



# 2024 ANNEXES BOOK



SANTOS BRASIL

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## GRI 1: FUNDAMENTALS 2021

**STATEMENT OF USE:** Santos Brasil reported in accordance with the GRI Standards for the period from January 1 to December 31, 2024. GRI 1 was used: Fundamentals 2021.

See [2024 Sustainability Report](#), in *GRI Summary*.

## GRI 2: GENERAL CONTENT 2021

### 2-1 | CORPORATE DETAILS

Founded in 1997, Santos Brasil comprises the following companies: Santos Brasil Participações S.A., Santos Brasil Logística S.A., Terminal de Veículos de Santos S.A., and Convicon Contêineres de Vila do Conde S.A., operating in Brazil. It is a publicly traded company, whose shares are traded on the B3 Stock Exchange, listed on the Novo Mercado segment. With administrative headquarters located in São Paulo, Santos Brasil operates Tecon Santos, one of the largest container terminals in Latin America.

### 2-2 | ENTITIES INCLUDED IN THE ORGANIZATION'S SUSTAINABILITY REPORT

### 2-3 | REPORTING PERIOD, FREQUENCY AND POINT OF CONTACT

### 2-5 | EXTERNAL VERIFICATION

See [2024 Sustainability Report](#).

### 2-4 | REFORMULATION OF INFORMATION

Reformulations, if any, are noted in the respective indicators.



## 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, such as bonded storage and cargo transport.

The Company owns three container terminals – Tecon Santos (SP), Tecon Imbituba (SC) and Tecon Vila do Conde, in Barcarena (PA) – in addition to a general cargo terminal, TCG Imbituba, also located in Imbituba (SC). The main services provided are dock operations, including loading and unloading of containers and general cargo from ships, and storage services, which include the storage of containers and general cargo in the yard and closed warehouses. The terminals serve long-haul (export and import) and cabotage routes.

In addition to these activities, support services are provided at Santos Brasil's port terminals, such as cargo stuffing and unstuffing (accommodation and removal of cargo, respectively) and storage of refrigerated containers (reefers), for which electricity is supplied to maintain the appropriate temperature.

Dock services are provided for shipowners – shipping companies responsible for ships and containers, which transport cargo via waterways and contract terminals to load and unload cargo. In storage, on the other hand, the customer is the owner of the cargo (importer and/or exporter).

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 dock operation, that is, the loading and unloading of vehicles from the shipowners' vessels, is performed by a third-party company. Vehicle storage, in turn, is performed by Santos Brasil. The main customers are automakers which import and export vehicles, machinery and equipment.

At the Liquid Terminals, located at the Port of Itaqui, in São Luís (MA), liquid bulk storage services are provided, especially fuels, through tanks installed on site. The main customers are 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 is provided at the Industrial and Customs Logistics Centers (CLIAs), located in Santos (SP) and Guarujá (SP), which is a competitive advantage, given that the Company differentiates itself by providing services on both margins of the Port of Santos. In this case, the customers are mostly cargo importers.

In 3PL Logistics, which has a Distribution Center located in São Bernardo do Campo (SP) and its own fleet of trucks, Santos Brasil Logística is capable of carrying out multiple stages of its clients' supply chain, which include cargo reception, inventory management, picking, packing, shipping, distribution, transportation and other customized services, such as kit assembly and labeling. The 3PL operation meets the needs of different sectors and their respective specificities regarding logistics flows.

Santos Brasil operates a wide range of assets on the Brazilian coast, being present in the South, Southeast, North and Northeast regions, and benefiting from the diversification of the handled cargo (containers, general cargo, vehicles and liquid bulk) and markets served. It is important to highlight the Company's significant presence in the hinterland of the Port of Santos, which covers five states of the country, according to the Port Authority of Santos (APS).

Compared to the previous year, the company continued to operate in the same business verticals, without significant changes. In 2024, the operations of the Imigrantes

Distribution Center, located in São Bernardo do Campo (SP), and two areas under a temporary contract at the Port of Santos (SP), called Saboó 1 and Saboó 2, dedicated to general cargo, were discontinued.

Among the supplier categories, the following stand out: fuel suppliers (diesel), equipment suppliers and service providers, such as surveillance and cleaning, to meet the demands of the terminals.

Item 1.2 of the Company's Reference Form describes its main activities and those of its subsidiaries and, as described in item 1.4 of the same document, Santos Brasil hires various goods and services, complementary or accessory to those it provides, such as property security and cleaning services, both necessary for carrying out administrative activities. As explained in the Reference Form, the Company does not depend, in a relevant way, on any of its suppliers to carry out its activities. Access the [Reference Form](#).

## 2-7 | EMPLOYEES

### TOTAL NUMBER OF EMPLOYEES BY GENDER

Gender	2022	2023	2024
Men	2,782	2,745	3,050
Women	482	527	653
Total	3,264	3,272	3,703

Note: Includes all CLT employees, apprentices and interns of all companies.

### EMPLOYEES PER EMPLOYMENT CONTRACT, BY GENDER

CONTRACT	2022			2023			2024		
	WOMEN	MEN	TOTAL	WOMEN	MEN	TOTAL	WOMEN	MEN	TOTAL
TEMPORARY	5	8	13	11	21	32	15	14	29
PERMANENT	482	2,782	3,264	527	2,745	3,272	653	3,050	3,703

Note: The "permanent" group includes all CLT employees, apprentices and interns of all companies. Temporary workers are hired by a third-party company, responsible for the selection and employment relationship, to cover absences according to the demand and requests by Santos Brasil.

## EMPLOYEES PER EMPLOYMENT CONTRACT, BY REGION

	2022		2023		2024	
REGION	TEMPORARY	PERMANENT	TEMPORARY	PERMANENT	TEMPORARY	PERMANENT
NORTH	0	361	0	363	16	416
SOUTH	0	144	0	142	0	187
SOUTHEAST	13	2,719	32	2,716	13	3,043
NORTHEAST	0	40	0	51	0	57
CENTER-WEST	0	0	0	0	0	0
TOTAL	13	3,264	32	3,272	29	3,703

Note: The "permanent" group includes all CLT employees, apprentices and interns of all companies.

## EMPLOYEES WITH NO GUARANTEED WORKLOAD, BROKEN DOWN BY GENDER AND REGION

	2022			2023			2024		
REGION	WOMEN	MEN	TOTAL	WOMEN	MEN	TOTAL	WOMEN	MEN	TOTAL
NORTH	0	6	6	2	9	11	4	7	11
SOUTH	0	3	3	1	4	5	1	6	7
SOUTHEAST	39	79	118	39	84	123	57	111	168
NORTHEAST	1	8	9	1	8	9	0	7	7

CENTER-WEST	0	0	0	0	0	0	0	0	0
TOTAL	40	96	136	43	105	148	62	131	193

Note: Includes employees whose working hours are not controlled (strategic account executives, business consultants, specialists, coordinators, managers, executive managers and directors) from all companies.

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

	2022			2023			2024		
REGION	WOMEN	MEN	TOTAL	WOMEN	MEN	TOTAL	WOMEN	MEN	TOTAL
NORTH	41	312	353	45	309	354	65	343	408
SOUTH	12	129	141	18	122	140	30	153	183
SOUTHEAST	380	2,273	2,653	376	2,239	2,615	462	2,473	2,935
NORTHEAST	9	31	40	13	36	49	16	38	54
CENTER-WEST	0	0	0	0	0	0	0	0	0
TOTAL	442	2,475	3,187	452	2,706	3,158	573	3,007	3,580

Note: Data does not include apprentices and interns.

PART-TIME EMPLOYEES, BROKEN DOWN BY GENDER AND REGION

	2022			2023			2024		
REGION	WOMEN	MEN	TOTAL	WOMEN	MEN	TOTAL	WOMEN	MEN	TOTAL
NORTH	5	3	8	5	4	9	5	3	8
SOUTH	1	2	3	1	1	2	3	1	4
SOUTHEAST	34	32	66	67	34	101	71	37	108
NORTHEAST	0	0	0	2	0	2	1	2	3
CENTER-WEST	0	0	0	0	0	0	0	0	0
TOTAL	40	37	77	75	39	114	80	43	123

Note: Data only include apprentices and interns.

2-8 | WORKERS WHO ARE NOT EMPLOYEES

2022	2023	2024
841	1,335	1,473

In 2024, there was an increase in the number of outsourced workers, due to the higher volume in the period and the expansions made in our business units. In general, these professionals were allocated to the areas of property security, building maintenance, infrastructure, civil construction and operational activities, such as drivers, assistants and equipment operators. The contractual relationship of these workers is established through third-party companies, under a service provision agreement.

2-9 | GOVERNANCE STRUCTURE AND COMPOSITION

The Company's Corporate Governance structure is composed of the following bodies: Board of Directors, Fiscal Council, on a non-permanent basis, and Executive Board. The Company also has, among others, the Compliance Committee, Audit Committee, Sustainability Committee, People Committee and M&A Committee.

The Board of Directors is the superior governance body and, among its attributions, is the establishment of objectives, policy and general business guidance, with the Executive Board, elected by said body, being responsible for executing the determined strategy and managing the day-to-day business. Additionally, the Executive Board is responsible for presenting economic, environmental and social issues to the Board of Directors, so that they can deliberate, in their periodic meetings, on the corresponding guidelines. The Fiscal Council, in turn, is responsible for monitoring the actions of the administrators, ensuring compliance with their legal and corporate duties, in addition to analyzing the quarterly and annual Financial Statements.

Despite the central role of the above bodies in the preparation, execution and supervision of the strategy, Santos Brasil has a Sustainability Committee to include the ESG topics in the Company's business plan. This Committee is composed of the Executive Board, Directors of the business verticals, the Project Development Officer, the Executive Management of Corporate Communication and Sustainability and the Executive Management of Investor Relations and Strategic Planning.

The Committee is advised by the Executive Commission on Sustainability, composed of the Sustainability team and representatives of the Sustainability Working Groups (WGs) of the different units of the Company. In the quarterly forums of the WGs, topics that will be presented to the other governance bodies are discussed and the main ESG metrics and indicators are monitored, such as greenhouse gas emissions, waste generation, water consumption and the social impact of incentivized and direct social projects.

The Audit Committee, in turn, works to adapt processes related to risk management, including those listed in item 4.1 of the Company's Reference Form.

Find complementary information in the [2024 Sustainability Report](#) and the indicator [GRI 2-10](#).

BOARD OF DIRECTORS	POSITION (EXECUTIVE/NON-EXECUTIVE)	INDEPENDENT MEMBER	OTHER POSITIONS AND COMMITMENTS	GENDER	OBSERVATION
Verônica Valente Dantas	Chair of the Board of Directors	Yes	-	Woman	Person linked to <i>Opportunity</i>
Maria Amalia Delfim de Melo Coutrim	Vice-Chair of the Board of Directors	Yes	-	Woman	Person linked to <i>Opportunity</i>
Eduardo de Britto Pereira Azevedo	Member of the Board of Directors	Yes	-	Man	Person linked to <i>Opportunity</i>
Valdecyr Maciel Gomes	Member of the Board of Directors	Yes	-	Man	-
José Luis Bringel Vidal	Member of the Board of Directors	Yes	-	Man	-
Vitor José Azevedo Marques	Member of the Board of Directors	Yes	Chair of the Audit Committee	Man	-
Marco Antonio Souza Cauduro	Member of the Board of Directors	Yes	-	Man	-



FISCAL COUNCIL	POSITION (EXECUTIVE/NON-EXECUTIVE)	INDEPENDENT MEMBER	OTHER POSITIONS AND COMMITMENTS	GENDER
Leonardo Guimarães Pinto	Chair of the Audit Committee	Yes	-	Man
Gabriel Lopes Winck	Member of the Fiscal Council	Yes	-	Man
Luís Fernando Moran de Oliveira	Member of the Fiscal Council	Yes	-	Man

AUDIT COMMITTEE	POSITION (EXECUTIVE/NON-EXECUTIVE)	INDEPENDENT MEMBER	OTHER POSITIONS AND COMMITMENTS	GENDER
Vitor José Azevedo Marques	Chair of the Audit Committee	Yes	Member of the Board of Directors	Man
Heldo Jorge dos Santos Pereira Junior	Member of the Audit Committee	Yes	-	Man
Eduardo de Barros Montarroyos	Member of the Audit Committee	Yes	-	Man

PEOPLE COMMITTEE	POSITION (EXECUTIVE/NON-EXECUTIVE)	INDEPENDENT MEMBER	OTHER POSITIONS AND COMMITMENTS	GENDER
Antonio Carlos Duarte Sepúlveda	Member of the People Committee	Yes	Chief Executive Officer of the Company	Man
Daniel Pedreira Dorea	Member of the People Committee	Yes	Economic-Financial and Investor Relations Officer of the Company	Man
Eduardo de Britto Pereira Azevedo	Member of the People Committee	Yes	Member of the Audit Committee	Man
Vitor José Azevedo Marques	Member of the People Committee	Yes	Member of the Board of Directors	Man
Marcelo Redoschi de Carvalho	Member of the People Committee	Yes	People and Management Officer of the Company	Man

## 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 by General Shareholders' Meetings, with unified two-year terms of office and re-election is 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. Therefore, the members of the Board of Directors are elected by the shareholders.

Likewise, the members of the Fiscal Council, established on a non-permanent basis, are elected at Ordinary General Meetings, with terms of office lasting until the first Ordinary General Meeting after the election, and re-election is permitted (Article 22, Section IV, Articles of Incorporation). The Executive Board, in turn, is elected by the Board of Directors, with a term of office of two years, and re-election is 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, with 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.

The Regulation of *Novo Mercado*, 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). Furthermore, the Internal Regulations of the Board of Directors and the Policy for Appointing Directors establish that the appointment of its members must, in addition to meeting the legal and regulatory requirements, comply with eight criteria. Among them, it is worthy highlighting the requirement that those appointed be "highly qualified, with recognized technical, professional and academic experience, compatible with the position for which they were appointed".

For the election at the General Meeting, shareholders have access to the resumes of each professional, thus being able to assess the candidates' suitability to the Company's industry and profile, in addition to aspects related to the environment, social impact and Corporate Governance.

## 2-11 | CHAIR OF THE TOP GOVERNANCE BODY

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

## 2-12 | ROLE PLAYED BY THE TOP GOVERNANCE BODY IN OVERSEEING THE MANAGEMENT OF IMPACTS

## 2-13 | DELEGATION OF RESPONSIBILITY FOR IMPACT MANAGEMENT

As set out in the Company's Articles of Incorporation and reported in the Reference Form, both available from 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 and, among its attributions, is electing the Executive Board, defining its

responsibilities and supervising its performance. The Executive Board, in turn, carries out the work determined by the Board of Directors, being responsible for the 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 also responsible for defining the policies and goals related to economic, environmental and social topics, which always require subsequent approval from the Board of Directors.

The Company's Strategic Planning area was created in 2022, and led the reassessment process, together with the Executive Board and the Board of Directors, of the strategic vision, strategic pillars and enablers, one of which is ESG. The objective of this agenda is to have a business model that creates value in a sustainable way, operating with a high level of corporate governance. Topics related to sustainable development are discussed by the Sustainability Committee, while economic and financial issues are delegated by the Executive Board specially, but not limited to, financial and controlling management.

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.

**2-14 | ROLE PERFORMED BY THE TOP GOVERNANCE BODY IN THE SUSTAINABILITY REPORT**

The Sustainability Report is approved by the Sustainability Committee, a body which the Executive Board is a part of, and is responsible for executing the work determined by the Board of Directors and the executive management of the day-to-day business. The

Executive Board, in turn, reports on the activities, implementation of the strategies and content at the meetings of the Board of Directors, which, although it does not approve the information reported, ensures that the topics discussed are in line with the Company's operation and strategy. The data are validated by the Sustainability Committee.

**2-15 | CONFLICTS OF INTEREST**

The Company's Articles of Incorporation and the Internal Regulations of the Board of Directors establish specific rules to inhibit and manage conflicts of interest. Among the guidelines, the prohibition of electing people who are among the controlling shareholders or who hold positions in companies considered competitors stands out, especially if they serve on advisory, directors or fiscal boards. People with conflicting interests with the Company's are also ineligible, except in cases expressly approved by the General Meeting. Furthermore, directors who are in a situation of conflict of interest on a specific topic cannot vote at the respective meetings of the Board of Directors.

All members of the Board of Directors are independent, in accordance with the Novo Mercado Regulation, which determines a minimum percentage of 40% of independent members. This rule is also included in the Company's Articles of Incorporation. Santos Brasil does not have a controlling shareholder.

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 document ensures transparency for shareholders, investors and the market in general, promoting equitable treatment of suppliers and customers in alignment with best corporate governance practices. The policy determines that transactions involving related parties must be reported to the Compliance Committee and the Legal team of Santos Brasil, who review compliance with formal and legal aspects. The Board of

Directors is responsible for approving these transactions.

Information on (i) cross-participation in other management bodies, suppliers and stakeholders, (ii) existence of a controlling shareholder and (iii) transactions with related parties are available in the Company's Reference Form.

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

## 2-16 | COMMUNICATING CRITICAL CONCERNS

The main topics that may impact the Company's business, either positively or negatively, are included in the Board of Directors' material for due deliberation at the 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 2024, there was no communication of crucial concerns to the Board of Directors.

Access the [Articles of Incorporation](#) in the Institutional Relations website.

## 2-17 | COLLECTIVE KNOWLEDGE OF THE TOP GOVERNANCE BODY

At the periodic meetings of the Board of Directors, the Executive Board presents content that covers a broad range of strategic topics for the Company, addressing both the sector of operation and endogenous and exogenous factors that may impact the economic, environmental and social spheres. Studies and reports prepared by hired consultancies are shared, providing Board members with greater grounding regarding specific matters.

Furthermore, the participation of market experts enriches the debate and contributes to deepening the body's collective knowledge.

## 2-18 | PERFORMANCE ASSESSMENT OF THE TOP GOVERNANCE BODY

The Internal Regulations of the Board of Directors, approved in August 2021, provide for periodic review of the Board of Directors, as a collegiate body, and of each of its members, including the Chair and Vice-Chair. This review must take place at least once a year and at least once during each director's term of office.

The following are eligible to participate in the review process, as reviewers or being reviewed: the board members, the Chair of the Board and the CEO of the Company, provided that they have participated in at least two ordinary meetings of the body.

The review process is conducted by the Chair of the Board, and the use of external consultancy, such as from the People & Management area, is optional. The results of individual reviews are discussed privately with each director, with the exception of the reviews of the Chair of the Board and the Chief Executive Officer, which are presented to all members.

To date, the review process has not been conducted in accordance with the model proposed in the document, considering that the term of office of the current directors ends in April 2026, allowing the reviews to be conducted until that date. Because of this, it is not yet possible to state that the management of impacts on the economy, the environment and people are considered in the reviews.

Except for the aforementioned procedure, the Board of Directors is not reviewed by external or internal bodies.

## 2-19 | COMPENSATION POLICIES

The compensation of the members of the Board of Directors follows the provisions of the

Directors' Compensation Policy, which is set globally and annually by the General Meeting. This compensation is split into salary or pro-labore and the Meeting shall also approve, when applicable, profit sharing, provided that the conditions set out in the policy are met.

The compensation of the Executive 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 establishes, when applicable, the Company's profit sharing amount.

The compensation of the members of the Fiscal Council, as described in the Company's Articles of Incorporation (Article 22, Section IV), consists of fixed monthly fees, split into salary or pro-labore, set annually by the General Meeting, observing the provisions of paragraph 3 of article 162 of the Corporations Law. The compensation of Directors includes a fixed annual portion, consisting of salary or pro-labore, and benefits such as medical assistance, private pension, life insurance and meal vouchers, in addition to a variable portion, 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 compensation policies and practices applicable to the members of the Board of Directors, Fiscal Council, Executive Board and Audit Committee are described in item 8.1 of the Company's Reference Form.

For the compensation of the Executive Board and the Board of Directors, 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. In the social area, the Company's goal of remaining in the Great Place to Work (GPTW) ranking, evaluated annually, stands out. 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.

## 2-20 | PROCESS FOR DETERMINING COMPENSATION

The compensation of the Board of Directors is set globally and annually by the General Meeting, that is, is decided by the Company's shareholders. The Meeting also approves, when applicable, profit sharing, as set out in the Management Compensation Policy. The Board of Directors, which includes independent members, distributes compensation among its members and defines every year the compensation of the Executive Board, which is deliberated at the General Meeting. This process is based on an annual compensation survey performed by a specialized, independent, third-party company. This methodology considers guidelines, parameters and market conditions of publicly traded companies with a size or complexity similar to that of the Company, especially those in the infrastructure sector. The characteristics, responsibilities and description of the Board positions are also taken into account.

The compensation of the Board of Directors is also defined based on an annual survey conducted by a specialized and independent company, using the same criteria applied to the Executive Board. For variable compensation, corporate, collective and/or individual performance goals are established, in addition to financial goals based on the EBITDA budgeted for the year, for both the Executive Board and the Board of Directors. As a long-term incentive and a way of aligning interests, Executive Officers may receive stock purchase options, in addition to share grants established in Performance Share and Share Matching Programs.



Regarding the Fiscal Council, the compensation is set as established in Article 162, Paragraph 3, of the Corporations Law and in the Company's Articles of Incorporation. Finally, the compensation of the Audit Committee is determined by the Board of Directors, which includes independent members, respecting the annual global limits set for the body. The minutes of the Meetings and the Management Compensation Policy are available on the Company's [Investor Relations](#) website.

**2-21 | PROPORTION OF TOTAL ANNUAL COMPENSATION**

Undisclosed information due to restrictions related to data confidentiality.

**2-22 | DECLARATION ABOUT THE SUSTAINABLE DEVELOPMENT STRATEGY**

See [2024 Sustainability Report](#).

**2-23 | POLICY COMMITMENTS**

Santos Brasil adopts a robust Code of Conduct, approved by the Board of Directors in 2019 and reviewed in 2024, which addresses topics such as ethics, transparency, environmental concerns, diversity and inclusion, in line with best market practices. The guidelines contained therein and the related regulations apply to all employees, business partners and interested third parties. The Company also has a comprehensive Compliance Program, with a preventive and corrective focus, ensuring compliance with its values and mission. The company is committed to the respect and protection of human rights, ensuring that its internal activities and throughout the value chain comply with the pacts established by the conventions of the International Labor Organization (ILO) and the United Nations on the Rights of the Child.

Santos Brasil's Human Rights Policy is based on its vision, mission and values, in addition to being aligned with the Corporate Sustainability and Compliance Policies, reflecting the ten principles of the United Nations Global Compact. The Policy orients how deviations are addressed in an effective, impartial and fair manner, promoting dialog with employees, contractors, third parties, customers, the press, society, the government and professional associations. Specific commitments to each of these groups are detailed in this document.

Additionally, Santos Brasil has additional standards, such as the Anti-Corruption and Anti-Bribery Policies, Interaction with Public Agents Policies, Donation and Sponsorship Policies, among others. The Code of Conduct and related policies are widely disseminated to employees through training, emails, corporate TV, apps and social media. In addition, interested third parties are informed through channels such as the Company's website, emails, social media, press and other means of communication.

The precautionary principle is not considered in the commitments.  
*For more information, visit the company's [website](#).*

## 2-24 | INCORPORATION OF POLICY COMMITMENTS

At Santos Brasil, a culture based on ethics, transparency and compliance is promoted in every aspect of the relationship with its audiences and business activities. Our objective is to safeguard the Company's reputation, ensure compliance with legislation and internal and external rules, as well as prevent, identify and correct inappropriate conduct. Everyone who works at the Company, including shareholders, customers and partners, must be fully aligned with these guidelines.

Santos Brasil's Compliance Program, whose main axis is the Compliance Policy, which is structured on ten pillars and whose guidelines are established by the Compliance Committee. This body is responsible for validating initiatives and deliberating on complaints received through the Confidential Portal, whose initial investigations are conducted with the support of the Compliance area. Suggestions, questions or complaints are directed to the areas responsible for each topic, in a process that results in training and other improvement initiatives.

The Santos Brasil Code of Conduct is applicable to all audiences with which the Company interacts, and establishes the behaviors that are valued and those that are disapproved. Among the topics covered are moral and sexual harassment, fraud, diversity, eradication of slave labor and conflicts of interest.

## 2-25 | PROCESSES TO REPAIR NEGATIVE IMPACTS

Santos Brasil is committed to repairing any negative impacts identified, whether resulting from its operations or arising from its contribution to such impacts. This commitment is aligned with the Climate Change, Sustainability, Compliance, Human Rights and Diversity, Inclusion and Equity Policies, ensuring that adverse effects are identified, mitigated and corrected effectively and transparently.

The company takes a proactive approach, and continuously monitors its processes and impacts. Clear targets are set to reduce water consumption, greenhouse gas emissions and waste generation, always in accordance with the best environmental and social practices. Robust governance and monitoring systems ensure compliance with legal regulations and voluntary commitments, enabling preventive and remedial actions, such as environmental offsetting, recovery of impacted areas or corrective initiatives that benefit adjacent communities.

Santos Brasil provides a secure and independent channel for employees, suppliers, service providers, customers and third parties to report complaints, claims, suggestions and questions: the Confidential Portal. This tool guarantees the anonymity of whistleblowers, protecting their identity, as well as the integrity of employees and the Company. The Confidential Portal also receives complaints related to negative impacts of its operations, such as human rights violations or environmental damage. Confidentiality is ensured during investigations, and corrective measures are implemented to repair the identified impacts, reinforcing its commitment to transparency and integrity. To ensure that complaints are handled effectively, the company monitors the increase or decrease of the number of reports on the Confidential Portal and other communication channels available to stakeholders, such as employees, communities, suppliers and partners. The suggestions and criticisms received are used to provide feedback to improve systems and processes, strengthening transparency and governance.

The Compliance Program is reviewed annually with the aim of improving processes and updating practices. In 2024, Santos Brasil and Tecon Santos unit obtained the ISO 37001 (Anti-bribery Management System) and ISO 37301 (Compliance Management System) certifications, demonstrating their commitment to the evolution and adoption of best governance practices.

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.

In 2024, the main topics of complaints received by Santos Brasil referred to cases of moral harassment, inappropriate conduct and conflicts of interest. We treated each report seriously and confidentially, conducting rigorous investigations to guarantee the assessment of facts and the application of appropriate corrective actions. Disciplinary measures were applied according to the severity of the situations identified, but detailed information, including the number and type of sanctions, are kept confidential, in accordance with internal policies and Santos Brasil’s commitment to the privacy of all those involved.

CONFIDENTIAL PORTAL REPORTS

	2023	2024
Reports received	501	548
Reports suitable for investigation	450	482
Reports with completed investigation	530	529

Note: Includes investigations initiated in previous periods.

2-27 | COMPLIANCE WITH LAWS AND REGULATIONS

	2023	2024
Number of cases in which fines were imposed	0	3
Number of cases in which monetary sanctions were applied	1	0
Total significant cases of non-compliance	1	3

Note: The three cases represent all cases in 2024, not just the significant ones.

	2023	2024
Number of fines	0	3
Value	BRL 0.00	BRL 294,539.50

In 2024, Santos Brasil recorded three occurrences involving environmental, regulatory or contractual infractions with relevant financial, operational or reputational impact:

- **CONVICON CONTÊINERES VILA DO CONDE S.A.:** Environmental infractions related to non-compliance with conditions of the Operating License. Pending issues included the lack of proof of environmental compliance in the transportation and supply of cranes

and the lack of information on corrective actions after the 2018 audit. An agreement was reached with the Public Prosecutor's Office of Pará, resulting in the payment of BRL 35,000 for the full settlement and closing of the procedure.

- **CONVICON CONTÊINERES VILA DO CONDE S.A.:** Fine for executing construction works without an environmental license at the terminal. The initial fine of BRL 11,445.50 was reduced in conciliation to BRL 6,867.30, which was paid.
- **SANTOS BRASIL PARTICIPAÇÕES S.A - IMBITUBA BRANCH:** Breach of contract that resulted in the application of a fine in the amount of BRL 252,672.20 by ANTAQ, due to the failure to make the minimum investments expected in paving, lighting and drainage at the General Cargo Terminal (TCG), in Imbituba, as established in the lease agreement.

## 2-28 | PARTICIPATION IN ASSOCIATIONS

Santos Brasil has been a signatory of the UN Global Compact since 2013, and follows the ten universal principles for the defense of human rights, the environment and against corrupt practices. The Company participates in associations to strengthen its relationships in all the regions where it operates, as well as to ensure competitiveness, equality and the sustainability of the production chains it is a part of. Namely:

Brazilian Chemical Industry Association (Abiquim)

Brazilian Association of Companies Operating Customs Regimes (ABEPA)

Brazilian Association of Terminals and Bonded Warehouses (ABTRA)

Brazilian Association of Logistics Operators (ABOL)

Brazilian Association of Public Container Terminals (ABRATEC)

Brazilian Association of Port Terminals (ABTP)

Santos Commercial Association

Pará Commercial Association

National Federation of Port Operations (FENOP)

Moveinfra

Association of Port Operators of the State of São Paulo (SOPESP)

Brazilian Association for the Decarbonization of Ports (ABDP)

The Company also participates in the Guarujá Agenda 21 meetings, a set of actions to promote the sustainable development of the municipality, where two of the Company's assets are located, Tecon Santos and CLIA Guarujá, and where more than 40% of the employees reside. It also follows the meetings and content of the Corporate Volunteer Study Group (GEVE), in addition to being one of the companies supporting the *Na Mão Certa* Program, an initiative by Childhood Brasil, which aims to prevent and combat the sexual exploitation and abuse of children and adolescents throughout the country, as well as situations of violence against this public.

## 2-29 | APPROACH TO STAKEHOLDER ENGAGEMENT

See [2024 Sustainability Report](#).

## 2-30 | COLLECTIVE BARGAINING AGREEMENTS

100% of employees are covered by collective bargaining agreements.

# GRI 3: MATERIAL TOPICS 2021

## 3-1 | PROCESS FOR DEFINING MATERIAL TOPICS

## 3-2 | LIST OF MATERIAL TOPICS

**3-3 | MANAGEMENT OF MATERIAL TOPICS**

See [2024 Sustainability Report](#).

**GRI 101: BIODIVERSITY 2024**

**101-1 | POLICIES TO HALT AND REVERSE BIODIVERSITY LOSS**

Santos Brasil's Sustainability, IMS and Stakeholder Engagement Policy establishes specific guidelines for environmental protection, focusing on the sustainable use of ecosystem services and the preservation of biodiversity in its operations and business relationships. The company manages and monitors its significant environmental impacts, and performs continuous mapping to identify and mitigate activities that may cause harm, such as habitat degradation, pollution and depletion of natural resources. These actions promote more sustainable practices and encourage responsible consumption, preserving biodiversity through the efficient use of natural resources.

Since 2013, Santos Brasil has reaffirmed its commitment to biodiversity as a signatory to the United Nations (UN) Global Compact, in addition to joining the + Water, Net Zero Ambition and Circular Connection movements, which reflect its environmental goals. In 2024, the Company began sponsoring the Blue Keepers project, integrated into the UN Global Compact's Water and Ocean Action Platform – Brazil Network. The project aims to combat chronic pollution of oceans and river basins with solid waste, especially plastics, through preventive and corrective actions, aligned with SDG 14 (Life below Water) and the 2030 Agenda.

This initiative directly contributes to the preservation of biodiversity by reducing the mortality of fauna caused by plastics in aquatic ecosystems. In addition, Santos Brasil maintains a partnership with Instituto Gremar, dedicated to the rescue, treatment,

rehabilitation and release of injured coastal and wild animals, through the Maré Mangue and *Guardiões da Mata Atlântica* projects. In 2024, 640 animals were rescued (including birds, mammals and reptiles), of which 213 were reintegrated into nature.

Currently, Santos Brasil does not have specific goals for biodiversity, but the environmental commitments for the period 2024-2028 include a 20% reduction in water consumption, elimination of waste sent to landfills and a 23% reduction in GHG emissions (scopes 1 and 2). These goals were defined based on the 2022-2024 materiality matrix, considering the interests of the Company and its stakeholders. Indicators monitored include water consumption, GHG emissions and waste disposal.

Santos Brasil recognizes the indirect impacts of its supply chain, especially in maritime transport and the extraction of natural resources, but has not yet implemented a formal systematic assessment of these impacts on biodiversity. This assessment will be gradually incorporated as environmental policies are improved.

The Company continuously monitors the environmental impacts of its operations, such as port activities, waste management and prevention of leaks, which can affect coastal and marine ecosystems, especially in the Santos region (SP). Although there are no specific goals for biodiversity, the company follows the best practices in the industry to define future objectives aligned with its environmental strategy.

**101-2 | MANAGING IMPACTS ON BIODIVERSITY**

Santos Brasil assesses and manages the environmental impacts of its activities with a comprehensive approach, which includes the prevention, minimization, restoration and compensation of possible damage to the environment. The company is committed to reduce the impacts it generates as much as possible and, when necessary, implement measures to remedy residual impacts. To this end, the activities are planned rigorously,



based on environmental impact studies, allowing identifying and avoiding activities in sensitive areas, such as permanent preservation zones, areas with high biological diversity or critical habitats.

In general, the activities of Santos Brasil’s units do not have a direct impact on biodiversity, as they are located in consolidated port areas and in line with the uses assigned to the land. Biodiversity management plans are only developed in new leases or acquired areas for expansion. Regarding expansion works of the company’s operations, it may be necessary to remove vegetation from certain areas, and this will be incorporated into the environmental licensing process. When this occurs, the Company obtains Authorizations for Suppression of Vegetation (ASV) and, in accordance with current legislation, prepares Plans or Terms of Commitment for Environmental Recovery.

Five projects involving environmental compensation were underway in 2024:

- Guarujá Container Terminal (SP) – Tecon IV Expansion (Port of Santos): Removal of the *restinga* vegetation in a Permanent Preservation Area was authorized through a compensation proposal. The total compensation area has 6.2 hectares. The Company presented the necessary projects and is awaiting CETESB’s opinion for signing the Environmental Recovery Commitment Term (TCRA).
- Liquid Bulk Terminals at the Port of Itaquí (MA): The Environmental Compensation Plan, signed with the Environment Secretariat, provided for the planting of 1,486 seedlings of native species in the Bacanga State Park, due to the removal of vegetation in four areas, totaling 3.1325 hectares. The TCRA is in negotiations with the environmental agency.
- Guarujá Container Terminal (SP) (Port of Santos): The process of modernizing and

expanding the terminal required the removal of 154 isolated trees, which will be compensated for by planting 5,525 trees in the city, in locations to be defined by the municipal government. The process was handled within the scope of the Neighborhood Impact Study (EIV), with evaluation by the City Hall.

- Guarujá (SP) Customs Industrial and Logistics Center (CLIA): The expansion of the CLIA’s activities included the removal of vegetation in an area of 5.29 hectares. The 3.32 hectare Ecological Restoration Project in Rio Turvo State Park was completed in 2024.
- Guarujá (SP) Vehicle Export Terminal (Port of Santos): The process to obtain Authorization for Suppression of Vegetation of a forest fragment of approximately 1.83 hectares, intended for the construction of a new access to the terminal, was performed in a dense area. In addition, in 2024, the compensation project was completed, with the planting of 5.8385 hectares in Cajati State Park (SP).

The set of actions mentioned above aims to balance the environmental, social and economic interests, ensuring responsible operations and benefits for stakeholders. Santos Brasil also adopts a policy of transparency, maintaining constant dialog with interested parties. In addition, the company implements initiatives that contribute to the quality of life of local communities and the preservation of coastal ecosystems, such as eliminating the disposal of waste to landfills, reducing carbon emissions through the electrification of the fleet and the use of renewable energy, also collaborating to mitigate climate change.

## GRI 201: ECONOMIC PERFORMANCE 2016

## 201-1 | DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED

	Parent Company			Consolidated		
	2022-12-31	2023-12-31	2024-12-31	2022-12-31	2023-12-31	2024-12-31
<b>ADDED VALUE</b>						
<b>REVENUE (EXPENSES) IN THOUSAND BRL</b>						
Sales of goods, products, and services	1,411,002	1,630,136	2,396,808	2,188,009	2,398,613	3,244,190
Other revenue	37,438	1,669	13,219	39,741	4,169	23,978
Provision/Reversal of doubtful settlement credits and losses on uncollectible receivables	-12,917	6,253	25,196	-16,107	6,572	23,087
<b>TOTAL</b>	<b>1,435,523</b>	<b>1,638,058</b>	<b>2,435,223</b>	<b>2,211,643</b>	<b>2,409,354</b>	<b>3,291,255</b>
<b>INPUTS PURCHASED FROM THIRD PARTIES</b>						
Costs of Products, Goods and Services Sold	-119,647	-114,923	-157,318	-236,447	-206,087	-271,353
Materials, Energy, Services From Third Parties and Others	-203,407	-213,814	-292,897	-420,801	-418,166	-536,053
Other	-1,465	-198	-2,552	-2,684	-387	-3,311
<b>TOTAL</b>	<b>-324,519</b>	<b>-328,935</b>	<b>-452,767</b>	<b>-659,932</b>	<b>-624,640</b>	<b>-810,717</b>
GROSS ADDED VALUE	1,111,004	1,309,123	1,982,456	1,551,771	1,784,714	2,480,538
DEPRECIATION, DEPLETION, AND AMORTIZATION	-158,951	-164,940	-197,050	-207,143	-221,013	-262,092
NET VALUE ADDED PRODUCED BY THE COMPANY	952,053	1,144,183	1,785,406	1,344,568	1,563,701	2,218,446
<b>VALUED ADDED FROM TRANSFER</b>						
Equity in Earnings	113,706	129,506	118,018	-	-	-

Financial Revenue	99,490	34,035	72,036	138,509	74,779	97,624
<b>TOTAL</b>	<b>213,196</b>	<b>163,541</b>	<b>190,054</b>	<b>138,509</b>	<b>74,779</b>	<b>97,624</b>
TOTAL VALUE ADDED TO DISTRIBUTE	1,165,249	1,307,724	1,975,460	1,483,077	1,638,480	2,316,070
<b>DISTRIBUTION OF VALUE ADDED</b>						
<b>PERSONNEL</b>						
Direct Compensation	258,432	271,359	362,878	327,913	342,006	441,575
Benefits	60,168	66,446	78,752	83,123	93,625	106,534
F.G.T.S.	14,260	15,263	21,327	18,822	19,683	26,868
<b>TOTAL</b>	<b>332,860</b>	<b>353,068</b>	<b>462,957</b>	<b>429,858</b>	<b>455,314</b>	<b>574,977</b>
<b>TAX, FEES AND CONTRIBUTIONS</b>						
Federal	197,963	227,788	409,941	330,323	365,711	542,275
State	73	88	96	5,791	6,412	7,975
Municipal	71,480	82,468	121,234	107,744	118,049	161,072
<b>TOTAL</b>	<b>269,516</b>	<b>310,344</b>	<b>531,271</b>	<b>443,858</b>	<b>490,172</b>	<b>711,322</b>
<b>RETURN ON THIRD-PARTY CAPITAL</b>						
Interest	124,104	26,912	226,586	160,832	161,140	263,544
Rentals	9,319	13,096	12,680	19,079	7,550	24,261
<b>TOTAL</b>	<b>133,423</b>	<b>140,008</b>	<b>239,266</b>	<b>179,911</b>	<b>188,690</b>	<b>287,805</b>
<b>RETURN ON EQUITY</b>						
Interest on equity	143,351	142,121	146,925	143,351	142,121	146,925
Dividends	251,691	195,597	359,829	251,691	195,597	359,829
Additional dividends proposed	12,936	141,371	235,212	12,936	141,371	235,212

Retained earnings	21,472	25,215	-	21,472	25,215	-
<b>TOTAL</b>	<b>429,450</b>	<b>504,304</b>	<b>741,966</b>	<b>429,450</b>	<b>504,304</b>	<b>741,966</b>

### 201-2 | FINANCIAL IMPLICATIONS AND OTHER RISKS AND OPPORTUNITIES ARISING FROM CLIMATE CHANGE

See [2024 Sustainability Report](#).

## GRI 202: MARKET PRESENCE 2016

### 202-1 | RATIO BETWEEN THE LOWEST WAGE AND THE LOCAL MINIMUM WAGE, BROKEN DOWN BY GENDER

Santos Brasil does not have a significant portion of its employees being paid based on the local minimum wage. Currently, only young apprentices meet this criterion, representing just 2.16% of the company’s total employees (80 young apprentices among 3,703 employees). 97.4% of employees are compensated in accordance with collective agreements, with values higher than the current minimum wage.

### 202-2 | PROPORTION OF BOARD MEMBERS HIRED FROM LOCAL COMMUNITY

All 15 members of the board of directors (100%) of Santos Brasil are located and work at the company’s headquarters, located in São Paulo (SP). Executives travel to operational units as needed for operational and people management. For this indicator, Santos Brasil defines local units as operational facilities outside the city of São Paulo, including port and backport terminals, logistics centers and regional offices. No board members were hired directly from the operational locations (other cities in the states of São Paulo, Santa Catarina, Maranhão and Pará).

## GRI 203: INDIRECT ECONOMIC IMPACTS 2016

### 203-1 | INVESTMENTS IN INFRASTRUCTURE AND SERVICE SUPPORT

203-2 | SIGNIFICANT INDIRECT ECONOMIC IMPACTS

See [2024 Sustainability Report](#).

GRI 204: PROCUREMENT PRACTICES 2016

204-1 | PROPORTION OF EXPENDITURE WITH LOCAL SUPPLIERS

Budget percentage with local suppliers	2024
Santos Brasil Participações	37.4%
Santos Brasil Logística	64.7%
Tecon Vila do Conde	32.6%
TEV	81.1%

REFERENCE LOCATION

Unit	Region
Santos Brasil Logística – Alemoa	Baixada Santista

Santos Brasil Logística – SBC	Região do Grande ABC
Santos Brasil Logística – Guarujá	Baixada Santista
CONVICON – Vila do Conde	Pará State
Terminal de Veículos de Santos S.A.	Baixada Santista
Santos Brasil Participações S.A. – SP	São Paulo Metropolitan Area
Santos Brasil Partic. S.A. – SC	Tubarão Metropolitan Region
SBPar Guarujá Tecon	Baixada Santista
Santos Brasil Logística – K10	Região M. do Vale do Paraíba / Litoral Norte
Numeral 80 Particip. S.A.	Baixada Santista
Para Empreendimentos	Baixada Santista
Sbpart Terminal IQI03	Região Maranhão
Sbpart Terminal IQI11	Região Maranhão
Santos Brasil Log – Barcarena	Pará State
Sbpart Terminal IQI12	Região Maranhão

GRI 205: COMBATING CORRUPTION 2016

205-1 | OPERATIONS ASSESSED FOR CORRUPTION-RELATED RISKS



	2024
Total operations subject to risk assessments related to corruption	9
Percentage of transactions subject to corruption-related risk assessments	100%
Risks identified	7

### 205-2 | COMMUNICATION AND TRAINING ON ANTI-CORRUPTION POLICIES AND PROCEDURES

The Board of Directors has adequate knowledge on the anti-corruption topic and is responsible for validating the company's practices and guidelines that guarantee the security of the business environment. This understanding is integrated into your responsibilities and strategic decisions, not ruling out further development when necessary due to changes in the regulatory context.

Santos Brasil provides training on topics related to bribery and corruption, monitoring of critical processes, indicators of these monitoring processes, policies, due diligence of suppliers, employees and customers with a focus on bribery and corruption. All these processes were improved and/or implemented as a result of Santos Brasil obtaining the ISO 37001 certification related to the Anti-Bribery Management System in 2024.

	2023			2024		
Communication on Combating Corruption	People informed	Company total	%	People informed	Company total	%

Members of the Board of Directors	-	-	-	7	7	100
Leadership	128	128	100	288	288	100
Employees (administrative and operational)	3,144	3,272	97	3,327	3,703	90
Partners	-	-	-	NA	NA	NA
Corruption training	Trained people	Company total	%	Trained people	Company total	%
Members of the Board of Directors	-	-	-	-	-	-
Leadership	42	128	33	280	288	97
Employees (administrative and operational)	1,832	3,272	56	3,066	3,703	83

Note: Leaders, Coordinators, Managers, Supervisors, Executive Managers and Officers are considered managers.

205-3 | CONFIRMED CASES OF CORRUPTION AND MEASURES TAKEN

Between 2022 and 2024, Santos Brasil did not record any confirmed cases of corruption. All complaints related to this topic are rigorously investigated, either internally or by specialized teams. If the investigation confirms the validity of the allegations, the case is analyzed by the Compliance Committee, composed of the CEO and the Executive Officers of the company. Furthermore, confirmed cases are presented to the Audit Committee and the Board of Directors, ensuring supervision and alignment with best corporate governance practices.

GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016

206-1 | LAWSUITS FOR ANTI-COMPETITIVE BEHAVIOR, TRUST AND MONOPOLY PRACTICES

In 2024, Santos Brasil had no lawsuits filed for anti-competitive behavior, trust and monopoly practices.

GRI 302: ENERGY 2016

302-1 | ENERGY CONSUMPTION WITHIN THE ORGANIZATION

CONSUMPTION OF FUELS FROM NON-RENEWABLE SOURCES

	2022				2023				2024			
	Diesel B5500 (L)	Diesel S10 (L)	Gasoline (L)	LPG (kg)	Diesel B5500 (L)	Diesel S10 (L)	Gasoline (L)	LPG (kg)	Diesel B5500 (L)	Diesel S10 (L)	Gasoline (L)	LPG (kg)
Tecon Santos	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	3,962,961.51	5,264,268.72	3,416.50	61,288
Tecon/TCG Imbituba	277,896.71	-	8,704.16	27,160.00	237,551.95	-	23,264.84	12,120.00	384,445.31	-	487.61	11,780

	2022				2023				2024			
	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 Vila do Conde</b>	-	1,449,280.00	8,238.98	3,229.00	-	1,488,884.01	10,850.75	3,554.00	-	1,617,376.30	13,515.41	3,679
<b>CLIA Santos</b>	445,750.09	-	1,355.53	75,891.47	344,321.00	-	425.59	63,813.00	-	435,927.48	435.24	53,218.85
<b>CLIA Guarujá</b>	249,560.70	-	-	22,593.80	218,298.21	-	-	22,605.00	-	270,544.29	-	21,802.00
<b>CD SBC</b>	-	-	-	22,430.00	-	-	-	1,665.00	-	-	-	13,436
<b>TTR</b>	1,503,085.32	-	-	-	1,226,818.31	-	-	-	-	1,346,644.50	-	-
<b>CD Imigrantes</b>	-	-	-	-	-	-	-	2,350.00	-	-	-	820.00
<b>K10</b>	-	-	-	-	68,250.78	-	-	-	46,297.14	25,745.53	-	-
<b>TGL Itaquí</b>	-	-	-	-	-	-	237.83	-	-	7,981.71	281.84	-
<b>Total</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>4,393,703.96</b>	<b>8,968,488.53</b>	<b>18,136.6</b>	<b>166,023.85</b>
<b>Total (GJ)</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>	<b>169,596.97</b>	<b>346,183.65</b>	<b>700.07</b>	<b>6,408.52</b>

Notes: In 2024, there was an increase in the movement and use of the company's equipment, which resulted in greater fuel consumption.

Conversion reference: Liters of diesel to GJ = x 0.0359 GJ; Liters of gasoline to GJ = x 0.0346 GJ; Liters of ethanol to GJ = x 0.0267 GJ; Kilos of LPG to GJ = X kilos x 0.0454 GJ; KWh of energy to GJ = 0.0036 GJ.

CONSUMPTION OF FUELS FROM RENEWABLE SOURCES

	2022	2023	2024
	Ethanol (L)	Ethanol (L)	Ethanol (L)
Tecon Santos	81,962.86	92,211.36	138,675.16
Tecon/TCG Imbituba	-	-	15,253.93
CLIA Santos	9,047.65	9,529.85	8,135.41
CLIA Guarujá	3,213.09	2,837.39	3,071.57
Total	94,223.60	104,578.60	165,136.07
Total (GJ)	1,892.27	2,334.76	6,374.25

Note: Fuels from renewable sources were consumed only in the presented units. The increase in consumption is due to the growth in cargo movement and the number of equipment.

ENERGY CONSUMPTION

	2022	2023	2024
Electricity (kWh)	41,439,115.39	41,902,270.00	53,329,145.10
Total	41,439,115.39	41,902,270.00	53,329,145.10

Santos Brasil does not sell electricity in any form. There was no consumption for heating, cooling or steam.

## TOTAL ENERGY CONSUMPTION

	2022		2023		2024	
UNIT	GJ	kWh	GJ	kWh	GJ	kWh
Tecon Santos	111,147.53	34,073,779.87	120,448.80	33,458,001.20	155,182.75	43,106,321.76
Tecon / TCG Imbituba	3,567.96	1,076,151.00	4,590.39	1,365,146.29	7,904.86	2,195,795.64
Tecon Vila do Conde	7,427.56	2,250,777.00	8,102.80	2,250,777.00	8,602.54	2,389,596.00
CLIA Santos	7,038.37	2,106,170.62	6,122.44	1,700,678.18	8,138.51	2,260,697.69
CLIA Guarujá	1,982.80	608,236.80	2,873.40	798,166.80	5,038.61	1,399,616.00
CD SBC	2,990.00	918,508.90	3,185.54	884,871.14	3,743.38	1,039,830.20
TTR	1,321.88	405,491.20	1,915.60	532,111.20	0	0
CD Imigrantes	NA	NA	924.54	256,816.00	393.87	109,410
Saboó 1 and 2	NA	NA	410.48	114,022.16	119.47	33,188.40
Santos Office	NA	NA	120.21	33,391.00	5.27	1,466
São Paulo Office	NA	NA	171.61	47,668.57	182.45	50,683
TGL Itaquí	NA	NA	1,658.23	460,620.46	2,673.14	742,541.41
Total	135,476.10	41,439,115.39	150,524.04	41,902,270.00	191,984.92	53,329,145.10

Note: GRI 2-4 Reformulation of information: The 2023 value for Tecon/TCG Imbituba, in kWh, was updated.



### 302-2 | ENERGY CONSUMPTION OUTSIDE THE ORGANIZATION

Santos Brasil does not monitor energy consumption outside its operations.

### 302-3 | ENERGY INTENSITY

#### ENERGY INTENSITY

	2022			2023			2024		
UNIT	kWh/TEU	kWh/pallet	kWh/km	kWh/TEU	kWh/pallet	kWh/km	kWh/TEU	kWh/pallet	kWh/km
Tecon Santos	16.69	NA	NA	18.75	NA	NA	19.30	NA	NA
Tecon / TCG Imbituba	12.82	NA	NA	15.06	NA	NA	16.57	NA	NA
Tecon Vila do Conde	13.17	NA	NA	13.29	NA	NA	11.94	NA	NA
CLIA Santos	28.84	NA	NA	31.61	NA	NA	37.51	NA	NA
CLIA Guarujá	13.07	NA	NA	18.17	NA	NA	27.36	NA	NA
CD SBC	NA	2.72	NA	NA	4.03	-	NA	9.11	NA
TTR	NA	NA	0.09	NA	-	-	NA	NA	NA
CD Imigrantes	-	-	-	-	-	-	NA	7.88	NA
Saboó 1 and 2	-	-	-	-	-	-	409.73	NA	NA
TGL Itaqui	NA	NA	NA	NA	NA	0.18	NA	NA	0.86
Total	84.59	2.72	0.09	96.88	4.03	0.18	522.41	16.99	0.86

- Notes:
- TEU (Twenty-Foot Equivalent Unit) – Term used for a 20-foot container.
  - The type of energy included in the intensity rate is electricity. The data considers the energy rate within the organization.

HANDLING VOLUME (TEU/PALLET/KM)

UNIT	2022	2023	2024
	kWh	kWh	kWh
Tecon Santos (TEU)	1,849,340.00	1,784,695.84	2,233,822
Tecon/TCG Imbituba (TEU)	77,301.00	84,641.63	132,504
Tecon Vila do Conde (TEU)	156,591.00	169,419.08	200,072
CLIA Santos (TEU)	67,769.00	53,797.00	60,271
CLIA Guarujá (TEU)	42,119.00	43,933.00	51,155
CD SBC (pallet)	307,135.00	219,363.13	114,094
Saboó 1 and 2	NA	NA	81
CD Imigrantes (pallet)	NA	NA	13,891
TGL Itaqui (m³)	NA	NA	868,327
TTR (km)	3,773,778.00	2,956,299.46	1,704,533.40

### 302-4 | REDUCTION OF ENERGY CONSUMPTION

Unit	2022	2023	2024	Reduction rate (2023 - 2024)
Tecon Santos	34,073,779.87	33,458,001.20	43,106,321.76	+ 29%
Tecon/TCG Imbituba	1,076,151.00	1,365,146.29	2,195,795.64	+ 61%
Tecon Vila do Conde	2,250,777.00	2,250,777.00	2,389,596.00	+ 6%
CLIA Santos	2,106,170.62	1,700,678.18	2,260,697.69	+ 33%
CLIA Guarujá	608,236.80	798,166.80	1,399,616.00	+ 75%
CD SBC	918,508.90	884,871.14	1,039,830.20	+ 18%
TTR	405,491.20	532,111.20	-	+ 100%
São Paulo Office	-	47,668.57	50,683	+ 6%
TGL Itaquí	-	460,620.46	742,541.41	+ 61%
Total (kWh)	39,543,562.39	41,498,040.84	53,185,081.70	28%
Total (GJ)	142,356.82	149,393.30	191,466.00	-

Notes:

- Electric energy is considered and the adopted standard is the GHG Protocol.
- GRI 2-4 Reformulation of information: Data from operations of the Imigrantes Distribution Center, located in São Bernardo do Campo (SP), Santos Office, and two areas under temporary contract at the Port of Santos (SP), called Saboó 1 and Saboó 2 and dedicated to general cargo, were discontinued.

# GRI 303: WATER AND EFFLUENTS 2018

## 303-1 | INTERACTIONS WITH WATER AS A SHARED RESOURCE

The Company adopts a strategic approach to water management, aligned with the operational needs and the control of the impacts arising from the use of this resource. The Tecon Santos, CLIA Santos, and CLIA Guarujá units depend on water supplied by local utilities. The SBC DC has an artesian well, while Tecon/TCG Imbituba, Tecon Vila do Conde, and the Itaquí Liquid Bulk Terminals receive water through the port authorities. The uses attributed to water are: personal consumption (drinking and hygiene) and operational and maintenance activities. The Santos Brasil units are not located in water stress zones.

With the aim of improving the efficient management of water consumption and reducing waste, a telemetry system was installed at the Tecon Santos and Tecon Vila do Conde units, using Internet of Things (IoT) technology to detect leaks and monitor consumption in real time. Along with monitoring possible leaks, water reuse supports our efforts towards the sustainable use of water resources. At the Tecon Santos unit, reused water is generated from the treatment of domestic and industrial effluents in biological and physical and chemical Effluent Treatment Plants (ETE), respectively. At CLIA Santos, reused water comes from the rainwater collection system and, as at Tecon Santos, can be used to wash machines and equipment.

Aware of the potential environmental impacts resulting from water consumption and disposal, actions were taken to reduce and mitigate risk. At Tecon Santos, unused water after treatment at the ETE is discharged into the estuary in a controlled manner, minimizing any negative effects on the environment. In units that do not have their own ETEs (CLIA Guarujá, SBC DC, Tecon Imbituba, Tecon Vila do Conde, and Liquid Bulk Terminals), domestic effluents are handled by duly licensed companies for treatment and disposal, in accordance with relevant environmental legislation.

Santos Brasil adopts a structured approach to ensure compliance with the related legal requirements, seeking to identify, evaluate and control the environmental impacts associated with water consumption and effluent disposal. Using the “Environmental Aspects and Impacts” methodology, the company maps in detail all activities that may impact water resources, assessing their potential effects, such as excessive use of water and contamination of water bodies. The scope of the assessments covers all operational units, considering the different water sources used. For each aspect identified, the resulting environmental impacts are analyzed, taking into account their magnitude and the probability of occurrence. This allows prioritizing more significant aspects, as well as propose corrective actions, ensuring compliance with legislation and optimizing its use.

Water consumption indicators are continually monitored, ensuring efficient water use and minimizing negative impacts.

To this end, control tools are adopted, such as the IUS Natura platform, which continuously analyzes the legal requirements related to water use, treatment and disposal of effluents.

The policies, standards and procedures related to this topic provide guidelines, responsibilities and objectives. Namely: Sustainability Policy, IMS and Stakeholder Engagement; Health, Safety and Environment Policy and Principles; Management of Environmental Aspects and Impacts; Operation of the Physical and Chemical Effluent Treatment Plant (ETE); Biological Effluent Treatment Plant (ETE) – CLIA Santos; Operation of the Biological Effluent Treatment Plant (ETE); HSE Monitoring; Water Management; Cleaning of Water Reservoirs, Septic Tanks and Grease Traps.

Santos Brasil operates based on the principle of shared responsibility for water use, recognizing its importance as an essential resource, and therefore it integrates its internal operations and actively collaborates with external stakeholders. In 2024, we promoted several awareness and engagement initiatives related to this topic, such as campaigns on the World Water Day and Environment Day, in addition to initiatives focused on conscious

consumption and the agendas promoted during SIPATMA (Internal Accident Prevention and Environment Week).

Ocean pollution, a priority issue for Santos Brasil, was at the center of the actions carried out, with a highlight to the cleaning of Paranapuã Beach, in the Xixová-Japuí State Park, in São Vicente (SP). This action is part of the *Sou Voluntário* program, to celebrate the World River and Beach Cleanup Day. Another initiative is the support for the “Voice of the Oceans” project, which promotes actions to combat ocean pollution.

The company reinforces its commitment to the integrated management of water resources through its collaboration with local authorities and other stakeholders, aligning itself with conservation and sustainability projects, such as the UN Global Compact’s +Water movement and Blue Keepers, which promotes the protection of marine and coastal ecosystems, such as mangroves. This engagement strengthens shared water management, promoting a culture of collective responsibility. More than mitigating negative environmental impacts, this strategy aims to consolidate a collaborative and sustainable approach, ensuring conscious use and preservation for future generations.

In 2024, the company set the goal of reducing water consumption in 20% by 2028, taking the historical series of 2023 as a reference. This commitment, approved by management, resulted in the elaboration of an action plan focused on continuous monitoring of the consumption, treatment and reuse of effluents, in addition to the adoption of technologies to optimize water use in operational processes. Progress is monitored monthly through the Environmental Indicators Portal, which records consumption, while the efficiency of strategies and results achieved are discussed quarterly, in meetings of the Sustainability Working Groups (WGs), and biannually, in the Sustainability Committee.

See details of the actions in the [2024 Sustainability Report](#).

303-2 | MANAGEMENT OF IMPACTS RELATED TO WATER DISPOSAL

To manage the impacts related to water disposal, Santos Brasil adopts strict quality standards for effluents, following the guidelines established by Decree No. 8,468 and CONAMA Resolution No. 430. These regulations define specific limits for priority substances and quality parameters, ensuring the protection of water resources and aquatic ecosystems, in addition to guaranteeing compliance with legal and environmental requirements.

For facilities located in areas without specific state or municipal requirements for disposal, the definition of standards follows national regulations, ensuring compliance with effluent quality parameters according to the characteristics of the receiving water bodies, and above all, minimizing potential impacts on the environment.

303-3 | WATER EXTRACTION

WATER EXTRACTION (ML)	2022	2023	2024
Underground water	5.10	5.11	5.77
Third-party water	53.77	77.03	70.12

303-5 | WATER CONSUMPTION

WATER CONSUMPTION (ML)	2022	2023	2024
Tecon Santos	34.85	33.61	36.63
Tecon/TCG Imbituba	2.29	2.43	7.17
Tecon Vila do Conde	1.56	5.73	5.74
CLIA Santos	11.34	10.16	10.09
CLIA Guarujá	3.72	5.05	4.54
CD SBC	5.10	5.11	5.94
Saboó 1 and 2	-	15.57	1.23
TGL Itaqui	-	4.48	4.55
Total	58.86	82.14	75.89

- Notes:
- The data considers the following units: Tecon Santos, Tecon/TCG Imbituba, Tecon Vila do Conde, CLIA Santos, CLIA Guarujá, SBC DC, Saboó, in addition to the Itaqui Liquid Bulk Terminals, which began to be monitored in this cycle.
  - Regarding the 2023 data, information from Tecon Vila do Conde was corrected based on data obtained through telemetry and inclusion of data from Saboó and the Liquid Bulk Terminals. **GRI 2-4**
  - The data from the Saboó units are partial, as operations have been discontinued. The São Paulo Office, Imigrantes DC and Santos Office units are not included, as they are in condominiums or shared administrative buildings, which makes it impossible to individually measure water consumption. Consumption from K10, with in-house logistics operations at the BASF plant, is also not measured separately as it is integrated with local consumption. Data from the unit intended for fleet parking, acquired in the second half of 2024, and which is still in the process of being integrated into the operating systems, are also not considered.
  - The extraction and consumption volumes correspond to those of a service company, since Santos Brasil does not use this resource to manufacture products, as presented in indicator 303-1.

The Santos Brasil units are located in regions that do not face water stress. This ensures that our operations do not put pressure on local resources. The company adopts a responsible water management approach, with efficient use practices and continuous monitoring, ensuring that extraction and consumption are carried out appropriately.

303-4 | WATER DISPOSAL

Water disposal (ML) by destination	2022	2023	2024
Surface water	11.34	10.16	10.09
Underground water	-	-	-
Sea water	34.85	33.61	36.63
Third-party water	12.67	38.38	29.17
Total disposal	58.86	82.15	75.89

- Notes:
- GRI 2-4 Reformulation of information: The value presented for Third Party Water in 2023 was updated.
  - The data considers the following units: Tecon Santos, Tecon/TCG Imbituba, Tecon Vila do Conde, CLIA Santos, CLIA Guarujá, SBC DC, Saboó, including the Itaquí Liquid Bulk Terminals, which began to be monitored in this cycle.
  - The data from the Saboó units are partial, as operations have been discontinued. The São Paulo Office, Imigrantes DC and Santos Office units are not included, as they are in condominiums or shared administrative buildings, which makes it impossible to individually measure water consumption. Consumption from the K10 unit, with in-house logistics operations at the BASF plant, is also not measured separately. Data from the unit intended for fleet parking, acquired in the second half of 2024, and which is still in the process of being integrated into the operating systems, are also not considered.
  - The disposed volume follows the consumed volume, since Santos Brasil, as a service company, does not use this resource to manufacture products, and its use is specific to the activities reported in indicator 303-1.

	2022		2023		2024	
Water discharge by freshwater and other types of water (ML)	All areas	Areas with water stress	All areas	Areas with water stress	All areas	Areas with water stress
Freshwater (total dissolved solids ≤1,000 mg/L)	58.86	-	82.15	-	75.89	-
Other water types (total dissolved solids >1,000 mg/L)	-	-	-	-	-	-

Note: GRI 2-4 Reformulation of information: The value presented for freshwater in 2023 has been updated.

The priority substances of greatest concern in Santos Brasil’s effluents are mainly associated with hydrocarbons, generated in the washing of machines and equipment. To treat them, the company adopts several management strategies, including the use of an Effluent Treatment Plant (ETE) or Oil and Water Separator Box (CSAO), specifically designed for the efficient removal of hydrocarbons. This process ensures compliance with the legal parameters of disposal or reuse. In addition, water quality is continuously monitored to ensure that the effluents released are within the established environmental limits. Strict compliance with Decree No. 8,468 and CONAMA Resolution No. 430 ensures that all operations are in line with the legal requirements for the treatment and disposal of liquid effluents.

No cases of non-compliance with discharge limits were recorded. Effluent analyses are conducted according to the schedule established for each unit, complying both with the relevant legislation and internal environmental monitoring requirements. If any non-conformity is identified, the company immediately adopts the necessary corrective measures, including performing a new analysis.



# GRI 305: EMISSIONS 2016

## 305-1 | DIRECT EMISSION OF GREENHOUSE GASES (GHG) (SCOPE 1)

Direct emissions	2022	2023	2024
Tecon Santos	17,842.18	17,261.02	21,663.64
Tecon/TCG Imbituba	945.27	629.77	915.38
Tecon Vila do Conde	4,503.46	3,575.95	3,779.11
SUBTOTAL - PORT OPERATIONS	23,290.91	21,466.74	26,358.13
CLIA Santos	1,815.81	1,002.90	1,029.05
CLIA Guarujá	2,212.59	577.50	689.21
SUBTOTAL - CLIA OPERATIONS	4,028.40	1,580.40	1,718.26
CD SBC	183.24	61.70	43.69
CD Imigrantes	-	-	2.44

TTR	3,803.38	3,482.17	3,082.32
SUBTOTAL – DC AND TTR OPERATIONS	3,986.62	3,543.87	3,128.45
TGL Itaquí	-	490.31	311.49
K10	159.02	159.80	164.89
SUBTOTAL – TGL ITAQUI AND K10 OPERATIONS	159.02	650.11	476.38
Total	31,464.95	27,241.12	31,681.22

- Notes:
- GRI 2-4 Reformulation of information: All 2022 values were corrected, except for the TTR, and the K10 unit is now considered in the calculation. The values presented for Tecon Santos and TTR, in 2023, were also updated.
  - Increased handling, productivity and company equipment led to increased emissions.
  - The base year of emissions for the decarbonization plan is 2022.
  - The calculation of Greenhouse Gas (GHG) emissions includes the gases covered by the GHG Protocol program: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), sulfur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>) and HFCs and PCFs. Santos Brasil kept the VGP platform, which guarantees and checks information with higher precision and quality and makes it possible to improve internal controls and automate indicators.
  - The data presented in this indicator may need to be adjusted when the emissions inventory is published in the Public Registry, as it will be subject to an independent audit after the publication of this document.

### 305-2 | INDIRECT EMISSIONS OF GREENHOUSE GASES (GHG) (SCOPE 2) FROM ENERGY PURCHASE

Indirect emissions	2022	2023	2024
Tecon Santos	1,454.84	1,302.25	2,389.52
Tecon/TCG Imbituba	45.10	52.61	133.69
Tecon Vila do Conde	95.87	86.67	130.17
<b>SUBTOTAL - PORT OPERATIONS</b>	<b>1,595.81</b>	<b>1,441.53</b>	<b>2,653.38</b>
CLIA Santos	90.87	64.24	121.25
CLIA Guarujá	25.38	29.96	68.57
<b>SUBTOTAL - CLIA OPERATIONS</b>	<b>116.25</b>	<b>94.20</b>	<b>189.82</b>
CD SBC	39.87	34.03	57.76
TTR	18.82	20.62	0

TGL Itaquí	-	18.53	42.73
SP Office	-	1.82	2.69
Santos Office	-	1.26	0.06
Saboó 1 and 2	-	4.20	1.11
CD Imigrantes	-	9.55	5.31
<b>Subtotal</b>	<b>58.69</b>	<b>90.01</b>	<b>109.66</b>
<b>Total</b>	<b>1,770.75</b>	<b>1,625.74</b>	<b>2,952.86</b>

- Notes:
- GRI 2-4 Reformulation of information: Updated data from Tecon Santos in 2022 and 2023 and from Saboó in 2023.
  - Increased handling, productivity and company equipment led to increased emissions.
  - The base year of emissions for the decarbonization plan is 2022.
  - The calculation of Greenhouse Gas (GHG) emissions includes the gases covered by the GHG Protocol program: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), sulfur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>) and HFCs and PCFs. Santos Brasil kept the VGP platform, which guarantees and checks information with higher precision and quality and makes it possible to improve internal controls and automate indicators.
  - The data presented in this indicator may need to be adjusted when the emissions inventory is published in the Public Registry, as it will be subject to an independent audit after the publication of this document.

305-3 | OTHER INDIRECT (SCOPE 3) GREENHOUSE GAS (GHG) EMISSIONS

Other indirect emissions (Scope 3)	2022	2023	2024
Tecon Santos	48,809.28	72,946.07	104,050.53

- Notes:
- Activities related to fuel and energy not included in Scopes 1 and 2; Transport and distribution (upstream); waste and effluents generated in operations.
  - Business travel; Transport and distribution (downstream); Use of goods and services sold.
  - The targets established for Net Zero considers 2022 as base year, in accordance with the decarbonization plan.
  - The calculation of Greenhouse Gas (GHG) emissions includes the gases covered by the GHG Protocol program: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), sulfur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>) and HFCs and PCFs. Santos Brasil kept the VGP platform, which guarantees and checks information with higher precision and quality and makes it possible to improve internal controls and automate indicators.
  - The data presented in this indicator may need to be adjusted when the emissions inventory is published in the Public Registry, as it will be subject to an independent audit after the publication of this document.

305-4 | GHG EMISSIONS INTENSITY

	2022		2023		2024	
Unit	Tons CO <sub>2</sub> e	kg CO <sub>2</sub> e/TEU	Tons CO <sub>2</sub> e	kg CO <sub>2</sub> e/TEU	Tons CO <sub>2</sub> e	kg CO <sub>2</sub> e/TEU
Tecon Santos	17,842.18	8.90	17,261.02	8.97	21,663.64	9.70
Tecon / TCG Imbituba	945.27	11.05	629.77	7.44	915.38	6.91
Tecon Vila do Conde	4,503.46	24.24	3,575.95	21.11	3,779.11	18.89
CLIA Santos	1,815.81	19.09	1,002.90	18.64	1,029.05	17.07

	2022		2023		2024	
Unit	Tons CO <sub>2</sub> e	kg CO <sub>2</sub> e/TEU	Tons CO <sub>2</sub> e	kg CO <sub>2</sub> e/TEU	Tons CO <sub>2</sub> e	kg CO <sub>2</sub> e/TEU
CLIA Guarujá	2,212.59	15.76	577.52	13.15	689.21	13.47
CD Imigrantes	-	-	-	-	2.40	0.17
TGL Itaquí	-	-	-	-	311.49	0.36
TTR (km)	3,803.38	0.93	3,482.17	0.97	3,082.32	1.81
CD SBC (pallet)	183.24	0.22	61.69	0.28	43.69	0.38
K10	159.02	1.15	159.80	1.30	164.89	1.31

Notes:

- GRI 2-4 Reformulation of information: All 2022 values have been corrected, except for the TTR (km). The values presented for Tecon Santos and TTR (km), in 2023, were also updated.
- Increased handling, productivity and equipment led to increased emissions.
- Productivity metric: TEU - acronym for Twenty-foot Equivalent Unit, a unit of measurement used to determine the loading capacity of ships and terminals.
- Types of emissions included in the index: Scope 1. Scope 2 is annulled due to the company's i-RECs.
- The calculation of Greenhouse Gas (GHG) emissions includes the gases covered by the GHG Protocol program: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), sulfur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>) and HFCs and PCFs. Santos Brasil kept the VGP platform, which guarantees and checks information with higher precision and quality and makes it possible to improve internal controls and automate indicators.
- The data presented in this indicator may need to be adjusted when the emissions inventory is published in the Public Registry, as it will be subject to an independent audit after the publication of this document.

305-5 | REDUCTION OF GREENHOUSE GAS (GHG) EMISSIONS

	2022				2023				2024			
Reduction of GHG emissions	Reduction volume	Variation tCO <sub>2</sub> e	Increase/ Decrease	%	Reduction volume	Variation tCO <sub>2</sub> e	Increase/ Decrease	%	Reduction volume	Variation tCO <sub>2</sub> e	Increase/ Decrease	%
Tecon Santos	17.842,18	6.081,50	increase	25,87	17.261,02	159,04	reduction	-3,26	21.663,64	5.651,55	increase	25,51
Tecon/TCG Imbituba	945,27	60,37	reduction	6,05	629,77	307,07	reduction	-33,38	915,38	285,61	increase	45,35
Tecon Vila do Conde	4.503,46	226,02	increase	5,28	3.575,95	471,83	reduction	-20,6	3.779,11	203,16	increase	5,68
CLIA Santos	1.815,81	231,48	increase	14,29	1.002,90	385,47	reduction	-44,77	1.029,05	26,15	increase	2,61
CLIA Guarujá	2.212,59	115,05	increase	19,67	577,52	122,38	reduction	-73,9	689,21	111,69	increase	19,34
CD Imigrantes	-	-	-	-	-	-	-	-	2,4	-	-	-
TGL Itaquí	-	-	-	-	490,31	-	-	-	311,49	-	-	-
CD SBC	183,24	131,31	reduction	64,23	61,69	11,41	reduction	-66,33	43,69	18	reduction	-29,18
TTR	3.803,38	81,18	reduction	2,08	3.482,17	321,21	reduction	-8,45	3.082,32	399,85	reduction	-29,18
K10	159,02	2,69	reduction	2,58	159,8	3,02	increase	0,49	164,89	5,09	increase	-11,48
Total	31.464,95	6.696,93	increase	19,01	27.241,12	3.633,39	reduction	13,42	31.681,22	4.440	aumento	16,3

- Notes:
- GRI 2-4 Reformulation of information: All 2022 figures have been restated, except for TTR (km). The figures reported for Tecon Santos and TTR (km) in 2023 have also been updated.
  - The calculation of Greenhouse Gas (GHG) emissions includes the gases covered by the GHG Protocol program: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), sulfur hexafluoride (SF<sub>6</sub>), nitrogen trifluoride (NF<sub>3</sub>), as well as HFCs and PFCs.
  - Santos Brasil continues to use the VGP platform, which ensures greater accuracy and quality of data, improves internal controls, and allows for automation of indicators.
  - The base year for emissions in the decarbonization plan is 2022.
  - The data presented in this indicator may be subject to adjustments upon publication of the emissions inventory in the Public Registry, as it will undergo independent audit following the release of this document.

# GRI 306: WASTE 2020

## 306-1 | WASTE GENERATION AND SIGNIFICANT IMPACTS RELATED TO WASTE

## 306-2 | MANAGEMENT OF SIGNIFICANT IMPACTS RELATED TO WASTE

Santos Brasil adopts a rigorous and structured approach to waste management, ensuring that its operations minimize environmental impacts and promote circular economy. Waste is generated in various activities performed by the Company, including cargo handling, equipment maintenance, administrative activities and consumption of chemical products in port terminals, distribution centers and other operational areas. Waste segregation is done at the source and, in the case of chemical waste, it is handled in accordance with the guidelines of the Safety Data Sheet (SDS), reducing cross-contamination, ensuring employee safety and the proper disposal of each material.

In addition to internal activities, Santos Brasil considers the impacts associated with its value chain. In the upstream process, suppliers undergo a rigorous approval process, ensuring that freight and waste disposal companies operate in accordance with the environmental legislation. In the downstream process, the Company ensures that recyclable waste, such as paper, plastic, glass, wood and ferrous scrap, is sent to specialized partners, promoting the circular economy and reducing the impacts of inadequate disposal.

Waste management is based on the guidelines established in the Solid Waste Management Plans (PGRS) and corporate policies and procedures that guide the appropriate and safe management of waste, from generation to final destination. The treatments adopted by the Company include several alternatives, such as recycling, composting, reverse logistics, co-processing, among others. Reverse logistics stands out

by allowing the reintegration of waste, such as lubricating oils, tires and batteries, into production cycles. Recycling helps reduce the need to extract new natural resources. The waste generated by the organization’s activities is not managed by third parties.

The SoftExpert platform is used for the continuous monitoring and analysis of environmental indicators, ensuring visibility of data related to the waste generated in all units. Complementing this process, the Data Collection table allows detailed monitoring of the evolution of results. To ensure compliance and constant progress, the Health, Safety, Environment and Sustainability (HSE) Committee reviews the environmental data monthly, while the Sustainability Working Group (WG) meets quarterly to monitor the execution of the action plan and ensure that initiatives are aligned with the established environmental goals. The Company’s priority is to avoid generating waste, reducing waste and reusing materials, adopting initiatives that contribute to a more sustainable business model. As part of this commitment, the company has established the goal of reducing the waste sent to landfills by 4% annually, with the aim of completely eliminating this disposal by 2028.

Biodigesters were installed in all units that have cafeteria. This equipment helps to decompose organic food waste, transforming it into gray water, which, after being treated in Biological Effluent Treatment Plants (ETEs), can be converted into reclaimed water or sent for the appropriate treatment, thus reducing the amount of waste disposed in landfills. Innovative technologies are also part of this strategy, including sending non-hazardous waste for treatment via CDRU (Fuel Derived from Urban Waste), a process with high calorific value used to feed industrial furnaces, such as those in the cement, lime or biomass industries.

Also noteworthy is the choice of products and suppliers that minimize environmental impacts and the implementation of internal awareness-raising actions for employees and third parties, such as Recycling Day, Conscious Consumption Day and SIPATMA (Internal Environmental Prevention Week).

Another highly relevant project is “*Chega de Plástico*” (No More Plastic), which encourages employees and third parties to replace disposable cups with reusable mugs and squeeze bottles, directly contributing to reducing the volume of plastic waste generated in the workplace.

All of these initiatives reflect the Company’s progress in implementing sustainable practices, allowing the reduction target set for 2026 to be achieved in 2024. The actions described demonstrate Santos Brasil’s commitment to responsible waste management, ensuring that there are no significant or potential impacts on inputs and outputs, on operational activities or throughout the value chain. The entire process is conducted with rigor and responsibility, ensuring that the company contributes to environmental preservation and complies with the relevant regulations without compromising the environment or posing risks to public health.

### 306-3 | WASTE GENERATED

	Tecon Santos			Tecon / TCG Imbituba			Tecon Vila do Conde			TGL Itaquí	
Waste type (ton)	2022	2023	2024	2022	2023	2024	2022	2023	2024	2023	2024
Volume generated - Class I hazardous waste	193.39	179.60	186.52	21.61	20.78	69.30	60.98	65.53	78.85	279.83	130.92
Volume generated - Class II non-hazardous waste	1,044.95	1,032.32	1,456.21	94.72	117.18	229.31	175.96	211.83	406.68	120.20	27.41
Grand total	1,238.34	1,211.92	1,642.73	116.33	137.96	298.61	236.94	277.36	485.53	400.03	158.33



	CLIA Santos	CLIA Guarujá	CD SBC	CD Imigrantes	Saboó I	CLIA Santos	CLIA Guarujá	CD SBC	CD Imigrantes	Saboó I	CLIA Santos	CLIA Guarujá	CD SBC	CD Imigrantes	Saboó I
Waste type (ton)	2022					2023					2024				
Volume generated - Class I hazardous waste	49.34	23.19	32.21	-	-	18.07	35.35	3.09	-	-	34.55	64.54	4.73	-	-
Volume generated - Class II non-hazardous waste	1,691.07	544.46	1,116.94	41.92	9.55	730.19	323.22	979.17	31.41	41.29	299.61	227.24	812.98	22.63	85.82
Grand total	1,740.41	567.65	1,149.15	41.92	9.55	748.26	358.57	982.26	31.41	41.29	334.16	291.78	817.71	22.63	85.82

	Overall Total			Change (%)	
Waste type (ton)	2022	2023	2024	2022/2023	2023/2024
Volume generated - Class I hazardous waste	380.72	602.25	569.41	58	-5
Volume generated - Class II non-hazardous waste	4,719.57	3,586.81	3,567.88	-24	-1
Grand total	5,100.29	4,189.06	4,137.30	-18	-1

## 306-4 | WASTE NOT DIRECTED FOR FINAL DISPOSAL

		Tecon Santos			Tecon / TCG Imbituba			Tecon Vila do Conde			TGL Itaquí	
(ton)		2022	2023	2024	2022	2023	2024	2022	2023	2024	2023	2024
TYPE OF DESTINATION	Volume generated - Class I hazardous waste	193.39	179.60	186.52	21.62	20.78	69.30	60.98	65.53	78.85	279.83	130.92
Recycling	Lamp	0.42	0.24	0.38	-	-	-	-	0.26	0.09	-	-
Recycling	Electronics/Toner	-	-	-	-	-	-	0.15	-	-	-	-
Reverse logistics	Batteries/Oil/Rags	112.16	102.65	104.04	8.91	3.56	10.22	6.20	4.66	11.43	-	-
Other options of recovery	Mix. cont./Mud/Sweeping	80.58	75.54	58.65	10.13	12.86	19.95	39.25	60.61	50.36	1.53	-
TOTAL NOT DIRECTED FOR FINAL DISPOSAL – HAZARDOUS		193.16	178.43	163.07	19.04	16.42	30.32	45.45	65.53	61.88	1.53	-
TYPE OF DESTINATION	Volume generated - Class II non-hazardous waste	1,044.95	1,032.32	1,456.21	94.72	117.18	229.31	175.96	211.83	406.68	120.20	27.41
Recycling	Paper/Metal/Wood/Rubbish/Soil and rocks/Plastic/Glass/Batteries	797.54	826.42	931.40	65.17	96.08	114.72	102.89	184.00	176.17	2.20	-
Recycling	Uniform	-	-	1.42	-	-	-	-	-	-	-	-
Reverse logistics	Tire	83.48	56.42	43.08	2.13	0.99	-	-	1.24	6.60	-	-
Other options of recovery	Pruning/Organic	34.74	29.75	-	-	-	-	-	-	-	-	-
Other options of recovery	Pruning/Organic/Commercial/Sweeping	-	-	239.17	-	-	11.23	-	-	159.85	-	-
TOTAL NOT DIRECTED FOR FINAL DISPOSAL – NON-HAZARDOUS		915.76	912.59	1,215.07	67.30	97.07	125.95	102.89	185.24	342.62	2.20	-
TOTAL WASTE (HAZARDOUS AND NON-HAZARDOUS) DIRECTED FOR FINAL DISPOSAL		1,108.92	1,091.02	1,378.14	86.34	113.49	156.27	148.34	250.77	404.50	3.73	-

Data in tons

		CLIA Santos	CLIA Guarujá	CD SBC	CD Imigrantes	Saboó I	CLIA Santos	CLIA Guarujá	CD SBC	CD Imigrantes	Saboó I	CLIA Santos	CLIA Guarujá	CD SBC	CD Imigrantes	Saboó I
(ton)		2022					2023					2024				
TYPE OF DESTINATION	Volume generated - Class I hazardous waste	49.34	23.19	32.21	-	-	18.07	35.35	3.09	-	-	34.55	64.54	4.73	-	-
Recycling	Lamp	0.15	-	0.15	-	-	-	0.14	1.10	-	-	-	-	0.08	-	-
Recycling	Electronics/Toner	-	-	-	-	-	-	-	-	-	-	0.23	-	0.93	-	-
Reverse logistics	Batteries/Oil/Rags	10.87	5.45	0.83	-	-	7.99	9.32	0.43	-	-	11.74	9.53	0.19	-	-
Other recovery options	Mix. cont./Mud/Sweeping	11.33	9.50	28.74	-	-	7.28	7.39	1.49	-	-	6.03	12.43	0.68	-	-
TOTAL NOT DESTINED FOR FINAL DISPOSAL – HAZARDOUS		22.35	14.95	29.72	-	-	15.27	16.85	3.02	-	-	18.00	21.96	1.88	-	-
TYPE OF DESTINATION	Volume generated - Class II non-hazardous waste	1,691.07	544.46	1,116.94	41.92	9.55	730.19	323.22	979.17	31.41	41.29	299.61	227.24	812.98	22.63	85.82
Recycling	Paper/Metal/Wood/Rubbish/Soil and rocks/Plastic/Glass/Batteries	1,570.16	459.04	1,055.17	35.66	2.21	650.49	246.05	932.33	19.63	38.51	196.89	124.33	727.60	20.42	78.68
Recycling	Uniform	-	-	-	-	-	-	-	-	-	-	0.59	-	-	-	-
Reverse logistics	Tire	2.41	17.79	0.91	-	-	1.19	14.12	-	-	-	2.59	12.14	-	-	-
Other recovery options	Pruning/Organic	4.27	-	-	-	-	3.22	-	2.67	-	0.45	-	-	-	-	-
	Pruning/Organic/Commercial/Sweeping	-	-	-	-	-	-	-	-	-	-	40.28	35.24	10.13	-	4.83
TOTAL NOT DESTINED FOR FINAL DISPOSAL – NON-HAZARDOUS		1,576.84	476.83	1,056.08	35.66	2.21	654.90	260.17	935.00	19.63	38.96	240.35	171.71	737.73	20.42	83.51
TOTAL WASTE (HAZARDOUS AND NON-HAZARDOUS) NOT DESTINED FOR FINAL DISPOSAL		1,599.19	491.78	1,085.80	35.66	2.21	670.17	277.02	938.02	19.63	38.96	258.35	193.67	739.61	20.42	83.51

Data in tons

		Grand total			Change (%)	
		2022	2023	2024	2022/2023	2023/2024
<b>TYPE OF DESTINATION</b>	<b>Volume generated - Class I hazardous waste</b>	<b>380.72</b>	<b>602.25</b>	<b>569.41</b>	<b>58</b>	<b>-5</b>
Recycling	Lamp	0.72	1.74	0.55	142	-69
Recycling	Electronics/Toner	-	-	1.32	-	-
Reverse logistics	Batteries/Oil/Rags	144.42	128.61	147.16	-11	14
Other options of recovery	Cont. mix./Mud/Sweeping	179.53	166.70	148.10	-7	-11
<b>TOTAL NOT DESTINED FOR FINAL DISPOSAL – HAZARDOUS</b>		<b>324.67</b>	<b>297.05</b>	<b>297.12</b>	<b>-9</b>	<b>0</b>
<b>TYPE OF DESTINATION</b>	<b>Volume generated - Class II non-hazardous waste</b>	<b>4,719.57</b>	<b>3,586.81</b>	<b>3,567.88</b>	<b>-24</b>	<b>-1</b>
Recycling	Paper/Metal/Wood/Rubbish/Soil and rocks/Plastic/Glass/Batteries	4,087.84	2,995.71	2,370.21	-27	-21
Recycling	Uniform	-	-	2.01	-	-
Reverse logistics	Tire	106.72	73.96	64.41	-31	-13
Other recovery options	Pruning/Organic	39.01	36.09	-	-7	-100
	Pruning/Organic/Commercial/Sweeping	-	-	500.73	-	-
<b>TOTAL NOT DESTINED FOR FINAL DISPOSAL – NON-HAZARDOUS</b>		<b>4,233.57</b>	<b>3,105.76</b>	<b>2,937.35</b>	<b>-27</b>	<b>-5</b>
<b>TOTAL WASTE (HAZARDOUS AND NON-HAZARDOUS) NOT DESTINED FOR FINAL DISPOSAL</b>		<b>4,558.34</b>	<b>3,402.81</b>	<b>3,234.47</b>	<b>-25</b>	<b>-5</b>

Data in tons

Note: In other options for the recovery of contaminated waste, the volume of mixed waste destined for a third-party company is considered. Such company is responsible for the production of a compound ("blending"), a process that may serve various purposes, including making the waste more homogeneous, reducing the concentration of contaminants, and preparing it for incineration. After forwarding the waste for preparation of the blend, no data is monitored by Santos Brasil.

## 306-5 | WASTE DIRECTED FOR FINAL DISPOSAL

		Tecon Santos			Tecon / TCG Imituba			Tecon Vila do Conde			TGL Itaquí	
		2022	2023	2024	2022	2023	2024	2022	2023	2024	2023	2024
TYPE OF DESTINATION	Volume generated - Class I hazardous waste	193.39	179.60	186.52	21.61	20.78	69.30	60.98	65.53	78.85	279.83	130.92
Incineration	Septic waste/Various chemicals/Sludge from physical and chemical treatment/Contaminated mix	0.23	1.17	23.45	-	-	-	-	-	-	-	4.39
Class I Landfill	Asbestos tiles/Contaminated soil/Various chemicals	-	-	-	-	-	36.43	-	-	-	262.10	-
Treatment plant	Contaminated effluent	-	-	-	2.57	4.36	2.55	15.53	-	16.97	16.20	126.53
TOTAL DESTINED FOR FINAL DISPOSAL - HAZARDOUS		0.23	1.17	23.45	2.57	4.36	38.98	15.53	-	16.97	278.30	130.92
TYPE OF DESTINATION	Volume generated - Class II non-hazardous waste	1,044.95	1,032.32	1,456.21	94.72	117.18	229.31	175.96	211.83	406.68	120.20	27.41
Landfill confinement	Organic/Commercial/Sweeping	129.19	119.73	22.82	27.42	20.11	57.16	73.07	26.59	-	118.00	23.55
	Rubble	-	-	8.70	-	-	-	-	-	-	-	3.86
Effluent treatment	Septic tank/Grease trap/Non-hazardous effluent	-	-	209.62	-	-	46.2	-	-	64.06	-	-
TOTAL DIRECTED FOR FINAL DISPOSAL – NON-HAZARDOUS		129.19	119.73	241.14	27.42	20.11	103.36	73.07	26.59	64.06	118.00	27.41
TOTAL WASTE (HAZARDOUS AND NON-HAZARDOUS) DIRECTED FOR FINAL DISPOSAL		129.42	120.90	264.59	29.99	24.47	142.34	88.60	26.59	81.03	396.30	158.33

Data in tons

		CLIA Santos	CLIA Guarujá	CD SBC	CD Imigrantes	Saboó I	CLIA Santos	CLIA Guarujá	CD SBC	CD Imigrantes	Saboó I	CLIA Santos	CLIA Guarujá	CD SBC	CD Imigrantes	Saboó I
		2022					2023					2024				
TYPE OF DESTINATION	Volume generated - Class I hazardous waste	49.34	23.19	32.21	-	-	18.07	35.35	3.09	-	-	34.55	64.54	4.73	-	-
Incineration (no energy recovery)	Septic waste/Various chemicals/Sludge from physical and chemical treatment/Contaminated mix	-	0.02	-	-	-	-	-	0.07	-	-	-	-	2.84	-	-
Class I Landfill	Asbestos tiles/Contaminated soil/Various chemicals	-	-	-	-	1.32	1.14	-	-	-	-	-	-	-	-	-
Treatment plant	Contaminated effluent	26.99	8.22	2.49	-	1.48	1.48	17.36	-	-	-	16.55	42.58	-	-	-
TOTAL DESTINED FOR FINAL DISPOSAL – HAZARDOUS		26.99	8.24	2.49	-	2.80	2.80	18.50	0.07	-	-	16.55	42.58	2.84	-	-
TYPE OF DESTINATION	Volume generated - Class II non-hazardous waste	1,691.07	544.46	1,116.94	41.92	9.55	730.19	323.22	979.17	31.41	41.29	299.61	227.24	812.98	22.63	85.82
Landfill confinement	Organic/Commercial/ Sweeping	114.23	67.63	60.86	6.26	7.34	75.29	63.05	44.17	11.78	2.33	15.46	12.88	16.82	1.14	2.31
	Rubble	-	-	-	-	-	-	-	-	-	-	-	-	-	1.07	-
Effluent treatment	Septic tank/Grease trap/ Non-hazardous effluent	-	-	-	-	-	-	-	-	-	-	43.80	42.65	58.43	-	-
TOTAL DIRECTED FOR FINAL DISPOSAL – NON-HAZARDOUS		114.23	67.63	60.86	6.26	7.34	75.29	63.05	44.17	11.78	2.33	59.26	55.53	75.25	2.21	2.31
TOTAL WASTE (HAZARDOUS AND NON-HAZARDOUS) DIRECTED FOR FINAL DISPOSAL		141.22	75.87	63.35	6.26	7.34	78.09	81.55	44.24	11.78	2.33	75.81	98.11	78.09	2.21	2.31

Data in tons

		Grand total			Change (%)	
		2022	2023	2024	2022/2023	2023/2024
<b>TYPE OF DESTINATION</b>	<b>Volume generated - Class I hazardous waste</b>	<b>380.72</b>	<b>602.25</b>	<b>569.41</b>	<b>58</b>	<b>-5</b>
Incineration (no energy recovery)	Septic waste/Various chemicals/Sludge from physical and chemical treatment/Contaminated mix	0.25	1.24	30.68	396	2,375
Class I Landfill	Asbestos tiles/Contaminated soil/Various chemicals	-	264.56	36.43	-	-86
Treatment plant	Contaminated effluent	55.80	39.40	205.18	-29	421
<b>TOTAL DESTINED FOR FINAL DISPOSAL - HAZARDOUS</b>		<b>56.05</b>	<b>305.20</b>	<b>272.29</b>	<b>444</b>	<b>-11</b>
<b>TYPE OF DESTINATION</b>	<b>Volume generated - Class II non-hazardous waste</b>	<b>4,719.57</b>	<b>3,586.81</b>	<b>3567.88</b>	<b>-24</b>	<b>-1</b>
Landfill confinement	Organic/Commercial/Sweeping	486.00	481.05	152.14	-1	-68
Landfill confinement	Rubble	-	-	13.63	-	-
Effluent treatment	Septic tank/Grease trap/Non-hazardous effluent	-	-	464.76	-	-
<b>TOTAL DIRECTED FOR FINAL DISPOSAL - NON-HAZARDOUS</b>		<b>486.00</b>	<b>481.05</b>	<b>630.53</b>	<b>-1</b>	<b>31</b>
<b>TOTAL WASTE (HAZARDOUS AND NON-HAZARDOUS) DESTINED FOR FINAL DISPOSAL</b>		<b>542.05</b>	<b>786.25</b>	<b>902.82</b>	<b>45</b>	<b>15</b>

Data in tons



# GRI 308: ENVIRONMENTAL ASSESSMENT OF SUPPLIERS 2016

## 308-1 | NEW SUPPLIERS SELECTED BASED ON ENVIRONMENTAL CRITERIA

	2023	2024
% of suppliers selected based on environmental criteria	100%	100%

## 308-2 | NEGATIVE ENVIRONMENTAL IMPACTS TO THE SUPPLY CHAIN AND ACTIONS TAKEN

All suppliers that provide services to Santos Brasil through contracts, and whose scopes of work require environmental documentation, undergo a document review by the HSE department in accordance with the procedure “HSE Requirements for Contracted Supplier Companies.” The impacts arising from activities carried out by fixed third parties are monitored through environmental aspects and impacts tables.

No significant negative environmental impacts – real or potential – were identified in the supply chain, and therefore there is no need to apply measures such as contract termination.

The aspects and impacts table identifies the potential impacts that each scope of work performed by fixed third parties located on Santos Brasil’s premises may cause to the environment. The analysis process involves a detailed assessment of the environmental

conditions, the activities performed and the teams involved in the scope of the contracted service. Each aspect and impact is quantified in terms of probability and severity, considering both actual and potential effects, based on incident histories, implemented control measures and the use of proactive mitigation tools.

The policies and standards that guide Santos Brasil’s strategies and actions regarding the supplier verification process include: Due Diligence, Contractor Management – HSE; HSE Requirements for Contracted Supplier Companies and Third Parties; Qualitative Evaluation of Suppliers and Service Providers; Code of Conduct for Suppliers or Service Providers; and the AIPR Table – Aspects, Impacts, Hazards, and Risks of Third Parties.

	2023	2024
Number of suppliers assessed for environmental impacts	NA	65
Number of suppliers identified as potential causes of actual and potential negative environmental impacts.	NA	31
Percentage of suppliers identified as potential causes of negative environmental impacts	NA	100%
Percentage of suppliers identified as causing significant negative environmental impacts – actual and potential – with whom the organization terminated business relationships as a result of the assessment	NA	0

# GRI 401: EMPLOYMENT 2016

## 401-1 | NEW EMPLOYEE HIRES AND TURNOVER

	2022				2023				2024			
Employee turnover	Hires	Hiring rate	Terminations	Turnover rate	Hires	Hiring rate	Terminations	Turnover rate	Hires	Hiring rate	Terminations	Turnover rate
BY GENDER												
Women	178	26.10%	59	13.23%	151	36.12%	106	11.55%	322	28.83%	197	23.96%
Men	504	73.90%	290	8.31%	267	63.88%	306	6.88%	795	71.17%	492	9.48%
Total	682	100%	349	NA	418	100%	412	NA	1,117	NA	689	NA
BY REGION												
Southeast	558	81.82%	290	8.80%	350	83.73%	357	7.70%	938	83.97%	614	12.08%
South	16	2.35%	17	7.81%	14	3.35%	16	8.71%	63	5.64%	18	8.44%
Center-West	0	0.00%	0	NA	0	0.00%	0	NA	0	0%	0	0
North	74	10.85%	42	11.64%	39	9.33%	36	6.15%	97	8.68%	44	9.84%
North East	34	4.99%	0	0%	15	3.59%	3	6.11%	19	1.70%	13	15.31%

	2022				2023				2024			
Employee turnover	Hires	Hiring rate	Terminations	Turnover rate	Hires	Hiring rate	Terminations	Turnover rate	Hires	Hiring rate	Terminations	Turnover rate
BY AGE												
Under 30	311	45.60%	78	15.97%	190	45.45%	141	13.62%	376	33.66%	232	19.69%
From 30 to 50 years old	336	49.27%	213	8.43%	192	45.93%	221	7.16%	656	58.73%	374	12.03%
Over 50	35	5.13%	58	5.57%	36	8.61%	50	4.83%	85	7.61%	83	6%

- Notes:
- The turnover rate is calculated by dividing (total replacement hires + total replacement layoffs) by 2, then dividing by the average number of employees.
  - The QlikSense platform is currently used to manage personnel indicators. Access is granted to coordinators, managers and directors, as well as to People and Management business partners.

The turnover rate among women increased from 11.55% in 2023 to 23.96% in 2024. Although the absolute number of women hired increased during the period, it was accompanied by a proportional number of layoffs. Most of the changes were aimed at replacing existing positions, with less focus on expanding the workforce. In this context, Santos Brasil has implemented actions to mitigate this turnover, such as affirmative openings for women and the extension of maternity leave.

### 401-2 | BENEFITS FOR FULL-TIME EMPLOYEES THAT ARE NOT OFFERED TO TEMPORARY OR PART-TIME EMPLOYEES

Among the benefits that are standard for full-time employees but not offered to temporary workers are health insurance, variable compensation through the Profit Sharing Plan, private pension, and meal allowance.

Interns have access to gym, food basket and, if eligible, receive meal vouchers. Young apprentices also have access to gym, as well as a dental plan and food basket. For temporary workers, mandatory benefits are offered through a third-party company according to the category, including transportation vouchers, life insurance and meal vouchers.

- Notes:
- Childcare allowance is only available to employees with children up to six years old.
  - Food baskets and meal vouchers are offered according to the scope of work.
  - The values are provided according to the collective agreement.
  - Managers include specialists, consultants, coordinators, managers, executive managers, directors and officers.

Benefits offered	Employees	Apprentices	Interns	Managers
Medical Care	X	X	X	X
Life Insurance	X	X	-	X
Daycare Allowance	X	X	X	X
School voucher	X	X	X	X
Food Basket	X	X	X	X
Food Voucher	X	X	-	X
Meal Voucher	X	-	X	X
Transportation Voucher	X	X	X	X
TotalPass	X	X	X	X
ZenClub	X	X	X	X

### 401-3 | MATERNITY/PATERNITY LEAVE

	2022			2023			2024		
ASSET	Women	Men	Total	Women	Men	Total	Women	Men	Total
Total number of employees entitled to maternity/paternity leave	482	NA	482	527	2,745	3,272	653	3,050	3,703
Total number of employees on maternity/paternity leave	9	NA	9	22	63	85	21	67	88
Total number of employees who returned to work after maternity/paternity leave	9	NA	9	17	71	88	22	63	85
Total number of employees who returned to work after maternity/paternity leave and remained employed 12 months after returning to work	8	NA	8	14	68	82	15	56	71
Rate of return to work of employees who took maternity/paternity leave	100%	NA	100%	100%	100%	100%	100%	100%	100%
Retention rate of employees who took maternity/paternity leave	88.89%	NA	88.99%	82.35%	95.77%	93.18%	68.18%	88.89%	83.53%

#### Notes:

- GRI 2-4 Reformulation of information: The “Total number of employees entitled to take maternity/paternity leave” has been updated for the year 2023.
- To calculate the total number of employees who returned to work after maternity/paternity leave and remained employed 12 months after returning to work, according to the company's indicator standard, only cases of dismissal without just cause were considered.
- All employees who took maternity leave returned to work, with no subsequent layoffs.
- The rate of retention of employees who took maternity/paternity leave was calculated by dividing the total number of employees entitled to maternity/paternity leave by the total number of employees who actually took the leave, multiplied by 100.

# GRI 402: LABOR RELATIONS 2016

## 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

## 403-1 | OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM

Santos Brasil is committed to promoting Health, Safety, and Environment (HSE), integrating these values into its organizational culture, strategic decision-making, and daily practices.

To ensure the effectiveness of its commitment, we have adopted a Health, Safety, and Environment (HSE) Management System, which is managed through the Soft Expert document control system. On this platform, documents are reviewed, controlled, and made available to all employees across our units, ensuring continuous alignment with our policies and procedures.

Santos Brasil's Health, Occupational Safety, and Environmental Management System was implemented in compliance with the legal requirements applicable to the sector, including the Regulatory Standards (NR) of the Ministry of Labor and Employment, current

environmental legislation, and relevant labor laws. The system was implemented based on the ISO 45001 and ISO 14001 standards, with the aim of promoting effective risk management and ensuring compliance with best practices. All employees, both full and temporary, are included in the System, whether in administrative or operational areas, including all Santos Brasil units, with no exceptions.

The policies and standards that orient Santos Brasil's strategies on this topic are the Health, Safety and Environment Policy and Principles and the Health, Safety and Environment Manual.

## 403-2 | HAZARD IDENTIFICATION, RISK ASSESSMENT AND INCIDENT INVESTIGATION

Santos Brasil adopts a comprehensive process to identify hazards and assess risks, both routinely and non-routinely, in its units. In 2024, 100% of the risk assessment matrices used to categorize and prioritize workplace risks were reviewed, covering aspects related to accidents, occupational hygiene, and ergonomics. This management is structured around three integrated dimensions that reflect Santos Brasil's commitment to the safety and well-being of its professionals, fostering an increasingly safe and healthy work environment. These are the dimensions:

- Predictive control: Represented by the Occupational Risk Management (GRO), it involves the periodic identification and effective control of occupational risks, including physical, chemical, biological, ergonomic, and mechanical hazards. This control involves a detailed analysis of the work environment and the implementation of actions to mitigate risks before they become incidents.

- Preventive control: Based on proactive tools, such as the Safety Point Observation (OPS) and Periodic SSMA Inspections. The OPS receives reports of dangers, risks and suggestions for improvements, identifying in advance situations that could compromise health and safety at work. Periodic inspections complement this process, allowing detailed and systematic checks to be performed by the units' technical teams, ensuring consistent compliance with safety practices.
- Corrective control: Represented by the Preliminary Incident Notification (NPI), it is used to communicate incidents related to health, safety or the environment (HSE). This tool records the analysis of causes and the corrective and preventive measures necessary to avoid recurrences.

Santos Brasil provides the OPS tool, divided into two categories:

- Routine OPS: Unscheduled observation performed by employees, visitors and third-party companies to identify deviations related to HSE and 5S.
- Planned OPS: Scheduled observation performed by leadership, focused on identifying deviations related to SSMA and 5S.

The OPS tool is available in electronic format in the Soft Expert system and via QR Code, accessible at collection boxes in the units. Observer identification in Routine OPS is not mandatory, ensuring confidentiality and protection against retaliation, and allowing hazards to be reported anonymously.

Santos Brasil's Health, Safety and Environment (HSE) Policy and Principles defines safety as a shared responsibility. Each employee has the duty to intervene in activities that represent an uncontrolled risk and the right to refuse unsafe tasks. This approach reinforces our commitment to a safe working environment.

Santos Brasil adopts a structured incident management procedure, applicable to all units. This procedure standardizes the investigation and reporting of incidents that may cause harm to health, safety, the environment or property. The objective is to identify root causes and define control actions to prevent recurrences. All incidents are recorded and classified according to the category (health, safety or environment) and risk potential, ranging from 5 (high) to 1 (minimal). If the incident is an accident at work, it is classified as:

- Lost-time accident (Classes A, B or C).
- Non-lost-time accident (Class D).
- Outpatient treatment with immediate return to work (Class E).

Incident investigation covers equipment, worker conditions, and the work environment, using methodologies such as the Failure Diagram, FCA (Fact/Cause/Action), and the Ishikawa Diagram (fishbone).

Based on the investigation, an action plan is developed with defined deadlines and responsible parties, and its effectiveness is monitored by the HSE department.

### 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.

**403-4 | PARTICIPATION OF WORKERS, CONSULTATION AND COMMUNICATION TO WORKERS REGARDING HEALTH AND SAFETY AT WORK**

To ensure employee participation and consultation in health, occupational safety, and environmental matters, Santos Brasil provides the proactive tool OPS (Safety Point Observation). This tool allows employees to report the risks identified during the execution of tasks and in work areas, in addition to suggesting improvements. Employee identification is not mandatory, guaranteeing anonymity and protection against reprisals.

Santos Brasil has a Health, Safety, and Environment (HSE) Committee, which includes the participation of operations managers from the units, the HSE management team, and both local and corporate HSE coordinators.

This committee meets monthly to discuss relevant topics, such as the critical analysis of health, safety, and environment (HSE) indicators, the review of incidents that occurred during the period, and the status of ongoing investigations. Topics also include the evolution of frequency and severity rates, as well as proactive indicators such as OPS and HSE inspections. The purpose of these meetings is to promote proactive and effective management, ensuring the continuous improvement of health, safety, and environmental standards across all units and operations of the company.

Another key committee is the CIPA (Internal Commission for Accident Prevention), which

holds monthly meetings to conduct inspections and develop preventive actions aimed at reducing workplace accidents and occupational illnesses.

**403-5 | TRAINING OF WORKERS IN OCCUPATIONAL HEALTH AND SAFETY**

Training of workers in Occupational Health and Safety	2023	2024
Man-hours worked/trained	11,196	16,193

Note: GRI 2-4 Reformulation of information: The data presented this year, unlike in previous reporting years, does not include operational and technical training related to task execution, in order to better reflect the company's commitment to employee health and safety.

The increase in training hours is primarily due to a rise in headcount in 2024, with 990 new hires compared to 199 in 2023, representing a 35% increase in operational positions. This growth positively impacts the completion of mandatory HSE training, particularly the NR 01 – HSE Integration training (500 hours) for new employees. Likewise, there was a larger volume of training in the following standards: NR 20 (1,300 hours); ANTAQ Resolution 2239 (530 hours); NR 35 - Work at height (500 hours); Defensive driving (350 hours); Practical training in NR 35, and NR 33 (700 hours).

As a distinguishing factor, we conducted training on NR 17 – Ergonomics, which was implemented across all units as an identified improvement opportunity, resulting in an average increase of 500 hours compared to the previous year.



The Alcohol and Drug Program, launched in 2023 at Tecon Santos, was expanded to the other Santos Brasil units in 2024, resulting in an average increase of 650 hours compared to the previous year.

**403-6 | PROMOTION OF WORKER’S HEALTH**

All Santos Brasil employees have access to medical and dental care, in addition to partnerships with companies that promote physical activity. They also participate in programs focused on health and well-being, such as Mental Health, Pregnancy Program, Monitoring of Chronic Pathologies and Prevention of Alcohol and Drug Use.

In addition to occupational exams, employees undergo quality of life assessments, focused on tracking and monitoring chronic diseases. This data is supplemented with information from medical certificates and reports provided by a contracted consultancy, which monitors health insurance data. Cross-referencing this information allows us to identify the main needs of the team, enabling the creation of personalized health programs.

Santos Brasil also offers healthcare services through its own medical team or via telemedicine. Annual flu vaccination campaigns are conducted, along with programs such as Combating Sedentary Behavior, Mental Health, and Prevention of Alcohol and Drug Use. In addition, throughout the year, the company promotes monthly themed campaigns, with a focus on topics such as breast cancer, prostate cancer, and suicide prevention.

**403-7 | PREVENTION AND MITIGATION OF IMPACTS ON OCCUPATIONAL HEALTH AND SAFETY DIRECTLY LINKED TO BUSINESS RELATIONSHIPS**

In 2024, Santos Brasil implemented the FAP Online software to improve the governance and management of health, safety and social issues. The LG (Lugar de Gente) platform was also

integrated, with a legal and mandatory training module, which offers course tracks adapted to the employees’ roles providing monitoring reports for leaders.

During Green April, a month dedicated to raising awareness and preventing occupational accidents and illnesses, the company held an event focusing on operational safety discipline. During Yellow May, a campaign aimed at reducing traffic accidents, activities were carried out such as the use of a defensive driving simulator, a safety circuit supported by SEST SENAT, awareness lectures delivered by the Federal Highway Police and the Department of Motor Vehicles (Detran), as well as sessions with a psychologist and defensive driving specialist.

The Internal Week for the Prevention of Accidents at Work and the Environment (SIPATMA) had the theme “Operational discipline and psychological safety at Santos Brasil”. The program included both direct and third-party employees, with actions such as the “PPE Blitz,” which reinforced awareness on the proper use of personal protective equipment.

Other activities were structured to reinforce guidelines through gamification resources, addressing routines and expected behaviors related to health, safety, and the environment in operations. To address “stigma and psychological safety,” we held an online lecture in partnership with the Zenklub platform, which recorded a 65% increase in employee participation compared to the previous year.

The Digital SIPATMA was also a highlight, promoting online interactivity among employees. Through a platform accessible via mobile phone or computer, employees watched educational videos on HSE, participated in games, and shared insights about daily actions on an interactive wall. Compared to the previous year, there was a 5% increase in the number of employees registered on the SIPATMA Digital platform.

403-8 | WORKERS COVERED BY AN OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM

	2022	2023	2024
Number of workers covered by the system	3,136	3,304	3,703
Percentage of workers covered by the system	100%	100%	100%
Number of workers covered by the system with internal audit	3,136	3,304	3,703
Percentage of workers covered by the system with internal audit	100%	100%	100%
Number of workers covered by the system with external audit	3,136	3,304	3,703

Percentage of workers covered by the system with external audit	100%	100%	100%
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- Notes:
- The data refer to the units: Tecon Santos, São Paulo Office, Santos Office, Tecon Imbituba/TCG, Tecon Vila do Conde, Vehicle Terminal, Itaquí Liquid Bulk Terminals, CLIA Santos, CLIA Guarujá, São Bernardo do Campo DC, Imigrantes DC, and Terminal K10.
  - All permanent and temporary employees are included in the Company's Health and Safety Management System, and its effectiveness is monitored through internal and external audits conducted across all units (according to the schedule defined by the Management Excellence & Quality department).
  - The information is obtained monthly through the asset list provided by the People & Management department, considering all permanent and temporary employees registered across all Santos Brasil units. Temporary and outsourced employees are not included.

## 403-9 | WORK ACCIDENTS

### OCCUPATIONAL INJURIES

	2022											
	Corporate		Tecon Santos		Tecon/TCG Imbituba		Tecon Vila do Conde		Logistics + TTR		TEV	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Number of deaths	-	-	-	-	-	-	-	-	-	-	-	-
Death rate	-	-	-	-	-	-	-	-	-	-	-	-
Number of injuries	4	-	2	-	1	-	-	-	1	-	-	-
Injury rate (excluding deaths)	-	-	-	-	-	-	-	-	-	-	-	-
Main types of injuries	-		Strain/Sprain and Fracture		Fracture		-		Wound/Cut		-	
Number of recordable injuries related to work	-	-	-	-	-	-	-	-	-	-	-	-
Recordable occupational injury rate (frequency rate - TF)	0.71		0.58		4.17		-		0.86		-	
Recordable occupational injury rate (severity rate - TG)	133.78		122.43		1370.81		-		1.73		-	
Number of hours worked	5,650,928		3,471,317		240,005		672,373		1,157,697		55,022	

	2023																	
	Consolidated Santos Brasil		Tecon Santos		Tecon/TCG Imbituba		Tecon Vila do Conde		TEV		Port Logistics & Port Transport		3PL Logistics & Road Transport		TGL Itaquí		Administrative Offices	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Number of deaths	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Death rate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Number of injuries	12	-	9	-	-	-	1	-	-	-	2	-	-	-	-	-	-	-
Injury rate (excluding death)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Main types of injuries	Fracture and Contusion		Fracture and Contusion		-		Contusion		-		Fracture		-		-		-	
Number of recordable occupational injuries	12	0	9	-	-	-	1	-	-	-	2	-	-	-	-	-	-	-
Recordable occupational injury rate (frequency rate - TF)	1.99		2.65		-		1.43		-		3.12		-		-		-	
Recordable occupational injury rate (severity rate - TG)	6.89		109.69		-		14.29		-		34.37		-		-		-	
Number of hours worked	6,039,433.51		3,391,254.73		216,474.75		699,860.96		54,439.99		640,095.47		633,963.81		111,413.82		291,929.98	
Number of lost days (**)	404		372		-		10		-		22		-		-		-	

Note: Lost days due to accidents that occurred in each unit are included in the 2023 table.

	2024																	
	Consolidated Santos Brasil		Tecon Santos		Tecon/TCG Imbituba		Tecon Vila do Conde		TEV		Port Logistics & Port Transport		3PL Logistics & Road Transport		TGL Itaquí		Administrative Offices	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Number of deaths	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Death rate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Number of injuries	14	1	12	-	1	-	-	-	-	-	-	-	-	-	1	-	-	1
Injury rate (excluding death)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Main types of injuries	Fracture and Contusion	Fracture	Fracture and Contusion	-	Sprain	-	-	-	-	-	-	-	-	-	Fracture	-	-	Fracture
Number of recordable occupational injuries	14	1	12	-	1	-	-	-	-	-	-	-	-	-	1	-	-	1
Recordable occupational injury rate (frequency rate - TF)	2.23		2.82		3.19		-		-		-		-		8.57		5.50	
Recordable occupational injury rate (severity rate - TG)	114.37		103.99		44.61		-		-		-		-		119.94		1,633.39	
Number of hours worked	6,714,892.96		4,260,126.10		313,835.24		760,774.87		53,364.41		627,695.34		400,544.00		116,722.48		181,830.52	
Number of Lost Days	770		443		14		-		-		-		-		14		297	

Notes:

- Units covered: Tecon Santos, São Paulo Office, Santos Office, Tecon Imbituba/TCG, Tecon Vila do Conde, Vehicle Terminal, Itaquí Liquid Bulk Terminals, CLIA Santos, CLIA Guarujá, São Bernardo do Campo DC, Imigrantes DC, and Terminal K10.
- There was an increase of three accidents, representing 20% of the number of accidents in 2024, consequently increasing the number of lost days. There was an increase of approximately 11% in Man-Hours Worked in 2024. However, the increase in the frequency rate was 10% compared to the previous year. The year ended with two employees still on leave due to accidents that occurred in the 1st quarter.
- The rates were calculated based on 1,000,000 hours worked.

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.

403-10 | OCCUPATIONAL ILLNESSES

Work-related health problems	2022	2023	2024
Number of deaths as a result of work-related health problems	0	0	0
Number of reportable cases of work-related illnesses	0	0	0

- Notes:
- No occupational illnesses were recorded.
  - 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 404: TRAINING AND EDUCATION 2016

## 404-1 | AVERAGE HOURS OF TRAINING PER YEAR PER EMPLOYEE BY GENDER, AND BY EMPLOYEE CATEGORY

	2022		2023		2024	
GENDER	TOTAL HOURS	AVERAGE HOURS	TOTAL HOURS	AVERAGE HOURS	TOTAL HOURS	AVERAGE HOURS
Men	42,489	19.71	30,748	6.59	12,379	4.39
Women	11,230	24.25	8,049	7.94	7,064	9.39
Total training hours	53,719	20.51	38,797	10.40	19,443	5.45
FUNCTIONAL CATEGORY	TOTAL HOURS	AVERAGE HOURS	TOTAL HOURS	AVERAGE HOURS	TOTAL HOURS	AVERAGE HOURS
Administrative area	19,840	21.02	17,395	7.25	13,353	8.98
Operations area	27,709	18.67	21,413	6.13	6,090	2.93
Officers	479	39.92	218	9.15	235	16.78
Supervisors	1,363	15.67	1,540	11.81	1,195	15.13
Coordinators	2,577	47.72	1,255	10.35	2,460	26.17
Managers	1,751	43.78	823	9.22	1,575	29.17

- Notes:
- GRI 2-4 Reformulation of information: The average hours for men in 2023 have been updated.
  - The total of 19,443 hours in 2024 includes training for professional development without considering training related to mandatory laws and standards (see GRI 403-5), which totals 16,193 hours. Thus, in 2024, mandatory and voluntary development training totaled 35,636 hours.

404-2 | PROGRAMS FOR DEVELOPING EMPLOYEE SKILLS AND CAREER TRANSITION ASSISTANCE

In 2024, Santos Brasil continued developing its leaders, totaling 4,970 hours dedicated to training this group. In total, 219 leaders participated in the Behavior or Competency Assessment process.

Specific programs were created for different leadership levels. For coordination, a program focused on team management was developed (“The 5 challenges of teams”). For the supervision leaders of the Vila do Conde (PA), Itaquí (MA), São Bernardo, Guarujá and Santos (SP) units, the program had three modules that addressed self-awareness, non-violent communication and the first level of the Ram Charan leadership pipeline.

In addition to the general Leadership Development Program (LDP), which addresses topics such as health, safety, environment, strategic planning and 3PL, a Finance LDP was developed to improve the financial knowledge of this audience. The specific Diversity, Equity, Inclusion and Belonging (DEIB) PDL offered training on microaggressions, inclusive leadership and the DEIB Journey. As reinforcement actions, recommendations of thematic content that complements the knowledge addressed (articles, podcasts, videos, books) are sent through the monthly *Papo de Líder* newsletter.

Considering the training of new leaders, the company worked with three initiatives. The Mentoring Program exclusively for women; the Santos Brasil *Inspira* Program, created to multiply knowledge with lectures given by specialists from different areas of the company; and Succession Mapping, which supports the training of professionals and decision-making related to promotions and career transition.

The company does not have specific post-career (retirement) programs.

404-3 | PERCENTAGE OF EMPLOYEES WHO RECEIVE REGULAR PERFORMANCE AND CAREER DEVELOPMENT REVIEWS

	2022	2023	2024
Total number of employees	3,264	3,272	3,703
% employees who received regular performance and career development reviews	82%	79%	74%

Note: Includes all CLT employees, apprentices and interns.



	2022		2023		2024	
BY GENDER	NUMBER	%	NUMBER	%	NUMBER	%
Women	321	66.59	370	70.20	478	78
Men	2,368	85.15	2,219	81	2,265	75
<b>Total</b>	2,689	82.38	2,589	79.13	2,743	74
BY FUNCTIONAL CATEGORY						
Administrative area	404	41.06	518	50	875	79
Operations area	2,285	100	1,895	93.35	1,659	71
Officers	15	100	14	93.33	14	87
Supervisors	92	100	72	92.31	66	97
Coordinators	48	85.71	54	81.16	80	93
Managers	34	85	36	81.82	49	92

Note: Only permanent employees are eligible for performance review, excluding apprentices, interns and those on leave, as well as those hired after September 30 of the previous year.

# GRI 405: DIVERSITY AND EQUAL OPPORTUNITIES 2016

## 405-1 | DIVERSITY IN GOVERNANCE BODIES AND EMPLOYEES

### EMPLOYEES BY GENDER, BY FUNCTIONAL CATEGORY

2022					
FUNCTIONAL CATEGORY	TOTAL MEN	% MEN	TOTAL WOMEN	% WOMEN	TOTAL
Administrative area	600	60.98%	384	39.02%	984
Operations area	2,023	97.40%	54	2.60%	2,077
Officers	14	93.33%	1	6.67%	15
Supervisors	78	84.78%	14	15.22%	92
Coordinators	38	67.86%	18	32.14%	56
Managers	29	72.50%	11	27.50%	40
<b>Total</b>	<b>2,782</b>	<b>85.23%</b>	<b>482</b>	<b>14.77%</b>	<b>3,264</b>
2023					
Administrative area	618	59.65%	418	40.34%	1,036
Operations area	1,971	97.04%	60	2.95%	2,031
Officers	14	93.33%	1	6.66%	15
Supervisors	64	83.11%	13	16.88%	77
Coordinators	44	63.76%	25	36.23%	69
Managers	34	77.27%	10	22.72%	44
<b>Total</b>	<b>2,745</b>	<b>83.89%</b>	<b>527</b>	<b>16.11%</b>	<b>3,272</b>
2024					
Administrative area	648	58.54%	459	41.46%	1,107
Operations area	2,239	94.31%	135	5.69%	2,374
Officers	14	93.33%	1	6.67%	15
Supervisors	57	80.28%	14	19.72%	71
Coordinators	52	62.65%	31	37.35%	83
Managers	40	75.47%	13	24.53%	53
<b>Total</b>	<b>3,050</b>	<b>82.37%</b>	<b>653</b>	<b>17.63%</b>	<b>3,703</b>

PERCENTAGE BY AGE GROUP

	2022			2023			2024		
FUNCTIONAL CATEGORY	< 30 (%)	FROM 30 TO 50 (%)	> 50 YEARS OLD (%)	< 30 YEARS OLD (%)	FROM 30 TO 50 YEARS OLD (%)	> 50 YEARS OLD (%)	< 30 YEARS OLD (%)	FROM 30 TO 50 YEARS OLD (%)	> 50 YEARS OLD (%)
Administrative area	38.41%	55.18%	6.40%	35.52%	57.63%	6.85%	38.41%	56.10%	6.96%
Operations area	12.04%	63.94%	24.03%	9.01%	63.20%	27.78%	8.80%	63.61%	27.59%
Officers	-	33.33%	66.67%	-	40.00%	60.00%	-	40.00%	60.00%
Supervisors	4.35%	75.00%	20.65%	-	74.36%	25.64%	2.82%	74.65%	22.54%
Coordinators	1.79%	92.86%	5.36%	1.45%	92.75%	5.80%	2.41%	91.57%	6.02%
Managers	-	85.00%	15.00%	-	79.55%	20.45%	-	83.02%	16.98%

BOARD OF DIRECTORS BY AGE GROUP, BY GENDER (2024)

	Women		Men		Total	
AGE GROUP	NUMBER	%	NUMBER	%	NUMBER	%
Under 30	0	-	0	-	0	-
From 30 to 50 years old	0	-	2	29%	2	29%
Over 50	2	29%	3	42%	5	71%
Total	2	29%	5	71%	7	100%

EMPLOYEES BY GENDER, BY AGE GROUP

2022	Women			Men			Grand total	
AGE GROUP	NUMBER	% WOMEN	% OVERALL	NUMBER	% WOMEN	% OVERALL	NUMBER	% WOMEN
Under 30	180	37.34%	28.44%	453	16.28%	71.56%	633	19.39%
From 30 to 50 years old	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%
Grand total	482	100%	14.77%	2,782	100%	85.23%	3,264	100%

2023	Women			Men			Grand total	
AGE GROUP	NUMBER	% WOMEN	% OVERALL	NUMBER	% WOMEN	% OVERALL	NUMBER	% WOMEN
Under 30	199	37.76%	6.08%	353	12.86%	10.79%	553	16.87%
From 30 to 50 years old	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%
Grand total	527	100%	16.11%	2,745	100%	83.89%	3,272	100%

2024	Women			Men			Grand total	
AGE GROUP	NUMBER	% WOMEN	% OVERALL	NUMBER	% WOMEN	% OVERALL	NUMBER	% WOMEN
Under 30	233	35.68%	6.29%	389	12.75%	10.50%	622	16.80%
From 30 to 50 years old	366	56.05%	9.88%	944	63.74%	52.50%	2,310	62.38%
Over 50	54	8.27%	1.46%	717	23.51%	19.36%	771	20.82%
Grand total	653	100%	17.63%	3050	100%	82.37%	3703	100%

EMPLOYEES BY RACE-ETHNICITY

	2024									
FUNCTIONAL CATEGORY	MEN									
	East Asian	%	White	%	Indigenous	%	Brown	%	Black	%
Administrative area	6	0.93%	294	45.37%	4	0.62%	273	42.13%	71	10.96%
Operations area	19	0.85%	927	41.40%	9	0.40%	1062	47.43%	222	9.92%
Officers	0	-	11	78.57%	0	-	3	21.43%	0	-
Supervisors	0	-	25	43.86%	0	-	29	50.88%	3	5.26%
Coordinators	1	1.92%	30	57.69%	0	-	16	30.77%	5	9.62%
Managers	0	-	30	75%	0	-	7	17.50%	3	7.50%
Total	26	0.85%	1,317	43.18%	13	0.43%	1,390	45.57%	304	9.97%

FUNCTIONAL CATEGORY	WOMEN									
	East Asian	%	White	%	Indigenous	%	Brown	%	Black	%
Administrative area	7	1.53%	220	47.93%	3	0.65%	173	37.69%	56	12.20%
Operations area	0	-	50	37.04%	3	2.22%	71	52.59%	11	8.15%
Officers	0	-	1	100%	0	-	0	-	0	-
Supervisors	0	-	5	35.71%	0	-	9	64.29%	0	-
Coordinators	0	-	27	87.10%	0	-	4	12.90%	0	-
Managers	0	-	13	100%	0	-	0	-	0	-
Total	7	1.07%	316	48.39%	6	0.92%	257	39.36%	67	10.26%

PEOPLE WITH DISABILITIES

	2022	2023	2024
FUNCTIONAL CATEGORY	PEOPLE WITH DISABILITIES (%)	PEOPLE WITH DISABILITIES (%)	PEOPLE WITH DISABILITIES (%)
Administrative area	4.67%	4.73%	4.88%
Operations area	0.91%	0.99%	0.67%
Officers	-	-	-
Supervisors	1.09%	2.56%	1.41%
Coordinators	-	-	-
Managers	7.50%	4.55%	3.77%

405-2 | RATIO BETWEEN THE BASE SALARY AND COMPENSATION RECEIVED BY WOMEN AND MEN

2022	Logistics		Tecon Santos		Tecon/TCG Imbituba		Tecon Vila Conde		TEV		TGL Itaqui	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Administrative area												
Base salary (BRL)	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 (BRL)	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 (BRL)	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	0	2,350.00	0
Compensation (BRL)	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	0	2,477.86	0
Ratio (%)	172.67%	123.14%	254.03%	147.54%	192.04%	100%	220.96%	153.71%	151.72%	0.00%	105.44%	0.00%

2023	Logistics		Tecon Santos		Tecon/TCG Imbituba		Tecon Vila Conde		TEV		TGL Itaqui	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Administrative area												
Base salary (BRL)	2,362.02	2,362.02	1,826.45	1,826.45	2,054.71	1,643.76	1,694.53	1,694.53	4,477.85	2,378.63	2,282.28	2,904.72
Compensation (BRL)	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%	163.83%	121.87%	521.22%	174.18%
Operations area												
Base salary (BRL)	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	0	2,350.00	0
Compensation (BRL)	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	0	2,477.86	0
Ratio (%)	172.67%	123.14%	254.03%	147.54%	192.04%	100%	220.96%	153.71%	151.72%	0.00%	105.44%	0.00%



2024	Logistics		Tecon Santos		Tecon/TCG Imbituba		Tecon Vila Conde		TEV		TGL Itaquí	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Administrative area												
Base salary (BRL)	2,474.52	2,242.12	1,936.04	1,936.04	1,764.24	2,123.34	1,762.31	1,762.31	2,521.35	2,521.35	2,680.12	2,358.51
Compensation (BRL)	6,729.49	4,384.78	8,724.40	7,484.53	5,605.19	4,417.40	5,146.30	4,826.50	8,308.57	3,633.94	14,749.82	3,839.68
Ratio (%)	271.95%	195.56%	450.63%	386.59%	317.71%	208.04%	292.02%	273.87%	329.53%	144.13%	550.34%	162.80%
Operations area												
Base salary (BRL)	1,551.28	1,551.28	1,936.04	1,936.04	2,161.26	2,330.42	1,762.31	1,762.31	1,936.04	3,337.77	2,519.32	2,519.32
Compensation (BRL)	3,163.64	2,619.65	5,034.34	3,676.68	4,280.85	2,659.70	4,075.20	2,986.86	2,835.87	3,337.77	2,627.46	2,519.32
Ratio (%)	203.94%	168.87%	260.03%	189.91%	198.07%	114.13%	231.24%	169.49%	146.48%	100%	104.29%	100%

Note: Ratio calculated from the base salary.

# 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 that is mandatory for all employees, which ensures that anyone can be heard in cases of discrimination. To this end, the Compliance system provides a reporting channel, accessible 24 hours a day, seven days a week, via telephone, website or app.

In 2024, three complaints were received alleging breaches of conduct related to discrimination. After investigation, two of these cases were classified as inconclusive. In the third case, the complaint was found to be partially substantiated. The allegation of inappropriate conduct was deemed substantiated, resulting in the issuance of a behavioral guidance to the individual responsible. However, the claim of discrimination in this case was considered unfounded.

# GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016

## 407-1 | NEGOTIATION AND SUPPLIERS WHERE THE RIGHT TO FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING MAY BE AT RISK

Santos Brasil did not identify any risks of violation of the right to freedom of association

and collective bargaining in its operations or among its suppliers. Freedom of association and collective bargaining is guaranteed in the Code of Conduct. To monitor and ensure this right, a collective bargaining management system, Projuris, was implemented, and periodic meetings are held with stakeholders (employees and union representatives).

# GRI 408: CHILD LABOR 2016

# GRI 409: FORCED OR SLAVE-LIKE LABOR 2016

## 408-1 | OPERATIONS AND SUPPLIERS WITH SIGNIFICANT RISK OF INCIDENTS OF CHILD LABOR

## 409-1 | OPERATIONS AND SUPPLIERS WITH SIGNIFICANT RISK OF FORCED OR SLAVE-LIKE LABOR

All suppliers of Santos Brasil are considered potentially subject to risk situations, which is why the company maps the risks related to activities, employees and partners. Business partners are required to comply with the Santos Brasil's Supplier Code of Conduct, which explicitly does not tolerate or condones practices such as child labor, forced labor, or slave-like labor, and reinforces the applicable ethical and legal guidelines. Therefore, 100% of suppliers must agree to the company's terms. Santos Brasil provides regular training for new and current suppliers, based on their risk classification.

Santos Brasil also has a Supplier Due Diligence Policy, supported by two independent reputational analysis platforms, *Certifigue* and *Verifica*, managed by the company Ibracem. The documentary reputation analysis platform helps to evaluate the history of suppliers with the highest potential risk. Since then, this analysis has been applied to all new suppliers, as well as current suppliers, based on risk criteria. In 2024, no cases of child labor, forced labor or slave-like labor were identified.

The Supplier [Code of Conduct](#) can be accessed on the Santos Brasil website.

## GRI 410: SAFETY PRACTICES 2016

### 410-1 | SECURITY PERSONNEL TRAINED IN HUMAN RIGHTS POLICIES OR PROCEDURES

2022	2023	2024
10%	32%	76%

Note: The data reflect the operations of Tecon Santos, the main operating unit of Santos Brasil. In 2024, training was not extended to other units.

In 2024, there were 114 people in security-related positions at Tecon Santos, of which 87 employees (76.3%) took specific training on human rights, conducted by the UN Global Compact. The course addressed human rights and the role of each employee in guaranteeing these rights. This percentage includes employees of the main supplier

contracted for providing security services at the terminal.

In addition, a recording of the training was made available on the *Carreira em Foco* platform and was accessed and completed voluntarily by 423 employees from all of the Company's units.

## GRI 413: LOCAL COMMUNITIES 2016

### 413-1 | OPERATIONS WITH ENGAGEMENT, IMPACT ASSESSMENTS AND DEVELOPMENT PROGRAMS AIMED AT THE LOCAL COMMUNITY

Social impact assessments, including gender impact assessments, based on participatory processes	0%	0%	0%	0%	0%	0%
Public disclosure of the results of environmental and social impact assessments	0%	0%	0%	0%	0%	0%
Local development programs based on the needs of local communities	100%	100%	100%	100%	100%	100%
Stakeholder engagement plans based on mappings	0%	0%	0%	0%	0%	0%
Committees and broad community consultation processes, including vulnerable groups	0%	0%	0%	0%	0%	0%

	2023					
Percentage of operations that implemented	Guarujá	Santos	S.B do Campo	Barcarena	Imbituba	São Luís
Labor councils, occupational health and safety committees, and other worker representative bodies to discuss impacts	0%	0%	0%	0%	0%	0%
Formal processes of complaints by local communities	0%	0%	0%	0%	0%	0%

Note: GRI 2-4 Reformulation of information: 2023 data, referring to “stakeholder engagement plans based on mappings of these parties” adjusted to 0%.

	2024					
Percentage of operations that implemented	Guarujá	Santos	S.B do Campo	Barcarena	Imbituba	São Luís
Social impact assessments, including gender impact assessments, based on participatory processes	0%	0%	0%	0%	0%	0%
Public disclosure of the results of environmental and social impact assessments	0%	0%	0%	0%	0%	0%
Local development programs based on the needs of local communities	100%	100%	100%	100%	100%	100%
Stakeholder engagement plans based on mappings	0%	0%	0%	0%	0%	0%

Committees and broad community consultation processes, including vulnerable groups	0%	0%	0%	0%	0%	0%
Labor councils, occupational health and safety committees, and other worker representative bodies to discuss impacts	0%	0%	0%	0%	0%	0%
Formal processes of complaints by local communities	0%	0%	0%	0%	0%	0%

In 2024, we launched volunteer initiatives in São Luís to engage employees in social impact activities and to begin mapping and building relationships with local Civil Society Organizations (CSOs).

Based on Santos Brasil’s position within the municipality’s social landscape, it becomes possible to increase the intake of projects for direct and tax-incentivized contributions, as well as to better understand the population’s most pressing concerns and needs.

### Projects developed based on the needs of local communities

With regard to local development based on community needs, the strongest engagement takes place in Guarujá, where the partnership with the association Lugar de Menina é no Tatame provides direct access to the demands of the Prainha community, located near Tecon Santos. Through this partnership, the project Mãos que Transformam was developed, providing six months of training for women to work as manicurists. The choice was based on research conducted with women in the community, which identified a demand for this professional activity. In February 2025, 14 women were certified, and the success of this partnership led to the continuation of the project in 2025, with the second class starting in March with 15 enrolled participants.

In Barcarena and São Luís, municipalities located in the Amazon region and marked by high levels of social vulnerability, projects are developed using funds from incentive laws that combine environmental education, focused on the preservation of natural resources, with storytelling activities that support the pedagogical and recreational development of children, in addition to sports practices.

At the same time, in Santos and Guarujá, cultural and sports projects are aimed at neighborhoods with high levels of vulnerability and are developed in partnership with recognized institutions. Finally, in Imbituba, projects funded through incentive resources are carried out, combining environmental protection with complementary education, in addition to the long-standing partnership with the Imbituba chapter of the Association of Parents and Friends of People with Disabilities (APAE).

With regard to stakeholder engagement, the *Sou Voluntário* Program works to integrate the values of solidarity and community development into Santos Brasil's corporate culture. Currently, all locations receive volunteer activities throughout the year. These actions benefit children, teenagers, the elderly, people with disabilities (especially through APAE in Imbituba) and the environment.

As part of its stakeholder engagement efforts, Santos Brasil also participated in local forums, events, and committees to share experiences and collaborate with the community. Whenever requested, the company participates in meetings and visits with investors, reinforcing its commitment to transparency and building meaningful partnerships.

## 413-2 | OPERATIONS WITH ACTUAL OR POTENTIAL SIGNIFICANT NEGATIVE IMPACTS ON COMMUNITIES

Santos Brasil has logistics and port operations and handles containers, general cargo, vehicles and liquid bulk in assets strategically located in the cities of Santos (SP), Guarujá

(SP), São Bernardo do Campo (SP), Barcarena (PA), São Luís (MA), and Imbituba (SC). In the State of São Paulo, the units are located in municipalities with high population density, surrounded by neighborhoods and communities in a situation of social and economic vulnerability, especially in Guarujá, with the Prainha community, neighboring Tecon Santos and close to CLIA Guarujá, and, in Santos, with CLIA Santos, located in the Northwest Zone, a region with a high level of social vulnerability. The units are also close to mangrove areas, the Santos estuary and Atlantic Forest areas, since the assets are in the coastal area of the state of São Paulo.

In Santa Catarina, despite Imbituba being a less populated area with a less vulnerable social and economic profile, it is close to natural areas. In Barcarena and São Luís, in the state of Maranhão, there is a presence of indigenous peoples and traditional communities in the region, which can amplify the social and economic impacts.

When considering the actual or potential negative impacts of operations, the following environmental impacts are considered:

Air pollution: impact on air quality due to greenhouse gas emissions from light vehicles, heavy vehicles (especially trucks) and dock equipment (porters and MHCs) and yard equipment (RTGs, reach stackers and forklifts).

- Water pollution: possible contamination of groundwater and water bodies due to oil or fuel spills or other waste and cargo being moved.
- Ecosystem degradation: impact on the fauna and flora of oceans, mangroves and forest areas due to the intensification of operations, including asset expansions.

With regard to social impacts, the following can be highlighted:

- Increase in urban traffic: higher volume of truck traffic on public roads, leading to congestion, including greater difficulty for residents to move around, and resulting in elevated accident risks.
- Noise and vibrations: as operations are continuous (24 hours a day, every day) and involve the use of heavy machinery, noise and ground vibrations may affect the population's quality of life.
- Social conflicts: the increased operations and expansion of assets may lead to the displacement of communities to other areas and raise the cost of living for the population, as demand for local resources increases.
- Safety: considering that the assets handle chemical products and fuels, the risks involved in their transportation and storage must be carefully considered.

# GRI 414: SOCIAL EVALUATION OF SUPPLIERS 2016

## 414-1 | NEW SUPPLIERS SELECTED BASED ON SOCIAL CRITERIA

	2022	2023	2024
Percentage of new suppliers selected based on social criteria	0%	10%	100%

Note: 100% of legal entity suppliers registered in 2024 were evaluated through a public consultation to the IBRACEM platform. Assessments are made related to child labor and forced labor or slave-like labor.

Learn more about Sustainable Supply Chain management in the [2024 Sustainability Report](#).

414-2 | **NEGATIVE SOCIAL IMPACTS OF THE SUPPLY CHAIN AND MEASURES TAKEN**

	2022	2023	2024
Number of suppliers assessed for social impact.	0	86	1,352
Number of suppliers identified as causing actual and potential negative social impacts	0	86	1,352
Percentage of suppliers identified as causing negative social impacts - real and potential - with whom improvements were agreed as a result of the assessment conducted	0	0	0
Percentage of suppliers identified as causing negative social impacts - real and potential - with whom improvements were agreed as a result of the assessment conducted	0	0	0

We have expanded our assessment to include the monitoring of supply chain impacts, focused on identifying and mitigating human rights risks. In 2024, a detailed analysis was conducted with 1,352 suppliers, representing 58.5% of an active base of 2,311 partners. During the process, aspects such as working conditions, health, safety and respect for human rights were assessed, and no real negative impact was identified. These results reaffirm the company’s commitment to ethics and transparency and to promoting a

socially responsible supply chain, aligned with our corporate values. Among the potential risks mapped are child labor, forced labor or labor in conditions analogous to slavery, discrimination, inadequate working conditions, violation of labor rights and lack of a safe and healthy work environment, though not limited to these. To mitigate such risks, the company has strengthened its monitoring processes and implemented a training program to ensure that suppliers strictly comply with the established standards.

GRI 418: CUSTOMER PRIVACY 2016

418-1 | **SUBSTANTIATED COMPLAINTS REGARDING BREACH OF PRIVACY AND LOSS OF CUSTOMER DATA**

	2022	2023	2024
Total number of complaints received from external parties and substantiated by the organization	0	0	0
Total number of complaints from regulatory agencies	0	0	0
Total number of leaks, thefts or losses of customer data that have been identified.	0	0	0

Note: Santos Brasil has not received any complaints related to breaches of privacy and loss of customer data.

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 Santos Brasil’s commitments to the future. In this context, the company’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.

As of 2023, Santos Brasil began conducting its greenhouse gas (GHG) emissions inventory, using 2022 data as a baseline, which had been developed since 2019. Based on this survey, reduction targets were developed for scopes 1, 2 and 3. In addition, a study was conducted to establish a comprehensive strategy, focusing on implementing concrete actions towards the Net Zero goal. The resulting document details the fundamental concepts that shape the company’s approach to climate change.

Santos Brasil’s Net Zero Plan was drawn up in 2023 and represents a holistic and systemic strategy that seeks to reduce GHG emissions. Actions include identifying high-emission

areas, adopting technologies with lower greenhouse gas emissions, using renewable energy sources, and encouraging the implementation of sustainable operational practices throughout the production chain.

The company also established collective goals related to sustainability, directly impacting the employees’ variable remuneration. Among these goals is the reduction of GHG emissions. The risks mapped as associated with climate change include the potential for losses due to adverse environmental effects, impacts on operations and reputation, and risks related to changes in environmental laws and regulations, as well as international climate change agreements.

With the completion of the decarbonization plan, timeframes were defined for the following measures:

- Short term: 1 to 5 years.
- Medium term: 5 to 10 years.
- Long term: until 2040.

Learn about the Decarbonization Plan in the [Sustainability Report](#).

TR-MT-110A.3 (1) TOTAL ENERGY CONSUMED, (2) PERCENTAGE OF HEAVY FUEL OIL, (3) PERCENTAGE OF RENEWABLE ENERGY

See [GRI-302](#).



# BUSINESS ETHICS

## TR-MT-510A.2 - TOTAL VALUE OF MONETARY LOSSES AS A RESULT OF LEGAL PROCEEDINGS ASSOCIATED WITH BRIBERY OR CORRUPTION

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

# ECOLOGICAL IMPACTS

## TR-MT-160A.3 - (1) NUMBER AND (2) AGGREGATE VOLUME OF SPILLS AND RELEASES TO THE ENVIRONMENT

	2022	2023	2024
Number of spills	2	241	281
Volume of spills	7,406 m³	3,283 m³	44.5 m³

Note: Solid product spills, totaling 1,305.3 kg, were not included in the calculation of the volume of spills.

The Emergency Response Plan (ERP) is a strategic document that sets out clear guidelines for swift and effective emergency response actions. The ERP addresses the specific risks of each operation, ensuring that all parties involved know how to proceed, from incident identification to the necessary actions for impact mitigation. The company also adopts an Individual Emergency Plan (IEP) for each unit where the requirement is applicable, establishing detailed procedures to be followed in the event of marine oil pollution incidents, as required by CONAMA Resolution No. 398/2008.

Environmental incidents are duly recorded, managed and monitored through the SoftExpert System, using the NPI Form - Preliminary Incident Notification. This process ensures that all response steps are documented, guaranteeing transparency and efficiency in incident management.

In addition to monitoring, the Company conducts continuous analyses to identify the causes of incidents and implement corrective actions, preventing recurrence and reducing environmental impacts.

These are the documents and procedures that are part of Santos Brasil's emergency management system: Incident Management, Emergency Control Plans for Tecon Santos, Imbituba, Tecon Vila do Conde K10, Imigrantes DC, São Bernardo DC; Emergency Control Plans - CLIA Santos and CLIA Guarujá; HSE Monitoring; Administrative Control of Environmental Incidents; Health, Safety and Environment Manual.

These documents ensure that control, monitoring, and incident management actions are carried out effectively and in compliance with applicable standards and regulations, ensuring operational safety and environmental preservation.

# EMPLOYEE HEALTH AND SAFETY

## TR-MT-320A.1 LOST-TIME INCIDENT RATE (LTIR)

We ended the year 2024 with 4,214 days without lost-time accidents at the K-10 unit (BASF), 2,773 at CLIA Guarujá, 2,290 days at the Vehicle Terminal, 886 at São Bernardo do Campo DC, 500 days at CLIA Santos, 437 days at Tecon Vila do Conde, 337 days in the offices, 117 days at the Itaquí Liquid Bulk Terminal, 96 days at Tecon/TCG Imbituba and 52 days at Tecon Santos. As part of the improvement of our occupational safety management in 2024, we implemented the FAP Online software with the aim of enhancing governance and the management of health, safety, and eSocial matters. We adopted the Learning Management System (LMS) solution from the Lugar de Gente (LG) software packages, aimed at the Company's legal and mandatory training.

We completed the mapping of 100% of the risk assessment matrices used to categorize and prioritize workplace risks, including a comprehensive review that covers aspects related to accidents, occupational hygiene, and ergonomics. We also began implementing the Personal Protective Equipment (PPE) Management process, which involves the administration and distribution of such equipment across Santos Brasil units, and which will continue throughout 2025.

# IFRS SUSTAINABILITY DISCLOSURE STANDARD

## S2 CLIMATE-RELATED DISCLOSURES

In line with the best transparency practices and as a way to contribute to collective efforts to combat climate change, Santos Brasil presents the Task Force on Climate-related Financial Disclosures (TCFD) content, in alignment with the IFRS-S2 Sustainability Disclosure Standard of the International Sustainability Standards Board (ISSB), as part of an adaptation process to the environmental taxonomy, without the intention of voluntary adoption, as provided for in CVM Resolution No. 193, dated October 20, 2023.

## GOVERNANCE

### IFRS-S2 6.A. | 6.B.

The Board of Directors, the Sustainability Committee and the Compliance Committee are the bodies responsible for overseeing climate-related risks and opportunities. Greenhouse gas emissions management is the responsibility of the sustainability department, with direct reporting to the company's Chief Executive Officer (CEO), as outlined in Santos Brasil's Sustainability Policy. Among the approved corporate goals are greenhouse gas emission reductions aimed at achieving Net Zero by 2040, with these targets linked to the bonus of all company employees.

The Sustainability Committee includes subject-matter experts to oversee strategies for responding to climate-related risks and opportunities, with the Sustainability department and representatives from the Sustainability Working Groups (WGs) responsible for advising the committee. The topics of climate change, energy efficiency, and waste management are part of the Sustainability Academy agenda, a training and awareness program on ESG topics, both internal and external to the company, providing capacity-building for employees, leadership, and the community. Managers engage with the agenda through monthly monitoring of indicators, quarterly reporting by the units to the Sustainability Working Groups, semiannual updates to the Sustainability Committee, and by reviewing studies developed by specialized consultancies and the company's performance in market indices.

The topic of climate adaptation was considered a priority in the process of updating the materiality matrix, which was developed based on consultation with senior leadership, employees, and other stakeholders. The risks and impacts of extreme weather events on Santos Brasil's operations and value chain are analyzed and integrated into business planning, including investments and service portfolio management. Short, medium and long-term goals were established, including offsetting greenhouse gas emissions.

*Related content in the [2024 Sustainability Report](#), in the Resilient Business Model Chapter.*

# STRATEGIES

IFRS-S2 10.A. | 10.B. | 10.C. | 10.D.

Describe the risk or opportunity	Physical risk / Transition risk / Opportunity	When effects may occur (short, medium, long term)
Failure to comply with the Climate Plan and its reduction targets, which may result in nonconformity with market best practices related to the alignment with a robust climate agenda.	Transition	Long
Lack of efficient energy generation and storage technology to prevent instability and blackouts due to the intermittent nature of renewable energy sources, which may impact the continuity of Santos Brasil’s operations.	Transition	Medium
Increased operating costs due to investments in renewable energy generation technology.	Transition	Short
Occurrence of coastal flooding in the Southeast and South regions, which may impact the operation of units located in the Port of Santos and Port of Imbituba.	Physical	Long
Partial/occasional interruption of port terminal operations due to heat waves, which may impact the operation of the units.	Physical	Medium
Offering specialized consulting services to customers, aimed at optimizing their logistics processes, increasing storage efficiency, and reducing operational costs at terminals and distribution centers.	Opportunity	Short
Creating a working group that can be activated whenever there are imminent climate risks to develop and implement more detailed action plans.	Opportunity	Medium
Establishing in the Policy that all owned and contracted heavy vehicle fleets must be equipped with telemetry technology, which enables the remote collection of data such as average speed, distance traveled, fuel consumption, and engine temperature, in order to monitor vehicle efficiency and, consequently, its performance with regard to GHG emissions.	Opportunity	Long

Note:  
 Definition of short, medium and long term:  
 Short term – 1 to 5 years  
 Medium term – 5 to 10 years  
 Long term – until 2040

IFRS-S2 29.B | 29.C | 29.D

29.d. - Content of the Metrics dimension

Number and percentage of assets or business activities vulnerable to climate-related transition risks, physical risks and opportunities.

Transition risks		Physical risks		Opportunities	
Number of assets or activities	Percentage of assets or activities	Amount of assets or activities	Percentage of assets or activities	Number of assets or activities	Percentage of assets or activities
All	100%	All	100%	All	100%

Note: All Santos Brasil units are part of the company’s decarbonization plan, which will be reviewed regularly to keep pace with strategic changes over the years.

IFRS-S2 13.A | 13.B

Information available in the Resilient Business Model chapter of the [2024 Sustainability Report](#).

IFRS-S2 14.A

To become carbon neutral by 2040, Santos Brasil has developed a Climate Transition Plan, which sets out guidelines and commitments to reduce direct greenhouse gas (GHG) emissions from its operations by 70% (Scopes 1 and 2) and indirect emissions by 30% (Scope 3), related to the value chain. The plan aims to contribute to the mitigation of adverse climate effects, with short, medium and long-term goals. At the end of the

period, emissions that cannot be reduced directly will be offset through compensatory measures. Among the initiatives with the greatest impact is the replacement of all diesel-powered RTGs (yard cranes) at Tecon Santos, its main asset, with electric models by 2031.

Learn more about the actions in the Climate Transition Strategy topic in the [2024 Sustainability Report](#).

IFRS-S2 14.B | 14.C

Learn about the investments and indicators for the implementation of the Climate Transition Plan in the [2024 Sustainability Report](#).

IFRS-S2 22.A | 22.B

To structure its Climate Transition Plan, Santos Brasil conducted, between 2023 and 2024, an extensive assessment of scenarios, risks, and opportunities that may influence its business model. The decarbonization plan mapped out several risks and opportunities, assessed in terms of their criticality and priority (See content 10.a. | 10.b. | 10.c. | 10.d).

Based on the analysis, goals and strategies were defined, with initiatives set to receive investments exceeding BRL 2.5 billion, of which approximately BRL 1.2 billion has already been invested. The replacement of the RTGs will prevent the emission of 713 tons of CO<sub>2</sub> per month, resulting in a 97% reduction in emissions from this equipment at Tecon Santos, making a significant contribution to addressing climate change.

The new plan is an evolution of the decarbonization program that Santos Brasil has been developing over the past five years, which has already resulted in a decrease in emission intensity from 13.74 kgCO<sub>2</sub>/TEU in 2019 to 9.14 kgCO<sub>2</sub>/TEU in 2023, a 36% reduction,

considering the Company's Scopes 1 and 2.

Short-term targets are focused on immediate operational improvements, such as consumption optimization, fuel switching, and the reduction of local emissions. Medium- and long-term targets encompass deeper structural transformations, including the complete shift in the energy matrix of the terminals, the use of renewable energy through the installation of photovoltaic panels, engagement with the value chain, and climate change adaptation measures.

Establishing targets for reducing emissions is crucial to directing Santos Brasil's efforts towards Net Zero effectively and progressively. The proposed emissions reduction targets were defined based on the analysis and tools of the Science Based Targets initiative (SBTi), the leading framework for developing science-based targets, along with the results of sector benchmarking. The SBTi proposes a 90% reduction in emissions by the target year, aiming to achieve Net Zero. The approach to residual emissions (10%) includes the implementation of technologies to capture carbon from the atmosphere or reforestation. Based on sector benchmarking, an average reduction of 70% was observed for Scope 1 and 2 emissions. Specifically for Scope 3, a 60% reduction in transport-related emissions and a 20% reduction in absolute emissions by 2030 were identified.

The scenario for Santos Brasil's GHG emissions projections was envisioned based on three distinct lines: Business as Usual Scenario (BAU Scenario), Moderately Ambitious Scenario (Scenario 1) and Highly Ambitious Scenario (Scenario 2).

In the BAU scenario, it was assumed that there would be no change in Santos Brasil's current situation regarding GHG emissions mitigation actions through 2040. This scenario was adopted as the baseline for the other projections. The moderately ambitious scenario is associated with Santos Brasil's emission trajectories through 2040, taking into account the actions and commitments already undertaken by the company, including the

replacement of eight diesel RTGs with electric ones. The highly ambitious scenario, in turn, is associated with achieving the GHG reduction targets proposed in the Decarbonization Plan. This scenario includes additional measures beyond those in Scenario 1, based on previously mapped climate risks and opportunities, with a focus on material sources and opportunities that are technically and environmentally feasible. In this context, the sector benchmarking target was used as a reference for evaluating the BAU scenario, as it is more feasible in the initial stage and aligned with industry practices and challenges.

The definition of the scenarios also considered the following references: 2023 IMO Strategy on reducing GHG emissions from ships; Corporate Inventory of Anthropogenic Greenhouse Gas Emissions and Removals, 2022; IPCC WGII AR5 Summary for Policymakers, March 31, 2014, p. 18; IPCC, AR6: Climate Change 2022: Impacts, Adaptation and Vulnerability, Onshore Power Supply Systems: Preliminary Design Recommendations for Tankers and Terminals; Recommendations of the TCFD 2017; IPCC Special Report on Global Warming of 1.5°C; Report to CDP – Climate Change 2022 and 2023 by Santos Brasil and The World Bank, Climate Change 2023. At the end of 2023, Santos Brasil signed a Commitment letter from the Global Compact's Net Zero Ambition Movement, in which it undertakes to formalize its commitment to the SBTi. Therefore, in 2025, a new review of the Climate Transition Plan is planned, in which the company will work to achieve this objective.

## IFRS-S2 16.A | 16.B | 16.C | 16.D | 29.B

29.d. - Content of the Metrics dimension

A more in-depth analysis is currently under development to assess the quantitative effects of climate-related risks and opportunities on the company's financial position, financial performance, and cash flows, as well as their short-, medium-, and long-term impacts,

including on the carrying amounts of assets and liabilities reported in the financial statements.

With regard to opportunities, in 2024, Santos Brasil launched a new service, the LCL Carbon Neutral program, which offers clients a service that offsets the greenhouse gas (GHG) emissions generated during cargo transport, including road transport, handling, and storage. In the period from August to December 2024, 176.50 tons of carbon dioxide equivalent were offset.

# RISK MANAGEMENT

## IFRS-S2 25.A | 25.B | 25.C

The TCFD and CDP guidelines are being adopted to assess the climate risks and opportunities of Santos Brasil's Climate Plan through a scenario-based approach. This perspective considers different climate trajectories and their consequences for corporate activities. In addition, these guidelines promote the transparent disclosure of information, enabling investors, shareholders, and stakeholders to assess the companies' exposure to climate risk and make informed decisions.

# GOALS AND METRICS

## IFRS-S2 29.A

See [GRI 305-1](#), [305-2](#), [305-3](#).

## IFRS-S2 29.F

Santos Brasil does not apply an internal carbon price. The assessment of costs, expenses and revenues of greenhouse gas emissions is under development. Currently, the main financial aspect considered by the company is the investment to implement the Climate Transition Plan. (See *IFRS-S2 22.a / 22.b*)

## IFRS-S2 32

See [GRI 305-4](#).

## IFRS-S2 33| 34| 35

Santos Brasil's targets are linked to gross emissions (in tons of CO<sub>2</sub>e) and are monitored monthly, with quarterly reporting to operational units and semiannual reporting to senior leadership. They are reviewed annually to check calculations and possible adjustments, and are audited throughout the year (in ISO and GRI processes). Residual emissions will be offset using a strategy to be defined, which may include the purchase of carbon credits. The gases considered by the GHG Protocol are covered.

Period	Scope 1	Scope 2	Scope 3
Short-term goal	Reduction of 4% per year	Reduction of 4% per year	Reduction of 1% per year
2040 Goal	70% reduction	70% reduction	30% reduction

Learn about Greenhouse Gas Emissions Management in the [2024 Sustainability Report](#).



*SANTOS BRASIL*