

APPENDICES  
BOOK

2023



*SANTOS BRASIL*





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# GRI APPENDICES



# GRI APPENDICES

## DECLARATION OF USE

Santos Brasil reported in accordance with the GRI Standards for the period from January 1, 2023 to December 31, 2023.

GRI 1: 2021 Fundamentals

## GRI 2: General Content 2021

### GRI 2-1 Organization details

Founded in 1997, Santos Brasil comprises the following companies: Santos Brasil Participações SA, Santos Brasil Logística SA and Santos Brasil Granéis Líquidos SA, operating in the Brazilian territory. It is a publicly traded company, whose shares are traded on the B3 Stock Exchange, listed on the Novo Mercado segment. With its administrative headquarters located in São Paulo, Santos Brasil is responsible for approximately 16% of all container handling in the country and it operates Tecon Santos, one of the largest container terminals in Latin America.

### GRI 2-2 Entities included in the organization's sustainability report

### GRI 2-3 Reporting period, frequency and point of contact

### GRI 2-4 Reformulation of informations

### GRI 2-5 External verification

The Santos Brasil's 2023 Sustainability Report covers all Santos Brasil operations and units, is published annually and includes information from January 1, 2023 to December 31, 2023, unless otherwise indicated. Doubts, questions or suggestions about the report can be sent to the email [sustentabilidade@santosbrasil.com.br](mailto:sustentabilidade@santosbrasil.com.br).

This document was approved by the Sustainability Committee and is aligned with the guidelines of the *Global Reporting Initiative (GRI)* and inspired by the Integrated Reporting model from the *International Integrated Reporting Council (IIRC)*. The economic-financial data were audited by *Ernst & Young (EY)* and compliance with the GRI standard was ensured by SGS Sustentabilidade.

The Company does not have a majority controlling shareholder or group of shareholders bound by a shareholders or voting agreement establishing a control block.

Some content was reformulated and some indicators were reviewed, due to methodology and updating of retroactive data, and are duly indicated in the respective items.



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

Santos Brasil operates port and/or dockside facilities for the handling and storage of containers, vehicles, general cargo and liquid bulk, and provides logistics services and solutions in its various modes, including bonded storage and cargo transport.

In the container segment, pier services, which involve loading and unloading containers from ships, are provided to shipowners, which is how the shipping companies that contract the transport of cargo by waterways are called. Container storage and handling services in a yard (backyard) and in closed warehouses are provided to cargo owners (importers and exporters). In addition to these operations, the Company offers cargo stowing and unpacking services (accommodation and removal of cargo, respectively) and the storage of refrigerated containers (*reefers*), for which we supply the power required to maintain or change the temperature. The Company owns three container terminals (Tecon Santos – Santos (SP), Tecon Imbituba – Imbituba (SC) and Tecon Vila do Conde – Barcarena (PA), and three general cargo terminals (TCG Imbituba – Imbituba (SC) and two temporary lease areas in the Saboó – Santos (SP) region, and the industries served in each facility depend on the characteristics of the ports’ hinterland, that is, the continental geographic area.

The Port of Santos, the largest port in Latin America, plays a fundamental role in the shipment of cargo from São Paulo, that has 90% of its industrial park located less than 200 km from the port, and also from the States of Minas Gerais, Mato Grosso, Mato Grosso do Sul and Goiás, which comprise its region of influence. In 2023, the main industries in containerized exports via the Port of Santos were sugar, coffee, pulp and paper, cotton, metals, chemicals, and frozen beef, which together accounted for more than 60% of the volume shipped in containers. The main importing industries of containerized cargo were, in turn, chemicals, machinery and equipment, automotive and plastics, and electronics, which were responsible for more than 60% of the volume unloaded at the Port of Santos.

In the Port of Vila do Conde, the hinterland is restricted to municipalities in the State of Pará itself, and the port’s vocation is the operation of mineral bulk, agricultural products, liquid bulk, and containers. The main industries of containerized exports were wood, ores, metals, beef, and rocks, which together accounted for approximately 75% of the volume. Tecon Vila do Conde, the only container terminal at this port, plays an important role in cabotage services (sea transport of cargo along the Brazilian coast).

The Port of Imbituba, in turn, serves municipalities in the States of Santa Catarina, Paraná, and Rio Grande do Sul, and Tecon Imbituba is the only container terminal in this port, with strong cabotage operations, especially for rice and ceramics cargoes.

At the Vehicle Terminal (TEV), located in an area adjacent to Tecon Santos, in Santos (SP), the main services provided are: loading and unloading of machines, equipment, small, medium, and large vehicles and storage

of the aforementioned cargo in the terminal’s dockside area. The main customers are automakers which import and export vehicles, machinery and equipment.

At the Liquid Bulk Terminals, located at the Port of Itaqui, in São Luís (MA), we provide fuel storage services in the installed tanks, especially diesel and gasoline, essentially intended for supplying the States of Maranhão, Tocantins, Pará, and Mato Grosso. The customers are mainly fuel importers and distributors. Additionally, ancillary services are provided, such as the sale of additional inventory.

Santos Brasil Logística offers port logistics and 3PL solutions through intermodal support platforms, which allow customers to more safely, efficiently and economically manage their supply chains. In Port Logistics, bonded storage services are mainly provided at the Customs and Industrial Logistics Centers (CLIAs), located in Santos (SP) and Guarujá (SP). In this case, the customers are cargo importers.

In 3PL Logistics, which has two Distribution Centers, both located in São Bernardo do Campo (SP), Santos Brasil Logística can handle the client’s entire logistics operation, which includes cargo reception, inventory management, picking, shipping , distribution, transportation and other customized logistics services, such as kitting, labeling and packaging of products. The 3PL operation meets the needs of diverse and complex logistics flows in distribution and supply chains.

Santos Brasil is part of a chain of customers from different industries, including chemical, automotive, pharmaceutical, food, auto parts, and consumer goods.

Find out more about Santos Brasil’s operations on the company’s [website](#).

### GRI 2-7 Employees

#### TOTAL NUMBER OF EMPLOYEES BY GENDER

Gender	2021		2022		2023	
Men	2,569	87.65%	2,782	85.23%	2,745	83.89%
Women	362	12.35%	482	14.77%	527	16.11%
Total	2,931		3,264		3,272	

Note: includes all CLT employees, apprentices and interns.

## EMPLOYEES PER EMPLOYMENT CONTRACT, BY GENDER

	2021			2022			2023		
	Female	Male	Total	Female	Male	Total	Female	Male	Total
<b>Temporary</b>	8	25	33	5	8	13	11	21	32
<b>Permanent</b>	354	2,544	2,898	482	2,782	3,264	527	2,745	3,272

Note: the Permanent category covers all CLT employees, apprentices and interns.

## EMPLOYEES PER EMPLOYMENT CONTRACT, BY REGION

Region	2021		2022		2023	
	Temporary	Permanent	Temporary	Permanent	Temporary	Permanent
<b>North</b>	2	326	0	361	0	363
<b>South</b>	0	145	0	144	0	142
<b>Southeast</b>	31	2,427	13	2,719	32	2,716
<b>Northeast</b>	0	0	0	40	0	51
<b>Center-West</b>	0	0	0	0	0	0
<b>Total</b>	<b>33</b>	<b>2,898</b>	<b>13</b>	<b>3,264</b>	<b>32</b>	<b>3,272</b>

## NUMBER OF EMPLOYEES WITHOUT GUARANTEED WORKING HOURS, BROKEN DOWN BY GENDER AND REGION

Region	2021			2022			2023		
	Female	Male	Total	Female	Male	Total	Female	Male	Total
<b>North</b>	0	4	4	0	6	6	2	9	11
<b>South</b>	0	2	2	0	3	3	1	4	5
<b>Southeast</b>	31	79	110	39	79	118	39	84	123
<b>Northeast</b>	0	0	0	1	8	9	1	8	9
<b>Center-West</b>	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>31</b>	<b>85</b>	<b>116</b>	<b>40</b>	<b>96</b>	<b>136</b>	<b>43</b>	<b>105</b>	<b>148</b>

Note: employees without guaranteed working hours are all employees who do not have working hours control (commercial consultants, specialists, coordinators, managers and officers).



## FULL-TIME EMPLOYEES, BROKEN DOWN BY GENDER AND REGION

Region	2021			2022			2023		
	Female	Male	Total	Female	Male	Total	Female	Male	Total
North	34	294	328	41	312	353	45	309	354
South	9	136	145	12	129	141	18	122	140
Southeast	319	2,139	2,458	380	2,273	2,653	376	2,239	2,615
Northeast	0	0	0	9	31	40	13	36	49
Center-West	0	0	0	0	0	0	0	0	0
Total	362	2,569	2,931	442	2,745	3,187	452	2,706	3,158

Note: the data only considers full-time employees, excluding apprentices and interns. The information from 2022 has been rectified, excluding apprentices and interns.

## PART-TIME EMPLOYEES, BROKEN DOWN BY GENDER AND REGION

Region	2022			2023		
	Female	Male	Total	Female	Male	Total
North	5	3	8	5	4	9
South	1	2	3	1	1	2
Southeast	34	32	66	67	34	101
Northeast	0	0	0	2	0	2
Center-West	0	0	0	0	0	0
Total	40	37	77	75	39	114

Notes:

- Data only consider apprentices and interns.
- There was an 87.5% increase in the number of women, as a result of our effort to increase diversity within the company's overall staff.





**GRI 2-8 Workers who are not employees**

	2022	2023
Total workers who are not employees	841	1,335

- Notes:
- The change between 2022 and 2023 is due to the administration done by the managers and officers of each unit, considering the operational need and high-volume of seasonal activities.
  - Workers such as service providers and outsourced companies carry out activities in property security, building maintenance, infrastructure, civil construction and operational activities (drivers, assistants and operators).

**GRI 2-9 Governance structure and its composition**

The Board of Directors is responsible, among other attributions, for setting the objectives, policy and general guidance for the business, with the Statutory Board, elected by said body, being responsible for executing the determined strategy and for the executive management of the business. In this sense, the Statutory Board is the body responsible for taking economic, environmental and social topics to the Board of Directors, which, in turn, is the one that establishes the guidelines relating to these matters. The Fiscal Council supervises the actions of the directors, ensuring compliance with their legal and statutory duties, and analyzes the Financial Statements prepared periodically. The Audit Committee, among its main duties, works on processes related to risk management, whose social and environmental risks are listed in item 4.1 of the Company's Reference Form.

More information is available in the 2023 Sustainability Report, the Articles of Incorporation of Santos Brasil, which can be accessed on the [Investor Relations website](#) and at the Brazilian Securities and Exchange Commission (CVM).

Board of Directors	Position	Independent member	Other positions and commitments	Gender	Observation
Verônica Valente Dantas	Chairman	Yes	-	Female	Person linked to <i>Opportunity</i>
Maria Amalia Delfim de Melo Coutrim	Vice-Chairman	Yes	-	Female	Person linked to <i>Opportunity</i>
Eduardo de Britto Pereira Azevedo	Serving member	Yes	Member of the People Committee	Male	Person linked to <i>Opportunity</i>
Valdecyr Maciel Gomes	Serving member	Yes	-	Male	
Luiz Sérgio Fisher de Castro	Serving member	Yes	-	Male	
José Luis Bringel Vidal	Serving member	Yes	-	Male	
Felipe Villela Dias	Serving member	Yes	Member of the Audit and People Committee	Male	
Marco Antonio Souza Cauduro	Serving member	Yes	-	Male	





Fiscal Council	Position	Independent member	Other positions and commitments	Gender	Observation
Gilberto Braga	Chairman	Yes	-	Male	
Leonardo Guimarães Pinto	Serving member	Yes	-	Male	Person linked to <i>Opportunity</i>
Luís Fernando Moran de Oliveira	Serving member	Yes	-	Male	

Audit Committee	Position	Independent member	Other positions and commitments	Gender	Observation
Heldo Jorge dos Santos Pereira Junior	Chairman	Yes	-	Male	-
Eduardo de Barros Montarroyos	Serving member	Yes	-	Male	-

People Committee	Position	Independent member	Other positions and commitments	Gender	Observation
Antonio Carlos Duarte Sepúlveda	Serving member	Yes	Chief Executive Officer of the Company	Male	-
Daniel Pedreira Dorea	Serving member	Yes	Economic-Financial and Investor Relations Officer of the Company	Male	-
Ricardo dos Santos Buteri	Serving member of the People Committee	Yes	Company Commercial Officer	Male	-
Eduardo de Britto Pereira Azevedo	Serving member of the People Committee	Yes	Serving member of the Board of Directors	Male	Person linked to <i>Opportunity</i>
Felipe Villela Dias	Serving member	Yes	Serving member of the Fiscal Council and Audit Committee	Male	-
Marcelo Redoschi de Carvalho	Serving member	Yes	People and Management Officer of the Company	Male	-

### GRI 2-10 Appointment and selection for the top governance body

The Company’s top governance body is the Board of Directors, whose members are elected and dismissed by General Shareholders’ Meetings, with unified two-year terms of office and re-election permitted (Article 9, Section I, Articles of Incorporation). Santos Brasil is a member of B3’s Novo Mercado segment and, therefore, it has only common shares that confer voting rights for all shareholders, with each share representing one vote. That said, the members of the Board of Directors are elected by the shareholders.

Just like the Board of Directors, the members of the Fiscal Council, established on a non-permanent basis, are elected by the Ordinary General Meeting, with a term of office lasting until the first Ordinary General Meeting that takes place after their election, with re-election being permitted (Article 22, Section IV, Articles of Incorporation).

The Statutory Board, in turn, is elected by the Board of Directors, with a term of office of two years, and re-election permitted (Article 16, Section II, Articles of Incorporation).

In relation to the Audit Committee, its members are appointed by the Board of Directors, with two-year terms of office, and re-election permitted. According to item 3 of the Internal Regulations of the Audit Committee, this body must be composed of at least one independent member of the Board of Directors, according to B3's Novo Mercado segment Regulations, and at least one member with notorious experience in corporate accounting matters, following the determinations of the Brazilian Securities and Exchange Commission (CVM).

Regarding diversity, the Company does not have a formal policy or guideline for such criterion to be considered when electing members of the Board of Directors.

Regarding independence, the Novo Mercado Regulation, a segment of the B3 stock exchange that Santos Brasil is part of, requires that at least 40% of the directors be independent, a metric also set out in the Company's Articles of Incorporation (Article 9, Section I) and in the Board of Directors' Internal Regulations (Item 2.1.1).

Also in accordance with the Board of Directors' Internal Regulations (Item 2.2) and the Directors Appointment Policy (Item 2.2), which applies to all of the Company's governance bodies, the appointment of members must, in addition to the legal requirements and regulations, comply with eight requirements, including being "highly qualified, with recognized technical, professional and academic experience, compatible with the position for which they were appointed". For election at the General Meeting, shareholders have access to the CVs of each professional and, therefore, consider the adequacy of the candidates taking into account the industry in which the Company operates and the candidates' profile, as well as aspects related to the environment, social impact and Corporate Governance.

### **GRI 2-11 President of the top governance body**

The Articles of Incorporation prevent the Chairman of the Board of Directors from holding the position of Chief Executive Officer (or the main executive position of Santos Brasil).

### **GRI 2-12 Role played by the top governance body in overseeing the management of impacts**

### **GRI 2-13 Delegation of responsibility for impact management**

### **GRI 2-14 Role performed by the top governance body in the sustainability report**

As set out in the Company's Articles of Incorporation and reported in the Reference Form, both available at the Brazilian Securities and Exchange Commission (CVM), the Board of Directors is the body responsible

for establishing the objectives, policy and guidance of the business. Among its duties, it elects the Statutory Board, establishes its responsibilities and supervises its management and performance. In turn, the Statutory Board carries out the work determined by the Board of Directors, being responsible for the day-to-day executive management of the business, and, together with the other leaders of the Company and based on the strategic guidelines established by the Board of Directors, defines the purpose of the organization, represented and detailed in its mission, vision and values. It is responsible for defining policies and goals related to economic, environmental and social topics, which always require subsequent approval from the Board of Directors.

In 2022, the Company's Strategic Planning area was created, which, together with the Statutory Board and the Board of Directors, led the review of the strategic vision, strategic pillars and enablers, one of which is ESG, which brings the objective to have a business model that adds value in a sustainable way, operating with a high level of Corporate Governance.

Topics related to sustainable development, including the preparation of the Annual Sustainability Report, are discussed by the Sustainability Committee, composed by the Statutory Board, the Sustainability area and other employees from strategic operational and administrative areas for the topic, as provided for by the Santos Brasil Sustainability Policy. Economic and financial issues are delegated by the Statutory Board mainly, but not limited to, the financial and controlling departments. The topics addressed by the Statutory Board in different spheres of the Company are discussed and deliberated at the meetings of the Board of Directors, which, in turn, analyzes and approves the processes for risk management and strategy review. In accordance with the Company's Articles of Incorporation (Article 12, Section I), the Board of Directors meets ordinarily and obligatorily every three months or, extraordinarily, whenever necessary.

### **GRI 2-15 Conflicts of interest**

The Company's Articles of Incorporation and the Internal Regulations of the Board of Directors establish rules to inhibit and manage conflicts of interest, notably it prohibits the election of people who are the controlling shareholders or occupy positions in companies that may be considered competitors in the market in which the Company operates, especially for advisory, administrative or fiscal councils. People that have conflicts of interests with the Company are ineligible, except in cases expressly approved by the General Meeting, and directors who have a conflict of interest in a specific topic cannot vote at meetings of the Board of Directors. All members of the Board of Directors are independent, following B3's Novo Mercado Regulation, which determines a minimum percentage of 40% of independent members, as well as the Company's Articles of Incorporation.



Santos Brasil does not have a controlling shareholder and, in August 2021, the Related Parties Policy was approved, which establishes rules to ensure that all decisions, especially involving related parties and other situations with potential conflict of interests, are taken considering the interests of the Company and its shareholders. The Related Parties Policy ensures transparency for shareholders, investors and the market in general, and promotes equity in the treatment of suppliers and customers, in line with the best Corporate Governance practices. Cross participation in other management bodies, cross ownership of shares with suppliers and stakeholders, existence of a controlling shareholder and information on related parties are reported in the Company's Reference Form, notably on items 6, 7, and 11. In accordance with the Related Parties Policy, transactions with Related Parties must be reported to Santos Brasil's Compliance Committee and the Legal Department, which are responsible for verifying compliance with formal and legal aspects, while approval is the duty of the Board of Directors.

More details can be found in Article 11 of the Articles of Incorporation, in the Related Parties Policy and in the Reference Form, documents that can be accessed on Santos Brasil's Investor Relations [website](#) and on the Brazilian Securities and Exchange Commission (CVM).

### **GRI 2-16 Communication of critical concerns**

The main topics that may impact the Company's business, positively or negatively, are included in the Board of Directors' material to be appropriately debated at the body's meetings, which take place periodically. In accordance with the Company's Articles of Incorporation (Article 12, Section I), meetings take place ordinarily every three months or, extraordinarily, whenever necessary. In 2023, there was no communication of crucial concerns to the Board of Directors.

### **GRI 2-17 Collective knowledge of the top governance body**

At the periodic meetings of the Board of Directors, the content presented by the Statutory Board covers diverse and strategic topics for the Company, as well as those related to the industry in which it operates and endogenous and exogenous factors that may impact the economic, environmental and social spheres. Studies and work performed by consultants that may be hired by the Company are presented and debated with the Board of Directors, with the participation, in some cases, of the professionals responsible it.

### **GRI 2-18 Performance assessment of the top governance body**

In August 2021, the Internal Regulations of the Board of Directors were approved, which provides for the evaluation of the Board of Directors, as a collegiate body, and each of its members, including the Chairman and Vice-Chairman, at least once a year, and least once during the term of office of the director. Each member, persons who hold the position of Chairman of the Board and the position of Chief Executive Officer of the Company are eligible for the evaluation process, both as an evaluator or evaluated person, as long as they have held their position for at least two ordinary meetings of the body. The Chairman of the Board is responsible for conducting the evaluation process, and the use of external consultants, such as from the People and Management area, is optional. The results of individual assessments shall be made available and discussed with each director individually, with the exception of the Chairman and Chief Executive Officer, whose assessments will be presented to all members.

The Company carried out the process of evaluation of the members of the Board of Directors in 2024. In this way, it is possible to affirm that the management of the organization's impacts on the economy, the environment and people is taken into account. Except for the aforementioned procedure, the Board of Directors is not evaluated by an external or internal body.

### **GRI 2-19 Compensation policies** **GRI 2-20 Process for determining compensation**

The compensation of the members of the Board of Directors follows the provisions of the Directors' Compensation Policy (Item 4), and is defined globally and annually by the General Meeting, segregated into salary or *pro-labore*, and the General Meeting will also approve, when and if applicable, the profit sharing amount that should be allocated to them, as long as it meets the conditions set out by the document. The compensation of the Board of Directors was approved by a majority of valid votes in the last three Ordinary General Meetings of the Company, held on April 27, 2023, April 28, 2022 and April 28, 2021. The minutes of the Meetings and the Management Compensation Policy are available on the Company's Investor Relations website.

The compensation of the Statutory Board consists of salary or *pro-labore*, defined based on market practices; various benefits, such as health and dental plans, life insurance, meal vouchers and private pension, and variable remuneration, paid in the form of bonuses, stock option plans, performance shares and share matching. As provided for in the Articles of Incorporation (Article 20, Section II), the Officers' compensation is also set globally and annually by the General Meeting, which also establishes, when applicable, the Company's profit sharing amount.

The compensation of the Fiscal Council, evidenced in the Company's Articles of Incorporation (Article 22, Section IV), consists of fixed monthly fees, segregated into salary or *pro-labore*, set annually by the General Assembly, observing the provisions of paragraph 3 of article 162 of the SA Law

Regarding the people on the Non-Statutory Board, compensation is also defined based on an annual survey and consists of a fixed annual compensation, split into salary or *pro-labore*, and direct and indirect benefits, such as medical assistance, private pension, life insurance and meal vouchers, in addition to variable remuneration, equivalent to a cash bonus.

The compensation of advisory committees, such as the Audit Committee, is determined by the Board of Directors, within the global annual limits established for the body.

The remuneration policies and practices applied to the members of the Board of Directors, Fiscal Council, Statutory Board and Audit Committee are described in item 8.1 of the Company's Reference Form.

For the compensation of the Statutory and Non-Statutory Boards, corporate, collective and/or individual performance targets are defined, as well as financial targets based on the EBITDA budgeted for the year. Included among the collective goals are ESG goals, such as the annual reduction in greenhouse gas emissions, waste generation and water consumption. On the social front, the goal is for the Company to remain in the Great Place to Work (GPTW) ranking, published annually. Regarding Corporate Governance, a goal was established that 100% of teams must complete mandatory compliance training, which is also an indicator that affects leadership's variable compensation.

### GRI 2-21 Proportion of total annual compensation

Undisclosed information regarding data confidentiality.

### GRI 2-22 Declaration about the sustainable development strategy

### GRI 2-23 Policy commitments

### GRI 2-24 Incorporation of policy commitments

See [2023 Sustainability Report](#).

### GRI 2-25 Processes for remediating negative impacts

Santos Brasil is committed to promoting or collaborating for repairing the negative impacts that it may cause directly or indirectly, as provided for in the Climate Change, Sustainability, Compliance, Human Rights and Diversity, Inclusion, Equity and Belonging Policies. In order to reduce possible impacts, we have targets of reduction of water consumption, emissions and waste generation, in addition to strict legal compliance mechanisms.

The company provides all audiences with which it interacts with a channel for making reports, complaints, suggestions and questions, the Confidential Portal, which is an independent tool, that guarantees anonymity to the complainant. There is also a specific email available for residents of communities in the regions where the operations are located ([comunidade@santosbrasil.com.br](mailto:comunidade@santosbrasil.com.br)). All suggestions and criticisms received are feedback for improving the systems. As mechanisms for monitoring the effectiveness of complaints, the increase or reduction in reports on the channels is monitored.

### GRI 2-26 Mechanisms for counseling and raising concerns

Santos Brasil provides its employees, suppliers, service providers and third parties with a channel for making reports, complaints, suggestions and questions. The Santos Brasil Confidential Portal is an independent tool that guarantees the anonymity of the complainant.

Confidential portal	2023
Reports received	501
Reports suitable for investigation	450
Reports with completed investigation	530

Note: at the beginning of 2023, investigations into complaints received in 2022 were closed. Among the main themes that led to complaints were behavioral deviations such as moral harassment, conflict of interests and misuse of company assets.





**GRI 2-27 Compliance with laws and regulations**

	2023
Number of cases in which fines were imposed	0
Number of cases in which non-monetary sanctions were applied	1
Total significant cases of non-compliance	1

Fines	2023
Number of fines	0
Value	0

In 2023, no fines were imposed on Santos Brasil. At the CLIA Guarujá unit, a notification (non-monetary sanction) was received regarding the process of renewing the filling station’s licensing.

**GRI 2-28 Participation in associations**  
**GRI 2-29 Approach to stakeholder engagement**

See [2023 Sustainability Report](#).

**GRI 2-30 Collective bargaining agreements**

100% of employees are covered by collective bargaining agreements

**GRI 3: Material Topics 2021**

**GRI 3-1 Process for defining material topics**  
**GRI 3-2 List of material topics**  
**GRI 3-3 Management of material topics**

See [2023 Sustainability Report](#).

**GRI 201: Economic Performance 2016**

**GRI 201-1 Direct economic value generated and distributed**

See [2023 Sustainability Report](#). Details about the financial and operational results can be found on the Investor Relations website.

**GRI 201-2 Financial implications and other risks and opportunities arising from climate change**

Due to the prolonged drought in the Amazon Basin region and the intense rain in Santa Catarina, Navegantes and Itajaí, two Santos Brasil units intensified their operations to meet the logistics flow in these areas in 2023. These extreme weather effects represented an opportunity for additional revenue at Tecon Vila do Conde (PA) and Tecon Imbituba (SC). Our teams systematically monitor and analyze costs that may be generated in these episodes, including operational risks and the issue that climate change tends to have a limited temporal effect (for a limited period), which must be considered when planning future demands.

**GRI 203: Indirect Economic Impact 2016**

**GRI 203-1 Investments in infrastructure and service support**  
**GRI 203-2 Significant indirect economic impacts**

See [2023 Sustainability Report](#).

# GRI 205: Combating corruption 2016

## GRI 205-1 Operations assessed for corruption-related risks

No assessments were carried out in 2023. Assessment in the implementation phase.

## GRI 205-2 Communication and training in anti-corruption policies and procedures

In 2023, we prepared a Good Practices Manual, which addressed several topics, including the fight against corruption. The document was delivered to people in the administrative and operational areas.

	2023		
Communication on Combating Corruption	People informed	Company total	%
Members of the Board of Directors	-	-	-
Leadership	128	128	100%
Employees (administrative and operational)	3,144	3,272	97.08%
Partners	-	-	-
Corruption training	Trained people	Company total	%
Members of the Board of Directors	-	-	-
Leadership	42	128	33%
Employees (administrative and operational)	1,832	3,272	56%

- Notes:
- The leadership group includes the positions of operational leaders and operational coordinators.
  - No communications were made to business partners in 2023, but this audience was impacted by the new due diligence platform and a broader training that took place on environmental, social and governance topics, including corruption, and diversity and inclusion. This audience is also informed about Santos Brasil’s policies and guidelines, such as the Supplier Code of Conduct, and must agree with the content of such documents to work with us.

## GRI 205-3 Confirmed incidents of corruption and actions taken

There have been no confirmed cases in 2023.



## GRI 206: Anti-competitive behavior 2016

### GRI 206-1 Lawsuits for anti-competitive behavior, trust and monopoly practices

In 2023, Santos Brasil had no lawsuits filed for anti-competitive behavior, trust and monopoly practices.

## GRI 302: Energy 2016

### GRI 302-1 Energy consumption within the organization

### GRI 302-3 Energy intensity

	2021				2022				2023			
	Diesel BS500 (L)	Diesel S10 (L)	Gasoline (L)	LPG (kg)	Diesel BS500 (L)	Diesel S10 (L)	Gasoline (L)	LPG (kg)	Diesel BS500 (L)	Diesel S10 (L)	Gasoline (L)	LPG (kg)
<b>Tecon Santos</b>	7,321,779.56	5,816.64	558.61	60,990.68	6,750,310.00	4,361.82	777.99	54,537.70	6,650,737.99	30,883.37	2,262.91	55,112.10
<b>Tecon Imbituba</b>	304,433.20	0	7,432.11	33,320.00	277,896.71	0	8,704.16	27,160.00	237,551.95	0	23,264.84	12,120.00
<b>Tecon Vila do Conde</b>	0	1,525,346.60	7,000.64	0	0	1,449,280.00	8,238.98	3,229.00	0	1,488,884.01	10,850.75	3,554.00
<b>CLIA Santos</b>	439,250.60	804.97	372.14	71,483.67	445,750.09	0	1,355.53	75,891.47	344,321.00	0	425.59	63,813.00
<b>CLIA Guarujá</b>	169,541.38	0	0	17,289.31	249,560.70	0	0	22,593.80	218,298.21	0	0	22,605.00
<b>CD SBC</b>	0	661.40	0	21,910.00	0	0	0	22,430.00	0	0	0	1,665.00
<b>TTR</b>	0	1,525,722.92	0	0	1,503,085.32	0	0	0	1,226,818.31	0	0	0
<b>CD Imigrantes</b>	0	0	0	0	0	0	0	0	0	0	0	2,350.00
<b>K10</b>	0	0	0	0	0	0	0	0	68,250.78	0	0	0
<b>Itaqui Liquid Bulk Terminals</b>	0	0	0	0	0	0	0	0	0	0	237.83	0
<b>Total</b>	<b>8,235,004.74</b>	<b>3,058,352.53</b>	<b>15,363.50</b>	<b>204,993.66</b>	<b>9,226,602.82</b>	<b>1,453,641.82</b>	<b>19,076.66</b>	<b>205,841.97</b>	<b>8,745,978.24</b>	<b>1,519,767.38</b>	<b>37,041.92</b>	<b>161,219.10</b>
<b>Total (GJ)</b>	<b>292,342.67</b>	<b>108,571.51</b>	<b>495.32</b>	<b>9,499.53</b>	<b>315,530.82</b>	<b>49,697.03</b>	<b>652.41</b>	<b>9,873.97</b>	<b>310,615.17</b>	<b>53,974.84</b>	<b>1,193.48</b>	<b>7,491.85</b>

Notes:

- Information from the following units was included: CD Imigrantes, Itaqui and K10.
- There was a reduction in the consumption of LPG and BS500 Diesel in line with the company's emission reduction plans. The only significant increase occurred at Tecon Imbituba, due to additional operations.

	2021	2022	2023
	Ethanol (L)	Ethanol (L)	Ethanol (L)
Tecon Santos	88,436.46	81,962.86	92,211.36
Tecon Imbituba	-	-	-
Tecon Vila do Conde	-	-	-
CLIA Santos	12,559.26	9,047.65	9,529.85
CLIA Guarujá	3,658.48	3,213.09	2,837.39
CD SBC	-	-	-
TTR	-	-	-
<b>Total</b>	<b>104,654.20</b>	<b>94,223.60</b>	<b>104,578.60</b>
<b>Total (GJ)</b>	<b>2,234.37</b>	<b>1,892.27</b>	<b>2,334.76</b>

Note: there was a small variation of 12.5% in ethanol consumption at Tecon Santos due to operational activities and trips between units in the State of São Paulo.

2021	GJ	kWh	kWh/TEU	kWh/pallet	kWh/km
Tecon Santos	122,395.94	33,998,872.51	17.78	-	-
Tecon/TCG Imbituba	2,847.75	791,041.00	12.38	-	-
Tecon Vila do Conde	8,102.80	2,250,777.00	13.70	-	-
CLIA Santos	7,210.84	2,003,011.23	27.78	-	-
CLIA Guarujá	2,468.09	685,581.60	18.60	-	-
CD SBC	4,055.73	1,126,592.10	-	3.13	-
TTR	1,645.40	457,054.40	-	-	0.12
<b>TOTAL</b>	<b>148,726.55</b>	<b>41,312,929.84</b>			

2022	GJ	kWh	kWh/TEU	kWh/pallet	kWh/km
Tecon Santos	111,147.53	34,073,779.87	16.69	-	-
Tecon / TCG Imbituba	3,567.96	1,076,151.00	12.82	-	-
Tecon Vila do Conde	7,427.56	2,250,777.00	13.17	-	-
CLIA Santos	7,038.37	2,106,170.62	28.84	-	-
CLIA Guarujá	1,982.80	608,236.80	13.07	-	-
CD SBC	2,990.00	918,508.90	-	2.72	-
TTR	1,321.88	405,491.20	-	-	0.09
<b>TOTAL</b>	<b>135,476.10</b>	<b>41,439,115.39</b>			

2023	GJ	kWh	kWh/TEU	kWh/pallet	kWh/km
Tecon Santos	120,448.80	33,458,001.20	18.75	-	-
Tecon Imbituba	4,590.39	1,275,109.00	15.06	-	-
Tecon Vila do Conde	8,102.80	2,250,777.00	13.29	-	-
CLIA Santos	6,122.44	1,700,678.18	31.61	-	-
CLIA Guarujá	2,873.40	798,166.80	18.17	-	-
CD SBC	3,185.54	884,871.14	-	4.03	-
CD Imigrantes	924.54	256,816.00	-	-	-
Saboó	410.48	114,022.16	-	-	-
Santos Office	120.21	33,391.00	-	-	-
São Paulo Office	171.61	47,668.57	-	-	-
Itaqui Liquid Bulk Terminals	1,658.23	460,620.46	-	-	-
TTR	1,915.60	532,111.20	-	-	0.18
<b>Total</b>	<b>150,524.04</b>	<b>41,812,232.72</b>	-	-	-

Note: units that are not included have low consumption, with no impact on the total. They are only considered consumption within the organization. Santos Brasil does not sell electricity, heating and/or cooling.



## GRI 302-2 Energy consumption outside the organization

We do not monitor energy consumption outside our operations.

## GRI 302-4 Reduction in energy consumption

Unit	2021 (kWh)	2022 (kWh)	2023 (kWh)	Reduction rate (2023/2022)
Tecon Santos	33,998,872.51	34,073,779.87	33,458,001.20	1.80% reduction
Tecon/TCG Imbituba	791,041.00	1,076,151.00	1,275,109.00	18.48% increase
Tecon Vila do Conde	2,250,777.00	2,250,777.00	2,250,777.00	No change
CLIA Santos	2,003,011.23	2,106,170.62	1,700,678.18	19.25% reduction
CLIA Guarujá	685,581.60	608,236.80	798,166.80	31.22% increase
CD SBC	1,126,592.10	918,508.90	884,871.14	3.71% reduction
TTR	457,054.40	405,491.20	532,111.20	31.22% increase
Total (kWh)	41,312,929.84	41,439,115.40	40,899,714.52	-
Total (GJ)	148,726.55	148,726.53	147,238.97	-

Notes:

- Only electrical energy is included.
- The increase in consumption at the Imbituba unit was due to the increase in operations in the second half of 2023 and the increases at CLIA Guarujá and at TTR are due to the increased storage of reefer (refrigerated) containers.
- Units that have no history were not considered in the comparative table.

# GRI 303: Water and Effluents 2018

## GRI 303-1 Interactions with water as a shared resource

## GRI 303-2 Management of impacts related to water disposal

## GRI 303-3 Water supply

Santos Brasil's units are supplied with water from public utilities, except for the São Bernardo do Campo Distribution Center, which has an artesian well for supply. Water is not collected in areas under water stress or pressure, as the company's activities do not require large-scale flow or consumption for the production of products or execution of services. Nevertheless, possible impacts related to water are foreseen in the monitoring of environmental aspects and impacts, an assessment that is made for all activities carried out by the company on a corporate basis. The company exceeded early the established target of reducing water consumption by 30% between 2020 and 2024. The monitoring and control of consumption in all units is carried out through the Sustainability Indicator System (SIS).

The management of water potability, with monthly analyzes, as well as the management of storage and internal distribution follow the standards of current legal regulations. Each unit has its own method of consumption/collection and disposal control. Tecon Santos, in addition to the SAO tank, has two treatment stations, one physical-chemical and one biological. CLIA Santos has a biological station and a Water and Oil Separator (SAO) tank. SAO boxes are also used in other logistics units, at the Itaqui, Vila do Conde and Imbituba terminals, and all the effluent is disposed off in accordance with current legislation, whose standards are ensured through physical and chemical analysis reports conducted by Santos Brazil.

All locations where the Company operates were leased, concessioned or rented, therefore, effluent disposal and its method had been previously adopted at the plant, meeting the demands, needs and particularities of each municipality.

Water collection (ML)	2021	2022	2023
Underground water	5.95	5.10	5.11
Third-party water	59.28	53.77	52.79



GRI 303-4 Water disposal

Water disposal (ML) by destination	2021	2022	2023
Surface water	8.03	11.34	10.15
Underground water	-	-	-
Sea water	44.58	34.85	33.61
Third-party water	12.61	12.67	14.14
Total disposal	65.22	58.86	57.90

GRI 303-5 Water consumption

TOTAL WATER CONSUMPTION FROM ALL AREAS (IN MEGALITERS)

Unit	2020	2021	2022	2023
Tecon Santos	50.06	44.58	34.85	33.61
Tecon/TCG Imbituba	1.55	1.22	2.29	2.42
Tecon Vila do Conde	1.59	1.59	1.56	1.56
CLIA Santos	5.28	8.03	11.34	10.15
CLIA Guarujá	3.55	3.85	3.72	5.05
CD SBC	5.73	5.95	5.10	5.11
Total	67.77	65.22	58.86	57.90

Notes: Significant variation was only seen in the CLIA Guarujá unit, where leaks were detected. Corrective actions are being taken to ensure the achievement of the established reduction targets.

GRI 304: Biodiversity 2016

GRI 304-1 Own operating units, leased or managed inside or around environmental protection areas and areas of high biodiversity value, located outside environmental protection areas

Santos Brasil’s units are not located in areas of environmental protection or high biodiversity value.

GRI 304-2 Significant impacts from activities, products, and services to biodiversity

Santos Brasil’s units are located in plots whose land use was defined for port, dockside and industrial purposes, therefore, they are not located in environmental protection areas or restored areas. Although our operations do not impact and/or alter the local biodiversity, we carry out internal controls to mitigate environmental impacts.

Due to the expansion of the CLIA Guarujá (SP) unit, vegetation suppression equivalent to 1.96 hectares was carried out in an Atlantic Forest biome, under planning and technical monitoring by qualified and trained professionals and with monitoring subprograms to mitigate and control potential impacts in fauna. The Environmental Restoration Project is being developed in the Mosaic of Conservation Units of Jacupiranga (Mojac A), in the municipality of Cajati (SP), an area chosen according to the options listed in Art. 26 of Decree 6660/08 and duly authorized by CETESB (Environmental Company of the State of São Paulo). Monitoring for implementing the Restoration Project will be carried out during the first three years. During the suppression process, a fauna scare away and rescue program was carried out, and 77 specimens were recorded, including amphibians, reptiles, birds, small mammals, and bees. Some specimens underwent clinical evaluation and were immediately released into the release area (remaining forest) or following the guidelines in DeFau Technical Opinion 190/2022. The technical reports of the fauna scare away and rescue subprograms found that the registered species are not on the lists of species threatened with extinction, at the state (SÃO PAULO, 2018), federal (BRASIL, 2022) and global (IUCN, 2019) levels. The complete execution of the recovery measures must be carried out by 2042 (20 years) or until recovery has been achieved, provided within a shorter period, as recommended by SMA Resolution No. 32, of April 3, 2014.





At the Itaqui Liquid Bulk Terminals, a vegetation suppression process, equivalent to 2.863 hectares was carried out due to the expansion work, which is scheduled to be completed in August 2024. The characteristic biome is Amazonian, with anthropogenic changes. Studies and inventories were carried out in suppressed areas (IQI03, IQI11, and IQI12), in which threatened species were not found. Fauna and flora programs were carried out in order to mitigate the possible impacts suffered by the local biota.

At the Tecon Santos unit, the aquatic biota monitoring program is ongoing due to the pier expansion work.

Find out more in the [2023 Sustainability Report](#), in Natural Capital.

### GRI 304-3 Protected or restored habitats

Protected or Restored Areas (hectares)	Location	Standards, methodology, assumptions adopted	Status of each area at the end of 2023
3.32	UTM 22 777600 7248219 - UGRHI11 - Mosaic of Jacupiranga Conservation Units (Mojac), in the municipality of Cajati (SP).	SMA Resolution No. 32/2014, CBRN SARE Ordinance No. 30046	The area is currently in the monitoring phase. The restoration of the area linked to the Cajati III project is being successful due to the recomposition of the degraded area with well-developed native vegetation.

Notes:

- Monitoring of the Cajati III environmental restoration project, described in the table, under the responsibility of the company Iniciativa Verde, related to the expansion of CLIA Guarujá (SP), was approved by the environmental agency Companhia Ambiental do Estado de São Paulo (CETESB).
- Currently, the Itaqui unit is undergoing the process of validation with the Superintendency of Biodiversity and Protected Areas of the State Department for the Environment and Natural Resources (SEMA), in order to verify the priority areas in the environmental compensation site located in the State Park of Bacanga, according to SIGEP Proceedings No. 2310180037, regarding the Expansion of Terminal IQI-03 and IQI-11.

### GRI 304-4 Species included in the IUCN red list and in national conservation lists, with habitats located in areas affected by the organization's operations

It does not apply to Santos Brasil units, as its operations are not located in areas that are home to species included on the International Union for Conservation of Nature (IUCN) red list.

## GRI 305: Emissions 2016

### 305-1 Direct emissions (Scope 1) of greenhouse gases (GHG)

Direct emissions (Scope 1) CO <sub>2</sub> eq	2020	2021	2022	2023
Tecon Santos	15,924.18	19,331.88	17,362.30	15,964.65
Tecon Imbituba	724.45	898.17	800.31	629.77
Tecon Vila do Conde	3,558.50	3,993.26	3,763.25	3,575.95
Total port operations	20,207.13	24,223.31	21,925.86	20,170.37
CLIA Santos	1,012.14	1,369.30	1,388.37	1,002.9
CLIA Guarujá	408.51	498.25	699.90	577.5
Total CLIA operations	1,420.65	1,867.55	2,088.27	1,580.4
CD SBC	99.01	65.99	73.10	61.70
TTR	5,589.54	3,950.29	3,803.38	2,882.16
Total CD SBC + TTR	5,688.55	4,016.28	3,876.48	2,943.85
Total	27,316.33	30,107.14	27,890.61	24,694.64
Itaqui Liquid Bulk Terminals	-	-	-	490.31
k10	-	-	-	159.80
Total	-	-	-	650.11
TOTAL	27,316.33	30,107.14	27,890.61	25,944.75

Notes:

- Gases included in the calculation: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, and gases in the GHG Protocol.
- Calculations carried out using the company's own calculation tool, using information from the GHG Protocol, version 2023, as a basis.
- From 2023 onwards, the Itaquí and K10 Liquid Bulk Terminal units were included.
- There are no emissions from biogenic sources in the Santos Brasil production chain.
- At the time of writing, the company did not have data related to global warming potential (GWP).
- These information will be included in the company's Emissions Inventory that will be completed after the publication of this Report.

### GRI 305-2 Indirect emissions (Scope 2) of greenhouse gases (GHG) from the purchase of energy

Indirect emissions (Scope 2) CO <sub>2</sub> teq	2020	2021	2022	2023
Tecon Santos	1,682.24	4,139.93	1,437.07	1,301.12
Tecon Imbituba	46.85	99.04	45.10	52.61
Tecon Vila do Conde	138.92	280.54	95.87	86.67
<b>Total port operations</b>	<b>1,868.01</b>	<b>4,519.51</b>	<b>1,578.04</b>	<b>1,440.40</b>
CLIA Santos	130.28	250.55	90.87	64.24
CLIA Guarujá	29.81	86.6	25.38	29.96
<b>Total CLIA operations</b>	<b>160.09</b>	<b>337.15</b>	<b>116.25</b>	<b>94.20</b>
CD SBC	75.22	138.42	39.87	34.03
TTR	19.87	57.73	18.82	20.62
Itaquí Liquid Bulk Terminals	-	-	-	18.53
São Paulo Office	-	-	-	1.82
Santos Office	-	-	-	1.26
Saboó	-	-	-	4.29
CD IMIGRANTES	-	-	-	9.55
<b>Total</b>	<b>95.09</b>	<b>196.15</b>	<b>58.69</b>	<b>90.01</b>
<b>Total</b>	<b>2,123.19</b>	<b>5,052.81</b>	<b>1,752.98</b>	<b>1,624.61</b>

Notes:

- Gases included in the calculation: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, and gases in the GHG Protocol.
- From 2023 onwards, emissions from the Itaquí Liquid Bulk Terminals, offices in São Paulo and Santos, Saboó and CD Imigrantes, which were previously monitored, were included.
- There was an increase of emissions in CLIA Guarujá due to the increase in storage and handling of containers, resulting from extra operations.
- At the time of writing, the company did not have data related to global warming potential (GWP) and biogenic sources.
- These information will be included in the company's Emissions Inventory that will be completed after the publication of this Report.

### GRI 305-3 Other indirect greenhouse gas (GHG) emissions (Scope 3)

Other indirect emissions (Scope 3) CO <sub>2</sub> teq	2020	2021	2022	2023
<b>Total</b>	<b>NA</b>	<b>29.75</b>	<b>57.76</b>	<b>47.44</b>

Notes:

- Gases included in the calculation: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, and gases in the GHG Protocol.
- The data refers to air travel related to the Tecon Santos unit, and there no records related to other units.
- At the time of writing, the company did not have data related to global warming potential (GWP) and biogenic sources.
- These information will be included in the company's Emissions Inventory that will be completed after the publication of this Report.
- 100% of Scope 2 has been neutralized through the acquisition of *International REC Standard (I-REC)*.





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

GHG emission intensity index	2020		2021		2022		2023	
	Tons of CO <sub>2</sub> e	kg CO <sub>2</sub> e/TEU	Tons of CO <sub>2</sub> e	kg CO <sub>2</sub> e/TEU	Tons of CO <sub>2</sub> e	kg CO <sub>2</sub> e/TEU	Tons of CO <sub>2</sub> e	kg CO <sub>2</sub> e/TEU
Tecon Santos	17,606.43	11.91	23,471.80	12.28	17,420.06	8.90	16,012.09	8.97
Tecon/TCG Imbituba	771.30	15.13	997.22	15.61	936.84	11.05	629.77	7.44
Tecon Vila do Conde	3,697.43	24.66	4,273.80	26.02	4,027.70	24.11	3,575.95	21.11
CLIA Santos	1,142.43	23.31	1,619.86	22.47	1,388.37	19.09	1,002.90	18.64
CLIA Guarujá	438.32	19.16	584.85	15.87	699.90	15.76	577.52	13.15
TTR (km)	5,609.41	1.05	3,884.56	1.03	3,803.38	0.94	2,882.16	0.97
CD SBC (pallet)	174.23	0.9	204.42	0.57	73.10	0.22	61.69	0.28
K10	91.18	2.51	104.07	2.47	101.38	1.15	159.80	1.30
K10 (km)	65.58	1.51	52.83	1.43	55.40	1.71		2.13

- Notes:
- Gases included in the calculation: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O and gases in the GHG Protocol, referring to Scopes 1, 2, and 3.
  - Productivity metric: *TEU* - acronym for Twenty-foot Equivalent Unit (in Portuguese, unit equivalent to a 20-foot container), a unit of measurement used to determine the loading capacity of ships and container terminals.
  - At the time of writing, the company did not have data related to global warming potential (GWP) and biogenic sources.
  - These information will be included in the company's Emissions Inventory that will be completed after the publication of this Report.



GRI 305-5 Reduction of greenhouse gas (GHG) emissions

Reduction of GHG emissions	2021				2022				2023			
	Reduction volume	Change tCO <sub>2</sub> e	Increase/reduction	%	Reduction volume	Change tCO <sub>2</sub> e	Increase/reduction	%	Reduction volume	Change tCO <sub>2</sub> e	Increase/reduction	%
Tecon Santos	23,501.56	5,895.13	increase	33	17,420.06	6,081.50	reduction	26	16,012.09	1,407.97	reduction	8
Tecon Imbituba	997.21	225.91	increase	29	936.84	60.37	reduction	6	629.77	307.07	reduction	32
Tecon Vila do Conde	4,273.80	306.37	increase	16	4,027.78	226.02	reduction	6	3,575.95	471.83	reduction	11
CLIA Santos	1,619.85	477.42	increase	42	1,388.37	231.48	reduction	14	1,002.90	385.47	reduction	27
CLIA Guarujá	584.85	146.53	increase	33	699.90	115.05	increase	20	577.52	122.38	reduction	17
CD SBC	204.41	30.18	increase	17	73.10	131.31	reduction	64	61.69	11.41	reduction	15
TTR	3,884.56	-1,724.85	reduction	-31	3,803.38	81.18	reduction	2	2,882.16	921.22	reduction	24
K10 (km)	52.83	-12.75	reduction	-19	55.40	2.57	increase	5	---	---	----	-
K10	104.07	12.89	increase	14	101.38	2.69	reduction	3	159.80	3.02	increase	2
Total	35,223.14	5,783.59	increase	20	28,526.21	6,696.93	reduction	19	24,901.88	3,630.37	reduction	13

Note: Gases included in the calculation: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, and gases in the GHG Protocol. K10 there was no reduction.

GRI 306: Waste 2020

GRI 306-1 Waste generation and significant impacts related to waste  
GRI 306-2 Management of significant impacts related to waste

Waste monitoring and management at Santos Brasil considers the full solid waste management cycle, from generation to final destination. The activities are supported by the Solid Waste Management Plan and the

Health Services Waste Management Plan. Santos Brasil’s commitment and management of environmental impacts are expressed in the Sustainability Policy and the Health, Safety and Environment Policy, and Principles. The indicators and initiatives are monitored through the Data Collection spreadsheet and by the company’s Environmental Working Groups (GT Ambiental) and waste generation data are reported through the National Solid Waste Management Information System platform (Sinir) or through the State Online Solid Waste Management System (SIGOR) for units located in the State of São Paulo.

The company established a goal of reducing waste generation by 50% compared to the 2020 level, an objective that was achieved in 2023. For the engagement and training of teams, environmental education campaigns are carried out throughout the year to encourage ways to avoid generating waste.





If non-generation is impossible, the most appropriate treatment is analyzed, according to the following destinations:

- **Recycling:** Materials such as cardboard, plastic, iron scrap, glass and wood are destined for recycling.
- **Reverse logistics:** Resources such as lubricating oil, tires, batteries and cloths are returned to the manufacturer.
- **Composting:** Waste from gardening activities.
- **Organic waste treatment:** At Tecon Santos (SP), there is a biodigester that decomposes organic food waste and transforms it into gray water (effluent), which is sent to a Biological Effluent Treatment Station to be treated and transformed into reuse water. CLIA Guarujá (SP) and Tecon Vila do Conde (MA) units also have biodigesters, but the effluent is sent to a septic tank and subsequently sent to companies duly licensed for treatment.

**GRI 306-3 Waste generated**

	2021	2022	2023	2021	2022	2023	2021	2022	2023	2023
Type of Waste (tons)	Tecon Santos			Tecon/TCG Imbituba			Tecon Vila do Conde			Itaqui
Hazardous waste generated, Class I	186.12	193.39	179.60	19.45	21.62	20.78	53.60	60.98	65.53	279.83
Non-hazardous waste generated, Class II	1,410.13	1,044.95	1,032.32	72.20	94.72	117.18	118.56	175.96	211.83	120.20
Overall total	1,596.25	1,238.34	1,211.92	91.65	116.34	137.96	172.16	236.94	277.36	400.03

	2021	2022					2023					Overall total			Change (%)	
	Logistics	Logistics					Logistics					2021	2022	2023	2021/ 2022	2022/ 2023
Type of Waste		CLIA Santos	CLIA Guarujá	CD SBC	CD Imigrantes	Saboó I	Clia Santos	CLIA Guarujá	CD SBC	CD Imigrantes	Saboó I					
Hazardous waste generated, Class I	48.20	49.34	23.20	32.21	0	0	18.07	35.35	3.09	0	0	307.37	380.73	602.25	24%	58%
Non-hazardous waste generated, Class II	2,053.44	1,691.07	544.46	1,116.94	41.92	9.55	730.19	323.22	979.17	31.41	41.29	3,654.33	4,719.57	3,586.81	29%	-24%
Overall total	2,101.64	1,740.41	567.66	1,149.15	41.92	9.55	748.26	358.57	982.26	31.41	41.29	3,961.70	5,100.30	4,189.06	29%	-18%

## GRI 306-4 Waste not destined for final disposal

		2021	2022	2023	2021	2022	2023	2021	2022	2023	2023
		Tecon Santos			Tecon/TCG Imbituba			Tecon Vila do Conde			Itaqui
Type of destination	Total hazardous waste generated, Class I	186.12	193.39	179.60	19.45	21.62	20.78	53.60	60.98	65.53	279.83
Reuse	Oil	103.07	0	0	2.16	0	0	6.89	0	0	0
Recycling	Lamps/Rags	0.51	0	0	1.00	0	0	0	0	0	0
Recycling	Lamp	0	0.42	0.24	0	0	0	0	0	0.26	0
Reverse logistics	Battery	12.23	0	0	0.43	0	0	0	0	0	0
Reverse logistics	Batteries/Oil/Rags	0	112.16	102.65	0	8.91	3.56	0	6.20	4.66	0
Other recovery options	Mix. cont. /mud/sweeping	70.31	80.58	75.54	11.94	10.13	12.86	34.11	39.25	60.61	1.53
Total not destined for final disposal – hazardous		186.12	193.26	178.43	15.53	19.05	16.42	41.00	45.45	65.53	1.53
Type of destination	Total non-hazardous waste generated, Class II	1,410.13	1,044.95	1,032.32	72.20	94.72	117.18	118.56	175.96	211.83	120.20
Recycling	Paper/metal/wood/rubble/plastic/glass/batteries	1,023.52	797.54	826.42	58.19	65.17	96.08	97.02	102.89	184.00	2.20
Reverse logistics	Tire	130.11	83.48	56.42	1.95	2.13	0.99	0	0	1.24	0
Other recovery options	Pruning/organic	2.71	34.74	29.75	0	0	0	0	0	0	0
Total not destined for final disposal – non-hazardous		1,156.34	915.76	912.59	60.14	67.30	97.07	97.02	102.89	185.24	2.20
Total waste (hazardous and non-hazardous) not destined for final disposal		1,342.46	1,109.02	1,091.02	75.67	86.35	113.49	138.02	148.34	250.77	3.73





		2021	2022					2023				
		Logistics	Logistics					Logistics				
			CLIA Santos	CLIA Guarujá	CD SBC	CD Imigrantes	Saboó I	Clia Santos	CLIA Guarujá	CD SBC	CD Imigrantes	Saboó I
Type of destination	Total hazardous waste generated, Class I	48.20	49.34	23.20	32.21	0	0	18.07	35.35	3.09	0	0
Reuse	Oil	9.54	0	0	0	0	0	0	0	0	0	0
Recycling	Lamps/Rags	0.32	0	0	0	0	0	0	0	0	0	0
Recycling	Lamp	0	0.15	0	0.15	0	0	0	0.14	1.10	0	0
Reverse logistics	Battery	5.25	0	0	0	0	0	0	0	0	0	0
Reverse logistics	Batteries/Oil/Rags	0	10.87	5.45	0.83	0	0	7.99	9.32	0.43	0	0
Other recovery options	Mix. cont. /mud/sweeping	10.70	11.33	9.50	28.74	0	0	7.28	7.39	1.49	0	0
Total not destined for final disposal – hazardous		25.81	22.35	14.95	29.72	0	0	15.27	16.85	3.02	0	0
Type of destination	Total non-hazardous waste generated, Class II	2,053.44	1,691.07	544.46	1,116.94	41.92	9.55	730.19	323.22	979.17	31.41	41.29
Recycling	Paper/metal/wood/rubble/ plastic/glass/batteries	1,826.31	1,570.16	459.04	1,055.17	35.66	2.21	650.49	246.05	932.33	19.63	38.51
Reverse logistics	Tire	33.86	2.41	17.79	0.91	0	0	1.19	14.12	0	0	0
Other recovery options	Pruning/organic	4.12	4.27	0	0	0	0	3.22	0	2.67	0	0.45
Total not destined for final disposal – non-hazardous		1,864.29	1,576.84	476.83	1,056.08	35.66	2.21	654.90	260.17	935.00	19.63	38.96
Total waste (hazardous and non-hazardous) not destined for final disposal		1,890.10	1,599.19	491.78	1,085.80	35.66	2.21	670.17	277.02	938.02	19.63	38.96

Note: from 2022 onwards, data from Logistics operations began to be released individually to provide greater visibility to indicators.



		Overall Total			Change (%)	
		2021	2022	2023	2021/2022	2022/ 2023
Type of destination	Total hazardous waste generated, Class I	307.37	380.73	602.25	24%	58%
Reuse	Oil	121.66	0	0	-100%	0%
Recycling	Lamps/Rags	1.83	0	0	-100%	0%
Recycling	Lamp	0	0.72	1.74	--	142%
Reverse logistics	Battery	17.91	0	0	-100%	0%
Reverse logistics	Batteries/Oil/Rags	0	144.42	128.61	--	-11%
Other recovery options	Mix. cont. /mud/sweeping	127.06	179.53	166.70	41%	-7%
Total not destined for final disposal – hazardous		268.46	324.77	297.05	21%	-9%
Type of destination	Total non-hazardous waste generated, Class II	3,654.33	4,719.57	3,586.81	29%	-24%
Recycling	Paper/metal/wood/rubble/plastic/glass/batteries	3,005.04	4,087.84	2,995.71	36%	-27%
Reverse logistics	Tire	165.92	106.72	73.96	-36%	-31%
Other recovery options	Pruning/organic	6.83	39.01	36.09	471%	-7%
Total not destined for final disposal – non-hazardous		3,177.79	4,233.57	3,105.76	33%	-27%
Total waste (hazardous and non-hazardous) not destined for final disposal		3,446.25	4,558.34	3,402.81	32%	-25%

Notes:

- The Itaquí Liquid Bulk Terminals began operations in November 2022. Therefore, solid waste data for 2023 is being considered for monitoring purposes.
- A review of the total sum of Class II waste generated (recyclable and non-recyclable) was carried out, as in 2022 the data only considered recyclable non-hazardous waste.
- The increase of contaminated effluent at the CLIA Guarujá unit occurred due to the biannual cleaning of the water and oil separator tank and workshop channels. At the Saboó unit, there was an increase in recyclable solid waste resulting from the renovations done at the site. The CD Imigrantes unit discarded non-recyclable waste.
- A total of 2.83 tons of electronic waste were sent for recycling, 0.34 tons in Tecon Imbituba and 2.49 tons in Tecon Vila do Conde.



## GRI 306-5 Waste destined for final disposal

		2021	2022	2023	2021	2022	2023	2021	2022	2023	2023
		Tecon Santos			Tecon/TCG Imbituba			Tecon Vila do Conde			Itaqui
Type of destination	Total hazardous waste generated, Class I	186.12	193.39	179.60	19.45	21.62	20.78	53.60	60.98	65.53	279.83
Incineration (without energy recovery)	Septic Waste/ Miscellaneous Chemicals	0.00	0.23	1.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Class I Landfill	Asbestos tiles/ contaminated soil	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	262.10
Treatment plant	Contaminated effluent	0.00	0.00	0.00	3.92	2.57	4.36	12.60	15.53	0.00	16.20
Total destined for final disposal - hazardous		0.00	0.23	1.17	3.92	2.57	4.36	12.60	15.53	0.00	278.30
Type of destination	Total non-hazardous waste generated, Class II	1,410.13	1,044.95	1,032.32	72.20	94.72	117.18	118.56	175.96	211.83	120.20
Landfill confinement	Organic/ commercial/ sweeping	253.79	129.19	119.73	12.06	27.42	20.11	21.54	73.07	26.59	118.00
Total destined for final disposal - non-hazardous		253.79	129.19	119.73	12.06	27.42	20.11	21.54	73.07	26.59	118.00
Total waste (hazardous and non-hazardous) destined for final disposal		253.79	129.42	120.90	15.98	29.99	24.47	34.14	88.60	26.59	396.30



		2021	2022					2023				
		Logistics	Logistics					Logistics				
			CLIA Santos	CLIA Guarujá	CD SBC	CD Imigrantes	Saboó I	Clia Santos	CLIA Guarujá	CD SBC	CD Imigrantes	Saboó I
Type of destination	Total hazardous waste generated, Class I	48.20	49.34	23.20	32.20	0.00	0.00	18.07	35.35	3.09	0.00	0.00
Incineration (without energy recovery)	Septic Waste/ Miscellaneous Chemicals	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.07	0.00	0.00
Class I Landfill	Asbestos tiles/ contaminated soil	0.00	0.00	0.00	0.00	0.00	0.00	1.32	1.14	0.00	0.00	0.00
Treatment plant	Contaminated effluent	22.39	26.99	8.22	2.49	0.00	0.00	1.48	17.36	0.00	0.00	0.00
Total destined for final disposal - hazardous		22.39	26.99	8.24	2.49	0.00	0.00	2.80	18.50	0.07	0.00	0.00
Type of destination	Total non-hazardous waste generated, Class II	2,053.44	1,691.07	544.46	1,116.94	41.92	9.55	730.19	323.22	979.17	31.41	41.29
Landfill confinement	Organic/ commercial/ sweeping	189.15	114.23	67.63	60.86	6.26	7.34	75.29	63.05	44.17	11.78	2.33
Total destined for final disposal - non-hazardous		189.15	114.23	67.63	60.86	6.26	7.34	75.29	63.05	44.17	11.78	2.33
Total waste (hazardous and non-hazardous) destined for final disposal		211.54	141.22	75.87	63.35	6.26	7.34	78.09	81.55	44.24	11.78	2.33

Note: from 2022 onwards, data from Logistics operations began to be released individually to provide greater visibility to indicators.



		Overall total			Change	
		2021	2022	2023	2021/ 2022	2022/2023
Type of destination	Total hazardous waste generated, Class I	307.37	380.72	602.25	24%	58%
Incineration (without energy recovery)	Septic Waste/Miscellaneous Chemicals	0.00	0.26	1.24	--	377%
Class I Landfill	Asbestos tiles/contaminated soil	0.00	0.00	264.56	--	
Treatment plant	Contaminated effluent	38.91	55.80	39.40	43%	-29%
Total destined for final disposal - hazardous		38.91	56.05	305.20	44%	444%
Type of destination	Total non-hazardous waste generated, Class II	3,654.33	4,719.57	3,586.81	29%	-24%
Landfill confinement	Organic/ commercial/ sweeping	476.54	486.00	481.05	2%	-1%
Total destined for final disposal - non-hazardous		476.54	486.00	481.05	2%	-1%
Total waste (hazardous and non-hazardous) destined for final disposal		515.45	542.05	786.25	5%	45%

# GRI 308: 2016 Environmental Assessment

## GRI 308-1 New suppliers selected based on environmental criteria GRI 308-2 Negative environmental impacts of the supply chain and measures taken

All suppliers that provide services to Santos Brasil via contract, with work scopes that may cause possible environmental impacts, undergo documentary evaluation by the Health, Safety and Environment (HSE) area in accordance with the area’s requirements procedure for “Supplier Contractors.” The impacts of activities

of fixed third parties are monitored through charts of environmental aspects and impacts, managed under the responsibility of the HSE area. No negative environmental impacts were identified in the supply chain in 2023.

Find out more in the [2023 Sustainability Report](#), in Social Capital, about supply chain due diligence.



# GRI 401: Employment 2016

## GRI 401-1 New hires and employee turnover

	2021				2022				2023			
Employee turnover	Hires	Hiring rate (%)	Terminations	Turnover rate (%)	Hires	Hiring rate (%)	Terminations	Turnover rate (%)	Hires	Hiring rate (%)	Terminations	Turnover rate (%)
BY GENDER												
Women	NA	13.63	NA	14.28	178	26.10	59	13.23	151	36.12	106	11.55
Men	NA	86.37	NA	10.99	504	73.90	290	8.31	267	63.88	306	6.88
Total	NA	NA	NA	NA	682	100.00	349	NA	418	100.00	412	NA
BY REGION												
Southeast	NA	84.94	NA	11.58	558	81.82	290	8.80	350	83.73	357	7.70
South	NA	7.89	NA	7.02	16	2.35	17	7.81	14	3.35	16	8.71
Center-West	NA	7.17	NA	NA	0	0.00	0	NA	0	0.00	0	NA
North	NA	0.00	NA	11.85	74	10.85	42	11.64	39	9.33	36	6.15
Northeast	NA	0.00	NA	0.00	34	4.99	0	0.00	15	3.59	3	6.11
BY AGE												
Under 30	NA	23.82	NA	18.90	311	45.60	78	15.97	190.00	45.45	141.00	13.62
From 30 to 50	NA	64.56	NA	10.98	336	49.27	213	8.43	192.00	45.93	221.00	7.16
Over 50	NA	11.62	NA	7.57	35	5.13	58	5.57	36.00	8.61	50.00	4.83

Note: turnover calculation = total hires per replacement + total terminations per replacement / (2/ mean number of employees)



**GRI 401-2 Benefits offered to full-time employees that are not offered to temporary or part-time employees**

All employees – full-time, temporary or part-time – are governed by the Compensation and Benefits Policy, which considers meritocracy and additional benefits in relation to the legislation, such as a health plan extensive for dependents, dental care extensive for dependents, life insurance, variable income established in the Profit Sharing Plan (PPR) for professionals hired under the CLT laws, access to gyms with *Gympass*, financial education program, food vouchers, meal vouchers, food baskets, transport vouchers, private pension and online platform for psychological services. The benefits provided follow the company’s internal policies, considering the units and collective bargaining agreements.

Find out more in the [2023 Sustainability Report](#), in Human Capital.

**GRI 401-3 Maternity/paternity leave**

	2023		
	Women	Men	Total
Total number of employees entitled to maternity/paternity leave	22	63	85
Total number of employees on maternity/paternity leave	22	63	85
Total number of employees who returned to work after maternity/paternity leave	17	71	88
Total number of employees who returned to work after maternity/paternity leave and remained employed 12 months after returning to work	14	68	82
Rate of return to work of employees who took maternity/paternity leave	100%	100%	100%
Retention rate of employees who took maternity/paternity leave	82.35%	95.77%	93.18%

Note: Calculation of retention rate for employees who took maternity/paternity leave: total number of employees who returned to work after taking maternity/paternity leave divided by the total number of employees who returned to work after maternity/paternity leave and remained employed for 12 months after returning to work multiplied by 100. Referring to 2023 based on the updates and calculation metrics for this indicator.

**GRI 402: Work Relations 2016**

**GRI 402-1 Minimum notice period for operational changes**

The minimum notice period of operational changes for employees and organizations with collective bargaining agreements is 30 days. At Tecon Vila do Conde, the period is 90 days.

**GRI 403: Occupational Health and Safety 2018**

**GRI 403-1 Occupational health and safety management system**

Documents from the Health, Safety and Environment management system (HSE) are controlled through document management in the company’s *Soft Expert* system, where they are reviewed, controlled and made available to all employees in our units. This system was implemented in accordance with current Health, Safety and Environment (HSE) legislation, considering the work regulation standards (policies, manuals, standards and procedures for all company activities).

100% of Santos Brasil’s employees are covered by the occupational health and safety management system, covering operational, administrative and related activities.

## GRI 403-2 Hazard identification, risk assessment and incident investigation

Santos Brasil has a methodology for mapping hazards and risks from activities, encompassing everyday and non-everyday risks, relating the respective controls in accordance with the hierarchy established by the ISO 45001 certification. Its application is conducted by the Occupational Health and Safety area together with other areas involved. Hazard and risk controls are periodically reviewed and monitored by document control in the *Soft Expert* system and internal and external audits are conducted to ensure the effectiveness of the controls. The results of these processes are monitored and controls are established to mitigate hazards and reduce existing risks in the units, using the control hierarchy as established by the regulatory standards.

The proactive Point Safety Observation (OPS) tool allows employees to report hazards, risks and opportunities for improvement. The records are forwarded to the Health, Safety and Environment (HSE) area for analysis and, at the end of this process, a response is given containing the actions that will be taken to remedy the deviations. This tool is available to employees in print and electronic versions and identification is not mandatory, thus ensuring confidentiality.

The Health, Safety and Environment Policy and Principles (HSE) formalize the company's commitment to the safety and well-being of people, which has impacts on business decisions and daily practices. The document is broadly disseminated among male and female employees. It offers the concept that safety is everyone's responsibility and that each and every employee has the duty to intervene in any activity that presents a potential, uncontrolled risk if executed. It also ensures the right to refuse to carry out any activity for which there is evidence that it is not safe, thus guaranteeing a safe and healthy working environment for everyone.

In 2023, the "Zero Accident Campaign" was maintained, which is grounded on the golden safety rules that highlight the individual responsibility of each employee to ensure their own safety and that of everyone around them:

1. Safety is the responsibility of each one of us. Comply with and enforce all the company's safety procedures.
2. Always obey traffic rules and signs inside and outside the company.
3. Never go under suspended loads.
4. Use and demand the proper use of PPE.
5. Only carry out activities for which you are qualified and trained.

The Incident Management procedure, applicable to all Santos Brasil units, ensures that all incidents are notified and handled in accordance with the current procedure. After recording an event, an analysis and classification is carried out that assigns an incidence potential and, if a work accident is identified, its classification (accident with lost time, accident without lost time and outpatient care with immediate return to work).

Incidents are investigated, considering the conditions of equipment, employees and the work environment. The focus is on identifying the root causes, followed by implementing preventive and corrective actions. The methodologies adopted, as established by the occupational health and safety management system, include an analysis of the failure diagram, FCA (Fact/Cause/Action) for incidents with potential severity and use of the Ishikawa diagram. After the investigation, an action plan is defined, deadlines and responsible parties are established for each action and its effectiveness is monitored by the HSE area. This set of approaches is established in the company's management system through *Soft Expert* (NPI - Preliminary Incident Notification), in which it is possible to control and identify whether the system is being efficient in all of the company's processes.

## GRI 403-3 Occupational health services

Santos Brasil, through its Occupational Health Medical Control Program (PCMSO), and based on data from the Risk Management Program (PGR), conducts health assessment and control across its entire workforce, which makes it possible to analyze and monitor whether the control measures implemented to minimize risks are truly effective. Monitoring is performed through electronic medical records, digitally signed and with controlled and restricted access to the medical and nursing team. Throughout the year, specific actions are carried out to educate and guide teams on prevention and promotion of health and well-being.

## GRI 403-4 Participation of workers, consultation and communication to workers regarding health and safety at work

Santos Brasil's units have Internal Accident Prevention Committees (CIPA) composed of elected employees and employees appointed by the company. The objective of these groups is to work for the prevention of work accidents and occupational illnesses, as established in Regulatory Standard 05.





Participation and consultation of employees is done through the OPS (Point Safety Observation) tool, provided so that any employee can report the risks identified in the execution of tasks and in the workplace, and also suggest opportunities for improvement.

In 2023, monthly meetings of the Health, Safety and Environment Committee (HSE) were held, with the participation of the unit’s operations managers, HSE management, and local and corporate HSE coordination. This initiative aims to promote proactive and effective management, ensuring the constant improvement and maintenance of safety, health and environmental standards in all units and operations. During this forum, topics ranging from the critical analysis of health, safety and environment (HSE) indicators, and incidents that occurred in the period are discussed, and the status of the corresponding investigations are presented. In addition, aspects such as the evolution of the unit’s frequency rate and severity rate, OPS indicators, SOS (Safety Observation System) and HSE inspections are covered.

**GRI 403-5 Training of workers in occupational health and safety**

Santos Brasil, through its guidelines, prepares, executes and monitors its legal and mandatory training program, in order to ensure that employees obtain the knowledge and skills necessary to perform their functions effectively, safely and in accordance with the laws and regulations applicable to the Company.

Based on the planning of a Training Needs Survey (LNT), a matrix is built detailing all the necessary training, including retraining for all functions and positions that require training to perform activities. This planning is updated annually, in accordance with current regulations.

Systematic monitoring of the training program ensures a monthly update, especially with managers, so that all people on their teams are compliant with their training.

Training workers in Occupational Health and Safety	2022	2023
Man-hours worked/trained	21,919 (*)	19,113

Note:

- Only legal and mandatory training in occupational health and safety is considered.
- \*The 2022 data has been revised.
- The reduction in 2023 is due to a reduction in the number of hires and, consequently, in the training for new employees.

**GRI 403-6 Promotion of workers’ health**

All Santos Brasil employees are evaluated not only by their occupational exams, but also through Quality of Life exams (for screening and monitoring of chronic pathologies), in addition to cross-checking with information received from medical reports and data collected by a consultancy hired to monitor health insurance plans. In this way, the main needs are identified, allowing the development of specific health and well-being programs for the Santos Brasil population. We also offer assistance through our own medical team or through telemedicine.

We perform annual flu vaccination campaigns and conduct programs to combat sedentary lifestyle, promote mental health and prevention of alcohol and drug use. Throughout the year, monthly thematic campaigns are carried out, including on breast cancer, prostate cancer and suicide prevention.



**GRI 403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships**

Since joining the company, all people who work at Santos Brasil go through a comprehensive onboarding procedure, in which they receive guidance on the golden rules, safety guidelines, dangers and risks of activities and control techniques and measures that are used for monitoring and prevention.

At the beginning of each year, the annual Health, Safety and Environment (HSE) calendar is prepared, which includes the actions and campaigns planned for the period. Among these actions, the Internal Week for the Prevention of Accidents at Work and the Environment (SIPATMA) stands out, whose main theme in 2023 was “Sustainability of Health, Safety and Environment at Santos Brasil”. Among the issues that were part of the agenda were skin cancer prevention, sexual and moral harassment, risk perception, prevention of environmental incidents and materials used to respond to emergencies in the units.

In 2023, the SIPATMA Digital was held, incorporating daily activities and games on a digital platform. There was a 181% increase in the number of registered employees compared to 2022.

In the daily operations activities, safety alerts are published and the managers hold Daily Safety Dialogs with their teams, addressing topics related to occupational programs, critical activities, aspects, impacts, dangers and risks of the tasks performed. Safety walks are carried out with the managers of the units to identify deviations, opportunities for improvement and recognition of behaviors that comply with company standards.

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

	2021	2022	2023
Number of workers covered by the system	3,909	3,136	3,304
Percentage of workers covered by the system	100%	100%	100%
Number of workers covered by the system with internal audit	3,909	3,136	3,304
Percentage of workers covered by the system with internal audit	100%	100%	100%
Number of workers covered by the system with external audit	3,909	3,136	3,304
Percentage of workers covered by the system with external audit	100%	100%	100%

Notes:

- Units covered: Tecon Santos, São Paulo Office, Santos Office, Tecon Imbituba/TCG, Tecon Vila do Conde, Vehicle Terminal, Itaquí Liquid Bulk Terminal, CLIA Santos, CLIA Guarujá, CD São Bernardo do Campo, CD Imigrantes, and Terminal K10.
- All Health, Safety and Environmental (HSE) practices must be adopted by the companies contracted by Santos Brasil. Only the company’s processes are certified by an external party with a certification that includes contract management processes.
- All employees are included in the Company’s Health and Safety Management system, and the efficiency of this system is monitored through internal and external audits that take place in all units. This information is obtained monthly, considering all employees registered in all Santos Brasil units. Independent and outsourced employees are not included.

**GRI 403-9 Work accidents**

	Santos Brasil Consolidated		Tecon Santos		Tecon Imbituba		Tecon Vila do Conde		TEV	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Number of deaths	0	0	0	0	0	0	0	0	0	0
Death rate	0	0	0	0	0	0	0	0	0	0
Number of injuries	12	0	9	0	0	0	1	0	0	0
Injury rate (excluding deaths)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Main types of injuries	Fracture and contusion	NA	Fracture and contusion	-	-	-	Contusion	-	-	-
Number of recordable occupational injuries	12	0	9	0	0	0	1	0	0	0
Rate of recordable occupational injuries (frequency rate – TF)	1.99	0	2.65	0	0	0	1.43	0	0	0
Rate of recordable occupational injuries (severity rate – TG)	6.89	0	109.69	0	0	0	14.29	0	0	0
Number of hours worked	6,039,433.51	0	3,391,254.73	0	216,474.75	0	699,860.96	0	54,439.99	0
Number of days lost	404	0	372	0	0	0	10	0	0	0





	Port Logistics & Port Transport		3PL Logistics & Road Transport		Itaqui Liquid Bulk Terminal		Administrative Offices	
	Men	Women	Men	Women	Men	Women	Men	Women
Number of deaths	0	0	0	0	0	0	0	0
Death rate	0	0	0	0	0	0	0	0
Number of injuries	2	0	0	0	0	0	0	0
Injury rate (excluding deaths)	NA	NA	NA	NA	NA	NA	NA	NA
Main types of injuries	Fracture	-	-	-	-	-	-	-
Number of recordable occupational injuries	0		1	0	0	0	0	0
Rate of recordable occupational injuries (frequency rate – TF)	3.12		0		0		0	
Rate of recordable occupational injuries (severity rate – TG)	34.37		0		0		0	
Number of hours worked	640,095.47		633,963.81		111,413.82		291,929.98	
Number of days lost	22		0		0		0	

Hazard and risk controls are reviewed and monitored periodically through document control in the company’s *Soft Expert* system, and internal and external audits are conducted to ensure the effectiveness of such controls.

The main hazards identified in the Risk Management Program are related to movement in a risk area, incidents in the operation or maintenance of machinery and equipment, movement of loads and falls of people.

The measures taken to eliminate the hazardous condition are related to the review of occupational health and safety standards and procedures, orientation actions carried out in the units, as well as the implementation of new personal protective equipment.

**GRI 403-10 Occupational illnesses**

No occupational illnesses were recorded in 2023.

## GRI 404: Training and Education 2016

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

Average training hours per employee	2021		2022		2023	
Gender	Total hours	Average hours	Total hours	Average hours	Total hours	Average hours
Men	84,630	33.27	42,489	19.71	30,748	6.29
Women	11,825	33.40	11,230	24.25	8,049	7.94
Total training hours	96,455	40.51	53,719	20.51	38,797	10.40
Functional category	Total hours	Average hours	Total hours	Average hours	Total hours	Average hours
Administrative area	24,124	27.92	19,840	21.02	17,395	7.25
Operations area	66,564	50.77	27,709	18.67	21,413	6.13
Officers	204	20.4	479	39.92	218	9.15
Supervisors	3,657	36.2	1,363	15.67	1,540	11.81
Coordinators	1,374	24.53	2,577	47.72	1,255	10.35
Managers	533	13.66	1,751	43.78	823	9.22

Note: the reduction is due to a lower number of hires and, consequently, of mandatory training for new employees.

### GRI 404-2 Programs for improving employee skills and career transition assistance

In 2023, the development of Santos Brasil's leadership continued, with a total of 13,430 hours dedicated to training this group. 2,590 people participated in the Behavior or Competence Assessment process, including 188 people in leadership positions. 42 workshops were held and, through the monthly newsletter Papo de Líder (Leader Talk), leaders received recommendations of relevant content (articles, podcasts, videos, books). During the year, the priority themes were diversity and inclusion, work safety, potential development, setting goals and performance follow up. The 2023 Leadership Development Program is structured for the practical application of previously learned concepts. For leaders occupying board and management positions, aspects such as self-management, team management, business leadership and transformation were developed across

an agenda lasting six months, including online and in-person meetings and individual mentoring sessions. The traditional program continued with the themes of People Management, Planning, Assertive Communication and Conflict Management.

Three important initiatives were carried out this year: the start of the Mentoring Program; the Santos Brasil Inspires Program, created to multiply knowledge through lectures with experts from different areas of the company; and Succession Mapping, which supports professional development and decision-making regarding promotions and career transitions.

Santos Brasil does not have specific post-career programs or follow up.

### GRI 404-3 Percentage of employees receiving regular performance and career development reviews

	2022	2023
Total number of employees	2,689	2,589
% employees who received regular performance and career development reviews	100%	100%

Note: we provided reviews (of behavior or competence) for 100% of eligible active employees in 2023.

Employees who received performance reviews	2022		2023	
	Number	%	Number	%
BY GENDER				
Women	321	66.59%	370	70.20%
Men	2,368	85.15%	2,219	81.00%
Total	2,689	82.38%	2,589	79.13%
BY FUNCTIONAL CATEGORY				
Administrative area	404	41.06%	518	50%
Operations area	2,285	100%	1,895	93.35%
Officers	15	100%	14	93.33%
Supervisors	92	100%	72	92.31%
Coordinators	48	85.71%	54	81.16%
Managers	34	85%	36	81.82%

# GRI 405: Diversity and Equal Opportunities 2016

## GRI 405-1 Diversity in governance bodies and employees

### NUMBER AND PERCENTAGE OF EMPLOYEES BY GENDER

	2021					2022					2023				
Functional category	Total men	% men	Total women	% women	Total	Total men	% men	Total women	% women	Total	Total men	% men	Total women	% women	Total
Administrative area	509	63.23	296	36.77	805	600	60.98	384	39.02	984	618	59.65	418	40.34	1,036
Operations area	1,903	98.19	35	1.81	1,938	2,023	97.40	54	2.60	2,077	1,971	97.04	60	2.95	2,031
Officers	13	92.86	1	7.14	14	14	93.33	1	6.67	15	14	93.33	1	6.66	15
Supervisors	82	89.13	10	10.87	92	78	84.78	14	15.22	92	64	83.11	13	16.88	77
Coordinators	35	72.92	13	27.08	48	38	67.86	18	32.14	56	44	63.76	25	36.23	69
Managers	27	79.41	7	20.59	34	29	72.50	11	27.50	40	34	77.27	10	22.72	44
Total	2,569	87.65	362	12.35	2,931	2,782	85.23	482	14.77	3,264	2,745	83.89	527	16.11	3,272

### PERCENTAGE OF EMPLOYEES BY AGE GROUP

	2021			2022			2023		
Functional category	< 30	from 30 to 50	> 50	< 30	from 30 to 50	> 50	< 30	from 30 to 50	> 50
Administrative area	30.81%	62.61%	6.58%	38.41%	55.18%	6.40%	35.52%	57.63%	6.85%
Operations area	7.28%	69.45%	23.27%	12.04%	63.94%	24.03%	9.01%	63.20%	27.78%
Officers	0.00%	42.86%	57.14%	0.00%	33.33%	66.67%	0.00%	40.00%	60.00%
Supervisors	4.35%	73.91%	21.74%	4.35%	75.00%	20.65%	0.00%	74.36%	25.64%
Coordinators	2.08%	91.67%	6.25%	1.79%	92.86%	5.36%	1.45%	92.75%	5.80%
Managers	0.00%	88.24%	11.76%	0.00%	85.00%	15.00%	0	79.55%	20.45%





## PERCENTAGE OF EMPLOYEES BY FUNCTIONAL CATEGORY, BY PEOPLE WITH DISABILITIES

Functional category	2021	2022	2023
Administrative area	5.22%	4.67%	4.73%
Operations area	0.83%	0.91%	0.99%
Officers	0.00%	0.00%	0.00%
Supervisors	2.17%	1.09%	2.56%
Coordinators	0.00%	0.00%	0.00%
Managers	0.00%	7.50%	4.55%

## NUMBER AND PERCENTAGE OF EMPLOYEES BY GENDER AND AGE GROUP

2021	Women			Men			Overall total	
Age range	Number	% Women	% Overall	Number	% Men	% Overall	Number	% Overall
Under 30	108	29.83%	27.41%	286	11.13%	72.59%	394	13.44%
From 30 to 50	226	62.43%	11.31%	1,772	68.98%	88.69%	1,998	68.17%
Over 50	28	7.73%	5.19%	511	19.89%	94.81%	539	18.39%
Overall total	362	100%	12.35%	2,569	100%	87.65%	2,931	100%
2022	Female			Male			Overall total	
Age range	Number	% Female	% Overall	Number	% Male	% Overall	Number	% Overall
Under 30	180	37.34%	28.44%	453	16.28%	71.56%	633	19.39%
From 30 to 50	265	54.98%	13.05%	1,766	63.48%	86.95%	2,031	62.22%
Over 50	37	7.68%	6.17%	563	20.24%	93.83%	600	18.38%
Overall total	482	100%	14.77%	2,782	100%	85.23%	3,264	100%
2023	Women			Men			Overall total	
Age range	Number	% Women	% Overall	Number	% Men	% Overall	Number	% Overall
Under 30	199	37.76%	6.08%	353	12.86%	10.79%	552	16.87%
From 30 to 50	284	53.89%	8.68%	1,759	64.08%	53.76%	2,043	62.44%
Over 50	44	8.35%	1.34%	633	23.06%	19.35%	677	20.69%
Overall total	527	100%	16.11%	2,745	100%	83.89%	3,272	100%

## NUMBER AND PERCENTAGE OF MEMBERS OF GOVERNANCE BODIES BY GENDER AND AGE GROUP

Governance body	Gender				Age Range					
	Men		Women		Under 30		30 to 50		Over 50	
	Number	%	Number	%	Number	%	Number	%	Number	%
Board of Directors	6	75%	2	25%	0	0	3	37.50%	5	62.50%
Fiscal Council	3	100%	0	0%	0	0	1	33.33%	2	66.67%
Audit Committee	3	100%	0	0%	0	0	1	33.33%	2	66.67%
People Committee	4	100%	0	0%	0	0	4	66.67%	2	33.33%

## GRI 405-2 Ratio between the base salary and compensation received by women and men

2021	Logistics		Tecon Santos		Tecon Imbituba		Tecon Vila Conde		TEV	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
ADMINISTRATIVE AREA										
Base salary (R\$)	1,660.00	1,678.30	1,562.20	1,562.20	1,562.20	1,394.88	1,469.95	1,509.87	2,034.49	3,830.00
Compensation (R\$)	5,010.65	2,931.87	7,126.20	5,722.26	7,126.20	2,725.70	4,622.45	3,178.96	6,595.40	3,830.00
Ratio (%)	301.85%	174.69%	456.16%	366.29%	456.16%	195.41%	314.46%	210.55%	324.18%	100%
OPERATIONS AREA										
Base salary (R\$)	1,278.13	1,424.94	1,562.20	1,815.36	1,801.62	—	1,469.95	2,733.77	1,562.20	—
Compensation (R\$)	2,311.83	2,001.72	3,981.56	2,628.42	3,342.67	—	3,341.99	2,733.77	2,432.25	—
Ratio (%)	180.88%	140.48%	254.87%	144.79%	185.54%	—	227.35%	100%	155.69%	—



2022	Logistics		Tecon Santos		Tecon Imbituba		Tecon Vila Conde		TEV		Itaqui Liquid Bulk Terminals	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
ADMINISTRATIVE AREA												
Base salary (R\$)	2,362.02	2,362.02	1,826.45	1,826.45	1,643.76	2,054.71	1,694.53	1,694.53	2,378.63	4,477.85	2,904.72	2,282.28
Compensation (R\$)	5,769.13	3,500.52	6,648.32	5,994.28	4,382.32	3,055.26	5,153.32	3,251.49	7,059.58	6,244.44	12,952.30	3,243.07
Ratio (%)	244.25%	148.20%	364.00%	328.19%	266.60%	148.70%	304.12%	191.88%	296.79%	139.45%	445.91%	142.10%
OPERATIONS AREA												
Base salary (R\$)	1,416.17	1,416.17	1,727.79	2,007.79	2,016.01	2,656.81	1,645.17	1,694.50	1,727.79	NA	2,350.00	NA
Compensation (R\$)	2,445.33	1,743.84	4,389.06	2,962.24	3,871.62	2,656.81	3,635.20	2,604.59	2,621.33	NA	2,477.86	NA
Ratio (%)	172.67%	123.14%	254.03%	147.54%	192.04%	100.00%	220.96%	153.71%	151.72%	NA	105.44%	NA

2023	Logistics		Tecon Santos		Tecon Imbituba		Tecon Vila Conde		TEV		Itaqui Liquid Bulk Terminals	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
ADMINISTRATIVE AREA												
Base salary (R\$)	2,362.02	2,362.02	1,826.45	1,826.45	1,643.76	2,054.71	1,694.53	1,694.53	2,378.63	4,477.85	2,904.72	2,282.28
Compensation (R\$)	5,676.18	3,432.79	7,530.92	6,019.74	5,078.20	4,178.06	5,281.73	3,718.59	7,336.12	2,898.93	11,895.67	5,059.41
Ratio (%)	240.31%	145.33%	412.33%	329.59%	247.15%	254.18%	311.69%	219.45%	308.42%	64.74%	409.53%	221.67%
OPERATIONS AREA												
Base salary (R\$)	1,493.63	1,493.63	1,826.45	2,122.43	2,091.41	2,255.10	1,694.53	1,745.34	1,826.45	NA	2,437.89	NA
Compensation (R\$)	2,652.33	1,868.48	4,676.33	3,036.60	4,159.28	2,469.84	3,758.17	2,448.39	2,771.01	NA	2,554.68	NA
Ratio (%)	177.58%	125.10%	256.03%	143.07%	198.87%	109.52%	221.78%	140.28%	151.72%	NA	104.79%	NA



## GRI 406: Non-Discrimination 2016

### 406-1 Incidents of discrimination and corrective measures taken

Santos Brasil ensures a respectful environment, free from prejudice and discrimination. The company has a Code of Conduct of mandatory knowledge to all employees. This document ensures that people are heard in cases of discrimination. To this end, the Compliance system has a complaints channel, available 24 hours a day, 7 days a week, which can be accessed via telephone, website, or app.

In 2023, seven complaints were received alleging breaches of conduct related to discrimination. After due investigation, three of these cases were unfounded, two were inconclusive and two were valid. For the complaints classified as valid, a written warning was given in one case and, due to the recurrence of breaches of conduct, the case was forwarded for analysis by the Compliance Committee. In the other case, the accused was dismissed without just cause.

During the period, this topic was considered a priority, and supported by the second edition of the Diversity and Inclusion Census that was performed to identify the perception of equity, inclusion and belonging among Santos Brasil's employees. The training of leaders continued, they took training on unconscious biases and inclusive leadership, in addition to a track with five modules for the Senior Management group. We launched the Diversity and Inclusion Policy and the Diversity, Inclusion, Equity and Belonging Booklet (DIEP), a guide to attitudes accepted and not accepted at Santos Brasil. The 2nd Diversity and Inclusion Day was also held, with in-person and online programs and around 2,500 attendees.

Furthermore, all people admitted to the organization go through an onboarding process, which addresses the importance of the topic of diversity at Santos Brasil, the key ongoing actions, a game about unconscious biases and hands out the DIEP Booklet.

Job openings are advertised using an inclusive nomenclature, in partnership with institutions focused on recruiting minority groups, such as, for example, Alicerce, Meu Emprego Inclusivo, and the creation of the Diversity and Inclusion Talent Bank.

Still in 2023, we decided to extend the maternity leave. From 2024 onwards, all pregnant women are entitled to six months maternity leave. The following units have a breastfeeding room: Tecon Santos, Itaquí Liquid Bulk Terminals, CD São Bernardo and CLIA Santos.

## GRI 407: Freedom of Association and Collective Bargaining 2016

### 407-1 Operations and suppliers where the right to freedom of association and collective bargaining may be at risk

A collective pact management system was implemented in the Projuris System. Santos Brasil has a valid collective agreement with unions in all units, which includes periodic meetings to discuss daily matters. No operations or suppliers are at risk.

## GRI 408: Child Labor 2016 GRI 409: Forced or Slave-like Labor 2016

### GRI 408-1 Operations and suppliers with significant risk of child labor cases GRI 409-1 Operations and suppliers with significant risk of forced or compulsory labor

All suppliers are considered as having the potential for such practices, which is why risks related to their activities, employees, and partners are mapped. Our business partners must comply with our Supplier Code of Conduct, which does not tolerate and repudiates these situations. Therefore, 100% of suppliers must agree to the company's terms. In 2023, Santos Brasil implemented a platform for conducting a reputation analysis through documents sources that will support the Company in evaluating the history of suppliers that may present greater risk. Among the suppliers mapped to date, no risks of forced or compulsory labor or child labor were identified.

## GRI 410: Safety Practices 2016

### GRI 410-1 Security personnel trained in human rights policies and procedures

	2021	2022	2023
Percentage of security personnel trained	45%	10%	32%

In 2023, 69 employees (32.5%) of the property security team received human rights training. In 2022, 19 employees of the property security team received human rights training. The training is also open to 100% of employees, including those in the security area.

## GRI 412: Evaluation of Human Rights 2016

### GRI 412-1 Operations subject to analyzes or assessment of impact on human rights

We do not conduct specific assessment of impact on human rights, however, through the Confidential Portal, it is possible to monitor demands related to this topic. Although it is considered important, no specific planning is in place for this type of assessment.

### GRI 412-2 Training of employees in human rights policies and procedures

	2022	2023
Number of hours of human rights training	28 hours	69 hours
Percentage of employees trained in human rights	NA	32.5%

### GRI 412-3 Significant investment agreements and contracts that include human rights clauses or have undergone human rights assessments

All formal contracts involving expenses undergo internal approval and include standard clauses and general contracting conditions related to human rights.

Find out more in the [2023 Sustainability Report](#), in Social Capital.

## GRI 414: Social Evaluation of Suppliers 2016

### GRI 414-1 New suppliers selected based on social criteria

### GRI 414-2 Negative social impacts of the supply chain and measures taken

	2021	2022	2023
Percentage of new suppliers selected based on social criteria	0	0	10%

Santos Brasil began a process of expanding supplier due diligence in November 2023. Among the total 910 Legal Entity suppliers registered, 86 were evaluated through a public consultation on the IBRACEM platform, that considers social aspects. No negative social impacts were identified in the supply chain.

## GRI 416: Consumer Health and Safety 2016

### **GRI 416-1 Assessment of health and safety impacts caused by categories of products and services**

### **GRI 416-2 Cases of non-compliance related to health and safety impacts caused by products and services**

Santos Brasil is a B2B company that operates in the production chain of different industries through logistics services. To ensure the security of the handled cargo, the company adopts a systematic evaluation of its operations and the services provided by providers and suppliers based on current health, safety and environmental requirements. In addition, it controls all service provision through the IBRACEM system, to manage and analyze the documents of employees of contracted companies. Local health and safety teams monitor activities to ensure compliance with procedures, in order to reduce risks and impacts. The company uses the Soft Expert management system for document control, where all of Santos Brasil health and safety procedures are available. In 2023, there was no kind of non-compliance that resulted in the imposition of fines, penalties or warnings.

## GRI 419: Socioeconomic Compliance 2016

### **GRI 419-1 Non-compliance with laws and regulations in the socioeconomic area**

In relation to Santos Brasil Participações SA, the following non-conformities are found, considered to be non-significant and involving amounts over BRL 100 thousand:

1. Public Interest Civil Action Agreement – Case no. 1000625-44.2019.5.02.0301; Administrative Proceedings 000419.2019.02.003/3, addresses working hours exceeding two hours of overtime. In May 2023, the company received a subpoena/inspection that resulted in the finding of irregularities regarding excessive working hours, resulting in the third agreement with the Public Prosecutors' Office of Labor in the amount of BRL 150,000.00.
2. Notice from the Ministry of Labor resulting from non-compliance with the People with Disabilities quota. Fine in the amount of BRL 282,152.50



# SASB INDICATORS





## Emissions

### TR-MT-110a.1 - Scope 1 gross global emissions

See GRI-305

### TR-MT-110a.2 - Long and short term discussion, strategy or plan to manage Scope 1 emissions, emissions reduction targets and a performance review related to these targets

Establishing mitigation and adaptation initiatives related to climate change is part of our commitments for the future. In this context, Santos Brasil’s actions are guided by the recommendations of the Task Force on Climate Related Financial Disclosures (TCFD), which encompasses aspects of governance, strategy, risk management, and metrics related to the climate agenda. Since 2019, Santos Brasil has been calculating its emissions and, in 2023, the company reviewed its inventory of greenhouse gas (GHG) emissions, using 2022 as basis. As a result, reduction targets were developed for scopes 1, 2 and 3. The company performed a study to establish a comprehensive strategy, focusing on implementing concrete actions aiming at Net Zero. Throughout the document, the fundamental concepts that shape the company’s approach to climate change are presented. The corporate decarbonization plan represents a holistic and systemic strategy that aims to reduce GHG emissions. This includes identifying high-emission areas, adopting cleaner technologies, migrating to renewable energy sources and implementing sustainable operating practices across the production chain. The collective goals related to sustainability that directly impact executives’ variable compensation include GHG emissions reduction. Among the mapped risks related to climate change is the possibility of losses as a result of negative effects caused to the environment; impacts on operations, activities and reputation; and risks related to changes in environmental laws and regulations, as well as international treaties relating to climate change.

### TR-MT-110a.3 (1) Total energy consumed, (2) percentage of heavy fuel oil, (3) percentage of renewable energy

See GRI 302-1 to 302-4

## Air quality

### TR-MT-120a.1 Atmospheric emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx and (3) particulate material (PM10)

See GRI 305-1 to 305-3

### TR-MT-160a.3 (1) Number and (2) aggregate volume of spills and releases to the environment

(1) Number and (2) aggregate volume of spills and releases to the environment	2022	2023
Number of spills	2	241
Volume of spills	7,406 m3	3,282 m³

In order to meet the applicable legal requirements, Santos Brasil units have an Emergency Control Plan (PCE) that establishes the applicable measures for mitigating and controlling emergencies in the company and surrounding areas. For port facilities, we adopt an Individual Emergency Plan (PEI), which provides for minimum actions for oil pollution incidents in waters under national jurisdiction. The Incident Management guideline includes the management of environmental incidents, the action steps in occurrences that cause or could have caused loss or damage to health, physical integrity of people, the environment and property. The focus is to identify the root causes and define control actions to prevent recurrences. Environmental incidents follow procedures and are managed, monitored and followed up by the *Soft Expert* System through the Preliminary Incident Notification Form (NPI).

## Employee Health and Safety

### TR-MT-320a.1 Lost-Time Incident Rate (LTIR)

In 2023, we recorded 3,848 days without lost-time accidents at the K-10 unit (BASF), 2,407 at CLIA Guarujá, 1,924 days at TEV, 1,033 days at CD Imigrantes, 694 days at Tecon Imbituba, 605 days at Itaquí Liquid Bulk Terminals, 530 days at CD São Bernardo do Campo, 134 days at CLIA Santos, 71 days at Tecon Vila do Conde, and 19 days at Tecon Santos.

As part of the occupational safety management process, a Strategic Program was established for the area in 2024, which encompasses reformulating the incident management process, revitalizing proactive tools and updating the Occupational Risk Management Program. In addition, the company started, in 2023, the Contractor Management Program through which it monitors and manages the health, safety and environmental requirements at all sites.

## Business ethics

### TR-MT-510a.2 Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption

There have been no recent losses related to this topic in the last five years.





# ADHERENCE TO TCFD RECOMMENDATIONS



## Governance

The Sustainability Committee, chaired by the CEO of the Company, is composed of the Statutory Board, the Sustainability team and a multidisciplinary team of operational and administrative employees from different areas. Topics related to climate change are discussed by the Committee, which meets periodically and defines action plans and initiatives. Considering that one of the main attributions of the Board of Directors is to establish the objectives, policy and general direction of the business, the Statutory Board reports to this body the topics discussed in the Sustainability Committee, including those related to climate change. As established in the Articles of Association, the Board meets ordinarily and mandatorily every three months or extraordinarily whenever it deems necessary.

The goals are defined by the Sustainability Committee, based on the Company's strategy which is itself defined by the Board of Directors and the ongoing initiatives and proposals by the Sustainability area. Once defined, the Statutory Board presents them to the Board of Directors for discussion and validation in relation to the strategic guidelines defined by the body. Monitoring is carried out by the Sustainability Committee, which reports to the Board at ordinary and/or extraordinary meetings. All Company employees, with coordination positions or above, have collective goals related to sustainability that directly impact their variable compensation. One of the goals is the reduction of greenhouse gas (GHG) emissions compared to 2023.

## Strategy and Risk Management

A risk that was mapped is the possibility of losses as a result of negative effects caused to the environment. The environmental impacts of our operations are minimized by the publication of a Greenhouse Gas (GHG) Emissions Inventory and our commitment to its reduction. In the mapping regulatory risks, changes in the environmental legislation are expected. These risks are minimized by strict compliance with the legislation; by operational efficiency; by the healthy and transparent relationship with government agencies; and by active participation in the representative entities of the port sector, which act to ensure the stability of the concession rules.

The company has *Ius Natura*, a legislation management platform that allows it to make changes in order to remain in compliance with the law. Risk management procedures are adopted, documented and approved in the company's SGI, which covers the most significant international certification standards.

The Company's businesses may be affected by environmental and safety laws and regulations, which may also demand expenditures that are higher than those the Company currently incurs to comply with them. Compliance with new laws or the environmental laws and regulations in force may increase the Company's costs and expenses, consequently resulting in adverse impacts on the financial result. Failure to comply with the environmental laws and regulations may result in obligation to remedy the environmental damage, the imposition of administrative and criminal sanctions and/or reputational damage. The company may also suffer impacts on its activities, reputation and business resulting from environmental legislation and regulations and international agreements and treaties relating to climate change. Santos Brasil is obligated to follow international agreements and treaties on climate change to which Brazil is a signatory, and compliance with such agreements may result in additional liabilities and capital investments.

Procedures are adopted for managing risks that are documented and approved in our SGI, which covers international certification standards. Risk management is continuously performed by a multidisciplinary group that is also responsible for identifying, analyzing, evaluating and addressing internal controls, proposing measures that reduce or eliminate market risks. Still in 2023, we focused on Net Zero, developing a robust work for decarbonizing the company, which included short, medium and long-term risks and opportunities, enabling better identification and more efficient action on each one, seeking better results.

Santos Brasil has a Risk Management Program and a Risk Management Policy approved by the Board of Directors, by which the risks that may impact the Company's strategy are mapped and monitored. Among the Company's strategic points, climate issues and other related topics are widely considered. Starting next year, with the decarbonization plan, there are short, medium and long-term actions that must be included in the implementation planning.

- **Short term** - Annually map the maturity of climate issues in suppliers, considering the most relevant contracts.
- **Medium term** - Create a schedule for monitoring new and updated laws relating to climate change.
- **Long term** - Plan the acquisition of more efficient electrical equipment that generates fewer emissions for gradual decarbonization.

The fronts provided for in the decarbonization plan under development consider the integration of financial planning with issues related to climate change. The strategies contained in the Plan, which were already

validated by the Chief Executive Officer, are in the phase of developing actions to subsequently be submitted for evaluation by the Board of Directors.

## Metrics and Goals

The calculation of (GHG emissions includes the gases contemplated in the GHG Protocol program and, in 2023, it was improved by contracting the VGP platform, which provides greater precision and quality to the information and makes it possible to improve our internal controls and automate our emissions control. We increased the coverage of scope 3 (considering air travel, docked ships, product life cycle, among other factors). The decarbonization report include an item based on risks and opportunities, with information from CDP, TCFD, FSB and other emission parameterization and control platforms.

The goals complement the compensation policy. The achieving of water use, emissions and waste targets directly influences the bonuses of all company employees since 2021, including the senior leadership. In 2023, we started developing the planning of Net Zero with a goal of reaching decarbonization by 2040. Furthermore, in 2023, we signed Global Compact commitments, including the Net Zero Movement.

Find out more in the GRI 305-1 to 305-5 indicators and in the [2023 Sustainability Report](#), under ESG Commitment.

## CREDITS

### COORDINATION

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