI Brazil Small Cap Index;
- » MSCI Emerging Markets Small Cap Index;
- » FTSE Global Equity Index Series Latin America.

To ensure governance, agility and independence in conducting business, independent boards of directors are maintained at **SIMPAR** and its three publicly traded companies on B3, as well as at **Automob**. Included in the ISE, in addition to **SIMPAR** itself, are **JSL**, which joined the 2024 portfolio, **VAMOS** and **Movida** – the latter also achieved, as a pioneer, certification by System B, which recognizes businesses that seek to build a more inclusive economic system, equitable and regenerative for people and the planet. In 2023, Movida was recertified as a B Corporation.

\*There were no records during the year of the organization's involvement with negative impacts on the topic of Corporate Governance, Ethics and Transparency. The Company is listed on B3's Novo Mercado and follows strict standards, monitored by regulatory bodies.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

## Governance structure

GRI 2-9 | 2-24

To guarantee the necessary solidity for the operations and strategic development of both the holding company and its subsidiaries, **SIMPAR** maintains a Board of Directors and Executive Board, in addition to specific advisory bodies on topics relevant to the management and sustainability of the portfolio.

The Board of Directors (CA) is the main governance body and is responsible for the general and strategic guidance of the business, as well as for controlling and monitoring the financial and socio-environmental performance of activities. In this regard, among other duties provided for by participation in the Novo Mercado, governed by law or the *Bylaws*, it must define policies and establish budgetary strategies for the ongoing development of the business. The work extends to a careful assessment of the risks to which the Company is exposed and the effectiveness of the internal mechanisms and controls that aim to manage and minimize impacts. The Board of Directors ordinarily meets four

times a year at the end of each quarter and extraordinarily whenever called by the Chairman or his Vice-Chairman.

The advisory committees are responsible for communicating crucial information and topics related to high risks identified in work to the Board of Directors in a timely manner to ensure the best treatment. In 2023, 53 communications were received within the holding itself and 130 throughout the Group. During the year, the Council held 16 meetings, including discussions on the macroeconomic scenario and its effects on financial expenditure balance structures; the operational performance of subsidiaries; People and Culture; best governance practices; and long-term strategic vision of the business, considering both economic-financial issues and the environmental and social impacts of the business - a demonstration of how sustainability is considered in the strategy and has transversality in the management of the holding. GRI 2-13 | 2-16



Administrative headquarters of Grupo VAMOS in São Paulo

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index



The Executive Board must manage the business following the general guidance established by the Board of Directors. Among other things defined in the Bylaws, is responsible for deliberating and approving the application of resources, contracting obligations, entering into contracts and defining and monitoring goals. It is also the responsibility of the Board of Directors to ensure the implementation of the commitments made by the Company and ensure they reach all operational levels. To this end, there is periodic communication and dissemination of policies that formalize commitments to all employees.

## GOVERNANCE STRUCTURE



About the Integrated Annual Report

Message from the Management

SIMPAN Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

## Appointment and composition GRI 2-10

**SIMPAR's** Board of Directors is made up of five members elected and dismissed at the General Meeting, with a unified mandate of two years and the possibility of re-election. The composition covers governance practices such as a minimum of 20% of independent directors – observing the definition of the Novo Mercado Regulation – and maintaining a president who does not hold executive functions at **SIMPAR**. GRI 2-11

Members are appointed by management or any shareholder, as established in the Brazilian Corporate Law, considering the provisions of the Company's Code of Conduct, in order to preserve internal Values and Culture. It is essential that they are free from conflicts of interest and demonstrate adequate availability to dedicate themselves to the functions and responsibility assumed, which goes beyond attendance at meetings and prior reading of documentation.

The selection of members must also consider criteria of diversity of knowledge, experiences, behaviors, cultural aspects, age group and gender. This approach seeks to form a cohesive and plural group that can effectively contribute to business development with ethics, transparency and corporate responsibility.

The Board of Directors elects the members of the Executive Board, which must be composed of a minimum of three and a maximum of 15 members. Any Director can hold more than one position. With the possibility of re-election, Officers serve two-year terms.

The CA is also responsible for nominating the members of the advisory committees, which must be made up of at least one Board Member and may include external experts. The warrant is for one year, renewable for an indefinite period.

The appointments of the BoD, the Executive Board and committees also follow the *Policy for Appointing Members of the Board of Directors, Committees and Board*, approved in 2010 to guarantee the transparency and fairness of the process and which determines, in addition to legal requirements:

- » Align and commit to the values and culture of the Company and its Code of Conduct;

- » Good reputation;
- » Academic training and professional experience compatible with the duties, for members of the Board of Directors and committees;
- » Skills to implement strategies, face challenges and achieve **SIMPAR's** objectives, for members of the Executive Board;
- » Exemption from any conflict of interest with the Company.

### COMPOSITION OF THE BOARD OF DIRECTORS\*

Name	Job Title	Beginning of mandate	Term of mandate
Adalberto Calil	Chairman	04/27/2022	2 years
Fernando Antonio Simões Filho	Vice-president	04/27/2022	2 years
Fernando Antonio Simões	Member	04/27/2022	2 years
Alvaro Pereira Novis	Independent member	04/27/2022	2 years
Paulo Sergio Kakinoff	Independent member	04/06/2023	04/27/2024

\*The possible re-election of members of the Board of Directors will be resolved at the Ordinary General Meeting to be held on 04/30/2024.

Check out the [resumés](#) of the Board of Directors' members.

**EXPERIENCE OF DIRECTORS** GRI 2-17, 2-9\*

Areas	Adalberto Calil	Fernando A. Simões Filho	Fernando Antonio Simões	Alvaro Pereira Novis	Paulo Sergio Kakinoff
Strategy	X	X	X	X	X
M&A and capital allocation	X		X	X	X
Finance and accounting	X			X	X
Economy and geopolitical scenario	X			X	X
Risks, compliance and integrity culture	X		X	X	X
People, culture and talent		X	X		X
Social impact, diversity, equity and inclusion		X	X		X
Climate emergency and environmental management		X			
Retail, marketing and customer service			X		X
Logistics operations and mobility		X	X		X
Corporate governance in publicly traded companies	X		X	X	X
Innovation, entrepreneurship and new business models		X	X		X

\*SIMPAR'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, SIMPAR's ESG results and commitments for the following year were presented and discussed, in the presence of directors from all Group companies, executives and managers.



**COMPOSITION OF THE STATUTORY BOARD** GRI 2-9

Name	Job Title	Beginning of mandate	Term of mandate
Fernando Antonio Simões	Executive Officer	07/29/2022	2 years (reelection allowed)
Denys Marc Ferrez	Executive Vice President of Corporate Finance and Investor Relations Officer	07/29/2022	2 years (reelection allowed)
Samir Moises Gilio Ferreira	Officer	07/29/2022	2 years (reelection allowed)
Antônio da Silva Barreto Junior	Executive Vice President of Planning and Management	07/29/2022	2 years (reelection allowed)
Alvaro Guzella de Freitas	Officer	06/23/2023	07/29/2024
Vinicius José Zivieri Ralio	Officer	08/01/2023	07/29/2024
Flávio José Sales	Officer	09/18/2023	07/29/2024

Check out the [resumés](#) the officers.

## Advisory Committees

GRI 2-9 | 2-12 | 2-13 | 2-16 | 2-24

To support the Board of Directors in defining strategic guidelines and, consequently, the conduct of business by the Executive Board, **SIMPAR** reinforces its governance structure with committees for deliberation and recommending actions in accordance with specific areas of expertise.

In 2023, we reinforced governance with active and decisive committees.

### STATUTORY AUDIT COMMITTEE

**Composition:** three independent members: Valmir Pedro Rossi, Alvaro Pereira Novis and Maria Fernanda dos Santos Teixeira.

**Skills:** supervises the quality and integrity of financial reports, adherence to legal, statutory and regulatory standards, the adequacy of processes related to risk management and the activities of internal audit and independent auditors.

**Frequency:** 13 meetings in 2023, in which the following were addressed, involving **SIMPAR** and its companies: periodic internal audit reports; reporting from the CRC area; Information Technology; cybersecurity and business continuity; evaluation of quarterly and annual financial information; reporting from the Sustainability area; assessment and review of policies and codes of conduct; indicators of the Reporting Channel and LGPD, etc. All Committee meetings involve debates and guidance on all risks identified.

### FINANCIAL AND PROCUREMENT COMMITTEE

**Composition:** three members, one of which is independent: Fernando Antonio Simões Filho, Alvaro Pereira Novis (independent member) and Denys Marc Ferrez.

**Skills:** supports the board of directors in analysis and decision-making related to purchasing and financial aspects.

**Frequency:** ten meetings in 2023, with evaluations on the assessment of the financial results of the Company and subsidiaries; bank debt and leverage indicators; fundraising and operations in the financial and capital markets; and transactions between related parties, among others.

### PEOPLE AND CULTURE COMMITTEE

**Composition:** five members, three of whom are independent. Fernando Antonio Simões, Juliana de Castro Simões Mello, Sylvia de Souza Leão Wanderley (independent), Marcelo José Ferreira e Silva (independent) and Paulo Sergio Kakinoff (independent).

**Skills:** promote the perpetuation of the Group's Culture and Values; discuss issues related to People management, providing direct interconnection of topics with strategy and organizational structure; give recommendations and evaluate the Boards of subsidiaries.

**Frequency:** nine meetings in 2023 to discuss issues such as, among others, compensation; employee development; career and succession plan; culture dissemination plan; and alignment between business strategy and respective organizational structure.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

## SUSTAINABILITY COMMITTEE

**Composition:** six members, one independent: Fernando Antonio Simões, Fernando Antonio Simões Filho, Juliana de Castro Simões Mello, Tarcila Reis Correa Ursini (independent), Denys Marc Ferrez and Antonio da Silva Barreto Junior.

**Responsibilities:** with a corporate nature, must report quarterly indicators and results of actions that aim to balance the pillars of sustainability – social, economic and environmental; analyze risk and opportunity scenarios; ensure compliance with obligations, investments and socio-environmental projects; share experiences and projects with the other Sustainability committees of subsidiaries.

**Frequency:** five meetings in 2023, in which topics such as public and internal goals related to the ESG agenda were addressed; GHG inventory update; sustainability risk control matrix; updating CDP and CSA questionnaires; waste management; updating social programs and projects. **GRI 2-14**

## ETHICS AND COMPLIANCE COMMITTEE

**Composition:** three members: Fábio Albuquerque Marques Velloso, Vinicius José Zivieri Ralio and Marco Antônio Nahum.

**Skills:** works on evaluating issues related to ethics and business conduct, reporting to the **SIMPAN** Audit Committee. Under the terms of the Internal Regulations, its main functions are to advise the Audit Committee, the Executive Board and the Internal Controls, Risks and Compliance area in the management of the Compliance Program, and must monitor it; ensure compliance with the Code of Conduct and anti-corruption policies, suggesting improvements, evaluating the application of possible disciplinary measures and recommending preventive actions to minimize non-compliance and cases of violation of national legislation applicable to the Company's business, mainly compliance with Law No. 12,846 /2013 – Anti-Corruption Law.

**Frequency:** seven meetings in 2023.

## Compensation policy for executives and directors **GRI 2-19 | 2-20**

The Company has *Remuneration Policy for Executives and Directors*, approved by the Board of Directors and reviewed internally annually\*, which establishes a fixed monthly salary/wage compensation, defined according to individual and guided negotiation, and based on salary surveys.

The variable compensation of the highest governance body and senior executives is linked to annual economic-financial and operational performance, based on pre-established goals, being a reference for the payment of bonuses to members of the statutory and non-statutory Board of Directors. Directors are not eligible to receive merit bonuses and participate in the stock option plan. Termination is calculated and paid according to the legal amounts, within the period established by law. If any variable or any bonus has a permanence period, they are returned upon termination. The Company does not have a recurring practice of paying retirement benefits.

\*Occasionally, an independent third party may be hired for projects to review and adjust positions and salaries. Although there is no direct consultation with interested parties, sectoral research and benchmarks are carried out.

## Compensation indicators for the CEO and other statutory directors

Financial return metric – the variable compensation program for executives provides for the use of the following KPIs:

- » Gross revenue = 25% of weight
- » EBIT = 25% weight
- » Net profit = 30% weight
- » ROIC = 20% weight

### Goal Program

**SIMPAN** and its subsidiaries maintain target programs with incentives for the management of issues related to the ESG pillars linked to the payment of the annual bonus, upon achievement of results, in addition to the promotion of long-term financial incentives, such as the provision of shares:

At **VAMOS**, the People and Culture Director's individual goal panel contained a goal related to the deployment of sustainability initiatives, in addition to maintaining the Corporate Sustainability Index (ISE) portfolio. The Sustainability Manager's individual target panel included targets linked to carbon emissions and Edge certification. The CEO and CFO have goals linked to the turnover result.

At **JSL**, the CEO's goal panel encompassed the development of women for leadership roles. Turnover also affects CEO and CFO compensation.

At **SIMPAN** the Corporate Sustainability Department had goals related to waste management, structuring a Culture and ESG campaign and a social program aimed at truck drivers in 2023. Corporate Management had goals related to the

dissemination of ESG Culture, sharing practices, reinforcement of the strategy and training of employees on ESG topics. The Sustainability team manager has the goal to comply with the GHG emission reduction plan.

At Movida, the incentive is based on the establishment of goals related to offsetting emissions in scopes 1 and 2; turnover; recertification B; ISE; and increasing the percentage of carbon-free cars sold, in addition to goals on how to develop a study and validate a product concept to monitor vehicle carbon emissions, Carbon Free performance and installation of solar panels.

The **BBC** CFO also has a target linked to turnover.

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

# Sustainability governance

GRI 3-3 – Financial balance, capital allocation and business expansion | 3-3 –Valuing people and human rights | 3-3 – Corporate governance, ethics and transparency | 3-3 – Customer relationship | 3-3 – Climate strategy and environmental management | 3-3 – Health and safety of people | 3-3 – Innovation | 3-3 – Impact on communities and the entire value chain | 2-14 | SASB FN-AC-410a.2

With business in sectors of the real economy, more than 49 thousand employees, 15% more than in 2022, and R\$481.9 million paid in taxes and charges alone in 2023, SIMPAR understands and takes care of its economic and socio-environmental responsibilities. In this context, to generate lasting value, the Company works to integrate, in a transversal way, sustainability criteria into its strategy and processes.

Governance on the topic aims to promote the engagement of key stakeholders, including, but not limited to, relationships in the development of the *materiality process*.

Additionally, a *Stakeholder Engagement Policy*, is maintained, which represents **SIMPAR**'s commitment and guidelines with its stakeholders, with whom and on an ongoing basis, the approach highlights are: **GRI 2-29**



About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**Employees:** investments in professional development, training actions and performance assessments, with emphasis on the *People Cycle*; lateral internal movements and through promotions; Family Valorization Program, to hire family members to narrow and expand the generation of employment, income and benefits for employees' families; Connected to You, providing services in the social, psychological, health and legal areas of employees and their families; and interviews, by the People Management area in post-dismissals to monitor the reasons for voluntary termination and constantly improve internal relationships.

**Suppliers:** search for long-term commercial relationships, hiring local suppliers (companies established in the states where the subsidiaries have branches) that promote regional socioeconomic development, dissemination of good practices through compliance requirements, such as those expressed in the Code of Conduct of Third Parties.

**Society:** development of actions to mitigate impacts and risks of operations and programs with positive impacts, such as professional qualification for qualified insertion in the job market; internal social investment guidelines and guidelines to engage stakeholders, measuring results in communities. Proprietary projects, through the Julio Simões Institute.

**Government:** the same standard required in interactions with all of the Group's stakeholders is applicable in relationships with public entities, including the adoption of high standards of compliance, ethics and transparency in institutional relations, following internal compliance standards and policies that guide the conduct of all employees. The same standard required in interactions with all of the Group's stakeholders is applicable in relationships with public entities.

**Customers:** **SIMPAN** closely monitors the execution of its subsidiaries' strategy, contributing to its development and

prioritizing excellence and quality in the execution of services, which must be provided with agility and in accordance with the needs and demands of customers. Additionally, employees develop solutions, anticipating needs that contribute to the growth of their customers.

**Investors:** The relationship is carried out by the Investor Relations area, which operates with transparency and ethics in contacts and reports to the market.

ESG governance, followed up and monitored by the Board of Directors through economic and socio-environmental performance indicators, is the responsibility of the holding's Sustainability committees, **JSL**, **VAMOS** and **Movida**, in addition to having Working Groups (GTs) in the subsidiaries. A Sustainability Department was created at **SIMPAN** in 2023 because of the relevance of the topic. Together with the Sustainability Committee, the Board's role is to monitor the execution of actions

Engagement to generate positive impacts throughout the value chain

and plans agreed with the Group's companies. The objective is to support and encourage continuous evolution by monitoring and identifying best internal practices. With this perspective, projects with a positive impact are replicated and the necessary routes are corrected, always respecting the independence, maturity in the subject and the individuality of each company's business.

About the Integrated Annual Report

Message from the Management

SIMPAN Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index





Another highlight is the Executive Sustainability Academy, created in 2019 to provide senior leadership of the Group's companies with knowledge on topics relevant to business sustainability. Thus, in 2024 it will take over an even more strategic role in promoting discussions to maintain, in the medium and long term, **SIMPAR's** value generation capacity.

GRI 2-24

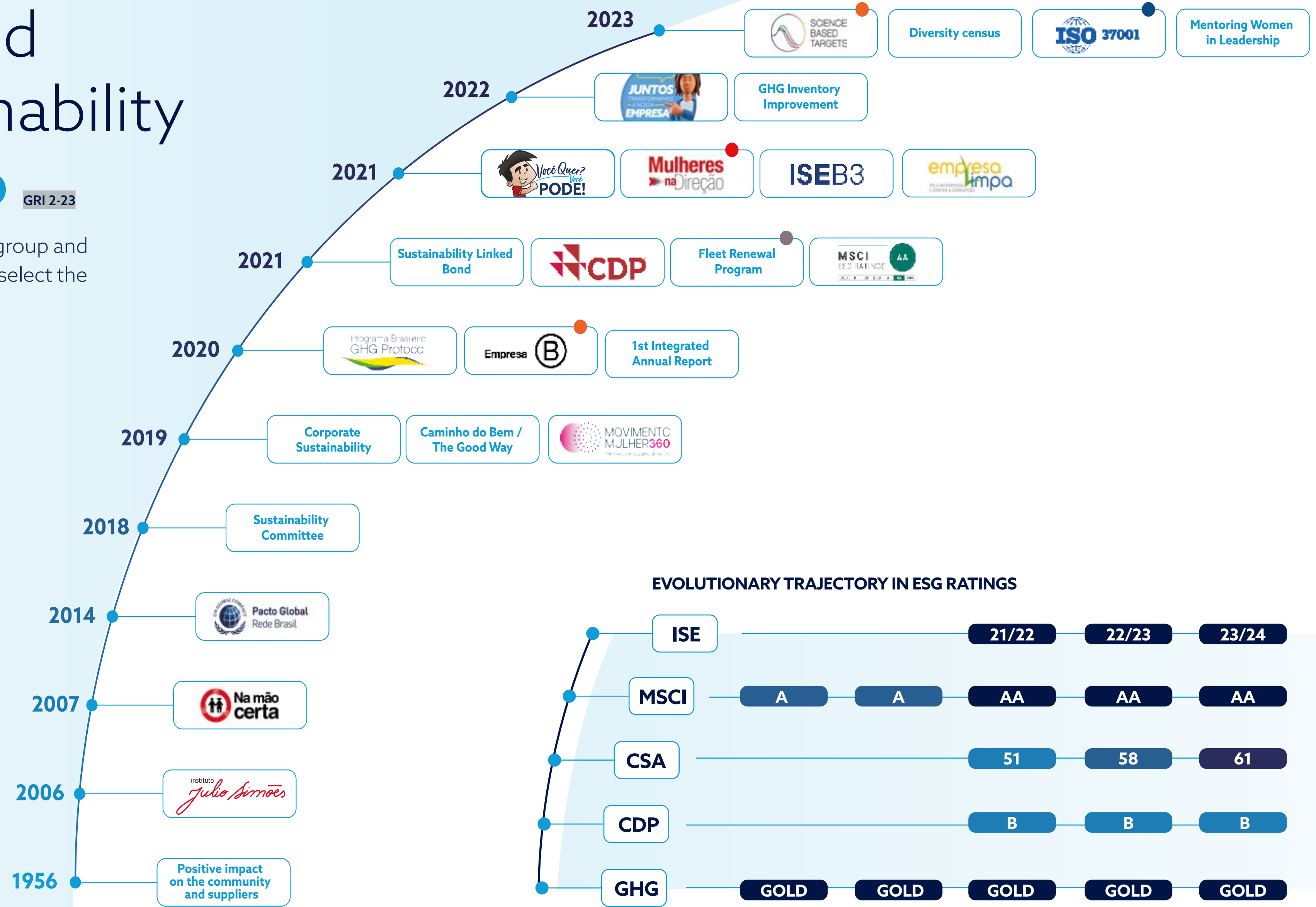
### ESG risk matrix

Risk management takes place by monitoring the risk and the control matrix, revised in 2023 based on the correlation of ESG risks and their impact and probability classifications, previously defined in 2022 in accordance with TCFD, SASB and The World Economic Forum requirements (WEF).

ESG risks are managed by the business areas and incorporated into **SIMPAR's** strategic risk matrix, following corporate governance with its appropriate action plans and specific controls.

# Commitments and actions on sustainability by **SIMPAR Group** GRI 2-23

Discover the sustainability initiatives adopted by our group and their implementation years. For detailed information, select the corresponding years.



- Certification valid only for **Movida**
- Program existing only at **JSL**
- Commitment valid only for **VAMOS Group**
- Certification valid exclusively for **CS Brasil and Movida**

## External commitments GRI 2-23 | 2-28 | 408-1 | 409-1

The **SIMPAR** Group’s sustainability and ESG agenda encompasses the subscription, by the holding company and its subsidiaries, of external commitments on relevant topics of interest to the companies themselves and their audiences. There is also association with organizations in the sector, whose participation allows the active exchange of experiences and good practices to generate value. In 2023, in addition to **SIMPAR**’s participation in external discussion forums, such as the Applied Tax Studies Group (Getap), the following stand out:



**Business Pact for Integrity and Against Corruption:** **JSL, Movidia, VAMOS, CS Brasil** and **Original Concessionárias** have supported the Pact since 2018.



**Net Zero 2030:** has **Movidia** as a signatory since 2022.



**Global Compact:** signatories are, **SIMPAR** (2014) – which also works in the Integrity Working Group and the Climate Platform of the UN Global Compact (Rede Brasil) –, **JSL** (2020), **Movidia** (2020), **CS Brasil** (2020), **VAMOS** (2020), **Automob** (2023), **CS Infra** (2023), **CS Grãos** (2023), **CS Portos** (2024) and **TPC** (2022).



**Movimento Mulher 360:** members since 2019, **SIMPAR, JSL, VAMOS, CS Brasil** and **Automob**.



**Brazilian Association of Listed Companies (Abrasca):** **SIMPAR, JSL, Movidia** and **VAMOS** joined in 2022.



**Seal of Ethnic-Racial Diversity:** granted in 2009 to **TPC** by the City of Salvador, with renewal for 2023/2024.



**Programa na Mão Certa (On The Right Hand):** commitment shared by **SIMPAR** (2021), **JSL** (2007), **Movidia** (2021), **VAMOS** (2021), **Rodomeu** (2020), **CS Grãos** (2023) and **IC Transportes** (2015).



**Entrepreneurs for the Climate:** subscribed by **SIMPAR, Movidia, JSL** and **VAMOS** in 2022.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index



**GHG Protocol:** **SIMPAR** and **Movida** are members, with the Gold Seal of inventories since 2019.



**Sectorial Act for Integrity of Urban Cleaning, Solid Waste and Effluents:** signed by **CS Brasil** in 2019.



**Conscious Capitalism Brazil:** joined, since 2019, by **Movida**.



**Brazilian Association of Logistics Operators:** **JSL**, since 2019.



**Mogi das Cruzes Business Development Agency:** participation of **JSL** (2021).



**National Association of Vehicle Rental and Fleet Management Companies (Anav):** supported since 2018 by **Movida**.



**Brazilian Association of Corporate Travel Agencies (Abracorp):** **Movida** been a member since 2015.



**Brazilian Association of Travel Agencies (Abav):** **Movida** has been a member since 2014.



**National Confederation of Transport (CNT):** **Movida** has been part of the ESG Group since November 2023.



**Movimento Vez e Voz:** support signed in 2023 by **JSL** and **IC Transportes**.



**Rota Feminina Move Mentoring Program: IC Transportes (2022).**



**A Voz Dela Program:** institutional support from **Marvel (2022), TruckPad (2022)** and **IC Transportes (2021)**.



**Business Pact for Integrity and Against Corruption, from the Ethos Institute: TPC (2018).**



**Transport Social Service and National Transport Learning Service (Sest/Senat): JSL.**



**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).**



**Commitment to Climate Action, in partnership with client:** Signed by **JSL** and **Fadel**.



**Programa Despoluir (Clean Up Program):** promoted by the National Confederation of Transport (CNT) and Sest/Senat, it is the largest environmental program in the transport sector in Brazil. The initiative aims to make Brazilian transport cleaner, more efficient and sustainable, through services such as environmental vehicle assessment and opacity testing. **JSL, IC Transportes** and **Fadel** vehicles have the Despoluir Approval Seal, as they comply with pollutant emission standards.

## Political influence and financial contributions

GRI 408-1 | 409-1

**SIMPAN** collaborates with the development of public actions and policies relating to the businesses in its portfolio through participation in sectoral associations. The Company does not make any type of monetary contribution to political parties/groups/funds, in accordance with national legislation. The Company's relationship with its stakeholders, including sectoral associations, is based on collaboration, with limited support and without political objectives, in line with internal regulations.

About the Integrated Annual Report

Message from the Management

SIMPAN Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

### CONTRIBUTION TO ORGANIZATIONS (R\$) - ADDITIONAL INDICATOR

Institutions	2023
Brazilian Association of Logistics Operators*	67,081.71
UN Global Compact**	95,840.00
Mulher 360***	20,000.00
Na Mão Certa****	32,210.00
<b>TOTAL</b>	<b>215,131.71</b>

\* Refers to **JSL**.

\*\* Refers to **SIMPAN, JSL, VAMOS, Movida** and **CS Brasil**.

\*\*\* Refers to **SIMPAN, JSL, VAMOS** and **Movida**.

\*\*\*\* Refers to **SIMPAN, JSL, VAMOS** and **Movida**.

### OUTRAS CONTRIBUIÇÕES FINANCEIRAS (R\$) - ADDITIONAL INDICATOR

SIMPAN	2021	2022	2023
Lobbying, interest representation or similar	0	0	0.00
Local, regional or national political campaigns/organizations/candidates	0	0	0.00
Trade associations or tax-exempt groups (e.g. think tanks)*	2,032,783.71	1,060,774.30	1,428,189.19
Other (e.g., expenditures related to ballot measures or referenda)	0	0	0.00
<b>Others</b>	<b>2,032,783.71</b>	<b>1,060,774.30</b>	<b>1,428,189.19</b>

\*Includes participation in: Global Compact, Na Mão Certa, Movimento Mulher 360, Abrasca (**JSL, Vamos, Movida** and **SIMPAN**), Instituto Besc and Abol (**JSL**), Brazilian Association of Corporate Travel Agencies, ABLA, ANAV and IDV (**Movida**).

# Ethics and compliance governance

SASB FN-AC-510a.2, 3-3 Ethics and compliance governance and transparency

**SIMPAR** values transparency and integrity in all its businesses and relationships and maintains structures, communication channels, controls, policies, procedures and training to guarantee and disseminate standards of ethical performance. The search is for continuous improvement, expressed in 2023 in milestones such as the achievement, by **CS Brasil Frotas**, of ISO 37001 – Anti-Bribery Management System, which attests to the development of policy, supervision and training of employees on the subject, as well as the adoption strict controls, in order to reduce the risk of bribery.

**CS Brasil Frotas** was the first company in the Group to be certified and has the largest number of contracts with public administration. The company keeps strict internal controls to mitigate the risks of public and private corruption. One of them is the bidding room in a 100% traceable environment, both by video and audio, in addition to having a facilitator from **SIMPAR** Compliance area who monitors all bids. Additionally,

there is an audit by a third-party company to evaluate all bids won by the company. In addition to the goal of maintaining certification, the objective is to extend the achievement to other companies in the Group, for continuous improvement and preventive actions.

Ethical governance at **SIMPAR** occurs in a robust manner, with an independent Internal Controls, Risks and Compliance Board (CRC), which operates across the Group and reports to the holding’s Audit committee. To standardize conduct – and considering inorganic growth, through acquisitions – the CRC area formalized its procedures, from the simplest to the most complex, inserting them into DocNix, a document management tool. The objective is for teams to have the most relevant information for ethical conduct in a clear and accessible way and in accordance with **SIMPAR**’s recommendations. Additionally, **TPC**, which is part of **JSL**, has its own Ethics Committee, with representatives from **SIMPAR**’s CRC Board. Depending on the activity provided by the subsidiary, there are also specific compliance

positions in the business, which follow the holding company’s guidelines, such as **BBC Digital**, **IC Transportes** and **BRT Sorocaba**.

In employee integration processes and at corporate universities, training tracks are maintained with mandatory training on integrity topics, such as moral and sexual harassment, LGPD and the Reporting Channel. These are accessible and simple courses, which

provide insight into all businesses and include a test at the end of each module, to assess compliance. As an evolution, in 2023 the CRC area began sending managers the status of those they led on a monthly basis, making monitoring more effective.



Operation CS Brasil

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

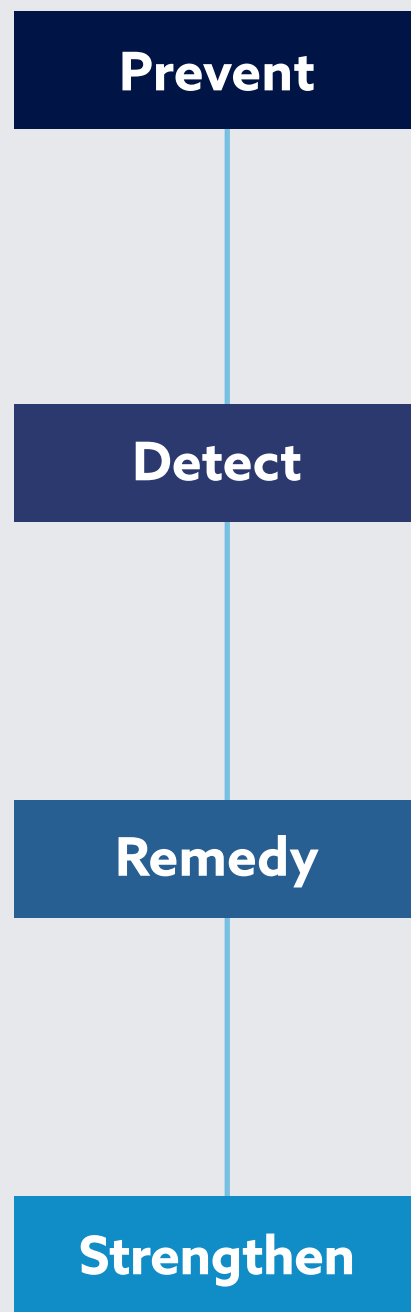
Annexes

GRI Content Index

## Compliance Program GRI 406-1

The holding's CRC board is also responsible for managing the Compliance Program, developed with the purpose of ensuring compliance with legislation and standards applicable to business, especially Decree 11,129/2022, which regulates the Anti-Corruption Law, also known as Clean Company Law. The program guarantees the mechanisms and procedures appropriate to the Company's structure to promote ethical and impeccable conduct. To this end, it is structured based on the following pillars:

### COMPLIANCE PROGRAM SIMPAR



**Prevent:** encompasses the identification of risks and the adoption of controls to mitigate impacts; Code of Conduct; policies, especially Anti-Corruption, and procedures; training, guidance and communication; third-party approval; handling conflicts of interest, evaluating donations and sponsorships; Transparent Line.

**Detect:** Reporting Channel; Point out the Risk; monitoring; audit; process mapping; internal investigations.

**Remedy:** disciplinary measures; recycling training and communications; monitoring action plans.

**Fortalecer:** continuous improvement actions, such as reviewing or defining processes/controls, updating systems, etc.

## Compliance Program Guidelines GRI 2-23

**SIMPAR's SIMPAR** Compliance Program is equipped with policies guiding the effective fight against public and private corruption, reviewed in 2023 by the Ethics and Compliance Committee, with final approval by the Board of Directors, aligning the documents with new legislation, as well as adapting them to professional routine situations, making the guidelines even clearer. The main policies are:\*

- » *Policy for Interaction with Public Authorities* (revised in 2023);
- » *Bidding Participation Policy* (complete review of the specific document for **CS Frotas**);
- » *Donations and Sponsorship Policy* (revised in 2023);
- » *Gifts, Presents, Entertainment and Hospitality Policy* (revised in 2023);
- » Disciplinary Measure Application Policy;
- » Conflict of Interest Policy.

*More information about SIMPAR's policies and regulations is available here.*

\*Specifics about the responsibilities, scopes, and approval levels of each policy are detailed within the documents themselves.



Another important document of the Program is the *Code of Conduct*, based on the laws applicable to the business lines, activities and relationships established by **SIMPAR**, and in particular: Anti-Corruption Law (Law 12,846/13) and Decree 11129/2022; Money Laundering Law (Law 9,613/98, amended by Law 12,683/12); Competition Defense Law (Law 12,529/11); Penal Code (Law 2,848/40); Consolidation of Labor Laws (Decree-Law 5452/43); Child and Adolescent Statute (Law 8,069/90); Bidding Law (Law 8,666/93, Law 10,520/2002, Law 12,462/2011 among others); and Consumer Code (Law 8,078/90). Anchored in these legal obligations, the Code, whose last update was in July 2023, regulates in a clear and accessible way expected and unacceptable behaviors in professional practice and in relationships with the Company's stakeholders. In this sense, it clarifies situations that do not comply with current legislation and internal policies, as well as highlights the values to be followed, in accordance with **SIMPAR's** culture. The Code must be followed by all employees, third parties,

commercial partners and service providers; every new employee must certify awareness of the provisions in the document.

There is the Integrity Journey training, available through the online platform called **SIMPAR**, University, which addresses aspects of the Code of Conduct. When employees receive the Code of Conduct, they must also complete the Commitment and Responsibility Term, as well as the Conflict of Interest Questionnaire\*, revised in 2023, which must be updated whenever necessary. **GRI 2-15**

To minimize any risks of corruption, a matrix related to the topic is maintained and constantly updated, with monitoring indicators. **SIMPAR** and its companies have no confirmed cases of public corruption in the Group, under the terms of the Penal Code and law 12,846/13, nor lawsuits for unfair competition, trust and monopoly practices. **GRI 205-3 | 206-1**

\*As stated in the *Policy of Transaction with Related Parties*, potential conflicts of interest are revealed to the interested parties and disclosed to the market, as provided for in the respective policy and in accordance with applicable legislation.

## Communication channels

**GRI 2-25 | 2-26**

Ethical conduct at **SIMPAR** is valued and disseminated through communication channels and processes, such as Compliance Dialogues, promoted by management to increase awareness of the topic throughout the Group. At **CS Brasil**, for example, each pillar of the program was discussed and presented by senior leadership, reinforcing its importance for sustainable business development. At **Movida**, the CRC team participated monthly in meetings of business managers to publicize actions to comply with the LGPD, Program policy, importance of training and data from the Reporting Channel, among others.

Other means of communication are the *Canal Aponte o Risco/ Point out the Risk Channel*, to report problems by the internal public and managed by a third party; the Transparent Line, for reports, questions and suggestions about the Compliance Program, internal standards

**0800 726 7250**  
Monday through Friday,  
from 8 am to 5h48 pm

**@conformidade**  
[@simpar.com.br](mailto:conformidade@simpar.com.br)

and applicable laws, with assistance from the CRC area – available from Monday to Friday, from 8 am to 5:48 pm, by telephone 0800 726 7250 (toll free) or e-mail [conformidade@simpar.com.br](mailto:conformidade@simpar.com.br); and the Reporting Channel.

REPORTING CHANNEL GRI 406-1, 2-25 | SASB FN-AC-510a.2

The *Reporting Channel* is the means to communicate any actions that do not comply with the provisions of internal policies, procedures and regulations or that contradict current legislation, with uninterrupted operation and management by an external and independent company. There are guarantees of anonymity, if the complainant so desires, and of non-retaliation, exposure, coercion or exposure in communications, which can be monitored via protocol. The reports are sent by the third party company, to the CRC area. Reports involving statutory directors, members of the BoD and Audit, Ethics and Compliance Committees, in addition to employees who make up the CRC Board, are not investigated by this body, following the provisions of a specific communication matrix, to avoid conflicts of interest. Investigations may also receive support and evaluation from the Ethics Committee, depending on their content, and may involve applying disciplinary measures, reviewing processes and preventive action plans. The results are reported to the Audit and Ethics and Compliance Committees.



In 2023, there was a review of the matrix of classifications and sub-classifications of communications received on the Reporting Channel, work guided by the SIMPAR. Ethics and Compliance Committee. The action aims to improve the information generated within the system, for increasingly faster, more robust analyses that support the development and monitoring of indicators and mitigating actions.

## Audit plan

Every year, SIMPAR prepares an audit plan, with results reported to the Audit Committee. If necessary, action plans are developed and monitored by the Internal Controls area. The highlight in 2023 was the inclusion of base processes in some acquired projects to guarantee legality and uniformity. For example, purchasing accounts payable and inventories procedures, among others, were verified at the subsidiaries **Rodomeu**, **TPC**, **Marvel**, **Original Maranhão**, **Ciclus Rio** and **Truckvan**.

# Information Technology Governance

GRI3-3 - Innovation\*

**SIMPAR** as the holding company of a group with businesses present in sectors of the real economy and constant potential for growth, contributes to the development of its companies also in innovation and information technology governance processes. Thus, it invests in the incorporation of technologies and new solutions focused on efficiency and qualified customer service.

**SIMPAR** is responsible for the strategic direction and corporate management of the Group's systems and infrastructure, with an Information Security area that works to control and minimize occurrences of cyber risks and reports directly to the holding company's CFO. The Company manages a lot of data from its subsidiaries, such as financial, accounting, tax and people management. Therefore, it has solutions that guarantee information security in the Group. Focusing on that, there was investment in migrating applications to the cloud, such as corporate ERP (SAP), in December 2022, and Disaster recovery, in the 1st half of 2023. Focusing on robustness and security, 2023 was a year of major renegotiation of telecommunications contracts for the entire Group. The emphasis was on modernizing the data telecommunications network, adopting SDWan technology. Furthermore, with cloud migration, **SIMPAR** is better prepared for the inclusion of data from new companies, following the Group's growth potential, without needing new large investments in information infrastructure.

\*In the year there were no records of the organization's involvement with negative impacts on the 'Innovation' theme, either through its activities or as a result of its business relationships.



SIMPAR employees

## Innovation for more efficiency

In 2023, a discussion group was formed with the general directors of the Information Technology areas of **SIMPAR, Movidia, JSL, VAMOS, Automob, CS Brasil** and **BBC Digital** to search for digital and artificial intelligence solutions that allow optimizing processes. To this end, professionals discuss practical and specific cases in each business, as well as evaluate the supplier market and the main news in independent technology

entities. Furthermore, the group seeks and promotes technological synergies that can be implemented by the Group's companies, facilitating and accelerating the adoption of solutions, in addition to gaining scale to expand knowledge in new technologies and seek better commercial conditions with technology suppliers.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

## Personal data protection

GRI 418-1

In line with its commitment to legality and ethics in its relationships, **SIMPAR** maintains a Privacy and Personal Data Protection Governance Program, seeking adherence to the General Data Protection Law. Since 2022, there is also a *Privacy Policy* that, applicable to the entire Group, guarantees corporate guidelines to maintain adequate privacy of the Company's data, not just personal information. The role of the DPO (Data Officer) is carried out by a third-party consultancy, which also supports the management of the Privacy Program.

As an evolution, in 2023 SIMPAR adopted a tool known on the market for greater efficiency and transparency in managing the processing of personal data, in addition to ensuring the necessary evidence on all dealings in the area in relation to the Privacy and Personal Data Protection Governance Program. The contract also aims to

automate the response to queries from holders of personal data and, therefore, ensure compliance with legal deadlines. This tool was adopted on a pilot basis at Movida at the beginning of 2023, and implementation began in the other companies of the group throughout the year. At the end of the period, with the good experience at Movida, the solution was also adopted at JSL, VAMOS, SIMPAR, and Automob.

The year also included revisions to part of the policies of the Privacy and Personal Data Protection Governance Program, work that will extend to 2024. Information was also made available and training was promoted with employees who have access to third-party data, totaling more than 7 thousand people trained.

Additionally, the Reporting Channel now has a different classification to deal with communications related to possible non-compliance with the LGPD on a priority basis.



## LGPD booklet

To ensure the wide availability of information, **Movida** developed a booklet with the main points on the processing of personal data, displayed in the company's car rental stores throughout Brazil. Through a QR Code, customers have access to the main information and the Data Controller's contact details. The action also included brief training for employees, as the focus is to provide simple and accessible means for everyone to have access to knowledge on topics relevant to the business and customer relationships. In 2024, the booklet will also be displayed at **Movida** used car units and **Automob** stores.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

# Risk management

GRI 2-12 | 2-16 | 2-23 | 2-25 | 2-26 | 201-2

**SIMPAN's** CRC area revisits, whenever necessary, and at least once a year, the Company's risk management practices. In 2023, to guarantee the uniformity and effectiveness of the risk identification and management process, the CRC area reviewed with the support of the members of the Board of Directors and advisory committees, the *Risk Management Policy*. The final version of the document, which has been approved by the Board of Directors, was published on the Investor Relations website at the beginning of 2024 – when employees will have access to new risk management training, and managers will be responsible for the topic. The Internal Controls and Risks work consisted of mapping and careful analysis of internal processes. As a result, the risk matrix was improved and the control matrix redesigned. Also

Sample tests were applied, reporting to the competent committees and definition of plans of action to improve controls.

## Responsibilities

In the risk management process, the Company segregates areas, functions and those responsible, transparently defining the responsibilities and their limits. The Internal Audit area must monitor the quality and effectiveness of risk management, governance and internal control processes. In addition to certifying compliance with rules and regulations, it acts in recommending improvements and must support the Audit Committee with independent, impartial and timely assessments. The committee's duties are to assess the effectiveness and sufficiency of risk management systems and controls and take the risks of which it has been made aware known to the Board of Directors. Therefore, the BoD is responsible for periodically evaluating the effectiveness of risk management systems, internal controls and the compliance system.

The Board of Directors is responsible for supporting administrators in defining action plans for dealing with risks, ensuring their implementation.

The CRC area monitors the Compliance Program and the risks involved, reporting the status of the work to the Statutory Audit Committee and the Ethics and Compliance Committee depending on the nature of the risk identified.

## Methodology

In the risk management process, **SIMPAN** adopts as a basis the Coso methodology (2017) from the Committee of Sponsoring Organizations of the Treadway Commission, with integration to ISO 9001 and ISO 31000 standards and alignment with the Control Objectives for Information and Related Technologies (Cobit). Management is also supported by a Risk Matrix, which integrates ESG (financial, environmental, social and corporate governance) data for more robustness and sustainability of the process.

Risk identification follows the self-assessment approach, with each new risk being subjected to analysis by the manager responsible for the process or business administrators. For monitoring, risks are categorized according to impact and probability (both falling into low, medium or high categories). The treatment process, which considers the criticality of the risk, includes continuous monitoring and, if necessary, preparation of action plans, using a Risk Management tool and effectiveness testing. Attention is paid to mapping the main risks and opportunities arising from climate change for business. The management of this considers impacts on operations in the medium and long term, and follows the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). There is also frequent communication of the process and results of all risk management stages.

About the Integrated Annual Report

Message from the Management

SIMPAN Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**Main risks monitored**

Category	Scope/definition	Mitigation methods	Opportunities
Strategic	It concerns possible poor business management, which can cause substantial loss in economic value.	Investments in governance and processes, for financial and strategic management consistent with <b>SIMPAN</b> 's profile.	Reaffirmation of <b>SIMPAN</b> 's differentiated position as a group that controls and collaborates with the development of independent companies.
Market	Refers to losses resulting from changes in market values, such as transactions subject to exchange rate variation, interest rates, share prices and commodity prices.	Management by Administration, with support from the Committee Financial and decisions approved by the Board of Directors, which must authorize operations involving any type of derivative financial instrument and any contracts that generate financial assets and liabilities, regardless of the market in which they are traded or registered, whose values are subject to fluctuations.	Growth, diversification and expansion of the business through balanced economic and financial management.
Liquidity	Referring to insufficient reserves and availability to honor the Company's. Obligations without affecting operations and incurring significant losses.		Maintenance of economic-financial management that enables adequate cash position and leverage.
Credit	Linked to losses related to financing granted to customers and difficulties in accessing new credit.	Maintenance of the Compliance Program; management policies; communication, dissemination and training actions on internal policies and the provisions of the Code of Conduct.	Position <b>SIMPAN</b> in a differentiated way in the market due to its credit availability.
Operational	Linked to the inadequacy, failure, incapacity, deficiency or fraud in any internal processes (technology, people, operation), including damage to the Company's assets and infrastructure.		Continuously reinforce <b>SIMPAN</b> 's position in governance, processes, management policies, conduct and relationships in its activity sectors.
Compliance	Risks associated with corruption, fraud, bribery, unfair competition and violations of <b>SIMPAN</b> provisions, standards and policies.	Health, Safety and Environmental Management Program (HSE), applied according to the challenges, risks and specificities of each <b>SIMPAN</b> business to guarantee zero deaths.	Position <b>SIMPAN</b> as a reference in ethical and honest behavior.
Health and safety	Associated with security problems that affect the well-being, integrity and life of employees, third parties, partners and other audiences.		Recognition as a reference in the integrity of people and assets.
Image	Situations that may affect the image and reputation, such as corruption, accidents, environmental tragedies, unfair competition and failures in quality and safety.	Continuous monitoring of risk factors and the exposure of the <b>SIMPAN</b> brand and its companies.	Reinforce <b>SIMPAN</b> 's good reputation in governance, processes, management policies, conduct, relationships and transparency in communication.
Environmental/Climate Change	Assessment of risks related to climate change and GHG emissions, such as carbon pricing – an emerging risk –, as well as other environmental risks, such as those associated with the use of natural resources and waste generation.	Greenhouse Gas Emissions Management Program.	Position itself as a benchmark in compliance and environmental excellence.

About the Integrated Annual Report

Message from the Management

SIMPAN Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

SIMPAR Employees

# Human Capital



# SIMPAR *Jeitão*

GRI 3-3 – Valuing people and human rights

People is one of **SIMPAR**'s Values, which is committed to ensuring an environment conducive to professional development, with the promotion of training, safety, health and diversity\*. The holding's people management aims to ensure the more than 49 thousand employees act based on the same Values and the same Culture, following the Company's unique way of running the business. This is essential for the longevity and development of the Group, which consequently contributes to the generation of employment and income, in addition to social inclusion. With investments in the recruitment and selection process and in professional training both inside and outside the Company, **SIMPAR** aims to minimize the risk of lack of specialized labor in the activities of the holding company and its subsidiaries.

With a close eye on people development, the **SIMPAR**, People and Culture Committee, created in 2022, has independent members with diverse and complementary knowledge on the subject. In 2023, the Committee worked on issues such as training and evaluation of professionals, including the People Cycle process, compensation, and strengthening Culture, including the preparation of a Corporate Culture Guidance Guide.

\*The effectiveness of people management actions in the **SIMPAR** Group is monitored and measured through, among others, control routines in the Compliance and Management and Processes areas of each business; Human Resources and Organizational Development indicators; access and consumption of content at **SIMPAR**; University; quota for Apprentices and People with Disabilities (PwDs); monitoring interns' development plans; formal performance assessment – People, Performance and Culture Cycle; monitoring the Individual Development Plan and the topics covered in collective agreements and conventions.



Winners of the cultural competition "You are part of our history" with Fernando A. Simões (CEO of SIMPAR), Paula Pedrão (Director of Marketing and Sustainability of SIMPAR) and Juliana Simões (HR Director of SIMPAR)

## Culture Guide

After a diagnosis carried out in 2022 and discussions within the People and Culture Committee, **SIMPAR** formalized a Culture Guide, disseminated and signed by all employees, with the expected attitudes and behaviors, regardless of the place of work, position or responsibility. The document describes all of the Group's Values, explaining how to act and what is not tolerated when carrying out the role. Furthermore, the Guide reinforces the relevance of everyone's contribution to generating value and the certainty that, united, employees are even stronger and capable of making a difference.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index





About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

The alignment of professionals with the Group's Values is considered from entry programs to promotion decisions. To generate opportunities for productive inclusion, **SIMPAR** maintains actions such as *Você Quer? Você Pode!*, training young people, who have an exclusive monitoring and development team. Other actions to join the Group are the *Jovem Aprendiz* (Young Apprentice), internship programs within the holding and trainee programs in some Group companies. Also noteworthy is *Mulheres na Direção* (Women Behind the Wheel), which promotes increased diversity through greater inclusion of women in the transport and logistics sector, still mostly occupied by men.

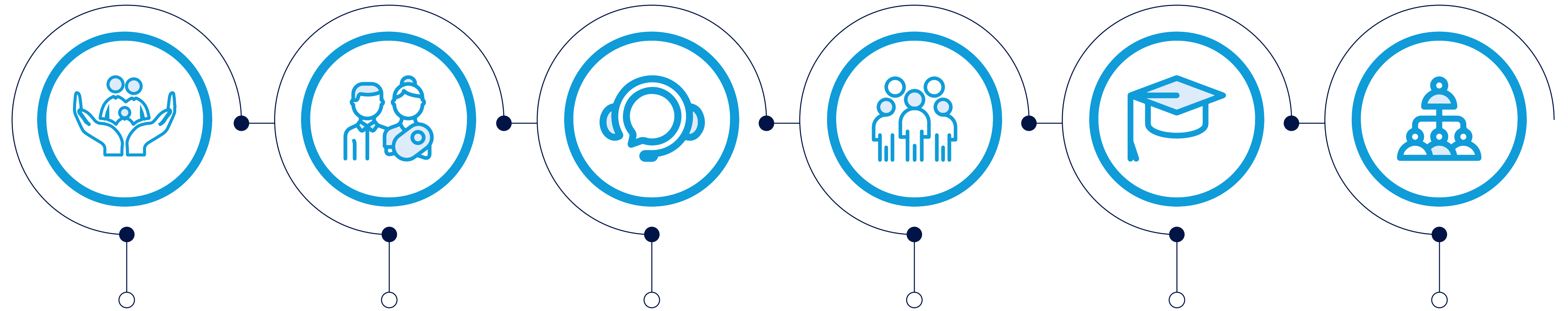
Professional advancement among the Group's employees is encouraged by publicizing open vacancies. In 2023 there were 589 movements between companies; the Succession Program, to develop potential successors to senior leadership; and the People Cycle, which assesses performance and prepares development plans.

To guarantee access to information and transparent communication, channels such as Alô RH are maintained, to answer questions about people management processes, *Bate Papo da Gente*, occasions to meet with leaders on various topics, and a corporate platform.

Teams aligned with the same culture and values working towards productive inclusion

## Support for employees

People are one of the development pillars **SIMPAN**, which invests in actions to support the professional and personal development of its teams:



**Valuing the Family**  
Action focused on hiring family members and, thus, narrowing and expanding the generation of employment, income and benefits for employees' families.

**Citizen Company**  
Extended leaves: six months for maternity and 20 days for paternity.

**Ligado em Você / Connected to You**  
Service available to employees and family members, providing assistance in the social, professional, health and legal areas.

**People Cycle**  
Process of assessing behavioral and performance skills, with feedback and formulation of Individual Development Plans (PDIs).

**SIMPAN University**  
Platform that brings together training and courses from each of the Group's companies.

**Internal Communication**  
Structure dedicated to organizational culture, communicating changes in policies/processes and engaging and raising awareness among employees on ESG and employer brand issues, promoting pride in belonging.

- About the Integrated Annual Report
- Message from the Management
- SIMPAN Group
- Highlights 2023
- Intellectual and Reputational Capital
- Human Capital**
- Social and Relationship Capital
- Natural Capital
- Financial Capital
- Annexes
- GRI Content Index

# Employee dat

GRI 2-7 | 3-3 Valuing people and human rights | 401-1

At the end of 2023, **SIMPAR** had 49,218 employees (14.9% more than in 2022), of which 11,022 were women and 38,196 men. In the holding, there were 366 professionals (slightly up from 358 in 2022), of which 205 were women, 47% in leadership positions. Of the Group's total, 2,707 operate in the Midwest, 31,909 in the Southeast, 5,026 in the South, 2,020 in the North and 7,339 in the Northeast.

**SIMPAR** aims to retain employees and invests in development, appreciation, health and well-being actions. Post-voluntary dismissal interviews are also promoted to identify improvements and constant enhancement in employee management within the Group.

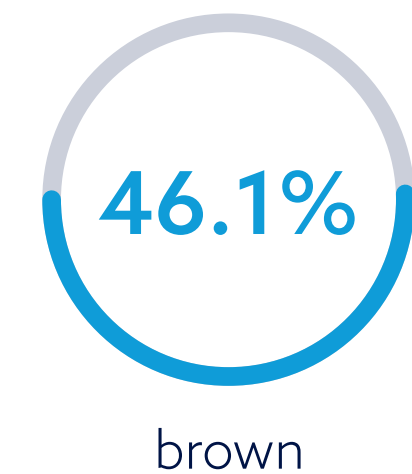
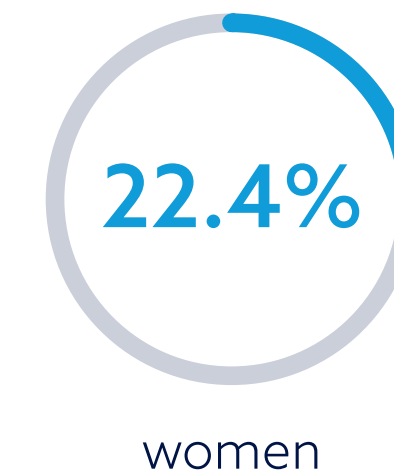
## Diversity and inclusion GRI 405-1

In 2023, with the support of external consultancy, **SIMPAR** carried out a Diversity and Inclusion Census to better understand its internal audience and support inclusion actions. At the end of the period, 27% of employees from all Group companies responded to the census voluntarily – the work will continue in 2024, with actions to raise awareness among leaders on the topic.

In line with its commitment to the topic “productive inclusion”, **SIMPAR** encourages the hiring and retention of women, black people, PwDs and people over 55 years old. In the Group, an example is **CS Brasil**'s Motorista 50+ Project, which aims to hire women over the age of 50, with or without experience, to work as drivers of light and heavy vehicles. The structuring of the project was finalized and vacancies were officially approved at the end of 2023.

Another achievement in 2023, focusing on women, is *Mulheres na Liderança*/Women in Leadership. The first edition of the mentoring program took place at **JSL**, with 24 participants, and, due to the good results, it was extended in the same year to **Movida**. In 2024, the entire Group will benefit and the expectation is to include at least 50 women in coordination positions and 50 in management positions.

## Diversity in the **SIMPAR** Group



About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

Also noteworthy is the number of women in the Company's senior levels and bodies:

- » Maria Fernanda dos Santos Teixeira serves on the Board of Directors and Audit Committee of **VAMOS**.
- » Sylvia de Souza Leão Wanderley is an independent member of the **JSL** Board of Directors.
- » Tarcila Reis Corrêa Ursini participates in the Group's sustainability committees.
- » **Movida** committed to achieving 50% female participation in the leadership team by 2030 (in 2022, it was 30% and, in the year, it was 42.30%).
- » In 2023, the **SIMPAN** Group recorded a 26.7% increase in women in management positions.

Furthermore, **SIMPAN, JSL, VAMOS, CS Brasil** and **Automob** are members of the Movimento Mulher 360, which seeks to contribute to advances in gender equity.

Increased female representation is highlighted in SIMPAN Group

## Training and development

GRI 404-1 | 404-2 | 404-3

Soon after hiring, employees go through an integration process. In it, the Values are already presented and training is promoted focusing on compliance, with a presentation of the Group's policies and guiding documents, such as the Code of Ethics and the Culture Guide, launched in 2023.

The training, some of which are mandatory, like security and compliance, as well as behavioral and specific to each business, are provided by corporate universities. Part of the content is developed by the employees themselves, which not only promotes internal knowledge management, but also recognizes the teams' skills. During the year, at **SIMPAN** University, there were more than 188 thousand hours of training involving 29 thousand employees. Consolidated, the total hours offered in the year for the entire Group exceeded 770 thousand hours of training, around 60% more than in 2022. The average number of training hours per employee was 15.8 hours.

## Human rights

GRI 2-23 | 2-24

**SIMPAN** disseminates guidelines and values to act in accordance with the Federal Constitution and international treaties and conventions, such as the International Bill of Human Rights, the United Nations Guiding Principles on Business and Human Rights and the Declaration of Fundamental Principles and Rights in Work of the International Labor Organization (ILO). Internally, since 2022, there has been a *Human Policy\** in addition to other documents on the topic, such as the Code of Conduct, the Third Party Code of Conduct, the Social Investment Policy and the Sustainability Policy.

\*Applies to all employees of the Company and its subsidiaries, as well as most of its various stakeholders, including subcontractors.

The measurement of team improvement needs is carried out through programs such as the People Cycle, which, in 2023, included the evaluation of 18,167 employees, 44% of whom were in the complete Cycle (360° evaluation, which included the participation of all functions administrative, and had 98.79% adherence) and 56% in the Operational Cycle (with evaluation by Managers and 100% adherence of those eligible).

The People Cycle begins with competency assessments, based on the **SIMPAR** Values, unified in 2023 for the entire Group, and considers the level of complexity of each function or group of functions. The results go through calibration committees. Subsequently, Cycle's consequences management is carried out, which can include movements, based on merit and promotions, as well as action plans

and possible dismissals of employees with low potential and performance. During the year, adherence was 86% in internal movements in relation to the performance verified in the program.

Individual Development Plans (PDIs) are also developed from the Cycle. In 2023, actions were developed to monitor and accelerate the skills of potential successors to the Group's

senior leadership. Likewise, training programs such as Acelera Líder, at **JSL**, **VAMOS** and **CS Brasil**; stand out; and Formula, at **Movida**.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

## PEOPLE CYCLE\*



Achievement of  
**98%**

Adherence to the people cycle (Target 100%)



Achievement of  
**98%**

of employees calibrated (Map 9 Box)



Achievement of  
**73%**

of employees with PDI (Target 100%)



Achievement of  
**86%**

of employees moved (promotions) x result in Map 9 Box (Target - 100% accuracy)

\*We had 100% evaluations in the operational cycle. Failure to achieve the 100% target in the administrative cycle is due to 360° assessment and executive evaluation.

# Compensation and benefits

GRI 202-1 | 401-2 | 401-3

With the constant growth of the Group and acquisitions carried out in recent years, **SIMPAR** worked on studying salary ranges and benefits offered, in order to avoid discrepancies and maintain the best practices adopted in its subsidiaries.

The Company seeks, in its companies, to guarantee competitive salaries, which depends on the area and sector in which it operates, always respecting the local minimum\*.

To attract and retain professionals, benefits are offered\*\* that include life insurance, health plans (some of which extend to family members and include full-time and part-time work contracts) and extended maternity/paternity leaves, as **SIMPAR** is a citizen company\*\*\*.

During the year, 903 employees (269 women and 634 men) took maternity/paternity leave, with a retention rate (percentage of employees who continued with the Group 12 months after returning) of 81.5% for men and 80.7% for men. the female audience. for the female audience.



SIMPAR employees

\*To define the lowest salary, the lowest nominal salary of each of the Company's business units was considered.

\*\*There is no disability/invalidity benefit, private pension and share acquisition plan. Until the end of 2023, these benefits were not offered. Due to analyses and studies, there was an understanding of their non-applicability given the Company's economic and internal scenarios, which does not favor their application and return. There is also a long-term partner program, which includes ten executives from the Group.

\*\*\*In the Group, the following are citizen companies: Ponto Veículos S.A, Original Comércio de Veículos Seminovos S.A (Antiga Avante); Original Veículos S.A; Original Distribuidora de Peças e Acessórios Ltda.; Banco Brasileiro de Crédito S.A; CS Brasil Transportes de Passageiros e Serviços Ambientais Ltda; Mogi passes Comércio de Bilhetes Eletrônicos Ltda. JSL S.A; Yolanda Logística; Armazém, transportes e Serviços Gerais Ltda. Quick Logística Ltda.; Quick Armazéns Gerais Ltda.; CS Brasil Frotas S.A; Movida Locação de Veículos S.A.; Movida Participações S.A.; Madre Corretora e Administradora de Seguros Ltda; SIMPAR S.A.; VAMOS Locação de Caminhões, Máquinas e Equipamentos S.A.; VAMOS Máquinas e Equipamentos S.A. (Valtra); Transrio Caminhões, Ônibus, Máquinas e Motores Ltda. (Volks).

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

# Health, safety and well-being

GRI 3-3 – People's health and safety | 403-1 | 403-2 | 403-3 | 403-4 | 403-5 | 403-6 | 403-7 | 403-8 | 403-9 | SASB TR-RO-320a.3

Present in essential sectors of the economy, and serving large and medium-sized clients, some employees work within client facilities and in transit on roads and highways throughout the country. Ensuring safe conditions and the health of teams is a priority for the entire **SIMPAR** Group. The Company maintains an Integrated Management System which, among other things, brings together regulations such as the *Occupational Health and Safety Guide*, as well as constantly updated procedures and guidelines. Through the SGI, which covers all of the Group's own

employees, all operations processes are mapped, qualifying preventive and corrective actions. Thus, different activities are considered, from those carried out in administrative areas to operational areas, also considering the work provided in a customized manner and according to the needs of customers.

Tools are maintained to identify dangers and risks\*\* and to support preliminary analyses by monitoring legal requirements in operations and health and safety indicators, and analyzing goals – the objective is to always guarantee zero accidents. In 2023, **SIMPAR** started tracking third-party accident data in its indicators. All data supports the Risk Management Program and the Medical Control and Occupational Health Program, focusing

on continuous improvement. An Occurrence Investigation Management System is maintained, which centralizes information on accidents to investigate risks, causes and prevention measures.

Control measures are also maintained to eliminate and minimize hazards and risks and training, awareness campaigns, field audits (inspections), acquisition of new technologies including telemetry, focusing on safety and assessment of hazards and risks according to internal procedures. Employees are guided and have the right to refuse whenever there is any risk in carrying out an activity. Before starting activities, new employees undergo security induction, where topics related to the activities carried out are covered. They also receive specific guidance for each role. As

## SGI main procedures

Procedure to Apply Breathalyzers | Hazard Identification and Risk Assessment | Incident/Accident Communication and Investigation Process | Legislation Transport of Hazardous Products | Safety for Working at Height | Safety for Work in Confined Spaces | Alcohol Misuse Prevention Program | Behavioral Audit Guideline.

\*There is no audit of the Management System. Considering business specificities, at the end of 2023, CS Portos Aratu was in the SGI implementation phase and had already implemented the HSE Policy and Guide. BRT Sorocaba and CS Grãos have their own management systems. Cíclus, although not having an implemented management system, complies with legal health and safety requirements through specific programs and procedures. CS Brasil has a Management System that encompasses 100% of CLT (Consolidated Labor Laws) employees, and its Corporate HSE area, responsible for said management, was audited for ISO 9.001 recertification in 2023. At VAMOS (considering the employees of VAMOS, HM and Tietê), JSL and Movida, the Management System also includes 100% of its own employees. At CS Infra, 63% of its own employees are covered by a management system (taking into account that some units of the group have a management system, and others do not). Automob is structuring a corporate HSE area. The BBC does not have a health and safety management system. Although the Management System does not systematically cover third-party workers, service providers also receive all the necessary and specific guidance for each business through the SGI.

\*\*The main types of work accidents include factors linked to maintenance services, unsafe conditions, contact with chemicals, use of illegal substances, speed, tiredness and fatigue, posture, fire/explosion, noise, commuting accidents and commuting between work and home. Hazards are mainly associated with traffic accidents and unsafe driving, such as speeding, recklessness and lack of attention.

preventive measures, which include diagnostic and dangerousness reports, inspections, signage, requirements for appropriate use of PPE and promotion of Daily Safety Dialogue (DDS) and audits on work fronts are also carried out.

**SIMPAR** also maintains an active Specialized Service in Health, Safety and Occupational Medicine (SESMT), in addition to the Internal Accident Prevention Committee (Cipa)\*, in which 100% of employees are represented. The subsidiaries\*\* have their management supported by a specific HSE area in the holding, in addition to professionals, at the administrative headquarters and in the branches, such as occupational doctors; specialist doctors (general practitioner, orthopedists, gynecologists, cardiologists); occupational nurses; nursing assistants; nutritionists; and

psychologists. The Group also has specialized partner clinics throughout the national territory to assist its employees.

### Ligado em Você/Connected to you

Since 2011, **SIMPAR** has maintained the social program **Ligado em Você**, providing assistance to employees and their families (spouses and children) in aspects of health, well-being, quality of life and personal and professional satisfaction. To this end, it has psychological care, clinical supervision with a psychiatrist, consultation with a generalist and comprehensive doctor, as well as a multidisciplinary team, made up of professionals from different areas who work together to meet the needs of employees.

In 2023, 8,764 services were provided and actions focused on mental health were promoted, with campaigns and prevention on relevant dates and dissemination of information on Conecta (**SIMPAR**'s corporate social network). At the beginning of the year, a White January campaign was carried out, with a podcast on self-knowledge and emotional balance and content on mindfulness (also covered in an external event for employees), reflection and breathing and relaxation techniques. In February, there was an awareness campaign on the National Day to Combat Drugs and Alcoholism and, during Carnival, another on the same topic. In August, in line with Lilac August, there were awareness raising actions to end violence against women, with the release of a video containing an interview about an abusive relationship. In September, it

### Focus on health

At the end of 2023, **SIMPAR** launched a quality of life program focusing on its leaders. Called Saúde 360, it consists of measuring physical health data and includes a questionnaire to check aspects of emotional health and promote medical monitoring for one year, to contribute to physical and emotional health. Around 800 people participated in the action. Mental health was also the focus of a lecture, with a psychologist in Yellow September – month of suicide prevention actions.

\*For operations that are not required to establish a CIPA, a representative trained in the same way as the Commission's training is appointed.  
 \*\*CS Porto Aratu is still in the process of structuring its workforce. Until the end of 2023, it did not have dedicated and specific functions in the area of workers' health, instead relying on a medical health post for emergency care and transport to the nearest external service, in addition to promoting educational and/or preventive campaigns. CS Grãos maintains a Quality, Health Safety and Environment sector (QSSMA). Ciclus has a Risk Management Program prepared by a consultancy company, which has replaced the PPRA since 2022, with employees' occupational health management carried out by a specialized company. CS Mobilidade keeps an occupational doctor.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index



# saúde 360

Sua saúde em primeiro lugar!



Launch of the Saúde 360 program at the 2023 Convention

was time to focus on valuing life (Yellow September campaign), with a lecture on mental and emotional health. In October, actions to prevent breast cancer were promoted, with a lecture, in addition to collecting scarves for the Instituto Quimioterapia & Beleza and an action by Cabelegria, in Mogi das Cruzes, to cut and donate hair (Pink October campaign). In November there was the Blue November campaign with awareness actions about prostate cancer prevention and a lecture.

## Events for the internal audience

Promoting the well-being of employees also includes celebrations, which help to consolidate the team feeling. In 2023, **SIMPAR** held the Festa Junina in Mogi das Cruzes, with games, typical foods and prize draws; the “Veterans” meeting, valuing professionals who have completed cycles of 15, 20, 25 and 30 years of work at the Company; Kids Day, an action aimed at employees’ children, held in Mogi das Cruzes and São Paulo, occasions where children had the opportunity to have fun and get to know their parents’ workplace. There was an end-of-year meeting, in which performance was evaluated and the strategy and commitments for 2024 were presented, celebrating with the teams and thanking them for the work done.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index



About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

CS Brasil employees

# Social and Relationship Capital

# Supplier management

GRI 3-3 – Innovation | 3-3 – Impact on communities and the entire value chain | 3-3 – Corporate governance, ethics and transparency | 204-1 | 414-1 |

Covering the entire national territory, **SIMPAN** Group companies contribute to income generation and social development around their operations through the hiring of labor, services and goods. Additionally, in line with legislation, quality and respect for human rights in its supply chain, there is an indirect incentive for local companies to adopt good management and governance practices. In 2023, the percentage of monetary value of purchases in states where the Company has branches of its companies reached 63.9% (it was 51.7% in 2022).

To ensure synergy and better negotiations within the Group, considering cost, quality and availability, **SIMPAN** has a corporate Supplies area, responsible for quotes for almost all purchases of assets, services, materials

and inputs – the main contracting segments are automakers, benefits, fuel, uniforms, Personal Protective Equipment (PPE), tires, office supplies, software, IT equipment and technology services. Market intelligence tools are used to monitor the average prices charged for the main products, also considering the inputs used in the manufacture of the items, enabling more assertive planning. **GRI 2-6**

For greater efficiency, since 2021 the area has worked to guarantee purchasing processes by contract, that is, in advance, which allows for longer-term relationships with commercial partners and more agile quotations and purchases compared to spot acquisitions. In 2022, **SIMPAN** had 1,823 active contracts and in 2023 it had 2,177 active contracts.

With this positioning, it reached 58.3% of commercial transactions of materials by contract in 2023, 21.8 percentage points above the 36.5% recorded in 2022. In relation to services, spending through contracts was 64.8%, 5.7 percentage points higher than the 59.2% recorded in 2022.

Other advantages of the contract acquisition model are better service to requesting internal areas and the optimization of the supplier base which, in relation to last year, showed a drop of 2.1%. That enables qualifying and simplifying approval and accounts payable processes. During the period, business was carried out with 5,539 supplier companies for a total of R\$3.4 billion.

Responsibility for local development expressed in local purchases

About the Integrated Annual Report

Message from the Management

SIMPAN Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

# Ethics and sustainability in the value chain

GRI 2-24 | 408-1 | 409-1

In 2023, **SIMPAN**'s Supply, Sustainability and CRC areas began work to develop a criticality matrix with criteria to evaluate and approve suppliers. The focus is to ensure a base of partner companies approved and qualified in compliance, financial and socio-environmental requirements to meet requests with the best deadlines, quality and sustainability.

This matrix will improve the selection process, which considers the specificities of each Group business, but with attention to topics such as environmental compliance, non-

occurrence of child, forced, compulsory or slave-like labor, among other issues related to human rights and of fiscal and financial legality, in accordance with the *Compliance Program*. The rigor in approval considers the criticality of the supplier. Public consultations are carried out through due diligence on the G-Certifica platform, such as in the Brazilian Federal Revenue registry; regarding the regularity of state/municipal registration, with Municipal, State and Federal public treasuries and with Social Security There is also research into the list of companies punished or prevented from contracting with the Public Administration (Ceis and Cnep) and on the "dirty list" of the Employers Register of the Ministry of Labor and Social Security. Furthermore, in line with its Human Rights Policy, **SIMPAN** can carry out due diligence reassessment of active critical suppliers. Risks related to child and slave labor, which may occur in vulnerable areas, considering that

the Group's operations are nationwide, are greater in the exercise of vehicle maintenance by workshops, car washes, metal repair and painting services, accessories, tires and glass (outsourced). However, there is no administrative and/or legal action regarding the issue in question.

Suppliers, still at the registration stage, must also commit to the provisions of **SIMPAN**'s *Code of Conduct for Third Parties*. Created in 2022, the document was widely disseminated in 2023 and is the basis for reassessment actions in due diligence of critical suppliers with which acquisitions are made. Due to its relevance, in 2023 the Code had updates to compliance clauses.

# Innovations in supplier approval

At the end of 2023, an e-procurement system was also being implemented at **SIMPAN** Scheduled for delivery in the first quarter of 2024, the innovation aims to facilitate routine Procurement processes and their relationship with other areas of subsidiaries. In this regard, the tool will serve as a "virtual catalog" of products and services offered by suppliers already approved by **SIMPAN**. The proposal is that the system contains data such as description and images/photos of the material or service to be purchased.

New matrix will be developed with a focus on ESG assessment

About the Integrated Annual Report

Message from the Management

SIMPAN Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

# Social management

GRI 3-3 - Impact on communities and the entire value chain | 203-1 | 203-2 | 413-2 |

SIMPAR's work in favor of the development of communities surrounding the operations of its subsidiaries also occurs through projects carried out via incentive laws and owners of the subsidiaries. The allocation of resources is directed by the *Social Investment Policy*, updated in 2023, focused on ensuring the execution of projects and promoting positive impacts on society. The document determines investment in actions that are in synergy with the business identity, but that are also relevant to contribute to the improvement of main socio-environmental issues and whose learning can support, whenever possible, the formulation and improvement of public policies. Additionally, Sustainability, Human Rights and Stakeholder Engagement policies contribute to social management.

## SOCIAL INVESTMENT SIMPAR GROUP GRI 203-1

Category	Total percentage of costs	Total percentage of costs	Value (R\$)	Description of the item considered
	2022	2023		
Donations from employees	58.2%	17.4%	R\$ 735,294.13	Caminho do Bem (donations by individuals), donations from employees to IJS (Christmas and Good Winter campaigns)
Group donations		75.6%	R\$ 3,146,474.76	Incentive Law, IC Donation, and Belém Marvel Mission (JSL), JSL donations, TPC - Casa TPC, Donation of basic food baskets Rodomeu, Donation of CS Easter eggs Brasil, Donations CS Grãos; VAMOS - BMB Donations, Comodato VAMOS, Comodato JSL
Social investment	41.6%	7.0%	R\$ 353,811.80	Women behind the Wheel and costs with the platform Caminho do Bem, Movida - Libras training (sign language), Movida SP+B, and Movida por Elas (Movida for them)
Commercial initiatives	0.2%	0.02%	R\$ 662.59	Tarifa Social Movida
<b>TOTAL</b>	<b>100%</b>	<b>100%</b>	<b>R\$ 4,236,243.28</b>	-

## PHILANTHROPIC CONTRIBUTIONS - SIMPAR GROUP SIMPAR GRI 203-1

Category	Value (R\$)		Description of the item considered
	2022	2023	
Cash contributions	R\$ 5,674,491.43	R\$ 3,211,468.66	Incentive Law, IC Donation, and Belém Marvel Mission (JSL), JSL donations, TPC - Casa TPC, Movida Libras and Movida por Elas training, CS Grãos Donations, and Movida IJS donation. VAMOS - donations BMB
Time: volunteering provided by employees during their paid work period	R\$ 6,866.40	R\$ 0.00	-
Donations in kind (in products/services, projects, partnerships or similar)	R\$ 252,473.00	R\$ 289,480.49	Donation of basic food baskets Rodomeu, Donation of CS, CS BRASIL Easter eggs, Comodato VAMOS, Comodato JSL, Tarifa Social Movida
Administration costs	R\$ 805,158.42	R\$ 392,747.48	Administrative cost - IJS
<b>TOTAL</b>	<b>R\$ 6,738,989.25</b>	<b>R\$ 3,893,696.63</b>	-

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

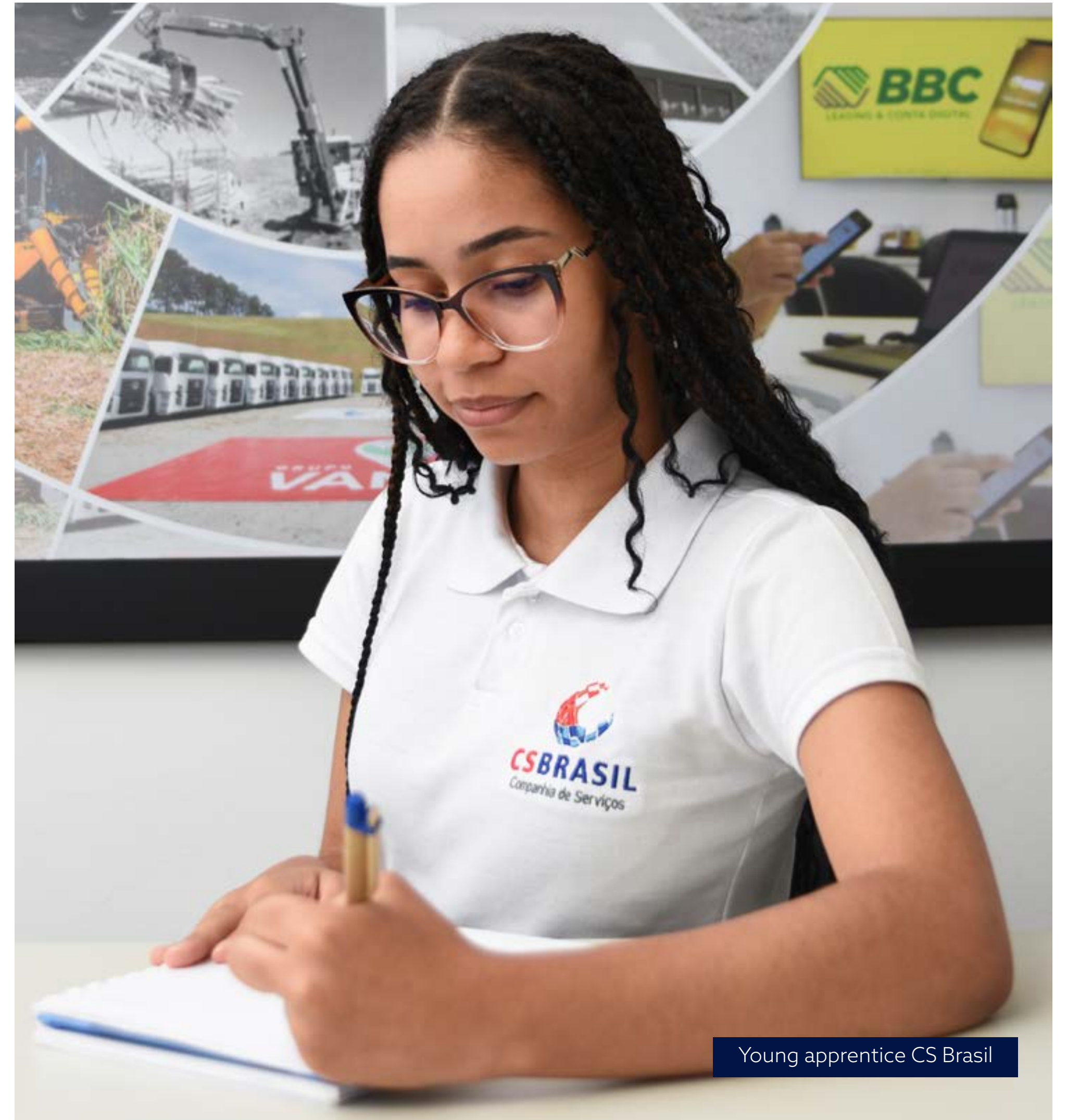
GRI Content Index

The actions and allocation of resources are supported by local diagnoses to understand social demands and by the Social Vulnerability Index (IVS), formulated based on public information from municipalities in the areas of education, health, income and security. In 2023, the IVS included diagnoses in ten cities where the companies **CS Grãos** and **CS Portos** operate, which were added to other municipalities mapped in previous years, totaling 260 locations covered. The expectation is to update the index in 2024, considering all companies in the Group.

Until 2023, based on the diagnoses and data collected, **SIMPAR** worked primarily on the topics of road safety, youth training, professional qualification and combating sexual exploitation. However, during the year, in work led by the Sustainability

Committee and considering the most relevant issues for the strategic audiences of the holding company and its subsidiaries, the sustainability strategy included social action and the promotion of permanent and shared generation of value.

In addition to the allocation through tax incentive laws, the Group maintains funds defined in the annual budget, managed following the criteria pre-established by the Sustainability Policy. In 2023, R\$ 1,371,804.43 were invested through own resources and R\$ 2,131,272.13 million through tax incentive laws.



Young apprentice CS Brasil

## Impact management GRI 203-2

**SIMPAR** works to resolve both the potential negative impacts of the Group's operations (such as the generation of noise, dust, vibration, road safety/accidents, linked to the circulation of vehicles; changes in infrastructure, through new facilities for employees and drivers; contamination of water and soil through waste from port industrial activities; and the sexual exploitation of children and adolescents on highways) as well as the real impacts (such as the emission of polluting gases and Greenhouse Gases

(GHG), in addition to the generation of waste). As mitigating measures, it carries out constant maintenance and renews its vehicle fleet, as well as promotes waste management, focusing on waste reduction and environmentally appropriate disposal. There are public targets to reduce emissions, linked to a Sustainability-Linked Bond, in addition to a plan under development considering existing actions, such as the prioritization of ethanol, low average age of the fleet and evaluation of alternative vehicles

and fuels, and acquisition of vehicles and electrical equipment, etc.

The Company also recognizes and seeks to maximize the positive impacts on the surrounding area, which include, among others, professional training, hiring local suppliers, generating income and paying taxes, which drive the local economy. These topics are managed through measurement indicators, monitored by the relevant areas.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index



## Proprietary programs

**Caminho do Bem 2023:** since 2019, **SIMPAR** has carried out campaigns to encourage solidarity in its teams, such as contributing so that its employees allocate up to 6% of the Personal Income Tax due, with full refund (reduction or reimbursement) of the amount by the 2024 income tax declaration. In the 2023 edition, around R\$708 thousand were raised.

**Você Quer? Você Pode! (Do you want it? You can!):** the action aims to include young people in socially vulnerable situations by offering training in technical skills for professional practice and socio-emotional skills. In 2022, more time was needed to train the team dedicated to the program, which is why the training of young people had to be postponed. In addition, an initial diagnosis was carried out in each region to customize the project according to local demands and business, which required more time than expected. In the three years of the project, 624 young people were trained and 276 are still expected to be trained.

**Mulheres na Direção/ Women Behind the Wheel (JSL):** as a way of contributing to the inclusion of women in the job market in transport and logistics movement, **JSL** keeps the Mulheres na Direção program, providing theoretical and practical training for truck drivers and forklift operators professionals. In 2023, three editions of the program were carried out, with 54 women trained, totaling 102 since its creation in 2021.

**Casa TPC Murici:** the Casa TPC pilot project, carried out in Murici, Alagoas, develops the community that lives around the Distribution Center the company owns in the municipality, preparing them for the job market and facilitating their hiring, also by **TPC**. Murici, with 25,187 inhabitants, has 10% formal workers and limitations in professional training, which is why the project is strategic for the company, which currently employs 1,000 employees in the region.



JSL employee

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index



## Incentive laws

Within the scope of allocation of incentive laws based on the Tax on the Circulation of Goods and Services (ICMS) and the Tax on Services (ISS), the following stood out:

**City Food – Paulista Gastronomic Traditions:** allocation of R\$ 100,000.00, through Proac, offering a free gastronomy course and the publication of a book with traditional recipes from the State of São Paulo, presented by chef Sérgio Barbosa.

**Cidadançania:** allocation of R\$ 211,729.63, through Proac, for the project of free ballet workshops for children, young people and teenagers, lasting 10 months, twice a week, during school hours.

**Som de Guizo:** allocation of R\$ 88,000.00, through Proac, to record an album by singer Rosa Rosah. Composed of six musical tracks and called “Som de Guizo”, the album brings the sounds of samba and Afro-Latinity and includes three free social shows.

**Osesp 2023 – Annual activity plan:** allocation of R\$66,366.00, through Proac, to promote musical education for children bringing them close to an orchestra to experience a concert; teacher training on the universal history of music, the functioning and sound organization of an orchestra, in addition to the historical, architectural and technological aspects of the Sala São Paulo.

**Tietê Verdadeiro:** allocation of R\$ 60,150.80, through LIC Mogi in a project that aims to identify the future of the Tietê River and its impact on the lives of residents of the regions of Salesópolis, Biritiba Mirim and Mogi das Cruzes. Includes the feature-length documentary “Tietê: Águas Verdadeiras”, “Águas Verdadeiras”, which proposes exploring the river from its birthplace, in Serra do Mar in Salesópolis, passing through Biritiba Mirim, to the border between Mogi das Cruzes and Suzano, corroborating the debate on its protection and new sustainable ways to preserve it and enjoy it.

**Music schools and citizenship 2023:** two editions, with allocations of R\$61,503.14 and R\$127,995.01, through ISS Rio. The project aims to maintain community music teaching centers, primarily community centers and orchestra instrument centers, to serve 200 low-income children and young people, between 7 and 17 years old, free of charge.

**School Museum – MAM:** allocation of R\$ 100,000.00 through ISSO Rio for a program of multidisciplinary cultural events, workshops with different themes, short and long-term courses, exchanges, residencies, conferences and meetings aimed at training, mediation and education of different audiences in arts and culture. The project aims to create an inclusive and intergenerational training and events program, ensuring a place of creation, meeting and learning for children, young people, the elderly, people with disabilities and the general public in the city center.

Projects linked to the Childhood and Adolescence Fund (FIA – four projects) were covered by income tax amounts owed; the Rouanet Law (five); to the Sports Incentive Law (LAW – two) and the Elderly Law (four), totaling more than R\$ 1.3 million.

**Infoavec:** allocation of R\$ 51,968.13 through the FIA to promote the digital inclusion of children and adolescents in situations of social vulnerability in Belo Horizonte, impacting 200 students from the municipal public education network.

**Passaporte Digital:** R\$ 91,280.22 allocated by the FIA for professional training of young people in the area of Technology and Innovation, benefiting 300 students from public and low-income schools in the regions of Lagoa de Itaenga, Recife, Jaboatão dos Guararapes, Ipojuca, Cabo de Santo Agostinho and Moreno.

**Hospital Angelina Caron:** R\$ 110,224.24 contributed through the FIA. The project aims to humanize and improve the quality of pediatric care. This is done by offering a personalized physical environment, with technological conditions and trained and dedicated professionals who allow children to be recover safely and as efficiently as possible.

**Pequeno Príncipe:** allocation of R\$ 40,217.84 through FIA to promote quality hospital and outpatient care, the training and continuing education of health professionals and the promotion of innovation and scientific research, contributing to improving the quality of life and reduction of infant mortality. The estimate is that 25 thousand children and adolescents will be benefitted.

**Bienal:** with the Rouanet Law, R\$ 68,140.47 were allocated to the Annual Plan of the Fundação Bienal de São Paulo, which includes maintenance of the headquarters building, the Ciccillo Matarazzo Pavilion, the maintenance of the institution's organizational and administrative structure and the

maintenance of the Archive Historical Wanda Svevo.

**Cantando na Chuva/Singing in the Rain:** R\$ 148,900.67 through the Rouanet Law for the staging of a season of the musical theater show "Singing in the Rain", at Teatro Sérgio Cardoso (SP), in the first half of 2024. In return, 827 social tickets, or one social session, were donated for distribution to NGOs indicated by the sponsor.

**Instituto Bacarelli:** R\$ 49,255.06 allocated through the Rouanet Law to the Baccarelli Institute, which offers educational programs for professionalization in music for children and young people aged 4 and over.

**Minha Aldeia:** contribution of R\$51,085.07 through the Rouanet Law to provide free face-to-face audiovisual training for 40 young people between 16 and 25 years old in the city of Rio de Janeiro. As a result, four short films written by the students will be produced.

**Butiá:** allocation of R\$ 110,280.62 through the Rouanet Law. The main

objective of the project is to present, in the month of Christmas, local residents and those in the region of Novo Hamburgo, in Rio Grande do Sul, with performing arts, literature, visual arts, theater, dance and musicality.

**Sports Center Network:** R\$ 137,093.83 through the LIE, focusing on keeping and developing centers that, through the sports educational process, aim to enhance the integral development of human beings, expanding qualified access to the practice of physical education and sports, contributing to the formation of critical and participatory citizens in different territories.

**Rede Bantu:** allocation of R\$ 159,993.52 through the LIE for capoeira and judo workshops for children and adolescents in socially vulnerable situations. In total, 360 people were directly and indirectly impacted.

**A Casa do Vovô:** R\$ 83,955.87 allocated through the Elderly Law to Casa do Vovô. With more than 50 years of experience, it is a Long-Term Institution for the Elderly.

**De Casa Nova:** allocation of R\$ 55,140.31 through the Elderly Law to make Casa Santa Zita a Long-Term Institution for the Elderly and a national reference in serving this public, promoting the physical restructuring of the site and the hiring of specialist professionals.

**De Olho na Visão:** contribution, through the Elderly Law, to carry out 500 ophthalmological services, 250 cataract surgeries, 1,500 vision exams and supply of 120 prescription glasses for low-income elderly people in Morrinhos, in Goiás.

**Assistance to Cancer Patients:** allocation of R\$ 94,636.63 through the Elderly Law for assistance to elderly cancer patients at the Pernambuco Cancer Hospital (HCP). The objective is to get medications, chemotherapy drugs, furniture for pharmacies and equipment to modernize HCP's hospital logistics.

## Instituto Julio Simões

Created in 2006 in the city of Mogi das Cruzes (SP), the Julio Simões Institute (IJS) aims to direct **SIMPAR**'s social investments towards sociocultural projects, both its own and carried out by other institutions with which the Group shares ideals of social development. Therefore, IJS also promotes the relationship between the Company, its companies and its employees with the communities. In 2023, investments of more than R\$1.6 million were made through the Institute. Such investments include internal and maintenance expenses of the IJS itself; the maintenance of the Manuel Maria Asylum in Mogi; monthly transfers to seven social institutions in Brazil that serve children, young people, the elderly, People with Disabilities (PwDs) and vulnerable drug addicts; in addition to the donation of freight and medicines to victims of the rains in February on the North Coast of São Paulo and in

September/October in the South Region of the country. The Institute also looks after the historical and cultural heritage of companies by taking care of the collection of the Julio Simões Memory and Culture Center.

Furthermore, the following projects/programs were promoted during the year:

**Você Quer? Você Pode! (Do you want it? You can!):** visit of 2,837 4th year elementary school students from the Mogi das Cruzes public school system to the Julio Simões Memory Center, with an essay competition and prizes. Launched in 2012, it allows you to learn about the story of Julio Simões, as well as the development trajectory of the subsidiaries, an experience that allows you to stimulate and improve skills and competencies to expand achievement possibilities.



Interior of the Memory Center

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**Julio Cidadão:** training 36 employees as clown doctors and managing the network of volunteers in Mogi das Cruzes and the region. They reached over 3 thousand people with their actions. Held since 2007, it allows employees to develop behavioral skills (soft skills) impacting on the family and social environment, including work and social engagement in solidarity actions and getting a more positive perspective in relation to life's challenges. To this end, it includes 30 hours of classes and 20 hours of internship in hospitals, nursing homes and communities.

**Solidarity campaigns:** carried out in winter and Christmas, covering the entire **SIMPAR** Group in the national territory. A total of over 21 thousand items. was collected. The Winter for Good Campaign surpassed the 2022 result by 80%, collecting more than 3,600 coats and blankets. The Solidarity Christmas Campaign collected more than 7.5 thousand toys and panettones in the year.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index



Julio Cidadão program graduation



About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

Planting seedlings from the Carbon Free program

# Natural Capital

# Climate strategy

GRI 2-23 | 3-3 - Climate strategy and environmental management | 201-2 | SASB FN-AC-410a2

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

In its role as a holding company committed to sustainable development, **SIMPAR** directs and coordinates actions to minimize environmental impacts of the operations of its subsidiaries. In this context, and considering that the transport and logistics sectors are relevant to Greenhouse Gas (GHG) emissions, the topic of climate change is extremely material for the Company. To guide its subsidiaries, since 2022 a *Climate Change Policy* has been maintained which, together with the Sustainability Policy, directs mitigation, compensation and adaptation actions.

The climate change scenario is considered in business decisions and strategies. Likewise, the Group invests in low-carbon alternatives, in order to minimize emissions resulting from products and services.

The entire Group also follows what is determined in the Greenhouse Gas Emissions Management Program, in line with **SIMPAR**'s public target of reducing the intensity of GHG emissions by 15% by 2030.



Warehouse operation - use of electric vehicles

The mapping of the main financial risks and opportunities arising from climate change for businesses, assets and processes was carried out in 2021 and reviewed in 2022, with the qualification and quantification of all costs and all opportunities. The process considered the mapping of the internal environment, the current state of the climate and climate trends; the definition of climate scenarios, with the adoption of two transition scenarios and two physical scenarios; and the identification of climate risks, considering cause and effect of projected changes in climate scenarios.

Based on the study of the impacts of climate change, a Climate Risk Matrix was structured to support the management of the topic, considering chronic physical risks – such as changes in precipitation patterns and extreme variability in climate patterns – and acute ones – related to increased severity and frequency of extreme weather events, such as cyclones and floods – besides the following real and potential impacts on the business.

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

**Market:** mainly related to changes in customer behavior.

**Legal:** assessment of exposure to litigation.

**Reputational:** high carbon emissions can bring image risks and damage to the reputation of customers, shareholders, investors and commercial partners, among others.

**Technological:** linked to the production processes of automakers, which still have few technological alternatives that would provide lower emissions per unit of vehicle produced (such as electric cars).

The physical risks and their impact potential, analyzed with a view to contributing to the climate change adaptation, mitigation and resilience strategy, consider the Eta regional model from the Institute for Space Research (Inpe) applied to the Hadgem2-ES global model. The scenarios adopted were RCP 4.5 (which predicts an average temperature increase of 2.4°C) and RCP 8.5 (which predicts an average temperature increase of 4.3°C).



Automob employees

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

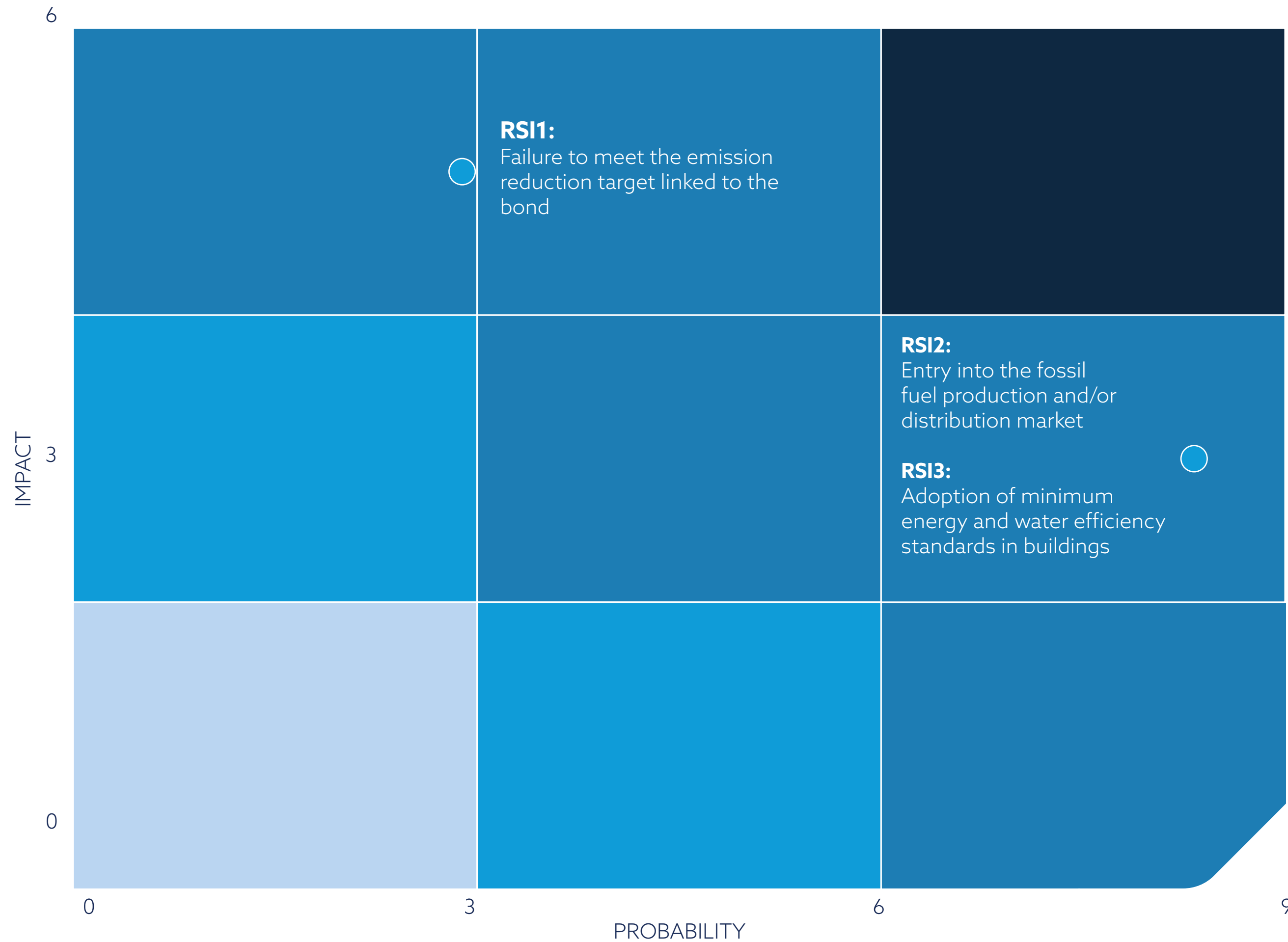
Annexes

GRI Content Index

Risk	Classification	Control description	Action plan in progress
<b>Occurrence of physical damage generated by extreme events caused by increased GHG emissions</b>	Physical risk	Annual monitoring of total expenses related to losses resulting from rain, floods, windstorms and other extreme weather events.	Systematize the mapping of losses caused by climate events (form triggered by system for operations in areas subject to climate events). Mapping and calculation, in the first quarter, of losses incurred in all units in the previous year for presentation to the Sustainability Committee.
<b>Omission, inconsistency, delay in quantifying, monitoring and reporting the GHG inventory</b>	Reputational risk	Audit by an accredited third party and annual report of the GHG inventory in the Public Emissions Registry, keeping the Gold Seal standard.	Automation of indicators on a specialized platform.
<b>High carbon emissions in Scope 3 due to value chain processes</b>	Reputational risk	Annual consolidation of the GHG inventory.	Decarbonization study with science-based methodology.
<b>Strategic planning misaligned with climate goals</b>	Transition risk with reputational and financial impacts	Quarterly monitoring of the SLB indicator; carrying out GHG inventories, mapping emission reduction projects and monitoring of indicators and projects in the Sustainability Committee.	GHG mitigation projects.
<b>Regulation of the carbon market with limitations on emission levels, directly affecting the Company's operations</b>	Regulatory risk	Monitoring the regulated carbon market and its direct implications. Participation in forums and work groups on the topic.	To be developed in the event of approval by the Brazilian regulated market.



## SIMPAR climate risk matrix (holding)\* GRI 201-2



### DESCRIPTION OF THE RISK AND ITS CLASSIFICATION:

**RS11** - Transition risks with impact on reputation.

**RS12** - Transition risk with impact on reputation.

**RS13** - Transition risk with technological impact.

### DESCRIPTION OF THE IMPACT ASSOCIATED WITH THE RISK:

**RS11** - Risk of not obtaining future investments.

**RS12** - Risk of acquisition of companies that manufacture and/or distribute fossil fuels.

**RS13** - Risk associated with the adaptation of physical facilities (offices, units, etc.), such as replacement of electric power generators powered by fossil fuel, installation of solar panels, exchange of refrigerant gases of air conditioners for options with lower potential and global warming, among others, to improve energy performance.

### FORMS OF RISK MANAGEMENT:

**RS11** - Periodic monitoring of the goal and execution of projects to reduce GHG emissions.

**RS12** - Inventory of all acquired companies.

**RS13** - Mitigation plan to reduce GHG emissions, with planned actions that include the installation of solar panels in the operations of companies, preference for renewable fuels and devices that promote efficiency in the use of natural resources, among others.

\*Risk matrix is under discussion and reevaluation, as well as the Company's climate strategy. The information published refers to the preliminary study developed in 2022. The risks of the other companies can be consulted in the respective integrated reports. The average annual financial implications of the risks are estimated at around R\$395 million, and vary between R\$3,000 and R\$6 billion for the entire Group.

Monitoring indicators are kept to manage the impacts resulting from climate change, like scope 1, 2 and 3 emissions, reduction in the consumption of fossil fuels and percentage of energy coming from renewable sources, among others. The effectiveness of actions is measured by internal and external audits, which are also input for continuous improvement plans. The topic is discussed within the scope of the Sustainability committees, responsible for advising the boards of directors in evaluating results and defining priority projects and investment focus. The strategy to combat climate change in the Group, due to the Company's business model, considers in its companies:

- » Adaptation of the fleet to vehicles with low average age and more recent technologies;
- » Assessment of the acquisition of electric and biomethane-powered vehicles;
- » Preference for the use of ethanol in internal supplies, with a communication campaign involving consumers in the case of B2C businesses;

- » Use of telemetry to improve driver performance, reducing fuel consumption and optimizing the fleet;
- » Expanding the participation of renewable energy sources in the energy matrix, to minimize Scope 2 emissions.

As an evolution in the Group, in 2023 **Movida** submitted and achieved approval of a GHG emissions reduction target in Science Based Targets (SBTi). The company is the only rental company with approval and is among the 14 national companies to do so (considering December 2023). During the period, a science-aligned development study began for the other subsidiaries and, in 2024, discussions will be held with the operational teams and Board of Directors to evaluate a corporate strategic decarbonization plan.

## Contribution to the Group

The topic of climate change is material for the entire **SIMPAN** Group, which directs constant investments towards the acquisition of newer vehicles equipped with technology and less polluting fuels. **JSL** has a fleet of trucks and horses with an average age of 3.9 years and seeks to diversify the energy matrix of the models acquired (Vehicular Natural Gas (CNG) and electric trucks), impacting on scopes 1 and 3. **Automob** and **Movida** prioritize ethanol in internal supplies (Scope 1); **Movida** also encourages consumers to do the same (Scope 3), in order to contribute to the transition to a low consumption

economy. **VAMOS** has a fleet with low average age, 2.3 years, and has, mostly, electric forklifts (Scope 3). There is also a contribution from **Ciclus**, which has a GHG mitigation plan that includes flares, which work by collecting biogas, preventing the emission of thousands of tons of carbon into the atmosphere. Furthermore, at **Ciclus**, part of the biogas is used to generate energy, thus impacting scopes 1 and 2. Finally, the Group has seen an increase in the installation of solar energy panels, which enable a reduction in Scope 2 emissions, such as in the operation of the **BRT Sorocaba** and in 58 **Movida** stores.

About the Integrated Annual Report

Message from the Management

SIMPAN Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

# Greenhouse Gas Emissions Management Program

SASB TR-RO-110a.2 | TR-AF-110a.2

Through the Greenhouse Gas Emissions Management Program, **SIMPAR** monitors and manages GHG emissions resulting from the activities of its subsidiaries. The Company prepares, discloses and has a third-party audit its emissions inventory, which, constantly improved, encompasses scopes 1, 2 and 3 and, since 2019, has been recognized with the Gold Seal in the Brazilian GHG Protocol Program – an external attestation of transparency in dissemination of this information. Furthermore, the Company maintained a B grade in 2023 in the Carbon Disclosure Project (CDP), an assessment that positions it among the companies most committed to the issue of climate change in the global transport and logistics sector.

The measurement of emissions is presented quarterly to the Sustainability Committee, to adopt effective control and minimization measures.

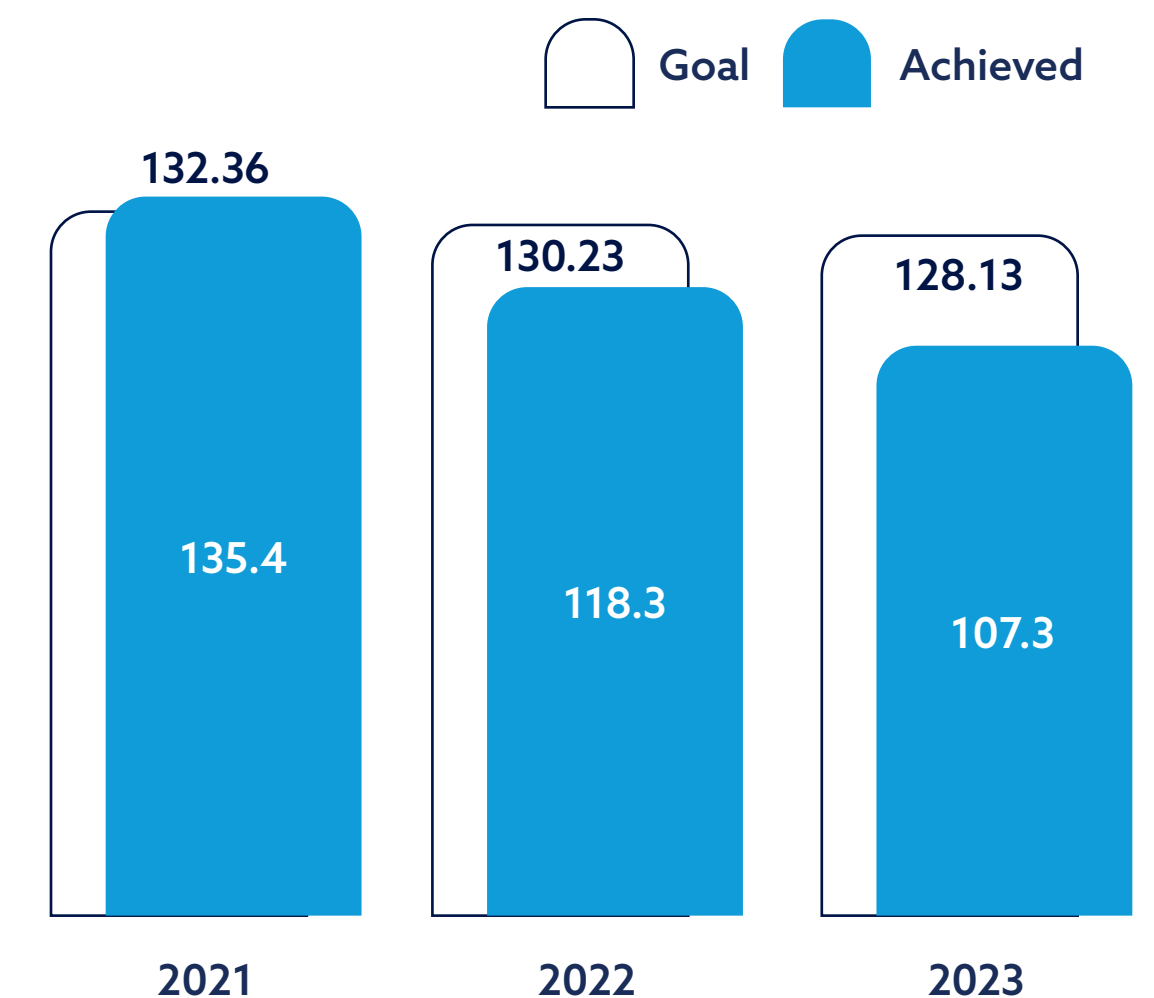
## Emissions inventory

GRI 305-1 | 305-2 | 305-3 | 305-4 | 305-5 | 305-7

In accordance with its Climate Change Policy, **SIMPAR** and its subsidiaries are committed to contributing to solutions designed to reduce global warming, following the main treaties and institutions relevant to the subject: Paris Agreement, Science Based Targets (SBTi), UN Global Compact, Brazilian GHG Protocol Program and Intergovernmental Panel on Climate Change (IPCC). In this regard, the Company aims to stabilize GHG emissions through compensation, mitigation and adaptation actions to climate change, also considering the associated risks and following the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

The entire Group also follows the provisions of the Greenhouse Gas Emissions Management Program, in order to contribute to **SIMPAR**'s public target of reducing the intensity of GHG emissions by 15% by 2030. That is linked to the first Sustainability-Linked Bond (SLB) of the sector in the world issued in 2021, worth US\$ 625 million. The holding also issued, in 2021, the first Sustainability-Linked Bond in reais with settlements in dollars in the country, of R\$450 million. The indicator related to this commitment considers scope 1 and 2 emissions from all companies in the Group, in addition to categories 4 and 13 (Tank-to-Wheel) of Scope 3. Category 4 includes the burning of fuels related to transport and distribution (upstream) and category 13 considers emissions related to goods leased to third parties (organization as lessor). The intensity takes into account the Company's net revenue in millions of Brazilian reais.

Indicator related to the Sustainability Linked Bond, which considers the ratio of tons of emissions per total net revenue (tCO<sub>2</sub>e/R\$ MM)

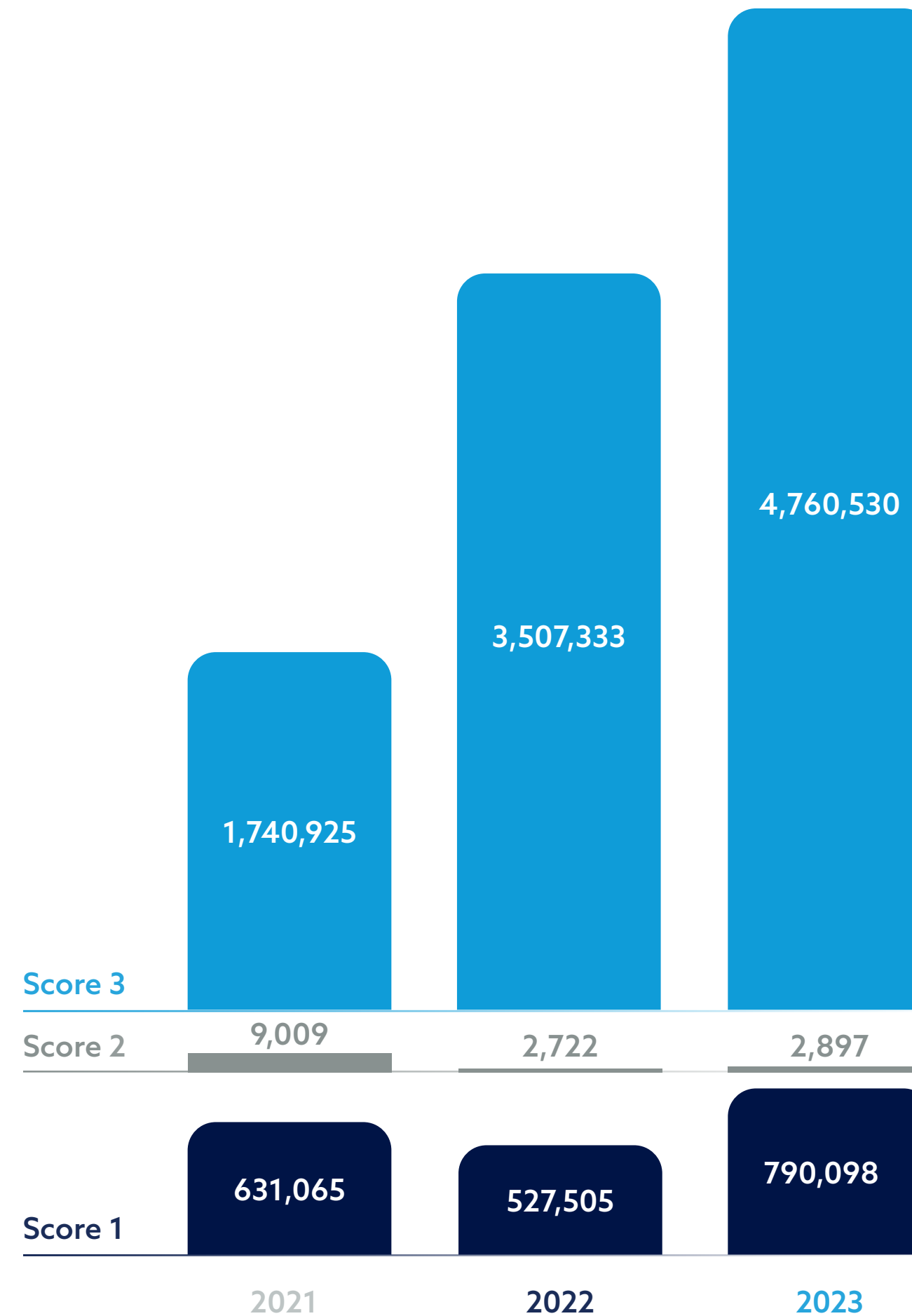


The action from the whole Group aims at the reduction of GHG emissions

Emissions are calculated based on factors from the Brazilian GHG Protocol Program and, as of 2022, have improved reporting. It started being considered the lifecycle of fuels in Scope 3, so that emissions consider the Well-To-Tank approach for categories 4 and 13. In addition, new categories were incorporated:

1. Purchased goods and services
2. Capital goods
3. Activities related to fuel and energy (not included in Scopes 1 and 2)
4. Transport and distribution (upstream)
5. Waste generated in operations
6. Business trips
7. Employee displacement (home-work)
8. Leased assets (organization as lessee)
9. Transport and distribution (downstream)
11. Use of products sold
12. Treatment of products sold at the end of their service life
13. Assets leased to third parties (organization as lessor)

OVERALL EMISSIONS PER SCOPE (tCO<sub>2</sub>e)



Considering Scope 1 emissions and the companies within the Group, emissions at **VAMOS** increased due to expansion and new acquisitions, resulting in higher fuel consumption, the opening of stores, and an increase in the number of employees. At **JSL** the increase in Scope 1 emissions is related to the acquisition of **IC Transportes** and air travel, while fugitive emissions decreased due to lower consumption of refrigerant gases. **Movida** experienced a significant reduction in stationary combustion due to the removal of all generators present in stores. At **Ciclus Rio** there was also an increase in operations due to the waste received, resulting in an increase in emissions from the Solid Waste and Effluents category of Scope 1. At **CS Grãos**, there was improvement and refinement in the database because in 2022, third-party fuel was aggregated with the company's data. **CS Portos** began operations in August 2022, and the increase in emissions is due to mobile and stationary combustion compared between five months in 2022 and the full year of 2023. On the other hand, there was a reduction in waste generation because in 2022, there was the incorporation of liabilities from the



Fleet Renewal Program - Vamos Group Photographer/Tati Nolla

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

previous company. At **CS Brasil**, the reduction in the use of air conditioning and extinguishers resulted in lower fugitive emissions, and there was a decrease in the consumption of LPG and acetylene, impacting stationary emissions. At **Automob**, there was an increase in mobile and stationary combustion categories due to the acquisition of companies and higher consumption of LPG. Finally, at the holding company, there was a reduction in stationary combustion compared to 2022, as the generator was activated fewer times due to power outages from the utility company.

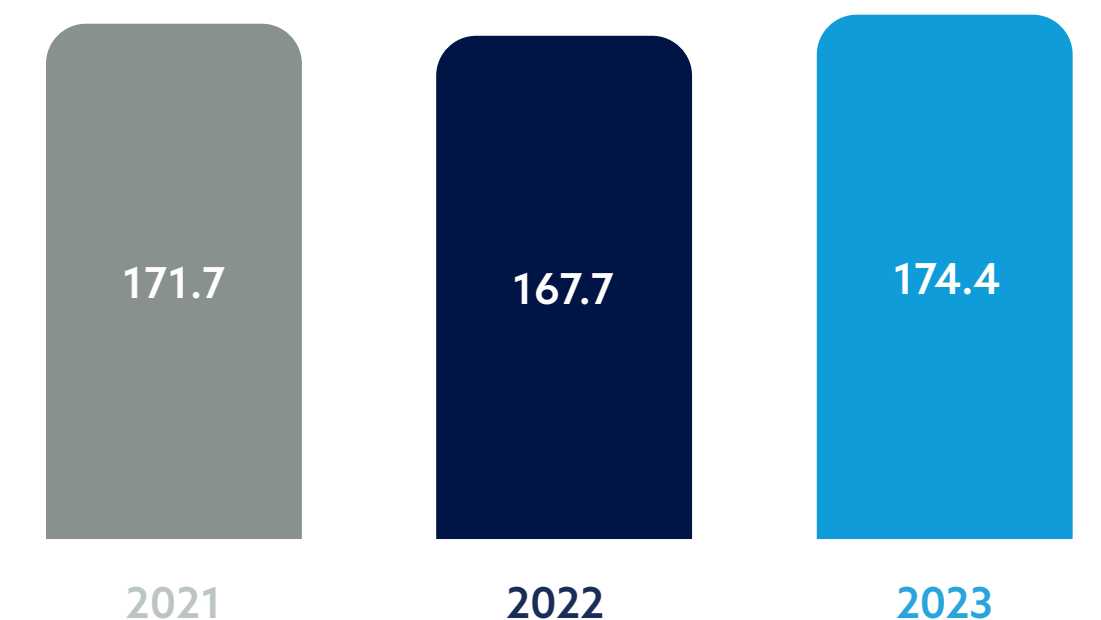
Regarding Scope 2 emissions, in 2023 there was a reduction in emissions at **VAMOS Group** due to initiatives to expand the use of clean and renewable energy. At **CS Portos** there was an increase in energy consumption compared to the previous cycle because a full year was considered (in 2022, operations began in August). At **CS Grãos**, there was an increase in electricity consumption due to the start of operations and the expansion of toll points in **CS Grãos** in Piauí. At **Ciclus** there was a reduction in electricity consumption due to an increase in self-generated energy. **CS Brasil** recorded a drop in Scope 2. In the case of **Automob**, the increase is due to the acquisition of companies and the growth of those already included in the previous reporting year

(Green, Autostar, UAB, Original SP, and Original MA). At **SIMPAR** the reduction occurred due to the lower activation of thermoelectric plants in 2022 (10.2%) and 2023 (8.9%), which consequently decreased the emission factor.

The most significant variations in Scope 3 in 2023, in relation to 2022, mainly refer to data refinement and new categories (11 and 12) that started to be reported in **Movida**, in addition to the expansion of operations and new acquisitions (**VAMOS**).

The consolidated emissions intensity, considering scopes 1, 2 and 3, was 174.40 tCO<sub>2</sub>e:

**OVERALL EMISSIONS PER NET REVENUE IN MILLIONS (tCO<sub>2</sub>e/BRL MM)**



# Environmental management

GRI 3-3 - Climate strategy and environmental management

**SIMPAR** studies, analyzes and monitors legislation related to climate and environmental issues, in addition to participating in forums, committees and working groups – such as the Global Compact – in order to responsibly guide the operations of its subsidiaries. The M&A area, during the verification process of any acquired companies, carries out legal due diligence related to environmental issues. If necessary, **SIMPAR** carries out environmental assessment reports on activities, assets and other potentially polluting activities. The Company also seeks anticipation, studying the adoption of alternative technologies, such as electric vehicles and biofuels, in addition to the consumption of renewable energy and options with lower impact on waste disposal.

Environmental issues are assessed in operations with the support of the subsidiaries' HSE teams, which are responsible for preparing and monitoring Environmental Aspects and Impact Surveys (Laias) and executing operational procedures with relevant impacts, with a view to control and mitigation.

In the last five years (from 2019 to 2023), **SIMPAR** has not paid significant fines (above 10 thousand dollars) related to environmental or ecological issues. In the same period, the number of violations/obligations in relation to environmental legal regulations was zero and there was no amount provisioned for environmental liabilities.

## Return on environmental investments - Additional indicator - ADDITIONAL INDICATOR

	2021	2022	2023
Capital investments <sup>1</sup> (in R\$)	218,356,323.79	557,682,009.02	366,706,759.84
Operating expenses <sup>2</sup> (in R\$)	2,620,389.10	12,878,029.52	29,760,669.25
<b>Total expenses (capital investment + operating expenses - in R\$)</b>	<b>220,976,712.89</b>	<b>570,560,038.54</b>	<b>396,467,429.09</b>
Savings, cost reduction, income, tax incentives, etc. <sup>3</sup> (in R\$)	-	6,627,064.83	8,048,945.05
% of operations covered <sup>4</sup> (revenue, production volume, employees, etc.)	100	100	100

1. Vamos: acquisition of electric and gas vehicles and equipment and Movida: investment in solar panels and electric and hybrid vehicles.

2. Vamos: sustainability cost center expenses; JSL: expenses for consulting, waste disposal, and HSE and Sustainability employees; Movida: expenses related to waste disposal, consulting, and HSE and Sustainability employees; CS Infra: HSE employees; CS Brasil: HSE and Sustainability employees, consulting, and waste disposal; Automob: HSE and Sustainability employees; SIMPAR Holding: consulting and HSE and Sustainability employees.

3. Movida: considering the savings in the use of electric vehicles compared to fuel purchases.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

# Biodiversity

GRI 304-2

Considering the particularities of each company, controls and actions for the conservation and preservation of biodiversity are established. **SIMPAR's Climate Change Policy** determines as a priority "acting so that practices to combat climate change bring benefits to biodiversity and local and indigenous communities, as well as prioritizing actions and relationships that curb illegal deforestation".

All subsidiaries pay attention to impacts and seek mitigation actions. At **CS Portos**, there is a Groundwater Monitoring Program and a Megafauna and Aquatic Biota Monitoring Program in the areas of influence, to analyze environmental risks and minimize and/or compensate for possible changes in natural environments. There is also the Erosive Processes Monitoring and Control Program, adopted in 2022 to monitor and follow up on new and pre-existing erosion processes resulting from operations, works and vegetation suppression. At **VAMOS**, there is periodic monitoring and identification of impacts on biodiversity, ensuring compliance with environmental legislation and the adoption of preventive measures, which include mapping the locations of stores and operations in relation to priority areas for biodiversity. **JSL** aims to ensure the sustainable use of ecosystem services and protect biodiversity and participates in debate forums and projects dedicated to the topic – such as the ecological restoration of Serra da Mantiqueira and voluntary planting for the ecological restoration of the Araguaia Corridor (PA). **Movida's** facilities are located in urban regions and, therefore, there are no direct impacts from the stores on biodiversity.



About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

Business management aligned with environmental conservation actions and impact minimization

# Energy GRI 302-4\*

In line with its Sustainability Policy, **SIMPAR** seeks the efficient use of natural resources. Through the Sustainability Committee, it monitors energy consumption in the Group for mitigation actions. The holding aims to diversify its energy matrix and that of its subsidiaries, which occurs, among others, through projects to install a solar energy generation system.

**Movida**, for example, continually invests in structure and tools to optimize the management of energy use, in addition to investing in photovoltaic generation: between 2022 and 2023, the number of stores supplied by this source jumped from four to 32 stores with solar panels, generating enough renewable energy to power 58 stores.

**VAMOS** also seeks eco-efficiency. In its dealership network, eight units are equipped with solar energy, generating more than 170 thousand kWh in 2023.

Another highlight of the year was the fact that **JSL** was certified by Comerc Energia and Sinerconsult for the use of renewable energy via the free market in part of its operations, preventing emissions of 725.33 tCO2 equivalent.

In the year's consolidated figures, considering fuels such as diesel, gasoline, aviation kerosene, LPG and CNG, hydrated ethanol, anhydrous ethanol, biogas, biodiesel, in addition to electricity and solar energy, there was a reduction of 28,771.7 GJ in relation to the previous year.

targets defined by the SGI. There is attention to responsible use, with good practices such as rainwater collection stations and water treatment plants (ETA) at **JSL**; Idry cleaning in **Movida** stores - 58% of the washes are dry, with the operation in RAC, São Paulo (SP), already being 100% dry; water reuse station for washing buses at **CS Brasil**; soil drainage water capture and reuse system at **Automob**; and Contaminated Water Treatment Plant and water reuse at **CS Portos**, to comply with Conama Resolution No. 430/2011. **CS Rodovias** hires third-party companies to manage water, considering efficiency in treatment and reuse in processes, such as washing gravel.

Potential impacts related to water are measured monthly using indicators. In 2022, a survey was carried out, using the Aqueduct Water Risk Analysis (WRI) tool, to identify the presence of operations of subsidiaries in areas of water stress.

Regarding disposal, due to the nature of the operations of the Group's companies, there is no generation of effluents with high nutrient and pollution loads, which is why disposal is carried out in the public

# Water and effluents

GRI 303-1 | 303-2 | 303-4

For the most part, the water used in the Group comes from public supply sources, although there are operations using artesian wells. Water is consumed in cafeteria activities, by employees and/or when washing vehicles and equipment. The Company's Sustainability Policy includes the principle of efficient use of natural resources, with consumption

\*Compared to 2022, the total reduction in energy consumption in 2023 was 492,798.9 GJ, considering the data reported in the GRI 302-1 indicator and the same calculation tools and assumptions described therein.



Solar panels from Transrio Concessionaire



sewage network or, if necessary, sent for pre-disposal treatment, following relevant municipal, state and federal legislation, such as Conama 430/2011. There is no control over the volume of water discarded.

## Waste

GRI 306-1 | 306-2 | 306-4

Within the holding's scope, at the administrative headquarters, there is waste generation related to the disposal of electronic equipment (sent to appropriate institutions); temporary storage and disposal of organic and common waste (sent to landfill) and recyclables (to a specific company); and generation and disposal of healthcare waste (sent for incineration and only from internal operations). The waste is disposed of jointly with **JSL**.

In the Group, the potential impacts associated with the generation of waste are linked to the maintenance and mobilization activities of vehicles for service. Specifically at **Ciclus**,

the potential impacts are associated with the solid waste management activity in the city of Rio de Janeiro and municipalities in the Metropolitan Region (receipt, transportation and final disposal).

In general, waste management follows the National Solid Waste Policy and the requirements of standard NBR 12.235, which regulates the storage of hazardous waste. The companies that receive this waste are approved and have environmental licenses for the activity. **SIMPAR** has a mapping and data management platform and compliance with legislation, in addition to internal control of indicators, which are analyzed in order to propose even more effective solutions, keeping processes constantly improving. Highlights in waste management are **CS Brasil**, with the *Sustainable Garage project*.

In 2023 there was a significant increase in *waste disposal in the Group* compared to that recorded in 2022. The main factor was the greater generation of

leachate at **Ciclus Rio**. In addition to the operational progress of the landfill with the implementation of new operational cells, the indicator was impacted by the La Niña phenomenon, which had climatic repercussions throughout the country, with extremely heavy and abundant rains, causing flooding, especially in the Metropolitan Region of Rio de Janeiro. The increase in rainfall directly and exponentially impacts the generation of leachate from the **Ciclus Rio** landfill, since its area is large and directly receives the volume of water coming from the rains and which, as an immediate consequence, leads to an increase in the generation of leachate. The indicator was also impacted by the greater allocation of lubricating oil by the **Automob** Group, due to the increase in oil generation and disposal in repair shops.



Ciclus waste treatment center

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

Employees at SIMPAR's administrative headquarters



# Financial Capital

# Economic-financial results

GRI 201-1

**SIMPAR** invests in building solid foundations so that its companies – present in resilient and diversified sectors – can develop and produce robust results. Thus, from the established structure, it recorded a net Capex of R\$ 7.0 billion in 2023, approximately half of the R\$ 13.5 billion in 2022. Additionally, of the total invested in 2023, R\$ 4.3 billion (or 60% of the total) were made in the fourth quarter of 2023, due to the closing of new contracts and fleet renewal opportunities, whose cash generation is expected to positively impact results significantly only in 2024.

Gross revenue was R\$35.5 billion, a growth of 34% compared to 2022. The combination of organic growth with acquisitions and the enhancement of companies further strengthened the business group, composed of independent businesses, present in resilient segments with high growth potential.

Adjusted EBITDA\* was R\$8.2 billion in 2023 – an increase of 20% compared to 2022, below the growth seen in revenue, which is explained by the strong expansion of **Automob**, which has lower margins, due to the normalization of the margin sale of assets at **Movida** and due to the adverse scenario faced by **VAMOS** agricultural concessionaires.

In the year, **SIMPAR** reported an adjusted net loss\* of R\$ 280 million, a result stemming from factors such as the carrying cost of a robust cash position, in line with the holding’s plans, providing security for the Group’s development, as well as increased financial expenses and cyclical events affecting some businesses, such as reduced sales in **VAMOS’** agricultural dealerships, adjustments at **Movida**, and the impact of currency depreciation in Argentina for **JSL**.

The execution of the strategic planning defined in recent years has given rise to the differentiators that the Company holds in each of its businesses and allows for continuous improvement of operational results. As a result of the solid foundations established, in just the last three years, **SIMPAR** has multiplied its operating profit (EBIT) by over four times. This shift in operational level leads the Company into a cycle of capturing the maximum results from everything that has been built, with higher profitability and consequently increased net profit.

Thus, in 2024 growth will be a consequence of everything that was built, the evolution of operational and financial efficiency and the Capex implemented in 2023, with only part of the revenue from these investments already being captured by the business. **SIMPAR** ended 2023 with net debt of R\$3.0 billion\*\*, as a result of building businesses with competitive advantages and barriers to entry in different sectors.

The consolidated leverage, measured by net debt/EBITDA, was 3.7x in 2023, stable throughout the year.

**SIMPAR** will continue to work intensely towards cost and expense optimization and continuous improvement in asset management and turnover. It will also maintain a strong focus on capturing synergies with acquired companies, implementing best practices, and benefiting from economies of scale. The cash generation resulting from these efficiency actions and investments made in recent years, together with possible strategic moves for deleveraging, will determine the pace of expansion into new businesses, focusing on increasing profitability and creating value, with an emphasis on strengthening long-term commercial alliances.

\*Numbers adjusted according to the reconciliation available in the 4Q23 results release.

\*\*Includes R\$1.0 billion in cash from the synthetic term as per the Market Communication on December 22, 2023.

**DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED (R\$ MILLION) GRI 201-1**

<b>Financial highlights (R\$ million)</b>	<b>2022</b>	<b>2023</b>	<b>▲ A / A</b>
<b>Gross revenue</b>	<b>26,513.5</b>	<b>35,513.4</b>	<b>+33.9%</b>
Deductions	(2,431.7)	(3,669.8)	+50.9%
<b>Net revenue</b>	<b>24,081.9</b>	<b>31,843.6</b>	<b>+32.2%</b>
Net revenue from services	18,831.8	25,600.6	+35.9%
Net revenue from the sale of assets	5,250.1	6,067.5	+15.6%
Net Construction Revenue	-	175.5	-
<b>Costs</b>	<b>(16,490.7)</b>	<b>(23,699.8)</b>	<b>+43.7%</b>
Cost of Services	(12,324.5)	(18,157.5)	+47.3%
Assets Selling Costs	(4,166.2)	(5,366.7)	+28.8%
Construction Cost	-	(175.5)	-
<b>Gross profit</b>	<b>7,591.2</b>	<b>8,143.9</b>	<b>+7.3%</b>
Gross Margin (% NOR)	31.5%	25.6%	-5.9 p.p.
Expenses	(2,474.4)	(3,279.2)	+32.5%
<b>EBIT</b>	<b>5,116.8</b>	<b>4,864.7</b>	<b>-4.9%</b>
Margin (% NOR of Services)	27.2%	19.0%	-8.2 p.p.
Financial result	(4,129.4)	(5,893.7)	+42.7%
Taxes	(46.7)	377.2	-907.7%
<b>Loss from discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net profit</b>	<b>940.7</b>	<b>(651.9)</b>	<b>-169.3%</b>
Margin (% NOR)	3.9%	-2.0%	-5.9 p.p.
<b>Net Profit of Controllers</b>	<b>482.1</b>	<b>(495.2)</b>	<b>-</b>
<b>MARGIN (% NOR)</b>	<b>2.0%</b>	<b>-1.6%</b>	<b>-3.6 P.P.</b>
<b>EBITDA</b>			
Gross Margin (% NOR)	7,003.1	7,968.6	+13.8%
<b>Adjusted EBIT</b>	<b>29.1%</b>	<b>25.0%</b>	<b>-4.1 p.p.</b>
Margin (% NOR of Services)			
<b>Adjusted EBITDA</b>	<b>4,958.7</b>	<b>5,247.8</b>	<b>+5.8%</b>
Margin (% NOR of Services)	26.3%	20.5%	-5.8 p.p.
<b>Adjusted Net Profit</b>	<b>6,809.0</b>	<b>8,177.4</b>	<b>+20.1%</b>
Margin (% NOR)	36.2%	31.9%	-4.3 p.p.
	836.3	(279.8)	-133.5%
	3.5%	-0.9%	-4.4 p.p.

For more details, access [Financial Statements](#) of SIMPAR Group.

## Tax management GRI 207-1 | 207-2 | 207-3

SIMPAN's tax strategy\* is formulated and monitored by a specific Tax Management area, which maintains controls to ensure compliance with tax laws and regulations. Approval of the strategy is the responsibility of the Controllership Director, the Vice-President of Finance and the Chief Executive Officer, with the support of a Tax Committee, made up of three external consultants.

Considering that the Group is a relevant tax payer (such as ISS, ICMS, IRPJ, CSLL, INSS, PIS and COFINS), a Tax Planning and Management Department is also maintained to align the tax practices adopted by the subsidiaries. Internal and external audits act to monitor the Group's regulatory compliance, and thus minimize risks in this area, while the Compliance and Internal Controls Department keeps mechanisms to prevent possible concerns regarding business conduct and the integrity of SIMPAR in relation to taxes.

Additionally, regulatory issues are monitored and there is participation in tax committee forums to monitor and discuss tax matters. There is also participation in external study groups, such as the Brazilian Association of Public Companies (Abrasca), always observing the legal security of the tax-taxpayer relationship, recognizing the importance of ethical and transparent affinity with stakeholders.

\*The strategy is not available to the public.

About the Integrated Annual Report

Message from the Management

SIMPAN Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index



About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

SIMPAR's administrative headquarters

# Annexes

## SIMPAR GROUP

### PROFIT BEFORE INTEREST AND TAXES - EBIT (THOUSAND R\$) - ADDITIONAL INDICATOR

	JSL	Movida	VAMOS	CS Brasil	CS Infra	Automob	BBC	SIMPAR (holding)	Deductions*	SIMPAR GROUP
EBIT 2023	1,281,405	1,261,567	2,083,943	154,291	69,119	245,601	-56,576	-75,606	-99,073	4,864,671
% on SIMPAR Group's consolidated	26.3%	25.9%	42.8%	3.2%	1.4%	5.0%	-1.2%	-1.6%	-2.0%	100.0%
EBIT 2022	768,827	2,447,315	1,611,184	133,333	100,650	143,308	7,841	-63,027	-2,046	5,147,385
% on SIMPAR Group's consolidated	14.9%	47.5%	31.3%	2.6%	2.0%	2.8%	0.2%	-1.2%	0.0%	100.0%

\*Deductions refer to the eliminations of transactions carried out between segments, in order to avoid double counting.

### ACTIVITIES. VALUE CHAIN AND OTHER BUSINESS RELATIONSHIPS GRI 2-6\*

Supplier chain size indicators	2021	2022**	2023
Total number of active suppliers	19,035	22,531	26,461
Number of critical/priority suppliers	7	9	8
New registered suppliers	4,249	5,725	5,686
Number of current contracts	988	1,823	2,177
<b>Total expenditures with suppliers (R\$)</b>	<b>13,418,941,568.17</b>	<b>22,909,260,055.70</b>	<b>21,190,183,720</b>
<b>EXPENDITURES WITH CRITICAL/PRIORITY SUPPLIERS (R\$)</b>	<b>6,437,862,021.87</b>	<b>9,512,916,862.63</b>	<b>10,851,460,418.30</b>

\*Priority suppliers are those who represented the highest expenditure values in the year (more than 50% of the total company expenditure). It covers the companies: SIMPAR (holding), JSL, Movida, VAMOS, Automob, CS Brasil, BBC and CS Infra (procurement via SAP).

\*\*In the 2022 report, in the data extraction, purchase orders of the type "PO (purchase order) Vehicles" from Movida had not been considered. With their inclusion, the total expenditures with suppliers in the year 2022 were revised. GRI 2-4.

## GOVERNANCE AND MANAGEMENT

### NUMBER OF CRUCIAL CONCERNS COMMUNICATED TO THE HIGHEST GOVERNANCE BODY GRI 2-16

	2022	2023
SIMPAR (holding)	34	53
JSL	31	21
Movida	46	29
VAMOS	28	27
CS Brasil	0	0
Automob	0	0
BBC	0	0
CS Infra	0	0
SIMPAR Group	139	130

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**COMPLIANCE WITH LAWS AND REGULATIONS GRI 2-27\***

	2021			2022			2023		
	That occurred during the reporting period that were not paid	That occurred and were paid during that reporting period	That occurred during previous reporting periods and were paid in that reporting period	That occurred during the reporting period that were not paid	That occurred and were paid during that reporting period	That occurred during previous reporting periods and were paid in that reporting period	That occurred during the reporting period that were not paid	That occurred and were paid during that reporting period	That occurred during previous reporting periods and were paid in that reporting period
Total number of fines for cases of non-compliance with laws and regulations	9	0	0	10	0	0	1	0	0
Monetary value (R\$) of fines for cases of non-compliance with laws and regulations	R\$ 249,785,914.51	R\$ 0.00	R\$ 0.00	R\$ 224,919,954.71	R\$ 0.00	R\$ 0.00	R\$ 6,477,408.75	R\$ 0.00	R\$ 0.00

\*The following criteria were considered to define significant cases of non-compliance: cases whose fine amount is equal to or greater than R\$ 5,000,000.00, regardless of their nature; that, regardless of the amount, are relevant due to the matter and cause an impact on the operation and/or the Company's image; and cases in which non-monetary sanctions were applied and that cause relevant impacts to the operation. For Movida exclusively, the threshold criterion is above R\$ 8,000,000.00. Financial values stipulated for significant cases are aligned with the Reference Form. Data from 2021 and 2022 have been re-presented, including liabilities resulting from the acquisition of new companies and adjustment for inflation; there was an update of the history as a process was closed due to its filing being before the reporting period, and in addition to this historical adjustment, the retained process was corrected. GRI 2-4

**OPERATIONS ASSESSED FOR RISKS RELATED TO CORRUPTION GRI 205-1\***

	2021	2022	2023
Total company operations*		47	52
Number of operations evaluated	47	47	46
Percentage of operations evaluated	100%	100%	88%

\*'Operations' are the number of business lines per company, with assessed operations being those audited and/or in which there was risk mapping (e.g.: Movida - GTF, RAC, CS Frotas etc.; VAMOS - Rental of trucks, machines and equipment (Borgato), vehicle, machinery and equipment dealership (Transrio), etc.; JSL - General cargo, Dedicated, Forestry, etc.). Within the CS Infra structure, only Ciclus was assessed by Internal Audit (eight processes). No risk assessment was carried out in 2023.

**SIMPAR GROUP | MEMBERS OF THE GOVERNANCE BODY WHO WERE INFORMED AND TRAINED IN ANTI-CORRUPTION POLICIES AND PROCEDURES GRI 205-2\***

Ativos		2021			2022			2023		
		Assets	Informed	Trained	Assets	Informed	Trained	Assets	Informed	Trained
Southeast	Number	36	17	12	36	18	13	40	19	15
	%	-	47.2%	33.3%	-	50.0%	36.1%	-	47.5%	37.5%
South	Number	1	0	0	1	1	1	0	0	0
	%	-	-	-	-	100.0%	100.0%	-	-	-

\*Data from 2021 and 2022 were re-presented, considering a single accounting for senior management members (no longer duplicated by job title). The data includes the holding company, JSL, Movida, VAMOS, and CS Brasil. GRI 2-4

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**SIMPAN GROUP | EMPLOYEES WHO WERE NOTIFIED AND TRAINED, BY REGION, IN ANTI-CORRUPTION POLICIES AND PROCEDURES GRI 205-2**

		2021			2022			2023			2023		
								Including newly acquired companies			Excluding newly acquired companies		
		Assets	Informed	Trained	Assets	Informed	Trained	Assets*	Informed	Trained	Assets	Informed	Trained
North	Number	2,472	2,138	2,098	2,291	2,050	1,989	1,989	1,647	1,611	1,651	1,647	1,611
	%	-	86.5%	84.9%	-	89.5%	86.8%	-	82.8%	81.0%	-	99.8%	97.6%
Northeast	Number	4,753	3,405	3,029	6,205	5,006	4,564	7,074	3,993	3,636	5,224	3,929	3,573
	%	-	71.6%	63.7%	-	80.7%	73.6%	-	56.4%	51.4%	-	75.2%	68.4%
Midwest	Number	1,887	1,713	1,653	2,087	1,965	1,785	2,540	2,234	1,989	2,538	2,234	1,989
	%	-	90.8%	87.6%	-	94.2%	85.5%	-	88.0%	78.3%	-	88.0%	78.4%
Southeast	Number	23,453	17,322	15,853	25,309	21,207	18,930	27,530	21,326	19,137	18,697	17,633	16,096
	%	-	73.9%	67.6%	-	83.8%	74.8%	-	77.5%	69.5%	-	94.3%	86.1%
South	Number	2,413	1,805	1,580	2,464	2,053	1,639	3,074	2,285	1,949	2,550	2,239	1,921
	%	-	74.8%	65.5%	-	83.3%	66.5%	-	74.3%	63.4%	-	87.8%	75.3%
Abroad	Number	-	-	-	-	-	-	21	2	2	-	-	-
	%	-	-	-	-	-	-	-	9.5%	9.5%	-	-	-

\*Some acquired companies are in the process of integrating the compliance program; therefore, they are not being counted in the total number of employees. Thus, there is a difference of 6,990 employees compared to the 2-7.

**SIMPAN GROUP | EMPLOYEES WHO WERE NOTIFIED AND TRAINED, BY WORK CATEGORY, IN ANTI-CORRUPTION POLICIES AND PROCEDURES GRI 205-2\***

		2021			2022			2023			2023		
								Including newly acquired companies			Excluding newly acquired companies		
		Assets	Informed	Trained	Assets	Informed	Trained	Assets**	Informed	Trained	Assets	Informed	Trained
Board	Number	74	63	60	89	77	69	107	88	80	85	80	72
	%	-	85.1%	81.1%	-	86.5%	77.5%	-	82.2%	74.8%	-	94.1%	84.7%
SIMPAN Group General Management (Top Management)	Number	80	76	70	101	98	81	72	70	66	69	69	65
	%	-	95.0%	87.5%	-	97.0%	80.2%	-	97.2%	91.7%	-	100.0%	94.2%
Highlights 2023 Area Management	Number	181	107	104	207	152	138	652	585	532	547	541	492
	%	-	59.1%	57.5%	-	73.4%	66.7%	-	89.7%	81.6%	-	98.9%	89.9%
Intellectual and Reputational Capital Store management	Number	228	224	222	271	270	266	287	287	264	287	287	264
	%	-	98.2%	97.4%	-	99.6%	98.2%	-	100.0%	92.0%	-	100.0%	92.0%
Human Capital Coordination (Jr, Management)	Number	544	433	417	616	541	501	675	602	578	545	538	516
	%	-	79.6%	76.7%	-	87.8%	81.3%	-	89.2%	85.6%	-	98.7%	94.7%
Social and Relationship Capital Supervision	Number	753	575	560	822	659	631	905	717	691	578	556	537
	%	-	76.4%	74.4%	-	80.2%	76.8%	-	79.2%	76.4%	-	96.2%	92.9%
Administration	Number	8,700	6,703	6,229	9,105	7,897	6,905	5,822	4,932	4,551	4,805	4,661	4,314
	%	-	77.0%	71.6%	-	86.7%	75.8%	-	84.7%	78.2%	-	97.0%	89.8%
Natural Capital Operational	Number	23,469	17,513	15,961	26,171	21,796	19,610	32,411	23,324	20,744	22,757	20,094	18,128
	%	-	74.6%	68.0%	-	83.3%	74.9%	-	72.0%	64.0%	-	88.3%	79.7%
Financial Capital Apprentice	Number	870	631	533	852	675	595	1,189	814	764	909	789	748
	%	-	72.5%	61.3%	-	79.2%	69.8%	-	68.5%	64.3%	-	86.8%	82.3%
Intern	Number	52	35	34	91	85	81	103	67	53	77	66	53
	%	-	67.3%	65.4%	-	93.4%	89.0%	-	65.0%	51.5%	-	85.7%	68.8%
Annexes Trainee	Number	27	23	23	31	31	30	5	1	1	1	1	1
	%	-	85.2%	85.2%	-	100.0%	96.8%	-	20.0%	20.0%	-	100.0%	100.0%

\*Some acquired companies are in the process of integrating the compliance program; therefore, they are not being counted in the total number of employees. Thus, there is a difference of 6,990 employees compared to the GRI 2-7 indicator.

\*\*Some acquired companies are in the process of incorporating compliance training, or the training information has not been compiled corporately. Due to this, we are not reporting the information regarding the total number of active employees in December 2019 (49,218). The report refers to 42,228 employees.

About the Integrated Annual Report

Message from the Management

SIMPAN Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index



**TERM OF DIRECTORS' STAY (YEARS) (SIMPAN) - ADDITIONAL INDICATOR**

	2020	2021	2022	2023
Adalberto Calil	04/24/2020 - April/2022	no changes	04/27/2022 - April/2024	no changes
Fernando Antonio Simões	04/24/2020 - April/2022	no changes	04/27/2022 - April/2024	no changes
Fernando Antonio Simões Filho	04/24/2020 - April/2022	no changes	04/27/2022 - April/2024	no changes
Alvaro Pereira Novis	08/05/2020 - April/2022	no changes	04/27/2022 - April/2024	no changes
Augusto Marques da Cruz Filho	08/05/2020 - April/2022	no changes	04/27/2022 - April/2024	04/06/2023 - resignation
Paulo Sergio Kakinoff	-	-	-	04/06/2023 - appointment until April/2024

About the Integrated Annual Report

Message from the Management

SIMPAN Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

[Annexes](#)

GRI Content Index

**NUMBER OF CASES OF DISCRIMINATION AND CORRECTIVE MEASURES TAKEN - SIMPAR GROUP** GRI 406-1\*

	2021	2022	2023
Total number of occurring cases of discrimination	37	29	172
Cases analyzed by the organization	37	29	117
Cases with a remedial plan being implemented	0	0	0
Cases with remedial plan implemented and with results analyzed through routine procedures of internal management analysis	0	0	1
Cases no longer subject to action (resolved,completed)	37	29	120

\*The numbers refer to complaints related to allocated employees and/or processes carried out by corporate areas that provide shared services with Group companies. The numbers represent the sum of reports investigated (valid and unfounded) and pending investigation. and unfounded) and pending investigation. Regarding the procedures, there may be the following scenario: the complainant classifies his/her complaint as "Moral Harassment" or "discrimination", however, once the investigation is complete, it is identified that it is a matter of misconduct on the part of the manager and not harassment or discrimination, impacting in reclassifying the complaint. Therefore, information from 2021 and 2022 was restated. GRI 2-4

The data variations in 2023 in relation to the previous cycle are due to the aforementioned reclassification.

**CERTIFICATIONS (COVERAGE IN %) - ADDITIONAL INDICATOR**

Certifications for international standards	2022	2023
ISO 14001 (Automob. JSL and VAMOS)	37.5%	37.5%
<b>Third party certification/audit/verification by specialized companies</b>		
System B (Movida)	12.5%	12.5%
<b>Certification/audit/internal verification by experts from the company itself (internal)</b>		
Internal audit* (all Group companies)	50.0%	50.0%

\*Companies undergoing certifications for international standards and third-party verification also undergo internal verification. Each operational unit adopted for percentage calculation corresponds to the consolidation of each company within the Group (without segregation by subunits).

## HUMAN CAPITAL

**NUMBER OF EMPLOYEES BY GENDER AND WORK REGIME** GRI 2-7\*

SIMPAN (holding)	2021			2022			2023**		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	132	176	308	145	197	342	159	198	357
Temporary employees	0	0	0	5	11	16	2	7	9
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>132</b>	<b>176</b>	<b>308</b>	<b>150</b>	<b>208</b>	<b>358</b>	<b>161</b>	<b>205</b>	<b>366</b>
Full-time employees	124	157	281	142	191	333	159	202	361
Part-time employees	8	19	27	8	17	25	2	3	5
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>132</b>	<b>176</b>	<b>308</b>	<b>150</b>	<b>208</b>	<b>358</b>	<b>161</b>	<b>205</b>	<b>366</b>

\*Active employees in SAP were considered (excluding those who have left or are on leave). Due to the entry of new operations, we are in the process of evaluating the existence of employees without guaranteed working hours. The "others" category was not included.

\*\*In 2023, the number of employees abroad was included.

**NUMBER OF EMPLOYEES BY GENDER AND WORK REGIME** GRI 2-7\*

JSL	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
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>21,969</b>	<b>4,241</b>	<b>26,210</b>	<b>22,828</b>	<b>4,626</b>	<b>27,454</b>	<b>25,947</b>	<b>5,904</b>	<b>31,851</b>
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
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>21,969</b>	<b>4,241</b>	<b>26,210</b>	<b>22,828</b>	<b>4,626</b>	<b>27,454</b>	<b>25,947</b>	<b>5,904</b>	<b>31,851</b>

\*Active employees in SAP were considered (excluding those who have left or are on leave). Due to the entry of new operations, we are in the process of evaluating the existence of employees without guaranteed working hours. The "others" category was not included.

\*\*In 2023, the number of employees abroad was included.

**NUMBER OF EMPLOYEES BY GENDER AND WORK REGIME GRI 2-7\***

Movida	2021			2022			2023**		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	2,696	1,864	4,560	3,278	2,294	5,572	3,544	2,468	6,012
Temporary employees	0	1	1	334	277	611	228	185	413
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>2,696</b>	<b>1,865</b>	<b>4,561</b>	<b>3,612</b>	<b>2,571</b>	<b>6,183</b>	<b>3,772</b>	<b>2,653</b>	<b>6,425</b>
Full-time employees	2,501	1,558	4,059	3,400	2,000	5,400	3,727	2,623	6,350
Part-time employees	195	307	502	212	571	783	45	30	75
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>2,696</b>	<b>1,865</b>	<b>4,561</b>	<b>3,612</b>	<b>2,571</b>	<b>6,183</b>	<b>3,772</b>	<b>2,653</b>	<b>6,425</b>

\*Active employees in SAP were considered (excluding those who have left or are on leave). Due to the entry of new operations, we are in the process of evaluating the existence of employees without guaranteed working hours. The "others" category was not included.

\*\*In 2023, the number of employees abroad was included.

**NUMBER OF EMPLOYEES BY GENDER AND WORK REGIME GRI 2-7\***

VAMOS	2021			2022			2023**		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	1,248	331	1,579	2,242	524	2,766	2,786	603	3,389
Temporary employees	4	4	8	25	25	50	41	35	76
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>1,252</b>	<b>335</b>	<b>1,587</b>	<b>2,267</b>	<b>549</b>	<b>2,816</b>	<b>2,827</b>	<b>638</b>	<b>3,465</b>
Full-time employees	1,227	308	1,535	2,225	501	2,726	2,796	621	3,417
Part-time employees	25	27	52	42	48	90	31	17	48
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>1,252</b>	<b>335</b>	<b>1,587</b>	<b>2,267</b>	<b>549</b>	<b>2,816</b>	<b>2,827</b>	<b>638</b>	<b>3,465</b>

\*Active employees in SAP were considered (excluding those who have left or are on leave). Due to the entry of new operations, we are in the process of evaluating the existence of employees without guaranteed working hours. The "others" category was not included.

\*\*In 2023, the number of employees abroad was included.

**NUMBER OF EMPLOYEES BY GENDER AND WORK REGIME GRI 2-7\***

CS Brasil	2021			2022			2023**		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	2,455	225	2,680	2,722	258	2,980	2,841	230	3,071
Temporary employees	1	0	1	33	37	70	57	65	122
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>2,456</b>	<b>225</b>	<b>2,681</b>	<b>2,755</b>	<b>295</b>	<b>3,050</b>	<b>2,898</b>	<b>295</b>	<b>3,193</b>
Full-time employees	2,370	145	2,515	2,669	201	2,870	2,794	189	2,983
Part-time employees	86	80	166	86	94	180	104	106	210
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>2,456</b>	<b>225</b>	<b>2,681</b>	<b>2,755</b>	<b>295</b>	<b>3,050</b>	<b>2,898</b>	<b>295</b>	<b>3,193</b>

\*Active employees in SAP were considered (excluding those who have left or are on leave). Due to the entry of new operations, we are in the process of evaluating the existence of employees without guaranteed working hours. The "others" category was not included.

\*\*In 2023, the number of employees abroad was included.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**NUMBER OF EMPLOYEES BY GENDER AND WORK REGIME GRI 2-7\***

Automob	2021			2022			2023**		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	532	362	894	1,785	939	2,724	2,043	1,113	3,156
Temporary employees	21	24	45	24	45	69	25	38	63
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>553</b>	<b>386</b>	<b>939</b>	<b>1,809</b>	<b>984</b>	<b>2,793</b>	<b>2,068</b>	<b>1,151</b>	<b>3,219</b>
Full-time employees	543	375	918	1,795	960	2,755	2,056	1,136	3,192
Part-time employees	10	11	21	14	24	38	12	15	27
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>553</b>	<b>386</b>	<b>939</b>	<b>1,809</b>	<b>984</b>	<b>2,793</b>	<b>2,068</b>	<b>1,151</b>	<b>3,219</b>

\*Active employees in SAP were considered (excluding those who have left or are on leave). Due to the entry of new operations, we are in the process of evaluating the existence of employees without guaranteed working hours. The "others" category was not included.

\*\*In 2023, the number of employees abroad was included.

**NUMBER OF EMPLOYEES BY GENDER AND WORK REGIME GRI 2-7\***

BBC	2021			2022			2023**		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	40	23	63	52	26	78	55	30	85
Temporary employees	0	0	0	0	0	0	0	1	1
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>40</b>	<b>23</b>	<b>63</b>	<b>52</b>	<b>26</b>	<b>78</b>	<b>55</b>	<b>31</b>	<b>86</b>
Full-time employees	40	23	63	52	25	77	55	30	85
Part-time employees	0	0	0	0	1	1	0	1	1
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>40</b>	<b>23</b>	<b>63</b>	<b>52</b>	<b>26</b>	<b>78</b>	<b>55</b>	<b>31</b>	<b>86</b>

\*Active employees in SAP were considered (excluding those who have left or are on leave). Due to the entry of new operations, we are in the process of evaluating the existence of employees without guaranteed working hours. The "others" category was not included.

\*\*In 2023, the number of employees abroad was included.

**NUMBER OF EMPLOYEES BY GENDER AND WORK REGIME GRI 2-7\***

CS Infra	2021			2022			2023**		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	16	0	16	74	16	90	460	132	592
Temporary employees	0	0	0	1	0	1	8	13	21
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>16</b>	<b>0</b>	<b>16</b>	<b>75</b>	<b>16</b>	<b>91</b>	<b>468</b>	<b>145</b>	<b>613</b>
Full-time employees	16	0	16	75	16	91	461	132	593
Part-time employees	0	0	0	0	0	0	7	13	20
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>16</b>	<b>0</b>	<b>16</b>	<b>75</b>	<b>16</b>	<b>91</b>	<b>468</b>	<b>145</b>	<b>613</b>

\*Active employees in SAP were considered (excluding those who have left or are on leave). Due to the entry of new operations, we are in the process of evaluating the existence of employees without guaranteed working hours. The "others" category was not included.

\*\*In 2023, the number of employees abroad was included.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**NUMBER OF EMPLOYEES BY GENDER AND WORK REGIME GRI 2-7\***

SIMPAR Group	2021			2022			2023**		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	28,988	7,080	36,068	32,900	8,644	41,544	37,385	10,153	47,538
Temporary employees	126	171	297	648	631	1,279	811	869	1,680
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>29,114</b>	<b>7,251</b>	<b>36,365</b>	<b>33,548</b>	<b>9,275</b>	<b>42,823</b>	<b>38,196</b>	<b>11,022</b>	<b>49,218</b>
Full-time employees	28,176	6,327	34,503	32,655	8,097	40,752	36,807	10,190	46,997
Part-time employees	938	924	1,862	893	1,178	2,071	1,389	832	2,221
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>29,114</b>	<b>7,251</b>	<b>36,365</b>	<b>33,548</b>	<b>9,275</b>	<b>42,823</b>	<b>38,196</b>	<b>11,022</b>	<b>49,218</b>

\*Active employees in SAP were considered (excluding those who have left or are on leave). Due to the entry of new operations, we are in the process of evaluating the existence of employees without guaranteed working hours. The "others" category was not included.

\*\*In 2023, the number of employees abroad was included.

**NUMBER OF EMPLOYEES BY GENDER AND WORK REGIME (BRAZIL) GRI 2-7\***

SIMPAR (holding)	2021						2022						2023					
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent employees	0	0	0	308	0	308	0	0	0	342	0	342	0	0	0	357	0	357
Temporary employees	0	0	0	0	0	0	0	0	0	16	0	16	0	0	0	9	0	9
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>308</b>	<b>0</b>	<b>308</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>358</b>	<b>0</b>	<b>358</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>366</b>	<b>0</b>	<b>366</b>
Full-time employees	0	0	0	281	0	281	0	0	0	333	0	333	0	0	0	361	0	361
Part-time employees	0	0	0	27	0	27	0	0	0	25	0	25	0	0	0	5	0	5
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>308</b>	<b>0</b>	<b>308</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>358</b>	<b>0</b>	<b>358</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>366</b>	<b>0</b>	<b>366</b>

\*Active employees in SAP were considered (excluding those who have left or are on leave). The consolidation refers to the end of the period (31/12/23). Due to the entry of new operations, we are in the process of evaluating the existence of employees without guaranteed working hours.

**NUMBER OF EMPLOYEES BY GENDER AND WORK REGIME (BRAZIL) GRI 2-7\***

JSL	2021						2022						2023					
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	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	30,870
Temporary employees	16	59	6	127	34	242	57	117	13	228	63	478	65	224	56	538	92	975
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>2,259</b>	<b>3,666</b>	<b>1,354</b>	<b>16,543</b>	<b>2,388</b>	<b>26,210</b>	<b>1,975</b>	<b>4,625</b>	<b>1,159</b>	<b>16,861</b>	<b>2,834</b>	<b>27,454</b>	<b>1,745</b>	<b>5,490</b>	<b>1,616</b>	<b>19,077</b>	<b>3,917</b>	<b>31,845</b>
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	30,010
Part-time employees	70	127	60	766	71	1,094	70	126	21	653	84	954	85	225	78	1,347	100	1,835
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>2,259</b>	<b>3,666</b>	<b>1,354</b>	<b>16,543</b>	<b>2,388</b>	<b>26,210</b>	<b>1,975</b>	<b>4,625</b>	<b>1,159</b>	<b>16,861</b>	<b>2,834</b>	<b>27,454</b>	<b>1,745</b>	<b>5,490</b>	<b>1,616</b>	<b>19,077</b>	<b>3,917</b>	<b>31,835</b>

\*Active employees in SAP were considered (excluding those who have left or are on leave). The consolidation refers to the end of the period (31/12/23). Due to the entry of new operations, we are in the process of evaluating the existence of employees without guaranteed working hours.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**NUMBER OF EMPLOYEES BY REGION AND WORK REGIME (ABROAD) GRI 2-7\***

JSL	2023				
	Argentina	Mexico	Paraguay	Portugal	Total
Permanent employees	4	0	2	0	6
Temporary employees	0	0	0	0	0
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>4</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>6</b>
Full-time employees	4	0	2	0	6
Part-time employees	0	0	0	0	0
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>4</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>6</b>

\*Active employees in SAP were considered (excluding those who have left or are on leave). The consolidation refers to the end of the period (31/12/23). Due to the entry of new operations, we are in the process of evaluating the existence of employees without guaranteed working hours.

**NUMBER OF EMPLOYEES BY REGION AND WORK REGIME (BRAZIL) GRI 2-7\***

Movida	2021						2022						2023					
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent employees	155	552	345	3,109	399	4,560	190	672	362	3,873	475	5,572	189	716	352	4,095	468	5,820
Temporary employees	0	0	1	0	0	1	19	119	40	398	35	611	19	90	26	258	20	413
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>155</b>	<b>552</b>	<b>346</b>	<b>3,109</b>	<b>399</b>	<b>4,561</b>	<b>209</b>	<b>791</b>	<b>402</b>	<b>4,271</b>	<b>510</b>	<b>6,183</b>	<b>208</b>	<b>806</b>	<b>378</b>	<b>4,353</b>	<b>488</b>	<b>6,233</b>
Full-time employees	147	529	325	2,674	384	4,059	200	768	382	3,561	489	5,400	205	797	370	4,315	484	6,171
Part-time employees	8	23	21	435	15	502	9	23	20	710	21	783	3	9	8	38	4	62
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>155</b>	<b>552</b>	<b>346</b>	<b>3,109</b>	<b>399</b>	<b>4,561</b>	<b>209</b>	<b>791</b>	<b>402</b>	<b>4,271</b>	<b>510</b>	<b>6,183</b>	<b>208</b>	<b>806</b>	<b>378</b>	<b>4,353</b>	<b>488</b>	<b>6,233</b>

\*Active employees in SAP were considered (excluding those who have left or are on leave). The consolidation refers to the end of the period (31/12/23). Due to the entry of new operations, we are in the process of evaluating the existence of employees without guaranteed working hours.

**NUMBER OF EMPLOYEES BY REGION AND WORK REGIME (ABROAD) GRI 2-7\***

Movida	2021	2022	2023
	Abroad	Abroad	Portugal
Permanent employees	0	0	192
Temporary employees	0	0	0
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>0</b>	<b>0</b>	<b>192</b>
Full-time employees	0	0	179
Part-time employees	0	0	13
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>0</b>	<b>0</b>	<b>192</b>

\*Active employees in SAP were considered (excluding those who have left or are on leave). The consolidation refers to the end of the period (31/12/23). Due to the entry of new operations, we are in the process of evaluating the existence of employees without guaranteed working hours.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**NUMBER OF EMPLOYEES BY REGION AND WORK REGIME (BRAZIL) GRI 2-7\***

VAMOS	2021						2022						2023					
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent employees	56	53	258	1,035	177	1,579	62	59	533	1,916	196	2,766	65	65	613	2,276	351	3,370
Temporary employees	0	0	0	8	0	8	2	2	11	33	2	50	2	0	10	58	6	76
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>56</b>	<b>53</b>	<b>258</b>	<b>1,043</b>	<b>177</b>	<b>1,587</b>	<b>64</b>	<b>61</b>	<b>544</b>	<b>1,949</b>	<b>198</b>	<b>2,816</b>	<b>67</b>	<b>65</b>	<b>623</b>	<b>2,334</b>	<b>357</b>	<b>3,446</b>
Full-time employees	54	51	253	1,007	170	1,535	61	60	523	1,893	189	2,726	67	65	614	2,300	352	3,398
Part-time employees	2	2	5	36	7	52	3	1	21	56	9	90	0	0	9	34	5	48
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>56</b>	<b>53</b>	<b>258</b>	<b>1,043</b>	<b>177</b>	<b>1,587</b>	<b>64</b>	<b>61</b>	<b>544</b>	<b>1,949</b>	<b>198</b>	<b>2,816</b>	<b>67</b>	<b>65</b>	<b>623</b>	<b>2,334</b>	<b>357</b>	<b>3,446</b>

\*Active employees in SAP were considered (excluding those who have left or are on leave). The consolidation refers to the end of the period (31/12/23). Due to the entry of new operations, we are in the process of evaluating the existence of employees without guaranteed working hours.

**NUMBER OF EMPLOYEES BY REGION AND WORK REGIME (ABROAD) GRI 2-7\***

VAMOS	2023
	<b>Mexico</b>
Permanent employees	19
Temporary employees	0
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>19</b>
Full-time employees	19
Part-time employees	0
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>19</b>

\*Active employees in SAP were considered (excluding those who have left or are on leave). The consolidation refers to the end of the period (31/12/23). Due to the entry of new operations, we are in the process of evaluating the existence of employees without guaranteed working hours.

**NUMBER OF EMPLOYEES BY REGION AND WORK REGIME (BRAZIL) GRI 2-7\***

CS Brasil	2021						2022						2023					
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent employees	3	479	44	2,107	47	2,680	1	372	45	2,526	36	2,980	0	284	46	2,705	36	3,071
Temporary employees	0	0	0	1	0	1	0	19	0	51	0	70	0	15	3	102	2	122
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>3</b>	<b>479</b>	<b>44</b>	<b>2,108</b>	<b>47</b>	<b>2,681</b>	<b>1</b>	<b>391</b>	<b>45</b>	<b>2,577</b>	<b>36</b>	<b>3,050</b>	<b>0</b>	<b>299</b>	<b>49</b>	<b>2,807</b>	<b>38</b>	<b>3,193</b>
Full-time employees	3	459	44	1,963	46	2,515	1	371	45	2,417	36	2,870	0	284	42	2,621	36	2,983
Part-time employees	0	20	0	145	1	166	0	20	0	160	0	180	0	15	7	186	2	210
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>3</b>	<b>479</b>	<b>44</b>	<b>2,108</b>	<b>47</b>	<b>2,681</b>	<b>1</b>	<b>391</b>	<b>45</b>	<b>2,577</b>	<b>36</b>	<b>3,050</b>	<b>0</b>	<b>299</b>	<b>49</b>	<b>2,807</b>	<b>38</b>	<b>3,193</b>

\*Active employees in SAP were considered (excluding those who have left or are on leave). The consolidation refers to the end of the period (31/12/23). Due to the entry of new operations, we are in the process of evaluating the existence of employees without guaranteed working hours.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**NUMBER OF EMPLOYEES BY REGION AND WORK REGIME (BRAZIL) GRI 2-7\***

Automob	2021						2022						2023					
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent employees	0	373	0	521	0	894	0	447	0	2,042	235	2,724	0	463	0	2,467	226	3,156
Temporary employees	0	45	0	0	0	45	0	43	0	26	0	69	0	21	0	42	0	63
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>0</b>	<b>418</b>	<b>0</b>	<b>521</b>	<b>0</b>	<b>939</b>	<b>0</b>	<b>490</b>	<b>0</b>	<b>2,068</b>	<b>235</b>	<b>2,793</b>	<b>0</b>	<b>484</b>	<b>0</b>	<b>2,509</b>	<b>226</b>	<b>3,219</b>
Full-time employees	0	418	0	500	0	918	0	490	0	2,030	235	2,755	0	462	0	2,504	226	3,192
Part-time employees	0	0	0	21	0	21	0	0	0	38	0	38	0	22	0	5	0	27
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>0</b>	<b>418</b>	<b>0</b>	<b>521</b>	<b>0</b>	<b>939</b>	<b>0</b>	<b>490</b>	<b>0</b>	<b>2,068</b>	<b>235</b>	<b>2,793</b>	<b>0</b>	<b>484</b>	<b>0</b>	<b>2,509</b>	<b>226</b>	<b>3,219</b>

\*Active employees in SAP were considered (excluding those who have left or are on leave). The consolidation refers to the end of the period (31/12/23). Due to the entry of new operations, we are in the process of evaluating the existence of employees without guaranteed working hours.

**NUMBER OF EMPLOYEES BY REGION AND WORK REGIME (BRAZIL) GRI 2-7\***

BBC	2021						2022						2023					
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent employees	0	0	0	63	0	63	0	0	0	78	0	78	0	0	0	85	0	85
Temporary employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63</b>	<b>0</b>	<b>63</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78</b>	<b>0</b>	<b>78</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86</b>	<b>0</b>	<b>86</b>
Full-time employees	0	0	0	63	0	63	0	0	0	77	0	77	0	0	0	85	0	85
Part-time employees	0	0	0	0	0	0	0	0	0	1	0	1	0	0	0	1	0	1
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63</b>	<b>0</b>	<b>63</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78</b>	<b>0</b>	<b>78</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86</b>	<b>0</b>	<b>86</b>

\*Active employees in SAP were considered (excluding those who have left or are on leave). The consolidation refers to the end of the period (31/12/23). Due to the entry of new operations, we are in the process of evaluating the existence of employees without guaranteed working hours.

**NUMBER OF EMPLOYEES BY REGION AND WORK REGIME (BRAZIL) GRI 2-7\***

CS Infra	2021						2022						2023					
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent employees	0	16	0	0	0	16	0	89	0	1	0	90	0	194	41	357	0	592
Temporary employees	0	0	0	0	0	0	0	1	0	0	0	1	0	1	0	20	0	21
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>0</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>	<b>0</b>	<b>90</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>91</b>	<b>0</b>	<b>195</b>	<b>41</b>	<b>377</b>	<b>0</b>	<b>613</b>
Full-time employees	0	16	0	0	0	16	0	90	0	1	0	91	0	195	41	357	0	593
Part-time employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	0	20
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>0</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>	<b>0</b>	<b>90</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>91</b>	<b>0</b>	<b>195</b>	<b>41</b>	<b>377</b>	<b>0</b>	<b>613</b>

\*Active employees in SAP were considered (excluding those who have left or are on leave). The consolidation refers to the end of the period (31/12/23). Due to the entry of new operations, we are in the process of evaluating the existence of employees without guaranteed working hours.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index



**NUMBER OF EMPLOYEES BY REGION AND WORK REGIME (BRAZIL) GRI 2-7\***

SIMPAR Group	2021						2022						2023					
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent employees	2,457	5,080	1,995	23,559	2,977	36,068	2,171	6,147	2,086	27,411	3,713	41,528	1,934	6,988	2,612	30,881	4,906	47,321
Temporary employees	16	104	7	136	34	297	78	301	64	752	100	1,295	86	351	95	1,028	120	1,680
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>2,473</b>	<b>5,184</b>	<b>2,002</b>	<b>23,695</b>	<b>3,011</b>	<b>36,365</b>	<b>2,249</b>	<b>6,448</b>	<b>2,150</b>	<b>28,163</b>	<b>3,813</b>	<b>42,823</b>	<b>2,020</b>	<b>7,339</b>	<b>2,707</b>	<b>31,909</b>	<b>5,026</b>	<b>49,001</b>
Full-time employees	2,393	5,012	1,916	22,265	2,917	34,503	2,167	6,278	2,088	26,520	3,699	40,752	1,932	7,068	2,605	30,273	4,915	46,793
Part-time employees	80	172	86	1,430	94	1,862	82	170	62	1,643	114	2,071	88	271	102	1,636	111	2,208
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>2,473</b>	<b>5,184</b>	<b>2,002</b>	<b>23,695</b>	<b>3,011</b>	<b>36,365</b>	<b>2,249</b>	<b>6,448</b>	<b>2,150</b>	<b>28,163</b>	<b>3,813</b>	<b>42,823</b>	<b>2,020</b>	<b>7,339</b>	<b>2,707</b>	<b>31,909</b>	<b>5,026</b>	<b>49,001</b>

\*Active employees in SAP were considered (excluding those who have left or are on leave). The consolidation refers to the end of the period (31/12/23). Due to the entry of new operations, we are in the process of evaluating the existence of employees without guaranteed working hours.

**NUMBER OF EMPLOYEES BY REGION AND WORK REGIME (BRAZIL AND ABROAD) GRI 2-7\***

SIMPAR Group	2021			2022			2023		
	Brazil	Abroad	Total	Brazil	Abroad	Total	Brazil	Abroad	Total
Permanent employees	36,068	0	36,068	41,528	0	41,528	47,321	217	47,538
Temporary employees	297	0	297	1,295	0	1,295	1,680	0	1,680
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>36,365</b>	<b>0</b>	<b>36,365</b>	<b>42,823</b>	<b>0</b>	<b>42,823</b>	<b>49,001</b>	<b>217</b>	<b>49,218</b>
Full-time employees	34,503	0	34,503	40,752	0	40,752	46,793	204	46,997
Part-time employees	1,862	0	1,862	2,071	0	2,071	2,208	13	2,221
<b>TOTAL NUMBER OF EMPLOYEES</b>	<b>36,365</b>	<b>0</b>	<b>36,365</b>	<b>42,823</b>	<b>0</b>	<b>42,823</b>	<b>49,001</b>	<b>217</b>	<b>49,218</b>

\*Active employees in SAP were considered (excluding those who have left or are on leave). The consolidation refers to the end of the period (31/12/23). Due to the entry of new operations, we are in the process of evaluating the existence of employees without guaranteed working hours.

**TOTAL AND PERCENTAGE OF EMPLOYEES BY GENDER/WORK CATEGORY GRI 405-1\***

SIMPAR (holding)	2021				2022				2023			
	Male		Female		Male		Female		Male		Female	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	6	66.7%	3	33.3%	7	70.0%	3	30.0%	11	78.6%	3	21.4%
General Management (senior management)	3	50.0%	3	50.0%	3	50.0%	3	50.0%	4	50.0%	4	50.0%
Area management	11	44.0%	14	56.0%	15	51.7%	14	48.3%	16	55.2%	13	108.3%
Store management	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	55.2%	0	44.8%
Coordination (Jr, Management)	12	52.2%	11	47.8%	12	42.9%	16	57.1%	14	41.2%	20	58.8%
Supervision	1	33.3%	2	66.7%	2	66.7%	1	33.3%	2	66.7%	1	33.3%
Administration	82	39.2%	127	60.8%	93	37.3%	156	62.7%	91	38.6%	145	61.4%
Operational	11	100.0%	0	0.0%	12	100.0%	0	0.0%	22	61.1%	14	38.9%
Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Interns	1	50.0%	1	50.0%	1	50.0%	1	50.0%	1	100.0%	0	0.0%
Apprentice	5	25.0%	15	75.0%	5	26.3%	14	73.7%	0	0.0%	5	100.0%
<b>TOTAL</b>	<b>132</b>	<b>42.9%</b>	<b>176</b>	<b>57.1%</b>	<b>150</b>	<b>41.9%</b>	<b>208</b>	<b>58.1%</b>	<b>161</b>	<b>44.0%</b>	<b>205</b>	<b>56.0%</b>

\*From 2023 onwards, there was a reclassification of the allocation of employees into administrative and operational functional categories. GRI 2-4

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**TOTAL AND PERCENTAGE OF EMPLOYEES BY GENDER/WORK CATEGORY GRI 405-1\***

JSL	2021				2022				2023			
	Male		Female		Male		Female		Male		Female	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	22	88.0%	3	12.0%	25	89.3%	3	10.7%	31	86.1%	5	13.9%
General Management (senior management)	11	100.0%	0	0.0%	14	100.0%	0	0.0%	19	100.0%	0	0.0%
Area management	166	86.5%	26	14.1%	159	84.6%	29	12.0%	212	82.8%	44	17.2%
Store management	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	17.2%
Coordination (Jr, Management)	249	76.1%	78	23.9%	256	72.9%	95	27.1%	311	74.9%	104	25.1%
Supervision	425	77.0%	127	23.0%	447	78.3%	124	21.7%	521	78.3%	144	21.7%
Administration	1,284	50.3%	1,271	49.7%	1,200	48.0%	1,300	52.0%	1,359	46.4%	1,567	53.6%
Operational	19,571	89.1%	2,393	10.9%	20,495	88.1%	2,766	11.9%	23,057	86.8%	3,498	13.2%
Trainees	2	100.0%	0	0.0%	4	100.0%	0	0.0%	5	100.0%	0	0.0%
Interns	14	60.9%	9	39.1%	11	39.3%	17	60.7%	8	33.3%	16	66.7%
Apprentice	225	40.3%	334	59.7%	217	42.6%	292	57.4%	424	44.6%	526	55.4%
<b>TOTAL</b>	<b>21,969</b>	<b>83.8%</b>	<b>4,241</b>	<b>16.2%</b>	<b>22,828</b>	<b>83.1%</b>	<b>4,626</b>	<b>16.9%</b>	<b>25,947</b>	<b>81.5%</b>	<b>5,904</b>	<b>18.5%</b>

**TOTAL AND PERCENTAGE OF EMPLOYEES BY GENDER/WORK CATEGORY GRI 405-1\***

Movida	2021				2022				2023			
	Male		Female		Male		Female		Male		Female	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	13	92.9%	1	7.1%	18	85.7%	3	14.3%	17	85.0%	3	15.0%
General Management (senior management)	38	70.4%	16	29.6%	43	67.2%	21	32.8%	18	78.3%	5	21.7%
Area management	62	68.1%	29	31.9%	77	68.8%	35	31.3%	152	57.6%	112	42.4%
Store management	122	56.2%	95	43.8%	146	56.6%	112	43.4%	129	68.6%	59	31.4%
Coordination (Jr, Management)	65	59.1%	45	40.9%	82	64.1%	46	35.9%	94	60.6%	61	39.4%
Supervision	60	51.7%	56	48.3%	77	49.7%	78	50.3%	71	45.8%	84	54.2%
Administration	644	44.3%	811	55.7%	638	36.7%	1,100	63.3%	641	35.0%	1,190	65.0%
Operational	1,614	69.5%	707	30.5%	2,451	70.2%	1,038	29.8%	2,615	70.8%	1,080	29.2%
Trainees	6	66.7%	3	33.3%	6	40.0%	9	60.0%	0	0.0%	0	0.0%
Interns	4	30.8%	9	69.2%	2	8.7%	21	91.3%	6	35.3%	11	64.7%
Apprentice	68	42.2%	93	57.8%	72	40.0%	108	60.0%	29	37.7%	48	62.3%
<b>TOTAL</b>	<b>2,696</b>	<b>59.1%</b>	<b>1,865</b>	<b>40.9%</b>	<b>3,612</b>	<b>58.4%</b>	<b>2,571</b>	<b>41.6%</b>	<b>3,772</b>	<b>58.7%</b>	<b>2,653</b>	<b>41.3%</b>

\*From 2023 onwards, there was a reclassification of the allocation of employees into administrative and operational functional categories. GRI 2-4

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**TOTAL AND PERCENTAGE OF EMPLOYEES BY GENDER/WORK CATEGORY GRI 405-1\***

VAMOS	2021				2022				2023			
	Male		Female		Male		Female		Male		Female	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	11	84.6%	2	15.4%	13	81.3%	3	18.8%	18	81.8%	4	18.2%
General Management (senior management)	4	100.0%	0	0.0%	7	100.0%	0	0.0%	11	91.7%	1	8.3%
Area management	69	82.1%	15	17.9%	112	81.2%	26	18.8%	121	82.9%	25	17.1%
Store management	11	100.0%	0	0.0%	13	100.0%	0	0.0%	22	100.0%	0	0.0%
Coordination (Jr, Management)	45	71.4%	18	28.6%	73	75.3%	24	24.7%	88	75.9%	28	24.1%
Supervision	29	72.5%	11	27.5%	50	76.9%	15	23.1%	65	76.5%	20	23.5%
Administration	475	66.7%	237	33.3%	723	64.7%	394	35.3%	331	47.8%	362	52.2%
Operational	588	95.9%	25	4.1%	1,237	96.4%	46	3.6%	2,132	92.7%	167	7.3%
Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Interns	4	44.4%	5	55.6%	11	52.4%	10	47.6%	6	35.3%	11	64.7%
Apprentice	16	42.1%	22	57.9%	28	47.5%	31	52.5%	33	62.3%	20	37.7%
<b>TOTAL</b>	<b>1,252</b>	<b>78.9%</b>	<b>335</b>	<b>21.1%</b>	<b>2,267</b>	<b>80.5%</b>	<b>549</b>	<b>19.5%</b>	<b>2,827</b>	<b>81.6%</b>	<b>638</b>	<b>18.4%</b>

**TOTAL AND PERCENTAGE OF EMPLOYEES BY GENDER/WORK CATEGORY GRI 405-1\***

CS Brasil	2021				2022				2023			
	Male		Female		Male		Female		Male		Female	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	2	100.0%	0	0.0%	2	100.0%	0	0.0%	2	100.0%	0	0.0%
General Management (senior management)	1	100.0%	0	0.0%	2	66.7%	1	33.3%	1	100.0%	0	0.0%
Area management	14	87.5%	2	12.5%	13	86.7%	2	13.3%	0	0.0%	0	0.0%
Store management	0	0.0%	0	0.0%	0	0.0%	0	0.0%	8	80.0%	2	20.0%
Coordination (Jr, Management)	15	71.4%	6	28.6%	13	61.9%	8	38.1%	14	77.8%	4	22.2%
Supervision	20	69.0%	9	31.0%	14	63.6%	8	36.4%	11	61.1%	7	38.9%
Administration	168	58.7%	118	41.3%	176	55.5%	141	44.5%	102	49.5%	104	50.5%
Operational	2,191	97.9%	47	2.1%	2,490	96.9%	79	3.1%	2,700	96.1%	109	3.9%
Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Interns	1	100.0%	0	0.0%	1	100.0%	0	0.0%	0	0.0%	0	0.0%
Apprentice	44	50.6%	43	49.4%	44	44.0%	56	56.0%	60	46.5%	69	53.5%
<b>TOTAL</b>	<b>2,456</b>	<b>91.6%</b>	<b>225</b>	<b>8.4%</b>	<b>2,755</b>	<b>90.3%</b>	<b>295</b>	<b>9.7%</b>	<b>2,898</b>	<b>90.8%</b>	<b>295</b>	<b>9.2%</b>

\*From 2023 onwards, there was a reclassification of the allocation of employees into administrative and operational functional categories. GRI 2-4

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**TOTAL AND PERCENTAGE OF EMPLOYEES BY GENDER/WORK CATEGORY GRI 405-1\***

Automob	2021				2022				2023			
	Male		Female		Male		Female		Male		Female	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	1	50.0%	1	50.0%	18	85.7%	3	14.3%	25	89.3%	3	10.7%
General Management (senior management)	4	100.0%	0	0.0%	7	87.5%	1	12.5%	3	100.0%	0	0.0%
Area management	45	73.8%	16	26.2%	118	73.8%	42	26.3%	2	50.0%	2	50.0%
Store management	0	0.0%	0	0.0%	0	0.0%	0	0.0%	129	74.6%	44	25.4%
Coordination (Jr, Management)	9	37.5%	15	62.5%	24	49.0%	25	51.0%	21	41.2%	30	58.8%
Supervision	25	61.0%	16	39.0%	74	69.8%	32	30.2%	83	65.4%	44	34.6%
Administration	250	45.7%	297	54.3%	750	49.9%	752	50.1%	333	37.3%	560	62.7%
Operational	189	94.0%	12	6.0%	789	90.7%	81	9.3%	1,446	77.1%	430	22.9%
Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Interns	19	45.2%	23	54.8%	18	32.1%	38	67.9%	22	40.0%	33	60.0%
Apprentice	11	64.7%	6	35.3%	11	52.4%	10	47.6%	4	44.4%	5	55.6%
<b>TOTAL</b>	<b>553</b>	<b>58.9%</b>	<b>386</b>	<b>41.1%</b>	<b>1,809</b>	<b>64.8%</b>	<b>984</b>	<b>35.2%</b>	<b>2,068</b>	<b>64.2%</b>	<b>1,151</b>	<b>35.8%</b>

**TOTAL AND PERCENTAGE OF EMPLOYEES BY GENDER/WORK CATEGORY GRI 405-1\***

BBC	2021				2022				2023			
	Male		Female		Male		Female		Male		Female	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	6	100.0%	0	0.0%	8	100.0%	0	0.0%	7	100.0%	0	0.0%
General Management (senior management)	0	0.0%	0	0.0%	1	50.0%	1	50.0%	4	80.0%	1	20.0%
Area management	5	71.4%	2	28.6%	8	72.7%	3	27.3%	0	0.0%	0	0.0%
Store management	0	0.0%	0	0.0%	0	0.0%	0	0.0%	6	75.0%	2	25.0%
Coordination (Jr, Management)	6	100.0%	0	0.0%	7	100.0%	0	0.0%	6	85.7%	1	14.3%
Supervision	0	0.0%	0	0.0%	1	100.0%	0	0.0%	1	100.0%	0	0.0%
Administration	22	53.7%	19	46.3%	27	56.3%	21	43.8%	29	54.7%	24	45.3%
Operational	0	0.0%	0	0.0%	0	0.0%	0	0.0%	2	50.0%	2	50.0%
Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Interns	1	50.0%	1	50.0%	0	0.0%	1	100.0%	0	0.0%	0	0.0%
Apprentice	0	0.0%	1	100.0%	0	0.0%	0	0.0%	0	0.0%	1	100.0%
<b>TOTAL</b>	<b>40</b>	<b>63.5%</b>	<b>23</b>	<b>36.5%</b>	<b>52</b>	<b>66.7%</b>	<b>26</b>	<b>33.3%</b>	<b>55</b>	<b>64.0%</b>	<b>31</b>	<b>36.0%</b>

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About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**TOTAL AND PERCENTAGE OF EMPLOYEES BY GENDER/WORK CATEGORY GRI 405-1\***

CS Infra	2021				2022				2023			
	Male		Female		Male		Female		Male		Female	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	3	100.0%	0	0.0%	3	100.0%	0	0.0%	6	85.7%	1	14.3%
General Management (senior management)	0	0.0%	0	0.0%	2	100.0%	0	0.0%	3	100.0%	0	0.0%
Area management	5	100.0%	0	0.0%	4	100.0%	0	0.0%	0	0.0%	0	0.0%
Store management	0	0.0%	0	0.0%	0	0.0%	0	0.0%	8	66.7%	4	33.3%
Coordination (Jr, Management)	8	100.0%	0	0.0%	13	92.9%	1	7.1%	11	84.6%	2	15.4%
Supervision	0	0.0%	0	0.0%	9	100.0%	0	0.0%	12	80.0%	3	20.0%
Administration	0	0.0%	0	0.0%	21	61.8%	13	38.2%	51	44.3%	64	55.7%
Operational	0	0.0%	0	0.0%	23	92.0%	2	8.0%	370	86.4%	58	13.6%
Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Interns	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Apprentice	0	0.0%	0	0.0%	0	0.0%	0	0.0%	7	35.0%	13	65.0%
<b>TOTAL</b>	<b>16</b>	<b>100.0%</b>	<b>0</b>	<b>0.0%</b>	<b>75</b>	<b>82.4%</b>	<b>16</b>	<b>17.6%</b>	<b>468</b>	<b>76.3%</b>	<b>145</b>	<b>23.7%</b>

**TOTAL AND PERCENTAGE OF EMPLOYEES BY GENDER/WORK CATEGORY GRI 405-1\***

SIMPAR Group	2021				2022				2023			
	Male		Female		Male		Female		Male		Female	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	64	86.5%	10	13.5%	94	86.2%	15	13.8%	117	86.0%	19	14.0%
General Management (senior management)	61	76.3%	19	23.8%	79	74.5%	27	25.5%	63	85.1%	11	14.9%
Area management	211	73.0%	78	27.0%	347	74.0%	122	26.0%	176	60.7%	114	39.3%
Store management	298	71.1%	121	28.9%	317	69.4%	140	30.6%	629	76.5%	193	23.5%
Coordination (Jr, Management)	409	70.3%	173	29.7%	480	69.1%	215	30.9%	559	69.1%	250	30.9%
Supervision	548	71.4%	219	28.6%	669	72.2%	258	27.8%	766	71.7%	303	28.3%
Administration	5,028	58.7%	3,540	41.3%	5,724	55.9%	4,513	44.1%	2,937	42.2%	4,016	57.8%
Operational	22,069	89.7%	2,526	10.3%	25,398	88.3%	3,376	11.7%	32,344	85.8%	5,358	14.2%
Trainees	8	72.7%	3	27.3%	10	52.6%	9	47.4%	5	100.0%	0	0.0%
Interns	44	47.8%	48	52.2%	44	33.3%	88	66.7%	43	37.7%	71	62.3%
Apprentice	374	42.1%	514	57.9%	386	43.0%	512	57.0%	557	44.8%	687	55.2%
<b>TOTAL</b>	<b>29,114</b>	<b>80.1%</b>	<b>7,251</b>	<b>19.9%</b>	<b>33,548</b>	<b>78.3%</b>	<b>9,275</b>	<b>21.7%</b>	<b>38,196</b>	<b>77.6%</b>	<b>11,022</b>	<b>22.4%</b>

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About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**TOTAL AND PERCENTAGE OF EMPLOYEES BY RACE OR COLOR AND WORK CATEGORY GRI 405-1\***

SIMPAR (holding)	2021											
	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	9	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
General Management (senior management)	5	83.3%	0	0.0%	0	0.0%	0	0.0%	1	16.7%	0	0.0%
Area management	24	96.0%	0	0.0%	0	0.0%	0	0.0%	1	4.0%	0	0.0%
Store management	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Coordination (Jr, Management)	17	73.9%	0	0.0%	0	0.0%	0	0.0%	6	26.1%	0	0.0%
Supervision	0	0.0%	0	0.0%	1	33.3%	0	0.0%	2	66.7%	0	0.0%
Administration	131	62.7%	2	1.0%	13	6.2%	0	0.0%	63	30.1%	0	0.0%
Operational	9	81.8%	0	0.0%	0	0.0%	0	0.0%	2	18.2%	0	0.0%
Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Interns	2	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Apprentice	6	30.0%	0	0.0%	2	10.0%	0	0.0%	12	60.0%	0	0.0%
<b>TOTAL</b>	<b>203</b>	<b>65.9%</b>	<b>2</b>	<b>0.6%</b>	<b>16</b>	<b>5.2%</b>	<b>0</b>	<b>0.0%</b>	<b>87</b>	<b>28.2%</b>	<b>0</b>	<b>0.0%</b>
	<b>2022</b>											
Board	10	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
General Management (senior management)	5	83.3%	0	0.0%	0	0.0%	0	0.0%	1	16.7%	0	0.0%
Area management	24	82.8%	2	6.9%	0	0.0%	0	0.0%	3	10.3%	0	0.0%
Store management	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Coordination (Jr, Management)	23	82.1%	0	0.0%	0	0.0%	0	0.0%	5	17.9%	0	0.0%
Supervision	1	33.3%	0	0.0%	1	33.3%	0	0.0%	1	33.3%	0	0.0%
Administration	148	59.4%	3	1.2%	22	8.8%	1	0.4%	75	30.1%	0	0.0%
Operational	10	83.3%	0	0.0%	0	0.0%	0	0.0%	2	16.7%	0	0.0%
Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Interns	1	50.0%	0	0.0%	0	0.0%	0	0.0%	1	50.0%	0	0.0%
Apprentice	11	57.9%	0	0.0%	1	5.3%	0	0.0%	7	36.8%	0	0.0%
<b>TOTAL</b>	<b>233</b>	<b>65.1%</b>	<b>5</b>	<b>1.4%</b>	<b>24</b>	<b>6.7%</b>	<b>1</b>	<b>0.3%</b>	<b>95</b>	<b>26.5%</b>	<b>0</b>	<b>0.0%</b>
	<b>2023</b>											
Board	13	92.9%	1	7.1%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
General Management (senior management)	7	87.5%	0	0.0%	0	0.0%	0	0.0%	1	12.5%	0	0.0%
Area management	25	86.2%	1	3.4%	0	0.0%	0	0.0%	3	10.3%	0	0.0%
Store management	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Coordination (Jr, Management)	19	55.9%	0	0.0%	1	2.9%	0	0.0%	14	41.2%	0	0.0%
Supervision	1	33.3%	0	0.0%	1	33.3%	0	0.0%	1	33.3%	0	0.0%
Administration	151	64.0%	5	2.1%	12	5.1%	2	0.8%	66	28.0%	0	0.0%
Operational	21	58.3%	0	0.0%	3	8.3%	0	0.0%	12	33.3%	0	0.0%
Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Interns	0	0.0%	0	0.0%	0	0.0%	0	0.0%	1	100.0%	0	0.0%
Apprentice	3	60.0%	0	0.0%	1	20.0%	0	0.0%	1	20.0%	0	0.0%
<b>TOTAL</b>	<b>240</b>	<b>65.6%</b>	<b>7</b>	<b>1.9%</b>	<b>18</b>	<b>4.9%</b>	<b>2</b>	<b>0.5%</b>	<b>99</b>	<b>27.0%</b>	<b>0</b>	<b>0.0%</b>

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**TOTAL AND PERCENTAGE OF EMPLOYEES BY RACE OR COLOR AND WORK CATEGORY GRI 405-1\***

		2021											
JSL		White		Asian		Black		Indigenous		Brown		Not informed	
		Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
	Board	18	72.0%	0	0.0%	0	0.0%	0	0.0%	7	28.0%	0	0.0%
	General Management (senior management)	8	72.7%	0	0.0%	0	0.0%	0	0.0%	3	27.3%	0	0.0%
	Area management	111	58.1%	0	0.0%	4	2.1%	0	0.0%	72	37.7%	4	2.1%
	Store management	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Coordination (Jr, Management)	170	52.0%	1	0.3%	19	5.8%	0	0.0%	135	41.3%	2	0.6%
	Supervision	230	42.8%	4	0.7%	39	7.2%	0	0.0%	255	47.4%	10	1.9%
	Administration	2,332	43.9%	35	0.7%	380	7.1%	6	0.1%	2,474	46.5%	91	1.7%
	Operational	5,613	29.2%	224	1.2%	1,711	8.9%	23	0.1%	10,751	56.0%	889	4.6%
	Trainees	2	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Interns	7	30.4%	0	0.0%	1	4.3%	0	0.0%	13	56.5%	2	8.7%
	Apprentice	166	29.4%	2	0.4%	32	5.7%	0	0.0%	334	59.2%	30	5.3%
	<b>TOTAL</b>	<b>8,657</b>	<b>33.0%</b>	<b>266</b>	<b>1.0%</b>	<b>2,186</b>	<b>8.3%</b>	<b>29</b>	<b>0.1%</b>	<b>14,044</b>	<b>53.6%</b>	<b>1,028</b>	<b>3.9%</b>
		2022											
JSL		White		Asian		Black		Indigenous		Brown		Not informed	
		Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
	Board	20	71.4%	0	0.0%	0	0.0%	0	0.0%	7	25.0%	1	3.6%
	General Management (senior management)	10	71.4%	0	0.0%	0	0.0%	0	0.0%	4	28.6%	0	0.0%
	Area management	105	56.5%	0	0.0%	1	0.5%	0	0.0%	74	39.8%	6	3.2%
	Store management	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Coordination (Jr, Management)	182	51.9%	3	0.9%	18	5.1%	0	0.0%	144	41.0%	4	1.1%
	Supervision	247	43.6%	7	1.2%	41	7.2%	0	0.0%	262	46.3%	9	1.6%
	Administration	2,139	40.9%	23	0.4%	404	7.7%	5	0.1%	2,474	47.3%	187	3.6%
	Operational	5,683	27.7%	181	0.9%	2,113	10.3%	28	0.1%	11,573	56.4%	948	4.6%
	Trainees	4	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Interns	4	14.3%	0	0.0%	1	3.6%	0	0.0%	21	75.0%	2	7.1%
	Apprentice	161	31.0%	4	0.8%	47	9.1%	1	0.2%	269	51.8%	37	7.1%
	<b>TOTAL</b>	<b>8,555</b>	<b>31.2%</b>	<b>218</b>	<b>0.8%</b>	<b>2,625</b>	<b>9.6%</b>	<b>34</b>	<b>0.1%</b>	<b>14,828</b>	<b>54.0%</b>	<b>1,194</b>	<b>4.3%</b>
		2023											
JSL		White		Asian		Black		Indigenous		Brown		Not informed	
		Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
	Board	24	66.67%	0	0.00%	0	0.00%	0	0.00%	7	19.44%	5	13.89%
	General Management (senior management)	14	73.68%	0	0.00%	0	0.00%	0	0.00%	5	26.32%	0	0.00%
	Area management	147	57.42%	2	0.78%	4	1.56%	0	0.00%	82	32.03%	21	8.20%
	Store management	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
	Coordination (Jr, Management)	208	50.12%	3	0.72%	20	4.82%	1	0.24%	151	36.39%	32	7.71%
	Supervision	293	44.06%	6	0.90%	43	6.47%	0	0.00%	295	44.36%	28	4.21%
	Administration	1,344	45.93%	13	0.44%	206	7.04%	5	0.17%	1,154	39.44%	204	6.97%
	Operational	8,134	30.63%	152	0.57%	2,726	10.27%	32	0.12%	13,737	51.73%	1,774	6.68%
	Trainees	5	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
	Interns	8	33.33%	0	0.00%	1	4.17%	0	0.00%	15	62.50%	0	0.00%
	Apprentice	304	32.00%	2	0.21%	124	13.05%	1	0.11%	504	53.05%	15	1.58%
	<b>TOTAL</b>	<b>10,481</b>	<b>32.91%</b>	<b>178</b>	<b>0.56%</b>	<b>3,124</b>	<b>9.81%</b>	<b>39</b>	<b>0.12%</b>	<b>15,950</b>	<b>50.08%</b>	<b>2,079</b>	<b>6.53%</b>

\*From 2023 onwards, there was a reclassification of the allocation of employees into administrative and operational functional categories. GRI 2-4

**TOTAL AND PERCENTAGE OF EMPLOYEES BY RACE OR COLOR AND WORK CATEGORY GRI 405-1\***

	2021											
	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	12	85.7%	0	0.0%	0	0.0%	0	0.0%	2	14.3%	0	0.0%
General Management (senior management)	44	81.5%	0	0.0%	1	1.9%	0	0.0%	9	16.7%	0	0.0%
Area management	69	75.8%	0	0.0%	3	3.3%	0	0.0%	19	20.9%	0	0.0%
Store management	148	68.2%	7	3.2%	2	0.9%	0	0.0%	60	27.6%	0	0.0%
Coordination (Jr, Management)	75	68.2%	1	0.9%	1	0.9%	0	0.0%	33	30.0%	0	0.0%
Supervision	69	59.5%	1	0.9%	5	4.3%	0	0.0%	41	35.3%	0	0.0%
Administration	867	59.6%	8	0.5%	110	7.6%	0	0.0%	470	32.3%	0	0.0%
Operational	1,063	45.8%	26	1.1%	156	6.7%	0	0.0%	1,076	46.4%	0	0.0%
Trainees	6	66.7%	0	0.0%	1	11.1%	0	0.0%	2	22.2%	0	0.0%
Interns	9	69.2%	0	0.0%	0	0.0%	0	0.0%	4	30.8%	0	0.0%
Apprentice	69	42.9%	1	0.6%	14	8.7%	0	0.0%	76	47.2%	1	0.6%
<b>TOTAL</b>	<b>2,431</b>	<b>53.3%</b>	<b>44</b>	<b>1.0%</b>	<b>293</b>	<b>6.4%</b>	<b>0</b>	<b>0.0%</b>	<b>1,792</b>	<b>39.3%</b>	<b>1</b>	<b>0.0%</b>
	2022											
	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	19	90.5%	0	0.0%	0	0.0%	0	0.0%	2	9.5%	0	0%
General Management (senior management)	53	82.8%	0	0.0%	1	1.6%	0	0.0%	10	15.6%	0	0%
Area management	82	73.2%	0	0.0%	3	2.7%	0	0.0%	27	24.1%	0	0%
Store management	166	64.3%	8	3.1%	7	2.7%	0	0.0%	77	29.8%	0	0%
Coordination (Jr, Management)	87	68.0%	2	1.6%	2	1.6%	0	0.0%	37	28.9%	0	0%
Supervision	85	54.8%	1	0.6%	11	7.1%	0	0.0%	58	37.4%	0	0%
Administration	1,029	59.2%	15	0.9%	143	8.2%	1	0.1%	546	31.4%	4	0%
Operational	1,554	44.5%	47	1.3%	325	9.3%	8	0.2%	1,550	44.4%	5	0%
Trainees	10	66.7%	1	6.7%	0	0.0%	0	0.0%	4	26.7%	0	0%
Interns	4	17.4%	0	0.0%	4	17.4%	0	0.0%	15	65.2%	0	0%
Apprentice	84	46.7%	2	1.1%	18	10.0%	0	0.0%	75	41.7%	1	1%
<b>TOTAL</b>	<b>3,173</b>	<b>51.3%</b>	<b>76</b>	<b>1.2%</b>	<b>514</b>	<b>8.3%</b>	<b>9</b>	<b>0.1%</b>	<b>2,401</b>	<b>38.8%</b>	<b>10</b>	<b>0.2%</b>
	2023											
	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	15	75.0%	0	0.0%	0	0.0%	0	0.0%	2	10.0%	3	15.0%
General Management (senior management)	19	82.6%	0	0.0%	0	0.0%	0	0.0%	4	17.4%	0	0.0%
Area management	135	71.8%	1	0.5%	2	1.1%	0	0.0%	38	20.2%	12	6.4%
Store management	161	61.0%	10	3.8%	10	3.8%	0	0.0%	81	30.7%	2	0.8%
Coordination (Jr, Management)	98	63.2%	2	1.3%	3	1.9%	0	0.0%	37	23.9%	15	9.7%
Supervision	73	47.1%	1	0.6%	14	9.0%	0	0.0%	62	40.0%	5	3.2%
Administration	962	52.5%	23	1.3%	154	8.4%	2	0.1%	548	29.9%	142	7.8%
Operational	1,663	45.0%	51	1.4%	370	10.0%	5	0.1%	1,581	42.8%	25	0.7%
Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Interns	12	70.6%	0	0.0%	0	0.0%	0	0.0%	5	29.4%	0	0.0%
Apprentice	34	44.2%	0	0.0%	14	18.2%	0	0.0%	29	37.7%	0	0.0%
<b>TOTAL</b>	<b>3,172</b>	<b>49.4%</b>	<b>88</b>	<b>1.4%</b>	<b>567</b>	<b>8.8%</b>	<b>7</b>	<b>0.1%</b>	<b>2,387</b>	<b>37.2%</b>	<b>204</b>	<b>3.2%</b>

\*From 2023 onwards, there was a reclassification of the allocation of employees into administrative and operational functional categories. GRI 2-4



**TOTAL AND PERCENTAGE OF EMPLOYEES BY RACE OR COLOR AND WORK CATEGORY GRI 405-1\***

		2021											
VAMOS		White		Asian		Black		Indigenous		Brown		Not informed	
		Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
	Board	11	84.6%	0	0.0%	0	0.0%	0	0.0%	2	15.4%	0	0.0%
	General Management (senior management)	4	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Area management	56	66.7%	0	0.0%	2	2.4%	0	0.0%	26	31.0%	0	0.0%
	Store management	8	72.7%	0	0.0%	0	0.0%	0	0.0%	3	27.3%	0	0.0%
	Coordination (Jr, Management)	42	66.7%	0	0.0%	1	1.6%	0	0.0%	20	31.7%	0	0.0%
	Supervision	23	57.5%	0	0.0%	1	2.5%	0	0.0%	16	40.0%	0	0.0%
	Administration	426	59.8%	2	0.3%	38	5.3%	0	0.0%	246	34.6%	0	0.0%
	Operational	349	56.9%	3	0.5%	60	9.8%	2	0.3%	197	32.1%	2	0.3%
	Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Interns	8	88.9%	0	0.0%	0	0.0%	0	0.0%	1	11.1%	0	0.0%
	Apprentice	18	47.4%	0	0.0%	6	15.8%	0	0.0%	14	36.8%	0	0.0%
	<b>TOTAL</b>	<b>945</b>	<b>59.5%</b>	<b>5</b>	<b>0.3%</b>	<b>108</b>	<b>6.8%</b>	<b>2</b>	<b>0.1%</b>	<b>525</b>	<b>33.1%</b>	<b>2</b>	<b>0.1%</b>
		2022											
VAMOS		White		Asian		Black		Indigenous		Brown		Not informed	
		Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
	Board	14	87.5%	0	0.0%	0	0.0%	0	0.0%	2	12.5%	0	0%
	General Management (senior management)	7	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0%
	Area management	95	68.8%	1	0.7%	5	3.6%	0	0.0%	37	26.8%	0	0%
	Store management	9	69.2%	0	0.0%	0	0.0%	0	0.0%	4	30.8%	0	0%
	Coordination (Jr, Management)	69	71.1%	2	2.1%	1	1.0%	0	0.0%	25	25.8%	0	0%
	Supervision	38	58.5%	6	9.2%	2	3.1%	0	0.0%	19	29.2%	0	0%
	Administration	665	59.5%	8	0.7%	74	6.6%	5	0.4%	364	32.6%	1	0%
	Operational	583	45.4%	58	4.5%	162	12.6%	20	1.6%	456	35.5%	4	0%
	Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0%
	Interns	8	38.1%	0	0.0%	4	19.0%	0	0.0%	9	42.9%	0	0%
	Apprentice	23	39.0%	0	0.0%	2	3.4%	0	0.0%	34	57.6%	0	0%
	<b>TOTAL</b>	<b>1,511</b>	<b>53.7%</b>	<b>75</b>	<b>2.7%</b>	<b>250</b>	<b>8.9%</b>	<b>25</b>	<b>0.9%</b>	<b>950</b>	<b>33.7%</b>	<b>5</b>	<b>0.2%</b>
		2023											
VAMOS		White		Asian		Black		Indigenous		Brown		Not informed	
		Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
	Board	19	86.4%	0	0.0%	0	0.0%	0	0.0%	3	13.6%	0	0.0%
	General Management (senior management)	11	91.7%	0	0.0%	0	0.0%	0	0.0%	1	8.3%	0	0.0%
	Area management	98	67.1%	2	1.4%	8	5.5%	0	0.0%	38	26.0%	0	0.0%
	Store management	17	77.3%	0	0.0%	0	0.0%	0	0.0%	5	22.7%	0	0.0%
	Coordination (Jr, Management)	83	71.6%	0	0.0%	5	4.3%	0	0.0%	28	24.1%	0	0.0%
	Supervision	53	62.4%	4	4.7%	3	3.5%	0	0.0%	25	29.4%	0	0.0%
	Administration	425	61.3%	9	1.3%	53	7.6%	1	0.1%	203	29.3%	2	0.3%
	Operational	1,057	46.0%	29	1.3%	238	10.4%	26	1.1%	935	40.7%	14	0.6%
	Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Interns	11	64.7%	0	0.0%	0	0.0%	0	0.0%	6	35.3%	0	0.0%
	Apprentice	18	34.0%	0	0.0%	6	11.3%	0	0.0%	29	54.7%	0	0.0%
	<b>TOTAL</b>	<b>1,792</b>	<b>51.7%</b>	<b>44</b>	<b>1.3%</b>	<b>313</b>	<b>9.0%</b>	<b>27</b>	<b>0.8%</b>	<b>1,273</b>	<b>36.7%</b>	<b>16</b>	<b>0.5%</b>

\*From 2023 onwards, there was a reclassification of the allocation of employees into administrative and operational functional categories. GRI 2-4

**TOTAL AND PERCENTAGE OF EMPLOYEES BY RACE OR COLOR AND WORK CATEGORY GRI 405-1\***

		2021											
CS Brasil		White		Asian		Black		Indigenous		Brown		Not informed	
		Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
	Board	2	100%	0	0%	0	0%	0	0%	0	0%	0	0%
	General Management (senior management)	0	0%	0	0%	0	0%	0	0%	1	100%	0	0%
	Area management	12	75%	0	0%	0	0%	0	0%	4	25%	0	0%
	Store management	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
	Coordination (Jr, Management)	12	57%	0	0%	0	0%	0	0%	9	43%	0	0%
	Supervision	12	41%	0	0%	0	0%	0	0%	17	59%	0	0%
	Administration	172	60%	1	0%	17	6%	0	0%	95	33%	1	0%
	Operational	672	30%	74	3%	260	12%	2	0%	1,193	53%	37	2%
	Trainees	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
	Interns	0	0%	0	0%	0	0%	0	0%	1	100%	0	0%
	Apprentice	32	37%	2	2%	13	15%	0	0%	37	43%	3	3%
	<b>TOTAL</b>	<b>914</b>	<b>34%</b>	<b>77</b>	<b>3%</b>	<b>290</b>	<b>11%</b>	<b>2</b>	<b>0%</b>	<b>1,357</b>	<b>51%</b>	<b>41</b>	<b>1.5%</b>
		2022											
CS Brasil		White		Asian		Black		Indigenous		Brown		Not informed	
		Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
	Board	2	100%	0	0%	0	0%	0	0%	0	0%	0	0%
	General Management (senior management)	1	33%	0	0%	0	0%	0	0%	2	67%	0	0%
	Area management	10	67%	0	0%	1	7%	0	0%	4	27%	0	0%
	Store management	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
	Coordination (Jr, Management)	14	67%	0	0%	0	0%	0	0%	7	33%	0	0%
	Supervision	9	41%	1	5%	0	0%	0	0%	11	50%	1	5%
	Administration	196	62%	0	0%	28	9%	1	0%	92	29%	0	0%
	Operational	834	32%	67	3%	363	14%	1	0%	1,273	50%	31	1%
	Trainees	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
	Interns	0	0%	0	0%	0	0%	0	0%	1	100%	0	0%
	Apprentice	27	27%	0	0%	12	12%	0	0%	61	61%	0	0%
	<b>TOTAL</b>	<b>1,093</b>	<b>36%</b>	<b>68</b>	<b>2%</b>	<b>404</b>	<b>13%</b>	<b>2</b>	<b>0%</b>	<b>1,451</b>	<b>48%</b>	<b>32</b>	<b>1.0%</b>
		2023											
CS Brasil		White		Asian		Black		Indigenous		Brown		Not informed	
		Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
	Board	2	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	General Management (senior management)	1	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Area management	7	70.0%	0	0.0%	1	10.0%	0	0.0%	2	20.0%	0	0.0%
	Store management	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Coordination (Jr, Management)	9	50.0%	0	0.0%	0	0.0%	0	0.0%	9	50.0%	0	0.0%
	Supervision	10	55.6%	0	0.0%	0	0.0%	0	0.0%	8	44.4%	0	0.0%
	Administration	133	64.6%	0	0.0%	19	9.2%	0	0.0%	54	26.2%	0	0.0%
	Operational	910	32.4%	56	2.0%	397	14.1%	1	0.0%	1,420	50.6%	25	0.9%
	Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Interns	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Apprentice	34	26.4%	2	1.6%	14	10.9%	0	0.0%	79	61.2%	0	0.0%
	<b>TOTAL</b>	<b>1,106</b>	<b>34.6%</b>	<b>58</b>	<b>1.8%</b>	<b>431</b>	<b>13.5%</b>	<b>1</b>	<b>0.0%</b>	<b>1,572</b>	<b>49.2%</b>	<b>25</b>	<b>0.8%</b>

\*From 2023 onwards, there was a reclassification of the allocation of employees into administrative and operational functional categories. GRI 2-4

**TOTAL AND PERCENTAGE OF EMPLOYEES BY RACE OR COLOR AND WORK CATEGORY GRI 405-1\***

		2021											
Automob		White		Asian		Black		Indigenous		Brown		Not informed	
		Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
	Board	1	50.0%	1	50.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	General Management (senior management)	2	50.0%	0	0.0%	0	0.0%	0	0.0%	2	50.0%	0	0.0%
	Area management	24	39.3%	1	1.6%	1	1.6%	0	0.0%	6	9.8%	29	47.5%
	Store management	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Coordination (Jr, Management)	8	33.3%	0	0.0%	1	4.2%	0	0.0%	1	4.2%	14	58.3%
	Supervision	28	68.3%	0	0.0%	1	2.4%	0	0.0%	11	26.8%	1	2.4%
	Administration	197	36.0%	1	0.2%	21	3.8%	0	0.0%	108	19.7%	220	40.2%
	Operational	44	21.9%	0	0.0%	1	0.5%	0	0.0%	47	23.4%	109	54.2%
	Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Interns	0	0.0%	0	0.0%	0	0.0%	0	0.0%	2	4.8%	40	95.2%
	Apprentice	4	23.5%	0	0.0%	0	0.0%	0	0.0%	8	47.1%	5	29.4%
	<b>TOTAL</b>	<b>308</b>	<b>32.8%</b>	<b>3</b>	<b>0.3%</b>	<b>25</b>	<b>2.7%</b>	<b>0</b>	<b>0.0%</b>	<b>185</b>	<b>19.7%</b>	<b>418</b>	<b>44.5%</b>
		2022											
Automob		White		Asian		Black		Indigenous		Brown		Not informed	
		Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
	Board	12	57.1%	1	4.8%	0	0.0%	0	0.0%	1	4.8%	7	33.3%
	General Management (senior management)	6	75.0%	0	0.0%	0	0.0%	0	0.0%	2	25.0%	0	0.0%
	Area management	89	55.6%	1	0.6%	2	1.3%	0	0.0%	12	7.5%	56	35.0%
	Store management	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Coordination (Jr, Management)	25	51.0%	0	0.0%	2	4.1%	0	0.0%	2	4.1%	20	40.8%
	Supervision	80	75.5%	0	0.0%	4	3.8%	0	0.0%	11	10.4%	11	10.4%
	Administration	661	44.0%	3	0.2%	51	3.4%	0	0.0%	214	14.2%	573	38.1%
	Operational	307	35.3%	0	0.0%	50	5.7%	0	0.0%	212	24.4%	301	34.6%
	Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Interns	10	17.9%	0	0.0%	1	1.8%	0	0.0%	5	8.9%	40	71.4%
	Apprentice	10	47.6%	0	0.0%	2	9.5%	1	4.8%	5	23.8%	3	14.3%
	<b>TOTAL</b>	<b>1,200</b>	<b>43.0%</b>	<b>5</b>	<b>0.2%</b>	<b>112</b>	<b>4.0%</b>	<b>1</b>	<b>0.0%</b>	<b>464</b>	<b>16.6%</b>	<b>1,011</b>	<b>36.2%</b>
		2023											
Automob		White		Asian		Black		Indigenous		Brown		Not informed	
		Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
	Board	22	78.6%	1	3.6%	1	3.6%	0	0.0%	4	14.3%	0	0.0%
	General Management (senior management)	3	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Area management	133	76.9%	1	0.6%	4	2.3%	0	0.0%	35	20.2%	0	0.0%
	Store management	2	50.0%	1	25.0%	0	0.0%	0	0.0%	1	25.0%	0	0.0%
	Coordination (Jr, Management)	33	64.7%	0	0.0%	2	3.9%	0	0.0%	16	31.4%	0	0.0%
	Supervision	104	81.9%	0	0.0%	5	3.9%	0	0.0%	18	14.2%	0	0.0%
	Administration	457	51.2%	3	0.3%	44	4.9%	1	0.1%	384	43.0%	4	0.4%
	Operational	1,200	64.0%	3	0.2%	108	5.8%	1	0.1%	560	29.9%	4	0.2%
	Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Interns	28	50.9%	0	0.0%	1	1.8%	0	0.0%	26	47.3%	0	0.0%
	Apprentice	2	22.2%	0	0.0%	2	22.2%	1	11.1%	4	44.4%	0	0.0%
	<b>TOTAL</b>	<b>1,984</b>	<b>61.6%</b>	<b>9</b>	<b>0.3%</b>	<b>167</b>	<b>5.2%</b>	<b>3</b>	<b>0.1%</b>	<b>1,048</b>	<b>32.6%</b>	<b>8</b>	<b>0.2%</b>

\*From 2023 onwards, there was a reclassification of the allocation of employees into administrative and operational functional categories. GRI 2-4

**TOTAL AND PERCENTAGE OF EMPLOYEES BY RACE OR COLOR AND WORK CATEGORY GRI 405-1\***

		2021											
BBC		White		Asian		Black		Indigenous		Brown		Not informed	
		Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
	Board	6	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	General Management (senior management)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Area management	5	71.4%	0	0.0%	0	0.0%	0	0.0%	2	28.6%	0	0.0%
	Store management	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Coordination (Jr, Management)	2	33.3%	1	16.7%	0	0.0%	0	0.0%	3	50.0%	0	0.0%
	Supervision	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Administration	23	56.1%	0	0.0%	3	7.3%	0	0.0%	15	36.6%	0	0.0%
	Operational	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Interns	2	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Apprentice	1	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL</b>	<b>39</b>	<b>61.9%</b>	<b>1</b>	<b>1.6%</b>	<b>3</b>	<b>4.8%</b>	<b>0</b>	<b>0.0%</b>	<b>20</b>	<b>31.7%</b>	<b>0</b>	<b>0.0%</b>
		2022											
BBC		White		Asian		Black		Indigenous		Brown		Not informed	
		Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
	Board	7	87.5%	0	0.0%	0	0.0%	0	0.0%	1	12.5%	0	0.0%
	General Management (senior management)	1	50.0%	1	50.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Area management	7	63.6%	1	9.1%	0	0.0%	0	0.0%	3	27.3%	0	0.0%
	Store management	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Coordination (Jr, Management)	4	57.1%	0	0.0%	0	0.0%	0	0.0%	3	42.9%	0	0.0%
	Supervision	1	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Administration	29	60.4%	0	0.0%	2	4.2%	0	0.0%	17	35.4%	0	0.0%
	Operational	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Interns	1	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Apprentice	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL</b>	<b>50</b>	<b>64.1%</b>	<b>2</b>	<b>2.6%</b>	<b>2</b>	<b>2.6%</b>	<b>0</b>	<b>0.0%</b>	<b>24</b>	<b>30.8%</b>	<b>0</b>	<b>0.0%</b>
		2023											
BBC		White		Asian		Black		Indigenous		Brown		Not informed	
		Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
	Board	6	85.7%	0	0.0%	0	0.0%	0	0.0%	1	14.3%	0	0.0%
	General Management (senior management)	4	80.0%	1	20.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Area management	5	62.5%	1	12.5%	0	0.0%	0	0.0%	2	25.0%	0	0.0%
	Store management	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Coordination (Jr, Management)	3	42.9%	0	0.0%	0	0.0%	0	0.0%	4	57.1%	0	0.0%
	Supervision	1	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Administration	34	64.2%	0	0.0%	3	5.7%	0	0.0%	16	30.2%	0	0.0%
	Operational	3	75.0%	0	0.0%	0	0.0%	0	0.0%	1	25.0%	0	0.0%
	Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Interns	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Apprentice	0	0.0%	0	0.0%	1	100.0%	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL</b>	<b>56</b>	<b>65.1%</b>	<b>2</b>	<b>2.3%</b>	<b>4</b>	<b>4.7%</b>	<b>0</b>	<b>0.0%</b>	<b>24</b>	<b>27.9%</b>	<b>0</b>	<b>0.0%</b>

\*From 2023 onwards, there was a reclassification of the allocation of employees into administrative and operational functional categories. GRI 2-4

**TOTAL AND PERCENTAGE OF EMPLOYEES BY RACE OR COLOR AND WORK CATEGORY GRI 405-1\***

		2021											
CS Infra		White		Asian		Black		Indigenous		Brown		Not informed	
		Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
	Board	2	66.7%	0	0.0%	0	0.0%	0	0.0%	1	33.3%	0	0.0%
	General Management (senior management)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Area management	2	40.0%	0	0.0%	0	0.0%	0	0.0%	3	60.0%	0	0.0%
	Store management	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Coordination (Jr, Management)	5	62.5%	0	0.0%	0	0.0%	0	0.0%	3	37.5%	0	0.0%
	Supervision	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Administration	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Operational	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Interns	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Apprentice	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL</b>	<b>9</b>	<b>56.3%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>7</b>	<b>43.8%</b>	<b>0</b>	<b>0.0%</b>
		2022											
CS Infra		White		Asian		Black		Indigenous		Brown		Not informed	
		Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
About the Integrated Annual Report	Board	2	66.7%	0	0.0%	0	0.0%	0	0.0%	1	33.3%	0	0.0%
Message from the Management	General Management (senior management)	1	50.0%	0	0.0%	0	0.0%	0	0.0%	1	50.0%	0	0.0%
	Area management	3	75.0%	0	0.0%	0	0.0%	0	0.0%	1	25.0%	0	0.0%
	Store management	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
SIMPAR Group	Coordination (Jr, Management)	9	64.3%	0	0.0%	0	0.0%	0	0.0%	5	35.7%	0	0.0%
	Supervision	2	22.2%	0	0.0%	1	11.1%	0	0.0%	6	66.7%	0	0.0%
	Administration	10	29.4%	0	0.0%	6	17.6%	0	0.0%	18	52.9%	0	0.0%
Highlights 2023	Operational	2	8.0%	0	0.0%	3	12.0%	1	4.0%	19	76.0%	0	0.0%
	Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Interns	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Intellectual and Reputational Capital	Apprentice	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL</b>	<b>29</b>	<b>31.9%</b>	<b>0</b>	<b>0.0%</b>	<b>10</b>	<b>11.0%</b>	<b>1</b>	<b>1.1%</b>	<b>51</b>	<b>56.0%</b>	<b>0</b>	<b>0.0%</b>
		2023											
CS Infra		White		Asian		Black		Indigenous		Brown		Not informed	
		Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Social and Relationship Capital	Board	3	42.9%	0	0.0%	0	0.0%	0	0.0%	3	42.9%	1	14.3%
	General Management (senior management)	2	66.7%	0	0.0%	0	0.0%	0	0.0%	1	33.3%	0	0.0%
	Area management	8	66.7%	0	0.0%	0	0.0%	0	0.0%	4	33.3%	0	0.0%
Natural Capital	Store management	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Coordination (Jr, Management)	5	38.5%	0	0.0%	0	0.0%	0	0.0%	8	61.5%	0	0.0%
Financial Capital	Supervision	7	46.7%	0	0.0%	0	0.0%	0	0.0%	8	53.3%	0	0.0%
	Administration	42	36.5%	0	0.0%	19	16.5%	0	0.0%	53	46.1%	1	0.9%
	Operational	115	26.9%	1	0.2%	71	16.6%	2	0.5%	239	55.8%	0	0.0%
Annexes	Trainees	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Interns	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
GRI Content Index	Apprentice	1	5.0%	0	0.0%	4	20.0%	0	0.0%	15	75.0%	0	0.0%
	<b>TOTAL</b>	<b>183</b>	<b>29.9%</b>	<b>1</b>	<b>0.2%</b>	<b>94</b>	<b>15.3%</b>	<b>2</b>	<b>0.3%</b>	<b>331</b>	<b>54.0%</b>	<b>2</b>	<b>0.3%</b>

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**TOTAL AND PERCENTAGE OF EMPLOYEES BY RACE OR COLOR AND WORK CATEGORY GRI 405-1\***

		2021											
SIMPAR Group		White		Asian		Black		Indigenous		Brown		Not informed	
		Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
	Board	62	82.7%	1	1.3%	0	0.0%	0	0.0%	12	16.0%	0	0.0%
	General Management (senior management)	36	80.0%	0	0.0%	0	0.0%	0	0.0%	9	20.0%	0	0.0%
	Area management	330	64.0%	1	0.2%	11	2.1%	0	0.0%	141	27.3%	33	6.4%
	Store management	156	68.4%	7	3.1%	2	0.9%	0	0.0%	63	27.6%	0	0.0%
	Coordination (Jr, Management)	331	56.9%	3	0.5%	22	3.8%	0	0.0%	210	36.1%	16	2.7%
	Supervision	370	47.4%	5	0.6%	48	6.1%	0	0.0%	345	44.2%	13	1.7%
	Administration	2,726	53.3%	28	0.5%	296	5.8%	3	0.1%	1,788	35.0%	271	5.3%
	Operational	9,166	32.7%	348	1.2%	2,473	8.8%	30	0.1%	14,945	53.3%	1,078	3.8%
	Trainees	8	72.7%	0	0.0%	1	9.1%	0	0.0%	2	18.2%	0	0.0%
	Interns	28	30.4%	0	0.0%	1	1.1%	0	0.0%	21	22.8%	42	45.7%
	Apprentice	293	33.2%	5	0.6%	67	7.6%	0	0.0%	481	54.5%	37	4.2%
	<b>TOTAL</b>	<b>13,506</b>	<b>37.1%</b>	<b>398</b>	<b>1.1%</b>	<b>2,921</b>	<b>8.0%</b>	<b>33</b>	<b>0.1%</b>	<b>18,017</b>	<b>49.5%</b>	<b>1,490</b>	<b>4.1%</b>
		2022											
SIMPAR Group		White		Asian		Black		Indigenous		Brown		Not informed	
		Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
	Board	87	79.1%	1	0.9%	0	0.0%	0	0.0%	14	12.7%	8	7.3%
	General Management (senior management)	49	76.6%	1	1.6%	0	0.0%	0	0.0%	14	21.9%	0	0.0%
	Area management	452	64.6%	5	0.7%	14	2.0%	0	0.0%	167	23.9%	62	8.9%
	Store management	175	64.6%	8	3.0%	7	2.6%	0	0.0%	81	29.9%	0	0.0%
	Coordination (Jr, Management)	413	59.4%	7	1.0%	23	3.3%	0	0.0%	228	32.8%	24	3.5%
	Supervision	465	49.9%	15	1.6%	60	6.4%	0	0.0%	371	39.8%	21	2.3%
	Administration	3,240	52.6%	42	0.7%	417	6.8%	10	0.2%	1,946	31.6%	506	8.2%
	Operational	10,607	32.3%	363	1.1%	3,328	10.1%	61	0.2%	16,936	51.6%	1,554	4.7%
	Trainees	14	73.7%	1	5.3%	0	0.0%	0	0.0%	4	21.1%	0	0.0%
	Interns	28	20.9%	0	0.0%	10	7.5%	0	0.0%	52	38.8%	44	32.8%
	Apprentice	314	35.4%	6	0.7%	82	9.2%	2	0.2%	451	50.8%	33	3.7%
	<b>TOTAL</b>	<b>15,844</b>	<b>37.0%</b>	<b>449</b>	<b>1.0%</b>	<b>3,941</b>	<b>9.2%</b>	<b>73</b>	<b>0.2%</b>	<b>20,264</b>	<b>47.3%</b>	<b>2,252</b>	<b>5.3%</b>
		2023											
SIMPAR Group		White		Asian		Black		Indigenous		Brown		Not informed	
		Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
	Board	104	76.5%	2	1.5%	1	0.7%	0	0.0%	20	14.7%	9	6.6%
	General Management (senior management)	61	82.4%	1	1.4%	0	0.0%	0	0.0%	12	16.2%	0	0.0%
	Area management	558	67.9%	8	1.0%	19	2.3%	0	0.0%	204	24.8%	33	4.0%
	Store management	180	62.1%	11	3.8%	10	3.4%	0	0.0%	87	30.0%	2	0.7%
	Coordination (Jr, Management)	458	56.6%	5	0.6%	31	3.8%	1	0.1%	267	33.0%	47	5.8%
	Supervision	542	50.7%	11	1.0%	66	6.2%	0	0.0%	417	39.0%	33	3.1%
	Administration	3,548	51.0%	53	0.8%	510	7.3%	11	0.2%	2,478	35.6%	353	5.1%
	Operational	13,103	34.8%	292	0.8%	3,913	10.4%	67	0.2%	18,485	49.0%	1,842	4.9%
	Trainees	5	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Interns	59	51.8%	0	0.0%	2	1.8%	0	0.0%	53	46.5%	0	0.0%
	Apprentice	396	31.8%	4	0.3%	166	13.3%	2	0.2%	661	53.1%	15	1.2%
	<b>TOTAL</b>	<b>19,014</b>	<b>38.6%</b>	<b>387</b>	<b>0.8%</b>	<b>4,718</b>	<b>9.6%</b>	<b>81</b>	<b>0.2%</b>	<b>22,684</b>	<b>46.1%</b>	<b>2,334</b>	<b>4.7%</b>

\*From 2023 onwards, there was a reclassification of the allocation of employees into administrative and operational functional categories. GRI 2-4

**TOTAL AND PERCENTAGE OF EMPLOYEES BY AGE GROUP AND GENDER GRI 405-1**

SIMPAN (holding)	2021				2022				2023			
	Men		Women		Men		Women		Men		Women	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
<24 years old	23	29.9%	54	70.1%	29	30.9%	65	69.1%	20	27.0%	54	73.0%
>24 to <30 years old	20	41.7%	28	58.3%	20	40.8%	29	59.2%	28	38.9%	44	61.1%
>30 to <50	73	47.4%	81	52.6%	77	43.8%	99	56.3%	87	49.4%	89	50.6%
>50 to <55 years old	8	61.5%	5	38.5%	14	73.7%	5	26.3%	13	65.0%	7	35.0%
> 55 years old	8	50.0%	8	50.0%	10	50.0%	10	50.0%	13	54.2%	11	45.8%
<b>TOTAL</b>	<b>132</b>	<b>42.9%</b>	<b>176</b>	<b>57.1%</b>	<b>150</b>	<b>41.9%</b>	<b>208</b>	<b>58.1%</b>	<b>161</b>	<b>44.0%</b>	<b>205</b>	<b>56.0%</b>

**TOTAL AND PERCENTAGE OF EMPLOYEES BY AGE GROUP AND GENDER GRI 405-1**

JSL	2021				2022				2023			
	Men		Women		Men		Women		Men		Women	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
<24 years old	3,201	72.6%	1,207	27.4%	3,245	70.9%	1,330	29.1%	3,845	67.8%	1,827	32.2%
>24 to <30 years old	3,902	79.6%	999	20.4%	3,971	78.6%	1,083	21.4%	4,337	76.4%	1,339	23.6%
>30 to <50	12,627	86.8%	1,928	13.2%	12,980	86.2%	2,077	13.8%	14,525	85.1%	2,538	14.9%
>50 to <55 years old	1,342	95.3%	66	4.7%	1,565	95.0%	82	5.0%	1,831	93.3%	131	6.7%
> 55 years old	897	95.6%	41	4.4%	1,067	95.2%	54	4.8%	1,409	95.3%	69	4.7%
<b>TOTAL</b>	<b>21,969</b>	<b>83.8%</b>	<b>4,241</b>	<b>16.2%</b>	<b>22,828</b>	<b>83.1%</b>	<b>4,626</b>	<b>16.9%</b>	<b>25,947</b>	<b>81.5%</b>	<b>5,904</b>	<b>18.5%</b>

**TOTAL AND PERCENTAGE OF EMPLOYEES BY AGE GROUP AND GENDER GRI 405-1**

Movida	2021				2022				2023			
	Men		Women		Men		Women		Men		Women	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
<24 years old	485	49.5%	495	50.5%	674	47.8%	736	52.2%	640	49.7%	649	50.3%
>24 to <30 years old	673	58.8%	471	41.2%	899	59.0%	624	41.0%	961	58.5%	683	41.5%
>30 to <50	1,393	61.9%	858	38.1%	1,807	61.0%	1,154	39.0%	1,892	60.3%	1,245	39.7%
>50 to <55 years old	86	76.1%	27	23.9%	132	76.7%	40	23.3%	157	76.6%	48	23.4%
> 55 years old	59	80.8%	14	19.2%	100	85.5%	17	14.5%	122	81.3%	28	18.7%
<b>TOTAL</b>	<b>2,696</b>	<b>59.1%</b>	<b>1,865</b>	<b>40.9%</b>	<b>3,612</b>	<b>58.4%</b>	<b>2,571</b>	<b>41.6%</b>	<b>3,772</b>	<b>58.7%</b>	<b>2,653</b>	<b>41.3%</b>

**TOTAL AND PERCENTAGE OF EMPLOYEES BY AGE GROUP AND GENDER GRI 405-1**

VAMOS	2021				2022				2023			
	Men		Women		Men		Women		Men		Women	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
<24 years old	161	63.4%	93	36.6%	316	68.4%	146	31.6%	398	71.6%	158	28.4%
>24 to <30 years old	219	73.2%	80	26.8%	451	77.2%	133	22.8%	561	77.1%	167	22.9%
>30 to <50	715	82.7%	150	17.3%	1,224	83.3%	245	16.7%	1,496	84.0%	284	16.0%
>50 to <55 years old	82	92.1%	7	7.9%	143	90.5%	15	9.5%	173	91.5%	16	8.5%
> 55 years old	75	93.8%	5	6.3%	133	93.0%	10	7.0%	199	93.9%	13	6.1%
<b>TOTAL</b>	<b>1,252</b>	<b>78.9%</b>	<b>335</b>	<b>21.1%</b>	<b>2,267</b>	<b>80.5%</b>	<b>549</b>	<b>19.5%</b>	<b>2,827</b>	<b>81.6%</b>	<b>638</b>	<b>18.4%</b>

About the Integrated Annual Report

Message from the Management

SIMPAN Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**TOTAL AND PERCENTAGE OF EMPLOYEES BY AGE GROUP AND GENDER GRI 405-1**

CS Brasil	2021				2022				2023			
	Men		Women		Men		Women		Men		Women	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
<24 years old	85	55.9%	67	44.1%	83	50.0%	83	50.0%	101	50.5%	99	49.5%
>24 to <30 years old	150	80.2%	37	19.8%	168	78.9%	45	21.1%	166	82.2%	36	17.8%
>30 to <50	1,578	93.8%	104	6.2%	1,655	92.0%	143	8.0%	1,641	92.7%	130	7.3%
>50 to <55 years old	340	96.0%	14	4.0%	430	96.4%	16	3.6%	481	96.6%	17	3.4%
> 55 years old	303	99.0%	3	1.0%	419	98.1%	8	1.9%	509	97.5%	13	2.5%
<b>TOTAL</b>	<b>2,456</b>	<b>91.6%</b>	<b>225</b>	<b>8.4%</b>	<b>2,755</b>	<b>90.3%</b>	<b>295</b>	<b>9.7%</b>	<b>2,898</b>	<b>90.8%</b>	<b>295</b>	<b>9.2%</b>

**TOTAL AND PERCENTAGE OF EMPLOYEES BY AGE GROUP AND GENDER GRI 405-1**

Automob	2021				2022				2023			
	Men		Women		Men		Women		Men		Women	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
<24 years old	92	57.5%	68	42.5%	253	58.3%	181	41.7%	298	57.1%	224	42.9%
>24 to <30 years old	97	52.2%	89	47.8%	292	59.7%	197	40.3%	306	57.3%	228	42.7%
>30 to <50	309	59.3%	212	40.7%	1,073	66.9%	530	33.1%	1,186	66.1%	608	33.9%
>50 to <55 years old	32	74.4%	11	25.6%	114	71.3%	46	28.8%	161	72.2%	62	27.8%
> 55 years old	23	79.3%	6	20.7%	77	72.0%	30	28.0%	117	80.1%	29	19.9%
<b>TOTAL</b>	<b>553</b>	<b>58.9%</b>	<b>386</b>	<b>41.1%</b>	<b>1,809</b>	<b>64.8%</b>	<b>984</b>	<b>35.2%</b>	<b>2,068</b>	<b>64.2%</b>	<b>1,151</b>	<b>35.8%</b>

**TOTAL AND PERCENTAGE OF EMPLOYEES BY AGE GROUP AND GENDER GRI 405-1**

BBC	2021				2022				2023			
	Men		Women		Men		Women		Men		Women	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
<24 years old	2	40.0%	3	60.0%	2	50.0%	2	50.0%	2	50.0%	2	50.0%
>24 to <30 years old	3	37.5%	5	62.5%	3	60.0%	2	40.0%	1	12.5%	7	87.5%
>30 to <50	24	63.2%	14	36.8%	36	65.5%	19	34.5%	37	66.1%	19	33.9%
>50 to <55 years old	6	85.7%	1	14.3%	5	62.5%	3	37.5%	9	75.0%	3	25.0%
> 55 years old	5	100.0%	0	0.0%	6	100.0%	0	0.0%	6	100.0%	0	0.0%
<b>TOTAL</b>	<b>40</b>	<b>63.5%</b>	<b>23</b>	<b>36.5%</b>	<b>52</b>	<b>66.7%</b>	<b>26</b>	<b>33.3%</b>	<b>55</b>	<b>64.0%</b>	<b>31</b>	<b>36.0%</b>

**TOTAL AND PERCENTAGE OF EMPLOYEES BY AGE GROUP AND GENDER GRI 405-1**

CS Infra	2021				2022				2023			
	Men		Women		Men		Women		Men		Women	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
<24 years old	0	0.0%	0	0.0%	2	33.3%	4	66.7%	59	60.8%	38	39.2%
>24 to <30 years old	0	0.0%	0	0.0%	10	58.8%	7	41.2%	88	72.1%	34	27.9%
>30 to <50	6	100.0%	0	0.0%	52	91.2%	5	8.8%	264	80.2%	65	19.8%
>50 to <55 years old	6	100.0%	0	0.0%	7	100.0%	0	0.0%	30	83.3%	6	16.7%
> 55 years old	4	100.0%	0	0.0%	4	100.0%	0	0.0%	27	93.1%	2	6.9%
<b>TOTAL</b>	<b>16</b>	<b>100.0%</b>	<b>0</b>	<b>0.0%</b>	<b>75</b>	<b>82.4%</b>	<b>16</b>	<b>17.6%</b>	<b>468</b>	<b>76.3%</b>	<b>145</b>	<b>23.7%</b>

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index



**TOTAL AND PERCENTAGE OF EMPLOYEES BY AGE GROUP AND GENDER GRI 405-1**

SIMPAN Group	2021				2022				2023			
	Men		Women		Men		Women		Men		Women	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
<24 years old	4,049	67.1%	1,987	32.9%	4,604	64.4%	2,547	35.6%	5,363	63.7%	3,051	36.3%
>24 to <30 years old	5,064	74.8%	1,709	25.2%	5,814	73.3%	2,120	26.7%	6,448	71.8%	2,538	28.2%
>30 to <50	16,725	83.3%	3,347	16.7%	18,904	81.6%	4,272	18.4%	21,128	80.9%	4,978	19.1%
>50 to <55 years old	1,902	93.6%	131	6.4%	2,410	92.1%	207	7.9%	2,855	90.8%	290	9.2%
> 55 years old	1,374	94.7%	77	5.3%	1,816	93.4%	129	6.6%	2,402	93.6%	165	6.4%
<b>TOTAL</b>	<b>29,114</b>	<b>80.1%</b>	<b>7,251</b>	<b>19.9%</b>	<b>33,548</b>	<b>78.3%</b>	<b>9,275</b>	<b>21.7%</b>	<b>38,196</b>	<b>77.6%</b>	<b>11,022</b>	<b>22.4%</b>

**TOTAL NUMBER OF WORKERS WHO ARE NOT EMPLOYEES AND WHOSE WORK IS CONTROLLED BY THE ORGANIZATION GRI 2-8\***

SIMPAN Group	2021		2022		2023	
	Men	Women	Men	Women	Men	Women
<b>TOTAL</b>	<b>781</b>	<b>372</b>	<b>882</b>	<b>483</b>	<b>747</b>	<b>396</b>

\*The consolidation of the index refers to the end of the period (31/12/23). Considering service providers under the contractual regime of Legal Entity, who provide services in areas such as IT, asset security, cleaning, food, and HR services, among others. The fluctuation between 2023 and the previous period refers to the hiring of employees in this category throughout the year, as well as the absorption of employees from acquired companies into SAP. Regarding this work regime, in 2023, the holding had 87 men and 72 women; JSL had 150 men and 122 women; VAMOS had 42 men and 18 women; Movida had 425 men and 167 women; Automob had 13 men and 2 women; BBC had 1 man and 1 woman; CS Brasil had 9 men and 8 women; and CS Infra had 20 men and 6 women.

**NUMBER OF TRUCK DRIVER SASB TR-RO-000.C\***

	2021	2022	2023
SIMPAN Group			
SIMPAN (holding)	0	0	0
Automob	5	5	6
Highlights 2023			
BBC	0	0	0
CS Brasil	90	86	113
CS Infra	0	0	11
Intellectual and Reputational Capital			
Movida	0	0	0
VAMOS	5	6	3
JSL	4,180	5,221	7,188
<b>SIMPAN GROUP (TOTAL)</b>	<b>4,280</b>	<b>5,318</b>	<b>7,321</b>

\*The growth in the number of active employees is attributed to the acquisition of companies and hiring. The increase in the contingent of truck drivers is proportionally linked to the inclusion of newly acquired companies, as well as to hiring, economic growth, the shift in career paths from self-employed drivers to employees, and even market demand for drivers.

**ANNUAL TOTAL COMPENSATION RATIO GRI 2-21\***

PROPORTION OF TOTAL ANNUAL COMPENSATION - SIMPAR (HOLDING) - GRI 2-21	2021	2022	2023
Highest paid individual/all employees' average ratio	47.3	118.4	129.3
Percentage variation of the highest paid compensation (%)	203.2%	185.1%	1.1%
Percentage variation of the average total compensation of all employees (%)	-76.7%	14.0%	-7.4%
<b>PROPORTION OF THE PERCENTAGE VARIATION OF THE HIGHEST PAID COMPENSATION TO THE PERCENTAGE INCREASE IN THE TOTAL AVERAGE COMPENSATION</b>	<b>-2.65</b>	<b>13.25</b>	<b>-0.15</b>

\*Only active employees were considered, including those in acquired companies. Base salary is considered the employee's nominal salary. Compensation includes salary costs plus benefits costs. Criteria such as productivity, technical proficiency, and length of service, for example, are not included, as the definitions in the CLT are subjective in this regard. In general, positive fluctuations refer to new acquired companies, employee movements between companies, increased number of promotions, and payment of bonuses/prizes. Negative fluctuations tend to be interpreted by increased turnover in a particular category and movements between companies.

Values for 2021 and 2022 were restated (data correction). GRI 2-4.

About the Integrated Annual Report

Message from the Management

SIMPAN Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**PAY GAP (%) - SIMPAR (HOLDING) - ADDITIONAL INDICATOR**

	2021	2022	2023
Employees paid minimum wage	1.9%	2.4%	1.6%
Employees paid above minimum-salary	98.1%	97.6%	98.4%
Full-time employees paid with company shares	0.0%	0.0%	2.7%
Employees paid a family wage	NA	NA	NA

\*Information on employees paid with a family wage is not available.

**NNEW HIRES - SIMPAR GROUP - GRI 401-1**

	2021		2022		2023	
	Number	Rate	Number	Rate	Number	Rate
<b>By gender</b>						
Men	12,909	78.9%	17,071	75.4%	17,761	73.6%
Women	3,451	21.1%	5,578	24.6%	6,364	26.4%
<b>Total</b>	<b>16,360</b>	<b>100.0%</b>	<b>22,649</b>	<b>100.0%</b>	<b>24,125</b>	<b>100.0%</b>
<b>By age group</b>						
<24 years old	4,625	28.3%	6,376	28.2%	6,934	28.7%
>24 to <30 years old	3,408	20.8%	4,787	21.1%	4,987	20.7%
>30 to <50	7,520	46.0%	10,151	44.8%	10,848	45.0%
>50 to <55 years old	543	3.3%	840	3.7%	856	3.5%
> 55 years old	264	1.6%	495	2.2%	500	2.1%
<b>Total</b>	<b>16,360</b>	<b>100.0%</b>	<b>22,649</b>	<b>100.0%</b>	<b>24,125</b>	<b>100.0%</b>
<b>BY RACE/COLOR</b>						
White	5,783	35.3%	7,456	32.9%	8,521	35.3%
Asian	125	0.8%	163	0.7%	147	0.6%
Black	1,500	9.2%	2,371	10.5%	2,755	11.4%
Indigenous	12	0.1%	36	0.2%	37	0.2%
Brown	8,145	49.8%	10,615	46.9%	11,740	48.7%
Not informed	795	4.9%	2,008	8.9%	925	3.8%
<b>Total</b>	<b>16,360</b>	<b>100%</b>	<b>22,649</b>	<b>100.0%</b>	<b>24,125</b>	<b>100.0%</b>
<b>By region</b>						
North (Brazil)	1,182	7.2%	791	3.5%	871	3.6%
Northeast (Brazil)	1,695	10.4%	3,438	15.2%	3,413	14.1%
Midwest (Brazil)	1,292	7.9%	1,730	7.6%	1,909	7.9%
Southeast (Brazil)	10,992	67.2%	14,841	65.5%	14,960	62.0%
South (Brazil)	1,199	7.3%	1,849	8.2%	2,939	12.2%
Paraguay	-	-	-	-	0	0.0%
Mexico	-	-	-	-	2	0.0%
Portugal	-	-	-	-	31	0.1%
Argentina	-	-	-	-	0	0.0%
<b>OVERALL TOTAL</b>	<b>16,360</b>	<b>100.0%</b>	<b>22,649</b>	<b>100.0%</b>	<b>24,125</b>	<b>100.0%</b>

About the Integrated Annual Report

Message from the Management

SIMPAN Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**TURNOVER – SIMPAR GROUP – GRI 401-1\***

Por gênero	2021	2022	2023			
	Rate	Rate	With occurrences <sup>1</sup>		Without occurrences <sup>2</sup>	
			Number	Rate	Number	Rate
Men	35.8	44.3	16,102	42.2	11,467	30.0
Women	29.3	44.1	5,033	45.7	3,548	32.2
<b>Total</b>	<b>34.5</b>	<b>44.3</b>	<b>21,135</b>	<b>42.9</b>	<b>15,015</b>	<b>30.5</b>
<b>By age group</b>						
<24 years old	34.9	57.6	4,696	55.8	2,802	33.3
>24 to <30 years old	36.7	47.8	4,302	47.9	3,328	37.0
>30 to <50	33.9	41.7	10,582	40.5	7,861	30.1
>50 to <55 years old	28.1	28.0	915	29.1	600	19.1
> 55 years old	39.3	32.3	640	24.9	424	16.5
<b>Total</b>	<b>34.5</b>	<b>44.3</b>	<b>21,135</b>	<b>42.9</b>	<b>15,015</b>	<b>30.5</b>
<b>By race/color</b>						
White	33.3	40.7	7,400	38.9	5,795	30.5
Asian	22.6	38.3	167	43.2	139	35.9
Black	33.3	41.3	2,113	44.8	1,492	31.6
Indigenous	30.3	27.4	29	35.8	22	27.2
Brown	37.0	45.8	10,342	45.6	6,722	29.6
Not informed	20.7	61.9	1,084	46.4	845	36.2
<b>Total</b>	<b>34.5</b>	<b>44.3</b>	<b>21,135</b>	<b>42.9</b>	<b>15,015</b>	<b>30.5</b>
<b>By region</b>						
North (Brazil)	24.2	49.1	1,138	56.3	504	25.0
Northeast (Brazil)	25.3	36.2	2,625	35.8	1,717	23.4
Midwest (Brazil)	73.4	69.9	1,427	52.7	1,031	38.1
Southeast (Brazil)	34.0	44.7	13,702	42.9	10,096	31.6
South (Brazil)	36.1	37.6	2,219	44.2	1,659	33.0
Paraguay	-	-	0	0.0	0	0.0
Mexico	-	-	2	10.5	2	10.5
Portugal	-	-	22	11.5	6	3.1
Argentina	-	-	0	0.0	0	0.0
<b>OVERALL TOTAL</b>	<b>34.5</b>	<b>44.3</b>	<b>21,135</b>	<b>42.9</b>	<b>15,015</b>	<b>30.5</b>

<sup>1</sup> Turnover with occurrence: considers all dismissals, regardless of the reason. The calculation is done as follows: (number of dismissals in the year / number of active employees at the end of the year) x 100.

<sup>2</sup> Turnover without occurrence: excludes dismissals due to downsizing, demobilization, death, contract termination, and statutory dismissal. The calculation is done as follows: (number of dismissals without occurrence in the year / number of active employees at the end of the year) x 100.

\*Reporting by country started in 2023. Positive fluctuations in 2023, compared to 2022, refer to new hires, mergers resulting from the acquisition of new companies, and movements between companies. Negative variations are due to terminations and end of employment contracts, resignations, movements between companies, among other factors related to employee turnover.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**MATERNITY/PATERNITY LEAVE** GRI 401-3\*

	2023																	
	SIMPAR		JSL		Movida		VAMOS		CS Brasil		Automob		BBC		CS Infra		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Number of employees eligible for leave	161	205	25,947	5,904	3,772	2,653	2,827	638	2,898	295	2,068	1,151	55	31	468	145	38,196	11,022
Number of employees who have gone on leave in that period	4	11	410	116	98	109	46	18	52	8	18	6	1	0	5	1	634	269
Number of employees who have returned from leave in that period	4	5	394	64	94	58	44	9	52	3	18	5	1	0	5	1	612	145
Number of employees still on leave at the end of the period	0	6	16	52	4	51	2	9	0	5	0	1	0	0	0	0	22	124
Number of employees who remained at work for at least 12 months upon returning from leave	4	11	341	87	75	93	38	14	37	6	16	6	1	0	5	0	517	217
Return rate	100.0%	45.5%	96.1%	55.2%	95.9%	53.2%	95.7%	50.0%	100.0%	37.5%	100.0%	83.3%	100.0%	-	100.0%	100.0%	96.5%	53.9%
Retention rate	100.0%	100.0%	83.2%	75.0%	76.5%	85.3%	82.6%	77.8%	71.2%	75.0%	88.9%	100.0%	100.0%	-	100.0%	0.0%	81.5%	80.7%

About the Integrated Annual Report

Message from the Management

**MATERNITY/PATERNITY LEAVE** GRI 401-3\*

	2022**																	
	SIMPAR		JSL		Movida		VAMOS		CS Brasil		Automob		BBC		CS Infra		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Number of employees eligible for leave	150	208	22,828	4,626	3,612	2,571	2,267	549	2,755	295	1,809	984	52	26	75	16	33,548	9,275
Number of employees who have gone on leave in that period	6	6	440	98	112	100	31	15	48	5	8	15	2	0	2	0	649	239
Number of employees who have returned from leave in that period	6	4	418	60	105	60	30	11	48	5	8	12	2	0	2	0	619	152
Number of employees still on leave at the end of the period	0	2	22	38	7	40	1	4	0	0	0	3	0	0	0	0	30	87
Number of employees who remained at work for at least 12 months upon returning from leave	3	4	367	75	90	79	24	12	47	3	7	12	2	0	2	0	542	185
Return rate	100.0%	66.7%	95.0%	61.2%	93.8%	60.0%	96.8%	73.3%	100%	100.0%	100.0%	80.0%	100.0%	-	100.0%	-	95.4%	63.6%
Retention rate	50.0%	66.7%	83.4%	76.5%	80.4%	79.0%	77.4%	80.0%	97.9%	60.0%	87.5%	80.0%	100.0%	-	100.0%	-	83.5%	77.4%

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

\*Only active employees in the SAP system were considered. Variations can be interpreted as a reflection of the increase in the number of active employees. This may be due to factors such as the merger of acquired companies and movements between companies, among others. Calculations were based on the sums of all business units, except for acquired companies that are not integrated into SAP (Transmoreno and Truckpad).

\*\*Data for 2022 has been restated. GRI 2-4

GRI Content Index

**OCCUPATIONAL ACCIDENTS - SIMPAR GROUP - GRI 403-9\***

	2022	2023
Total man-hours worked	78,134,066.0	92,280,874.02
Number of recordable accidents	213	262
Recordable accidents rate	2.73	2.84
Number of fatalities as a result of a work accident	0	4
Rate of fatalities as a result of a work accident	0.00	0.04
Number of work accidents with no serious consequences (except fatalities)	68	126
Rate of work accidents with no serious consequences (except fatalities)	0.87	1.37
Number of work accidents with mandatory communication	ND	130
Rate of work accidents with mandatory communication	ND	1.41

\*Rates are calculated based on 1,000,000 hours worked. There is no comprehensive system for accounting for third-party data for Group companies; however, in 2023, two recordable accidents and one mandatory communication accident involving third parties were identified at VAMOS, in addition to three recordable accidents involving third parties (mandating communication) at CS Portos.

**AVERAGE HOURS OF TRAINING PER YEAR. PER EMPLOYEE - SIMPAR GROUP - 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	156,653.3	5.4	371,530.5	11.1	581,732.5	15.2
Women	16,132.6	2.2	124,456.6	13.4	197,639.3	17.9
<b>TOTAL</b>	<b>172,785.8</b>	<b>4.8</b>	<b>495,987.0</b>	<b>11.6</b>	<b>779,371.8</b>	<b>15.8</b>
<b>Per work category</b>						
Board	876.3	11.8	5,827.9	53.5	809.1	5.9
Management JSL**	-	-	2,170.6	10.9	-	-
General Management (senior management)	374.2	4.7	2,479.5	27.0	1,001.0	13.5
Area management	349.0	1.2	233.0	0.5	14,115.3	17.2
Store management	780.0	1.9	352.0	1.3	4,806.8	16.6
Coordination (Jr, Management)	416.5	0.7	7,240.8	10.4	18,745.9	23.2
Supervision	81.0	0.1	22,442.0	24.2	24,674.1	23.1
Administration	60,102.6	7.0	51,151.8	5.0	163,574.6	23.5
Operational	106,269.4	4.3	393,395.0	13.7	526,705.2	14.0
Apprentices	3,316.2	3.7	9,113.2	10.2	19,553.8	15.7
Interns	220.7	2.4	1,567.6	11.9	5,068.3	44.5
Trainees***	0.0	0.0	13.6	0.7	317.7	63.5
<b>TOTAL</b>	<b>172,785.8</b>	<b>4.8</b>	<b>495,987.0</b>	<b>11.6</b>	<b>779,371.8</b>	<b>15.8</b>

\* The improvement of the indicator in 2023 compared to the previous cycle is due to factors such as the unification of the platform across group companies through SIMPAR University; systematization and improvement in the collection of training information, as well as an increase in the number of courses/training sessions offered online and in person. Data does not include acquired companies from VAMOS, as there is no management by the DHO (Organizational Human Development) area.

\*\*The "JSL Management" category was restated within the other Management categories of the indicator, starting from 2023.

\*\*\* The training hours for trainees for the year 2023 include classes from previous cycles.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**PERCENTAGE OF EMPLOYEES WHO RECEIVE PERFORMANCE REVIEWS BY GENDER AND WORK CATEGORY - SIMPAR GROUP - 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	1,777	6.1%	3,552	10.6%	16,710	43.7%
Women	1,446	19.9%	1,732	18.7%	6,116	55.5%
<b>TOTAL</b>	<b>3,223</b>	<b>8.9%</b>	<b>5,284</b>	<b>12.3%</b>	<b>22,826</b>	<b>46.4%</b>
Per work category						
Board	47	63.5%	70	64.2%	69	50.7%
General Management (Senior Management)	71	88.8%	95	89.6%	54	73.0%
Area management	95	19.8%	129	19.7%	425	51.7%
Store management	228	100.0%	271	100.0%	548	189.0%
Coordination (Jr, Management)	401	68.9%	504	72.5%	750	92.7%
Supervision	251	32.7%	568	61.3%	1,946	182.0%
Administration	2,130	24.9%	3,175	31.0%	16,144	232.2%
Operational	0	0.0%	473	1.6%	2,750	7.3%
Apprentices	0	0.0%	0	0.0%	110	8.8%
Interns	0	0.0%	0	0.0%	19	16.7%
Trainees	0	0.0%	0	0.0%	11	220.0%
<b>TOTAL</b>	<b>3,223</b>	<b>8.9%</b>	<b>5,285</b>	<b>12.3%</b>	<b>22,826</b>	<b>46.4%</b>

\* The significant variation in 2023 compared to the previous cycle mainly reflects JSL's efforts to expand the evaluation process to include the operational base in the formal people cycle according to the system, no longer restricted only to administrative areas. Additionally, Transmoreno was included in this report for the first time (FSJ and TRUCKPAD do not conduct performance evaluations; integration of these companies is being evaluated for the next cycle). At VAMOS, there was also an expansion of the performance evaluation program across positions, focusing on the administrative area and leadership (management, coordination, and supervision); the data includes acquired companies. The percentages from 2022 were restated (data correction). GRI 2-4.

**DIVERSITY IN GOVERNANCE BODIES, BY GENDER - SIMPAR GROUP - GRI 405-1\***

	2021		2022		2023	
	Men	Women	Men	Women	Men	Women
Sustainability Committee	66.7%	33.3%	66.7%	33.3%	66.7%	33.3%
Audit Committee	66.7%	33.3%	66.7%	33.3%	66.7%	33.3%
Ethics and Compliance Committee	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%
Finance Committee	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%
Executive Board	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%
Board of Directors	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%
People and Culture Committee	ND	ND	ND	ND	60.0%	40.0%

\* In the last three years, 100% of the members of the governance bodies were white, with the absence of other underrepresented groups (PWDs and LGBTQIA+). In absolute terms, there were 27 men and 5 women on governance bodies in 2023.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**DIVERSITY OF GOVERNANCE BODIES, BY AGE GROUP - SIMPAR GROUP - GRI 405-1\***

	2021					2022					2023				
	< 24 years old	> 24 and < 30 years old	> 30 and < 50 years old	> 50 ans <55 years old	> 55 years old	< 24 years old	> 24 and < 30 years old	> 30 and < 50 years old	> 50 ans <55 years old	> 55 years old	< 24 years old	> 24 and < 30 years old	> 30 and < 50 years old	> 50 ans <55 years old	> 55 years old
Sustainability Committee	0.0%	0.0%	66.7%	33.3%	0.0%	0.0%	0.0%	66.7%	33.3%	0.0%	0.0%	0.0%	66.7%	16.7%	16.7%
Audit Committee	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
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%
Finance Committee	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%	50.0%	50.0%	0.0%	0.0%	0.0%	50.0%	50.0%	0.0%	0.0%	0.0%	71.4%	14.3%	14.3%
Board of Directors	0.0%	0.0%	20.0%	20.0%	60.0%	0.0%	0.0%	20.0%	20.0%	60.0%	0.0%	0.0%	40.0%	0.0%	60.0%
People and Culture Committee	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	0.0%	0.0%	40.0%	0.0%	60.0%

\*In 2023, in absolute terms, there were 15 people between 30 and 50 years old, three people between 50 and 55 years old and 14 people over 55 years old in governance bodies.

**PROPORTION BETWEEN BASE SALARY AND 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	0.40	0.39	0.44	0.29	0.48	0.63
General Management (senior management)	0.95	0.84	0.92	0.99	0.85	0.95
Area management	0.84	0.75	0.74	0.75	0.73	0.68
Coordination (Jr, Management)	0.95	0.96	0.92	0.84	0.97	0.86
Supervision	0.99	1.01	1.26	1.13	1.25	1.24
Administration	0.47	0.41	0.48	0.44	0.68	0.70
Operational	0.10	0.09	-	-	0.19	0.21
Apprentice	0.89	0.79	0.97	0.87	0.97	0.93
Interns	0.92	2.15	1.01	0.94	1.00	1.15
Trainees	0.82	1.29	0.87	0.79	ND	ND

\*There are no women in the categories without data. The indicator does not take into account the specificities of each job title, such as activity, time at the company and/or function, productivity and technical perfection, reality and/or responsibility on an individual basis. The indicator only refers to the holding.

**RATIOS OF LOWEST SALARY PAID BY THE COMPANY TO LOCAL MINIMUM SALARY, BY GENDER GRI 202-1\***

	2021		2022		2023	
	Men	Women	Men	Women	Men	Women
Ratios of lowest salary paid by the company to local minimum salary	1.11	1.11	1.01	1.09	1.33	1.33

\* In 2023, at Movida, JSL, CS Infra, and CS Brasil, the ratio between the lowest salary and the local minimum wage was 1.01 for both men and women; at Automob, the ratio was 1.02 for both men and women; at VAMOS, the ratio was 1.01 for men and 1.05 for women; while at BBC, the ratio was 2.15 for men and 2.13 for women. Active employees from Group companies were considered for the consolidation of the indicator. The minimum wage adopted as reference for 2023 was R\$ 1,302.00 We do not manage the salaries of third parties. Fluctuations in the ratios are related to employee turnover. Data for 2021 and 2022 were restated (correction). GRI 2-4

**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	75	560	111	762	136	922
Number of locally hired employees at a functional level	22	98	20	127	42	229
Percentage of locally hired employees at a functional level	29.3%	17.5%	18.0%	16.7%	30.9%	24.8%

\*Board positions include officers, CEO, CFO, VP, president, advisors and committee members. The concept of "locally" relates to the relationship between the state (UF) where the company is located and the state (UF) where the employee resides, as registered on the SAP. "Important" units are the business units that make up the Company's businesses, grouping their companies in the segment.

## SOCIAL AND RELATIONSHIP CAPITAL

### PROPORTION OF SPENDING ON LOCAL SUPPLIERS **GRI 204-1\***

	2021	2022**	2023
Percentage of expenses on local suppliers (%)	38.5%	51.7%	63.9%

\*Companies registered in SIMPAR Group's SAP system were considered as important units: SIMPAR (holding), JSL, Movida, VAMOS, Automob, CS Brasil, BBC, and CS Infra. Local purchases are considered those made within the same state. The strategic growth of the SIMPAR Group has impacted the increase in spending with local suppliers.

\*\* Data from 2022 was restated because, during the year, in Movida, the data extraction did not consider purchase orders of the type "PO (purchase order) Vehicles." With their inclusion, the total expenditures with suppliers in the year 2022 were adjusted. **GRI 2-4**

### NEW SUPPLIERS THAT WERE SELECTED USING ENVIRONMENTAL AND SOCIAL CRITERIA **GRI 308-1 | 414-1\***

	2021	2022	2023
Number of new suppliers that were considered for hiring	3,767	5,489	5,823
Total number of new suppliers selected using social criteria	3,721	5,357	5,686
% of suppliers that were selected using social criteria	98.8%	97.6%	97.6%

\*There are no environmental evaluation criteria for suppliers, and suppliers selected based on social criteria are those who have been validated on the G-certifica platform. Suppliers that were registered in SAP in the year 2023 and that made a delivery within the year were considered. This includes all Group companies that use SAP: SIMPAR, JSL, VAMOS, Movida, CS Brasil, CS Infra, and BBC. Only Automob is not yet in the SAP system.

### OPERATIONS WITH ENGAGEMENT. IMPACT ASSESSMENTS AND DEVELOPMENT PROGRAMS AIMED AT THE LOCAL COMMUNITY **GRI 413-1\***

	2021	2022	2023
Social impact assessment. including gender impact assessments. based on participation processes	99.9%	100.0%	100%
Environmental impact assessments and continuous monitoring	3.2%	100.0%	100%
Public disclosure of the results of the environmental and social impact assessments	100.0%	100.0%	100%
Local development programs based on the needs of local communities	89.7%	100.0%	100%
Stakeholders engagement plan based on mapping	96.0%	100.0%	100%
Committees and processes of broad consultation of the local community including vulnerable groups	36.6%	100.0%	100%
Work councils. occupational health and safety commissions and other worker representative entities to discuss impacts	26.6%	100.0%	100%
Formal complaint processes by local communities	99.6%	100.0%	100%

\* The processes below are available to all companies in the Group:

- 1 - Social impact assessments, including gender impact assessments, based on participatory processes: monitoring of gender indicators, which are presented and discussed in the Sustainability Committee and the People and Culture Committee/Social tariff of Movida/Diversity census;
- 2 - Environmental impact assessments and continuous monitoring: socio-environmental risk and impact matrix/LAIA;
- 3 - Public disclosure of the results of the social and environmental impact assessments: Integrated reporting/CDP;
- 4 - Local development programs based on the needs of local communities - Natal Solidário, Inverno do Bem, community development project - VQVP/Caminho do Bem;
- 5 - Stakeholders engagement plan based on mapping of these parties - DH political action plan;
- 6 - Committees and processes for broad community consultation including vulnerable groups - Materiality/NMPC/Reporting Channel/Customer service/community reception at Ciclus and Ports plants;
- 7 - Work councils, health and safety committees, and other representative worker entities to discuss impacts - Safety Committee/Sustainability and CRC risk matrix;
- 8 - Formal processes for complaints from local communities - Reporting Channel/Customer service/Contact us/social media.

### SATISFACTION MEASUREMENT (NPS) - **ADDITIONAL INDICATOR**

	2021	2022	2023
Movida	80	81	82
VAMOS	58	68	72

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index



## NATURAL CAPITAL

**ENERGY CONSUMPTION WITHIN THE ORGANIZATION** GRI 302-1 | TOTAL FUEL CONSUMED. PERCENTAGE OF NATURAL GAS. AND PERCENTAGE OF RENEWABLE ENERGY SASB TR-RO-110A,3 | FUEL CONSUMED BY (1) ROAD TRANSPORTATION. PERCENTAGE (A)

NATURAL GAS AND (B) RENEWABLE. AND (2) AIR TRANSPORTATION. PERCENTAGE (A) ALTERNATIVE AND (B) SUSTAINABLE SASB TR-AF-110A,3\*

SIMPAR Group			
Fuel consumption from non-renewable sources (GJ)	2021	2022	2023
Diesel	5,823,205.5	6,944,467.9	5,463,828.8
Acetylene	0.0	0.0	1,184.3
Gasoline	68,729.8	100,096.7	212,251.2
Airplane Gasoline	0.0	0.0	227.5
Aviation kerosene	0.0	12,972.7	18,573.4
LPG	32,087.7	24,932.4	33,547.1
GVN	2,717.7	5,513.3	11,580.6
<b>Total non-renewable</b>	<b>5,926,740.7</b>	<b>7,087,983.0</b>	<b>5,741,192.9</b>
Fuel consumption	2021	2022	2023
from renewable sources (GJ)	165,342.5	209,512.9	201,963.5
Hydrous ethanol	16,961.5	22,610.6	54,316.8
Anhydrous ethanol	0.0	0.0	15,577.3
Landfill biogas	677,006.2	719,898.6	663,132.3
<b>Biodiesel</b>	<b>859,310.2</b>	<b>952,022.0</b>	<b>934,990.0</b>
Total renewables	2021	2022	2023
<b>Purchased energy consumption (GJ)</b>	<b>257,479.8</b>	<b>210,055.0</b>	<b>285,658.5</b>
Full electricity	187,837.1	21,488.0	31,554.0
Non-renewable electricity	69,642.6	188,567.0	254,104.5
Renewable electricity	257,479.8	210,055.0	285,658.5
<b>TOTAL ENERGY ACQUIRED</b>	<b>7,043,530.7</b>	<b>8,250,059.9</b>	<b>6,961,841.4</b>
<b>TOTAL</b>			

\*The references for the calculations include the following: GHG Protocol Tool - Version 1.8 (August/2023) and Lower Calorific Value data incorporated therein; ANEEL base with average national energy tariffs; Data from ONS (National Electric System Operator); ANP Base with average fuel values and National Energy Balance Factors (EPE, 2023). For the percentage of renewable energy, we used information from ONS (National Electric System Operator). There is no energy consumption for heating, cooling, or steam, nor energy sold/exported. Values reported as "aviation gasoline" in the year 2022 were adjusted because they referred to aviation kerosene. Starting from 2023, we began considering aviation gasoline at VAMOS. Electricity consumption values for the year 2022 were restated for VAMOS, thus affecting the total acquired energy. The adjustments were made because, in 2021 and 2022, some business units were still in the acquisition phase, and some data were estimated. Additionally, a new methodology was adopted, considering the percentages that renewable energy represents in relation to grid energy, given that the Brazilian energy matrix is predominantly renewable. For JSL, there was a change in methodology starting from 2023. Some operations previously classified as asset heavy (Scope 1) were changed to asset light (Scope 3), with no change in history. CS Mob was not considered because its data will be monitored during the operational phase in 2024. Automob is included in the report, covering the companies Alta, Autostar, UAB, Green, Bestpoints Original Sp, Original MA, and Nova Quality. For the Public Emissions Register, data are reported integrally, which were partially accounted for in the Integrated Reporting. In 2023, Automob acquired companies, reflecting fuel and electricity consumption by the new dealerships. GRI 2-4

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**ENERGY CONSUMPTION WITHIN THE ORGANIZATION** GRI 302-1 | TOTAL FUEL CONSUMED. PERCENTAGE OF NATURAL GAS. AND PERCENTAGE OF RENEWABLE ENERGY SASB TR-RO-110A,3 | FUEL CONSUMED BY (1) ROAD TRANSPORTATION. PERCENTAGE (A)

NATURAL GAS AND (B) RENEWABLE. AND (2) AIR TRANSPORTATION. PERCENTAGE (A) ALTERNATIVE AND (B) SUSTAINABLE SASB TR-AF-110A,3\*

SIMPAR Group	2021	2022	2023
<b>TOTAL FUEL CONSUMED (GJ)</b>	<b>6,786,050.9</b>	<b>8,040,005.0</b>	<b>6,676,182.9</b>
<b>TOTAL FUEL CONSUMED IN ROAD TRANSPORT (GJ)</b>	<b>6.786.050,9</b>	<b>8.027.032,3</b>	<b>6.640.620,4</b>
<b>TOTAL FUEL CONSUMED IN AIR TRANSPORT (GJ)</b>	<b>0,0</b>	<b>12.972,7</b>	<b>18.573,4</b>
% of fuel consumed in road transportation over the total fuel consumed	100.0%	99.8%	99.5%
% of fuel consumed in air transportation over the total fuel consumed	0.0%	0.0%	0.0%
% of total natural gas (road transportation) consumed over the total fuel consumed	0.0%	0.0%	0.0%
% of renewable fuel over the total fuel consumed	12.7%	11.8%	13.7%

\*The references for the calculations include the following: GHG Protocol Tool - Version 1.8 (August/2023) and Lower Calorific Value data incorporated therein; ANEEL base with average national energy tariffs; Data from ONS (National Electric System Operator; ANP Base with average fuel values and National Energy Balance Factors (EPE, 2023). For the percentage of renewable energy, we used information from ONS (National Electric System Operator). There is no energy consumption for heating, cooling, or steam, nor energy sold/exported. Values reported as "aviation gasoline" in the year 2022 were adjusted because they referred to aviation kerosene. Starting from 2023, we began considering aviation gasoline at VAMOS. Electricity consumption values for the year 2022 were restated for VAMOS, thus affecting the total acquired energy. The adjustments were made because, in 2021 and 2022, some business units were still in the acquisition phase, and some data were estimated. Additionally, a new methodology was adopted, considering the percentages that renewable energy represents in relation to grid energy, given that the Brazilian energy matrix is predominantly renewable. For JSL, there was a change in methodology starting from 2023. Some operations previously classified as asset heavy (Scope 1) were changed to asset light (Scope 3), with no change in history. CS Mob was not considered because its data will be monitored during the operational phase in 2024. Automob is included in the report, covering the companies Alta, Autostar, UAB, Green, Bestpoints Original Sp, Original MA, and Nova Quality. For the Public Emissions Register, data are reported integrally, which were partially accounted for in the Integrated Reporting. In 2023, Automob acquired companies, reflecting fuel and electricity consumption by the new dealerships. GRI 2-4

**ENERGY CONSUMPTION OUTSIDE THE ORGANIZATION** GRI 302-2\*

Energy consumed outside the company (GJ)	2021	2022	2023
<b>TOTAL</b>	<b>23,074,019.69</b>	<b>21,439,047.62</b>	<b>23,085,632.78</b>

\*Methodologies aligned with the GHG Protocol Version 1.8 (August/2023) and the IPCC, and Exiobase v3 and Ecoinvent tools were adopted. CS Mob was not considered because its data will be monitored during the operational phase in 2024. The indicator includes scope 3 categories: SIMPAR Holding Category 3 and 7; Cs Brasil 3,4,7,9,13; BBC 3,4 and 7; Automob 3 and 7; Graos 3 and 7; Portos 3 and 7; Ciclus 3, 4 and 7; CS Infra 3 and 7; Movida 3, 4, 7, 9 and 13; JSL 3, 4, 7, 13, and VAMOS 3, 6, 7, 13.

**ENERGY INTENSITY (GJ/THOUSANDS R\$)** GRI-302-3

SIMPAR Group	2021	2022	2023
<b>Inside (GJ)</b>	<b>7,043,530.7</b>	<b>8,250,059.9</b>	<b>7,757,261.0</b>
<b>Outside (GJ)</b>	<b>23,074,019.7</b>	<b>21,439,047.6</b>	<b>23,085,632.8</b>
<b>Revenue (thousands of R\$)</b>	<b>13,866.2</b>	<b>24,081.9</b>	<b>31,843.6</b>
<b>Total electricity consumption (GJ)</b>	<b>2,172.0</b>	<b>1,232.8</b>	<b>968.6</b>

**ENERGY INTENSITY (GJ/THOUSANDS R\$)**

\*Energy data related to electricity and fuels were included, and energy consumption inside and outside the organization was considered. GHG Protocol Tool Adopted - Version 1.8 (August/2023); ANEEL database with the national energy tariff average; ONS (National Electric System Operator) data; ANP database with the average fuel values. CS Mob was not considered because its data will be monitored during the operational phase in 2024. We are including in the report the values controlled by the units of the Automob tower, generally covering the companies Alta, Autostar, UAB, Green, Bestpoints Original Sp, Original MA, and Nova Quality. For the Public Emissions Register, data are reported integrally, which were partially accounted for in the Integrated Reporting. During the 2023 period, Automob made new acquisitions of companies, which reflected in fuel and electricity consumption, especially concerning electricity consumed by the new dealerships.

As a result of the adjustments described in indicator 302-1, data from previous cycles was restated. GRI 2-4

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**WATER CATCHMENT GRI 303-3\***

Total volume of water withdrawn from all areas and from areas with water stress, per source (ML)	2021		2022		2023	
	All areas	Areas with water stress	All areas	Areas with water stress	All areas	Areas with water stress
Freshwater	9.73	9.73	9.90	9.90	37.39	37.39
Other water	0.00	0.00	0.00	0.00	0.00	0.00
Groundwater (total)	9.73	9.73	9.90	9.90	37.39	37.39
Freshwater	419.94	0.00	473.09	241.63	576.05	198.62
Other water	0.00	0.00	0.00	0.00	0.00	0.00
Water from third parties (total)	419.94	0.00	473.09	241.63	576.05	198.62
<b>TOTAL</b>	<b>429.67</b>	<b>9.73</b>	<b>482.99</b>	<b>251.53</b>	<b>613.44</b>	<b>236.00</b>

\*Data from VAMOS are now included in the report (water acquired via supply network) from 2021 to 2023. Data restatement from 2021 and 2022 also occurred due to adjustments to JSL data and the inclusion of the companies CS Infra (Grãos, Portos and Ciclus), CS Brasil and Automob in the areas of water stress, in 2022. [GRI 2-4](#).

The company FSJ Logística, acquired at the end of 2023 (by JSL) was not included in the 2023 cycle report, as it is in the process of integration with sustainability standards. The WRI Aqueduct Water Risk Atlas tool was used to classify water stress data. There was no record of abstraction of surface, marine or produced water, and the consolidation of the indicator considers abstraction equivalent to consumption.

**WATER CONSUMPTION GRI 303-5\***

SIMPAR Group   (ML)	2021	2022	2023**
Total water consumption from all areas	429.64	482.98	613.44
Total water consumption from all areas with water stress	9.73	251.53	236.04
Changes in water storage	0.00	0.00	0.00

\*Accounting is based on consumption indicated in water bills, estimation based on the number of employees (in the case of wells), or by converting financial data (R\$) into m<sup>3</sup>, using the average cost of the state or national commercial tariff as the conversion factor, depending on the scope and location of the company within the group (1 ML = 1,000 m<sup>3</sup>). Data covered by VAMOS includes units with relevant consumption, including acquired companies. There was an increase in consumption in 2023 in JSL, mainly due to the inclusion of new operations and IC Transportes, acquired in 2023. FSJ Logística, a JSL company acquired at the end of 2023, was not included in this cycle's report as it is being integrated into sustainability and GRI standards. In Movida, there was an increase due to the expansion of the number of stores in all segments of the company, which is working on reduction strategies, such as the use of dry cleaning and reclaimed water. Water stress areas include some sources of consumption from VAMOS, Movida, and JSL, and all sources from the holding, BBC, CS Infra, and CS Brasil reported for 2023. We did not evaluate the water stress units of Automob due to the way the data is consolidated. The Aqueduct Water Risk Atlas tool (WRI) was used to classify water stress data. Data from 2021 and 2022 were restated due to the adjustments described in the [GRI 303-3 indicator | GRI 2-4](#)

**DIRECT EMISSIONS (SCOPE 1) OF GREENHOUSE GASES (GHG) - TCO<sub>2</sub>e GRI 305-1 | SASB TR-RO-110A,1 | TR-AF-110A,1\***

SIMPAR (holding)	2019	2020	2021	2022	2023
Mobile combustion	0.0	0.0	1,138.8	23,281.0	21,499.2
Stationary combustion	0.0	0.0	0.0	6.7	4.2
Fugitive emission	0.0	0.0	0.0	0.5	0.5
Solid Waste and Effluents	0.0	0.0	0.0	0.0	0.0
<b>TOTAL - SCOPE 1</b>	<b>0.0</b>	<b>0.0</b>	<b>1,138.8</b>	<b>23,288.2</b>	<b>21,503.8</b>
Biogenic emissions	0.0	0.0	0.0	26.1	25.1

\*Data from 2021 were presented, and the values for 2022 were restated with the inventory audit update, with the results disclosed in the Public Emissions Registry in August 2022. [GRI 2-4](#)  
The gases CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, and HFCs were considered, converted into CO<sub>2</sub>e. Methodologies aligned with the GHG Protocol (2022) and IPCC (2013), as well as the operational control approach, were used. The base year considered is 2019.

**DIRECT EMISSIONS (SCOPE 1) OF GREENHOUSE GASES (GHG) - TCO<sub>2e</sub>** GRI 305-1 | SASB TR-RO-110A,1 | TR-AF-110A,1\*

JSL	2019	2020	2021	2022	2023
Mobile combustion	277,704.3	251,576.4	389,393.0	233,665.4	410,118.6
Stationary combustion	3,459.7	1,221.1	2,535.0	1,156.7	985.3
Fugitive emission	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
<b>TOTAL - SCOPE 1</b>	<b>281,166.4</b>	<b>254,116.0</b>	<b>415,242.1</b>	<b>243,758.8</b>	<b>417,096.5</b>
Biogenic emissions	0.0	0.0	0.0	25,624.1	50,365.9

\*The values for 2022 were restated with the inventory audit update, with the results disclosed in the Public Emissions Registry in August 2022. GRI 2-4  
 The gases CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, and HFCs were considered, converted into CO<sub>2e</sub>. Methodologies aligned with the GHG Protocol (2022) and IPCC (2013), as well as the operational control approach, were used. The base year considered is 2019.

**DIRECT EMISSIONS (SCOPE 1) OF GREENHOUSE GASES (GHG) - TCO<sub>2e</sub>** GRI 305-1 | SASB TR-RO-110A,1 | TR-AF-110A,1\*

Movida	2019	2020	2021	2022	2023
Mobile combustion	2,157.8	1,640.4	2,214.7	1,697.3	1,577.2
Stationary combustion	126.2	115.6	130.3	28.1	0.7
Fugitive emission	15.2	0.2	70.9	141.7	62.0
Solid Waste and Effluents	0.0	0.0	0.0	0.0	0.0
<b>TOTAL - SCOPE 1</b>	<b>2,299.2</b>	<b>1,756.2</b>	<b>2,415.9</b>	<b>1,867.1</b>	<b>1,639.8</b>
Biogenic emissions	0.0	0.0	0.0	2,505.4	2,864.9

\*The values for 2022 were restated with the inventory audit update, with the results disclosed in the Public Emissions Registry in August 2022. GRI 2-4  
 The gases CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, and HFCs were considered, converted into CO<sub>2e</sub>. Methodologies aligned with the GHG Protocol (2022) and IPCC (2013), as well as the operational control approach, were used. The base year considered is 2019.

**DIRECT EMISSIONS (SCOPE 1) OF GREENHOUSE GASES (GHG) - TCO<sub>2e</sub>** GRI 305-1 | SASB TR-RO-110A,1 | TR-AF-110A,1\*

VAMOS	2019	2020	2021	2022	2023
Mobile combustion	1,130.1	1,187.4	1,965.5	3,854.8	5,468.2
Stationary combustion	120.1	0.5	0.0	10.0	86.9
Fugitive emission	2.0	0.0	0.0	1.3	1.3
Solid Waste and Effluents	0.0	0.0	81.9	193.8	192.4
<b>TOTAL - SCOPE 1</b>	<b>1,252.2</b>	<b>1,187.9</b>	<b>2,047.4</b>	<b>4,060.0</b>	<b>5,748.9</b>
Biogenic emissions	0.0	0.0	0.0	157,117.9	2,041.7

\*The values for 2022 were restated with the inventory audit update, with the results disclosed in the Public Emissions Registry in August 2022. GRI 2-4  
 The gases CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, and HFCs were considered, converted into CO<sub>2e</sub>. Methodologies aligned with the GHG Protocol (2022) and IPCC (2013), as well as the operational control approach, were used. The base year considered is 2019.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**DIRECT EMISSIONS (SCOPE 1) OF GREENHOUSE GASES (GHG) - TCO<sub>2</sub>e** GRI 305-1 | SASB TR-RO-110A,1 | TR-AF-110A,1\*

<b>CS Brasil</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Mobile combustion	43,141.9	27,387.7	25,453.2	31,841.4	32,554.2
Stationary combustion	118.9	1.3	5.2	5.2	3.6
Fugitive emission	0.1	14.4	0.3	9.8	5.2
Solid Waste and Effluents	0.0	0.0	0.0	0.0	87.4
<b>TOTAL - SCOPE 1</b>	<b>43,260.9</b>	<b>27,403.3</b>	<b>25,458.6</b>	<b>31,856.4</b>	<b>32,650.4</b>
Biogenic emissions	0.0	0.0	0.0	4,162.7	6,117.8

\*The values for 2022 were restated with the inventory audit update, with the results disclosed in the Public Emissions Registry in August 2022. GRI 2-4  
 The gases CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, and HFCs were considered, converted into CO<sub>2</sub>e. Methodologies aligned with the GHG Protocol (2022) and IPCC (2013), as well as the operational control approach, were used. The base year considered is 2019.

**DIRECT EMISSIONS (SCOPE 1) OF GREENHOUSE GASES (GHG) - TCO<sub>2</sub>e** GRI 305-1 | SASB TR-RO-110A,1 | TR-AF-110A,1\*

<b>Automob</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Mobile combustion	267.7	180.9	211.9	844.8	2,642.4
Stationary combustion	0.0	0.0	0.0	61.3	522.3
Fugitive emission	0.0	0.0	0.0	254.8	159.8
Solid Waste and Effluents	0.0	0.0	0.0	0.0	0.0
<b>TOTAL - SCOPE 1</b>	<b>267.7</b>	<b>180.9</b>	<b>211.9</b>	<b>1,160.9</b>	<b>3,324.1</b>
Biogenic emissions	0.0	0.0	0.0	309.4	672.8

\*The values for 2022 were restated with the inventory audit update, with the results disclosed in the Public Emissions Registry in August 2022. GRI 2-4  
 The gases CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, and HFCs were considered, converted into CO<sub>2</sub>e. Methodologies aligned with the GHG Protocol (2022) and IPCC (2013), as well as the operational control approach, were used. The base year considered is 2019.

**DIRECT EMISSIONS (SCOPE 1) OF GREENHOUSE GASES (GHG) - TCO<sub>2</sub>e** GRI 305-1 | SASB TR-RO-110A,1 | TR-AF-110A,1\*

<b>BBC</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Mobile combustion	0.0	0.0	0.0	7.5	8.2
Stationary combustion	0.0	0.0	0.0	0.0	0.0
Fugitive emission	0.0	0.0	0.0	0.0	0.0
Solid Waste and Effluents	0.0	0.0	0.0	0.0	0.0
<b>TOTAL - SCOPE 1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>7.5</b>	<b>8.2</b>
Biogenic emissions	0.0	0.0	0.0	4.2	4.3

\*The values for 2022 were restated with the inventory audit update, with the results disclosed in the Public Emissions Registry in August 2022. GRI 2-4  
 The gases CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, and HFCs were considered, converted into CO<sub>2</sub>e. Methodologies aligned with the GHG Protocol (2022) and IPCC (2013), as well as the operational control approach, were used. The base year considered is 2019.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**DIRECT EMISSIONS (SCOPE 1) OF GREENHOUSE GASES (GHG) - TCO<sub>2</sub>E** **GRI 305-1 | SASB TR-RO-110A,1| TR-AF-110A,1\***

CS Infra	2019	2020	2021	2022	2023
Mobile combustion	0.0	0.0	17,303.1	25,053.6	23,142.3
Stationary combustion	0.0	0.0	1,394.6	215.9	524.8
Fugitive emission	0.0	0.0	13.3	33.5	26.7
Solid Waste and Effluents	0.0	0.0	165,839.6	196,203.9	284,432.4
<b>TOTAL - SCOPE 1</b>	<b>0.0</b>	<b>0.0</b>	<b>184,550.6</b>	<b>221,506.9</b>	<b>308,126.3</b>
Biogenic emissions	0.0	0.0	0.0	207,662.1	218,874.3

\*The values for 2022 were restated with the inventory audit update, with the results disclosed in the Public Emissions Registry in August 2022. **GRI 2-4**  
The gases CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, and HFCs were considered, converted into CO<sub>2</sub>e. Methodologies aligned with the GHG Protocol (2022) and IPCC (2013), as well as the operational control approach, were used. The base year considered is 2019.

**DIRECT EMISSIONS (SCOPE 1) OF GREENHOUSE GASES (GHG) - TCO<sub>2</sub>E** **GRI 305-1 | SASB TR-RO-110A,1| TR-AF-110A,1\***

SIMPAR Group	2019	2020	2021	2022	2023
Mobile combustion	324,401.8	281,972.8	437,680.1	320,245.8	497,010.3
Stationary combustion	3,824.8	1,338.4	4,065.0	1,483.9	2,127.4
Fugitive emission	19.8	1,333.2	23,273.8	8,691.9	5,840.1
Solid Waste and Effluents	0.0	0.0	166,046.4	197,084.0	285,120.2
<b>TOTAL - SCOPE 1</b>	<b>328,246.4</b>	<b>284,644.4</b>	<b>631,065.2</b>	<b>527,505.6</b>	<b>790,098.0</b>
Biogenic emissions	0.0	0.0	0.0	397,411.8	280,966.8

\*The values for 2022 were restated with the inventory audit update, with the results disclosed in the Public Emissions Registry in August 2022. 2021 data was restated due to sum adjustment. **GRI 2-4**  
The gases CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, and HFCs were considered, converted into CO<sub>2</sub>e. Methodologies aligned with the GHG Protocol (2022) and IPCC (2013), as well as the operational control approach, were used. The base year considered is 2019.

**DIRECT EMISSIONS (SCOPE 1) OF GREENHOUSE GASES (GHG) - TCO<sub>2</sub>E** **GRI 305-1 | SASB TR-RO-110A,1| TR-AF-110A,1\***

	2019	2020	2021	2022**	2023
SIMPAR (holding)	0.00	0.00	0.00	87.7	26.7
JSL	2,779.8	2,290.6	6,007.6	1,411.4	1,397.8
Movida	742.0	560.6	1,456.5	479.3	572.2
VAMOS	178.5	139.7	420.5	178.6	230.9
CS Brasil	109.3	127.6	79.9	37.6	31.4
Automob	148.0	93.9	202.3	315.5	540.8
BBC	0.0	0.0	0.0	0.0	0.6
CS Infra	0.0	0.0	842.2	212.4	97.1
<b>SIMPAR GROUP</b>	<b>3,957.7</b>	<b>3,212.4</b>	<b>9,009.0</b>	<b>2,722.6</b>	<b>2,897.5</b>

\*There is no reporting for the purchasing approach. Methodologies aligned with the GHG Protocol (2022) and IPCC (2013) were used, covering CO<sub>2</sub> gas, already converted directly to CO<sub>2</sub> equivalent. Energy data calculated for some companies, based on monetary expenditure on electricity converted according to ANEEL (R\$/MWh). CS Mob was not considered because its data will be monitored during the operational phase in 2024. 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. There is no common base year applicable to all companies in the group.

\*\*Data from 2021 were presented for the holding, and the values for 2022 were restated with the inventory audit update, with the results disclosed in the Public Emissions Registry in August 2022. **GRI 2-4**

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**OTHER INDIRECT EMISSIONS (SCOPE 3) OF GREENHOUSE GASES (GHG) GRI 305-3\***

<b>Total Scope 3 emissions (tCO<sub>2</sub>e)</b>					
	2019	2020	2021	2022	2023**
<b>SIMPAN (holding)</b>	<b>0,0</b>	<b>0,0</b>	<b>647,3</b>	<b>1.913,5</b>	<b>1.170,5</b>
JSL	311,189.9	174,284.1	318,238.7	695,378.7	592,024.1
Movida	385,434.2	405,017.4	471,715.0	646,299.9	1,516,908.2
VAMOS	501,714.4	603,763.3	895,467.4	2,090,942.7	2,536,667.4
CS Brasil	121,744.5	68,280.7	45,923.2	53,678.5	84,464.0
Automob	848.7	688.3	692.0	11,291.7	12,183.2
BBC	43.0	90.4	103.8	568.3	1,534.5
CS Infra	0.0	0.0	8,138.1	7,260.6	15,578.7
<b>SIMPAN GROUP</b>	<b>1,320,974.5</b>	<b>1,252,124.0</b>	<b>1,740,925.4</b>	<b>3,507,333.9</b>	<b>4,760,530.6</b>
<b>Total biogenic emissions</b>					
<b>SIMPAN (holding)</b>	<b>0,0</b>	<b>0,0</b>	<b>647,3</b>	<b>1.913,5</b>	<b>1.170,5</b>
JSL	0.0	17,570.7	14,758.5	33,510.0	43,731.8
Movida	0.0	0.0	0.0	209,592.0	85,515.0
VAMOS	0.0	0.0	0.0	157,117.9	212,409.7
CS Brasil	0.0	0.0	0.0	4,729.0	5,538.8
Automob	0.0	0.0	0.0	764.6	1,664.0
BBC	0.0	0.0	0.0	49.5	47.7
CS Infra	0.0	0.0	0.0	0.0	476.3
<b>SIMPAN GROUP</b>	<b>0.0</b>	<b>17,570.7</b>	<b>14,758.5</b>	<b>405,915.7</b>	<b>349,444.7</b>

\*The gases CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O and HFCs were considered, and methodologies aligned with the GHG Protocol (2022) and the IPCC (2013) were adopted. Base years adopted (when applicable): holding, BBC and Automob: 2019; JSL: 2021; VAMOS: 2023. The values for 2022 were restated with the inventory audit update, with the results disclosed in the Public Emissions Registry in August 2022. GRI 2-4.

\*\*The most significant variations in 2023, compared to 2022, mainly relate to data refinement and new categories (11 and 12) reported by Movida and the expansion of operations and new acquisitions (VAMOS). CS Mob was not considered because its data will be monitored during the operational phase in 2024.

**GHG EMISSIONS INTENSITY GRI 305-4**

<b>SIMPAN Group</b>	2019	2020	2021	2022	2023
Revenue (MM R\$)	9,686.21	9,807.06	13,866.22	24,081.88	31,843.61
Emissions (Scopes 1. 2 and 3) (tCO <sub>2</sub> e)	1,653,178.7	1,539,980.7	2,380,999.7	4,037,562.1	5,553,526.1
Intensity: Scopes 1.2 and 3 (tCO <sub>2</sub> e) / Net Revenue (MMR\$)	170.7	157.0	171.7	167.7	174.4
Emissions (Scopes 1. 2 and categories 4 and 13 of Scope 3) (tCO <sub>2</sub> e)	1,393,158.0	1,381,511.8	1,877,878.4	2,848,028.3	3,417,705.7
Intensity: Scopes 1. 2 and categories 4 and 13 (tank to wheel) - from Scope 3 (tCO <sub>2</sub> e) / Net Revenue (MMR\$)	143.8	140.9	135.4	118.3	107.3

2022 data were restated, due to the adjustments described in indicators 305-1, 305-2 and 305-3. GRI 2-4.

The gases CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O and HFCs were considered, and methodologies aligned with the GHG Protocol (2022) and IPCC (2013) were adopted.

**GHG EMISSION REDUCTIONS (TCO<sub>2</sub>E) GRI 305-5\***

<b>SIMPAN Group</b>	2020 to 2021	2021 to 2022	2022 to 2023
Scope 1 Reductions	346,420.9	-103,559.6	262,592.3
Scope 2 Reductions	5,796.6	-6,286.5	174.9
Scope 3 Reductions	488,801.4	1,766,408.5	1,253,196.7

\*The methodologies and assumptions adopted for the indicator are the same as those described in indicators 305-1, 305-2 and 305-3, which is why data from previous cycles was also restated. GRI 2-4

Negative values represent a reduction in emissions from one year to the next, while positive values represent increases.

About the Integrated Annual Report

Message from the Management

SIMPAN Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**NOX, SOX AND OTHER SIGNIFICANT GHG EMISSIONS** GRI 305-7 | SASB TR-RO-120A,1 | TR-AF-120A,1\*

<b>2022</b>									
	<b>SIMPAR (Holding)</b>	<b>JSL</b>	<b>Movida</b>	<b>VAMOS</b>	<b>CS Brasil</b>	<b>Automob</b>	<b>BBC</b>	<b>CS Infra</b>	<b>Total</b>
NOx	0.01	1,041.85	74.77	1,805,854.56	109.30	0.05	0.00	48.65	1,807,129.19
Particulate matter (PM) total	0.00	8.31	4.11	14,390.00	1.00	0.00	0.00	0.39	14,403.82
Carbon Monoxide (CO)	0.16	136.84	1,065.41	269,678.80	19.29	1.21	0.01	6.20	270,907.93
<b>TOTAL</b>	<b>0.17</b>	<b>1,187.00</b>	<b>1,144.29</b>	<b>2,089,923.36</b>	<b>129.59</b>	<b>1.26</b>	<b>0.02</b>	<b>55.24</b>	<b>2,092,440.93</b>
<b>2023</b>									
	<b>SIMPAR (Holding)</b>	<b>JSL</b>	<b>Movida</b>	<b>VAMOS</b>	<b>CS Brasil</b>	<b>Automob</b>	<b>BBC</b>	<b>CS Infra</b>	<b>Total</b>
NOx	0.01	1,479.29	76.14	2,945.52	66.99	0.12	0.00	20.44	4,588.51
Particulate matter (PM) total	0.00	12.45	11.52	28.93	0.83	0.02	0.00	0.23	53.99
Carbon Monoxide (CO)	0.10	194.44	725.58	530.93	18.70	1.29	0.01	2.21	1,473.26
<b>TOTAL</b>	<b>0.12</b>	<b>1,686.18</b>	<b>813.24</b>	<b>3,505.38</b>	<b>86.52</b>	<b>1.43</b>	<b>0.01</b>	<b>22.89</b>	<b>6,115.76</b>

\*History for 2022 has been revised. The methodology has been updated with 2022 factors. GRI2-4

The emission factors used were based on the Cetesb Vehicle Emission Report. Emissions of SOx gases, organic pollutants, volatile organic compounds, and hazardous atmospheric pollutants are not monitored due to no legal requirement by the company. The data pertains to both Scope 1 and Scope 3 emissions. In 2023, there was a significant reduction in GHG emissions at VAMOS due to increased use of less polluting vehicles in the Group's activities, significantly affecting overall consolidated results. At SIMPAR (holding), there was a reduction in fuel use. At CS Infra (Grãos), there was an improvement and refinement in the database, as in the previous cycle, third party fuels were aggregated with Grãos do Piauí data. At CS Brasil, the reduction is linked to improved autonomy. At Automob, there was an increase in the category due to the acquisition of companies (Nova Quality, Best Points, and Alta). At JSL, the increase in NOx and CO emissions are linked to the increase in fuel consumption, intrinsic to the Company's activities. In the case of Movida, particulate matter emissions in 2023 were higher due to the availability of the emission factor for ethanol starting from that year (in previous years, this factor was not provided by CETESB); carbon monoxide (CO) emissions decreased because the emission factor for this compound was relatively lower for the calculation in the year 2023.

<b>COMPANY</b>	<b>LOW CARBON PRODUCT/SERVICE</b>	<b>ESTIMATED TOTAL EMISSIONS PREVENTED PER YEAR</b>
Movida	Availability of 580 electric cars for rent	1,430 tCO <sub>2</sub> <sup>1</sup>
Movida	97% of the fleet is flex-fuel. and there is encouragement for customers to use ethanol for refueling	182,398.58 tCO <sub>2</sub> e <sup>2</sup>
VAMOS	3,325 electric forklifts with active rental contracts with customers	119,700 tCO <sub>2</sub> e <sup>3</sup>
VAMOS	61 electric trucks in the fleet	6,520.9 tCO <sub>2</sub> e <sup>4</sup>

1. It considers exhaust burnout when considering electric and flex-fuel vehicles.

2. Avoided emissions comparing the use of ethanol and gasoline. It considers the mileage driven by customers who filled out the checklist with ethanol.

3. At the end of 2023, the Company had a total of 3,325 electric forklifts, an increase of 478 units compared to the previous year, with active rental contracts with customers. The calculation of avoided emissions follows information from the manufacturer BYD, according to which, depending on the type of equipment, there can be a saving of 36 tCO<sub>2</sub>e with an estimated use of 400 hours of operation per month, generating a saving of 1,436,400 tonCO<sub>2</sub>e/year in the use of forklifts in customer operations.

4. Fleet of active lease contracts with customers. According to the manufacturer, 106.9 tCO<sub>2</sub>e are avoided per asset used per year, which represents 6,520.9 tCO<sub>2</sub>e of avoided emissions.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index



**WASTE GENERATED (TON) GRI 306-3\***

	SIMPAR Group		
	2021	2022	2023
<b>Non-hazardous waste</b>			
Unserviceable used tires	194.2	644.1	619.3
Paper/cardboard/plastic	12.4	431.9	374.2
Metals	72.9	764.1	1,371.0
Wood	0.1	24.6	265.8
Air filter	0.4	2.8	17.0
Domestic/Organic	769.9	1,854.8	1,391.0
Sanitary Effluent	0.0	1,587.8	0.0
Biological sludge	0.0	708.8	128.7
Other Waste	0.7	3,614.2	1,862.7
<b>Subtotal</b>	<b>1,050.5</b>	<b>9,633.0</b>	<b>6,029.8</b>
<b>Hazardous waste</b>			
Used lubricating oil (OLUC)	42.0	424.7	946.6
Automotive batteries	4.4	59.1	15.8
Class I waste - contaminated	97.6	504.7	581.5
Contaminated canisters	0.0	1.2	1.2
Bulbs	0.0	0.0	1.4
Oil filter	0.4	110.4	35.9
Leachate	0.0	711.5	692,859.5
Contaminated soil	0.0	54.2	40.4
Electronic scrap	0.0	0.0	0.1
Other waste	9.8	862.2	554.2
<b>Subtotal</b>	<b>154.0</b>	<b>2,727.9</b>	<b>695,036.6</b>
<b>TOTAL</b>	<b>1,204.6</b>	<b>12,360.9</b>	<b>701,066.3</b>

\*"Other waste" was considered to include glass, sludge waste, waste from separator tanks, oily effluent/cleaning sewage water, oil-contaminated water from repair shops' washes, septic tank sludge or vehicle wash system, garage waste, parts sent for recycling, residues containing hydrocarbons, solvents, electronic products, and their components out of use containing hazardous components, construction waste (class A), or other residues designated only as "class IIA and IIB" on the certificate, without specific specification. The data was consolidated based on Waste Transport Manifests (WTM) and Final Disposal Certificates (FDC). CS Mob was not considered because its data will be monitored during the operational phase in 2024. For Automob, there is corporate management for the generation and disposal of lubricating oil waste; therefore, a report was considered for all companies in the tower. For other waste generation and disposal in Automob, the numbers relative to the towers were reported. Autostar, UAB and Alta. Starting in 2023, data from acquired companies of VAMOS (VAMOS, BMB, Truckvan, DHL, Tietê, and HM) have been included. Movida's data also includes CS Frotas. The increase in the generation of hazardous waste was mainly due to the volume of leachate generated by Ciclus. There was also an increase in the disposal of lubricating oil by the Automob Group, due to the acquisition of new units and the intensification of the sustainable disposal policy for this waste. In 2024, a waste management system will be implemented.

**WASTE NOT INTENDED FOR FINAL DISPOSAL (TON) GRI 306-4**

	SIMPAR Group		
	2021	2022	2023
<b>Non-hazardous waste</b>			
Unserviceable used tires	194.2	564.7	583.7
Paper/cardboard/plastic	12.4	328.3	372.7
Metals	72.9	621.3	1,371.0
Wood	0.1	24.1	265.8
Air filter	0.4	2.6	3.3
Domestic/Organic	0.7	168.2	138.6
Sanitary Effluent	0.0	1,588.8	0.0
biological sludge	0.0	710.8	128.7
Other Waste	0.0	1,553.4	1,025.5
<b>Subtotal</b>	<b>280.7</b>	<b>5,562.2</b>	<b>3,889.4</b>
<b>Hazardous waste</b>			
Used lubricating oil (OLUC)	42.0	408.5	942.1
Automotive batteries	4.4	30.8	15.3
Class I waste - contaminated	105.0	438.9	381.0
Contaminated canisters	0.0	1.0	1.2
Bulbs	0.0	2.0	1.4
Oil filter	0.4	112.6	22.0
Leachate	0.0	848.5	692,266.9
Contaminated soil	0.0	59.2	0.0
Electronic scrap	0.0	6.0	0.1
Other waste	0.0	862.8	379.3
<b>Subtotal</b>	<b>151.7</b>	<b>2,770.2</b>	<b>694,009.4</b>
<b>TOTAL</b>	<b>432.4</b>	<b>8,332.4</b>	<b>697,898.8</b>

\*"Other waste" was considered to include glass, sludge waste, waste from separator tanks, oily effluent/cleaning sewage water, oil-contaminated water from repair shops' washes, septic tank sludge or vehicle wash system, garage waste, parts sent for recycling, residues containing hydrocarbons, solvents, electronic products, and their components out of use containing hazardous components, construction waste (class A), or other residues designated only as "class IIA and IIB" on the certificate, without specific specification. CS Mob was not considered because its data will be monitored during the operational phase in 2024. For Automob, there is corporate management for the generation and disposal of lubricating oil waste; therefore, a report was considered for all companies in the tower. For other waste generation and disposal in Automob, the numbers relative to the towers were reported. Autostar, UAB and Alta. Starting in 2023, data from acquired companies of VAMOS (VAMOS, BMB, Truckvan, DHL, Tietê Guarulhos, Tietê Campinas, HM Empilhadeiras, and Tietê Oeste) have been included. In 2024, a waste management system will be implemented.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**WASTE NOT INTENDED FOR FINAL DISPOSAL (TON) GRI 306-4\***

	2021		2022		2023	
	Within the organization	Outside the organization	Within the organization	Outside the organization	Within the organization	Outside the organization
<b>Non-hazardous waste</b>						
Preparation for reuse	0.0	13.1	0.0	67.4	0.0	5.2
Recycling	0.0	266.3	0.0	1,642.5	0.0	2,398.0
Other recovery operations	0.0	0.0	0.0	1,539.6	0.0	1,481.0
<b>Subtotal</b>	<b>0.0</b>	<b>279.5</b>	<b>0.0</b>	<b>3,249.6</b>	<b>0.0</b>	<b>3,884.2</b>
<b>Hazardous waste</b>						
Preparation for reuse	0.0	0.0	0.0	56.1	0.0	38.4
Recycling	0.0	9.1	0.0	228.0	0.0	419.2
Other recovery operations	0.0	97.6	0.0	2,065.5	0.0	693,576.6
<b>Subtotal</b>	<b>0.0</b>	<b>106.8</b>	<b>0.0</b>	<b>2,349.6</b>	<b>0.0</b>	<b>694,034.2</b>
<b>TOTAL</b>	<b>0.0</b>	<b>386.2</b>	<b>0.0</b>	<b>5,599.1</b>	<b>0.0</b>	<b>697,918.5</b>

\*The following were considered as "other waste": glass, waste from sweeping and cleaning sewers, manholes and storm drains, construction waste (class A), waste from the separator box and oily effluent, waste referred to simply as class IIA and IIB in the certificate, without the possibility of specification, waste containing hydrocarbons, solvents, electronic products and their components no longer in use or containing hazardous components, absorbents, filtering materials, (including oil filters not previously specified), cleaning cloths and protective clothing contaminated by hazardous substances. CS Mob was not considered because its data will be monitored during the operational phase in 2024. For Automob, there is corporate management for the generation and disposal of lubricating oil waste; therefore, a report was considered for all companies in the tower. For other waste generation and disposal in Automob, the numbers relative to the towers were reported. Autostar, UAB and Alta (in 2024, a waste management system will be implemented. From 2023 onwards, data from companies acquired from VAMOS will be included (VAMOS, BMB, Truckvan, DHL, Tietê Guarulhos, Tietê Campinas, HM Empilhadeiras and Tietê Oeste). The MTRs referring to SIMPAR Holding are issued on behalf of JSL. The waste generated by the BBC is allocated and controlled at the condominium where BBC has the rental business. In Grãos, Ports and CS Brasil: effluents were not considered, according to the GRI standard. The increase in the disposal of hazardous waste occurred mainly because of the volume of leachate generated by Ciclus.

**WASTE INTENDED FOR FINAL DISPOSAL (TON) GRI 306-5\***

	2021	2022	2023
<b>Non-hazardous waste</b>			
Unserviceable used tires	0.0	51.5	35.6
Paper/cardboard/plastic	0.0	101.0	1.5
Metals	0.0	51.4	0.0
Wood	0.0	0.5	0.0
Air filter	0.0	0.1	13.7
Domestic/Organic	974.9	891.4	1,252.4
Other waste*	19.6	2,990.9	837.2
<b>Subtotal</b>	<b>994.5</b>	<b>4,086.9</b>	<b>2,140.3</b>
<b>Hazardous waste</b>			
Used lubricating oil (OLUC)	0.0	16.2	4.5
Automotive batteries	0.0	28.4	0.5
Class I waste - contaminated	2.3	66.2	200.5
Oil filter	0.0	0.7	13.9
Leachate	0.0	0.0	592.6
Contaminated soil	0.0	0.0	40.4
Other waste	62.8	6.0	174.9
<b>Subtotal</b>	<b>65.2</b>	<b>117.5</b>	<b>1,028.3</b>
<b>TOTAL</b>	<b>1,059.6</b>	<b>4,204.4</b>	<b>3,167.6</b>

\*The following were considered as "other waste": glass, waste from sweeping and cleaning sewers, manholes and storm drains, construction waste (class A), waste from the separator box and oily effluent, waste referred to simply as class IIA and IIB in the certificate, without the possibility of specification, waste containing hydrocarbons, solvents, electronic products and their components no longer in use or containing hazardous components, absorbents, filtering materials, (including oil filters not previously specified), cleaning cloths and protective clothing contaminated by hazardous substances. CS Mob was not considered because its data will be monitored during the operational phase in 2024. For Automob, there is corporate management for the generation and disposal of lubricating oil waste; therefore, a report was considered for all companies in the tower. For other waste generation and disposal in Automob, the numbers relative to the towers were reported. Autostar, UAB and Alta (in 2024, a waste management system will be implemented. From 2023 onwards, data from companies acquired from VAMOS will be included (VAMOS, BMB, Truckvan, DHL, Tietê Guarulhos, Tietê Campinas, HM Empilhadeiras and Tietê Oeste). The MTRs referring to SIMPAR Holding are issued on behalf of JSL. The waste generated by the BBC is allocated and controlled at the condominium where BBC has the rental business. In Grãos, Ports and CS Brasil: effluents were not considered, according to the GRI standard.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

**WASTE INTENDED FOR FINAL DISPOSAL (TON) GRI 306-5\***

	2021		2022		2023	
	Within the organization	Outside the organization	Within the organization	Outside the organization	Within the organization	Outside the organization
<b>Non-hazardous waste</b>						
Incineration with energy recovery	0.0	0.0	0.0	0.0	0.0	0.0
Incineration without energy recovery	0.0	0.0	0.0	14.1	0.0	12.8
Landfill	167.2	0.0	67.2	3,144.0	0.0	2,127.7
Other disposal operations	0.0	0.0	535.4	101.2	0.0	0.0
<b>Subtotal</b>	<b>167.2</b>	<b>0.0</b>	<b>602.6</b>	<b>3,259.3</b>	<b>0.0</b>	<b>2,140.5</b>
<b>Hazardous waste</b>						
Incineration with energy recovery	0.0	0.0	0.0	0.0	0.0	2.9
Incineration without energy recovery	0.0	0.0	0.0	0.0	0.0	26.8
Landfill	0.0	757.4	0.0	66.5	0.0	345.1
Other disposal operations	0.0	0.0	0.0	155.9	0.0	652.5
<b>Subtotal</b>	<b>0.0</b>	<b>757.4</b>	<b>0.0</b>	<b>222.3</b>	<b>0.0</b>	<b>1,027.3</b>
<b>TOTAL</b>	<b>167.2</b>	<b>757.4</b>	<b>602.6</b>	<b>3,481.7</b>	<b>0.0</b>	<b>3,167.8</b>

\*The following were considered as "other waste": glass, waste from sweeping and cleaning sewers, manholes and storm drains, construction waste (class A), waste from the separator box and oily effluent, waste referred to simply as class IIA and IIB in the certificate, without the possibility of specification, waste containing hydrocarbons, solvents, electronic products and their components no longer in use or containing hazardous components, absorbents, filtering materials, (including oil filters not previously specified), cleaning cloths and protective clothing contaminated by hazardous substances. CS Mob was not considered because its data will be monitored during the operational phase in 2024. For Automob, there is corporate management for the generation and disposal of lubricating oil waste; therefore, a report was considered for all companies in the tower. For other waste generation and disposal in Automob, the numbers relative to the towers were reported. Autostar, UAB and Alta (in 2024, a waste management system will be implemented. From 2023 onwards, data from companies acquired from VAMOS will be included (VAMOS, BMB, Truckvan, DHL, Tietê Guarulhos, Tietê Campinas, HM Empilhadeiras and Tietê Oeste). The MTRs referring to SIMPAR Holding are issued on behalf of JSL. The waste generated by the BBC is allocated and controlled at the condominium where BBC has the rental business. In Grãos, Ports and CS Brasil: effluents were not considered, according to the GRI standard.

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index

CS Brasil employee

# GRI content index

# GRI content index

Statement of use: SIMPAR S.A. 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/COMENT	OMISSION			GLOBAL COMPACT	SGD	
			Requirement(s) omitted	Reason	Explanation			
About the Integrated Annual Report  Message from the Management  SIMPAR Group  Highlights 2023  Intellectual and Reputational Capital  Human Capital  Social and Relationship Capital  Natural Capital  Financial Capital  Annexes	<b>General disclosures</b>							
	2-1 Organizational details	15, 16, 21						
	2-2 Entities included in the organization's sustainability reporting	4						
	2-3 Reporting period, frequency and contact point	4						
	<b>GRI 2: GENERAL DISCLOSURES 2021</b>	2-4 Restatements of information	4					
		2-5 External assurance	4, 181					
	<b>Activities and workers</b>							
		2-6 Activities, value chain and other business relationships	15, 16, 22, 91, 118					
		2-7 Employees	83, 122-129				6	8, 10
		2-8 Workers who are not employees	145					8

GRI STANDARD	DISCLOSURE	LOCATION/COMMENT	OMISSION			GLOBAL COMPACT	SGD
			Requirement(s) omitted	Reason	Explanation		
	<b>Governance</b>						
	2-9 Governance structure and composition	56-60					5,16
	2-10 Nomination and selection of the highest governance body	58					5,16
	2-11 Chair of the highest governance body	58					16
	2-12 Role of the highest governance body in overseeing the management of impacts	60, 77					16
About the Integrated Annual Report	2-13 Delegation of responsibility for managing impacts	56, 60					
Message from the Management	2-14 Role of the highest governance body in sustainability reporting	4, 61, 63					
SIMPAN Group	2-15 Conflicts of interest	73					16
Highlights 2023	2-16 Communication of critical concerns	56, 60, 77, 118					
Intellectual and Reputational Capital	2-17 Collective knowledge of the highest governance body	59					
Human Capital	2-18 Evaluation of the performance of the highest governance body		All	Not applicable	The evaluation processes, as well as their criteria, are in the development phase.		
Social and Relationship Capital	2-19 Remuneration policies	61					
Natural Capital	2-20 Process to determine remuneration	61					
Financial Capital	2-21 Annual total compensation ratio	145					

**GRI 2: GENERAL DISCLOSURES 2021**

GRI STANDARD	DISCLOSURE	LOCATION/COMENT	OMISSION			GLOBAL COMPACT	SGD
			Requirement(s) omitted	Reason	Explanation		
	<b>Strategy, policies and practices</b>						
	2-22 Statement on sustainable development strategy	8					
	2-23 Policy commitments	66, 67, 72, 77, 84, 102				10	16
	2-24 Embedding policy commitments	56, 60, 65, 84, 92					16
	2-25 Processes to remediate negative impacts	73, 74, 77					16
About the Integrated Annual Report	<b>GRI 2: GENERAL DISCLOSURES 2021</b>	2-26 Mechanisms for seeking advice and raising concerns	73, 77			10	16
Message from the Management		2-27 Compliance with laws and regulations	119				
SIMPAN Group		2-28 Membership associations	67				
	<b>Stakeholder engagement</b>						
Highlights 2023		2-29 Approach to stakeholder engagement	63, 64				
Intellectual and Reputational Capital		2-30 Collective bargaining agreements	100% of employees are covered by collective work instruments.			3	8
Human Capital							
Social and Relationship Capital							
Natural Capital							
Financial Capital							
Annexes							

GRI STANDARD	DISCLOSURE	LOCATION/COMMENT	OMISSÕES			GLOBAL COMPACT	SGD	
			Requirement(s) omitted	Reason	Explanation			
<b>Material topics</b>								
<b>GRI 3: MATERIAL TOPICS 2021</b>	3-1 Process to determine material topics	5						
	3-2 List of material topics	5						
<b>Financial balance, capital allocation and business expansion</b>								
<b>GRI 3: MATERIAL TOPICS 2021</b>	3-3 Management of material topics	52, 63				7, 10	1, 8, 9, 10, 13, 16 e 17	
<b>GRI 201: ECONOMIC PERFORMANCE 2016</b>	201-1 Direct economic value generated and distributed	115, 116					8 e 9	
	201-2 Financial implications and other risks and opportunities due to climate change	77, 102-106				7	13	
<b>GRI 207: TAX 2019</b>	207-1 Approach to tax	116					1, 10 e 17	
	207-2 Tax governance, control, and risk management	116					1, 10 e 17	
	207-3 Stakeholder engagement and management of concerns related to tax	116					1, 10 e 17	
<b>GRI 415: PUBLIC POLICY 2016</b>	415-1 Political contributions		The Company is committed to complying with current legislation that prohibits donations to political parties and candidates. The Code of Conduct has guidelines that prohibit any and all forms of political manifestation on behalf of SIMPAR. There is also the Policy on Donations and Sponsorships, which establishes that records should be kept to guarantee the traceability of the process and compliance with current legislation as well as the assumptions established to make donations and sponsorships.				10	16

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

[GRI Content Index](#)



GRI STANDARD	DISCLOSURE	LOCATION/COMMENT	OMISSÕES			GLOBAL COMPACT	SGD
			Requirement(s) omitted	Reason	Explanation		
<b>Corporate governance, ethics and transparency</b>							
<b>GRI 3: MATERIAL TOPICS 2021</b>	3-3 Management of material topics	55, 63, 71, 91				3, 6 e 10	5, 8 e 16
	205-1 Operations assessed for risks related to corruption	119				10	16
	205-2 Communication and training about anti-corruption policies and procedures	119, 120	Item c	Unavailable/incomplete information	No data available for training/communication of other stakeholders	10	16
					SIMPAR and its companies, to the best of their knowledge, have not identified in their activities any act that represents the practice of the crime of public corruption, under current law. Regarding acts constituting the practice of private corruption, the Company formally and SIMPAR and its companies, to the best of their knowledge, have not identified in their activities any act that represents the practice of the crime of public corruption, under 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 necessary. 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.		
	<b>GRI 205: ANTI-CORRUPTION 2016</b>						
	205-3 Confirmed incidents of corruption and actions taken	In the last 3 years, there have been no confirmed cases of public corruption in the Group, under the terms of the Penal Code and law 12,846/13.	All	Unavailable/incomplete information		10	16
	<b>GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016</b>						
	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No lawsuits for unfair competition, trust and monopoly practices were recorded in the last 3 years.					16

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

[GRI Content Index](#)

GRI STANDARD	DISCLOSURE	LOCATION/COMENT	OMISSÕES			GLOBAL COMPACT	SGD
			Requirement(s) omitted	Reason	Explanation		
<b>GRI 402: LABOR/MANAGEMENT RELATIONS 2016</b>	402-1 Minimum notice periods regarding operational changes	The collective agreements do not contain deadlines established for operational changes, but SIMPAR seeks to keep all employees informed in relation to operational changes, at least 15 days in advance.				3	8
<b>GRI 406: NON-DISCRIMINATION 2016</b>	406-1 Incidents of discrimination and corrective actions taken	72, 74, 122				6	5 e 8
<b>Respect for diversity and human rights</b>							
<b>GRI 3: MATERIAL TOPICS 2021</b>	3-3 Management of material topics	63, 83, 91				6	1, 3, 4, 5, 8 e 10
<b>GRI 202: MARKET PRESENCE 2016</b>	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	86, 151				6	1, 5 e 8
	202-2 Proportion of senior management hired from the local community	151				6	8
<b>GRI 401: EMPLOYMENT 2016</b>	401-1 New employee hires and employee turnover	83, 146, 147				6	3, 5, 8 e 10
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	86					3, 5 e 8
	401-3 Parental leave	86, 148				6	5 e 8
<b>GRI 404: TRAINING AND EDUCATION 2016</b>	404-1 Average hours of training per year per employee	84, 149				6	4, 5, 8 e 10
	404-2 Programs for upgrading employee skills and transition assistance programs	84					8
	404-3 Percentage of employees receiving regular performance and career development reviews	84, 150				6	5, 8 e 10

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

[GRI Content Index](#)

GRI STANDARD	DISCLOSURE	LOCATION/COMENT	OMISSÕES			GLOBAL COMPACT	SGD
			Requirement(s) omitted	Reason	Explanation		
<b>GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016</b>	405-1 Diversity of governance bodies and employees	83, 129-145, 150, 151				6	5 e 8
	405-2 Ratio of basic salary and remuneration of women to men	151				6	5, 8 e 10
<b>People's health and safety</b>							
<b>GRI 3: MATERIAL TOPICS 2021</b>	3-3 Management of material topics	63, 87					3, 8 e 16
<b>GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018</b>	403-1 Occupational health and safety management system	87					8
	403-2 Hazard identification, risk assessment, and incident investigation	87					8
	403-3 Occupational health services	87					8
	403-4 Worker participation, consultation, and communication on occupational health and safety	87					8 e 16
	403-5 Worker training on occupational health and safety	87					8
	403-6 Promotion of worker health	87					3
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	87					8
	403-8 Workers covered by an occupational health and safety management system	87					8
	403-9 Work-related injuries	87, 149					3, 8 e 16

About the Integrated Annual Report

Message from the Management

SIMPAN Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

[GRI Content Index](#)

GRI STANDARD	DISCLOSURE	LOCATION/COMENT	OMISSÕES			GLOBAL COMPACT	SGD
			Requirement(s) omitted	Reason	Explanation		
<b>GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018</b>	403-10 Work-related ill health	There were no records of occupational diseases-related deaths or cases of occupational diseases that must be reported. Hazards related to potential occupational diseases include situations involving physical exertion, repetition, and stress, for example. Systematic monitoring of third party data does not occur among the companies within the Group.					3, 8 e 16
<b>Positive impact on communities and the entire value chain</b>							
<b>GRI 3: MATERIAL TOPICS 2021</b>	3-3 Management of material topics	63, 91, 93				1, 2, 3, 4, 5 e 8	1, 2, 3, 5, 8, 9, 11 e 16
<b>GRI 203: INDIRECT ECONOMIC IMPACTS 2016</b>	203-1 Infrastructure investments and services supported	37, 38, 93					5, 9 e 11
	203-2 Significant indirect economic impacts	93, 95					1, 3 e 8
<b>GRI 204: PROCUREMENT PRACTICES 2016</b>	204-1 Proportion of spending on local suppliers	152					8
<b>GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016</b>	308-1 New suppliers that were screened using environmental criteria		All	Not applicable	We do not currently have environmental assessment criteria for suppliers.	8	

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

[GRI Content Index](#)

GRI STANDARD	DISCLOSURE	LOCATION/COMENT	OMISSÕES			GLOBAL COMPACT	SGD		
			Requirement(s) omitted	Reason	Explanation				
<p>About the Integrated Annual Report</p> <p>Message from the Management</p> <p>SIMPAR Group</p> <p>Highlights 2023</p> <p>Intellectual and Reputational Capital</p> <p>Human Capital</p> <p>Social and Relationship Capital</p>	<p><b>GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016</b></p> <p>407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk</p>	<p>SIMPAR understands that the right to freedom of association is a non-negotiable part included in the Code of Conduct, which suppliers and partners agree to when accepting the policies. The Company commits to not violate this principle. Thus, in the supply chain there are no cases of suppliers violating it. All employees are covered by collective bargaining agreements, whether they are unionized or not. SIMPAR also understands that collective bargaining agreements are necessary for parity in the labor and employment relationship, seeking to maintain a good relationship with trade unions, monitoring negotiations across various categories, even when not directly involved in the negotiation process. SIMPAR is committed to compliance with union standards and to the freedom of association for both its own employees and third parties, with relationships driven by ethics, respect, and diversity, firmly rejecting any anti-union practices.</p>				3	8		
<p>Natural Capital</p>			<p><b>GRI 408: CHILD LABOR 2016</b></p> <p>408-1 Operations and suppliers at significant risk for incidents of child labor</p>	<p>67, 70, 92</p>				5	8 e 16
<p>Financial Capital</p>			<p><b>GRI 409: FORCED OR COMPULSORY LABOR 2016</b></p> <p>409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor</p>	<p>67, 70, 92</p>				4	8

Annexes

[GRI Content Index](#)

GRI STANDARD	DISCLOSURE	LOCATION/COMENT	OMISSÕES			GLOBAL COMPACT	SGD
			Requirement(s) omitted	Reason	Explanation		
	<b>GRI 410: SECURITY PRACTICES 2016</b>	410-1 Security personnel trained in human rights policies or procedures				1	16
	<b>GRI 411: RIGHTS OF INDIGENOUS PEOPLES 2016</b>	411-1 Incidents of violations involving rights of indigenous peoples	All	Unavailable/incomplete information	The Company did not include the mapping of surrounding indigenous peoples in its general diagnosis, but information is collected in interviews held with representatives of priority municipalities or on site visits carried out by the Sustainability area.	1	2
	<b>GRI 413: LOCAL COMMUNITIES 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programs	152			1	
		413-2 Operations with significant actual and potential negative impacts on local communities	93			1	
	<b>GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016</b>	414-1 New suppliers that were screened using social criteria	152			2	5, 8 e 16
		414-2 Negative social impacts in the supply chain and actions taken		All	Unavailable/incomplete information	2	5, 8 e 16
<b>Customer relationship</b>							
	<b>GRI 3: MATERIAL TOPICS 2021</b>	3-3 Management of material topics	44, 63				16

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

[GRI Content Index](#)

GRI STANDARD	DISCLOSURE	LOCATION/COMENT	OMISSÕES			GLOBAL COMPACT	SGD
			Requirement(s) omitted	Reason	Explanation		
<b>GRI 416: CUSTOMER HEALTH AND SAFETY 2016</b>	416-1 Assessment of the health and safety impacts of product and service categories	The assessment of Group companies is based on legal documents related to the health and safety of employees and service providers, especially concerning transportation, preventive inspection, and checklist of vehicles, trucks, and machinery before and after activities, in addition to regular maintenance.	Item a	Unavailable/incomplete information	There is no consolidated percentage accounting for the categories of products and services evaluated that extends comprehensively to the Group companies.		16
<b>GRI 417: MARKETING AND LABELING 2016</b>	417-3 Incidents of non-compliance concerning marketing communications	There have been no records of cases of non-compliance in relation to marketing communications, including advertising, promotion and sponsorship, in the last three years.					16
<b>GRI 418: CUSTOMER PRIVACY 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	In the last three years, no substantiated complaints have been identified regarding violations of privacy and loss of customer data.					16
<b>Climate strategy and environmental management</b>							
<b>GRI 3: MATERIAL TOPICS 2021</b>	3-3 Management of material topics	63, 102, 110				7, 8 e 9	3, 6, 7, 8, 11, 12, 13, 14 e 15
<b>GRI 302: ENERGY 2016</b>	302-1 Energy consumption within the organization	153, 154				7 e 8	7, 8, 12 e 13
	302-2 Energy consumption outside of the organization	154				8	7, 8, 12 e 13
	302-3 Energy intensity	154				8	7, 8, 12 e 13
	302-4 Reduction of energy consumption	112				8 e 9	7, 8, 12 e 13

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

[GRI Content Index](#)

GRI STANDARD	DISCLOSURE	LOCATION/COMENT	OMISSÕES			GLOBAL COMPACT	SGD
			Requirement(s) omitted	Reason	Explanation		
	303-1 Interactions with water as a shared resource	112				8	6 e 12
	303-2 Management of water discharge-related impacts	112				8	6
	303-3 Water withdrawal	155				7 e 8	6
	<b>GRI 303: WATER AND EFFLUENTS 2018</b>						
	303-4 Water discharge		Todos	Information not available	SIMPAR does not control the volume of water disposal; however, effluent discharge aligns with the regulations established by current legislation, as controlled and treated by water and sewage concessionaires.	7 e 8	6
	303-5 Water consumption	155				8	6
	<b>GRI 304: BIODIVERSITY 2016</b>						
	304-2 Significant impacts of activities, products and services on biodiversity	111	Item B	Unavailable/incomplete information	This topic does not have specific materiality for SIMPAR, but rather indirectly, through the subsidiaries. The management approach was described on page 111.	8	6, 14 e 15
	<b>GRI 305: EMISSIONS 2016</b>						
	305-1 Direct (Scope 1) GHG emissions	107-109, 155-158				7 e 8	3, 12, 13, 14 e 15
	305-2 Energy indirect (Scope 2) GHG emissions	107-109, 158				7 e 8	3, 12, 13, 14 e 15
	305-3 Other indirect (Scope 3) GHG emissions	107-109, 159				7 e 8	3, 12, 13, 14 e 15
	305-4 GHG emissions intensity	109, 159				8	13, 14 e 15
	305-5 Reduction of GHG emissions	159				8 e 9	13, 14 e 15
	305-6 Emissions of ozone-depleting substances (ODS)		All	Not applicable	Simpair and its companies do not produce, import and export ODS.	7 e 8	3 e 12
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	160				7 e 8	3, 12, 14 e 15

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

[GRI Content Index](#)



GRI STANDARD	DISCLOSURE	LOCATION/COMENT	OMISSÕES			GLOBAL COMPACT	SGD
			Requirement(s) omitted	Reason	Explanation		
<b>GRI 306: WASTE 2020</b>	306-1 Waste generation and significant waste-related impacts	113				8	3, 6, 11 e 12
	306-2 Management of significant waste-related impacts	113				8	3, 6, 11 e 12
	306-3 Waste generated	161				8	3, 6, 11 e 12
	306-4 Waste diverted from disposal	113, 161, 162				8	3, 6, 11 e 12
	306-5 Waste directed to disposal	162, 163				8	3, 6, 11 e 12
<b>Innovation</b>							
<b>GRI 3: MATERIAL TOPICS 2021</b>	3-3 Management of material topics	63, 75					

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

[GRI Content Index](#)

# SASB content index

SASB TOPIC	CODE	ACCOUNTING METRICS	COMENT/LOCATION
INDUSTRIES: <sup>1</sup> ASSET MANAGEMENT & CUSTODY ACTIVITIES <sup>2</sup> ROAD TRANSPORTATION AND <sup>3</sup> AIR FREIGHT & LOGISTICS			
<b>Financial balance, capital allocation and business expansion</b>			
<b>Incorporation of Environmental, Social, and Governance Factors in Investment Management &amp; Advisory<sup>1</sup></b>	FN-AC-410a.2	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment and/or wealth management processes and strategies	44, 51, 63
<b>Corporate governance, ethics and transparency</b>			
<b>Business Ethics<sup>1</sup></b>	FN-AC-510a.1	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behavior, market manipulation, malpractice, or other related financial industry laws or regulations	There were no records of monetary losses as a result of legal proceedings associated with fraud, insider trading, antitrust and anticompetitive behavior, market manipulation, malpractice or other related financial industry laws or regulation over the last three years.
	FN-AC-510a.2	Description of whistleblower policies and procedures	71, 74
<b>Respect for diversity and human rights</b>			
<b>Activity Metrics<sup>2</sup></b>	TR-RO-000.C	Number of employees, number of truck drivers	145
<b>Positive impact on communities and the entire value chain</b>			
<b>Driver Working Conditions<sup>2</sup></b>	TR-RO-320a.3	Description of approach to managing shortterm and long-term driver health risks	87

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

[GRI Content Index](#)

SASB TOPIC	CODE	ACCOUNTING METRICS	COMENT/LOCATION
<b>Climate strategy and environmental management</b>			
<b>Greenhouse Gas Emissions<sup>2 3</sup></b>	TR-RO-110a.1 / TR-AF-110a.1	Gross global Scope 1 emissions	155-158
	TR-RO-110a.2 / TR-AF-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	35, 107
	TR-RO-110a.3 / TR-AF-110a.3	(1) Total fuel consumed, (2) percentage natural gas, (3) percentage renewable	153, 154
<b>Air Quality<sup>2 3</sup></b>	TR-RO-120a.1 / TR-AF-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2 O), (2) SOx, and (3) particulate matter (PM10)	160

About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

[GRI Content Index](#)

# Additional content index

INDICATOR	LOCATION
Length of stay of Board Members	121
Remuneration of the CEO and other statutory directors	62
Earnings before interest and taxes - EBIT	118
Contribution to organizations	70
Other financial contributions	70
Wage gap	146
Satisfaction Measurement (NPS)	152
Certifications	122
Return on environmental investments	110
Fines on environmental issues	110

About the Integrated Annual Report

Message from the Management

SIMPAN Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

[GRI Content Index](#)



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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  
**Simpar S.A.**  
São Paulo - SP

### **Introduction**

We were engaged by SIMPAR S.A. (the "Company" or "SIMPAR") to present our limited assurance report on the non-financial information included in SIMPAR'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 Simpar 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.



### **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:

- a. 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;
- b. understanding the calculation method and procedures followed for compiling indicators by inquiring the managers in charge of gathering information;
- c. 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).



### **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 SIMPAR 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



# Credits and corporate information

## COORDINATING AREAS

Sustainability, Corporate Communication and Investor Relations

## GRI CONSULTING

Walk4Good

## WRITING, EDITING, AND PROOFREADING

KMZ Conteúdo

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## PHOTOS

Marcos Muzzi / SIMPAR Collection / Disclosure

## TRANSLATION

TGA Translations

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About the Integrated Annual Report

Message from the Management

SIMPAR Group

Highlights 2023

Intellectual and Reputational Capital

Human Capital

Social and Relationship Capital

Natural Capital

Financial Capital

Annexes

GRI Content Index