



ESG Report • 2023

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Message from **the Board of Directors**

Since its founding in 1995, JWM Soluções Logísticas has been paving the way for excellence in the Brazilian logistics sector. What began as a family business with solid roots in values such as ethics, commitment and innovation, has evolved over the years to become a reference in integrated logistics solutions, always maintaining its essence of serving with quality and generating value for all involved. Our goal has always been to offer customized and high-performance logistics solutions, supporting the development of strategic sectors of the Brazilian economy.

We operate in essential segments, such as the chemical and petrochemical industry, automotive, aviation, energy and infrastructure. Throughout our trajectory, the ability to adapt our operations to the needs of each client has been one of our competitive advan-

tages, allowing JWM to continue to deliver consistent and sustainable results, even in scenarios of constant transformation.

In 2023, we celebrate a year of important achievements and continuous transformation. We expanded our physical infrastructure and renewed our fleet, now with vehicles powered by natural gas and electricity, aligning ourselves with sustainable mobility and emissions reduction practices. At the same time, we introduced new technologies to improve operational efficiency, in addition to expanding our business lines. We reinforced our brand through a strategic rebranding, which reflects our position as one of the main logistics operators in Brazil.

Our commitment to governance and sustainability was also reinforced in 2023. We implemented new international safety and environmental standards and became a signatory to the UN Global Compact. We chose 8 Sustainable Development Goals (SDGs) as the basis for our commitment to society and the environment, ensuring that each action taken by JWM directly contributes to a more sustainable future.

Stakeholder management continues to be one of the central pillars of our strategy. From our partners to our employees, customers, suppliers and the community in general, each stakeholder plays a crucial role in our journey. We maintain a transparent and collaborative dialogue, ensuring that all our decisions reflect the interests of our stakeholders. In 2023, we strengthened our governance by creating sustainability forums and specialized and independent committees, which reinforce transparency and accountability in our operations. In addition, we improved our compliance processes by implementing an independent reporting

channel, ensuring that all irregularities are treated confidentially, impartially and fairly.

Our culture of valuing human capital was also recognized with the Great Place to Work (GPTW) certification, which demonstrates our commitment to creating a collaborative and innovative work environment. We believe that JWM's success is directly linked to the well-being and engagement of our employees, and this achievement reinforces our mission to grow together with our team.

Looking to the future, we remain committed to sustainable growth, technological innovation and process digitalization. We plan to expand our operations into new sectors of the economy, always guided by the principles of solid governance and sustainable best practices. JWM Soluções Logísticas is ready to continue generating value for our stakeholders and contribute to a prosperous and more sustainable future.





The Report



**We welcome you to
the first ESG Practices
Report from JWM
Soluções Logísticas!**

This Report is part of the growing commitment that JWM has made to environmental, social and governance (ESG) issues in recent years.

We are increasingly aware of our role as agents of change and the different ways to promote a more resilient, sustainable and equitable future.

Therefore, this Report was structured following the content guidelines of the Sustainability Accounting Standards Board (SASB), which lists fundamental requirements for companies seeking to disclose their sustainability actions.

We believe that we can contribute to the achievement of the Sustainable Development Goals (SDGs) in Brazil and, therefore, the actions described in this report are related to SDG targets.

We are also signatories to the United Nations (UN) Global Compact, the largest corporate sustainability initiative in the world. Thus, each contribution is illustrated with icons corresponding to each SDG and the principles of the Global Compact.

The information in this Report covers the period from January 1 to December 31, 2023, in line with JWM's accounting period and financial statements. We understand that the document will be important for our transparency, accountability, risk and opportunity management, as well as compliance verification and continuous improvement.

In addition to the actions that will be listed, JWM intends to further strengthen its commitment to ESG practices, highlighting the following initiatives: Integration of Sustainable Practices throughout the Supply Chain, Investment in Clean Technologies, Expansion of Social Programs, Education and Employee Engagement, and Strategic Partnerships for Innovation.

Questions regarding this report can be sent to:

qualidade@jwmlogistica.com.br

We are excited about this first edition and wish everyone **an excellent read!**



SASB standards identify sustainability-related risks and opportunities, helping investors make informed decisions.

SUSTAINABLE DEVELOPMENT GOALS



The Sustainable Development Goals (SDGs) form a global agenda composed of 17 goals and 169 targets, which aim to promote sustainable development in an integrated and systemic manner. This agenda covers areas such as reducing inequalities, food security, health, education, energy, water and sanitation, and inclusive economic growth, among others. This report details practices related to the SDGs, highlighting our commitment and responsibility to adopt more sustainable and resilient actions.



Highlights in 2023



34%

growth in annual
revenue compared
to 2022



495.2 million tons transported

283.7 million tons more
compared to 2022



Renewal of NBR
ISO 14001:2015
ISO 9001:2015
certifications
and part of the
ISO 45001:2018



Adherence to the UN
Global Compact



39%

of board positions are held
by **women**



Preparation of the first
**Gas Inventory
(GHG)**



GPTW
Certification



**Top of Mind in
Transportation**
award in the ESG category



**Sustainable
Partnership**
Program

UN Global Compact

The United Nations Global Compact (UN) is the world's largest corporate sustainability initiative. Adherence to the Compact is voluntary and committed companies undertake to implement principles and measures to achieve the SDGs.

JWM has committed to 8 of the 17 SDGs:



Promote the health and well-being of employees through occupational health and safety programs.



Ensure equal opportunities and promote an inclusive work environment free from gender discrimination.



Implement efficient and sustainable energy solutions to reduce environmental impact.



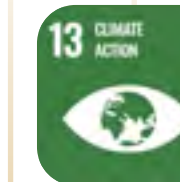
Provide fair working conditions and promote the economic growth and development of the company and its employees.



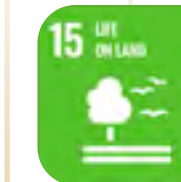
Invest in innovative technologies and processes to improve the efficiency and sustainability of logistics operations.



Reduce waste and adopt responsible consumption practices in all company operations.



Adopt practices to reduce the carbon footprint and minimize the impact of operations on the climate.



Implement initiatives to protect and restore terrestrial ecosystems and promote sustainable management of natural resources.



Global Compact and **impact on SDGs**



Governance

Corporate Governance Policy



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

Global Compact Anti-Corruption

Principle 10: Businesses should combat corruption in all its forms, including extortion and bribery.



Governance

Inclusion of women in the sector



Goal 5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.

Global Compact Labor

Principle 6: Businesses shall eliminate discrimination in employment and occupation.



Governance

Skills Development and Training



Goal 8.3 Promote development-oriented policies that support productive activities, decent employment generation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro, small and medium-sized enterprises, including through access to financial services

Global Compact Labor

Principle 3: Businesses should support freedom of association and the effective recognition of the right to collective bargaining.



Governance

Mapping of internal processes



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

Global Compact Anti-Corruption

Principle 10: Businesses should combat corruption in all its forms, including extortion and bribery.



Governance

Emergency Management



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

Global Compact Anti-Corruption

Principle 10: Businesses should combat corruption in all its forms, including extortion and bribery.



Governance

Detection and Correction of Non-Conformities



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

Global Compact Anti-Corruption

Principle 10: Businesses should combat corruption in all its forms, including extortion and bribery.



Governance

Control Procedure for Products and Services provided externally



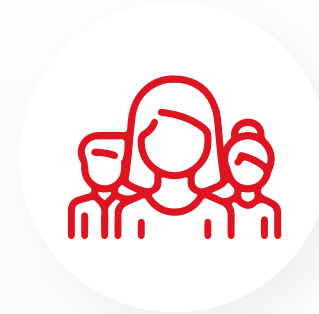
Goal 12.4 By 2020, achieve environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil, to minimize their negative impacts on human health and the environment.

Goal 12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and integrate sustainability information into their reporting cycle.

Global Compact Environment

Principle 7: Businesses should take a precautionary approach to environmental challenges.

Principle 8: Businesses should develop initiatives to promote greater environmental responsibility.



Social

Fair Wages Policy



Goal 5.1 End all forms of discrimination against all women and girls everywhere.

Goal 5.c Adopt and strengthen strong policies and enforceable legislation to promote gender equality and the empowerment of all women and girls at all levels.



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



Goal 8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular migrant women, and people in precarious employment.



Goal 10.4 Adopt policies, especially tax, wage and social protection policies, and progressively achieve greater equality.

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

Global Compact Labor

Principle 6: Businesses shall eliminate discrimination in employment and occupation.



Social

Diversity and Inclusion Policy



Goal 5.1 End all forms of discrimination against all women and girls everywhere.



Goal 5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.



Goal 8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular migrant women, and people in precarious employment.

Goal 10.2 By 2030, empower and promote the social, economic and political inclusion of all, regardless of age, gender, disability, race, ethnicity, national origin, religion, economic or other status.

Goal 10.3 Ensure equal opportunities and reduce inequalities of outcome, including through the elimination of discriminatory laws, policies and practices and promote appropriate legislation, policies and actions in this regard.

Global Compact Labor

Principle 6: Businesses shall eliminate discrimination in employment and occupation.



Social

Labor Practices and Human Rights Policy



Goal 8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular migrant women, and people in precarious employment.

Global Compact Human Rights

Principle 1: Businesses should support and respect the protection of internationally recognized human rights.

Principle 4: Eliminate all forms of forced and compulsory labor. This is crucial to ensure that workers in precarious situations, including migrants, are not exploited or subjected to inhumane conditions.



Social

Risk Management and Health Promotion



Goal 3.6 By 2020, halve global road deaths and injuries.

Goal 3.d Strengthen the capacity of all countries, particularly developing countries, for early warning, risk reduction and management of national and global health risks.

Global Compact Human Rights

Principle 1: Businesses should support and respect the protection of internationally recognized human rights.



Social

Adherence to the Na Mão Certa Program



Goal 8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and ensure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms.

Global Compact Labor

Principle 4: Eliminate all forms of forced and compulsory labor. This is crucial to ensure that workers in precarious situations, including migrants, are not exploited or subjected to inhumane conditions.



Environmental

Environmental impact assessment



Goal 11.6 By 2030, reduce the per capita negative environmental impact of cities, including by paying special attention to air quality, municipal and other waste management.



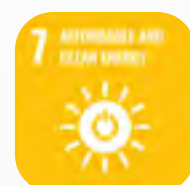
Goal 12.4 By 2020, achieve environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil, to minimize their negative impacts on human health and the environment.

Global Compact Environment

Principle 7: Businesses should take a precautionary approach to environmental challenges.



Environmental Sustainable Partnership Program



Goal 7.3 Double the global rate of improvement in energy efficiency by 2030.



Goal 11.4 Strengthen efforts to protect and safeguard the world's cultural and natural heritage.



Goal 12.2 By 2030, achieve sustainable management and efficient use of natural resources.



Goal 12.4 By 2020, achieve environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil, to minimize their negative impacts on human health and the environment.

Goal 12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and integrate sustainability information into their reporting cycle.

Goal 13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.

Global Compact Environment

Principle 7: Businesses should take a precautionary approach to environmental challenges.

Principle 8: Businesses should develop initiatives to promote greater environmental responsibility.

Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies.



Environmental Tree planting



Goal 15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation.

Global Compact Environment

Principle 8: Businesses should develop initiatives to promote greater environmental responsibility.



Environmental

Solar energy panels in the administrative building



Goal 7.2 Substantially increase the share of renewable energy in the global energy mix by 2030.

Global Compact Environment

Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies.



Environmental

Solid Waste Management Plan



Goal 12.4 By 2020, achieve environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil, to minimize their negative impacts on human health and the environment.

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

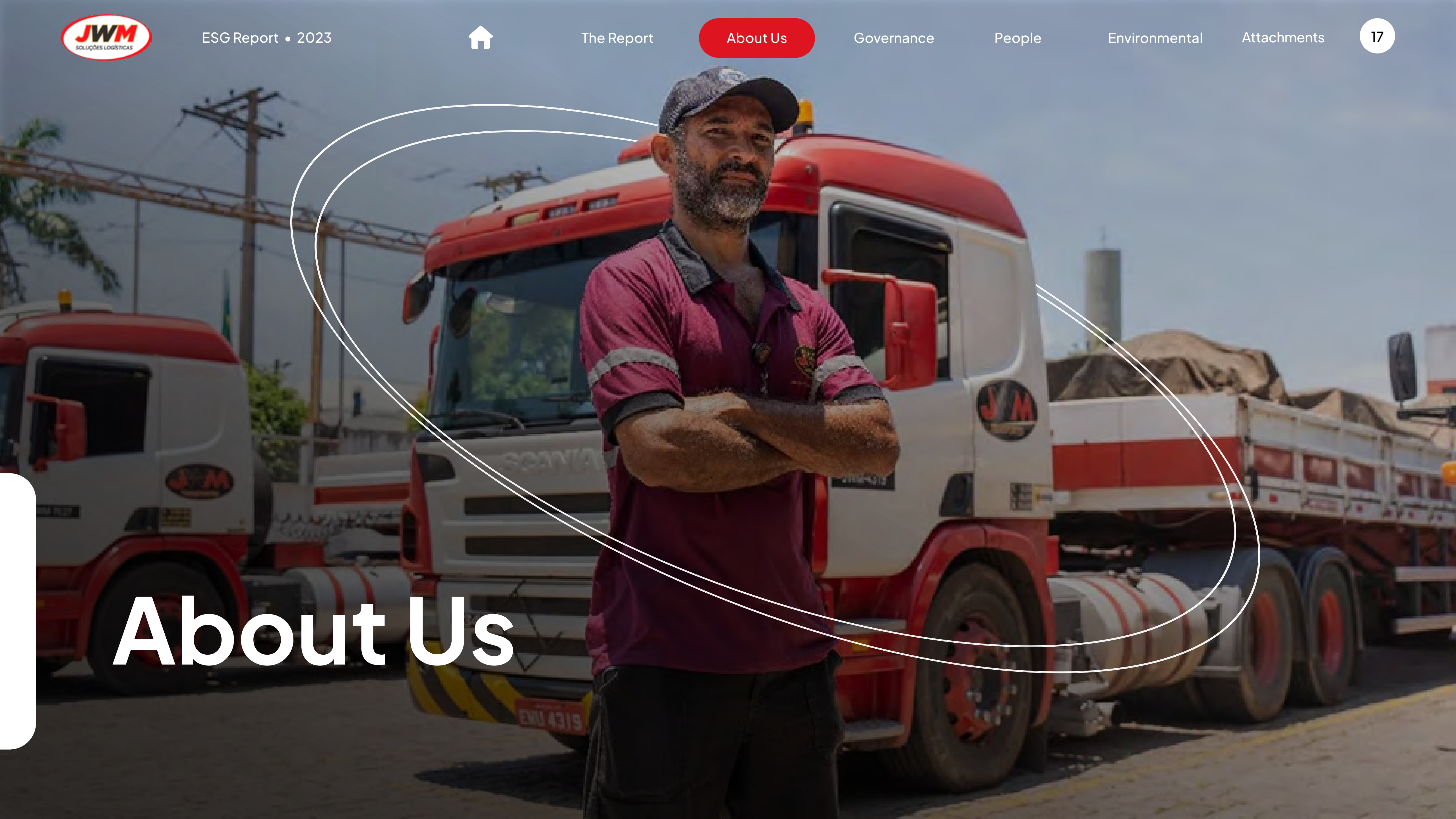
Global Compact Environment

Principle 7: Businesses should take a precautionary approach to environmental challenges.

Principle 8: Businesses should develop initiatives to promote greater environmental responsibility.

Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies.





About Us

JWM - Soluções Logísticas

JWM Soluções Logísticas Ltda is a company that, since 1995, believes that excellence lies in integrating all elements of a logistics chain.

Our main activities are road freight transport, general warehousing and organization of transport logistics. We serve clients in a wide range of segments, such as the chemical and petrochemical industry, automotive industry, aviation, energy, steel, infrastructure, mining, oil and gas, pulp and paper, and water and effluent treatment.

By offering personalized services to each client, we seek to facilitate logistics and transform each link in the supply chain into an opportunity to make a difference.



We understand that each delivery is a step towards a more conscious and sustainable future.

Business name: JWM SOLUÇÕES LOGÍSTICAS

CNPJ: 00.909.998/0001-41

Business line: road freight transport and storage of general products

Location: Guarulhos - São Paulo

Address: Rod. Presidente Dutra 8320 Km 228 ANNEX 8280

ZIP Code: 07034-010 - Várzea do Palácio

Values and Culture



Mission

Offer high-performance logistics solutions, collaborating with our clients' logistics chain and contributing to the development of our country.



Vision

To be recognized as the best logistics operator in the market through our proposed logistics solutions and the excellence of the services provided.



Values

Customer Excellence: We aim to offer services that not only meet but exceed expectations, going beyond what is expected. Commitment and reliability are our guiding principles for a long-lasting and sustainable relationship with our customers.

Focus on Results: It is through the continuous pursuit of the best performance that we achieve our goals, both for our customers and for society.

Organization: We are prepared to provide new services at all times, and we aim to always improve our processes through an effective management system.

Ethics and Integrity: These are our fundamental values, present since our foundation, that guide all our decisions.

Professionalism: We value impartiality and the fulfillment of collective goals over personal goals.

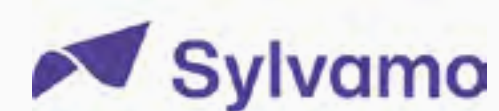
Teamwork: Collaboration, unity, mutual assistance and a systemic vision within the work environment.

Objectivity: Providing agility and efficiency through objectivity.

Innovation and Technology: Achieving safety, speed and trust through technologies and innovations available to the segment.

Our performance

With its administrative headquarters in the city of Guarulhos, in São Paulo, JWM operates throughout the country. Dozens of companies trust our work.



In 2023, we had:

+10
economic sectors served

+495 thousand
tons transported

+23 billion
reais in goods transported

How we generate value

**The link that makes all the
difference in your logistics chain.**

With a large area of 68,000 m², our facilities include dedicated areas for storage and handling of cargo, spacious parking lots, a modern administrative building, specialized areas for control and operational support, as well as a control tower.

Of these 68,000 m², 28,000 m² are covered area (20,000 m² of warehouse and 8,000 m² of administrative building) and 40,000 m² of outdoor area.

Our dynamic control tower allows us to anticipate challenges and adapt to exceed our customers' expectations.

We also have a diversified fleet, including electric and natural gas-powered vehicles, monitored by satellite 24 hours a day, 7 days a week.

We stand out by offering complete logistics, from the study of the operation, through full-time monitoring, to after-sales support. We always seek to offer efficiency, precision and satisfaction in all stages of the logistics process, being the link that makes all the difference in our clients' logistics chain.



Main solutions

JWM seeks to provide services distributed throughout the logistics chain, which include everything from supply lines, internal movement, special transport, distribution of chemical products, the aeronautical sector, dedicated operations, and even storage and logistics management.

We operate in different segments:

Cargo transportation
[full load (FTL), indivisible (ODC) and sensitive];

Port and airport operations
(DTA / DI / DE);

Transportation of dangerous goods;

Transportation of aeronautical materials;

Multimodal transport;

Cargo handling and storage services;

In-house logistics services and
logistics management;

Inbound and outbound;

Equipment rental;

Dedicated operations;

Urban distribution.



Our fleet

To meet the different needs and demands of our customers, we have a diversified, modern and 100% monitored fleet.

We have four-wheel drive trucks, trailers, sustainable vehicles (powered by natural gas and electricity) and utility vehicles.



JWM's differentials

As a result of our commitment to the pursuit of quality and excellence in logistics, we have advantages that position us uniquely in the market, **namely**:

Control tower;

Dedicated and specialized cells to serve each segment;

Team for service based on an Integrated System;

Daily communications about each operation and constant positioning;

Logistics integration;

ESG practices aligned with the basis of our business;

Warehouse with insurance policy;

New and diversified vehicles, with a qualified team responsible for transportation;

Adoption of performance indicators to serve each customer in a unique way.



24/7 Control Tower

The Control Tower is a logistics integration and intelligence center, which aims to improve the logistics efficiency of operations through visual management, real-time information and agility in resolving demands.

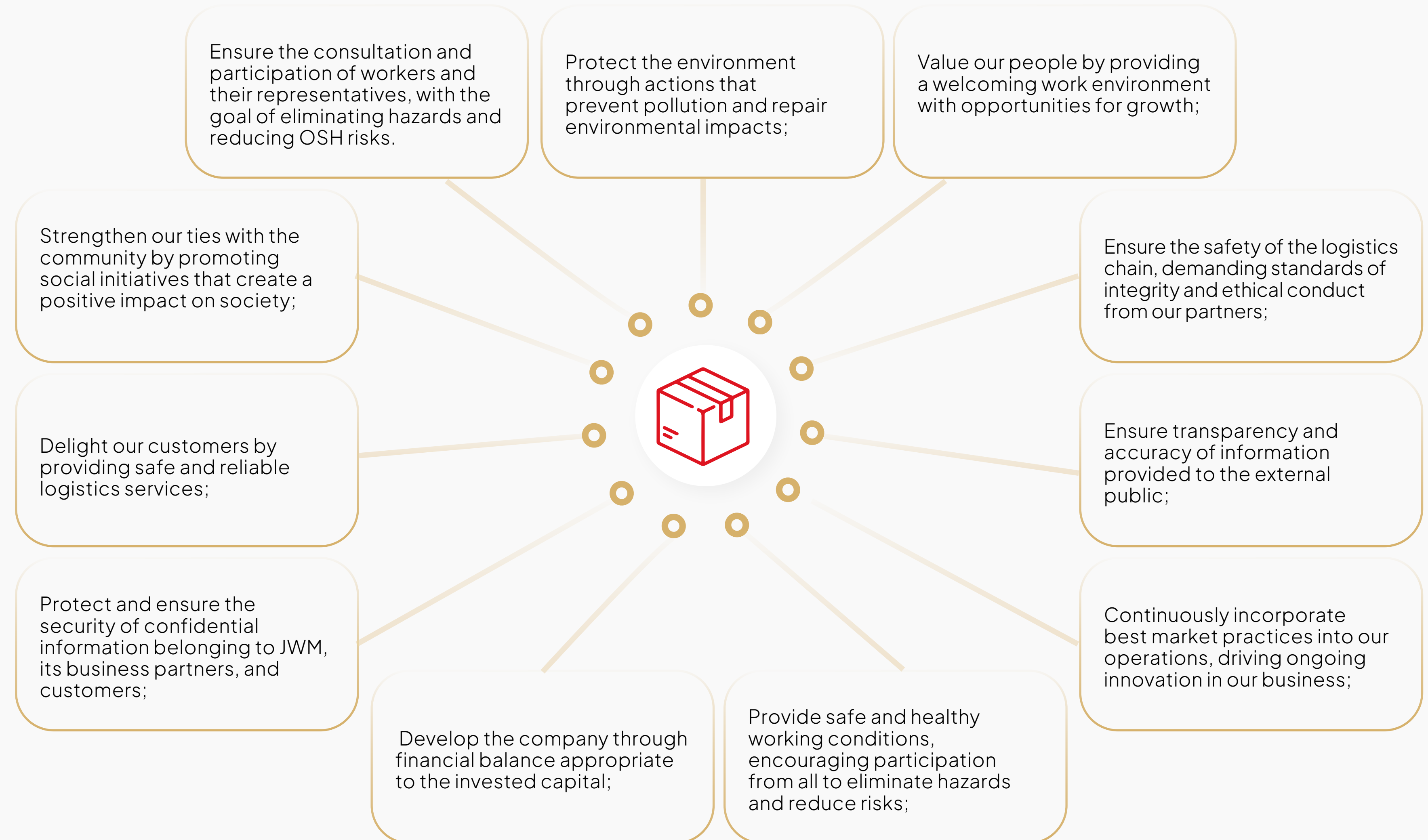
Our vehicles have a hybrid module tracker (Satellite/GSM), with a telemetry system that obtains information directly from the vehicle's CAN (Controller Area Network) bus.

Management is carried out visually within the Tower and via a mobile app, at any time and place.

Integrated Management Policy

In addition to these aspects, we have an Integrated Management Policy, based on the pillars of Health and Safety, Environment, Quality, Well-being, Social Responsibility and Finance.

This policy establishes principles for our actions and promotes a continuous search for improvements.



Sustainability present in daily actions

Daily, we also adopt sustainability practices and initiatives that are part of the core of our activities. We are also committed to the principles of the UN Global Compact, the largest corporate sustainability initiative in the world, which include Human Rights, Labor Rights, Environmental Protection and Anti-Corruption.

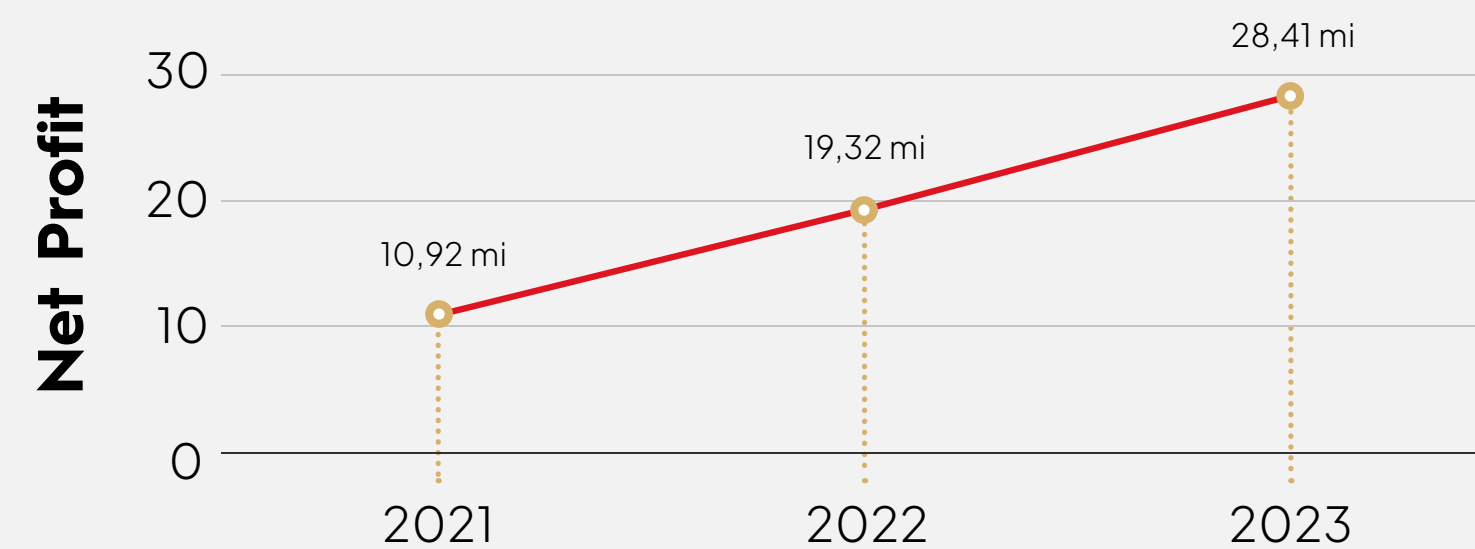
When it comes to the main sustainability practices in our day-to-day activities, we highlight: Efficient Resource Management, Waste Reduction and Management, Employee Engagement and Education, Innovation and Green Technology, in addition to Performance Monitoring and Reporting.

Throughout this Report, we will address each of them in detail.



Results in 2023

Description	2021	2022	2023
Operating revenues	48,65 mi	70,85 mi	96,20 mi
Net revenue	41,94 mi	61,08 mi	82,06 mi
Operating costs	23,99 mi	31,04 mi	40,61 mi
Operating expenses	5,37 mi	8,21 mi	13,39 mi
Net profit	10,92 mi	19,32 mi	28,41 mi



Recognitions and Certifications

In 2023, the **ISO 14001** Environmental Management and **ISO 9001** Quality Management certifications were renewed.

We received the “**Selo Verde**” (Green Seal) from the Journal do Meio Ambiente do Estado de São Paulo and the **Top of Mind Award**, which recognized JWM as a company aligned with the ESG agenda.

We also joined the **Na Mão Certa Program**, promoted by Childhood Brasil, which aims to combat the abuse and sexual exploitation of children and adolescents.

In early 2024, we received **ISO 45001** certification for the Occupational Health and Safety Management System, in addition to the **Great Place to Work** (GPTW) certification, reaffirming our commitment to promoting a safe and well-being environment for our employees.

Our licenses, certificates and awards





Governance

Governance Structure

JWM is made up of a governance structure, composed of the Board of Directors and Executive Board, which is divided into:

Commercial and logistics department;

Operations department;

Legal department and Human Resources department;

Administrative and financial department.



The **Executive Board** is made up of family members and is responsible for managing the company and implementing the strategies approved by the Board of Directors. As such, it is responsible for aligning daily operations with the company's long-term vision.

The **Board of Directors** is the main supervisory body. It is responsible for defining and approving corporate strategies, supervising the Executive Director and ensuring that decisions are in line with the interests of stakeholders.

Both the Board of Directors and the Executive Board are responsible for formulating the policies and strategies that guide JWM's operations, including sustainability, social responsibility and regulatory compliance policies.



Tax management with validation by external consultants

External consultants ensure compliance with tax laws and regulations. In addition, they identify opportunities for tax optimization and tax reduction, reducing the risk of penalties and offering expertise in tax practices and planning.

Every six months, the executive board reports to the Board on the organization's impacts. Annually, the Board of Directors reviews the impact management processes and assesses the effectiveness of internal policies. The body is also responsible for reviewing and approving all of JWM's financial and non-financial information before disclosure.



Stakeholders have a direct relationship with our governance structure, so we identify the needs of each one and the actions necessary to meet their expectations. Our stakeholders include partners, customers, external suppliers, regulatory bodies, governmental and non-governmental bodies, employees and the community.

JWM Stakeholders

Corporate Governance Policy



JWM has a **Corporate Governance Policy** that establishes the company's processes, bodies and internal structures. It is through this Policy that we ensure transparency, responsibility, equity and sustainability in all our corporate decisions.

The Policy includes topics such as: the processes for appointing and selecting board members; the functions and responsibilities of governance bodies; determining the needs and expectations of stakeholders; the Information Disclosure Transparency Policy; Corporate Governance Committees; the Code of Ethics and Conduct; and Risk Management.

Selection and appointment to the highest governance body



The Boards are our highest governance body, which is why we value candidates who are 100% committed to ethics, integrity, innovation and excellence.

Competence, diversity and independence are characteristics of the Board members. Therefore, the selection is made in a rigorous, impartial manner and aligned with the institution's strategic objectives.



Technical Competence: knowledge and skills for the activities and decisions of the Council.



Relevant Experience: background that allows for offering effective guidance and dealing with the impacts of the organization.



Integrity and Alignment with Values: ethics and social responsibility in every action.



Diversity: promoting diversity of gender, ethnicity, age and experience, strengthening the company's capacity for innovation.



Independence: impartial decisions without the influence of private interests.

First, each candidate's CV and professional background are analyzed, including academic qualifications, technical skills, leadership history and proven track record in strategic areas of JWM.

Preliminary interviews are then conducted and detailed interviews are subsequently conducted with the **Nomination Committee** to assess compatibility with JWM's values and culture, as well as problem-solving and risk management skills.

Reference Checks and Due Diligence are also performed to avoid any conflicts of interest and ensure integrity and transparency in the process. During the nomination stage, JWM values the opinions of stakeholders, including interest groups, with the aim of ensuring plurality and ensuring that strategic decisions are representative.

Once candidates have been approved and nominated, the team moves on to the integration and training process, which ensures that new members are aligned to fulfill their roles from the outset.

Diversity and Inclusion of women in the sector



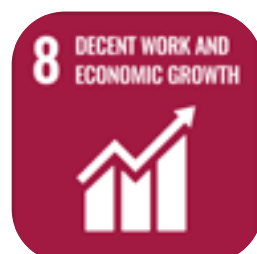
With a board of directors comprised of 40% women and nearly half of them leading across multiple sectors, JWM is constantly working to promote inclusion.

We aim to bring women into the fold not only in the administrative sector, but also in the management of our equipment.

We are committed to promoting diversity and gender equality across all our operations, creating a more inclusive and equitable work environment.



Skills Development and Training



JWM is committed to developing the highest governance body. To this end, it provides **continuing education** for members of the Board of Directors through training programs in areas such as sustainability, innovation, and governance itself.

We also hold workshops and seminars to ensure that the Board and Executive Board are always up to date on market practices and new regulations. This ensures that they are prepared to face emerging challenges and develop actions for sustainable development.

Assessment by the highest governance body



The Board of Directors is evaluated every two years through feedback from internal and external stakeholders. The evaluation is independent and seeks to ensure an objective analysis of the Board's effectiveness.

The results of the evaluations are used to implement improvements in governance practices and decision-making processes.

Remuneration of the highest positions



At JWM, we adopt a remuneration system that seeks to balance market competitiveness and the company's financial sustainability.

The remuneration of partners and senior executives is predominantly fixed and reviewed periodically. In addition to fixed remuneration, we are studying and developing a variable remuneration system that seeks to reward the individual and collective performance of employees.

We are also considering implementing bonus and incentive policies for strategic positions, which will be in line with the market and the company's needs.

In turn, we are also analyzing the possibilities of incorporating clawback clauses, especially when there is no alignment with the expectations for the position and/or unethical practices occur.

When necessary, termination payments follow current regulations. In cases of senior management, depending on the length of service and contribution to the company, it is possible to offer differentiated termination payments.

In addition, JWM offers benefit packages that include a retirement plan and life insurance, which covers disability or death situations, ensuring financial protection for the families of our executives.

These benefits include health insurance, food vouchers, transportation assistance and well-being programs.

Corporate Governance Committees



Committees are groups formed by members of the Board of Directors and, in some cases, by company employees and external experts.

Each committee is responsible for evaluating and monitoring company practices and policies, ensuring that JWM operates ethically, transparently and in line with strategic objectives. Committees are essential for decision-making, strengthening governance and protecting the interests of shareholders and stakeholders.

Each committee has a defined mandate with pre-established objectives, responsibilities and evaluation criteria. Members are appointed based on criteria of competence, experience, diversity and alignment with JWM.

JWM's Main Committees

Audit and Compliance Committee

Responsible for ensuring compliance with regulatory legal standards.

Finance Committee

Oversees financial activities and ensures that decisions are aligned with the company's long-term objectives.

Sustainability Committee

Promotes ESG actions and ensures that the company operates responsibly, minimizing its negative impacts and enhancing positive impacts on society and the environment.

Safety Committee

Ensures the protection of employees, facilities and company operations, strengthening a culture of safety throughout JWM.

Ethics and Compliance Committee

Promotes and monitors adherence to the company's ethical principles. It investigates major violations and ensures the highest standards of integrity in operations and relationships.

Strategy Committee

Plays an essential role in developing and reviewing the organization's strategic guidelines. It analyzes market trends, growth opportunities and formulates plans to ensure that the company remains competitive and adaptable in an ever-changing business environment.

Employee Consultation and Participation Procedure (PRO1012)

Coordinated by the Safety Committee, this procedure aims to involve and communicate with the team in the planning, implementation and evaluation of the Occupational Health and Safety Management System.

JWM employees have access to a standard form to report compliments and complaints and can also leave suggestions and criticisms in the box located at reception. It is also possible to contact the ombudsman by email.

On a weekly basis, the Committee is responsible for collecting and handling occurrences from the suggestion box and discussing the issues reported in its meetings.



Importance of the Board of Directors and Committees

- Improves corporate governance through supervision and strategic decision-making;
- Promotes transparency and trust;
- Ensures alignment with socio-environmental responsibility actions;
- Ensures compliance with regulations and best market practices.



Process Mapping



In line with the responsibility embedded in our mission and the importance given to ensuring excellence and correct execution of our actions, we have mapped and formalized all of our processes.

This mapping includes:

Inputs and outputs, with resources and information;

The steps of each activity;

The people responsible for the activity;

Interfaces with other processes.

Indicators for evaluating processes;

The process mapping matrix was created in 2018 and has been continuously updated since then.



Strategic Planning and Emergency Management



JWM has a **Strategic Plan** that is reviewed every six months and guides the actions of the company's different sectors. When it comes to sustainability-related objectives, we list short, medium and long-term goals.

Short term

Institutionalization of ESG Reports and implementation of Greenhouse Gas Inventory.

Medium term

Development of an action plan to advance the SDGs and select one or more UN Global Compact projects to implement within the company. Additionally, we seek to strengthen the Carbon Footprint Offset Project (PLVB Program).

Long term

Expansion of the fleet of electric and natural gas-powered vehicles in new operations with fixed contracts, rainwater harvesting, recycling of materials and incentives for volunteering.

Emergency plans

In addition to strategic planning, JWM has emergency plans to act in cases of accidents and negative impacts on operations.

The **Internal Emergency Plan** aims to provide guidance on the first actions to be taken and the human and material resources available in the event of an emergency. Based on the standards ABNT NBR 15219 - Procedures in Case of Emergency; IT 17/2019 Fire Department - SP - Fire Brigade and ABNT NBR ISO 45001:2018 - Occupational Health and Safety Management System, the plan contains the emergency flow according to each scenario, including: fires, work accidents, health problems, accidents at height, with electricity or handling of dangerous products.

In turn, the **External Emergency Plan** formalizes the forwarding of actions in external and crisis emergencies, such as accidents with chemical products and customer components. The specialized company AMBIPAR RESPONSE S.A receives notification of the accident and proceeds with the actions and materials to respond to the occurrence.

Ethics and Integrity



To complement the Corporate Governance Policy, which establishes and lists mechanisms to guarantee the effectiveness and transparency of administrative and supervisory processes and bodies, we also have the **Code of Ethics and Conduct**.

Code of Ethics and Conduct



JWM's Code of Ethics and Conduct applies to all its administrators, employees, interns, trainees, service providers, suppliers and partners in general.

Our Code is presented to each new employee whenever new employees join. The Code is an instrument that aims to ensure fair and dignified treatment, without discrimination of any kind, containing behavioral and responsibility guidelines.

Access our Code of Ethics and Conduct:





General guidelines

These are company guidelines that must be incorporated into each procedure and activity, without exception:

Compliance with laws and regulations: it is the duty of all employees and third parties to know and comply with the regulations and policies applicable to the company.

Human Rights: all people who interact with JWM must respect human rights, regardless of race, gender, sexual orientation, social class, nationality, ethnicity, language, religion, political/union affiliation, disability or any other characteristic.

Labor relations:

- We do not tolerate child labor;
- We do not tolerate slave labor or conditions analogous to slavery;
- We do not tolerate any type of discrimination and prejudice of any nature. Likewise, we prohibit any type of embarrassment and intimidation in the form of moral or sexual harassment;
- Promotion and defense of equality and labor rights: we demand fair, ethical and respectful treatment of employees. In addition, we provide tools to promote equality and well-being, such as training and qualifications. We are committed to complying with laws that guarantee workers' rights.

Employee conduct: principles are established so that employees perform their work in a respectful manner and in accordance with JWM's mission and values. This includes, but is not limited to, an honest, transparent and respectful attitude inside and outside the company, and taking care of common areas.

Fight against corruption: we do not accept bribes, illicit commissions or any other inappropriate payment. JWM and its employees DO NOT offer money or any other benefit directly, or through third parties, to any government authority or public agent in order to influence decisions or obtain advantages.

Fight Against Corruption



In addition to the guidelines, the Code covers actions aimed at the internal environment, including occupational health and safety, conflicts of interest, information security and intellectual property. In the external environment, the relationship with customers, unions, suppliers, the public sector, competitors, the media, the environment and the community stands out.

In the event of non-compliance with the Code of Ethics and Conduct, disciplinary measures will be applied and the incident will be recorded in the **Reporting Channel**.

The **Audit and Compliance Committee** is primarily responsible for preventing fraud and promoting a culture of transparency and accountability at JWM.

Here, we repudiate any action or omission that constitutes corrupt practices, regardless of their nature.

Therefore, we assume the responsibility of fostering a culture of combating corruption at all levels of the company. This is done through periodic risk assessments, audits, a reporting channel, training, and incentives for the improvement of the people who work with us.

We guide our employees to act in accordance with the Anti-Corruption Law in all their activities and relationships. In addition, we always adopt principles of information transparency, both for audits and for authorities and public bodies.



Importance of the Code of Ethics in Combating Corruption

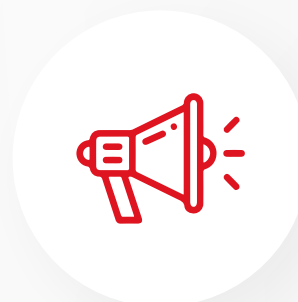
- Promotes integrity through ethical and transparent behavior;
- Establishes guidelines to avoid corrupt and fraudulent practices;
- Ensures compliance with anti-corruption laws and regulations;
- Protects the company's reputation through the commitments made.



The role of internal audits

Audits aim to assess and improve the effectiveness of processes and provide a comprehensive and efficient view of operations. They are important because:

- Identify risks and detect vulnerabilities in processes;
- Ensure that the company complies with standards and regulations;
- Identify areas for improvement;
- Increase transparency through an objective view of operations and internal controls.



Whistleblower Channel

JWM has a Reporting Channel available to internal and external audiences. Through this channel, violations or suspicions of any non-compliance with the provisions of the Code of Ethics and Conduct, current legislation and other internal policies are reported.

This tool allows for transparent, independent and impartial treatment, since it is carried out by an external company: **Contato Seguro**.

Reports can be made anonymously. To track the progress of the report, simply write down and save the protocol number generated when filling out the form.

Access the JWM Reporting Channel, a completely secure and confidential tool:



Transparency policy in the disclosure of information

JWM is committed to the integrity, clarity and accuracy of the information to be disclosed to stakeholders. We have adopted a strict policy on transparency and disclosure of financial and non-financial information.

In addition, we are responsible for disclosing financial information in a clear and accessible manner, in accordance with best corporate governance practices and current regulations. We also disclose our sustainability, governance and other material aspects, including ESG practice reports.

All information can be accessed through the appropriate channels, annual reports and publications on our website. We are committed to maintaining open channels of communication with all stakeholders, including the possibility of holding public meetings and consultations.

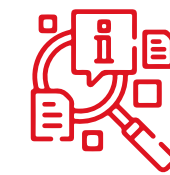
Information Disclosure Policy Principles

Integrity

True, accurate and complete information;

Clarity

clear and understandable information;



Punctuality

Disclosures made within the deadlines established by corporate governance standards and norms;

Equity

We ensure that all stakeholders have access to the same information.



Commitment to Compliance



For us, compliance with laws and regulations is a priority and is reflected in all our operations and decisions.

Compliance Support Experts and Tools

We have experts and tools that ensure full compliance with standards and their updates. To this end, we have a service provision contract with **Amblegis**, a leading company in legislation mapping that offers a comprehensive legislation and compliance services platform.

International Standards and Independent Audits

We adopt international standards for monitoring and managing compliance, which ensure the application of global practices and high-quality standards.

In addition, we periodically submit our processes to independent audits to identify possible deviations and ensure ongoing compliance.

Established Process to Detect and Correct Nonconformities

JWM has a robust process for identifying and correcting non-conformities:

Continuous Monitoring

We constantly monitor applicable legislation, quickly identifying necessary changes as regulations are updated.

Internal Assessment

We conduct periodic assessments to ensure that all departments are in compliance with the standards, recording and analyzing any non-compliance identified.

Corrective Action

When a non-compliance is identified, a specialized team acts immediately to correct the problem and restore compliance.

Training and Qualification

Our employees undergo continuous training, ensuring that everyone is always aligned with current standards and regulations.

This integrated approach to compliance management ensures that JWM Soluções Logísticas operates within the highest ethical and legal standards, reinforcing our commitment to integrity and sustainability at all levels of the organization.



Data Security



In order to protect and safeguard against misuse, loss or leaking of information, JWM has an Information Security Policy, which must be observed by all users of information technology (IT) resources.

The Policy complies with the company's internal policies, the General Information Technology Security Plan, Law No. 13,709/2018 (General Personal Data Protection Law), Law No. 12,846/2013 (Anti-Corruption Law) and labor legislation.

IT users must use the information exclusively for professional purposes and are prohibited from accessing, disclosing, transmitting or storing any inappropriate or discriminatory content that violates

the intellectual property of third parties, is malicious in nature, constitutes spam, or is intended to invade other devices and interrupt telematic or public utility services.

The Policy includes general provisions for the creation of usernames and passwords, official communication channels, correct use of the internet service, administration of the corporate network, handling of workstations, equipment and computer programs, as well as the use of official or JWM-related social media.

In addition, there is a chapter dedicated to the physical protection of information assets, with the aim of safeguarding equipment and servers and promoting the safe disposal of storage media.

There are also protective measures for intangible assets and personal data, based on the principles of the General Data Protection Law (LGPD), including

prohibited practices in the processing of such data.

Information Security Incidents must be reported immediately after their identification or suspicion, by the user, to the Area Manager and the IT Sector, formalized through the Reporting Channel. The incident will be categorized as related to hardware or software and prioritized according to its urgency and impact.

If the incident involves the processing of Personal Data, the notification will be forwarded to the Data Processing Officer through the Reporting Channel.

Failure to act or condone any act that violates the Information Security Policy will result in sanctions that may include a warning, unpaid suspension, and, in more serious cases, dismissal for just cause.



Incident Response Plan Involving the Processing of Personal Data

This plan adopts four main steps, which must be carried out simultaneously or in quick succession:

Containment (24 hours): immediate actions to stop, reverse or limit the data leak.

Assessment (12 hours): IT assesses the risk and severity of the incident.

Notification (48 hours): communication to data subjects and national authorities, depending on the scope of the incident.

Review (up to 72 hours): analysis of the incident with strategic decisions to prevent future leaks.

Supply Chain



Our suppliers are occasional service providers, such as: cargo collection, transfer and distribution operations.

In addition, we have administrative suppliers, who supply office materials, hygiene and cleaning products and automotive parts, and sporadic suppliers, who are those with less than five supplies in a 6-month period.

Vehicle maintenance services;

Cargo transportation services (re-dispatch);

Escort services;

Equipment rental services;

Storage services;

Administrative services;

SSMAQ services (health, safety, environment and quality).

At JWM, we carefully evaluate each supplier to ensure that they meet the company's needs and requirements. To this end, we have an Internal Procedure for "Control of Products and Services Provided Externally", in which all suppliers must complete a specific form according to each activity and service.



Control of Externally Provided Products and Services



The purpose of the procedure is to select and contract suppliers that meet JWM's quality and safety requirements, such as:



Vehicle washing and maintenance;



Maintenance of fire-fighting equipment;



Waste receivers;



Occupational health and safety services;



Building maintenance services, among others.

This makes it possible to critically evaluate the service provided and the documentation/license of each supplier. After going through the evaluation system, the supplier is approved, confirming that the company meets the pre-established supply criteria.

To ensure that this process occurs in an organized and thorough manner, the purchasing, maintenance, operations, operational management, budgets, transportation, logistics, contracting, warehouse and quality departments participate in the procedure.

Each of them has responsibilities in the process of selecting, approving, contracting and evaluating suppliers at the end of operations, and may even disqualify them when necessary.

This disqualification involves the number of occurrences in the period of 1 year, so that those who present 3 or more occurrences in the period have their permanence reviewed by the area manager.





SSMAQ service providers

Health, safety, environmental and quality service providers must comply with specific legislation and requirements.

- Tire retreading service provider;
- Hazardous waste receivers;
- Pest control;
- Septic tank cleaning;
- Concierge services;
- Building services;
- Drinking fountain cleaning services;
- Water tank cleaning;
- Occupational Health and Safety reports;
- SPDA report (Atmospheric Discharge Protection System);
- Electrical report (conformity of electrical installations);
- Fire extinguisher recharging and fire hose testing;
- Air conditioning cleaning.

Such documentation and licenses may include: Sintegra registration data; Environmental Operation License; INMETRO Registration; Federal Technical Registry (IBAMA); Health Surveillance permit; sewage certificate (SABESP); city hall permit; certificates for electrical and high-altitude work; technical manager or engineer to monitor activities, among others.

In this way, we ensure that the services provided comply with current laws and regulations and meet the quality levels required by JWM.



Risk Management

Risk identification and assessment include financial, operational, legal, reputational and sustainability-related risks.

The governance body seeks to anticipate and mitigate threats before they materialize, in order to preserve the interests of the company and its stakeholders.

Contingency plans are in place to deal with crises or unexpected events in a transparent and timely manner. These plans are periodically reviewed and tested to ensure the greatest possible effectiveness, reducing exposure to problems and losses.





People

Employees

Employees play an essential role in JWM's activities and procedures. That is why one of our values is teamwork, encouraging an environment of unity, mutual assistance and a systemic vision.

We seek to foster the achievement of each employee's full potential through practices and policies that promote personal and professional development, guarantee human rights, fair and competitive remuneration, safety, well-being, diversity and inclusion.



Compensation and benefits



JWM is committed to adopting practices that promote human rights, equal pay and an environment that promotes employee satisfaction and engagement.

We are constantly seeking improvements and updates in people management practices and in offering benefits to those who strive to fulfill our mission on a daily basis.

Great Place to Work (GPTW) Certification

JWM has been recognized as a GPTW company, with 70% of employees indicating that the company is a great place to work.

The GPTW assessment measures the quality of a company's work environment based on employee satisfaction levels. To do this, people management policies and practices are analyzed and a survey is conducted with employees to gather their perceptions of the work environment.

With the certification, we intend to further improve our work environment, as well as attract and retain new talent.



Fair Wage Policy



As a way of reiterating our responsibility to ensure social justice, appreciation and equal pay for employees, regardless of gender, ethnicity or other factors, we have a Fair Wage Policy.

This policy ensures that employees are paid fairly, allowing them to meet their basic needs and live with dignity. Promoting equal pay, transparency in remuneration criteria and employee participation in defining salary policies are central targets of this standard.

The Fair Wage Policy not only benefits the individual employee, but also contributes to the creation of a fairer, equitable and productive environment.

Internally, salaries are determined according to market data, labor legislation and equity principles. We define a minimum wage that is in line with the employee's needs and the cost of living in the region, respecting the minimum wage established by law. This salary will be adjusted periodically and in line with inflation rates and economic indicators.

In addition, we are committed to eliminating unfair pay gaps based on gender, ethnicity, age, or other characteristics.

We apply review and monitoring methods that include internal reviews and audits to identify and correct any pay gaps.

We also clearly disclose salary ranges and employee benefits, which include health and dental plans, life insurance, and food or meal vouchers. Soon, we will include the creation of different salary ranges based on position, level of experience, and performance evaluation.

How does JWM ensure competitive and fair compensation practices?



Market research: We conduct salary trend analyses to ensure that our compensation is in line with industry standards and similar companies.



Salary benchmarking: We compare our salaries with those offered by companies in the sector, allowing us to offer competitive and attractive packages.



Internal assessments: We periodically review our salary practices to ensure equity among employees.



Adjustments and readjustments: We update salaries based on changes in the market, inflation and other economic factors.

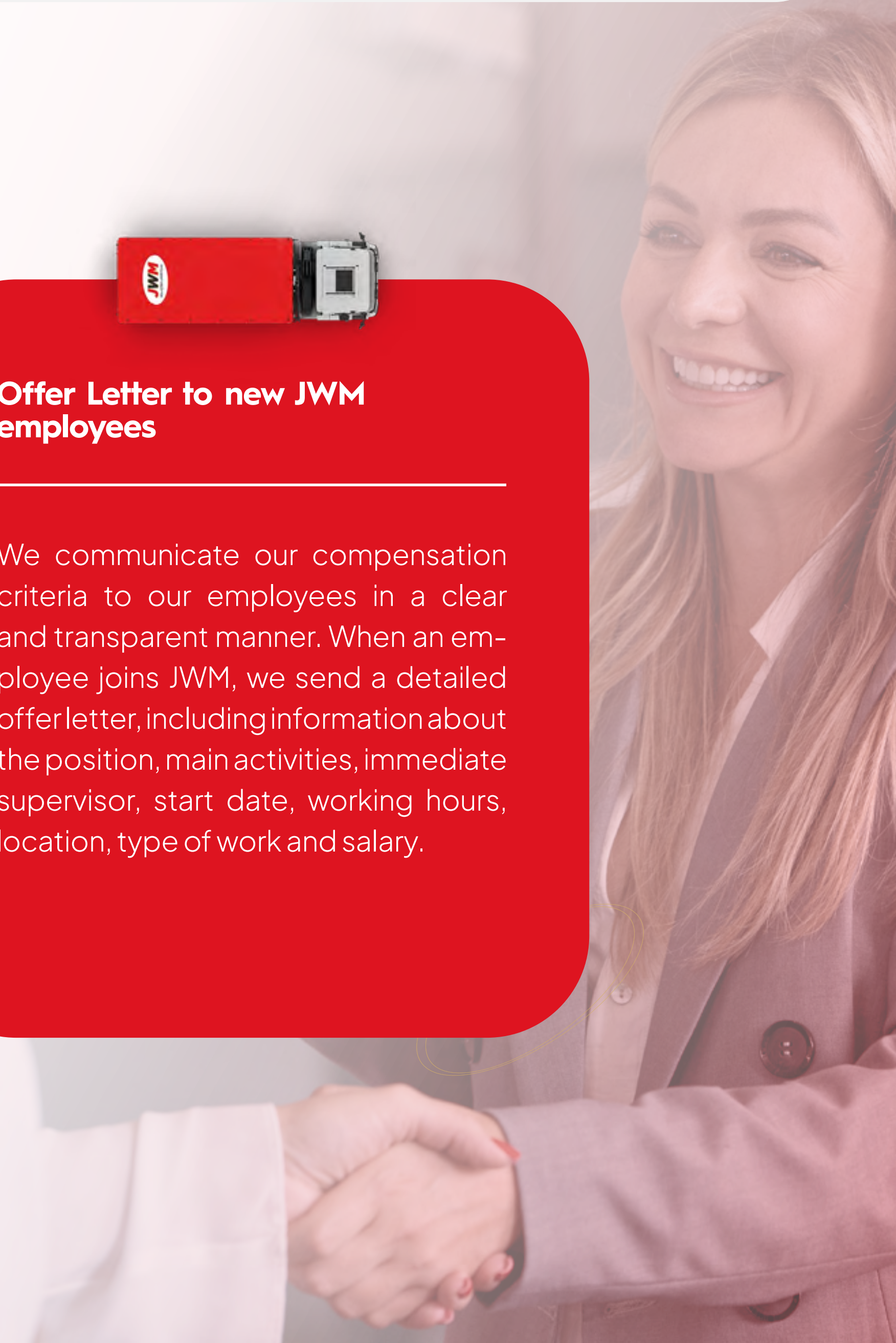


Employee feedback: We collect feedback to adjust our practices to meet the expectations and needs of our employees.



Offer Letter to new JWM employees

We communicate our compensation criteria to our employees in a clear and transparent manner. When an employee joins JWM, we send a detailed offer letter, including information about the position, main activities, immediate supervisor, start date, working hours, location, type of work and salary.



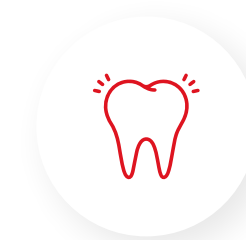
Benefits



Benefits offered by JWM include:



Medical insurance at no cost to the employee and with the possibility of including dependents through payroll deduction;



Dental Insurance at no cost to the employee;



Meal voucher or food voucher;



Transportation voucher;



Fuel allowance for car or motorcycle;



Payment of profit sharing (PLR);



Professional training incentive program (up to 3 days off per year);



Life insurance.

We do not yet have bonuses, but we intend to consider this item in our future Performance Evaluation.

Respect for Human Rights

At JWM, any type of discrimination based on race, color, gender, gender identity, sexual orientation, age, religion, disability, marital status, nationality or any other characteristic protected by law is not tolerated.

Equity, diversity and inclusion

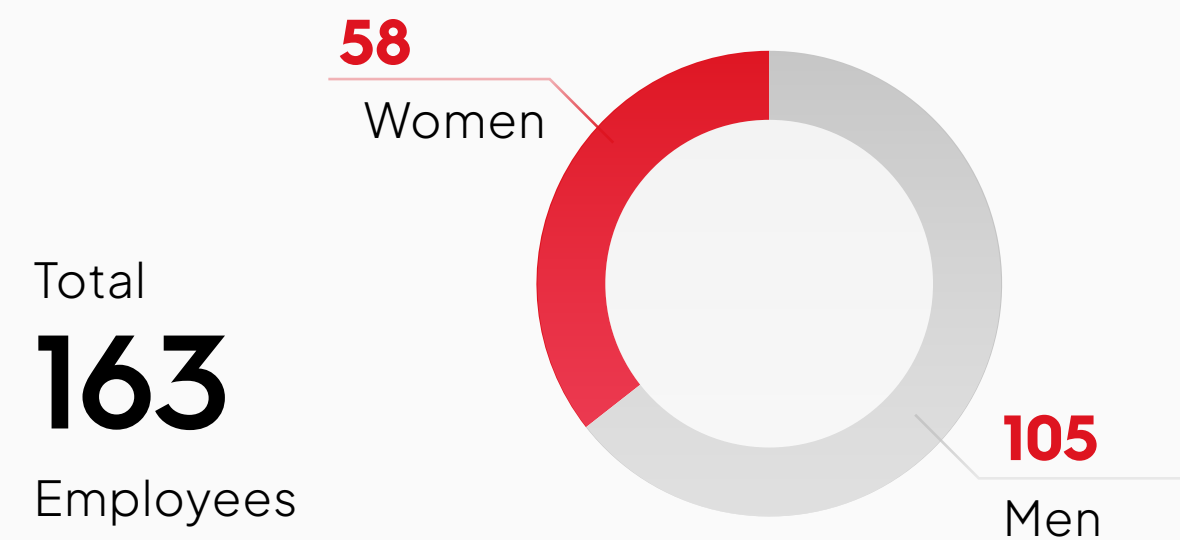


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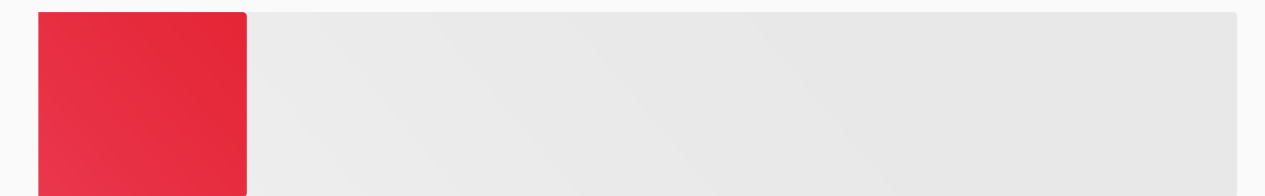
Our internal team is made up of 163 people, of which 105 are men and 58 are women. In 2023, we had a turnover of 17.41%.



Gender



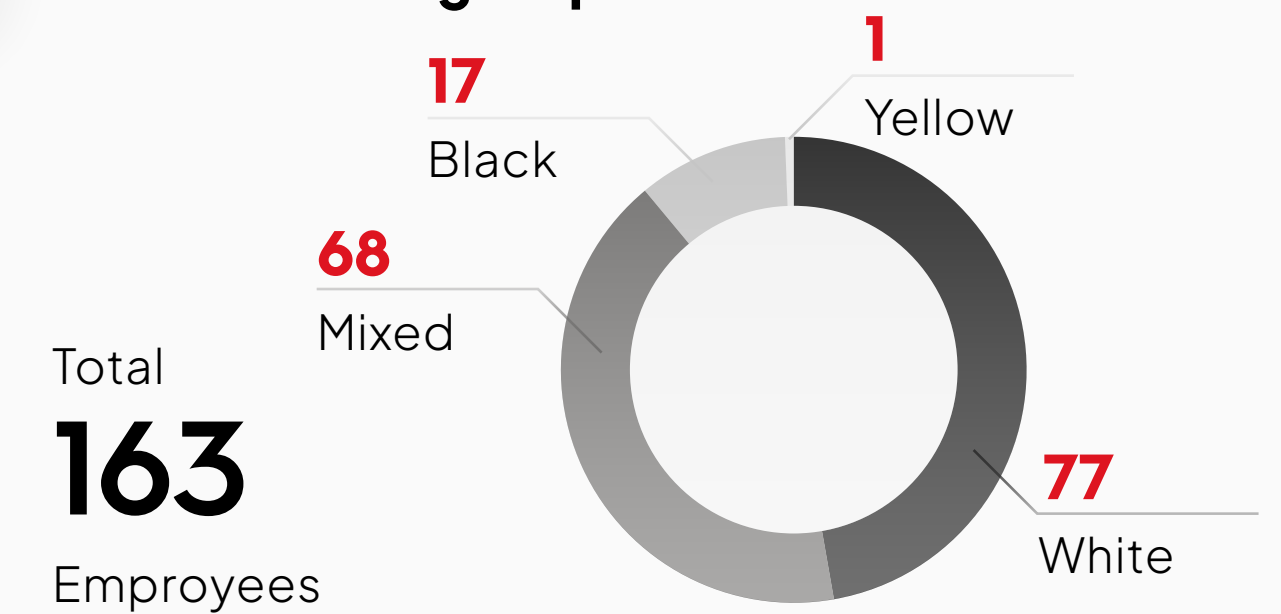
Turnover



17.41%
in 2023



Ethnic-racial group



In executive positions, we have 15 men (60%) and 10 women (40%), including the Board of Directors, Finance Committee, Sustainability Committee, Security Committee, Strategy Committee and Ethics and Compliance Committee.

At JWM



39%

of leadership positions are held by women.

We also have 15 external service providers, whose work is monitored by third parties:

- **Jumper Company (Cleaning):** 3 people, from Monday to Saturday.
- **Golf Company (Surveillance):** 4 people per day, on a 24-hour basis, totaling 12 people in total.

In addition, we have **150 truck drivers**, who are responsible for transporting a wide range of materials.

Depending on demand and need, we have other types of workers not directly employed by JWM. **They are:**

- **Service providers:** individuals or companies that provide specific services under contract.
- **Consultants:** specialists in specific areas.
- **Outsourcing companies:** hired for functions such as cleaning, security and maintenance.
- **Independent workers:** who perform specific tasks or projects on a temporary or freelance basis.
- **Temporary employment agencies:** provide temporary workers to cover specific demands or periods of high demand.

These professionals work in a variety of areas, from operational and technical tasks to strategic consulting and project management.

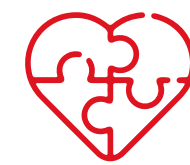
Contracts are drawn up to ensure that the expectations of both parties are met and that the work meets the specific needs of the organization.

Diversity and Inclusion Policy



JWM has a Diversity and Inclusion Policy that aims to promote an inclusive and welcoming work environment, in which diversity is valued, respected and promoted.

This policy establishes the principles that guide and guide our decisions on the subject. We are committed to an environment that guarantees accessibility and creates equal conditions, providing support and personal and social development.



We reaffirm our commitment to the following principles:

- **Respect for diversity:** We recognize and value diversity, and we aim for an environment where everyone feels valued, respected and safe.
- **Equal opportunities:** From recruitment to professional development, we strive for equal opportunities.
- **Accessibility and accommodations:** With a focus on making environments accessible and inclusive, we will take steps to ensure that physical facilities, technology and work practices are more accessible to people with disabilities.
- **Workforce development:** We provide training, coaching and mentoring to our employees to ensure growth and career advancement.
- **Culture of inclusion:** We promote open dialogue, mutual respect and collaboration among employees.
- **Accountability and accountability:** We regularly monitor and evaluate our diversity and inclusion practices and take corrective action when necessary.
- **Communication and awareness:** We commit to raising awareness of diversity and inclusion within our work environments.
- **Commitment to best practices:** We will conduct frequent reviews and reviews to create engagement actions and offer programs to support the well-being of all employees.



But we believe we can go further!

Therefore, we are currently developing practices related to **Diversity, Equity and Inclusion (DE&I)**. We intend to implement:

- **Diversity census:** collection and analysis of data on the distribution of employees in terms of gender, ethnicity, age, sexual orientation, education and other relevant characteristics. The data will be used to identify improvements in the areas and monitor progress towards our diversity goals.

- **Community Partnerships and Projects:** partnerships with NGOs, educational institutions and other community organizations to promote diversity and inclusion, including mentoring programs, training and support for initiatives aimed at minorities and underrepresented groups.

- **Awareness practices:** we will implement awareness and training programs on DE&I for all employees in order to keep the team informed and engaged on topics such as unconscious bias, inclusion and respect for differences.

- **Affirmative Recruitment and Jobs:** We will adopt recruitment practices that promote the inclusion of minority groups.

Once implemented, JWM is committed to providing detailed information on each of these, including specific strategies and the results achieved.

Labor Rights and Relations



Committed to its employees, JWM has a Policy exclusively aimed at labor relations and guaranteeing human rights.

In addition, when it comes to current collective bargaining actions and agreements, we have adopted the **Collective Labor Agreement** (CBA) of the Union of Cargo Transportation Companies of São Paulo and Region (SETCESP) and the Union of Employees in Road Transportation Companies, Dry and Wet Cargo and Annexes of Guarulhos and Region (SINDICARGAS).

The clauses of the CBA are organized to regulate the rights and duties of both employers and employees, covering issues such as overtime, transportation,

food, salary deductions, contract termination procedures, health and safety measures, as well as additional benefits, such as PLR (Profit Sharing), assistance and other labor legal commitments.

Labor Practices and Human Rights Policy



Through the Labor Practices and Human Rights Policy, we aim to implement fair labor practices and respect human rights in all JWM operations. We value a safe, inclusive and respectful work environment, in which employees are treated with dignity and have their rights guaranteed.

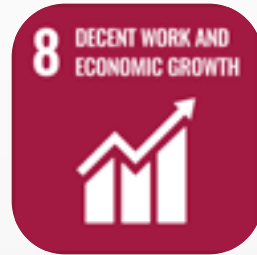
This policy reaffirms our commitment to the following principles:

- Respect for Human Rights:** we do not tolerate any form of discrimination, harassment, abuse, exploitation or violence.
- Equal Opportunities and Diversity:** we value the diversity of identities, experiences and perspectives.
- Fair Working Conditions:** we ensure conditions that meet health and safety standards, as well as offering fair wages and adequate benefits.
- Freedom of Association and Collective Bargaining:** we respect the rights to join unions and participate in union activities. We are open to dialogue and collective bargaining on issues related to working conditions and remuneration.
- Development and Training:** we promote an environment of constant growth and improvement.
- Accountability and responsibility:** We have established accountability processes and reporting mechanisms.



In cases of harassment, discrimination or other ethical issues in the workplace, we have the Reporting Channel, available to JWM's internal and external audiences.

Health, Safety and Wellbeing

SASB: TR-RO-320^a.1SASB: TR-AF-320^a.1SASB:TR-AF-540^a.3

In our logistics and transportation activities, we consider that the safety and health of our workers must be a priority. To this end, we have safety dialogues, operational checklists, safety rules and emergency training.

We constantly monitor the number and frequency of accidents, number of days lost, days debited, severity, number of occupational diseases and number of fatalities.



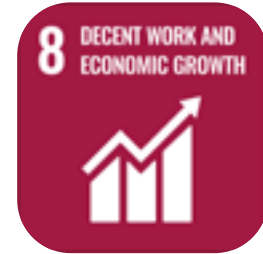
In **2022** we had **2 accidents recorded**.

In **2023** we managed to **reduce this number to zero**.





ISO 45001:2018 Certification



We are certified to **ISO 45001:2018**, an international standard for Occupational Health and Safety Management Systems, which aims to eliminate risks, increase occupational health and safety performance, prevent accidents and incidents, and comply with legal requirements.

JWM worked towards obtaining **ISO 45001:2018** certification by following these steps:

We understand that ISO 45001:2018 protects the health and safety of workers, improves quality of life, strengthens the safety culture and increases employee confidence and satisfaction in the company.

1. Planning: defining the objectives and scope for certification, establishing a team responsible for the project.

2. Initial Diagnosis: conducting an analysis of current occupational health and safety practices to identify gaps in relation to the requirements of ISO 45001.

4. Training and Awareness: training employees and leaders on the new processes and the importance of the standard.

3. Implementation: developing and implementing policies and procedures in accordance with ISO 45001 requirements, covering risk management, training, and communication.

5. Internal Audits: conducting internal audits to assess compliance with the standard and identify areas for improvement.

6. Correction of Nonconformities: correction of any nonconformities identified during internal audits.

8. Certification: obtaining certification after approval of the external audit, indicating compliance with international occupational health and safety standards.

7. External Audit: hiring a certification body to conduct the external audit.

Risk management and promotion of health and well-being



SASB: TR-RO-320^a.3

At JWM, we also take steps to ensure the short- and long-term health of our employees. We encourage regular medical check-ups, with tests to monitor health and identify problems early.

We implement Health and Wellness programs, encouraging healthy habits, a balanced diet and physical exercise.

In addition, we provide psychological support to employees to help them deal with mental and emotional issues.



Workplace Exercise

Every week, our employees meet with a physical education instructor to promote physical activities in the workplace. We believe that this initiative is essential for promoting well-being and serves as an incentive for a healthier and more active lifestyle.

For our drivers, we ensure that the vehicles are in good condition and that the working environment is safe and comfortable. We also provide training on ergonomics, safe driving techniques and stress management.



Technology on board trucks increases driver safety

An initiative coordinated by the operational and occupational safety department, the on-board technology sought to improve safety aspects in vehicle driving.

It has enabled a significant reduction in the number of accidents at JWM. This was possible through the implementation of solutions such as adaptive controls, assistance systems, advanced navigation technologies and vehicle-to-vehicle communication systems.

In addition, there were improvements in traffic and congestion management, as well as greater digital inclusion, making trucks more modern and accessible.



Weekly Safety Dialogue (DSS)

The purpose of the DSS is to promote open communication about risks and safe practices, prevent accidents and increase awareness among all employees.

We distribute weekly, via email, WhatsApp groups and in-person meetings, topics related to workplace safety. These communications are essential to our organizational culture, as they ensure that everyone is well-informed and prepared to maintain a safe and incident-free work environment.



Olho Vivo nas Estradas

The “Olho Vivo nas Estradas” program aims to train drivers who transport chemical products on highways, teaching them to identify behaviors and situations on the roads that could cause accidents.



Development and Education



We live in a context of constant change and transformation, both in the economy and in legislation and technological aspects. Therefore, we believe that it is of utmost importance to develop skills that maintain excellence in a career, even in uncertain scenarios.

For this reason, we value the continuous development of our employees and the maintenance of high levels of quality in the services offered. To foster this process, we have an internal procedure specifically dedicated to the Competence, Training and Awareness of employees.



Competency, Training and Awareness Procedure



The purpose of this procedure is to indicate the requirements necessary for the development of employees who work in the processes of JWM's Integrated Quality Management System.

We understand that all those who work in processes that affect the quality of the services provided must be trained to perform their functions. To this end, internal and external training is provided, in addition to events and guidance in the workplace that make up a set of activities for qualification, training and professional development.

This path is integrated into the work routines from the moment employees are newly hired or transferred to another area, with guidance in the workplace itself by consultants or contracted professionals and during area and team meetings.

After identifying the demands and objectives of each area of the company, the Human Resources department is responsible for preparing the **Annual Training Plan (PAT)**, which is presented to the Financial Directorate for release of the resources necessary for implementation.

1. Onboarding of New Employee Activities: providing general information about the company and the position to be held by the employee.

2. Identifying training needs: those responsible for each area identify training needs according to the profile of the people and the activities performed, as well as the need to improve processes and the emergence of new activities and technological advances.

4. Training Assessment: The Training Effectiveness Assessment is sent to HR/Quality after each training session to measure indicators and identify opportunities for improvement (training sessions up to 4 hours long have optional assessment).

3. Training: promotes constant improvements in the quality levels of services performed and offered, both at the administrative and operational levels of JWM. The PAT establishes the frequency of training, such as the AEO (Authorized Economic Operator) Training, which is held every 6 months to raise awareness of threats and risks to the logistics chain.



Incentive for Personal and Professional Growth (ICPP)

Item present in the Competence, Training and Awareness Procedure, the ICPP aims to benefit professionals who seek personal and professional improvement, granting the employee the right to a day off for each certificate presented (with a limit of 3 days/certificates per year), which can be used together with vacations, holidays or any other date previously agreed upon and registered with the area manager.



Training in 2023

 **748 Hours**
of training



2.403
Participants



Social campaigns and lectures

Every year, we hold campaigns and lectures on topics related to health, safety and the environment. The topics are defined with the help of the departments in order to include subjects and content that are priorities and important for each area.

Community Impact

In addition to the internal activities aimed at our employees, we are also concerned with having a positive impact on the place and region in which we operate.

Through our team, we support projects that aim at the social and economic development of communities. In the areas where JWM is present, we maintain a supportive and respectful stance towards our neighbors, preventing the waste of natural resources and carrying out preservation campaigns to raise awareness.

In addition, JWM proudly participates in the Na Mão Certa Program: Confronting the sexual exploitation of children and adolescents.

Adherence to the Na Mão Certa Program

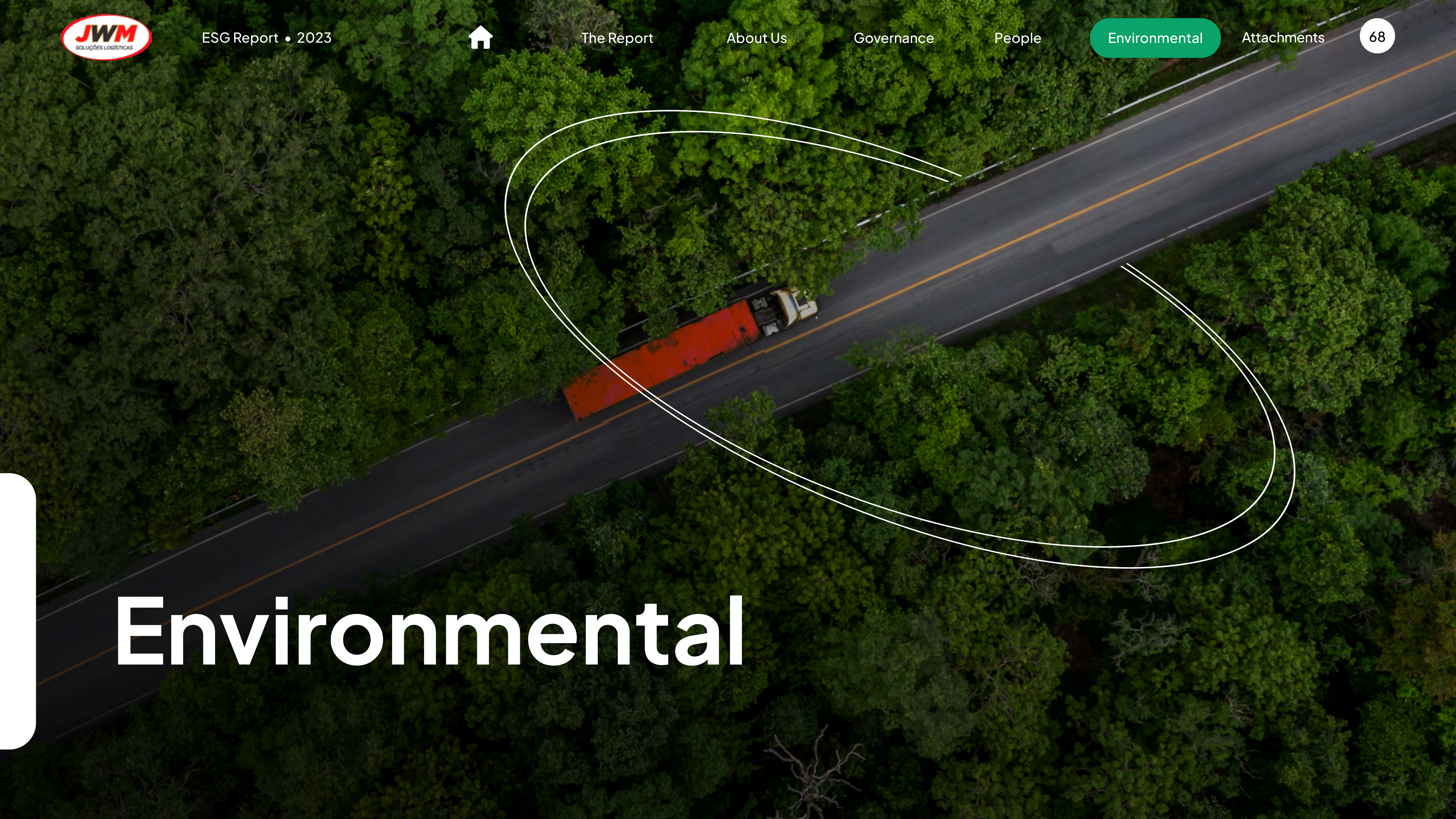


The Program is an initiative by Childhood Brasil to combat child labor and protect the rights of children and adolescents. It seeks to prevent child labor, support families, and ensure that children attend school and develop healthily.

The Program works as follows: interested companies register and undergo training and guidance on how to identify and combat child labor, including the adoption of internal policies that prohibit such practices.

We received certification for committing to and successfully implementing the Program's practices. Our contribution seeks to create a society that firmly rejects any form of child exploitation, promoting a safer and healthier future for future generations.





Environmental

Environmental



At JWM, we believe that it is our role to manage and minimize the environmental impacts we cause. For this reason, part of our operational routine is monitoring, establishing indicators and evaluating our impact on the environment.

Due to the characteristics of our business model, we know that it is essential to correctly manage and contain risks, especially when transporting chemical products, which includes projects for ongoing training and monitoring.

We prioritize a more sustainable fleet and encourage cleaner energy sources, such as solar energy. The water and waste sectors also receive special attention, especially in terms of proper management and targets to reduce generation and consumption.



“
**We seek to
innovate when
it comes to
sustainability.**”



For two consecutive years, JWM has been nominated and received the Top of Mind in Transportation award

In 2023 and 2024, we received the Top of Mind award for Transport in the category of a company that adopts ESG practices in its operations. For us, it was a big surprise, as we did not sign up for the competition.

However, the recognition came from our customers and stakeholders, who valued our actions and nominated us for the award.

Learn more about the award-winning companies:



Bronze Seal by the Ecovadis Program

The EcoVadis Program is a platform that assesses the sustainability of companies in areas such as the environment, labor practices and human rights, ethics and sustainable purchasing.

JWM signed up for an assessment of its practices and received the bronze seal of commitment. This seal is a way of recognizing and validating our commitments to social and environmental responsibility, helping to disseminate our practices to customers, partners and other stakeholders.

For next year, our goal is to secure the silver seal of recognition.



To promote and guide our actions in the area, we have: the Integrated Management Policy, the Sustainable Partnership Program and the **ISO 14001:2015** standard (Environmental Management System).



ISO 14001:2015 Certification

With an audit carried out by the Vanzolini Foundation, we have **ISO 14001** certification, which ensures that JWM has implemented and maintains an Environmental Management System in its operations.

This is the most recognized international standard in environmental management, helping companies identify and manage their environmental impacts, in addition to ensuring compliance with legal requirements and improving their environmental performance.

Impact assessment



Our environmental monitoring is carried out by surveying negative environmental aspects and impacts, which include: waste management, disposal control, selective collection and environmental compensation programs.

Therefore, our indicators are: waste generation and disposal, greenhouse gas emissions, and water and energy consumption.

In addition, JWM assesses the environmental impact of new technologies implemented through a process that includes:

1. **Life Cycle Analysis;**
2. **Environmental Impact Studies;**
3. **Continuous Monitoring;**
4. **Stakeholder Engagement.**





Survey of environmental aspects and impacts – LAIA

The result of surveys for the ISO 14001:2015 audit, LAIA aims to identify and assess how the company's activities affect the environment. Through it, we can :

- Identify risks and opportunities;
- Establish our priorities;
- Comply with and be aligned with legislation;
- Improve our Environmental Performance.



Quality Control and Environmental Indicators

JWM collects and monitors indicators related to Occupational Safety, Transportation Safety and the Environment.

As a result of the implementation of ISO 14001, the control and quality indicators aim to identify the most important actions to be adopted and which parameters to use for monitoring.

Through this, relevant JWM data is collected monthly and objectives are established in targets, demonstrating our commitment to compliance and constant improvement.



Monitoring the use of Non-Renewable Natural Resources (water and energy)

As part of the information to be declared for the ISO audit, we collected data on water and energy consumption by each JWM employee. Based on this survey, we have a parameter to reflect on our efficiency and we set goals to be achieved.

The measurement allows us to know the consumption in each sector and promote training and awareness on the subject.

Risk management and mitigation

After identifying environmental aspects and impacts through the LAIA, JWM establishes control, mitigation and continuous improvement measures to reduce negative impacts.

As part of this process, we have a contract with **Ambipar Response**, a leader and recognized nationally and internationally in services related to chemical products, dealing with any accident or eventuality with agility and expertise. We also have environmental insurance, which can be activated in adverse situations.



Emergency Simulation Program

The simulations take place every 6 months and are intended to prepare employees in case of real emergency occurrences. Under the responsibility of the Occupational Safety Committee, we intend to carry out at least two major simulations throughout the year.





Training and Preventive Programs

The goal is to ensure that every employee has knowledge of the instructions and skills necessary to perform tasks, reducing occupational and environmental risks during operations.

Our goal is to provide at least 50 minutes of training per employee.

Parceria Sustentável Program



Unity makes a difference and allows us to go further!

This is the principle on which the Parceria Sustentável Program is based. The Program aims to strengthen JWM's ties with suppliers and disseminate a culture of good sustainability practices.



General objective:

We join forces between organizations to achieve common goals that contribute to economic, environmental and social sustainability.



Benefits of joining the Program:

- Environmental awareness and contribution to environmental preservation;
- Generation of economic and financial benefits for the supplier (not subject to the Financial Transactions Tax - IOF);
- Advance payment of notes receivable by JWM
- Simplified contracting of "Itaú Solutions" services for receiving notes; and
- The partner receives the funds in cash in their checking account within 30 minutes after the request is completed.



Target audience:

All active suppliers of JWM Logistics Solutions.



How does it work?

To join the Program, suppliers must complete **Environmental Responsibility Training** every year. The training aims to share good practices carried out by JWM, enabling suppliers to also incorporate such practices into their operations.

If such practices do not exist, during the first 6 months the company must implement and develop a **Sustainable Policy for the use of Non-Renewable Resources** (water and energy) and waste disposal, and must send proof of the evidence to JWM.

To facilitate this process, JWM offers a **list of practices** that can be adopted by suppliers to increase efficiency and reduce water and energy waste.

In the first 6 months, the supplier will have to choose between two Environmental Program options:

- **Tree Planting Program:** planting of seedlings in areas of environmental management and recovery (one seedling per company employee every 6 months). JWM has a partnership with the company “Turma de Árvore Sustentabilidade” to provide this service.



- **Used Oil Collection Point Program:** the supplier becomes an oil collection point for its employees, which must then be sent for proper disposal. To provide this service, JWM has partnered with “ResiSolution”.

In the following 6 months, the partner will be evaluated based on the maintenance and continuity of practices, to be proven by sending evidence.

The continued use of benefits will depend on the results of the biannual assessments and compliance with the Program requirements.



Combating Climate Change



SASB: TR-AF-110^a.1

SASB: TR-AF-430^a.3

SASB: TR-AF-110^a.2

SASB: TR-RO-110^a.3

SASB: TR-AF-110^a.3

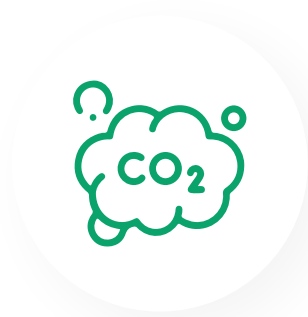
SASB: TR-RO-000.A

SASB: TR-AF-430^a.2

We live in a context of extreme events and climate change. Therefore, we understand that every organization, especially large ones, has a major role to play in combating climate change.

To reduce our greenhouse gas emissions, we first had to diagnose and inventory our emission sources.





GHG emissions inventory

The GHG Protocol tool was chosen as the methodology for JWM's first GHG (Greenhouse Gas) inventory. This tool divides emissions into: Scope 1, Scope 2 and Scope 3.





When we consider Scope 1, that is, the company's direct emissions, such as:

- a)** stationary sources that involve the burning of fuels (such as turbines, heaters, engines, generators and others);
- b)** fugitive emissions (from refrigeration or air conditioning);
- c)** mobile sources (vehicles and equipment controlled by the company);
- d)** agricultural activities;
- e)** industrial processes;
- f)** solid waste;
- g)** effluents.

In our first GHG inventory, for **Scope 1**, only fugitive emissions were considered. The total CO₂ equivalent emissions were **116.79 tons**. For the next inventories, we will consider complementing with stationary and mobile sources.

At JWM, the main sources are Transportation and Material Handling

In 2023:

-  **150,157,265 revenue ton-kilometers (RTK);**
-  **2,103,156 liters** of diesel fuel consumed;
-  **4,789 tons** of CO₂ emitted by vehicles;
-  **0.47 tons** of CO₂ per ton of cargo transported.

Our goal is to reduce one ton of CO₂ emissions from transportation. To achieve this, we will acquire new electric and natural gas vehicles for our fleet, perform opacity tests on the vehicles, and implement maintenance practices that minimize fuel consumption.

Scope 2 refers to indirect emissions from the purchase of electricity, such as electricity consumption. In 2023, JWM emitted **2.68 tons of CO₂ eq.**

Finally, in **Scope 3**, emissions are consequences of the company's activities, but do not occur from sources that are owned or controlled by the company, such as transportation of company employees (on business trips) and disposal of solid waste and effluents. JWM is responsible for **706.67 tons of CO₂ eq.**



Turma da Árvore Project and Tree Planting



In partnership with the Turma da Árvore Project, JWM offsets CO₂ emissions by planting seedlings (one seedling for each employee).

In addition to planting trees, this project is an initiative for environmental education and the promotion of sustainability for children and young people, including them as key players in practices that respect and preserve the environment.

Energy



Sustainable fleet

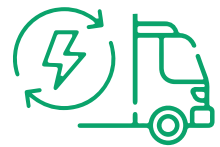
To minimize the environmental impacts related to the transportation sector, we have increasingly prioritized solutions that reduce our carbon footprint.

Therefore, we invest in electric vehicles, powered by Natural Gas for Vehicles (NGV) and that emit less polluting gases when burning diesel – complying with the Euro 6 System (European Union Regulation).

In 2023, we had:

- 2 electric vehicles
- 1 natural gas-powered vehicle
- 2 Euro 6 vehicles





Acquisition of electric vehicles

The acquisition of these vehicles arose from the need to reduce atmospheric pollutants from our operations. Electric vehicles reduce greenhouse gas emissions, helping to reduce the company's carbon footprint.

In addition, these vehicles can reduce operating costs in the long term, since they have fewer moving parts and do not require oil changes.



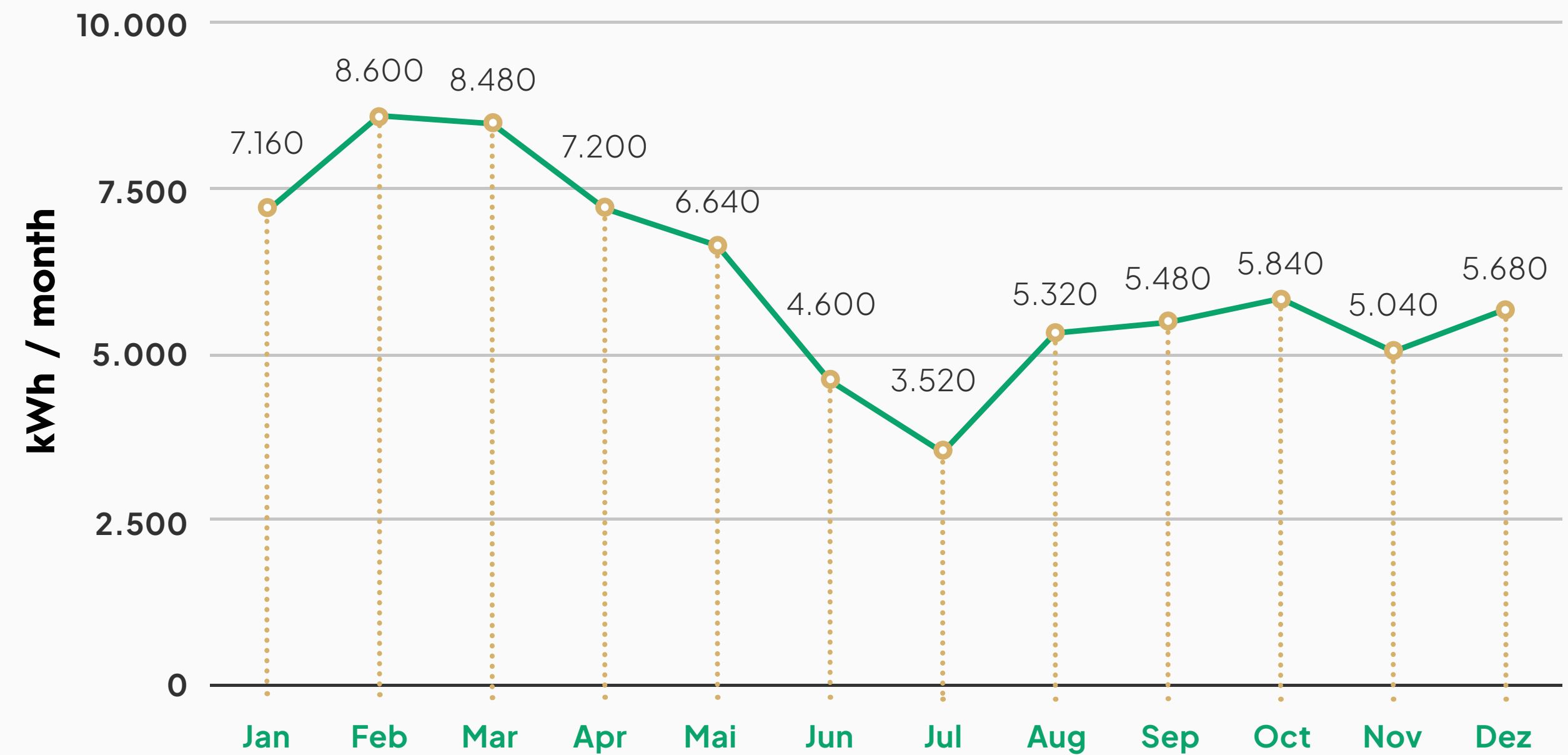
Energy efficiency



Our energy management is conducted with a focus on efficiency and environmental responsibility. We adopt strategies and practices related to:

- Consumption Monitoring and Control,
- Investment in Efficient Technologies,
- Use of Renewable Energy Sources, and
- Awareness Programs

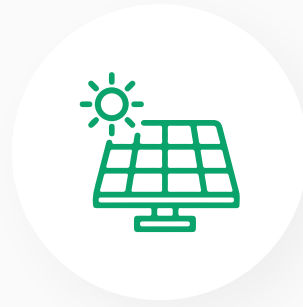
Electricity Consumption



Monthly electricity consumption

In 2023, our total consumption was 73,560 kWh.

From 2022 to 2023, we reduced energy consumption by approximately 44.86%, going from 971 kWh/employee to 535.40 kWh. For 2024, we intend to reduce a further 0.80 kWh/month per employee.



Solar energy panels

Our administrative building has solar panels to produce electricity. In addition to reducing our costs, this initiative contributes to reducing carbon dioxide emissions and promoting environmental preservation.

In the future, we intend to expand the installation of solar panels to other operating units.



Water



Water is a scarce and vital resource. Therefore, JWM is committed to the efficient and sustainable use of water resources, through:



Consumption Monitoring;

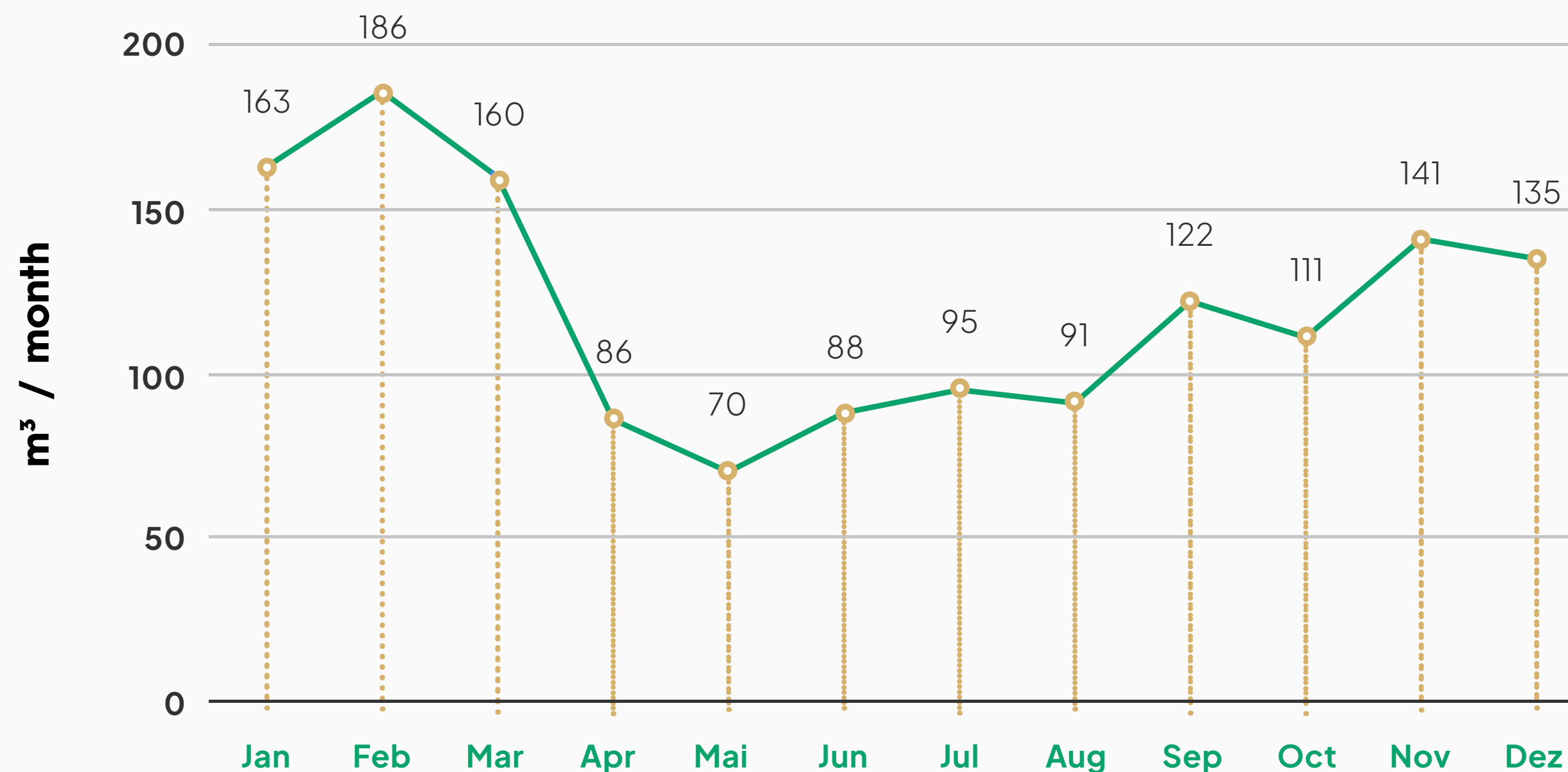


Water Saving Technologies; and



Education and Awareness.

Water consumption



Monthly water consumption

In 2023, we had a total of 1448 m³ of water consumed.

From 2022 to 2023, we reduced **water consumption by approximately 12.70%**, going from 12.05 m³/employee to 10.52 m³. For 2024, we intend to reduce a further 1 m³/employee.

Waste



We are aware of the environmental impacts caused by excessive waste generation and incorrect disposal of materials. Therefore, our waste management includes:



Waste Segregation and Classification: we implement waste separation systems at source, dividing them into recyclable, organic and hazardous waste in 200 L drums.



Recycling and Reuse: the company promotes the recycling of materials such as paper, plastic, glass and metals. In addition, whenever possible, it seeks to reuse materials in its operations to reduce waste generation.



Waste Reduction Programs: JWM develops and implements internal programs to reduce waste generation, encouraging practices such as reducing packaging, using durable materials and digitizing documents to reduce paper consumption.



Partnerships with Collection and Recycling Companies: we work in partnership with companies specialized in the collection, treatment and recycling of waste, ensuring that all materials are disposed of correctly and in an environmentally responsible manner.



Hazardous Waste Management: Oils, batteries and chemicals are treated with special care. JWM strictly follows environmental standards for the handling, storage and disposal of these materials, minimizing risks to the environment and human health.



Awareness Campaigns: The company promotes awareness campaigns among employees to encourage them to adopt waste reduction, reuse and recycling practices, both in the workplace and at home.



Waste Monitoring and Reporting: We continuously monitor waste generation and prepare periodic reports to assess the effectiveness of management practices.



Innovation in Waste Management: JWM is always looking for new technologies and innovative methods to improve waste management, such as composting organic waste and using industrial waste to generate energy.

Waste Management			Amount Discarded/Year
Origin	Residue	Class	2023
Vehicle Maintenance	Battery	I	311 Kg
	Tires	I	66 Kg
	Oil	I	20 Kg
	Miscellaneous Contamination	I	530 Kg
	Air Filter	I	0
	Oil Filter	I	0
	Brake Linings	I	0
	Iron/Aluminium Scrap	I	1,384 Kg
	Administrative & Operational	Light bulbs	I

Waste Management			Amount Discarded/Year
Origin	Residue	Class	2023
Administrative & Operational	Electronic waste	I	58 Kg
	Paper scraps	II A	5,165 Kg
	Cardboard	II A	1,722 Kg
	Plastic	II A	1,440 Kg
	Disposable cups	II A	0
	Product packaging	II A	0
	Uniforms	II A	90 Kg
	Transport	Chemical products damaged (accidents)	I



In 2023, we generated 5,964.41 kg of Class I Waste and 7,906.84 kg of Class II Waste.

The destination of Class I and II A waste is to a Sanitary Landfill, in accordance with NBR 10004.

JWM aims to reduce total waste generation by 15 kg in each category, as well as reducing 1 ton of waste per year.



Used Oil Collection Point

At our facilities, we have containers for the responsible disposal of used oil. Subsequently, “Retióleo” is the company responsible for collecting and recovering the oils. In return, JWM receives free cleaning materials from the oil processing, also encouraging the circular economy.



Innovation in Sustainability

Innovation is one of JWM's strategic pillars and values. Our approach encompasses technological, operational and sustainability aspects.



Exclusive Budget for Innovation Projects:

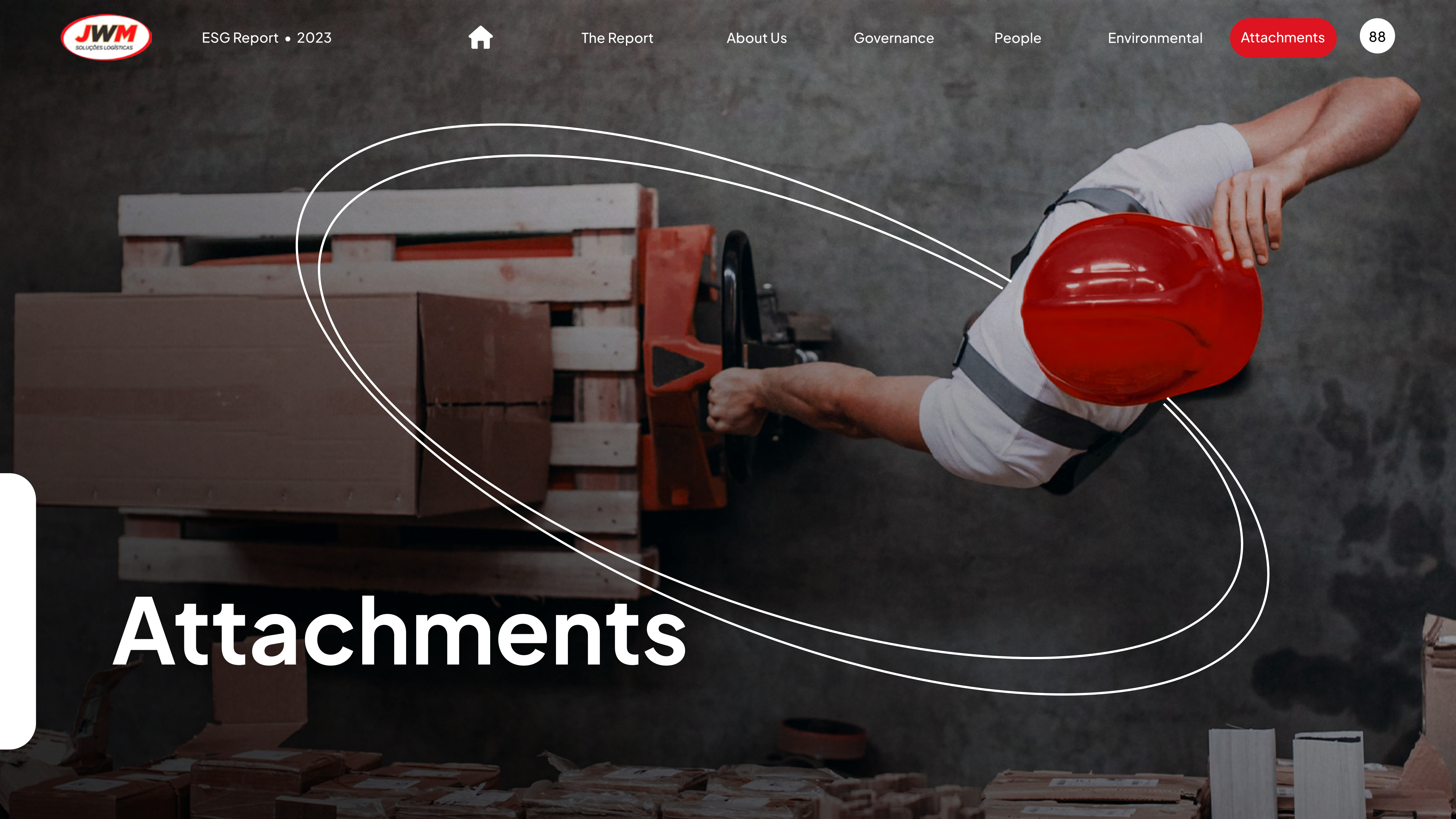
We allocate 3% of the annual operating result to innovation projects, focusing on solutions that promote sustainability, operational efficiency and continuous process improvement. This investment is reviewed annually and adjusted according to demands and opportunities.

Implementation of Sustainable Technological Improvements:

We are committed to adopting technologies that minimize environmental impacts. We are moving towards a more sustainable vehicle fleet and the dematerialization of processes, investing in digitalization to reduce the use of paper and other physical resources.

Employee Suggestion Collection System:

We have implemented a system that encourages active employee participation, especially in initiatives focused on sustainability. The ideas are evaluated by the Safety and Sustainability Committees and once approved, receive support from senior management for their implementation.



Attachments

Final statements

ESG as a pillar in our strategic planning

JWM seeks to integrate ESG values with the company's mission and vision, in order to ensure that strategic actions and decisions consider the positive and negative impacts in the environmental, social and governance spheres.

To this end, we value establishing clear and measurable goals to reduce our negative impacts and enhance the positive ones, promote responsible social practices and ensure integral governance.

We know that together we can go further, which is why we aim to engage our stakeholders in the creation and implementation of ESG strategies, in order to foster complementarity, transparency and effective communication.

We understand that continuous adjustments and improvements are necessary in our actions. Our principle is to review and adjust planning according to the performance of the actions and necessary adaptations.

We prioritize long-term sustainability.

Therefore, our strategic planning and next steps include:



Ensuring that JWM operates sustainably in each of the ESG spheres will enable the longevity and success of our business.



Attracting and retaining qualified talent through an ethical and responsible work environment, aligned with values of sustainability and social justice.



Strengthening the Corporate Image by publicizing our commitment to more responsible and sustainable practices.



Accessing capital by ensuring compliance with ESG regulations and standards.



JWM as a responsible corporate citizen: always ensuring a positive impact on the community and the environment, continually reiterating and strengthening our ESG commitments and practices.

SDG Table



SDG 3
Good health and well-being

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SDG 8
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SDG 5
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SDG 9
Industry, innovation and infrastructure

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SDG 13
Climate action

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SDG 6
Clean water and sanitation

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SDG 10
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SDG 15
Life on land

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SDG 7
Affordable and clean energy

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SDG 11
Sustainable cities and communities

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SDG 16
Peace, justice and strong institutions

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SASB

SASB Indicator	SASB Code	Content	SDG related
Number of employees, number of truck drivers Quantitative Number	TR-AF-000.C	-	
Gross global Scope 1 emissions	TR-AF-110a.1	Greenhouse Gas Emissions	
Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	TR-AF-110a.2	Greenhouse Gas Emissions	
Fuel consumed by (1) road transport, percentage (a) natural gas and (b) renewable, and (2) air transport, percentage (a) alternative and (b) sustainable	TR-AF-110a.3	Greenhouse Gas Emissions	
(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	TR-AF-320a.1	Workforce Health & Safety	

Total greenhouse gas (GHG) footprint across transport modes	TR-AF-430a.2	Supply Chain Management	
Discussion of policies and strategies to identify, assess and manage business disruption risks associated with contract carrier safety	TR-AF-430a.3	Supply Chain Management	
Number of road accidents and incidents	TR-AF-540a.3	Accident & Safety Management	
(1) Total energy consumed, (2) percentage heavy fuel oil and (3) percentage renewable	TR-MT-110a.3	Greenhouse Gas Emissions	
Revenue tonne-kilometres (RTK)	TR-RO-000.A	-	
Number of employees, number of truck drivers Quantitative Number	TR-RO-000.C	-	
(1) Total fuel consumed, (2) percentage natural gas and (3) percentage renewable	TR-RO-110a.3	Greenhouse Gas Emissions	
(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	TR-RO-320a.1	Workforce Conditions, Health & Safety	
Description of approach to managing short-term and long-term driver health risks	TR-RO-320a.3	Workforce Conditions, Health & Safety	

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